	Ruling No.	Page.
Gain or loss—Continued.		
Exchanges. (See Exchanges.) Land sold before March 1, 1913, repurchase and resale Liquidation of corporate assets, stock purchased in prior	1351	43
yearSales. (See Sales.)	1445	34
Gifts:		
Payment of partner's indebtedness to partnership Stock to sons without distribution of surplus, dividends Good will:	1513 1601	109 24
Development expenses charged off, restoration, invested	1700	400
capitalInvested capital, reorganization	1596 1460	403 41 6
National bank, purchasing bank charging off, losses	1544	145
Partnership, obsolescence of purchased interest, Texas	1282	167
Additional compensation, Army officer bonorably discharged_ Corporate property leased, rent paid stockholders	1466 1287	104 291
Guarantor, accounts receivable, payments where exchanged for stock	1299	202
Guardian, estate of incompetent, Montana, public administrator acting as	1616	117
н.		
Harding Memorial Association, contributions	1431	198
Husband and wife:	1 1	ç
Separate lands cultivated jointly, partnerships, OregonStock holdings, unity of interest, affiliated corporations	1600 1609	303
Hypothetical questions	1317	425
I.		
Income from sources within United States:	1400	010
Aliens, nonresident, dividends from domestic corporations— Foreign corporations—	1432	210
Nonresident, royalties earned, withholding tax	1 63 3	2 26
Selling American machines abroad	1555	226
m · · ·	1473	211
Transportation services	1486	376
Possessions, period governing return	1000	വഹ
Possessions, period governing return	1633	226
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing	1633 1576	
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Income from sources without United States, citizen residing	1633	
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, in-	1633	73
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction	1633 1576 1413 1513	73 108 109
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians. Five Civilized Tribes, income from restricted lands	1633 1576 1413 1513	73 108 109
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad	1633 1576 1413 1513 1464	73 108 109 85
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation	1633 1576 1413 1513	73 108 109 85 158
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks acceptance of bond interest	1633 1576 1413 1513 1464 1579 1571	73 108 109 85 158 350
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries,	1633 1576 1413 1513 1464 1579 1571 1377	73 108 109 85 158 350 369
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483	73 108 109 85 158 350 369
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483	108 109 85 158 350 369 367 369 368
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation Information return, dividend payments, form	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483 1397 (1395	73 108 109 85 158 350 369 367 369 368 426
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation Information return, dividend payments, form	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483 1397 (1395	73 108 109 85 158 350 369 367 369 368 426 427
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation Information return, dividend payments, form Injunctions, collection of taxes by distraint	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483 1397 (1395 1409 1487	73 108 109 85 158 350 369 367 369 368 426 427 428
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation Information return, dividend payments, form Injunctions, collection of taxes by distraint	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483 1397 (1395 1409 1487 1489	73 108 109 85 158 350 369 369 368 426 427 428 433
Possessions, period governing return Royalties due foreign corporation, withholding tax Income from sources without United States, citizen residing abroad Indeptedness: Discharge of, composition agreement among creditors, income Payment by partner, deduction Indians, Five Civilized Tribes, income from restricted lands Indorsers paying balance on mortgage notes, maker bankrupt, bad debts Informal claim for credit or refund, perfecting, limitation Information at source: Banks, acceptance of bond interest Dividends paid individuals, partnerships, and fiduciaries, year 1923 Payment of individual's bonds by corporation Information return, dividend payments, form Injunctions, collection of taxes by distraint	1633 1576 1413 1513 1464 1579 1571 1377 1390 1483 1397 (1395 1409 1487 1489	427