	T 1	
	Ruling No.	Page
Annuities, regular and additional, payments received by retired Federal civil service employee	13215	17
Armed forces of the United States, chaplains, service pay and retirement pay, withholding of tax at source	13217	90
Armed forces of other nations, according privileges of free importation, etc	13177	272
Banks:		
Sales of property in satisfaction of debts, capital gains and	13237	50
Use in connection with payment of Federal Insurance Contributions Act taxes and income tax withheld at source on wages	13255	123
Borrowed capital, advances by factor	$ \begin{array}{c c} 13210 \\ 13136 \\ 13152 \\ 13153 \end{array} $	80 202 208 210
Brandy, production, Regulations 5 amended	$ \begin{array}{c c} 13181 \\ 13182 \\ 13202 \\ 13203 \\ 13225 \end{array} $	198 205 195 197 196
Business expenses: Purchase and maintenance of uniforms, Columbus, Ohio, police officers	13236	24
in United States and Canada	13140	76
C		
California: Contributions by employees under voluntary plan for payment of unemployment compensation disability benefits.	13172	33
Contributions made to State pursuant to California Un- employment Insurance Act	13171	27
Canada, income tax convention, extension to Newfoundland, withholding	13146	58
Capital gain, testamentary trust, used to pay pecuniary legacies to charitable organizations, deductibility	13209	59
Capital gains and losses: Holding period of securities, wash sales Sale of farm by life tenant and remaindermen Sales of property by banks, etc., in satisfaction of debts	13251 13216 13237	51 48 50
Chaplains. United States armed forces, service pay and retire-	13217	90
ment pay, withholding of tax at source Charitable contributions, capital gain used by testamentary trust to pay pecuniary legacies	13209	59
Cigarettes: Regulations 8 (1934) amended	13204	133
Statement of production and removal— January through July, 1949 and 1948	13175	267
Statement of removal of, for consumption— June, 1949 and 1948 August, 1949 and 1948	13142 13205	267 267
September, 1949 and 1948	13220	268
October, 1949 and 1948Closing agreements, policy and procedure	$13257 \\ 13240$	268 100
Coast Guard reserve officer, compensation for service rendered as civil service employeeCoconut oil, termination of suspension, under Philippine Trade	13247	19
Act, of additional tax upon first domestic processing Colorado, real and personal property taxes, accrual	13197 13250	131 44