	Ruling No.	Page.
Attorney fees. (See Fees.)		
Automobiles, trading in on new purchases, gain or loss	5063	215
Awards, Settlement of War Claims Act	∫507 <b>3</b>	129
	15074	133
В.		
Bad debts, notes, indorser's deduction	5045	241
and returns	4927	270
Banks: Deposits, tax levy—		0
Priority over depositary's judgment	4000	
Suit to collect, penalties	4999	299
Inventories	2002	300
National, Stock assessment, loss deduction	4070	106 384
beneficiaries, inspection of returns	5109	146
Dequests.		110
Annuity payable from corpus, exemption	5048	366
Interest in future contract payments, income	5113	345
Abatement claim, defense, suit for recovery of taxExtension of time payment—	5049	430
$Release\_\_\_\_$	4959	050
built, no loss of damage shown	5085	$\frac{256}{413}$
interest. (See interest.)	0000	419
Business expenses:		
Attorney fees		397
Breach of contract, judgment affirmed later year Compensation for personal services—	4988	378
Additional, paid trustee by beneficiary.	400-	
Excessive	4987	375
rines	4070	$\begin{array}{c} 235 \\ 397 \end{array}$
Judgment for compensation for services	4988	397 378
C.		010
alifornia, community property. (See Community property.)	į	
apital expenditures, assessments against local benefits	5072	120
apital gains and losses:		
Real estate dealers Royalties, oil leases	4904	306
apital stock tax:	4975	223
Association distinguished from trust, taxability	5039	483
"Fair average value," meaning Insurance company, mutual, dividends to policyholders, com-	4897	487
Insurance company, mutual, dividends to policyholders, com-		101
putation of tax	5068	484
Mutual fire insurance company, exemption	4897	487
arrying charges, timberland, effect on gain or loss sales basis	5016	340
dizens and chizenship:		<b>300</b>
Loss of citizenship, taxable status	4960	314
Naturalization. (See Naturalization)	1000	014
aims:	4913	186
1		
Abatement, collection staved, refund limitation	4956	189
Abatement, collection stayed, refund limitation	4956 4957	190
Abatement, collection stayed, refund limitation	4956	
Abatement, collection stayed, refund limitation  Credit or refund. (See Credit or refund.)	4956 4957	190
Abatement, collection stayed, refund limitation	4956 4957	190