	Ruling No.	Page.
C.		
California, partnership agreement by husband and wife, separate returns	1032	179
Alterations to factory building	969	98
Amount paid for cattle, when deductible	1258	71
Debt canceled on agreement to purchase from debtor	1180	157
Fee paid stock exchange for listing stock	1194 1098	158
Payment of indebtedness after discharge in bankruptcy Purchase by stockholders of worthless paper	1098	$\begin{array}{c} 157 \\ 142 \end{array}$
Capital gain:	1011	142
Installment sale of real estate		44
Sale of stock acquired upon exercise of rights	1107	45
Sale of stock by one not dealer in securities	1167 981	39
Two-year holding period, beginning date	1068	45 44
Capital stock:	1101	2-
Reduction with cash distribution to stockholders Tax on, deduction by Connecticut corporations	$\begin{array}{c} 1191 \\ 1120 \end{array}$	$\begin{array}{c} 25 \\ 206 \end{array}$
Capital-stock tax, corporations engaged in exportation	966	324
Carrying charges, how treated in sales	1149	24
Cash discount, permission to change accounting method	968	45
Cemetery companies, trust to control funds, exemption	1264	200
Certificates of indebtedness—negotiability and assignability	1195 6 967	336 383
Changes in Bureau of Internal Revenue organization	977	384
Charitable contributions:	1100	
Civic leagues and social welfare organizationsClassification of exempt organizations	1128 1179	$\begin{array}{c} 152 \\ 154 \end{array}$
Gift other than money, basis of calculation.	971	148
Remainder interest in bonds to church.	1085	151
State for use of university	1263	156
Volunteer fire company	1238	155
Checks, dishonored, payment of Federal taxes	1273 1141	284 372
Civic leagues, classification as charitable organizations, con-	1141	312
tributions	1128	152
tributionsCivil-service employees, interest on retirement deductions	1019	56
Claims: Abatement—		
Filed without bond, refunds	1241	244
Interest on unabated portion, decedent's estate	989	216
Affiliated corporation, tax overpaid prior year	991	245
Filing limitation, original return Section 250(d) complied with	1162 1036	$\frac{246}{244}$
Credit or refund—	1000	244
Fiscal year ended 1918, five-year period	1255	238
Fiscal year ended 1918, taxes, limitation	1023	229
Invested capital reduced by insufficient deductions	1243	249
Tax paid by parent companyRefund—	1271	212
Abatement claim filed without bond	1241	244
Affiliated corporation, tax overpaid prior year	991	245
Filing limitation, original return Trust terminated, by whom made	1162 1184	$\frac{246}{246}$
Colorado gasoline tax, deduction	1095	110
Jululado gasume tax, deduction	1251	87
Commissions, executors or trustees, bequests in lieu of		
Commissions, executors or trustees, bequests in lieu of		
Commissions, executors or trustees, bequests in lieu of	972 1032	178 179