	,	
	Ruling No.	Page.
Capital expenditures:		
Additions and betterments, railroad operated under long- term lease	2132	143
Assessments for improvements by lessee under 99-year lease	2188	34
Bonus paid for transfer of bank deposits	2037	230
Major and minor items differentiated	1987	37
Remainder interest of leasehold acquired by lessee Restoration of building damaged while under construction		33 170
Capital gains:		1.0
Change to ordinary rates in amended return	1991	117
Revocable trust, reported with grantor's other incomeSale of motion-picture rights to play	2229 2226	44
Capital losses:	2220	13
Residential property, sale of salvage	2056	12
Trusts, revocable, deduction Capital stock, subscriptions, invested capital	2229	44
Capital stock, subscriptions, invested capital————————————————————————————————————	2079	271
Carrying on or doing business	2068	328
Cooperative associations exempt	2026	326
Exempt organizations and insurance companies	2249	328
Fair average value of capital stock		333
Priority of Federal over State taxes	2007 2069	32 5 33 9
Carrying charges, gain or loss from sale of property	2018	96
Cemetery association, funds for upkeep of lots and tombs, gross		
income.	2064	219
Chamber of commerce, operating traffic bureau, fee basis, exemption	2137	50
Charitable contributions. (See Contributions.)	2131	80
China Trade Act, section 263, Revenue Act of 1924, amendedClaims, credit or refund. (See Credit or refund.)	2089	66
Colorado, husband and wife, partnerships	2001	171
Commissions, bond issue, deductionsCommittees and guardians. (See Guardians and committees.)	2246	145
Community property and income:		
California, deceased spouse, estate and income taxes	2032	19
New Mexico, amended returns	2002	202
Compensation:	ł	
Additional, railroads, paid by Government for "guaranty period"	2019	127
American consuls and employees, exemption, foreign countries listed	0144	00
Foreign students in the United States	2144 2171	30 31
Officers and employees, public library	2228	31
Special tax investigator, Georgia	2020	135
State officers and employees. (See State: Officers and em-		
ployees.) World War adjusted (soldiers' bonus)	2087	30
Computation of income tax, individual returns, fiscal year	2001	50
ended 1924	2199	7
Consolidated accounts. (See Returns: Consolidated.)	- [
Consolidated returns. (See Returns.) Constitutionality:		
	ſ206 2	203
	2131	207
Section 257, Revenue Act of 1924Constructive receipt:	1969	57
Assets transferred, debts assumed as consideration	1952	130
Interest on bonds deducted but not credited	1992	131
Consulate employees, American, salary exemption by foreign	0144	
governments.	2144	30