INCOME TAX—Continued	B.	Page
Capital gains and losses—Continued Livestock. (See Farmers and farming.)		
Nonresidents: Aliens in United States, § 1.871-7	2 2	368 570
Timber and coal: Owner retaining interest on disposal	1	199
Sale, exchange or involuntary conversion, § 1.1251-1	4	547 265
Carrybacks and carryovers: Capital loss, § 1.1212-1 Interest on deficiencies, § 301.6801-1 Interest on deficiencies, § 301.6801-1	2 1	526 441
		170
year of affiliation Premerger net operating losses Carrying charges, interest deduction, § 1.163-2	2	176 891
Carrying charges, interest deduction, § 1.163-2	1	90
Charitable contributions. (See Contributions (deductibility).) China Trade Act corporation:	_	400
Di-idonde & 1 043-1	2 2	436 419
Foreign tax credit, § 1.901-1	$ar{2}$	436
Income from sources without the United States, special deduction,	2	436
§§ 1.941-1 through 1.941-3		
Ottisens: Foreign tax credit, general rule, § 1.901-1	2	419
Residing abroad, extension of time for ming, procedure		1106
C	2	436
Income from sources without the United States, \$1 1.011 1,		436
1.931-1.		
Clergymen, (See Ministers.) Collapsible corporations:		
Collapsible corporations: Construction under Wherry Housing Program, required sale to Government Development of unproved oil properties as production of prop-	2	236
Development of unproved oil properties as production of property	2	236
erty	2	900
Property acquired in nontaxable exchange, holding period: Collections. (See Administrative: Collections.)	_	232
Commissions: Mortgage acquisition fees paid by banks	2	520 18
Salesmen, gross income delined, y 1.01-2		_
Combat-zone service, § 1.112-1-1-1 decodent & 1.1014-2	2	34 463
Gain or loss basis, property acquired from decedent, § 1.1014-2.— Gamparation paid French Supplemental convention, personal	_	
Gain or loss basis, property acquired from decedent, § 1.1042.— Compensation paid, French Supplemental convention, personal services, Art. 1.———————————————————————————————————	2	1030
Compensation received:		0.4
Convenience of employer: Meals and lodging, § 1.119-1 Meals and lodging furnished employees, gross income,	1	34
Meals and lodging furnished employees, gross income, \$1.61-2	2	18
3.61 11		108
Executive's rehabilitation costs expended by employer Gross income defined, § 1.61-1		18
Strike benefits	_	15
Property other than cash:	1	354
		419
dividends, foreign tax credit, § 1.902-2	$ar{2}$	18
Insurance salesmen, withholdingStock and notes transferred to employees, § 1.61-2	. 2	707 1 8
Stock and notes transferred to employees, § 1.61-2	, -	**