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7. *Deductions.* Treasury regulation deeming income taxes paid out of income of year for which levied, valid as to 1918 taxes, though 1918 Act not passed until February, 1919. *Fawcus Machine Co. v. United States*, 375.
8. *Id.* Where books of corporation kept on accrual basis, munitions tax accruing in 1916 to be deducted for that year, not for 1917 when paid. *Aluminum Castings Co. v. Routzahn*, 92.
9. *Id.* Finding that books and returns were on accrual basis supported; effect of taxpayer's declaration. *Id.*
10. *Id.* Validity, construction and effect of exception provided by § 214 (a)(2) of Act of 1921 with respect to interest paid on money borrowed to purchase or carry exempt municipal securities. *Denman v. Slayton*, 514.
11. *Obsolescence.* Brewing company entitled to reasonable allowance for obsolescence of tangible property as result of prohibition. *Burnet v. National Industrial Alcohol Co.*, 646; *Burnet v. Niagara Falls Brewing Co.*, 648; *V. Loewers Gambrinus Brewery Co. v. Anderson*, 638.
12. *Id.* Sufficiency of evidence. *Burnet v. Niagara Falls Brewing Co.*, 648.
13. *Interest on Credit for Overpayment.* Computed according to statutory provision in force at time of allowance. *Pottstown Iron Co. v. United States*, 479; *United States v. Boston Buick Co.*, 476.
14. *Limitations. Computation of Period.* Day on which return is filed is properly excluded from computation of five and four year periods under Acts of 1918 and 1921. *Burnet v. Willingham Loan & Tr. Co.*, 437.
15. *Id.* Time of allowance of credit is date Commissioner approves schedule certified by Collector showing credit. *United States v. Swift & Co.*, 468; *Pottstown Iron Co. v. United States*, 479; *United States v. Boston Buick Co.*, 476.
16. *Limitations. "Stay"; claim in abatement; refunds; effect and validity of § 611 of Act of 1928.* *Graham v. Goodcell*, 409; *Magee v. United States*, 432; *Mascot Oil Co. v. United States*, 434.

TAXATION—Continued.

17. *Id.* Claim for refund under 1921 and 1926 Acts barred if not filed within four years from date of allowance of credit. *United States v. Swift & Co.*, 468.

18. *Id.* Time for assessment and collection and validity and effect of waivers extending time. *Aiken v. Burnet*, 277; *W. P. Brown & Sons Lumber Co. v. Burnet*, 283; *Burnet v. Chicago Railway Equip. Co.*, 295; *Stange v. United States*, 270.

19. *Id.* *Board of Tax Appeals.* Jurisdiction of, and effect of appeal to on limitations of time for assessment and collection and extension of time by waiver. *W. P. Brown & Sons Lumber Co. v. Burnet*, 283.

20. *Id.* *Suits Against United States.* Failure of Commissioner to send notice of disallowance as directed does not extend period prescribed by R. S., § 3226. *United States v. Michel*, 656.

(B) Estate Tax.

Determination of Value. Under Act of 1918 property cannot be included unless subject both to payment of charges against estate and expenses of administration. *Crooks v. Harrelson*, 55.

III. State Taxation.

1. *Franchise Tax. Corporations.* Measured by net income including royalties from copyrights, valid. *Educational Films Corp. v. Ward*, 379.

2. *Transfer Tax. Business Situs.* Sufficiency of evidence. *Beidler v. So. Carolina Tax Comm.*, 1.

3. *Mississippi Road Tax.* Validity. *Memphis & Charleston Ry. Co. v. Pace*, 241.

TELEPHONE COMPANIES. See **Public Utilities**, 1-2.

UNIFORMITY. See **Constitutional Law**, III, 2.

UNITED STATES. See **Jurisdiction**, V.

Suits Against. Consent. *United States v. Michel*, 656.

URGENT DEFICIENCIES ACT. See **Jurisdiction**, IV, 2-4.

VENUE. See **Constitutional Law**, X, (B), 7.

WAIVER. See **Insurance; Taxation**, II, (A), 18-19.

WAR. See **Eminent Domain; National Defense Act.**

WARRANTS. See **Constitutional Law**, VII, 4.

WARRANTY. See Admiralty, 2.

WATERS. See Boundaries; Injunctions; States.

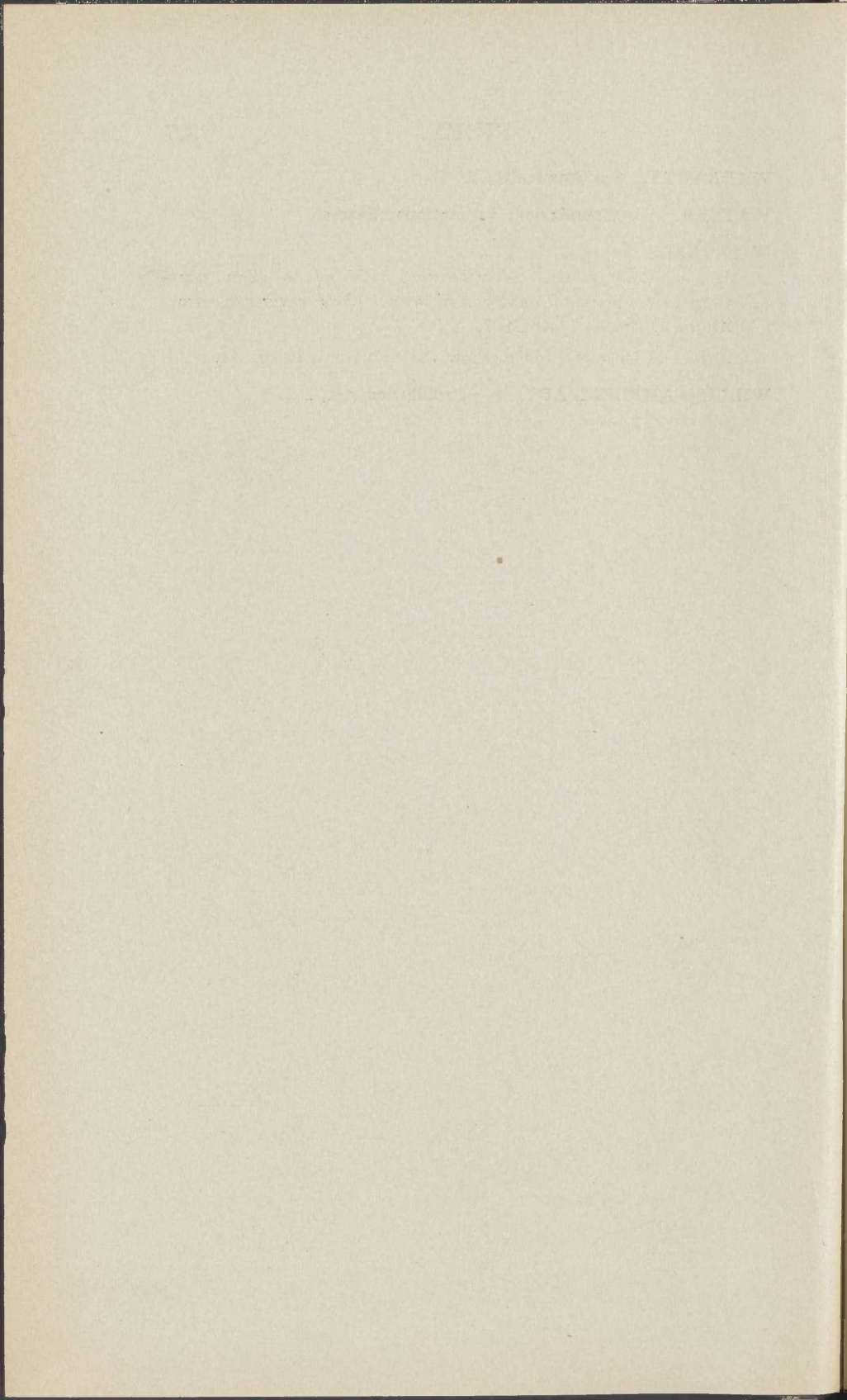
WITNESSES.

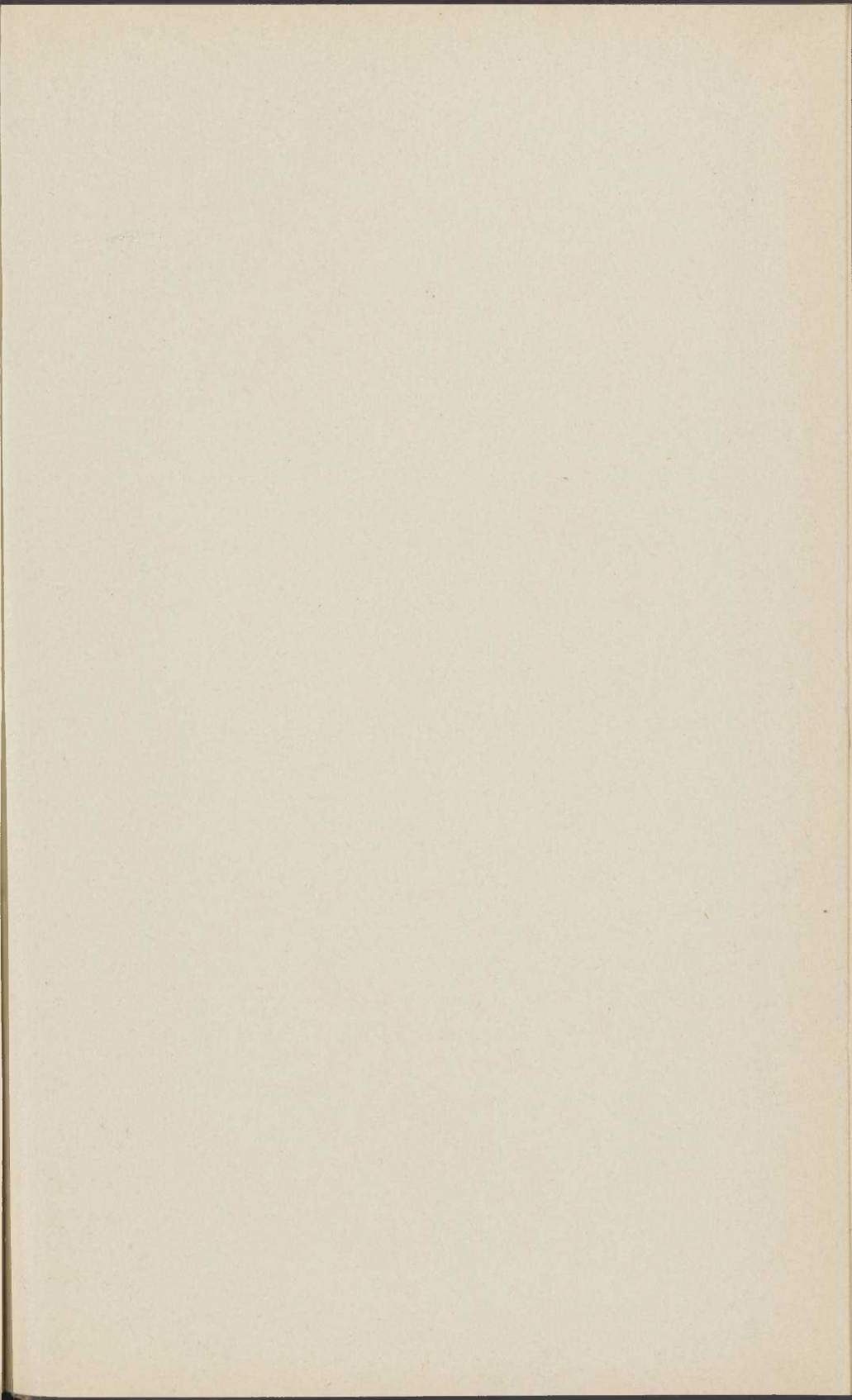
1. *Cross-examination. Identification.* Refusal to allow questions as to place of residence of witness *held* reversible error. *Alford v. United States*, 687.

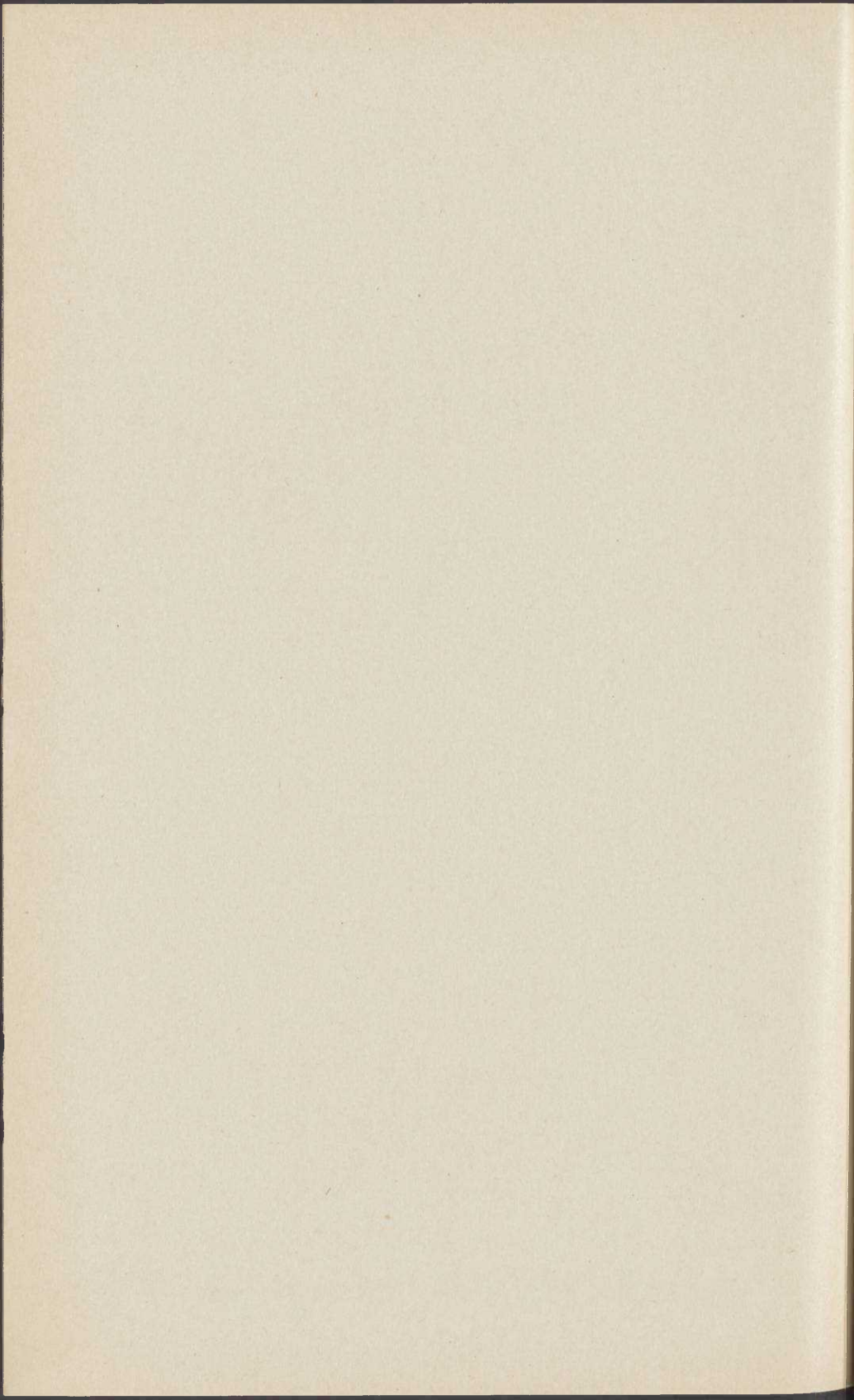
2. *Id.* Defense entitled to show that witness is in custody. *Id.*

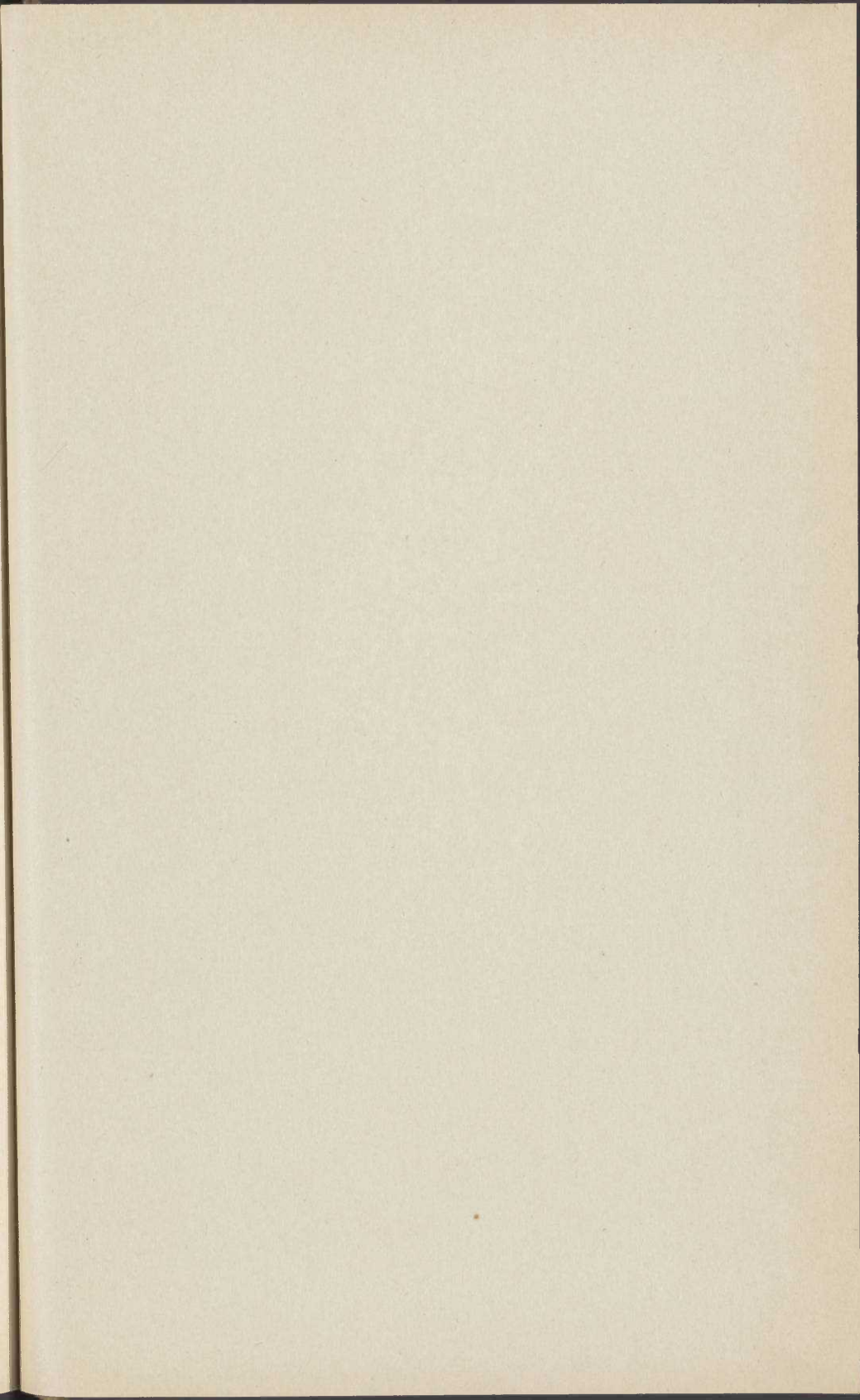
WILLIS-CAMPBELL ACT. See Prohibition Act, 2-3.

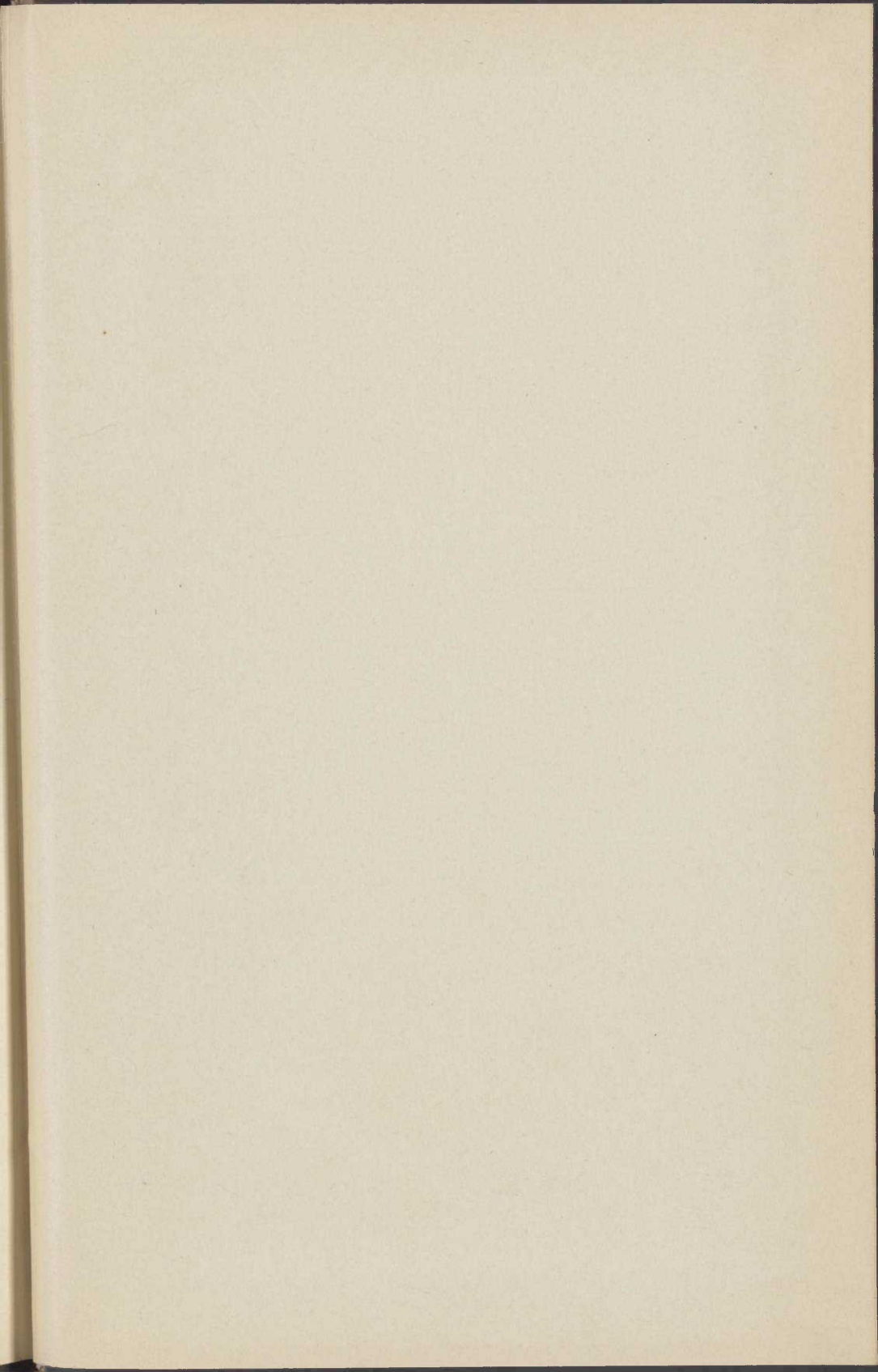














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