

	Ruling No.	Page.
Cisterns, receiving, pipe lines connecting, regulations amended.....	8072	486
Civil Service Retirement Act, annuities under.....	{7993	88
	{8140	87
Cleveland, Ohio, division, determination of income and profits tax in.....	8035	127
Coal Conservation Act, Bituminous, constitutionality.....	8117	438
Coconut oil. (See Processing tax.)		
Commissions, sale of stock, deduction.....	8030	198
Community property, California, gift to wife.....	8059	870
Compensating tax:		
Peanuts, regulations amended.....	7906	420
Regulations 81 amended (T. D. 4501, C. B. XIII-2, revoked).....	8069	421
Compensation:		
Additional, insurance premiums, employees' ordinary and group life policies.....	7982	84
Estates, services rendered prior to taxpayer's death, year reported.....	7939	121
State officers and employees. (See State.)		
Stock transferred to former employees, income.....	8090	292
Comptroller General of the United States:		
Articles sold for use of United States, inclusion or exclusion of excise tax.....	7968	399
Inclusion or exclusion of manufacturers' excise tax.....	8070	400
Connecticut, cigarette stamp tax.....	7927	93
Consolidated returns. (See Returns.)		
Consular officers. (See Miscellaneous taxes: Stamp taxes.)		
Contributions, Community Chest, corporation's business expense deduction.....	8027	171
Conveyances. (See Miscellaneous taxes: Stamp taxes.)		
Copyrights, tax on nonresidents use in Canada, credit.....	8017	138
Corporations:		
Affiliated, returns. (See Returns.)		
Contributions to Community Chest, business expense de- duction.....	8027	171
Dissolution, transferees' tax liability.....	7922	326
Exemption. (See Exempt corporations.)		
Personal liability of officers for admissions taxes collected by corporation.....	8125	404
Purchase of own bonds, income.....	7996	162
Returns. (See Returns.)		
Cotton Act of 1934, Bankhead, repeal of.....	7977	520
Court decisions:		
<i>Asiatic Petroleum Co. (Delaware), Ltd., v. Commissioner</i>	8050	181
<i>Atlantic Coast Line Railroad Co. v. Commissioner</i>	8122	167
<i>Beech v. Commissioner</i>	8131	193
<i>Bingham et al. v. United States</i>	7893	367
<i>Binzel v. Commissioner</i>	7955	217
<i>Bourjois, Inc., v. McGowan</i>	7991	383
<i>Bowler v. Helvering</i>	8089	248
<i>Braden Steel Corporation v. Commissioner</i>	8008	238
<i>Brea Canon Oil Co. v. Commissioner</i>	7973	209
<i>Brown v. Commissioner</i>	8036	222
<i>Bus & Transport Securities Corporation v. Helvering</i>	7902	192
<i>Butler et al.; United States v.</i>	7943	421
<i>Buzard v. Helvering</i>	7922	326
<i>Cannon et al. v. Nicholas</i>	8078	313
<i>Carolina, Clinchfield & Ohio Railway Co. v. Commissioner</i>	8122	167
<i>Carter v. Carter Coal Co. et al.</i>	8117	438
<i>Carter Coal Co. et al.; Carter v.</i>	8117	438
<i>Carter et al.; Helvering et al. v.</i>	8117	438
<i>Childers v. Commissioner</i>	8077	226
<i>Clark; Tway Coal Co. et al v.</i>	8117	438
<i>Coleman-Gilbert Associates; Helvering v.</i>	7910	261