

INCOME TAX—Continued

	C.B.	Page
Carrying charges:		
Expenditures under royalty contract for disposal of coal, election to capitalize, § 1.272-1.....	1	159
Property, treated as capital items, § 1.266-1(a).....	2	114
Charitable contributions. (See Contributions (deductibility).)		
Child care expenses:		
Abandoned wife, state support decree.....	1	35
Nonresident alien.....	2	110
Citizens, physical presence rule, employment in foreign country..	1	271
Claims. (See ADMINISTRATIVE: Credits and refunds.)		
Collapsible corporations:		
Liquidation.....	1	179
Net unrealized appreciation in "subsection (e)" assets, § 20 of P.L. 85-866.....	3	254
Collections. (See ADMINISTRATIVE: Collections.)		
Commissions:		
Payments made by marine suppliers to personnel of foreign ships.....	2	60
Received during period of illness.....	2	41
Community property and income, decedent spouse, inventory, unit-livestock-price method.....	2	174
Compensation paid:		
Employee benefits, § 1.162-10.....	1	63
Personal services, §§ 1.162-7, 1.162-8.....	1	63
Compensation received:		
Convenience of employer, meals and lodging, prison officials..	2	50
Miscellaneous:		
Award by union for service with one employer.....	1	41
Cost-of-living allowance, territorial.....	2	390
Libel suit settlement, compensatory and exemplary damages.....	2	18
Lockout benefits.....	1	14
Reimbursement for lost wages.....	1	15
Property other than cash, educational benefits, Navy assist- ance program.....	2	49
Salaries, fees, etc.:		
Australian convention:		
Temporary professorial services, Art. XIII.....	2	1029
Temporary residents, Art. IX.....	2	1029
Back pay, Armed Forces officers.....	2	411
Bonus, taxes to be absorbed by employer.....	1	362
Crew members, vessel operated in foreign waters by United States agency.....	1	268
Excessive compensation, § 1.162-8.....	1	63
Greek convention:		
Governmental service, Art. XI.....	2	1054
Students and apprentices, Art. XIII.....	2	1054
Temporary professorial services, Art. XII.....	2	1054
Temporary residents, Art. X.....	2	1054
Irish convention:		
Governmental services, Art. X.....	2	1060
Students or apprentices, Art. XIX.....	2	1060
Temporary professorial services, Art. XVIII.....	2	1060
Temporary residents, Art. XI.....	2	1060
Lump-sum payment in cancellation of employment agreement.....	1	23
Lump-sum "severance pay," Armed Forces.....	2	20
New Zealand convention:		
Governmental services, Art. X; Students or ap- prentices, Art. XV; Temporary professorial services, Art. XIV; Temporary residents, Art. IX..	2	1071
Payments from patients to doctors while full-time em- ployees of hospital.....	1	26
Police officers, employment in private industry.....	2	28