	Ruling No.	Page.
C.		
California bank stock tax	1729	228
Capital assets, advance payments for lease	1973	128
Cattle feeding venture, profits tax, 1917 Act.	1850	13
Cemetery company, exemption. (See Exempt corporations.)		
Change of ownership of property, incorporation of business	1890	310
Corporation to Young Men's Christian Association	1757	222
Partnership to Red Cross.	1914	274
Red Cross, amended returns	1807	222
Claims—	}	
Abatement—	7004	
Adjustment procedure, effective December 16, 1921	1994	243
Assessment, erroneous or illegal	$\left\{ egin{array}{c} 1967 \\ 1987 \end{array} \right $	245
Notice and demand, distraint warrant issued, operation of.	1985	246
Credit-	1900	238
Adjustment procedure, effective December 16, 1921	1994	243
Husband and wife, community income, adjustments	1873	247
Public land under placer mining laws, depletion	1801	160
Refund—	1001	100
Adjustment procedure, effective December 16, 1921	1994	243
Interest on overpayment	1913	248
Interest on overpayment Tax withheld, bondholder not liable to normal tax	1924	248
Clerk of court, commissions held by, ownership in dispute	1743	97
Collateral exemption, Liberty bond interest, beneficiaries under		
will	1779	104
Colorado mining partnership, how taxed	1902	9
Commissions, clerk of court holding, ownership in dispute	1743	97
Community property— Change of domicile, effect on interest.	1000	100
Change of domicile, Idaho to California.	1933	199
Credit claims, husband and wife.	1845 1873	$\begin{array}{c} 197 \\ 247 \end{array}$
Laws, Texas, application to nonresidents of State	1727	195
Return—	1,2,	130
Texas, residence in Virginia.	1805	196
Wite's earnings, California, returns	1964	199
Compensation—		-00
Appraisers employed by Illinois municipality	1884	107
Army officer, family's traveling expenses paid by Government.	1975	174
Attorney employed by county revenue collector.	1919	113
Bank as depositary for State and county funds.	1907	113
Bank official, fees turned over to bank	1789	81
Commissions received in foreign currency	1814	85
Deduction, application of A. R. R. 53.	1870	66
Employees of incorporated public library	1841 1725	122 106
Excessive, received from corporation.	1792	127
Funds of joint venture used to maintain member's home	1989	17
Post allowances, members of Diplomatic and Consular Service.	1776	84
Public Health Service employees, value of subsistence	1917	85
Reasonableness of, right of Government to determine	1771	219
Return to employer.	1882	101
	1798	101
Salary of corporate officer paid to widow	1000	107
Salary of corporate officer paid to widow. Services to State or subdivision, when taxable.	1906	
Salary of corporate officer paid to widow. Services to State or subdivision, when taxable. Surgeon, from industrial commission fund.	1828	106
Salary of corporate officer paid to widow. Services to State or subdivision, when taxable. Surgeon, from industrial commission fund. Teachers, school conducted by corporation.	1828 1711	105
Salary of corporate officer paid to widow. Services to State or subdivision, when taxable. Surgeon, from industrial commission fund. Teachers, school conducted by corporation. compromise of ad valorem penalty.	1828	
Salary of corporate officer paid to widow. Services to State or subdivision, when taxable. Surgeon, from industrial commission fund. Teachers, school conducted by corporation. compromise of ad valorem penalty. constructive receipt—	1828 1711 1864	105 240
Salary of corporate officer paid to widow. Services to State or subdivision, when taxable. Surgeon, from industrial commission fund. Teachers, school conducted by corporation. compromise of ad valorem penalty.	1828 1711	105