

	Ruling No.	Page.
Citizens of Puerto Rico, status of, for United States income tax purposes.....	12254	153
Citizens of United States, bona fide residents of a foreign country, income earned therein, taxability.....	12300	99
Community property:		
Hawaii.....	12239	85
Hawaii, income of various types, treatment for Federal income tax purposes.....	12289	86
Oklahoma.....	12237	84
(See also Estate tax: Community property.)		
Compensation:		
Army officers' income from United States and possessions, treatment.....	12279	148
Lump-sum payment to widow of deceased naval officer, taxability.....	12309	109
Military and naval forces—		
Members of, Regulations 111 and 103 amended.....	12298	27
Provisions of Revenue Act of 1945 relating to.....	{ 12224 12275	44 49
Mustering-out payments to armed forces of United States, taxability.....	12276	50
Computation of corporation income and excess profits taxes, fiscal year taxpayer.....	12240	90
Computations, elective method, regulations amended.....	12277	52
Consolidated returns of affiliated corporations for subsequent years, election to file.....	12291	114
Contributions:		
Employer to employees' trust or annuity plan, deductibility.....	12261	72
Paid toward purchase of retirement annuities, deductibility.....	12327	74
Convention between United States and France, tax, effective January 1, 1945.....	12265	134
Conversion, involuntary, damages awarded lessee on condemnation of leased property, gain or loss.....	12290	96
Corporations:		
Acquiring, acquisition of stock may occur, when.....	12256	177
Affiliated—		
Consolidated excess profits tax returns, Regulations 110 and Regulations 104 amended.....	12242	115
Consolidated returns for subsequent years, election to file.....	12291	114
Election to file separate income and excess profits tax returns.....	{ 12226 12227	112 113
Regulations amended.....	12310	118
Earnings and profits, distribution of stock as dividends, taxability.....	12292	244
Expecting carry-backs, extension of time for payment of taxes, regulations.....	12268	209
Corporation income and excess profits taxes, computation of, fiscal year taxpayer.....	12240	90
Credits, undistributed profits.....	12214	234
Court decisions:		
Allen, collector, v. Trust Co. of Georgia et al., executors.....	12257	282
Burton-Sutton Oil Co., Inc., v. Commissioner.....	12323	237
Cherry Cotton Mills, Inc., v. United States.....	12293	228
Commissioner; Burton-Sutton Oil Co., Inc., v.....	12323	237
Commissioner v. Crawford.....	12236	69
Commissioner v. Fisher et al., executors.....	12292	244
Commissioner v. Flowers.....	12225	57
Commissioner; Hercules Gasoline Co., Inc., v.....	12214	234
Commissioner v. Holmes.....	12231	266
Commissioner; Kelley Co. v.....	12243	190
Commissioner; Kelley Co. and Talbot Mills v.....	12229	191