0	C.B.	Page
INCOME TAX—Continued		
Net operating loss (See also: Carrybacks and carryovers):  Carryback, increase resulting from renegotiation, claim for		363
Carryback, increase resured	1	81
Carryback, increase resulting from renegotiation, change refund Carryover, business changed to investment, ownership change Carryover, business changed to investment, ownership change Nonposidents (See also: Citizens):	•	
Nondamess capenal (Good Hodistions);	1	222
		261
Aliens, withholding, §§ 1.1441-1, 31.3401(a)(b)-12-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2	ĩ	595
United Kingdom convention, State		
LIDHUM GUIG.		272
United States or possessions, exchanges, securities issued dis- Second Liberty Bond Act, § 1.1037-1	Z	212
Oil and gas properties:	1	156
Competitive lease, first year leasts properties outside	_	<b>#</b> 0
Intangible drilling and development costs, properties U.S.	1	72
Leases:	1	153
Acquisition fees	i	20
Drawing to select lessec	. 1	68
Equipment additional first-year depreciation and water- Overriding royalty transferred in trustOptions):	. 1	163
Options (See also: Stock: Options):		
Employee stock:	_ 1	97
Limitation on exercise requirements		100
Modification:	_ 1	$\begin{array}{c} 198 \\ 100 \end{array}$
Exercise while employed by substitution and the Release from investment representation	- 1	165
Nonstatutory, cancellation by employed	. 2	169
Nonstatutory, cancellation by employer  Number of reserved shares not specified  Ownership limitation, attribution of brother-in-law's stock	. 2	169
Ownership limitation, attribution of State		170
Restricted: Price reduction refunded	- <sup>2</sup> / <sub>2</sub>	168
Two options granted on same day	<b>2</b>	167
Voting trust snares neld by the to overcise	_ 1	195
Testamentary, basis, loss on failure to exercise 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		
Overpayments (See. Administration of Partnerships:	ьd	
Partnerships:  Basis of property, section 38 property, partner's share allocated at the partners \$ 1.46-3	2	12
In Other Dai more and a men area in a manufacture in the contraction of the contraction o	15	1.07
Capital gains and losses, sales between partnerships, partnerships, related, ownership of interests	1	167
related, ownership of involves		229
Income in respect of deceders, halding period	1	168
Interest purchased from estates in branch office, income	ne	100
Distributions, partner operating foreign branch care, source	1	188
Conoral' t 20 proper	w	
General: Investment credit, early disposition of section 38 proper § 1.47-6  Mortgage foreclosure, partnership property, partnership generately in real estate	2	12
§ 1.47-0	ıer	216
Mortgage foreclosure, partnersing property, re- dealing separately in real estate	l	210
		167
interests	î	58
Sales between partnerships, partners related, ownerships interests		
Penalties (Sec. Abministration		
Pension trusts (See: Trusts: Employees) Period of limitation (See: Administrative: Limitation period)		
Pargonal expenses:	1	61
Cost of improvements to Government and intring	2	$\begin{array}{c} 81 \\ 32 \end{array}$
Legal, Congressman, congressional redistricting	l	34
Meals, Armed Forces, permanents  Personal holding companies:  Personal holding and liability for tax, authority to sign	2	597
Agreement as to mapping 101	2	
Rental income:	1	593
Lease of manufactured property, electronic Leased farmlands, soil bank payments	2	221
Leased lanmands, son but I		