

	Ruling No.	Page
Amortization:		
Bond premium, Regulations 111 amended to conform to sections 203 and 217 of the Revenue Act of 1950.....	13694	17
Emergency facilities, Regulations 111 amended to conform to section 216 of the Revenue Act of 1950.....	13655	63
Annuities, contracts purchased by employer for employees, treatment under section 165(d), I. R. C.....	13662	90
Armed Forces of the United States:		
Application of admissions tax to admissions free of charge of uniformed members.....	13664	351
Exportations to. (See Excise taxes.)		
Extension of time for filing claims for refund by estates of certain deceased servicemen, Regulations 105 amended.....	13681	160
Transportation of. (See Excise taxes.)		
Assignments of income, proceeds of public entertainments conducted for benefit of charitable organizations.....	13715	7
Automobile dealers, corporation primarily organized and operated for advertising purposes, status as business league.....	13616	53
Automobiles:		
Sales of glass cut and installed by glass dealers.....	13698	214
Temporarily used as "demonstrators" by dealers.....	13670	61
B		
Bankruptcy Act, approved July 1, 1898, amending subdivisions d and e of section 58.....	13634	346
Bond premium, amortization, Regulations 111 amended to conform to sections 203 and 217 of the Revenue Act of 1950.....	13694	17
Bureau of Internal Revenue:		
Changes in organizational nomenclature.....	13734	230
Changes in organizational nomenclature of Technical Staff.....	13735	231
Procedure where field determinations of income, etc., taxes agreed to by taxpayers are disapproved on post-review in Washington.....	13647	52
Business expenses, payments by employers under New York disability benefits law.....	13667	11
Business leagues, corporation primarily organized and operated by automobile dealers for advertising purposes.....	13616	53
C		
Canal Zone:		
Attached to the Internal Revenue Collection District of Florida.....	13623	221
Limiting the retroactive application of the income tax to Federal employees.....	13640	350
Capital gains and losses, motor vehicles temporarily used as "demonstrators" by dealers.....	13670	61
Capital gains, livestock used for dairy, breeding, or other purposes, treatment under section 117(j), I. R. C., of proceeds from sale.....	13626	60
Charitable organizations, proceeds of public entertainments for benefit of.....	13715	7
Cigarette tax, New Jersey, by whom deductible.....	13661	24
Cigarettes. (See Excise taxes.)		
Cigars. (See Excise taxes.)		
Claims for refund, extension of time for filing by estates of certain deceased servicemen, Regulations 105 amended.....	13681	160
Collection of tax, Canal Zone attached to Internal Revenue Collection District of Florida.....	13623	221