

INCOME TAX—Continued

- Public utilities—Continued
 - Depreciation—Continued
 - Normalization accounting method (RR 7049) 61
- Publicity of information, State or local officials (RR 454) 296
- Railroads:
 - Bankrupt, reorganization, interest on obligations (RR 367) 37
 - Tax deduction for payments to National Railroad Passenger Corporation (PL 91-518) 20
- Real estate, easement, “flowage deed” (RR 510) 159
- Real estate investment trust:
 - Fees for commitment to make permanent loan (RR 362) 147
 - Management rights granted shareholders (RR 569) 147
 - Real estate assets, pass-through mortgage-backed certificates (RR 544) 6; (RR 545) 7
 - Rents, corporate tenant, trustees as corporate directors (RR 542) 148
- Recoveries, unpaid interest forgiven, accrual method taxpayer (RR 406) 16
- Redemption of stock and bonds:
 - Acquisitions by related corporation (RR 496) 74
 - Bonds redeemed and purchased by corporation (RR 368) 39
 - Death taxes, dividends paid, accumulated earnings tax (RR 642) 131
 - Distributions, computation of accumulated earnings and profits (RR 531) 76
 - Exchange for real property, termination of interest (RR 639) 74
- Refunds and credits:
 - Claims:
 - Armed Forces, tax paid on combat zone pay (RP 29) 513
 - Forms 1040X, 1120X, individuals and corporations (TD 7057) 289
- Regulated investment companies:
 - Dividends, income and capital shares (RR 597) 146
 - Unit investment trust, established by life insurance company (RR 525) 144

INCOME TAX—Continued

- Regulations:
 - 26 CFR 1.72, 1.72-4, 1.72-13, 1.101, 1.101-2, 1.104, 1.104-1, 1.105-4 amended; 1.122, 1.122-1 added; 1.122 redesignated 1.123; reduced uniform services retirement pay, Foreign Service disability annuities (TD 7043) 22
 - 26 CFR 1.112-1 amended; combat pay, service deemed performed in a combat zone (TD 7066) 18
 - 26 CFR 1.151-3, 1.152, 1.152-2, amended; definition of dependent, foster child (TD 7051) 30
 - 26 CFR 1.167(1), 1.167(1)-4, added; depreciation of post-1969 public utility property, election (TD 7045) 56
 - 26 CFR 1.381(c)(13)-1, 1.1033(a), 1.1033(a)-2 amended; replacement period for property involuntarily converted (TD 7075) 160
 - 26 CFR 1.446-1, amended; “method of accounting” clarified, filing period of Form 3115 extended (TD 7073) 98
 - 26 CFR 1.501(c)(8)-1(b), revoked, activities of fraternal beneficiary societies (TD 7061) 119
 - 26 CFR 1.501(c)(17)-2, 1.6041-2, amended; supplemental unemployment benefit trusts, returns, statements to payees (TD 7068) 252
 - 26 CFR 1.1502-5, 1.1502-78, 1.6655, 301.6655, 301.6655-1 amended; 1.6425 through 1.6425-3, 1.6655-5, 301.6425, 301.6425-1 added; refunds of overpayments of estimated tax, excessive refunds, corporations (TD 7059) 290
 - 26 CFR 1.6012, 1.6012-1, 301.6012 amended; filing requirements for individuals (TD 7069) 282
 - 26 CFR 1.9100-1, amended; extension of time for making elections (TD 7074) 301
 - 26 CFR 13.4 added; arbitrage bonds issued by states and subdivision (TD 7072) 12
 - 26 CFR 13.9 added; notification of status as a 501(c)(3), organization (TD 7052) 125

INCOME TAX—Continued

- Regulations—Continued
 - 26 CFR 13.12, added; private foundation, termination of status (TD 7063) 120
 - 26 CFR 13.13 added; public utility property, depreciation, normalization accounting method (TD 7049) 61
 - 26 CFR 13.14 added; foreign exempt organizations, withholding agent's liability for 1970 (TD 7067) 176
 - 26 CFR 301.6402-3 amended; Forms 1040X and 1120X, claims for refund, individuals and corporations (TD 7057) 289
 - 26 CFR 402.1-1, 402.1-2 added; definition, domestic building and loan association (TD 7070) 297
 - 26 CFR 601.101-601.702, S.P.R.; consolidation through 1967 amendments 1968, 1969, 1970 514
 - 31 CFR 10.3-10.75 and intermediate sections amended; practice before the Revenue Service (DC 230 (Rev.)) 644
- Rent received, real estate investment trust, trustees as directors of corporate tenant (RR 542) 148
- Reorganizations:
 - Acquiring corporation, replacement period for involuntarily converted property (TD 7075) 160
 - Foreign corporations, transfer to avoid tax (RR 433) 82
 - Merger, mutual casualty insurance companies, unused loss carryover (RR 410) 83
 - Spin-off followed by stock-for-stock exchange (RR 434) 83
 - Transfer of stock, interest of newly formed subsidiaries, domestic and foreign corporations (RR 522) 81
 - Transfers to avoid tax, beneficial ownership as control (RR 638) 71
- Research and experiment, election for deduction, timely filed claim (RR 637) 64
- Residence, sale proceeds, 65-year-old taxpayer, sale by estate (RR 459) 22
- Residents, aliens, temporary absence, reentry permit expired (RR 461) 149