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5. *Id.* Federal question is adjudicated when distinctly raised in state court, though not mentioned in opinion. *Grubb v. Public Utilities Comm.*, 470.
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7. *Id. Parties*. Standing of intervener to bring independent suit to set aside order of Commission. *Pittsburgh & W. Va. Ry. Co. v. United States*, 479.
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3. *Id.* Right of personal representative under § 33 is exclusive, and precludes action based on unseaworthiness of vessel, though latter predicated on state death statute. *Id.*
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2. *Id. Condemnation Proceedings.* Questions as to validity of excess condemnation should not be determined upon conjecture as to contemplated purpose. *Id.*

3. *Findings.* Case remanded to District Court for specific findings. *Panama Mail S. S. Co. v. Vargas*, 670; *Railroad Commission v. Maxcy*, 82.

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9. *Order of Interstate Commerce Commission.* Suit to set aside not maintainable by shipper if carrier does not join. *Alexander Sprunt & Son v. United States*, 249.

10. *Id. Parties.* Standing of intervener to bring suit under Urgent Deficiencies Act to set aside order of Commission. *Pittsburgh & W. Va. Ry. Co. v. United States*, 479.

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6. *Permits.* Basic permit to manufacture granted under § 4, Title II, *held* revocable only for cause as provided in §§ 5 and 9. *Campbell v. Galeno Chemical Co.*, 599.

7. *Id.* Restriction to one year prescribed by §§ 1 and 6, Title II, does not apply to permits issued under § 4. *Campbell v. W. H. Long & Co.*, 610.

8. *Id.* Permit to operate denaturing plant, or to use denatured alcohol in manufacture, *held* not terminable by general regulation. *Id.*

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2. *Id.* State court's decision as to effect of contract of municipality accepted. *Georgia Power Co. v. Decatur*, 505.

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6. *Deductions*. Reasonable compensation in addition to salaries of officers of corporation, though for services rendered in previous years, *held* deductible under Act of 1918, § 234 (a) (1). *Lucas v. Ox Fibre Brush Co.*, 115.

7. *Id.* Under Act of 1918, § 212 (b), Commissioner not justified in allocating to previous years allowances of additional compensation when obligation to pay was incurred during taxable year. *Id.*

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9. *Returns*. Commissioner may correct so as to reflect true income. *Id.*

10. *Verification of Corporate Return*. Under Act of 1918, § 239, not subject to waiver. *Lucas v. Pilliod Lumber Co.*, 245.

11. *Limitations*. Under Act of 1924, § 277 (a) (2), five-year period does not begin to run from filing of tentative or unverified return. *Lucas v. Pilliod Lumber Co.*, 245.

12. *Id.* Suit in equity against distributees of assets of dissolved corporate taxpayer is subject to limitations applicable to proceeding to collect tax. Act of 1926, §§ 278 (d), 280. *United States v. Updike*, 489.

13. *Id.* Under Act of 1926, in "no return" case, where assessment has in fact been made, limitations applies. *Id.*

14. *Id.* Section 278 (d) of Act of 1926 applies to assessment in 1920 of 1917 taxes. *Id.*

(B) Estate Tax.

1. *Power of Congress*. Not dependent on "transfer." *Tyler v. United States*, 497.

2. *Id.* Inclusion of property held as tenants by entirety in estate of decedent spouse valid. *Id.*

3. *Trust Estate*. Act of 1918, § 401, imposes excise upon transfer of an estate upon death of the owner. *May v. Heiner*, 238.

4. *Id.* Not taxable where not testamentary in character. *Id.*

(C) Transportation Tax.

1. *Exemptions*. Transportation of lumber for public works to county by vendor f. o. b. destination, is not a service to county (State) within meaning of Act of 1917, § 502, or Act of 1918, § 500 (h). *Wheeler Lumber B. & S. Co. v. United States*, 572.

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2. *Id.* Exemption under Act of 1917, § 502, and Act of 1918, § 500 (h) in case of transportation rendered to State applies to counties. *Id.*

(D) Sales Tax.

Parts and Accessories. What are, under § 900 of Acts of 1918 and 1921, imposing manufacturers' excise tax. *Universal Battery Co. v. United States*, 580.

III. State Taxation.

1. *Louisiana Severance Tax.* Rates on oils based on Baumé gravity held consistent with state and federal constitutions. *Ohio Oil Co. v. Conway*, 146.

2. *California Motor Vehicle Act.* Registration fees valid exactions in exercise of taxing power. *Carley & Hamilton, Inc. v. Snook*, 66.

3. *Tax Exempt Securities of the United States.* Discrimination in property tax against owner of, invalid. *Missouri ex rel. Mo. Ins. Co. v. Gehner*, 313.

4. *Inheritance Tax.* Bank deposits, bonds and notes, held subject to transfer tax only at domicile of creditor. *Baldwin v. Missouri*, 586.

5. *Personal Property.* State tax on personal property within lands purchased by United States for army station is void. *Surplus Trading Co. v. Cook*, 647.

6. *Enjoining Collection.* Under N. C. Consol. Stats., § 7979, taxpayer has adequate remedy at law by paying, then suing to recover. *Henrietta Mills v. Rutherford County*, 121.

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3. *Id.* Phrase "fonds et biens" includes real estate. *Id.*
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3. *Acceptance*. Must be unconditional to form contract. *Lucas v. North Texas Lumber Co.*, 11.

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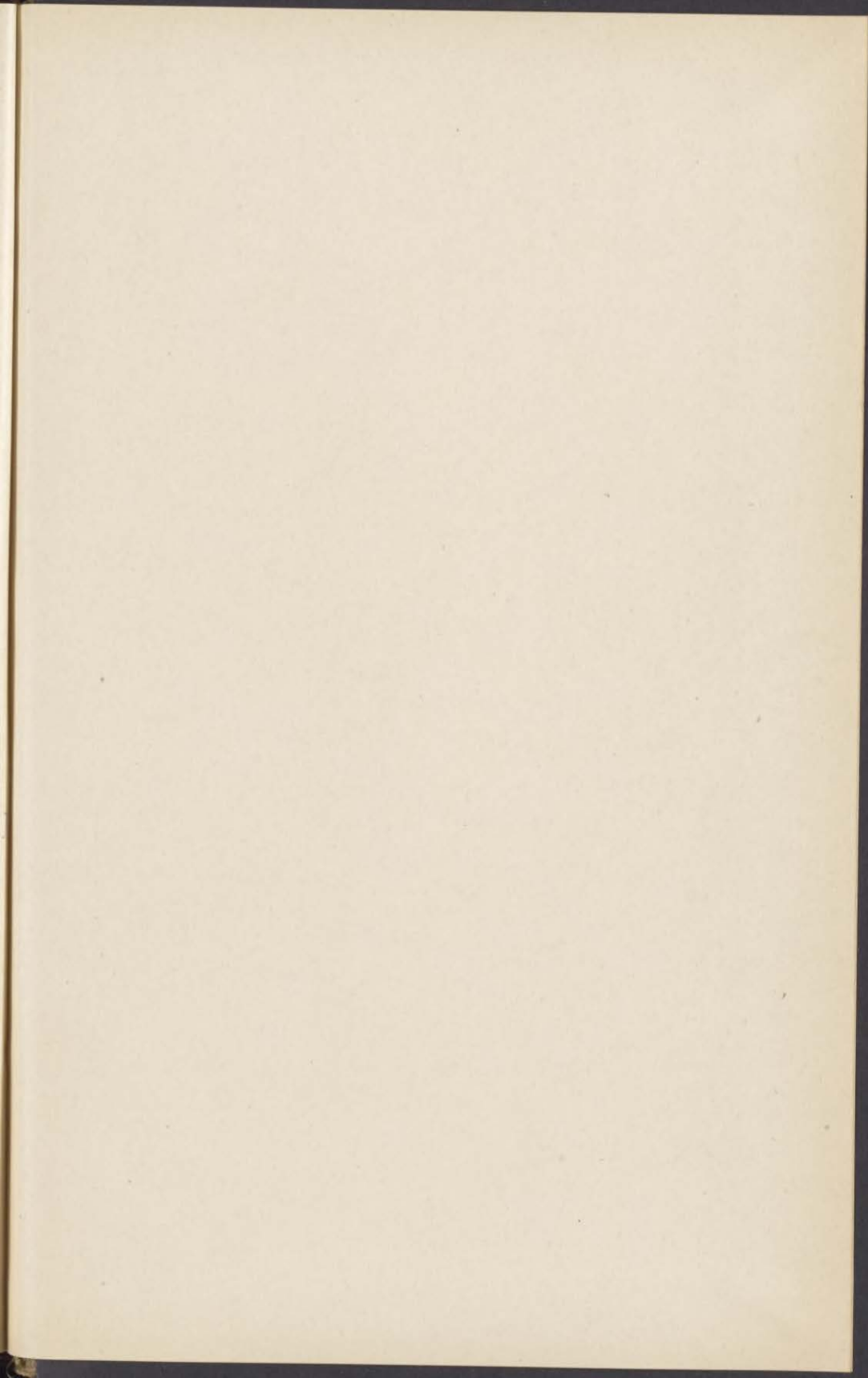
1. *Judgments*. Should not include instalments maturing after action began or *in futuro*. *United States v. Worley*, 339.
2. *Id.* Interest on instalments not allowable. *United States v. Worley*, 339; *Jackson v. United States*, 344.
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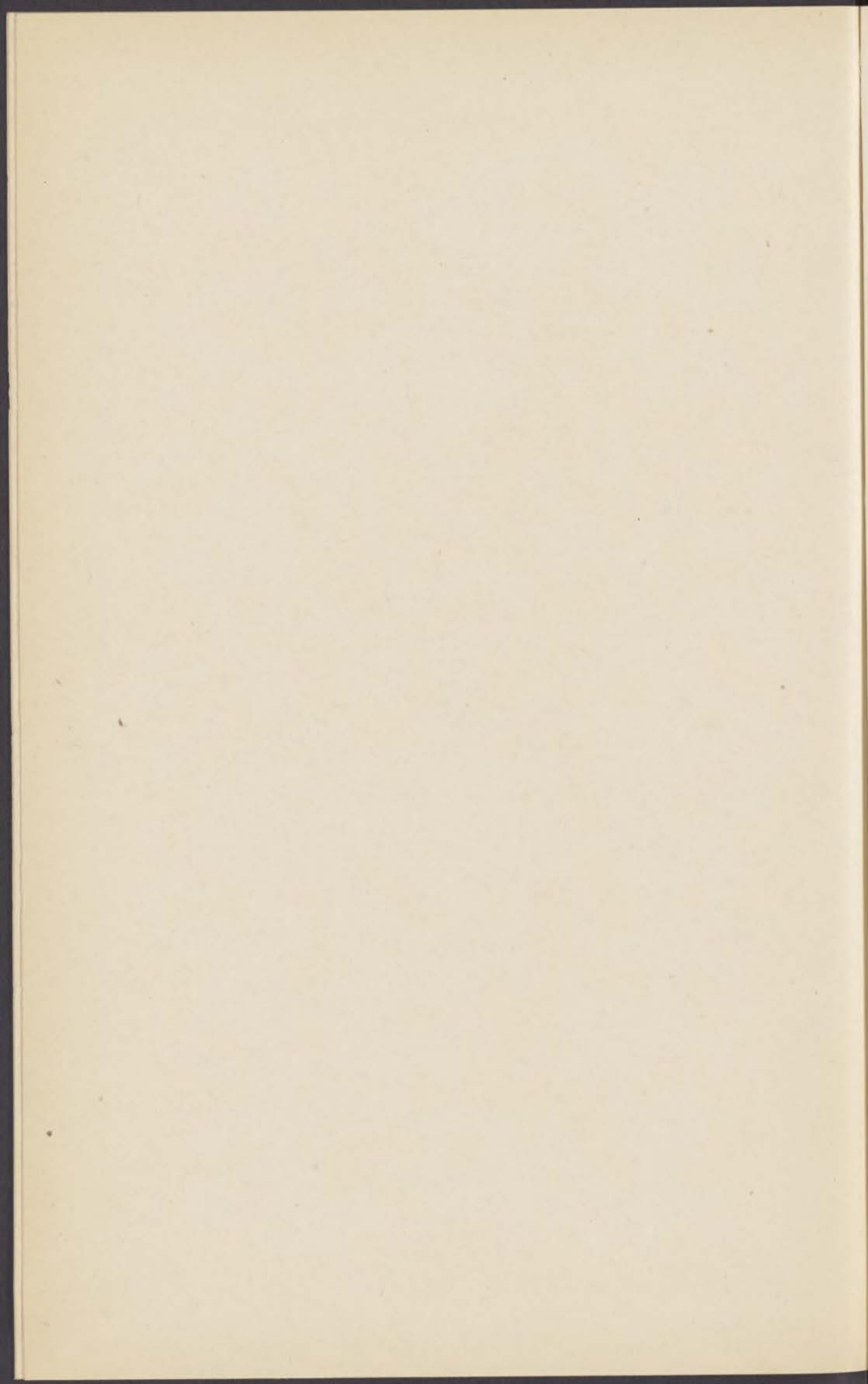
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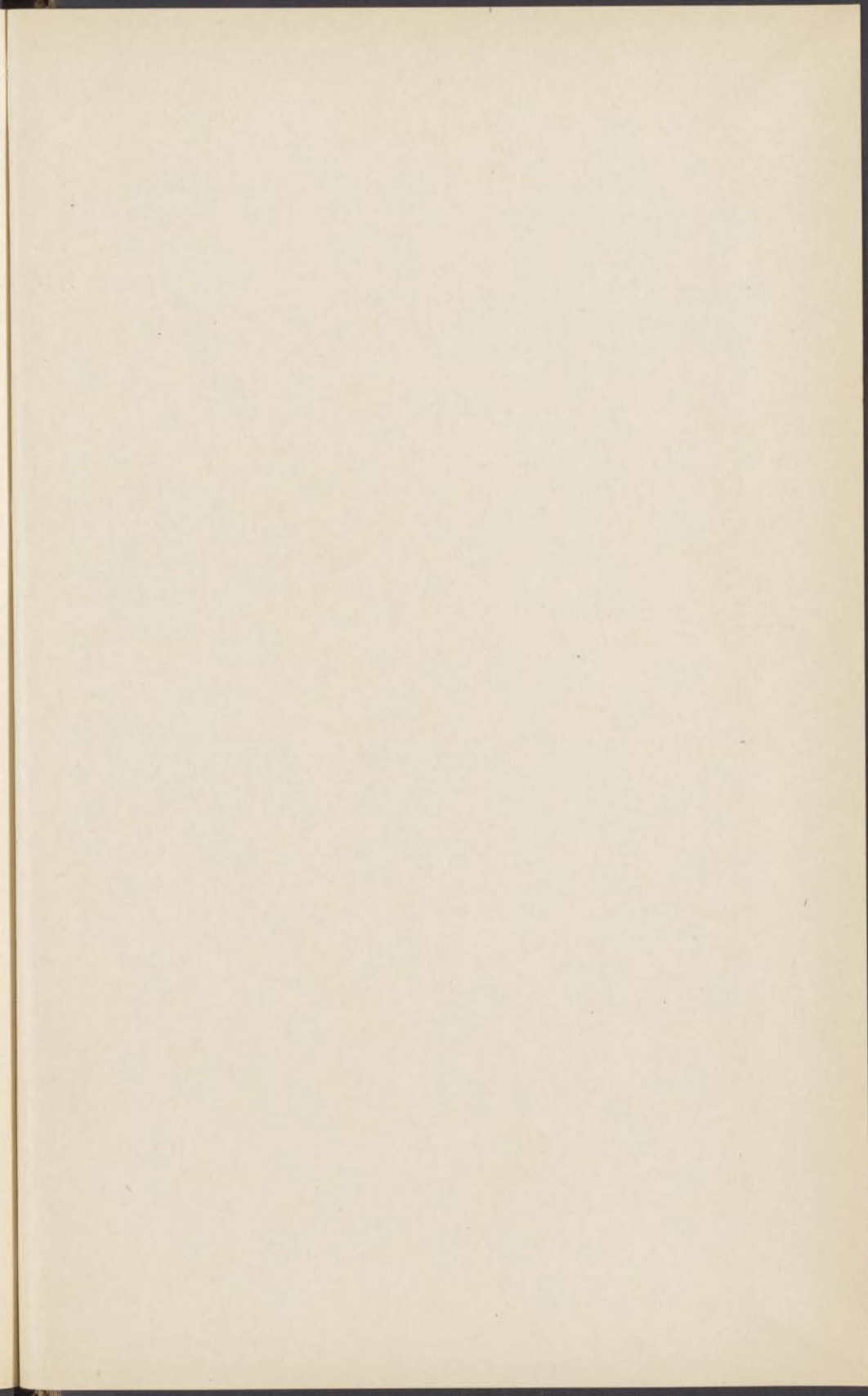
WITNESSES. See **Admiralty**, 12.

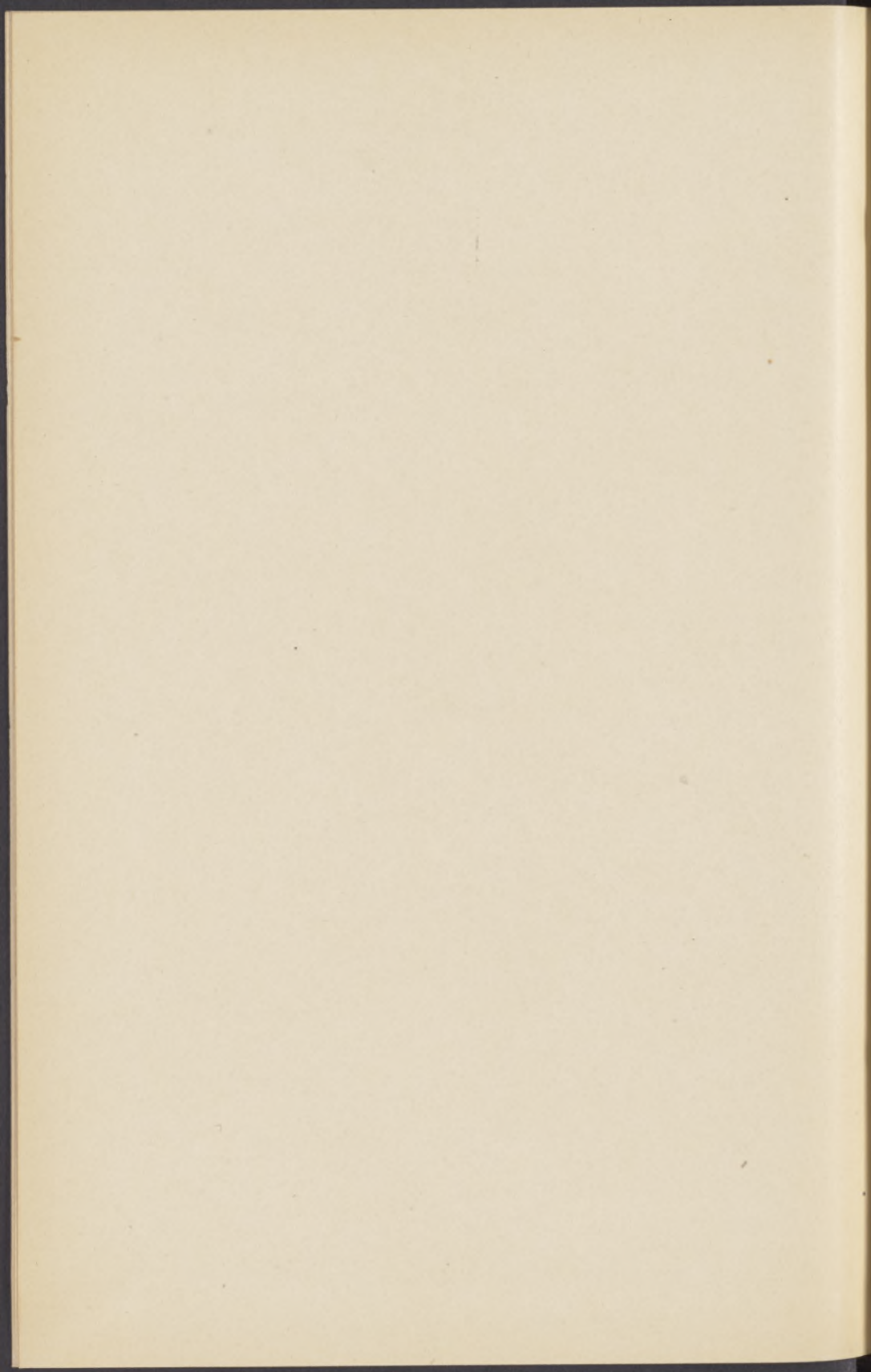
WORKMEN'S COMPENSATION. See **Admiralty**, 4-5; **Constitutional Law**, VIII, (A), 19; VIII, (B), 3.

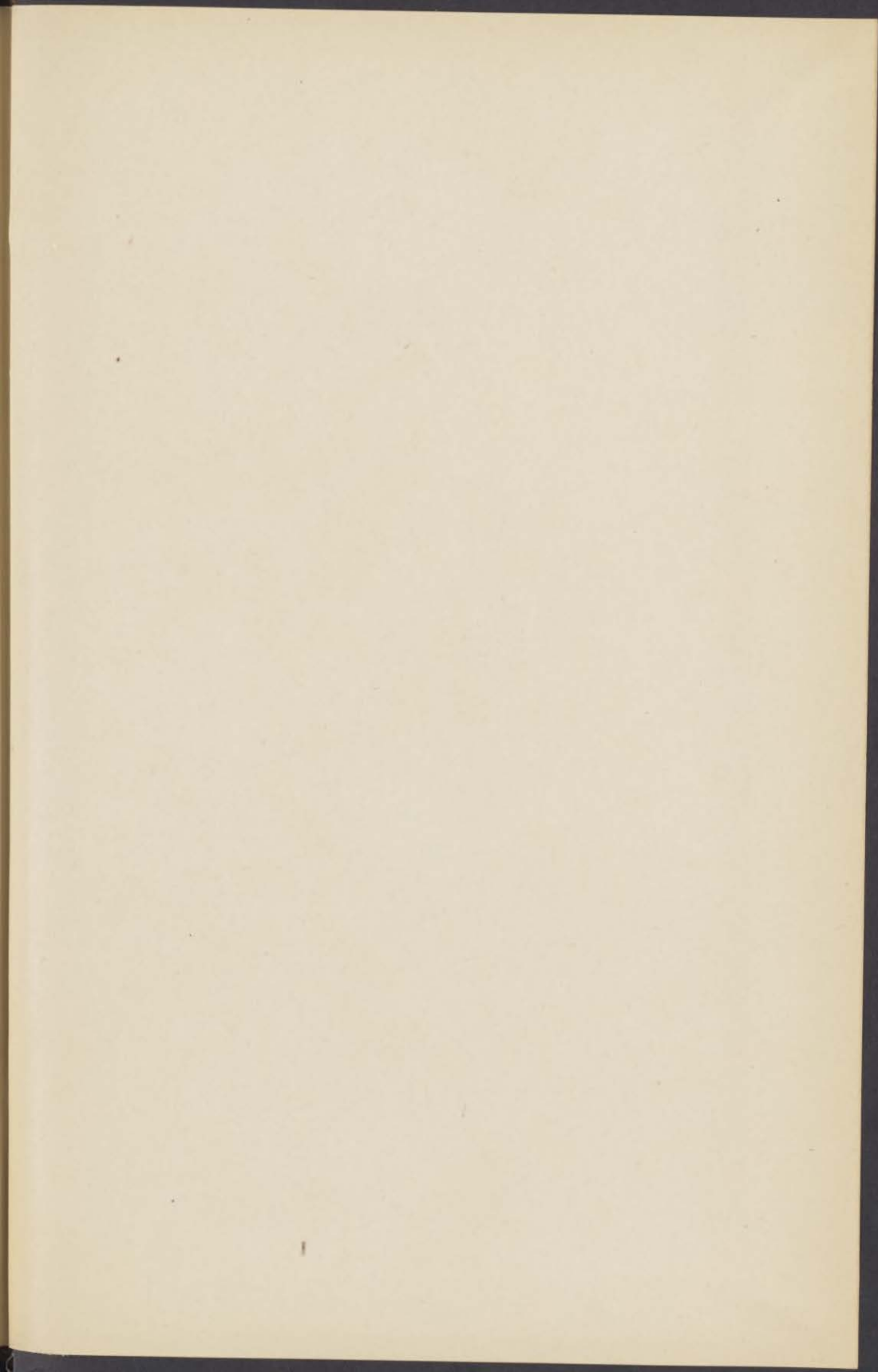
WORLD WAR VETERANS' ACT. See **Jurisdiction**, III, 4.

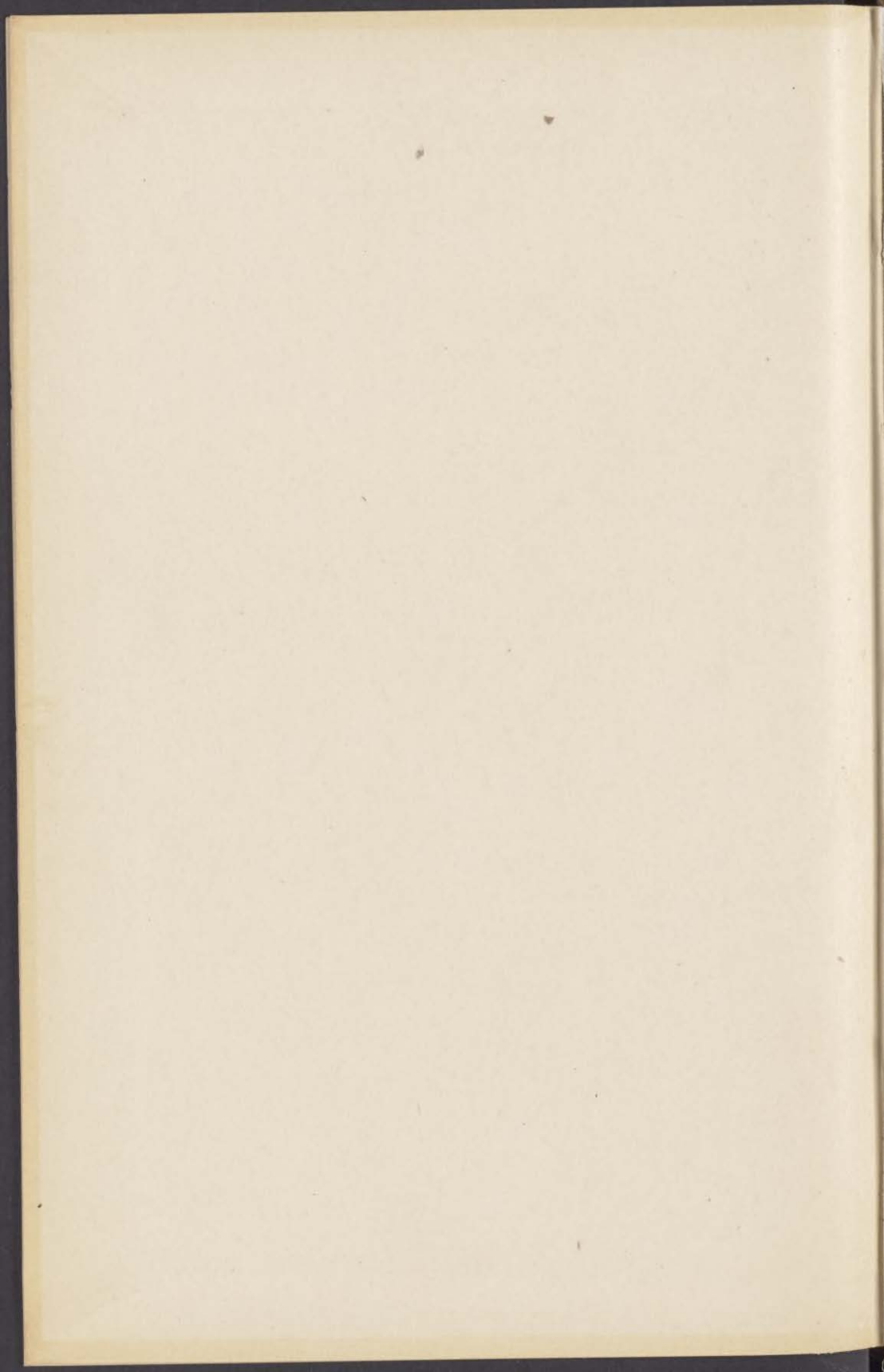


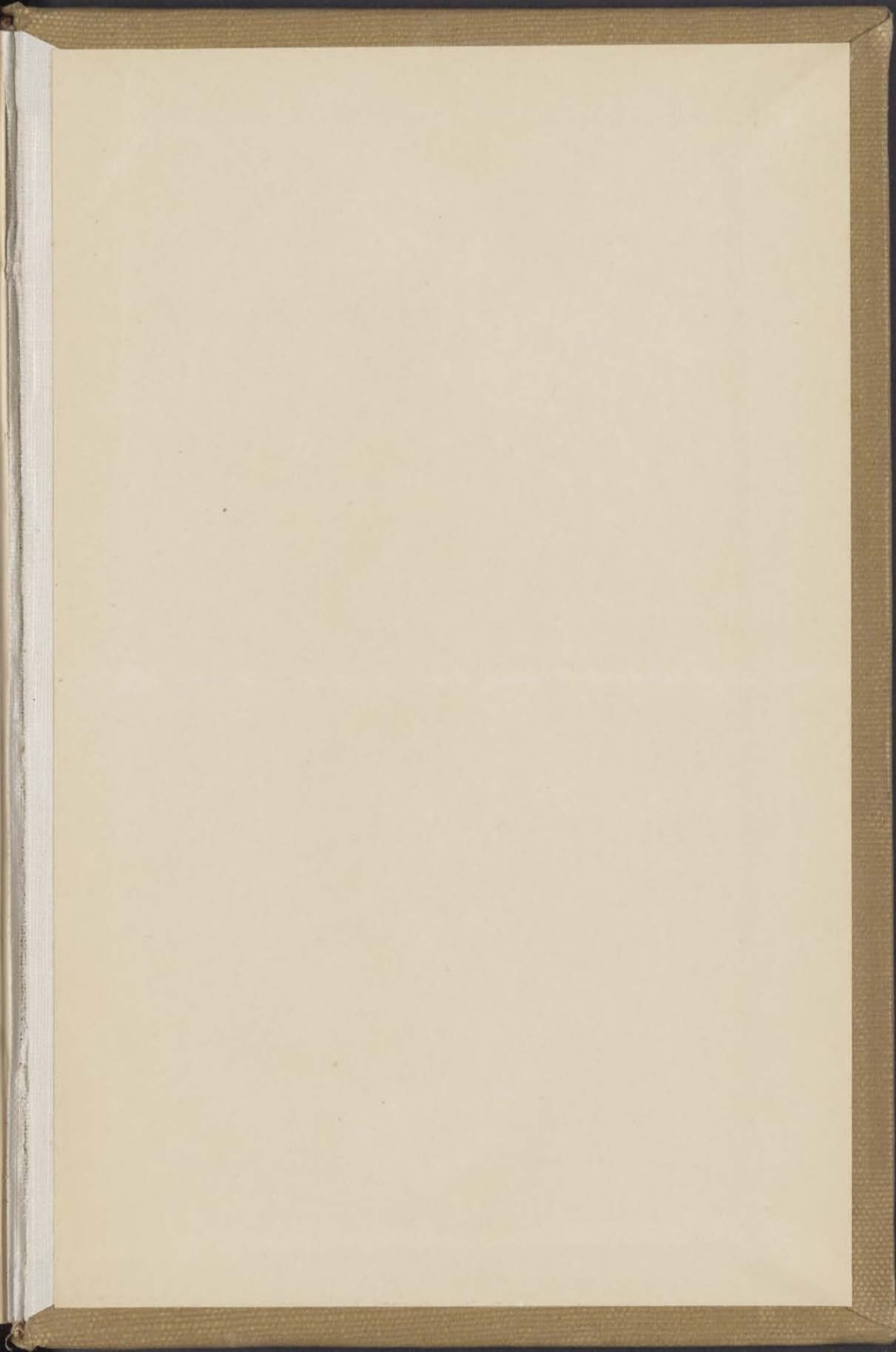














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