

	Ruling No.	Page.
Business expenses:		
Banks, payments to temporary Federal deposit insurance fund.....	6660	45
Compensation for personal services, absence of appropriate evidence, treatment.....	6685	47
Increasing magazine circulation.....	6618	272
Insurance premiums paid in advance for more than year.....	6856	67
Management, etc., of income-producing properties.....	6610	43
National Industrial Recovery Act—		
Code, initiation and approval costs.....	6658	44
Retail Code Authority, assessments.....	6764	46
C.		
California:		
Building and loan association, interest deduction.....	6677	285
Franchise taxes.....	6717	111
Canada, ships' earnings, equivalent exemption.....	6614	97
Candy. (See Manufacturers' excise taxes.)		
Capital expenditures:		
Development expenses, oil and gas lease, election.....	6696	232
Increasing magazine circulation.....	6618	272
Capital gains and losses:		
Stock and stock rights.....	6755	73
Trust property, 2-year period.....	6859	188
Capital stock tax:		
"Earnings and profits," National Industrial Recovery Act.....	6711	447
Massachusetts trust, carrying on business.....	6759	419
Original declared value—		
Adjustment where portion of stock is retired.....	6712	47
May not be less than zero.....	6606	446
State bank converted into national bank.....	6738	448
Tax-exempt interest, dividends, etc.....	6711	447
Central Bank for Cooperatives:		
Dividends, taxability.....	6782	41
Exemptions.....	6737	391
Chaplains, Army and Navy, allowance for quarters.....	6637	35
Checks. (See Miscellaneous taxes.)		
Cigarette tax, Ohio.....	6827	56
Claims against transferred assets, tax liability assumed by vendee of corporation assets.....	6785	336
Closing agreements. (See Taxes: Final determination and assessment.)		
Coast Guard, supplies for vessels. (See Manufacturers' excise taxes.)		
Collectors, extension of time for filing returns, instructions.....	6663	71
Commissions:		
Insurance—		
Agent, "overriding commissions," method of reporting.....	6651	223
Assignment, payment of assignor's debts.....	6831	216
Compensation:		
Allowance for quarters, chaplains, Army and Navy.....	6637	35
Deductions, absence of appropriate evidence, treatment.....	6685	47
Personal services, employment contracts prior to March 1, 1913.....	6775	204
State officers and employees. (See State.)		
Veterans, taxability.....	6781	37
Compromise, sufficiency of evidence, effect of Board's finding.....	6784	329
Condemnation awards:		
Held in trust by city official, taxability of earnings.....	6744	201
No separate allowance for severance damages, gain or loss.....	{6612	80
Similar property purchase, gain or loss.....	{6616	183
Similar property purchase, gain or loss.....	6694	104
Consolidated returns. (See Returns.)		