	Ruling No.	Page.
Business expenses—Continued. Insurance premiums, corporation officers, deduction———— Reserve fund, employer's insurance, workmen's compensation— Business league. (See Exempt corporations.)	4784 4806	114 379
C.	:	
California: Community property Gasoline tax, deduction Capital expenditures, commissions paid in purchasing securities Capital gains and losses, real estate development sales Capital stock tax:	4733 4842	325 107 353 189
Basis of tax: "Carrying on or doing business" Exemption of insurance companies not applicable Insurance company with additional business Reopening of refund claims, limitation Cemetery associations, Washington, perpetual care fund Certificate of exemption, World War veterans, procedure Ceylon, equivalent exemption, 1928 Act Chiffre d'affaires taxes France, credit for	4712 4712 4739 4776 4800	441 437 437 444 370 460 148 224
Citizenship, American-born women marrying aliens	4815	89
Claims: Abatement— Bonds. (See Bonds.) Collection stayed, refund limitation————— Credit or refund. (See Credit or refund.) Closing agreements. (See Taxes: Final determination and assessment.)	{4703 {4771 {4786	156 157 160
Commissions: Bank, real estate loans, when taxable Insurance premium renewals Securities purchase, deduction	4862 4865	332 194 332 353
Community property and income: Arizona California Louisiana Returns for 1927 and 1928, assessment and refund limitation,	4871	199 325 200
period extended Texas Deceased spouse, estate taxes Husband's share donated to wife, status of income from Washington	4873 4750 4759	148 201 426 326 202
Compensation: Additional, services rendered in prior years Constructive receipt. (See Constructive receipt.) State officers and employees. (See State.) Consolidated returns. (See Returns.)		384
Constructive receipt: Compensation, stock and check, mailed end of year Dividend payable one year, check received next year Contracts Compensation amount received under subse-	4804 4708	118 289
Contracts, Government, canceled, amount received under subsequent agreement	4856	401
Corporations: Affiliation, economic control, stock ownership distinguished Exemption (See Exempt corporations.)	1	387
Foreign, interest received on tax refund, income	4882	222
Court decisions: Aetna Life Insurance Co. v. Eaton, collector Altman & Co. v. United States Anahma Realty Corpration v. Commissioner	4756 4707	263 286 340