

	Ruling No.	Page.
Capital expenditures—Continued.		
Expenses in connection with formation and operation of corporation.....	2317	152
Railroad, subsidies from Cuban Government as reimbursement.....	2271	122
Worthless securities, guaranty payments by bank stockholders.....	2519	185
Capital gain, redemption of preferred stock.....	2401	12
Capital loss, stock sold short.....	2294	25
Capital stock tax:		
Associations and trusts.....	2432	274
Computation of tax; regulations amended.....	2456	272
Credit for munitions manufacturer's tax.....	2291	279
Fair average value of capital stock; regulations amended.....	2457	273
Munitions manufacturer's tax, credit for.....	2291	279
Stock exchanges not exempt.....	2337	274
Trusts and associations.....	2432	274
Carriers, permits for, to transport liquors.....	2362	293
Chamber of commerce, membership dues, deduction.....	2476	48
Charitable contributions. (See Contributions.)		
Cider, vinegar, and nonintoxicating fruit juices, manufacture of..	2473	286
Claims:		
Abatement—		
Application of section 281(e), Revenue Act of 1924.....	2275	100
Insolvent banks, assets insufficient to pay depositors, stockholders' assessments included.....	2502	101
Credit or refund. (See Credit or refund.)		
Unpaid Federal taxes, filing in receivership, time limitation..	2335	215
Coast and Geodetic Survey employees, subsistence allowance, gross income.....	2441	144
Coast Guard employees, subsistence allowance, gross income.....	2441	144
Collection of taxes. (See Taxes.)		
Collectors:		
Authority to grant extension of time for filing returns.....	2469	69
Extension of time for filing information returns, limitation..	2520	71
Colorado, real estate, effect of mortgage and escrow deed.....	2383	112
Commission merchant, interest on customers' deposits invested in exempt securities.....	2258	156
Commissions:		
Bank, real estate loans, how reported.....	2327	32
Insurance, refund on canceled policies, reserves.....	2349	78
Paid committees for incompetents, deduction.....	2477	49
Paid surviving spouse as executrix, community property and income, Washington.....	2499	40
Committees and guardians. (See Guardians and committees.)		
Community property and income:		
Arizona, husband's separate property acquired after marriage..	2299	125
Texas, devise to minor son residing elsewhere.....	2440	130
Compensation:		
Additional, distribution by trustees of stock bonus.....	2341	87
Allowance to enlisted men and noncommissioned officers in lieu of subsistence.....	2419	41
American consuls and employees, exemption, foreign countries listed.....	2390	43
Army officers, commutation and rental value of quarters.....	2277	136
Coast Guard, Coast and Geodetic Survey, and Public Health Service employees, subsistence allowance.....	2441	144
Committees for incompetents, deduction.....	2477	49
Employees, right to receive copy of Form 1099.....	2274	89
	2279	133
Federal judges, taxability.....	2356	41
	2427	42