

INDEX

ACCOUNTING. See *Judgments*, 2.

ADMINISTRATION OF ESTATES. See *War Risk Insurance*, 2-3.

ADMINISTRATIVE CONSTRUCTION. See *Statutes*, 7-10.

ADMINISTRATIVE REMEDIES. See *Constitutional Law*, V, (A), 2; *Statutes*, 22.

ADMIRALTY.

1. *Jurisdiction. Ship Mortgage Act.* Jurisdiction in admiralty of suit to foreclose mortgage on ship; validity and construction of Ship Mortgage Act; preferred mortgages; effect of application of borrowed money to non-maritime use. *Detroit Trust Co. v. The Thomas Barlum*, 21.

2. *Seamen. Personal Injuries.* Master of vessel as "seaman" within § 33 of Merchant Marine Act, giving remedy for death or injuries suffered in course of employment. *Warner v. Goltra*, 155.

3. *Contract of Affreightment. Damage to Cargo.* Liability of carrier for failure to care for perishable cargo; Harter Act, § 3, held inapplicable; burden was on carrier to show what part of damage was due to excepted peril. *Schnell v. The Vallescura*, 296.

ADVERSE CLAIMANTS. See *Bankruptcy*, 1-2.

ADVERTISING. See *Antitrust Acts*; *Constitutional Law*, V, (C), 2.

AFFILIATED COMPANIES. See *Taxation*, II, 6, 11, 14.

AFFREIGHTMENT CONTRACT. See *Admiralty*, 3.

AGENTS. See *Bills and Notes*, 4.

AMENDMENT. See *Statutes*, 21.

AMORTIZATION. See *Taxation*, II, 9-11.

AMOUNT IN CONTROVERSY. See *Jurisdiction*, IV, 1.

ANCILLARY RECEIVERS. See *Receivers*, 2.

ANTITRUST ACTS.

Combination in Restraint of Trade. Publication of farm journals; territorial extent of restraint. *Indiana Farmer's Guide Co. v. Prairie Farmer Co.*, 268.

ARBITRATION.

U. S. Arbitration Act. Stay. Federal court may grant stay though by terms of contract arbitration enforceable only in state courts. *Shanferoke Coal Corp. v. Westchester Corp.*, 449.

ARREST. See **Constitutional Law**, I, 1.

ASSESSMENT. See **Taxation**, II, 5, 16.

ASSIGNMENTS OF ERROR. See **Jurisdiction**, III, 2.

ASSUMPSIT. See **Bankruptcy**, 4.

ATTORNEYS. See **Bankruptcy**, 2; **Constitutional Law**, I, 2.

BANKRUPTCY.

1. *Jurisdiction. Consent.* Suits by trustee against adverse claimants; power of Congress; consent of defendants; suits to recover property. *Schumacher v. Beeler*, 367.

2. *Id. State Courts.* Bankruptcy court may compel turnover of sums awarded by state court to receiver and attorney after filing of petition in bankruptcy against corporation; receiver and attorney were not "adverse" claimants and were amenable to summary proceeding. *Taylor v. Sternberg*, 470.

3. *Provable Debts. Independent Express Contract.* Stipulated damages for breach of lease. *Irving Trust Co. v. A. W. Perry, Inc.*, 307; *Irving Trust Co. v. Bowditch*, 311.

4. *Id.* "Fixed liability as evidenced by an instrument in writing"; implied assumpsit. *Davis v. Aetna Acceptance Co.*, 328.

5. *Discharge. Excepted Liabilities.* Discharge in bankruptcy as defense to action in trover for technical conversion of automobile by dealer. *Id.*

6. *Id.* Construction of provisions excepting from discharge "liabilities for willful and malicious injuries to property" and "liabilities created by fraud or misappropriation while acting in a fiduciary capacity." *Id.*

BILLS AND NOTES. See **Bonds**, 1-2.

1. *Endorsement.* Effect of forged signature. *United States v. Guaranty Trust Co.*, 340.

BILLS AND NOTES.—Continued.

2. *Id.* Effect of guarantee of prior endorsements. *Id.*

3. *Rights of Transferees.* Right of holder as against drawer to enforce payment and retain proceeds of U. S. Government check sent to payee resident in Yugoslavia and transferred there by forged endorsement. *Id.*

4. *Id.* Collection of government check through agency of Reserve Bank did not imply consent that Government may demand restitution irrespective of its obligation to make payment. *Id.*

BILLS OF LADING. See Admiralty, 3.

BOARD OF TAX APPEALS. See Jurisdiction, II, 3, 18; III, 6; Taxation, II, 5.

BOILER INSPECTION ACT. See Interstate Commerce Acts.

BONA FIDE HOLDER. See Bills and Notes, 1-4; Bonds.

BONDS. See Taxation, II, 9-11.

1. *Negotiability.* Reference in bond to other instrument as affecting negotiability. *Marine Nat. Bank v. Kalt-Zimmers Mfg. Co.*, 357.

2. *Defect of Title.* Rights of pledgee of bonds having notice of facts putting him upon inquiry. *Id.*

BRIAND-KELLOGG PEACE PACT. See Treaties.

BRIEFS. See Jurisdiction, II, 14.

BROTHERHOODS. See Interstate Commerce Acts.

BURDEN OF PROOF. See Constitutional Law, V, (C), 1; Evidence, 1; Taxation, II, 5, 14.

CALIFORNIA.

Requirements of Motor Vehicle Fuel Statute as applicable to federal court receiver. See *Gillis v. California*, 62.

Compulsory Military Training at State University. See *Hamilton v. Regents*, 245.

CARGO. See Admiralty, 3; Damages, 1.

CARRIERS. See Admiralty, 3; Interstate Commerce Acts.

CERTIFICATE. See Jurisdiction, II, 6-8.

- CERTIORARI.** See **Jurisdiction**, II, 4-5.
- CHARITABLE CONTRIBUTIONS.** See **Taxation**, II, 7-8.
- CHECKS.** See **Bills and Notes**, 1-4.
- CIRCUIT COURTS OF APPEALS.** See **Jurisdiction**, III, 1-6;
Taxation, II, 5.
- CITIZENS.** See **Constitutional Law**, V, (D), 1-2.
- CLASSIFICATION.** See **Constitutional Law**, V, (C), 1-5.
- COLLECTIONS.** See **Bills and Notes**, 3-4.
- COMBINATIONS.** See **Antitrust Acts**.
- COMMISSIONS.** See **Taxation**, II, 9-10.
- COMMON LAW.** See **Constitutional Law**, I, 2; **Habeas Corpus**, 1.
1. *Rule as to Damages.* Increase by court of damages awarded by jury. See *Dimick v. Schiedt*, 474.
2. *State Statute Declaratory of Common Law.* Construction by state court binding on federal court. *Marine Nat. Bank v. Kalt-Zimmers Mfg. Co.*, 357.
- COMMUNITY CHESTS.** See **Taxation**, II, 8.
- COMPLAINT.** See **Constitutional Law**, V, (C), 2; **Injunction**, 3.
- CONFLICT OF LAWS.** See **Contracts**, 2.
Transfer of Chattels. Validity. What law governs. *United States v. Guaranty Trust Co.*, 340.
- CONGRESS.** See **Constitutional Law**, I, 1-3.
- CONGRESSMEN.** See **Constitutional Law**, I, 1-2.
- CONSCIENTIOUS OBJECTORS.** See **Constitutional Law**, V, (B), 5; V, (D), 2.
- CONSTITUTIONAL LAW.** See **Negotiable Instruments**.
I. In General, p. 639.
II. Commerce Clause, p. 639.
III. Contract Clause, p. 640.
IV. Seventh Amendment, p. 640.
V. Fourteenth Amendment.
(A) In General, p. 640.
(B) Due Process Clause, p. 640.
(C) Equal Protection Clause, p. 641.
(D) Privileges and Immunities Clause, p. 641.

CONSTITUTIONAL LAW.—Continued.

I. In General.

1. *Members of Congress. Privilege from Arrest.* Immunity does not extend to service of summons. *Long v. Ansell*, 76.
2. *Id.* Privilege of member distinguished from common law immunity of witnesses, suitors and attorneys attending court. *Id.*
3. *Delegation of Legislative Power. President.* Section 9 (c) of National Industrial Recovery Act invalid. *Panama Refining Co. v. Ryan*, 388.
4. *Id.* Necessity of findings by Executive to support order. *Id.* Cf. *United States v. Baltimore & Ohio R. Co.*, 454.
5. *Id.* Motives of President as affecting constitutionality of delegation of power. *Id.*
6. *Id.* Criminal prosecutions based on executive order. *Id.*
7. *Federal Powers. Taxation.* Compensation of state officers operating street railway not immune from federal income tax. *Helvering v. Powers*, 214.
8. *Judicial Power.* Congress may withhold from District Courts power to authorize receivers to transact local business without compliance with local statutes. *Gillis v. California*, 62.
9. *Admiralty Jurisdiction.* Jurisdiction in admiralty of suit to foreclose mortgage on ship; validity and construction of Ship Mortgage Act. *Detroit Trust Co. v. The Thomas Barlum*, 21.
10. *Bankruptcy Jurisdiction.* Power of Congress in respect of suits between trustees and adverse claimants. *Schumacher v. Beeler*, 367.

II. Commerce Clause.

1. *Federal Powers.* Delegation to President of power to forbid interstate transportation of petroleum produced in excess of amounts permitted by state authority, *held* invalid. *Panama Refining Co. v. Ryan*, 388.
2. *Interstate Commerce.* Business of publishing and circulating farm journals involved interstate commerce. *Indiana Farmer's Guide Co. v. Prairie Farmer Co.*, 268.
3. *State Taxation. Corporations.* Non-discriminatory property tax on intangible property having situs in State valid, though property used in interstate commerce and though owner without real or tangible property in State. *Virginia v. Imperial Coal Sales Co.*, 15.

CONSTITUTIONAL LAW.—Continued.**III. Contract Clause.**

1. *In General.* Where the contract clause is invoked, this Court must determine for itself the nature and effect of the alleged agreement and whether this has been impaired. *U. S. Mortgage Co. v. Matthews*, 232.

2. *Impairment.* Mortgage agreement allowing remedy provided by designated statutes "or any amendments or additions thereto" embraced future amendments, including one suspending summary remedy to holders of less than 25% of mortgage debt, and was not impaired thereby. *Id.*

IV. Seventh Amendment.

Jury Trial. Order of new trial unless defendant agree to increase of damages void, though defendant consent. *Dimick v. Schiedt*, 474.

V. Fourteenth Amendment.**(A) In General.**

1. *Scope.* Fourteenth Amendment does not protect business from hazards of competition. *Hegeman Farms Corp. v. Baldwin*, 163.

2. *Attacking Statute.* Complainant must exhaust administrative remedy. *Id.*

3. *Id.* Validity of state law dependent on factual situation should not be determined on bill, without evidence and findings. *Borden's Co. v. Baldwin*, 194.

4. *State Taxation. Situs.* Tangible personal property of non-resident. *City Bank Co. v. Schnader*, 112.

(B) Due Process Clause.

1. *Property Tax.* Intangible property having situs in State taxable, though owner without real estate or tangible property in State. *Virginia v. Imperial Coal Sales Co.*, 15.

2. *Inheritance Tax.* Tangible personal property subject to inheritance tax only in State where it has situs, regardless of domicile of owner. *City Bank Co. v. Schnader*, 112.

3. *Id.* Paintings loaned by owner domiciled in one State for exhibition in another, subject merely to right at any time to order their return, *held* to have acquired situs in latter State and there subject to inheritance tax. *Id.*

CONSTITUTIONAL LAW.—Continued.

4. *Price Regulation.* Minimum purchasing and selling prices fixed for dealers by orders under New York Milk Control Law held not shown to be arbitrary by facts alleged here, even though complaining dealer operates at loss. *Hegeman Farms Corp. v. Baldwin*, 163.

5. *Liberty. Military Training.* Requirement that students at state university take course in military training, though they have religious and conscientious objections, sustained. *Hamilton v. Regents*, 245.

6. *Remedies. Limitations.* Application of state workmen's compensation act amendment limiting to three years time within which readjustment of compensation could be had, to one who sustained compensable injury while preëxisting statute (containing no such limitation) was in effect, valid. *Mattson v. Department of Labor*, 157.

(C) Equal Protection Clause.

1. *Classification Generally.* Presumption of facts sustaining classification; burden of proving classification arbitrary. *Borden's Co. v. Baldwin*, 194.

2. *Id.* Sufficiency of bill challenging validity of provision of New York Milk Control Law establishing discriminatory price differential in favor of dealers not having "well advertised trade name." *Id.*

3. *Taxation. Railroads.* Valuation of railroad property in State for taxation, computed by apportionment of system value on mileage basis and tested by other criteria, held not shown to be arbitrary or excessive. *Rowley v. Chicago & N. W. Ry. Co.*, 102.

4. *Id.* Claim of discrimination not supported by overvaluation by state tax officials resulting from error of judgment. *Id.*

5. *Special Legislation.* Maryland Mortgage Law amendment, suspending summary remedy as to holders of less than 25% of mortgage debt, valid. *U. S. Mortgage Co. v. Matthews*, 232.

(D) Privileges and Immunities.

1. *In General.* Privileges and immunities protected by Fourteenth Amendment are those belonging to citizens of the United States as distinguished from citizens of the States. *Hamilton v. Regents*, 245.

2. *Privileges Protected.* Denial to citizen of privilege of attending state university unless he take military training, as to which he has religious and moral scruples, does not violate privileges and immunities clause. *Id.*

CONTRACTS. See **Arbitration**; **Bankruptcy**, 3-4; **Constitutional Law**, III, 1-2; **Insurance**, 1-2; **Negotiable Instruments**.

1. Agreements for arbitration. See *Shanferoke Coal Corp. v. Westchester Corp.*, 449.

2. *Construction*. What law governs. See *Mutual Life Ins. Co. v. Johnson*, 335.

CONVERSION. See **Bankruptcy**, 5.

CORPORATIONS. See **Constitutional Law**, II, 3; **Criminal Law**; **Taxation**, II, 4.

COURTS. See **Arbitration**; **Bankruptcy**, 2; **Common Law**, 1-2; **Constitutional Law**, I, 1-2; III, 1; **Jurisdiction**.

CRIMINAL LAW. See **Constitutional Law**, I, 6; **Habeas Corpus**, 1-5; **Indictment**.

Attempt to Defeat Tax. Officer of corporation liable for making false return, though under no duty to make return. *United States v. Troy*, 58.

DAMAGES. See **Admiralty**, 3; **Bankruptcy**, 3.

1. *Damages to Cargo.* See *Schnell v. The Vallescura*, 296.

2. *Stipulated Damages.* See *Irving Trust Co. v. A. W. Perry, Inc.*, 307.

3. *Increase by Court* of damages awarded by jury. See *Dimick v. Schiedt*, 474.

DEATH. See **Admiralty**, 2.

DECLARATORY STATUTE.

Construction by state court as binding on federal court. *Marine Nat. Bank v. Kalt-Zimmers Co.*, 357.

DELEGATION OF LEGISLATIVE POWER. See **Constitutional Law**, I, 3-6; II, 1.

DEPLETION. See **Taxation**, II, 12-13.

DESCENT AND DISTRIBUTION. See **War Risk Insurance**, 2-3.

DIRECTED VERDICT. See *United States v. Spaulding*, 498.

DISABILITY. See **Evidence**, 4; **Insurance**, 1; **War Risk Insurance**, 1.

DISCHARGE. See **Bankruptcy**, 5-6.

DISCRIMINATION. See **Constitutional Law**, V, (C), 1-5.

DISMISSAL.

When Error. Dismissal of bill attacking discriminatory price differential of New York Milk Control Law held error. *Borden's Co. v. Baldwin*, 194.

DISTRICT OF COLUMBIA.

Effect in District of Columbia of forged endorsement of negotiable instrument. See *United States v. Guaranty Trust Co.*, 340.

DIVERSITY OF CITIZENSHIP. See **Jurisdiction**, IV, 2-3.

DOMICILE. See **Constitutional Law**, II, 3; V, (A), 4; V, (B), 1-3.

DUE PROCESS. See **Constitutional Law**, V, (B), 1-6.

EJUSDEM GENERIS. See **Statutes**, 11.

EMPLOYEES. See **Admiralty**, 2; **Interstate Commerce Acts**.

EMPLOYERS' LIABILITY ACTS. See **Admiralty**, 2.

ENDORSEMENTS. See **Bills and Notes**, 1-3; **District of Columbia**.

EQUAL PROTECTION. See **Constitutional Law**, V, (C), 1-5.

EQUIPMENT. See **Interstate Commerce Acts**.

EQUITY. See **Jurisdiction**, I, 3-4.

Adequacy of Remedy at Law. Fraud in application for insurance was defense available in action at law, and order under Jud. Code, § 274b, directing trial of that issue in equity was error. *Enelow v. New York Life Ins. Co.*, 379; *Adamos v. New York Life Ins. Co.*, 386.

EVIDENCE. See **Constitutional Law**, V, (A), 3; **Jurisdiction**, I, 8; **Taxation**, II, 5; **Verdict**.

1. *Burden of Proof.* Carrier had burden of showing what part of cargo loss was due to excepted peril. *Schnell v. The Vallescura*, 296.

2. *Value.* "Expectancy of remarriage" and its effect upon value of pension were capable of actuarial measurement. *Brotherhood of Firemen v. Pinkston*, 96.

3. *Id.* Evidence as to the value of a railway system. *Rowley v. Chicago & N. W. Ry. Co.*, 102.

EVIDENCE.—Continued.

4. *Physical Condition.* Sufficiency of evidence of total permanent disability; opinion evidence; weight of medical testimony. *United States v. Spaulding*, 498.

5. *Sufficiency* to overcome presumption of validity of patent. *Radio Corporation v. Radio Engineering Laboratories*, 1.

EXECUTIVE ORDERS.

See *Panama Refining Co. v. Ryan*, 388.

EXECUTORS AND ADMINISTRATORS. See *War Risk Insurance*, 2-3.

EXPECTANCIES. See *Evidence*, 2.

EXPERT WITNESSES. See *Evidence*, 4.

FARM PAPERS. See *Antitrust Acts; Constitutional Law*, II, 2.

FEDERAL QUESTION. See *Jurisdiction*, II, 11-15.

FEDERAL RESERVE BANKS. See *Bills and Notes*, 4.

FIDUCIARIES. See *Bankruptcy*, 6.

FINAL JUDGMENT. See *Jurisdiction*, II, 18; III, 8.

FINDINGS. See *Constitutional Law*, I, 4; V, (A), 3; *Injunction*, 3; *Interstate Commerce Acts; Jurisdiction*, I, 10; II, 3.

FORECLOSURE. See *Admiralty*, 1.

FOREIGN CORPORATIONS. See *Taxation*, II, 4.

FORGERY. See *Bills and Notes*, 1-3; *District of Columbia*.

FRAUD. See *Bankruptcy*, 6.

As equitable defense available in action at law. *Enelow v. New York Life Ins. Co.*, 379; *Adamos v. New York Life Ins. Co.*, 386.

GOVERNMENT CHECK. See *Bills and Notes*, 3-4.

GUARANTY. See *Bills and Notes*, 2.

HABEAS CORPUS.

1. *In General.* Meaning of term habeas corpus and propriety of use of writ in federal courts determined by reference to common law and decisions of this Court. *McNally v. Hill*, 131.

HABEAS CORPUS.—Continued.

2. *Scope of Inquiry. Lawfulness of Detention.* Where detention of petitioner under sentence on one count of indictment is lawful, habeas corpus can not be used to test validity of sentence on another. *Id.*

3. *Id.* Writ may not be used to test validity of sentence which petitioner has not begun to serve. *Id.*

4. *Id.* Writ may not be used to secure judicial decision of question the answer to which, even if favorable to the prisoner, would not result in his immediate release. *Id.*

5. *Review.* Questions which do not concern lawfulness of detention not reviewable. *Id.*

HARTER ACT. See **Admiralty**, 3.

“**HOT OIL**” **CASES.** See *Panama Refining Co. v. Ryan*, 388.

IMMUNITY. See **Constitutional Law**, I, 1-2, 7.

INCOME TAX. See **Constitutional Law**, I, 7; **Taxation**, II, 2-14.

INCOMPETENTS. See **Insurance**, 1.

INDICTMENT. See **Habeas Corpus**, 2.

Sufficiency of indictment for wilful attempt to defeat tax under Revenue Act of 1928. *United States v. Troy*, 58.

INFRINGEMENT. See **Judgments**, 2; **Patents for Inventions**, 1-3.

INHERITANCE TAX. See **Constitutional Law**, V, (B), 2-3; **Taxation**, III, 2.

INJUNCTION. See **Jurisdiction**, I, 4; III, 3-5; IV, 4-5.

1. Restraining enforcement of unconstitutional statute. *Panama Refining Co. v. Ryan*, 388.

2. Order granting or denying stay of law action to await determination of defense in equity was an injunction within Jud. Code, § 129, permitting appeal. *Enelow v. New York Life Ins. Co.*, 379; *Adamos v. New York Life Ins. Co.*, 386. See also, *Shanferoke Coal Corp. v. Westchester Corp.*, 449.

3. *Proceedings.* Sufficiency of bill to restrain enforcement of discriminatory price differential of New York Milk Control Law; hearing; findings of facts and conclusions of law. *Borden's Co. v. Baldwin*, 194.

INSANITY. See **Insurance**, 1.

INSURANCE. See **Evidence**, 2, 4; **War Risk Insurance**, 1-3.

1. *Contract. Construction. Requirements as to Notice.* Waiver of premiums during disability; effect of failure to give notice due to physical and mental incapacity. *Mutual Life Ins. Co. v. Johnson*, 335.

2. *Actions. Defenses.* Fraud in application as defense available in action at law. *Enelow v. New York Life Ins. Co.*, 379; *Adamos v. New York Life Ins. Co.*, 386.

INTANGIBLE PROPERTY. See **Constitutional Law**, V, (B), 1; **Taxation**, III, 1.

INTEREST. See **Taxation**, II, 4.

INTERLOCUTORY DECREES. See **Judgments**, 2.

INTERNAL REVENUE. See **Criminal Law**; **Taxation**, II, 1-16.

INTERNATIONAL LAW. See **Bills and Notes**, 3; **Treaties**.

INTERSTATE COMMERCE. See **Constitutional Law**, II, 1-3; **Interstate Commerce Acts**.

What Constitutes. Business of publishing and circulating farm journals. *Indiana Farmer's Guide Co. v. Prairie Farmer Co.*, 268.

INTERSTATE COMMERCE ACTS.

Authority of Commission. Orders. Findings. Authority under Boiler Inspection Act to require power reverse gear on locomotives; exercise of authority upon complaint of brotherhoods representing employees; necessity of finding that device is required to remove "unnecessary peril to life or limb." *United States v. Baltimore & Ohio R. Co.*, 454.

INTERSTATE COMMERCE COMMISSION. See **Interstate Commerce Acts**.

INVENTIONS. See **Patents for Inventions**.

JOURNALS. See **Antitrust Acts**; **Constitutional Law**, II, 2.

JUDGMENTS.

1. *Conclusiveness.* Stranger to record. *Radio Corporation v. Radio Engineering Laboratories*, 1.

2. *Interlocutory Decrees.* Decree in infringement suit granting injunction and appointing master to take and state an account of profits and report to the court, with provisions for exceptions to report, was interlocutory. *George v. Victor Talking Machine Co.*, 378.

JUDICIAL NOTICE.

1. Judicial notice of facts affecting validity of statute. *Borden's Co. v. Baldwin*, 194.
2. Judicial notice of long-established voluntary coöperation between federal and state authorities in respect of military training at land grant college. *Hamilton v. Regents*, 245.

JUDICIARY. See **Constitutional Law**, I, 8-10; **Jurisdiction**.

JURISDICTION. See **Admiralty**, 1; **Arbitration**; **Bankruptcy**, 1-2; **Constitutional Law**, I, 8-10; **Habeas Corpus**; **Injunction**, 1-3; **Limitations**; **Parties**; **Taxation**.

- I. In General, p. 648.
- II. Jurisdiction of this Court, p. 648.
- III. Jurisdiction of Circuit Courts of Appeals, p. 649.
- IV. Jurisdiction of District Courts, p. 650.

References to particular subjects under this title:

- Admiralty, I, 9; IV, 6.
- Amount in Controversy, IV, 1.
- Appeals, III, 1-4.
- Bankruptcy, IV, 7.
- Board of Tax Appeals, II, 3, 18; III, 6.
- Certificate, II, 6-8.
- Certiorari, II, 4-5.
- Circuit Courts of Appeals, III, 1-6; IV, 8.
- District Courts, IV, 1-8.
- Diversity of Citizenship, IV, 2.
- Equity, I, 3-4.
- Federal Question, II, 9-17.
- Final Judgment, II, 18; III, 8.
- Findings, I, 10; II, 3.
- Injunction, I, 4; III, 3-4; IV, 3-5.
- Interlocutory Decree, IV, 8.
- Local Questions, I, 5-7; II, 17.
- Moot Questions, I, 1.
- Questions Certified, II, 6-8.
- Receivers, IV, 2-3.
- Record, II, 12-14.
- Rehearing, II, 12.
- Remand, III, 6.
- Rules of Decision, I, 5.
- Scope of Review, I, 8; II, 1-5.
- State Courts, II, 9-17.
- State Statutes, I, 4, 6-7; II, 16-17.
- Stay, III, 3-5; IV, 4.

JURISDICTION.—Continued.**I. In General.**

1. *Moot Questions.* See *Panama Refining Co. v. Ryan*, 388.
2. *Consent.* Lack of federal jurisdiction can not be waived or overcome by agreement of the parties. *Mitchell v. Maurer*, 237.
3. *Equity.* Adequacy of remedy at law. *Enelow v. New York Life Ins. Co.*, 379.
4. *Injunction.* State statute; sufficiency of bill. *Borden's Co. v. Baldwin*, 194.
5. *Rules of Decision.* See *Mutual Life Ins. Co. v. Johnson*, 335.
6. *Id. State Statutes.* Construction by state court governs though statute declaratory of common law. *Marine Bank v. Kalt-Zimmers Co.*, 357.
7. *Id.* Construction of statute by state court applicable to interests created between enactment and decision. *Id.*
8. *Scope of Review.* Where, at close of evidence in action tried without jury both parties move for judgment, whether evidence was sufficient to warrant judgment for plaintiff was reviewable question of law. *McLaughlin v. Pacific Lumber Co.*, 351.
9. As to jurisdiction in admiralty of suit to foreclose mortgage on ship, see *Detroit Trust Co. v. The Thomas Barlum*, 21.
10. Necessity of findings by Executive to support order. *Panama Refining Co. v. Ryan*, 388.

II. Jurisdiction of this Court.

1. *Scope of Review.* In general. See *Indiana Farmer's Guide Co. v. Prairie Farmer Co.* 268; *Old Mission Cement Co. v. Helvering*, 289; *McLaughlin v. Pacific Lumber Co.*, 351.
2. *Id.* Court will not search record to sustain judgment when ground upon which it was based proves untenable and respondent suggests no other. *Indiana Farmer's Guide Co. v. Prairie Farmer Co.*, 268.
3. *Id.* Review of decisions of Board of Tax Appeals limited to questions of law raised by findings or failure to make findings required by statute. *Old Mission Cement Co. v. Helvering*, 289.
4. *Id. Certiorari.* Point not considered below or in petition or brief in opposition, not reviewable. *Zellerbach Paper Co. v. Helvering*, 172.
5. *Id.* Court need not consider question not raised by petition for writ. *Helvering v. Taylor*, 507.

JURISDICTION.—Continued.

6. *Certificate. Requirements.* Questions certified must be questions of law, distinct and definite. *Pflueger v. Sherman*, 55.

7. *Id.* Court need not answer questions of objectionable generality. *Id.*

8. *Id.* Court need not answer question where decision requires review of proceedings, facts and circumstances. *Id.*

9. *Review of Decisions of State Courts. Federal Question.* Judgment avoiding state tax exclusively on federal ground reviewable here. *Virginia v. Imperial Coal Sales Co.*, 15.

10. *Id.* State court decision refusing to enjoin proceedings under statute alleged to be unconstitutional does not present substantial federal question where outcome of proceedings and its effect on appellant's constitutional rights are matters of conjecture. *Abrams v. Van Schaick*, 188.

11. *Federal Question.* Appeal will not be dismissed for want of substantial federal question unless federal questions presented are clearly not debatable and utterly lacking in merit. *Hamilton v. Regents*, 245.

12. *Id.* Record must show affirmatively that federal question was necessarily decided by state court. *Lynch v. New York*, 52.

13. *Id.* That decision of state court rested on federal question can not be based on conjecture. *Id.*

14. *Id.* Jurisdiction can not be sustained by reference to briefs and extrinsic statements. *Id.*

15. *Id.* Where decision without opinion by highest state court and its remittitur leave in doubt what disposition it made of federal question, application should be made for amendment if permitted by local practice. *Id.*

16. *Id. State Statute.* Order of Regents of University of California making military instruction compulsory was a statute of the State within the meaning of Jud. Code, § 237 (a). *Hamilton v. Regents*, 245.

17. *Id.* Construction of state statutes in advance of decision by state court. *Rowley v. Chicago & N. W. Ry.*, 102.

18. *Rehearing.* Decisions of Board of Tax Appeals held final after 30 days from issuance of mandate here upon affirmance. *Helvering v. Northern Coal Co.*, 191.

III. Jurisdiction of Circuit Courts of Appeals.

1. *Appeals.* Order of District Court dismissing cross-action of one defendant and remanding case to state court was appealable. *Waco v. U. S. Fidelity & Guaranty Co.*, 140.

JURISDICTION.—Continued.

2. *Id.* Where court on appeal properly before it determines that assignments of error have been abandoned, decree may be affirmed. *E. R. Squibb & Sons v. Mallinckrodt Chemical Works*, 190.

3. *Injunction. Stay.* Decree staying action at law pending determination of equitable defense on equity side, *held* appealable. *Enelow v. New York Life Ins. Co.*, 379; *Adamos v. New York Life Ins. Co.*, 386.

4. *Id.* District Court's denial of stay in action on contract pending arbitration pursuant to terms of contract, *held* appealable. *Shanferoke Coal Corp. v. Westchester Corp.*, 449.

5. *Id.* That under terms of contract federal court could not enter decree for specific performance of arbitration was immaterial. *Id.*

6. *Remand.* To Board of Tax Appeals. See *Helvering v. Taylor*, 507.

7. *Interlocutory Decree.* Circuit Court of Appeals without jurisdiction of appeal taken out of time. *George v. Victor Co.*, 377.

8. *Id.* Decree in infringement suit granting injunction and appointing master to take and state an account of profits and report to the court, with provisions for exceptions to report, was interlocutory and not final judgment. *Id.*

IV. Jurisdiction of District Courts.

1. *Amount in Controversy.* Suit to protect widow's right to future payments from pension fund; effect of condition that on remarriage payments cease. *Brotherhood of Firemen v. Pinkston*, 96.

2. *Diversity of Citizenship.* Where corporation and one of its receivers appointed by state court are citizens of same State, jurisdiction of suit by receivers in federal court of another State seeking ancillary receivership, based on diversity of citizenship, fails, notwithstanding the bill names as sole plaintiff the plaintiff in the original suit and that diversity of citizenship existed between him and the corporation. *Mitchell v. Maurer*, 237.

3. *Id. Ancillary Suit.* Suit by primary receivers appointed by state court seeking ancillary receivership in federal court of another State was an independent original bill and can not be sustained when no ground of federal jurisdiction is shown. *Id.*

4. *Actions at Law. Stay.* Court may not grant stay under Jud. Code, § 274b, if equitable defense is available in action at law. *Enelow v. New York Life Ins. Co.*, 379; *Adamos v. New York Life Ins. Co.*, 386.

JURISDICTION.—Continued.

5. *State Tax Statutes. Injunction.* On finding tax invalid because of discrimination in assessment, federal court may not fix base or amount of tax but should leave State free to reassess. *Rowley v. Chicago & N. W. Ry. Co.*, 102.

6. *Admiralty.* Suit to foreclose mortgage on ships under Ship Mortgage Act. *Detroit Trust Co. v. The Thomas Barlum*, 21.

7. *Bankruptcy.* Suit by trustee against adverse claimant; consent of defendant; suit to recover property. *Schumacher v. Beeler*, 367.

JURISDICTIONAL AMOUNT. See **Jurisdiction**, IV, 1.

JURY. See **Constitutional Law**, IV.

1. Testimony of expert witness. See *United States v. Spaulding*, 498.

2. Common law rules of jury trial; effect of Seventh Amendment; increase by court of damages awarded by jury. See *Dimick v. Schiedt*, 474.

LAND GRANT COLLEGES. See **Constitutional Law**, V, (B), 5; V, (D), 2; **Public Lands**; **Treaties**; **War Department**.

LANDLORD AND TENANT. See **Bankruptcy**, 3; **Taxation**, II, 12-13.

LEASE. See **Bankruptcy**, 3; **Taxation**, II, 12-13.

LEGISLATIVE HISTORY. See **Statutes**, 6.

LEGISLATIVE INTENT. See **Statutes**, 4-5, 8.

LIBERTY. See **Constitutional Law**, V, (B), 5.

LIENS. See **Admiralty**, 1.

LIMITATIONS. See **Taxation**, II, 16.

1. *In General.* State may impose reasonable conditions on assertion of purely statutory rights. *Mattson v. Department of Labor*, 151.

2. *Barring Remedy.* Amendment of workmen's compensation act of Washington limiting to three years time within which readjustment of compensation could be had, sustained. *Id.*

LIQUIDATED DAMAGES. See **Damages**, 2.

LOCOMOTIVES. See **Interstate Commerce Acts**.

MANDATE. See **Jurisdiction**, II, 18.

MARITIME JURISDICTION. See Admiralty, 1; Constitutional Law, I, 9.

MARITIME LIENS. See Admiralty, 1.

MARYLAND. See Constitutional Law, V, (C), 5.

MASTER AND SERVANT. See Admiralty, 2; Interstate Commerce Acts.

MASTERS OF VESSELS. See Admiralty, 2.

MEDICAL TESTIMONY. See Evidence, 4.

MERCHANT MARINE ACT. See Admiralty, 2.

MILITARY TRAINING. See Constitutional Law, V, (B), 5; V, (D), 2; Public Lands; Treaties; War Department.

MILK CONTROL LAW. See New York Milk Control Law.

MISAPPROPRIATION. See Bankruptcy, 6.

MOOT QUESTIONS. See Jurisdiction, I, 1.

MORRILL ACT. See Public Lands.

MORTGAGES. See Admiralty, 1; Constitutional Law, III, 2; V, (C), 5; Trusts.

MOTIVE.

Unconstitutional delegation of legislative power not validated by motives of President. *Panama Refining Co. v. Ryan*, 388.

NATIONAL INDUSTRIAL RECOVERY ACT.

Section 9 (c) unconstitutional. *Panama Refining Co. v. Ryan*, 388.

NEGLIGENCE. See Admiralty, 3.

NEGOTIABLE INSTRUMENTS. See Bills and Notes, 1-4; Bonds, 1.

Construction of Negotiable Instruments Law by state court binding in federal court. *Marine Nat. Bank v. Kalt-Zimmers Mfg. Co.*, 357.

NEWSPAPERS. See Antitrust Acts.

NEW TRIAL. See Constitutional Law, IV; Taxation, II, 5.

Conditioning allowance of new trial on consent of defendant to increase of damages. See *Dimick v. Schiedt*, 474.

NEW YORK MILK CONTROL LAW.

1. Validity of orders fixing minimum purchasing and selling prices for dealers. *Hegeman Farms Corp. v. Baldwin*, 163.

2. *Dismissal of Bill* attacking constitutionality of discriminatory price differential, held error. *Borden's Co. v. Baldwin*, 194.

NONRESIDENTS. See **Constitutional Law**, V, (A), 4; V, (B), 1-3.

NOTICE. See **Bonds**, 2; **Insurance**, 1.

OIL AND GAS. See **Constitutional Law**, II, 1; **Taxation**, II, 12-13.

OPINION EVIDENCE. See **Evidence**, 4.

PARI MATERIA. See **Statutes**, 12.

PARTIES. See **Bankruptcy**, 1-2; **Jurisdiction**, IV, 2.

Capacity to Sue. Objection to capacity of foreign receiver to sue under ancillary appointment made on his *ex parte* application, held waived where raised for first time on appeal. *McCandless v. Furlaud*, 67.

PATENTS FOR INVENTIONS. See **Evidence**, 5; **Judgments**, 2.

1. *Validity.* De Forest Patents Nos. 1,507,016 and 1,507,017. *Radio Corporation v. Radio Engineering Laboratories*, 1.

2. *Construction.* Right of patentee to uses realized after invention. *Id.*

3. *Conclusiveness of Judgment.* Decree sustaining patent on evidence of priority not conclusive on stranger, but persuasive as precedent in suit presenting same issue and evidence. *Id.*

PAYMENT. See **Bills and Notes**, 3-4.

PENSIONS. See **Evidence**, 2.

PERIL.

Perils of the Sea. *Schnell v. The Vallescura*, 296.

PERSON. See **Statutes**, 13.

PERSONAL INJURIES. See **Admiralty**, 2.

PETROLEUM. See **Constitutional Law**, II, 1.

PHYSICAL CONDITION. See **Evidence**, 4.

PLEADING. See **Constitutional Law**, V, (C), 2; **Jurisdiction**, I, 4; V, 2-3.

PLEDGE. See **Bonds**, 2.

PRESIDENT.

Delegation of legislative power to; constitutional limitations.
See *Panama Refining Co. v. Ryan*, 388.

PRESUMPTIONS. See **Constitutional Law**, V, (C), 1; **Statutes**, 1.

Validity of Patent. See *Radio Corporation v. Radio Engineering Laboratories*, 1.

PRICE-FIXING. See **Constitutional Law**, V, (B), 4.

PRIORITY. See **Admiralty**, 1; **United States**, 2.

PRIVILEGE. See **Constitutional Law**, I, 1-2; V, (D), 1-2.

PRIVILEGES AND IMMUNITIES. See **Constitutional Law**, V, (D), 1-2.

PROCEDURE. See **Admiralty**, 1; **Arbitration**; **Bankruptcy**, 1-2; **Equity**; **Injunction**, 1-3; **Jurisdiction**.

Dismissal of Bill attacking constitutionality of discriminatory price differential in New York Milk Control Law held error. *Borden's Co. v. Baldwin*, 194.

PROCESS. See **Constitutional Law**, I, 1-2.

PROVABLE DEBTS. See **Bankruptcy**, 3-4.

PUBLICATIONS. See **Antitrust Acts**; **Constitutional Law**, II, 2.

PUBLIC LANDS.

Land Grants. Conditions. Military instruction in land grant colleges; rights and obligations of States. *Hamilton v. Regents*, 245.

PUBLIC OFFICERS.

Immunity of Compensation of state officer from federal income tax. *Helvering v. Powers*, 214.

QUESTIONS CERTIFIED. See **Jurisdiction**, II, 6-8.

RAILROADS. See **Constitutional Law**, V, (C), 3; **Interstate Commerce Acts**.

Apportionment of system value on mileage basis for state taxation. *Rowley v. Chicago & N. W. Ry. Co.*, 102.

RAILWAY EQUIPMENT. See **Interstate Commerce Acts**.

RECEIVERS. See **Bankruptcy**, 2; **Constitutional Law**, I, 8; **Jurisdiction**, IV, 2-3.

1. *Suits by Receivers.* *Mitchell v. Maurer*, 237.

RECEIVERS.—Continued.

2. *Id.* Legal capacity of ancillary receiver appointed upon *ex parte* application; objection must be seasonably made. *McCandless v. Furlaud*, 67.

3. *Duties. State Laws.* Under Jud. Code, § 65, federal court receiver doing local business must comply with state statute requiring bond to secure payment of state taxes; impossibility of compliance does not relieve. *Gillis v. California*, 62.

RECORD. See Jurisdiction, II, 2, 12.

REHEARING. See Jurisdiction, II, 18.

RELIGIOUS FREEDOM. See Constitutional Law, V, (B), 5; V, (D), 2.

REMEDIES. See Constitutional Law, V, (A), 2; V, (B), 6.

REMITTITUR. See Jurisdiction, II, 15.

RENT. See Bankruptcy, 3.

REORGANIZATION. See Taxation, II, 3.

RESERVE BANKS. See Bills and Notes, 4.

RESIDENT. See Statutes, 15; Taxation, II, 4.

RES JUDICATA. See Judgments, 1; Patents for Inventions, 3.

RESTITUTION. See Bills and Notes, 4; United States, 1.

RESTRAINT OF TRADE. See Antitrust Acts.

REVERSE GEAR. See Interstate Commerce Acts.

RULES OF DECISION. See Jurisdiction, I, 5.

SAFETY APPLIANCES. See Interstate Commerce Acts.

SCHOOLS. See Constitutional Law, V, (B), 5; V, (D), 2.

SEAMEN. See Admiralty, 2.

SENATORS. See Constitutional Law, I, 1-2.

SENTENCE. See Habeas Corpus, 2-3.

SERVICE OF PROCESS.

Immunity. Member attending session of Senate *held* not immune from service of summons. *Long v. Ansell*, 76.

SHIP MORTGAGE ACT. See Admiralty, 1.

SHIPPING. See Admiralty, 1, 3.

SIGNATURE. See Bills and Notes, 1.

SITUS. See Constitutional Law, V, (A), 4; V, (B), 1-3; Taxation, III, 1-2.

SPECIAL MASTERS. See Judgments, 2.

SPECIFIC PERFORMANCE. See Jurisdiction, III, 5.

STATE COURTS. See Jurisdiction, I, 6-7; II, 9-17.

STATES. See United States, 2.

Rights and obligations under Morrill (Land Grant) Act. See *Hamilton v. Regents*, 245.

STATUTE OF LIMITATIONS. See Constitutional Law, V, (B), 6; Limitations; Workmen's Compensation Acts.

STATUTES. See Admiralty, 1-3; Bankruptcy, 4, 6; Common Law, 2; Constitutional Law, I, 3; V, (A), 2-3; V, (B), 6; V, (C), 5; Judicial Notice, 1; Jurisdiction, I, 6-7; II, 16-17; Limitations, 1-2.

1. *In General.* Presumption of existence of factual conditions supporting legislation is rebuttable. *Borden's Co. v. Baldwin*, 194.

2. Construction of tax statutes. *Helvering v. Stockholms Enskilda Bank*, 84; *Helvering v. Morgan's, Inc.*, 121; *Helvering v. Bliss*, 144; *Zellerbach Paper Co. v. Helvering*, 172; *Helvering v. Twin Bell Oil Syndicate*, 312.

3. Construction of identical words in different parts of statute. *Id.*

4. *Legislative Intent.* Rule as to construction of tax statutes in favor of taxpayer can not be allowed to defeat obvious legislative intent. *Helvering v. Stockholms Enskilda Bank*, 84.

5. *Id.* Contemporary administrative practice and congressional committee reports as evidence. *Helvering v. Morgan's, Inc.*, 121.

6. *Legislative History.* As aid to construction. *Helvering v. Morgan's, Inc.*, 121; *Helvering v. Bliss*, 144; *Warner v. Goltra*, 155; *Helvering v. Twin Bell Oil Syndicate*, 312.

7. *Administrative Construction.* Effect of. *Zellerbach Paper Co. v. Helvering*, 172.

8. *Id.* Reënactment as legislative approval of uniform administrative construction. *Helvering v. Bliss*, 144; *Zellerbach Paper Co. v. Helvering*, 172; *Herring v. Commissioner*, 322.

STATUTES.—Continued.

9. *Treasury Regulations*. Force of Treasury Regulation construing provision of Revenue Act. *Old Mission Cement Co. v. Helvering*, 289.

10. *Id.* Can not limit statutory provision or define boundaries of its constitutional application. *Helvering v. Powers*, 214.

11. *Ejusdem Generis*. Application of rule. *Helvering v. Stockholms Enskilda Bank*, 84, 88.

12. *Statutes in Pari Materia*. See *Warner v. Goltra*, 155.

13. *Particular Words*. "Person" in statute forbidding wilfull attempt to defeat tax (Revenue Act of 1928, § 146 b), as including officer of corporation who made false return though under no duty to make return. *United States v. Troy*, 58.

14. *Id.* Meaning of "interest-bearing obligations." *Helvering v. Stockholms Enskilda Bank*, 84.

15. *Id.* United States as "resident." *Id.*

16. *Id.* Meaning of "includes." *Helvering v. Morgan's, Inc.*, 121.

17. *Id.* Meaning of "taxable year." *Id.*

18. *Id.* Master of vessel as "seaman." *Warner v. Goltra*, 155.

19. *Particular Statutes*. Validity and construction of Ship Mortgage Act. *Detroit Trust Co. v. The Thomas Barlum*, 21.

20. *U. S. Code*. Compilers not authorized to amend existing law. *Warner v. Goltra*, 155.

21. *Amendment*. Effect on rights existing under prior statute. *Mattson v. Department of Labor*, 151.

22. *Attacking Statute*. One complaining of regulations of state board should resist regulations before board or apply to it for modification before bringing suit. *Hegeman Farms Corp. v. Baldwin*, 163.

STAY. See **Arbitration**; **Injunction**, 2; **Jurisdiction**, III, 3-4; IV, 4.

STIPULATED DAMAGES. See **Bankruptcy**, 3.

STREET RAILWAYS.

Compensation of state officers operating street railway held not immune from federal income tax. *Helvering v. Powers*, 214.

SUBPOENA. See **Constitutional Law**, I, 1-2.

SUCCESSION. See **War Risk Insurance**, 2-3.

SUMMARY PROCEEDINGS. See **Bankruptcy**, 2.

SUMMONS. See **Constitutional Law**, I, 1-2.

TAXATION. See **Constitutional Law**, I, 7; II, 3; V, (C), 3; **Criminal Law**; **Jurisdiction**, IV, 5; **Receivers**, 3; **United States**, 2.

I. In General, p. 658.

II. Federal Taxation, p. 658.

III. State Taxation, p. 659.

I. In General.

1. *Tax Statutes.* Construction. *Helvering v. Stockholms Enskilda Bank*, 84; *Helvering v. Morgan's, Inc.*, 121; *Helvering v. Bliss*, 144; *Zellerbach Paper Co. v. Helvering*, 172; *Helvering v. Twin Bell Oil Syndicate*, 312.

2. *Immunity* of state officers from federal tax; application of rule. *Helvering v. Powers*, 214.

II. Federal Taxation.

1. *Revenue Acts Generally.* When phrase "taxable year" applicable to periods of less than twelve months. *Helvering v. Morgan's Inc.*, 121.

2. *Income Tax.* Compensation of state officers operating street railway, taxable under 1926 and 1928 Acts. *Helvering v. Powers*, 214.

3. *Id.* Distribution of stock on "reorganization." *Gregory v. Helvering*, 465.

4. *Id.* *Foreign Corporations.* *Gross Income.* Interest received from United States with refund of income taxes was on "interest-bearing obligation" of "resident," and includible in gross income under § 217 (a) of 1926 Act. *Helvering v. Stockholms Enskilda Bank*, 84; *British-American Tobacco Co. v. Helvering*, 95.

5. *Id.* Excessive assessment; when taxpayer need not show true amount; new trial before Board of Tax Appeals, when directed by Circuit Court of Appeals. *Helvering v. Taylor*, 507.

6. *Id.* *Deductions.* Year for which corporation filed separate returns for affiliated and unaffiliated periods did not thereby become two taxable years within provision of 1926 Act (§ 206) permitting taxpayer to carry loss forward for two succeeding years. *Helvering v. Morgan's, Inc.*, 121.

7. *Id.* *Charitable Contributions.* Base for computing 15 per cent. deduction allowable for charitable contributions under 1928 Act includes capital net gain, though taxpayer elect to be taxed on capital net gain at reduced rate prescribed by § 101 (a). *Helvering v. Bliss*, 144.

TAXATION.—Continued.

8. *Deductions.* Contribution by corporation to Community Chest as "ordinary and necessary expense." *Old Mission Cement Co. v. Helvering*, 289.

9. *Id. Losses and Expenses.* Amortized amount of commissions and discount in connection with bond issue. *Helvering v. Union Pacific R. Co.*, 282; *Old Mission Cement Co. v. Helvering*, 289.

10. *Id.* Effect of fact that the commissions amortized were allowed prior to 1913. *Helvering v. Union Pacific R. Co.*, 282.

11. *Id. Intercompany Transactions.* Amortized discount on bonds of corporation held by affiliate not deductible in consolidated returns. *Old Mission Cement Co. v. Helvering*, 289; *Gulf, M. & N. R. Co. v. Helvering*, 295.

12. *Id.* Depletion of oil and gas wells; apportionment of allowance between lessor and lessee; basis of computation; royalties. *Helvering v. Twin Bell Oil Syndicate*, 312; *Herring v. Commissioner*, 322.

13. *Id.* Percentage deduction permitted by § 204 (c) (2) of 1926 Act held applicable to advance royalties and bonuses received by lessor though there were no wells on property and no production of oil during taxable year. *Herring v. Commissioner*, 323.

14. *Id. Consolidated Returns.* Losses of subsidiary company not deductible when reflected in other allowances; burden of proving deduction not double is on taxpayer. *McLaughlin v. Pacific Lumber Co.*, 351.

15. *Collection.* Taxpayer has right to reduce amount of his taxes by means which law permits. *Gregory v. Helvering*, 465.

16. *Assessment and Collection. Limitations.* When period of limitation begins to run in case of additional return covering retroactive taxes. *Zellerbach Paper Co. v. Helvering*, 172; *National Paper Co. v. Helvering*, 183; *Clifton Mfg. Co. v. United States*, 186.

III. State Taxation.

1. *Intangible Property.* Situs for property taxation. *Virginia v. Imperial Coal Sales Co.*, 15.

2. *Inheritance Tax.* Situs of paintings loaned by owner domiciled in one State for exhibition in another. *City Bank Co. v. Schnader*, 112.

3. *Railroads. Valuation.* Apportionment of system value to State on mileage basis. *Rowley v. Chicago & N. W. Ry. Co.*, 102.

TITLE. See Bills and Notes, 3; Bonds, 2.

TORTS. See **Bankruptcy**, 5-6.

TRAINS. See **Interstate Commerce Acts**.

TRANSFEREES. See **Bills and Notes**, 1-4.

TREASURER.

Liability of United States to holder of check drawn on Treasurer.
United States v. Guaranty Trust Co., 340.

TREASURY REGULATIONS. See **Bills and Notes**, 4; **Statutes**, 9-10.

TREATIES.

Briand-Kellogg Peace Pact. Order requiring students at land grant college to take military training not inconsistent. *Hamilton v. Regents*, 245.

TROVER. See **Bankruptcy**, 5.

TRUSTEES. See **Bankruptcy**, 1-2.

TRUSTS.

Nature of Trust. Covenant binding mortgagor not to sell mortgaged chattel without mortgagee's approval did not constitute him trustee for mortgagee. *Davis v. Aetna Acceptance Co.*, 328.

TURNOVER ORDER. See **Bankruptcy**, 2.

UNITED STATES. See **Statutes**, 15.

1. *Liabilities.* Rights against United States of holder of checks drawn on Treasurer; holder held not to have consented that Government may demand restitution unconditionally. *United States v. Guaranty Trust Co.*, 340.

2. *Priority as to Taxes.* Claim that observance by federal court receiver of state law requiring bond to secure payment of state taxes would give State unlawful preference, held without merit. *Gillis v. California*, 62.

UNITED STATES ARBITRATION ACT. See **Arbitration**.

UNITED STATES CODE. See **Statutes**, 20.

VALUATION. See **Constitutional Law**, V, (C), 3-4; **Taxation**, III, 3.

VALUE. See **Evidence**, 2-3.

VERDICT.

Sufficiency of evidence to sustain verdict. See *United States v. Spaulding*, 498.

VESTED RIGHTS. See **Constitutional Law**, V, (B), 6; V, (C), 5.

WAIVER. See **Insurance**, 1; **Jurisdiction**, IV, 7.

WAR DEPARTMENT.

Not empowered to prescribe military instruction in land grant colleges. *Hamilton v. Regents*, 245.

WAR RISK INSURANCE.

1. *Total Permanent Disability.* Sufficiency of evidence. *United States v. Spaulding*, 498.

2. *Distribution of Proceeds.* Instalments which accrued to beneficiaries during their lives became, after their deaths, property of their respective estates. *McCullough v. Smith*, 228.

3. *Id.* Instalments accruing to insured during his lifetime, and commuted value of instalments payable subsequent to deaths of beneficiaries, became property of the estate of the insured. *Id.*

WITNESSES. See **Constitutional Law**, I, 2.

Expert Witnesses. Competency of testimony. *United States v. Spaulding*, 498.

WORDS. See **Statutes**, 3, 13-18.

WORKMEN'S COMPENSATION ACTS. See **Admiralty**, 2; **Constitutional Law**, V, (B), 6.

Readjustment of Compensation. Limitation of time within which readjustment of compensation could be had. *Mattson v. Department of Labor*, 151.

WRITS. See **Habeas Corpus**, 1-4.

YUGOSLAVIA. See **Bills and Notes**, 3.























