

	Ruling No.	Page.
Capital stock tax—Continued.		
Returns and payment of tax for year ended June 30, 1942..	11147 11208 11217 11236	220 221 332 221
Carriers Taxing Act of 1937. (See Employment taxes.)		
Champagne and sparkling wine, defined.....	11289	294
Chile, Republic of, ships earnings, exemption.....	11257	151
Cigars and cigarettes, floor stocks taxes. (See Floor stocks tax.)		
Civil Air Patrol, contributions by individuals, deduction.....	11182	109
Civil Relief Act, Soldiers' and Sailors', amended.....	11252	333
Classification provisions, Internal Revenue Code, Regulations 103 amended.....	11284	35
Coin-operated devices. (See Miscellaneous taxes: Stamp taxes.)		
Committee reports:		
Revenue Act of 1942—		
House of Representatives (Report No. 2333).....	11224	372
Senate (Report No. 1631).....	11228	504
Conference (H. R. 2586).....	11245	701
Community property and income, Louisiana, wife's separate property administered by husband.....	11293	192
Compensation:		
Establishment of Office of Economic Stabilization.....	11220	92
Personal services, inclusion of travel allowances in optional tax return (Form 1040A).....	11164	152
Withholding tax at source, nonresident alien workers who enter and leave United States at frequent intervals.....	11281	147
Contracts, renegotiated war contracts, income and excess profits taxes adjustment, Bureau policy.....	11193	163
Contributions:		
Charitable—		
Civil Air Patrol, deduction.....	11182	109
War Savings Staff, Defense Savings Committees, deduction.....	11176	108
Deduction—		
Army company funds.....	11247	110
State salvage committee.....	11205	95
Conveyances. (See Miscellaneous taxes: Stamp taxes.)		
Corporations:		
Credit, contracts restricting payment of dividends.....	11258	180
Distributions in liquidation, dividends paid credit.....	11292	190
Fractional year returns, regulations amended.....	11174	116
Liquidation, distribution of installment obligations, taxa- bility.....	11256	65
Correspondence symbols, Bureau of Internal Revenue.....	11221	367
Court decisions:		
<i>Braverman v. United States</i>	11260	319
<i>Commissioner v. Mesta</i>	11160	192
<i>Helvering; Mother Lode Coalition Mines Co. v.</i>	11295	195
<i>Helvering v. Ohio Leather Co.</i>	11258	180
<i>Helvering v. Strong Manufacturing Co.</i>	11258	180
<i>Helvering v. Stuart, John</i>	11265	198
<i>Helvering v. Stuart R. Douglas</i>	11265	198
<i>Helvering v. Warren Tool Corporation</i>	11258	180
<i>Mesta; Commissioner v.</i>	11160	192
<i>Mother Lode Coalition Mines Co. v. Helvering</i>	11295	195
<i>Ohio Leather Co.; Helvering v.</i>	11258	180
<i>St. Louis Refrigerating & Cold Storage Co. v. United States</i>	11161	234
<i>Strong Manufacturing Co.; Helvering v.</i>	11258	180
<i>Stuart, John; Helvering v.</i>	11265	198
<i>Stuart, R. Douglas; Helvering v.</i>	11265	198
<i>United States; Braverman v.</i>	11260	319
<i>United States; St. Louis Refrigerating & Cold Storage Co. v.</i>	11161	234
<i>United States; Wainer v.</i>	11260	319
<i>Wainer v. United States</i>	11260	319
<i>Warren Tool Corporation; Helvering v.</i>	11258	180