

INCOME TAX—Continued

Mines and mining (See: Depletion; Natural resources)

Minimum tax, tax preference income, trust capital gains set aside for charity (RR 317) 13

Moving expenses:

Automobile costs, standard mileage rate (RP 25) 477

Members of Armed Forces (PL 93-490) 451

Mutual savings banks (See: Banks)

Natural resources (See also: Depletion):

Carved-out production payment, depreciable equipment purchased (RR 549) 186

Timber cutting, option agreement, holding period (RR 529) 185

Net operating loss:

Carryback:

Affiliated group, new subsidiary (RR 610) 288

Consolidated returns, subsidiary organized in loss year (RR 423) 289

Partial corporate liquidation, settlement of lawsuits (RR 462) 82

Cooperative, patronage dividend deduction, treatment of loss sustained in nonmember transactions (RR 377) 274

Nonbusiness expenses:

Travel and transportation, husband and wife as tour leaders (RR 473) 21

Nonresidents:

Aliens:

Royalties, books and stories published in U.S., withholding (RR 555) 202

Trainee with U.S. company, allowances, tax home (RR 453) 19

Citizens, foreign community income, elections (TD 7330) 218

United Kingdom convention, entertainers, "single loan-out" and "double loan-out" arrangements (RR 330) 278; (RR 331) 281

INCOME TAX—Continued

Obligations (Government):

Instrumentalities of United States: Commodity Credit Corporation guaranty agreements (RR 440) 19

States and subdivisions:

Bonds issued simultaneously, exempt status (RR 380) 32

Housing and community development (PL 93-383) 418

Industrial development bonds, exempt small issue, excess expenditures (RR 381) 34; (RR 485) 32

Municipal bonds, interest accrued after transfer, basic (RR 482) 267

Options (See: Employee stock options)

Overpayments:

Joint returns, credit against separate tax liability (RR 611) 399

Partnerships:

Accounting period change, natural business year (RP 33) 489

Areas in which advance ruling will not be issued (RP 22) 476

Limited classification, California (RR 320) 404

Patronage dividends (See: Dividends)

Penalties:

Excess political campaign expenses, Presidential Election Campaign Fund (PL 93-443) 421

Omission of income, joint tax liability (TD 7320) 391

Pension trusts (See: Employees' plans; Self-employed plans)

Personal expenses:

Commuting, transporting work equipment (CD 1967) 42

Personal holding companies (See also: Foreign personal holding companies):

Dividends, affiliated group bank holding company member (RR 432) 175

Dividends from life insurance company, consolidated returns (PL 93-480) 442

Political contributions:

Gain and income from contributed property (RR 475) 22

INCOME TAX—Continued

Political contributions—Continued

Political candidates and committees (PL 93-443) 421

Presidential Election Campaign Fund (PL 93-443) 421

Pollution control facilities:

Industrial facility bonds, exempt and nonexempt simultaneously issued (RR 380) 32

Possessions of United States:

Puerto Rico, gross income, domestic subsidiary (RR 374) 212

Three-year period, starting date, U.S. corporation in Puerto Rico (RR 422) 213

Private foundations (See: Exempt organizations)

Professional service corporation, tax classification, Alabama (RR 439) 405

Professions (See: Self-employment tax)

Property:

Community (See: Community property and income)

Section 38 (See: Investment credit)

Public utilities:

Depreciation allowance, limitations (TD 7315) 67

Depreciation, equipment used for capital improvements (CD 1965) 85

Publicity of information:

Council on Wage and Price Stability (PL 93-387) 420

Department of Labor information requests (TD 7331) 396

Pension Benefit Guaranty Corporation, information requests (TD 7325) 394

Rates of tax:

Maximum tax on earned income, farmers (RR 597) 272

SECA, contribution and benefit base 508

Real estate:

Installment sales, selling expenses (RR 384) 152

Points, construction and development loans, accrual-method lender (RR 607) 149