	Ruling No.	Page.
C.		
California:	1	
Community property and income—	i i	
Amended returns and claims	1537	346
Regulations 62, article 31, amended	1463	84
Returns	[1465]	91
Capital assets, sale of, in 1919, other assets retained, net loss	(1591	101
Capital expenditures: Accounts receivable, guaranteed, exchanged for stock, pay-	1412	65
ments	1299	202
Alterations to building	1452	204
Automobile purchased with notes, discount	1312	202
Capital stock, sale of, incidental expenses	1356	293
Good will, development expenses charged off, restoration	1596	403
Partnership good will, purchase of interest in, obsolescence	1282	167
Perfecting title to real estate	1451	203
Tayon State noid in requiring tay dood	1429	139
Taxes, State, paid in securing tax deedCapital gain, two-year holding period, devised property	1530 1278	$\frac{204}{70}$
Capital stock. (See Stock.) Capital stock tax:		70
Associations and Massachusetts trusts	1598	489
Carrying on or doing business	1585	498
Corporations buying or selling timberlands through agents		
subject to payment of	1585	498
Massachusetts trusts	1614	489
Casualties, bomb destroying residence, losses	1631	146
Certificates of indebtedness, payment of taxes Certificates, tax-exempt securities held in trust, interest	1318	438
Charitable contributions. (See Contributions.)	1308	114
China Trade Act, domestic corporations, dividends, nonresident alien individuals	1432	210
Cader, sweet, not taxable as soft drink	1.101	459
Citizens:		
Entitled to benefit of section 262, period governing return		376
Nonresident, income from property in foreign country	1576	73
Abatement—	1	
Banks, insolvent, assets insufficient to pay depositors	1490	944
Community property and income, California.	1527	$\begin{array}{c} 344 \\ 346 \end{array}$
Rejection in part, penalty and interest	1375	$\frac{340}{314}$
Credit or refund. (See Credit or refund.)	10.0	OIT
Refund of taxes. (See Credit or refund.)		
Commissions:		
American machines sold abroad by foreign corporation	1555	226
Cash paid purchaser of stock, invested espital	1512	390
Commutee on Appeals and Review, procedure for appeal	1331	319
Community property and income:	1	
California— Amended returns and claims Regulations 62, article 31, amended Returns		
Regulations 62 article 21 amended	1537	346
reoguizations of, and the of, antended	1463	84
	11571	91
Distribution of dividends, washington	1252	101 102
Douisiana, who separate preparty agmenistered by highend	1556	$\begin{array}{c} 102 \\ 229 \end{array}$
Washington, distribution of dividends	1353	102
Compensation: Additional—	İ	-1,747
Army afficer honorably discharged	1466	104
	1000	132
Bonus, stock, awarded, title reserved, dividends	128U	104
Army afficer honorably discharged Bonus, stock, awarded, title reserved, dividends Paid or credited under contract, business expense Services in prior year	1341	126 131