	Ruling No.	Page.
Business expenses—Continued. Commissions paid on sales of securities	7600	50
Contribution to railroad retirement fund	. 7698 . 7795	59 63
Interest, accrual basis, when deductible	7736	284
Stock sales, commissions and printing expenses	7822	298
Business leagues, exemption	7650	119
C. California:		
Community property and income	7662	168
compensation Canada, duty on mining company profits, "Quebec mining act,"	7620	130
credit for	7637	136
Distributions by building and loan associations	7723	135
Property acquired by bequest or under intestate law	7845	209
Stock acquired through excercise of option, sale of	\{7770	206
Capital stock tax:	7734	203
Corporations distinguished from other organizations. Regu-		
lations 64 (1934) amended	7642	413
Declared value, deduction, fiscal year return. Exemptions, Regulations 64 (1934) amended	7706 7642	151 413
Returns, extension of time for filing	7605	412
Treasury stock resale, retirement, etc., adjustments	7593	410
Carriers: Contributions to railroad retirement fund, business expense		
deduction	7795	63
Excise tax on	7717	552
Retirement annuity payments, exemption Certificate of compliance, departing alien	7716 7775	552 142
Chamber of commerce operating traffic bureau, exemptionCharitable:	7670	121
Contributions, deduction by corporations	7815	46
Trust, exemption	<i>[</i> 7829	118
Cigarette stamp tax, Oklahoma	7697	297
Citrus-fruit wine and brandy, regulations covering	7870	86 510
Closing agreements. (See Taxes: Final determination and assess-	13.0	010
ment.) Coal Conservation Act. (See Bituminous Coal Conservation Act.)		
Colorado:	ľ	
Inheritance tax, additional 10 per cent for old age pension		
fund, deductionSales tax	7732 7659	90
Transfer of stock from guardian to ward	7714	77 402
Commissions, sales of securities, business expense deduction		59
Commodity: Credit Corporation, advances received by cotton producers		
under cotton agreements	7768	56
Exchange, exemption Community property and income, California, agreement between	7650	119
husband and wife	7662	168
Compensating tax:		
Mixture of blackstrap molasses and invert sugar or other	7644	400
Regulations, amendment of. (See Amendments.)	7644	422
Rice, regulations	7696	445
Rye, regulations	7805	453