

	Ruling No.	Page
Capital gains and losses—Continued.		
Sales, bank deposit account, loss deduction limitation.....	7284	110
Trust company, sale of stock, deduction limitation.....	7228	111
Capital stock tax:		
Accrual date, 1934 Act.....	7254	58
Foreign corporations, adjusted declared value, regulations amended.....	7527	423
Inspection of returns, etc., regulations.....	7236	86
Cemetery company, distributions to holders of trust certificates, taxability.....	7275	240
Charitable contributions, deduction by partnership.....	7286	130
China Trade Act, 1922, transfer of silver bullion to or by China Trade Act corporation.....	7248	495
Closing agreements, execution by Acting Commissioner, validity.....	7243	236
Cocanut oil. (See Processing taxes.)		
Code authorities, exemption.....	7412	95
Colorable sale by manufacturer (parent corporation) to a sub- sidiary.....	{7427	417
	{7458	418
Commissions:		
Bank loans, income, when reported.....	{7493	73
Trustees', gift of trust property.....	{7496	183
Trustees', gift of trust property.....	7445	382
Community property and income, California.....	7399	261
Compensating taxes, credit or refund, penal, etc., institutions.....	7247	449
Compensation:		
Additional—		
Federal employees, foreign service, allowances for quar- ters, etc.....	{7450	44
Living allowances—	{7492	45
Customs Agency Service members.....	7492	45
Foreign Commerce Service members.....	7450	44
Nonresident alien employees of wine and liquor concerns, taxability.....	7353	113
Railroad employees' retirement fund, contributions to, in- come.....	7226	43
State officers and employees. (See State.)		
Compromise of taxes:		
Cases involving forfeiture of seized vehicles.....	7488	444
Finality, duress not shown.....	7444	341
Review of Attorney General's settlements.....	7359	442
Condemnation awards:		
Involuntary conversion, gain or loss.....	7257	195
Year taxable.....	7549	425
Consolidated net income, amortization of bond discount, deduc- tion.....	{7232	332
	{7233	332
Consolidated returns. (See Returns.)		
Constructive receipt:		
Future income, assignment of.....	{7468	279
Interest coupons, uncollected.....	{7509	280
Royalties collected under trust agreement.....	7415	269
Royalties collected under trust agreement.....	7425	272
Contracts:		
Casing-head gas, depletion deduction.....	7523	305
Naval, Vinson Act, excess profits.....	7321	529
Contributions:		
Charitable—		
Deduction limitation, husband and wife returns.....	7369	71
Partnership deduction.....	7286	130
Community chest, corporation's business expense deduction.....	7233	332
University's payments toward purchase of teachers' annuities exemption.....	7381	49
Conveyances. (See Miscellaneous taxes: Stamp taxes.)		
Cooperative associations, sales of gasoline to.....	7278	411