Capital gains and losses—Continued Estates and trusts—Continued Capital gains and losses—Continued Caritable contribution, § 1.642(c)—3	and the second	C. B.	Page
Estates and trusts—Continuou § 1.642(c)—3	INCOME TAX—Continued	0.2.	
Charitable contributions, \$1.042(5)-3			2.40
Computation of distributable net income, y 1.045(a) = 1		2	
Individuals:			
Individuals:	Distributions in liquidation	. ī	155
Distributions:	Loss on stock sold to trast, decoders as g		
Tom service, \$\frac{8}{1.403(a)-1}, \frac{1.403(a)-1}{2.1403(a)-2} \\ \frac{1.403(a)-2}{1.403(a)-2} \\ \frac{1.403(a)-2}{1.403(a)-	Totalianas	nn.	
Employees' qualified annuity pian, \$\frac{9}{3}\tau{1.403}(a)=\frac{2}{2} \ Redemption of preferred stock \ 2 \ 1177 \ Gains undistributed by regulated investment company \ 2 \ 1169 \ Inclusion in computation of limitation on deductions allowable \ 2 \ 2 \ 2 \ 2 \ 2 \ 2 \ 2 \ 2 \ 2 \	Employees' exempt trust at death or other separation $\frac{881402}{2} = 1.1402$	$\stackrel{\cdot }{_{-}}2$	234, 246
1.403(a)	Templorous qualified applied plan, xx1.x00(a)	1,	
Redemption of preferred stock. Gains undistributed by regulated investment company. 1 169 Gains undistributed by regulated investment company. able			
Inclusion in computation of limitation of detectors able. Payments received from accumulative installment certificates issued before January 1955. Sale of portion of lot on which residence is located. 2 519 Sale of stock by majority in family corporation. Sale or exchange of patent rights, treatment. 2 1165 Short sales, nature of asset, § 1.1233-1(a)(1). Short sales, nature of asset, § 1.1233-1(a)(1). Pulpwood from tops and limbs of sawtimber trees. Sale of timber, Indians land. Carrybacks and carryovers: Business and nonbusiness capital gains and losses, §§ 1.172-3(b), 1.172-3(c). Computation of taxable income, §§ 1.172-5, 1.172-6. Computation of taxable income, §§ 1.172-5, 1.172-6. Computation of taxable income, §§ 1.172-5, 1.172-6. Excess profits tax, § 1.172-8. Five year throwback rule, §§ 1.666(a)-1, 1.666(b)-1, 1.666(c)-1, 2, 404,406, 407 Net operating loss: Excessive depreciation taken for year period of limitation has run 1 134 Transferor in a split-up	To I Liam of proformed Stock	#	
able— Payments received from accumulative installment certificates issued before January 1955 Sale of portion of lot on which residence is located. Sale of portion of lot on which residence is located. Sale of stock by majority in family corporation. Pulpwood from tops and limbs of sawtimber trees. Sale of timber, Indians land. Carrybacks and carryovers: Business and nonbusiness capital gains and losses, §§ 1.172–3(b). 1.172–3(c). Computation of taxable income, §§ 1.172–5, 1.172–6. Computation of taxable income, §§ 1.172–5, 1.172–6. Deficiencies due to erroneous carryback allowances, limitation period, differences in 1939 and 1954 Codes. Excess profits tax, § 1.172–8. Five year throwback rule, §§ 1.666(a)–1, 1.666(b)–1, 1.666(c)–1 Net operating loss: Excess profits tax, § 1.172–8. Excess profits tax, § 1.172–8. Transferor in a split-up. Unrecognized gain from sale of assets in year of liquidation. Pension plan deductions disallowed in prior years. Taxable years beginning in 1953 and ending in 1954, § 1.172–3(e). Unused loss carryovers and excess deductions at termination of trust, §§ 1.642(h)–1, 1.642(h)–2, 1.642(h)–3, 1.642(h)–4, 1.642(h)–5. Unused pension trust deductions. Years to which loss may be carried, § 1.172–4. Carrying charges: Commitment fees or standby charges capitalized. Carrying charges: Commitment fees or standby charges capitalized. China Trade Act corporation, dividends paid, withholding of tax, § 1.140–110. Nothid care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, § 1.140–110. Citizens of United States, grants or compensation received in foreign currency, § 301.6316–2(a). China Trade Act corporation,	T design in computation of HMILALION OIL UCUUCHOMS and	**	
Payments received from accumulative instalment certificates is such defore January 1955. Sale of portion of lot on which residence is located. 2 519 Sale of stock by majority in family corporation. 2 177 Sale or exchange of patent rights, treatment. 2 1165 Short sales, nature of asset, § 1.1233-1(a)(1). 2 Timber and coal: Pulpwood from tops and limbs of sawtimber trees. 2 334 Sale of timber, Indians land. 1 605 Carrybacks and carryovers: Business and nonbusiness capital gains and losses, §§ 1.172-3(b), 1.172-3(c). Computation of taxable income, §§ 1.172-5, 1.172-6. 2 143-147 Deficiencies due to erroneous carryback allowances, limitation period, differences in 1939 and 1954 Codes. 2 155 Excess profits tax, § 1.172-8. Five year throwback rule, §§ 1.666(a)-1, 1.666(b)-1, 1.666(c)-1, 2 404,406. Wet operating loss: Excessive depreciation taken for year period of limitation has run. 1 134 Transferor in a split-up. 2 170 Unrecognized gain from sale of assets in year of liquidation. 2 170 Unused loss carryovers and excess deductions at termination of trust, §§ 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5. 2 140 Unused pension trust deductions and ending in 1954, § 1.172-3(e). 2 140 Unused pension trust deductions. 1 153 Unused pension trust deductions. 1 153 Cooperative housing. 1 153 Cooperative housing. 1 153 Conmitment fees or standby charges capitalized. 1 153 Conmitment fees or standby charges capitalized. 1 153 Conmitment fees or standby charges capitalized. 1 153 Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, § 1.171-0(o) \$ 1.171-0(o) \$ 1.172-0(o) \$ 1.			636
cates issued before January 1995. Sale of portion of lot on which residence is located. Sale of portion of lot on which residence is located. Sale of stock by majority in family corporation. Sale of exchange of patent rights, treatment. Sale or exchange of patent rights, treatment. Sale or exchange of patent rights, treatment. Short sales, nature of asset, § 1.1233-1(a)(1). Timber and coal: Pulpwood from tops and limbs of sawtimber trees. Sale of timber, Indians land. Carrybacks and carryovers: Business and nonbusiness capital gains and losses, §§ 1.172-3(b), 1.172-3(c). Computation of taxable income, §§ 1.172-5, 1.172-6. Computation of taxable income, §§ 1.172-5, 1.172-6. Computation of taxable income, §§ 1.172-5, 1.172-6. Deficiencies due to erroneous carryback allowances, limitation period, differences in 1939 and 1954 Codes. Excess profits tax, § 1.172-8. Excessive depreciation taken for year period of limitation has run. 1	n and received from accumulative installment contra	11-	620
Sale of stock by majority in family corporation	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	*	
Sale or exchange of patent rights, treatment Short sales, nature of asset, § 1.1233-1(a)(1)	G 1 C 4 - 1 by mojority in tamily corporations	~	
Short sales, nature of asset, \$1.1233-1(a)(1) Timber and coal: Pulpwood from tops and limbs of sawtimber trees. Sale of timber, Indians land. Carrybacks and carryovers: Business and nonbusiness capital gains and losses, \$\$ 1.172-3(b), 1.172-3(c). 2 138, 139 1.172-3(c). Computation of taxable income, \$\$ 1.172-5, 1.172-6. 2 1386 1.172-3(c). Deficiencies due to erroneous carryback allowances, limitation period, differences in 1939 and 1954 Codes. Excess profits tax, \$ 1.172-8. Five year throwback rule, \$\$ 1.666(a)-1, 1.666(b)-1. 1.666(c)-1. Net operating loss: Excessive depreciation taken for year period of limitation has run. Transferor in a split-up. Unrecognized gain from sale of assets in year of liquidation. Pension plan deductions disallowed in prior years. Taxable years beginning in 1953 and ending in 1954, \$1.172-3(c). Taxable years beginning in 1953 and ending in 1954, \$1.172-3(c). Taxable years beginning in 1953 and ending in 1954, \$1.172-3(c). Unused loss carryovers and excess deductions at termination of trust, \$\$ 1.642(h)-5. Unused pension trust deductions. Years to which loss may be carried, \$1.172-4. Carrying charges: Commitment fees or standby charges capitalized. 1 28 Cooperative housing. Insurance premiums paid on construction loan. 1 153 Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, \$1.111 0.07, \$1.140 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	o i leas of notont rights treatment		
Timber and coal: Pulpwood from tops and limbs of sawtimber trees. Sale of timber, Indians land. Carrybacks and earryovers: Business and nonbusiness capital gains and losses, §§ 1.172–3(b), 1.172–3(c). Computation of taxable income, §§ 1.172–5, 1.172–6. Computation of taxable income, §§ 1.172–5, 1.172–6. Deficiencies due to erroneous carryback allowances, limitation period, differences in 1939 and 1954 Codes. Excess profits tax, § 1.172–8. Excess profits tax, § 1.172–8. Five year throwback rule, §§ 1.666(a)–1, 1.666(b)–1. 1.666(e)–1. Net operating loss: Excessive depreciation taken for year period of limitation has run. Transferor in a split-up. Unrecognized gain from sale of assets in year of liquidation. Pension plan deductions disallowed in prior years. Taxable years beginning in 1953 and ending in 1954, § 1.172–3(e). Taxable years beginning in 1953 and ending in 1954, § 1.172–3(e). Unused loss carryovers and excess deductions at termination of trust, §§ 1.642(h)–1, 1.642(h)–2, 1.642(h)–3, 1.642(h)–4, 1.642(h)–1, 1.642(h)–2, 1.642(h)–3, 1.642(h)–4, 1.642(h)–1, 1.642(h)–2, 1.642(h)–3, 1.642(h)–4, 1.642(h)–5, 1.642(h)–1, 1.642(h)–2, 1.642(h)–3, 1.642(h)–4, 1.642(h)–5, 1.642(h)–6, 1.642(h	Short sales, nature of asset, § 1.1233-1(a)(1)	Z	991
Carrybacks and carryovers: Business and nonbusiness capital gains and losses, \$\$ 1.172-3(b), 1.172-3(c). 2 143-147 Computation of taxable income, \$\$ 1.172-5, 1.172-6. 2 143-147 Deficiencies due to erroneous carryback allowances, limitation period, differences in 1939 and 1954 Codes. 2 155 Excess profits tax, \$ 1.172-8. 2 140.406, 407 Net operating loss: Excessive depreciation taken for year period of limitation has run. 1 2 217 Unrecognized gain from sale of assets in year of liquidation. 2 130 Unrecognized gain from sale of assets in year of liquidation. 2 130 Unused loss carryovers and excess deductions at termination of trust, \$\$ 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5, 1.642(h)-5, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5, 1.642(h)-6, 1.642	Timber and coal:	2	334
Carrybacks and carryovers: Business and nonbusiness capital gains and losses, §§ 1.172–3(b), 1.172–3(c)	Sale of timber. Indians land.	1	605
Business and nonbusiness capital gains and losses, \$\$ 1.172-3(c)			
Denciencies due to ethorous period, differences in 1939 and 1954 Codes	Business and nonbusiness capital gains and losses, §§ 1.172-3(2	138, 139
Denciencies due to ethorous period, differences in 1939 and 1954 Codes	1.172-3(c)	2	143-147
period, differences in 1939 and 1934 Codes. Excess profits tax, § 1.172-8. Five year throwback rule, §§ 1.666(a)-1, 1.666(b)-1.1.666(c)-1. 2 404,406, 407 Net operating loss: Excessive depreciation taken for year period of limitation has run	Deficiencies due to erroneous carryback allowances, limitati	on	1206
Excess profits tax, § 1.172-8. Five year throwback rule, §§ 1.666(a)-1, 1.666(b)-1. 1.666(c)-1. 2 404,406. Five year throwback rule, §§ 1.666(a)-1, 1.666(b)-1. 1.666(c)-1. 2 407 Net operating loss: Excessive depreciation taken for year period of limitation has run			
Net operating loss: Excessive depreciation taken for year period of limitation has run	Excess profits tax, $\S 1.172-8$	$\tilde{1}$ $\tilde{2}$	404,406,
Excessive depreciation taken for year period of himsestan has run	Five year throwback lule, \$\$ 1.000(a) 1, 1.000(b)		407
Transferor in a split-up	Net operating loss:	ion	
Transferor in a split-up Unrecognized gain from sale of assets in year of liquidation. Pension plan deductions disallowed in prior years Taxable years beginning in 1953 and ending in 1954, § 1.172–3(e). Unused loss carryovers and excess deductions at termination of trust, § § 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5 Unused pension trust deductions Years to which loss may be carried, § 1.172–4 Carrying charges: Commitment fees or standby charges capitalized Insurance premiums paid on construction loan Insurance premiums paid on constructions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, (See Deductions). Silentically and of the states of United States, grants or compensation received in foreign currency, § 301.6316–2(a) China Trade Act corporation, dividends received by corporations, formal Trade Act corporation, dividends received by corporations, late of United States (nonresident): Overlapping 18-month periods during 26-month period abroad Paymen's under employees' survivor benefit plan, services performed abroad Services for Government of American Samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement, create of the states for samoa Claim for adactement for	1		
Unrecognized gain from sale of assets in year of inquitation: Pension plan deductions disallowed in prior years. Taxable years beginning in 1953 and ending in 1954, § 1.172–3(e). Unused loss carryovers and excess deductions at termination of trust, §§ 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5. Unused pension trust deductions. Years to which loss may be carried, § 1.172–4. Carrying charges: Commitment fees or standby charges capitalized. Cooperative housing. Insurance premiums paid on construction loan. Insurance premiums paid on construction (deductibility).) Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, § 1.141–3(b) § 1.111 Citizens of United States, grants or compensation received in foreign currency, § 301.6316–2(a). China Trade Act corporation, dividends received by corporations, § 1.246–1(a). Citizens of United States (nonresident): Overlapping 18-month periods during 26-month period abroad. Paymen.s under employees' survivor benefit plan, services performed abroad. Services for Government of American Samoa. Chaim for adactment, created thereby year § 1.1313(a)-3. Chaim for adactment, created thereby year § 1.1313(a)-3.			
Pension plan deductions disallowed in pilot years 1953 and ending in 1954, § 1.172-3(e) 2 Unused loss carryovers and excess deductions at termination of trust, §§ 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5. Unused pension trust deductions 1 852 Unused pension trust deductions 2 141 Years to which loss may be carried, § 1.172-4 2 141 Carrying charges: Commitment fees or standby charges capitalized 1 58 Cooperative housing 1 58 Cooperative housing 1 153 Insurance premiums paid on construction loan 1 153 Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, 2 570, 575 Citizens of United States, grants or compensation received in foreign currency, § 301.6316-2(a) 2 940 China Trade Act corporation, dividends received by corporations, § 1.246-1(a) 1 142 Citizens of United States (nonresident): Overlapping 18-month periods during 26-month period abroad 2 504 Paymen.s under employees' survivor benefit plan, services performed abroad 323 Services for Government of American Samoa 1 323 Chaim for adactment, create of teach translations at termination of teaching	Times and goin from sale of assets in year or inquidant	/LI	
Unused loss carryovers and excess deductions trust, §§ 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-4, 1.642(h)-5			
trust, §§ 1.642(h)-1, 1.642(h)-2, 1.642(h)-3, 1.642(h)-5 Unused pension trust deductions Years to which loss may be carried, § 1.172-4 Carrying charges: Commitment fees or standby charges capitalized Cooperative housing Insurance premiums paid on construction loan Insurance premiums paid on constructions (deductibility).) Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, Solution of United States, grants or compensation received in foreign currency, § 301.6316-2(a) China Trade Act corporation, dividends received by corporations, § 1.246-1(a) Citizens of United States (nonresident): Overlapping 18-month periods during 26-month period abroad Paymen's under employees' survivor benefit plan, services performed abroad Services for Government of American Samoa Claim for abatement, create of targetle year § 1.1313(a)-3 - 1 401			
Unused pension trust deductions. Years to which loss may be carried, § 1.172-4			259_255
Unused pension trust deductions Years to which loss may be carried, § 1.172-4			852
Carrying charges: Commitment fees or standby charges capitalized Cooperative housing Insurance premiums paid on construction loan Insurance premiums paid on construction loan Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, \$\frac{\frac{1.141}{3.1330000000000000000000000000000000000			
Commitment fees or standby charges capitalized: Cooperative housing			
Cooperative housing Insurance premiums paid on construction loan Insurance premiums paid on construction loan Charitable contributions. (See Contributions (deductibility).) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, China Trade Act corporation, dividends received in foreign currency, § 301.6316-2(a) China Trade Act corporation, dividends received by corporations, S 1.246-1(a) Citizens of United States (nonresident): Overlapping 18-month periods during 26-month period abroad Paymen's under employees' survivor benefit plan, services performed abroad Services for Government of American Samoa Claim for abatement, created the state of tayable year § 1.1313(a)-3 - 1 401	o - the ent food or standby charges Cabballacu	1 1	
Charitable contributions. (See Contributions (detections)) Child care expenses. (See Deductions: Child care expenses.) China Trade Act corporation, dividends paid, withholding of tax, China Trade Act corporation, dividends received in foreign currency, § 301.6316-2(a)	Cooperative housing	î	153
Child care expenses. (See Deductions. Child that the China Trade Act corporation, dividends paid, withholding of tax, \$\frac{\frac{1.1441-5(0)}{3}\frac{1.142}{3}1.1			
China Trade Act corporation, dividends paid, with the states of United States, grants or compensation received in foreign currency, § 301.6316-2(a) 2 940 China Trade Act corporation, dividends received by corporations, § 1.246-1(a) 1 142 Citizens of United States (nonresident): Overlapping 18-month periods during 26-month period abroad 2 504 Paymen.s under employees' survivor benefit plan, services performed abroad 3 Services for Government of American Samoa 1 323 Claim for abatement, credit of the seft to replic year § 1 1313(a) 3 - 3 - 1 401	Child care expenses. (See Deductions: Child care expenses.)	0 V	
currency, § 301.6316-2(a)	China Trade Act corporation, dividends paid, withhouse	2	570, 575
currency, § 301.0310-2(a)	Citizens of United States, grants or compensation received in fore	ign	040
China Trade Act corporation, dividends 1000 1 1 142 § 1.246-1(a) 1 142 Citizens of United States (nonresident): Overlapping 18-month periods during 26-month period abroad 2 504 Paymen.s under employees' survivor benefit plan, services performed abroad 2 504 Services for Government of American Samoa 1 323 Claim for abatement, credit of American Samoa 1 401	currency, § 301.6316-2(a)	ns.	, 940
Overlapping 18-month periods during 20-month periods per- Paymen's under employees' survivor benefit plan, services per- formed abroad	China Trade Act corporation, dividends received by corporation	1	142
Overlapping 18-month periods during 20-month periods per- Paymen's under employees' survivor benefit plan, services per- formed abroad	§ 1.246-1(a) (nonresident):		. 504
Paymen's under employees survivor belief plan, service formed abroad	Overlapping 18-month periods during 26-month period abroad	1 2	; 504
Services for Government of American Samoa1 323 Claim for abatement, create of the services were \$ 1.1313(a) -3 1 401			
Claim for abatement, credit of the effective to year & 1 1313(a) -3 1 401	formed abroadSamoaSamoa		323
Correction of error after close of taxable year, § 1.1313(a)-3 1 852 Extension of limitation period, transferees or fiduciaries 1			
Extension of limitation period, mansierees of industries	Correction of error after close of taxable year, § 1.1313(a)-3-	1	$\hat{852}$
	Extension of limitation period, transferces of nausanting		