

INDEX

ACCOUNTING. See **Interstate Commerce Acts**, 2.

ADMINISTRATION OF ESTATES. See **Executors and Administrators**, 1-3.

ADMINISTRATIVE AGENCIES. See **Constitutional Law**, I, 7; **Evidence**, 2; **Interstate Commerce Acts**; **Statutes**, 9, 13; **Treasury Department**.

ADMINISTRATIVE ORDERS AND REGULATIONS. See **Constitutional Law**, IV, (A), 2; IV, (B), 2; **Jurisdiction**, I, 3-5, 9; II, 6-7, 22; III, 1-2; IV, 4, 12; VI, 3; VII; **Statutes**, 13; **Treasury Department**.

AGRICULTURAL PRODUCTS. See **Criminal Law**, 1.

ALIEN PROPERTY CUSTODIAN. See **Trading with the Enemy Act**.

ALIMONY.

Decree of Alimony. Powers of court under Minnesota law; effect of trust agreement making provision for wife. *Douglas v. Willcuts*, 1.

AMENDMENT. See **Statutes**, 12-14.

AMOUNT IN CONTROVERSY. See **Jurisdiction**, IV, 9.

ASSETS. See **Bankruptcy**, 1.

ASSOCIATIONS. See **Building and Loan Associations**; **Taxation**, 1.

BANKRUPTCY.

1. *Assets. Exemptions.* Disability benefits payable in future under contract antedating adjudication not exempt as "insurance" under § 70 (a) nor under law of Tennessee. *Legg v. St. John*, 489.

2. *Provable Debts. Lease.* Provability of claim against lessee as affected by uncertainty of liability. *Miller v. Irving Trust Co.*, 256.

BANKS.

1. *National Banks. Powers. Branches.* Application of Federal Reserve Act, § 25, to Philippine Islands. *Posadas v. National City Bank*, 497.

2. *Id. Taxation.* State tax discriminating against national bank shares, invalid. *Schuylkill Trust Co. v. Pennsylvania*, 113.

BANKS—Continued.

3. *Id.* Philippine capital and deposit taxes on branches of national bank, additional to taxes permitted by R. S., § 5219, invalid. *Posadas v. National City Bank*, 497.

BILLS AND NOTES.

Holder in Due Course. Notice. Party purchasing stolen bonds after notice of theft, as holder in due course. *Graham v. White-Phillips Co.*, 27.

BOARD OF TAX APPEALS. See **Jurisdiction**, I, 4; II, 22; III, 1.

BONA FIDE PURCHASER. See **Bills and Notes.**

BONDS. See **Bills and Notes.**

Contractors' Bonds. Materialmen's Act. Rights as between surety and materialmen in funds of insolvent principal; effect of contract of principal to indemnify surety. *American Surety Co. v. Westinghouse Co.*, 133.

BOUNDARIES.

Boundary of tide lands. *Borax Consolidated v. Los Angeles*, 10.

BRANCH BANKS. See **Banks**, 1, 3.

BUILDING AND LOAN ASSOCIATIONS.

1. *Character* of building and loan associations under law of Wisconsin. *Hopkins Federal Assn. v. Cleary*, 315.

2. *Charter.* Provision of Home Owners' Loan Act authorizing conversion from state to federal association without consent of State, invalid. *Id.*

CALIFORNIA. See **Waters.**

CAPITAL ASSETS. See **Taxation**, II, 7.

CITIZENSHIP.

Privileges and Immunities of citizens of United States; abridgment by State. *Colgate v. Harvey*, 404.

CLAIMS. See **Jurisdiction**, IV, 10; **Trading with the Enemy Act.**

Claims of Indians. Jurisdictional Act. Claim as one allowable under Act of May 26, 1920; effect of release. *Klamath Indians v. United States*, 244.

COMITY.

Application of Principle of comity to suits in federal courts. *Milwaukee County v. M. E. White Co.*, 268.

COMMITTEE REPORTS. See **Statutes**, 5.

CONSTITUTIONAL LAW. See **Banks**, 1-3; **Criminal Law**, 1-2; **Pleading**, 3; **Statutes**, 3.

I. Miscellaneous, p. 675.

II. Commerce Clause, p. 675.

III. Fifth Amendment, p. 676.

IV. Fourteenth Amendment.

(A) In General, p. 676.

(B) Due Process Clause, p. 676.

(C) Equal Protection Clause, p. 676.

(D) Privileges and Immunities Clause, p. 676.

I. Miscellaneous.

1. *Reserved Powers of States.* Federal penalties for violation of criminal laws of States, invalid. *United States v. Constantine*, 287; *United States v. Kesterson*, 299.

2. *Id.* Home Owners' Loan Act invalid to extent it permits conversion of state association into federal one contrary to state law. *Hopkins Federal Assn. v. Cleary*, 315.

3. *Federal Instrumentalities.* State tax discriminating against federal securities and national bank shares, invalid. *Schuylkill Trust Co. v. Pennsylvania*, 113.

4. *Id.* Oklahoma tax on oil produced by lessees of Indian lands in Osage County not within Congressional consent and invalid. *Oklahoma ex rel. Tax Comm'n v. Barnsdall Refineries*, 521.

5. *Taxing Power.* Otherwise valid federal excise not invalid because business taxed violates state law. *United States v. Constantine*, 287.

6. *Full Faith and Credit Clause.* Judgment for taxes. *Milwaukee County v. M. E. White Co.*, 268.

7. *Delegation of Power.* Administrative agencies. *Pacific States Box Co. v. White*, 176.

8. *Duties of Tonnage.* Fees imposed by State to defray expense of policing harbor, valid. *Clyde Mallory Lines v. Alabama*, 261.

9. *Control Over Indians.* Power of United States; compensation for lands taken from reservation. *Klamath Indians v. United States*, 244.

10. *Privileges and Immunities.* See *Colgate v. Harvey*, 404.

II. Commerce Clause.

1. *State Taxation.* *State Income Tax* valid though income derived from source outside State, when interference, if any, with interstate commerce was only collateral and incidental. *Colgate v. Harvey*, 404.

CONSTITUTIONAL LAW—Continued.**II. Commerce Clause—Continued.**

2. *Powers of States. Tonnage Duties.* Fees imposed by State to defray expense of policing harbor, sustained. *Clyde Mallory Lines v. Alabama*, 261.

3. *Powers of States. Police Power.* State regulation standardizing containers for berries did not burden interstate commerce, as applied to foreign manufacturer of other types. *Pacific States Box Co. v. White*, 176.

4. *Warehouses, Federal Control of.* *United States v. Hastings*, 188.

III. Fifth Amendment.

1. *Due Process. Estate Tax.* Inclusion of property transferred (after enactment) subject to power of grantor and beneficiary to alter, amend, or revoke. *Helvering v. City Bank Co.*, 85.

2. *Id.* Validity of § 302 (d) of Revenue Act of 1926 as applied to transfers made before and after enactment. *Helvering v. City Bank Co.*, 85; *Helvering v. Helmholz*, 93; *White v. Poor*, 98.

3. *Just Compensation.* Construction of Trading with the Enemy Act to avoid doubts of constitutionality. *Becker Steel Co. v. Cummings*, 74.

4. *Indians.* Compensation for lands taken from reservation by the United States. *Klamath Indians v. United States*, 244.

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

1. *Police Power.* Power of State to standardize containers for berries. *Pacific States Box Co. v. White*, 176.

2. *Administrative Orders.* Challenging validity of administrative order; presumption of existence of facts justifying order; burden of proof of invalidity; necessity of findings by administrative body. *Id.*

(B) Due Process Clause.

1. *Measures. Containers.* Order under Oregon statute, regulating size and form of containers for raspberries and strawberries, sustained. *Pacific States Box Co. v. White*, 176.

2. *Administrative Orders.* Special findings of fact not essential to validity. *Id.*

(C) Equal Protection Clause.

1. *State Taxation. Classification.* Discrimination in favor of dividends earned within State; equalization of tax burden on shareholders as justification. *Colgate v. Harvey*, 404.

CONSTITUTIONAL LAW—Continued.**IV. Fourteenth Amendment**—Continued.

2. *Id.* Discrimination in favor of interest from loans made within State, invalid. *Id.*

3. *Id.* Variation of personal exemptions according to character of income. *Id.*

4. *Grant of Monopoly* not *per se* denial of equal protection. *Pacific States Box Co. v. White*, 176.

(D) Privileges and Immunities Clause.

1. *Purpose and Effect* of privileges and immunities clause of Fourteenth Amendment. *Colgate v. Harvey*, 404.

2. *Abridgment. State Taxation.* Discrimination in favor of interest from loans made within State abridged privilege of citizen of United States. *Id.*

CONTAINERS. See **Constitutional Law**, II, 3; IV, (B), 1.

CONTRACTORS' BONDS. See **Bonds**.

CONTRACTS. See **Bonds**.

Severability as non-federal question. *Fox Film Corp. v. Muller*, 207.

CORPORATIONS. See **Constitutional Law**, IV, (C), 1; **Taxation**, II, 2-5, 14, 16; III, 3.

1. *Power of State.* Congress can not authorize conversion of state association into federal one without consent of State. *Hopkins Federal Assn. v. Cleary*, 315.

2. *Promoters. Liability.* Liability of promoters as trustees; effect of approval of all shareholders; right of receiver to equitable relief. *McCandless v. Furlaud*, 140.

3. *Stockholders. Preferred Stock.* Nature of interest in corporation. *Nelson Co. v. Helvering*, 374.

4. *Suits by Corporations.* Standing to contest validity of tax which it may collect from shareholders. *Schuylkill Trust Co. v. Pennsylvania*, 113.

5. *Reorganization.* Relation of reorganization to federal taxation. *Nelson Co. v. Helvering*, 374; *Helvering v. Minnesota Tea Co.*, 378; *Helvering v. Watts*, 387; *G. & K. Mfg. Co. v. Helvering*, 389; *Bus & Transport Corp. v. Helvering*, 391.

6. Trust as "association" (within definition of corporation) under Revenue Acts. *Morrissey v. Commissioner*, 344; *Swanson v. Commissioner*, 362; *Helvering v. Combs*, 365; *Helvering v. Coleman-Gilbert Associates*, 369.

COST.

As evidence of value. *McCandless v. Furlaud*, 140.

COSTS. See **Jurisdiction**, II, 23.

COUNTERCLAIM.

1. *Counterclaims by Receivers* against claimants in receivership court. *Alexander v. Hillman*, 222.

2. *Right of Intervener* in patent infringement suit to assert counterclaim. *Chandler & Price Co. v. Brandtjen & Kluge*, 53.

CRIMINAL APPEALS ACT. See **Jurisdiction**, II, 19-21.

CRIMINAL LAW. See **Indictment**; **Jurisdiction**, II, 19-21.

1. *Offenses.* Unauthorized removal of agricultural products under U. S. Warehouse Act; that products have been stored for interstate or foreign commerce, as essential element of offense. *United States v. Hastings*, 188.

2. *Penalties.* Federal penalties for violation of state laws invalid. *United States v. Constantine*, 287; *United States v. Kesterson*, 299.

DAMAGES. See **Jurisdiction**, II, 23.

DEATH. See **Evidence**, 4; **Taxation**, II, 8-13.

DECREES. See **Alimony**.

Construction. Decree of this Court, December 4, 1933, not violated by dumping of sludge at sea as described. *New Jersey v. New York City*, 259.

DEEDS. See **Trusts**, 2-4.

DEPENDENCIES. See **Philippine Islands**, 1; **Puerto Rico**.

DEPOSITS. See **Banks**, 3.

DISABILITY. See **Bankruptcy**, 1.

DISCHARGE. See **Executors and Administrators**, 3.

DIVIDENDS. See **Constitutional Law**, IV, (C), 1; **Taxation**, II, 2.

DIVORCE. See **Alimony**; **Taxation**, II, 1.

DUE PROCESS. See **Constitutional Law**, III, 1-3; IV, (B), 1-2.

DURESS. See **Evidence**, 9.

DUTIES OF TONNAGE. See **Constitutional Law**, I, 8.

EQUITY. See **Jurisdiction**, IV, 7-10.

1. Amendment of Rule 70 $\frac{1}{2}$, p. 667; construction of Rule 30, see *Alexander v. Hillman*, 222.

2. *Equitable Remedies* in federal courts; considerations affecting judicial discretion. *Di Giovanni v. Camden Fire Ins. Assn.*, 64.

3. *Intervention. Counterclaim.* *Chandler & Price Co. v. Brandtjen & Kluge*, 53.

4. *Receivership.* Claims against and counterclaims by receivers. *Alexander v. Hillman*, 222.

ESTATE TAX. See **Constitutional Law**, III, 1-2; **Taxation**, II, 8-13.

ESTOPPEL. See **Taxation**, II, 16; **Trusts**, 3.

EVIDENCE.

1. *Presumption* as to validity of statute. *Pacific States Box Co. v. White*, 176.

2. *Presumption* as to existence of facts justifying exertion of police power attaches to orders of administrative bodies. *Id.*

3. *Presumption* under Longshoremen's Act, that death was accident and not suicide; sufficiency of evidence to overcome presumption. *Del Vecchio v. Bowers*, 280.

4. *Motive.* Sufficiency of evidence that transfer was made in contemplation of death. *Becker v. St. Louis Union Trust Co.*, 48.

5. *Value.* Cost as evidence of value. *McCandless v. Furlaud*, 140.

6. *Valuation of Railroad.* Sufficiency of evidence to support finding and order of Interstate Commerce Commission. *Atlanta, B. & C. R. Co. v. United States*, 33.

7. *Insolvency.* *McCandless v. Furlaud*, 140.

8. *Release.* Burden of proof of invalidity. *Klamath Indians v. United States*, 244.

9. *Duress.* *Id.*

EXECUTORS AND ADMINISTRATORS.

1. *Liability* of executor and legatee for taxes assessed against estate. *Hulburd v. Commissioner*, 300.

2. *Distribution.* Date from which property acquired from decedent by intestacy or general bequest "held." *McFeely v. Commissioner*, 102.

3. *Discharge. Effect.* Executor discharged after full and fair settlement of estate is *functus officio* under Illinois law. *Hulburd v. Commissioner*, 300.

EXEMPTIONS. See **Bankruptcy**, 1; **Constitutional Law**, IV, (C), 3; **Taxation**, III, 3.

FEDERAL RESERVE ACT. See **Banks**, 1.

FINDINGS OF FACT. See **Constitutional Law**, IV, (B), 2; **Interstate Commerce Acts**; **Jurisdiction**.

FOOD. See **Constitutional Law**, IV, (A), 1.

FOREIGN JUDGMENTS. See **Judgments**, 2.

FRANCHISE.

Termination. Breach of Condition. Cancellation of franchise for breach of condition; authority of Public Service Commission of Puerto Rico; procedure; reasonableness of order; review. *Public Service Comm'n v. Havemeyer*, 506.

FRAUD.

Liability of Promoters of corporation for fraud. *McCandless v. Furlaud*, 140.

FULL FAITH AND CREDIT. See **Constitutional Law**, I, 6.

HARBORS.

Validity of Fees imposed by State to defray expense of policing harbor. *Clyde Mallory Lines v. Alabama*, 261.

HOLDER IN DUE COURSE. See **Bills and Notes**.

HOME OWNERS' LOAN ACT.

Validity and Construction. Section 5 (i) authorized conversion of state association into federal one without consent of State and to that extent was unconstitutional. *Hopkins Federal Assn. v. Cleary*, 315.

HUSBAND AND WIFE. See **Alimony**; **Taxation**, II, 1.

INCOME TAXES. See **Constitutional Law**, II, 1; **Taxation**, II, 1-7; III, 3.

INDEMNITY. See **Bonds**; **Suretyship**.

INDIANS. See **Claims**; **Constitutional Law**, I, 4; **Taxation**, III, 1.

Power of United States over Indians; compensation for lands taken from reservation. *Klamath Indians v. United States*, 244.

INDICTMENT.

Sufficiency of Indictment for unlawful removal under U. S. Warehouse Act. *United States v. Hastings*, 188.

INJUNCTION. See **Jurisdiction**, I, 1; II, 1; IV, 3-4.

INSOLVENCY. See **Bonds**.

Evidence of. See *McCandless v. Furlaud*, 140.

INSULAR POSSESSIONS. See **Banks**, 1; **Franchise**; **Philippine Islands**, 1-3; **Puerto Rico**.

INSURANCE. See **Bankruptcy**, 1; **Taxation**, II, 13; **Workmen's Compensation Acts**, 2.

1. *Disability Contract* not exempt as "insurance" under Bankruptcy Act. *Legg v. St. John*, 489.

2. *Cancellation.* As to equity jurisdiction of federal court of suit for cancellation of policies, see *Di Giovanni v. Camden Fire Ins. Assn.*, 64.

INTEREST. See **Constitutional Law**, IV, (C), 2; **Taxation**, III, 3.

INTERIOR DEPARTMENT. See **Public Lands**.

INTERNATIONAL LAW.

1. *Change of Sovereignty.* Acquisition of territory by United States from Mexico; effect on property rights. *Borax Consolidated v. Los Angeles*, 10.

2. Assignment of property to United States by Soviet Russia upon recognition did not affect jurisdiction of state court. *United States v. Bank of New York Co.*, 463.

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

INTERSTATE COMMERCE ACTS. See **Constitutional Law**, II, 1-3.

1. *Orders. Validity.* Order of Interstate Commerce Commission fixing rates on coal sustained by findings supported by evidence. *Chesapeake & Ohio Ry. Co. v. United States*, 187.

2. *Orders. Review.* Suit to set aside order involving accounting and valuation; scope of review; findings; sufficiency of evidence. *Atlanta, B. & C. R. Co. v. United States*, 33.

INTERVENTION.

Procedure. Right to intervene; counterclaim. *Chandler & Price Co. v. Brandtjen & Kluge*, 53.

JUDGMENTS. See **Decrees**.

1. *Matters Decided.* Questions pertinent to issue and clearly presented to court, though not mentioned in opinion. *Bingham v. United States*, 211.

2. *Foreign Judgments.* Enforcement in other State of judgment for taxes; full faith and credit. *Milwaukee County v. M. E. White Co.*, 268.

JURISDICTION. See **Parties**.

I. In General, p. 682.

II. Jurisdiction of this Court, p. 682.

III. Jurisdiction of Circuit Courts of Appeals, p. 684.

IV. Jurisdiction of District Courts, p. 684.

V. Jurisdiction of Court of Claims, p. 685.

VI. Jurisdiction of State Courts, p. 686.

VII. Jurisdiction of Insular Courts, p. 686.

References to particular subjects under title Jurisdiction:

Adequate Legal Remedy, II, 8; IV, 7; Affirmance, II, 8; Amount in Controversy, IV, 9; Assignment of Errors, II, 5; Board of Tax Appeals, I, 4; II, 22; III, 1; Certiorari, I, 7; II, 3-4; Claims, V; Counterclaim, IV, 11; Criminal Appeals, II, 19-21; Direct Appeal, II, 2; Equity, IV, 7-10; Federal Questions, II, 9-16, IV, 5; Findings, I, 4-5; II, 22; IV, 12; Frivolous Appeal, II, 23; Injunction, I, 1;

JURISDICTION—Continued.

II, 1; IV, 3-4; Interstate Commerce Commission, I, 3; II, 6; IV, 12; Intervention, IV, 11; Local Questions, II, 9-11; IV, 6; Longshoremen's Act, I, 5; II, 3; Multiplicity of Suits, IV, 9; Receivers, IV, 10; Remand, II, 22; III, 3; Scope of Review, II, 5-7; III, 1-2; VII; Stare Decisis, I, 8; States, IV, 1, 4; State Statutes, I, 7; II, 17-18; Transfer to Equity, IV, 8; United States, IV, 2; VI, 1; Venue, I, 10.

I. In General.

1. *Federal and State Courts.* Injunction by federal court to stay proceedings in state court; scope of prohibition under Jud. Code, § 265. *Hill v. Martin*, 393.

2. *Id.* Jurisdiction of federal or state court as affected by priority of control of property; effect of assignment of property to United States by Soviet Russia in connection with recognition. *United States v. Bank of New York Co.*, 463.

3. *Scope of Judicial Review.* Orders of Interstate Commerce Commission; courts without power to weigh evidence. *Atlanta, B. & C. R. Co. v. United States*, 33.

4. *Necessity of Findings* by Board of Tax Appeals. *G. & K. Mfg. Co. v. Helvering*, 389.

5. *Findings of Fact.* Conclusiveness of findings of deputy commissioner under Longshoremen's Act. *Del Vecchio v. Bowers*, 280.

6. *Parties on Appeal.* Parties in interest. *Public Service Comm'n v. Havemeyer*, 506.

7. *Construction of State Statute* by Illinois Appellate Court not binding on federal courts, where state supreme court merely denied certiorari. *Graham v. White-Phillips Co.*, 27.

8. *Stare Decisis.* *Bingham v. United States*, 211.

9. Judicial distinguished from administrative proceeding. *Hill v. Martin*, 393.

10. *Venue.* See *Alexander v. Hillman*, 222.

II. Jurisdiction of this Court.

1. *Injunction* to restrain collection of tax pending hearing and determination of cause here. *Rickert Rice Mills v. Fontenot*, 569.

2. *Direct Appeal* under § 266 of Judicial Code; state officers. *Wall v. McNee*, 547.

3. *Certiorari.* Question of general importance; construction by Court of District of Columbia of Longshoremen's and Harbor Workers' Compensation Act. *Del Vecchio v. Bowers*, 280.

4. *Id.* Application for certiorari, not made in time, denied. *Cahill v. Mayflower Bus Lines*, 629.

JURISDICTION—Continued.

II. Jurisdiction of this Court—Continued.

5. *Scope of Review*. Objection not made or discussed below nor included in assignment of errors, not considered. *Pacific States Box Co. v. White*, 176.

6. *Id.* Order of Interstate Commerce Commission involving accounting and valuation; sufficiency of evidence. *Atlanta, B. & C. R. Co. v. United States*, 33.

7. *Id.* On appeal from interlocutory decree of District Court affecting rate order of state commission. *Corporation Commission v. Cary*, 452.

8. *Affirmance* on ground that appellant has adequate remedy at law. *Via v. State Commission*, 549.

9. *Federal and Local Questions in State Courts*. Judgment on federal and non-federal grounds not reviewable where latter is independent and adequate to support it. *Fox Film Corp. v. Muller*, 207.

10. *Id.* That invalid provision of contract was non-severable and rendered whole contract void was non-federal ground adequate to support judgment of state court. *Id.*

11. *Id.* Appeal dismissed because decision of state court based upon non-federal ground adequate to support it. *Bell Telephone Co. v. Van Dyke*, 533; *Capital Endowment Co. v. Ohio ex rel. Bowen*, 546.

12. *Id.* Whether federal question was raised in state court is a federal question. *Schuylkill Trust Co. v. Pennsylvania*, 113.

13. *Id.* Dismissal for want of properly presented federal question. *York Heating & Ventilating Corp. v. Malooly*, 533; *Postal Telegraph-Cable Co. v. White*, 534; *Connecticut General Life Ins. Co. v. Johnson*, 535; *Johnson v. Washington*, 535; *McBride v. Washington*, 535; *Gelkom Realty Co. v. Y. W. H. Assn.*, 537; *Villa v. Van Schaick*, 544; *Purcell v. New York Central R. Co.*, 545.

14. *Id.* Dismissal for want of a substantial federal question. *Willis v. Tennessee*, 533; *Washington v. Holland*, 534; *D. A. Schulte, Inc. v. Graves*, 536; *Short v. School District*, 539; *Peerless Stages v. Railroad Commission*, 540; *Ostrander v. Preece*, 543; *Texas & Pacific Ry. Co. v. Texas*, 552.

15. *Id.* Dismissal for want of properly presented substantial federal question. *Mississippi Central R. Co. v. Roberts*, 536; *Mississippi Central R. Co. v. Aultman*, 537.

JURISDICTION—Continued.**II. Jurisdiction of this Court—Continued.**

16. *Id.* Dismissal for want of any substantial federal question which appellants were entitled to raise. *Board of Liquidation v. Board of Commissioners*, 540.

17. *State Statutes.* Interpretation by state court not conclusive when federal question is involved. *Schuylkill Trust Co. v. Pennsylvania*, 113.

18. *Id.* Construction of state statute by Illinois Appellate Court not binding on federal courts, where state supreme court merely denied certiorari. *Graham v. White-Phillips Co.*, 27.

19. *Criminal Appeals Act.* Direct appeal by Government; construction of indictment by District Court binding here; judgment as one based upon invalidity or construction of statute. *United States v. Hastings*, 188.

20. *Id.* Motion to quash, challenging sufficiency of indictment, was not "special plea in bar." *United States v. Halsey, Stuart & Co.*, 451.

21. *Id.* Judgment sustaining motion to quash, not appearing to have been based on invalidity or construction of statute, not reviewable. *Id.*

22. *Remanding* for further findings by Board of Tax Appeals. *General Utilities Co. v. Helvering*, 200.

23. *Frivolous Appeal.* Taxing damages against appellant. *Mississippi Central R. Co. v. Roberts*, 536; *Mississippi Central R. Co. v. Aultman*, 537.

III. Jurisdiction of Circuit Courts of Appeals.

1. *Scope of Review* of decision of Board of Tax Appeals; questions not properly raised may not be considered; inferences of fact. *General Utilities Co. v. Helvering*, 200.

2. Review of decision of Supreme Court of Puerto Rico on reasonableness of order of Public Service Commission canceling franchise for breach of condition. *Public Service Comm'n v. Havemeyer*, 506.

3. *Remanding* to District Court for new trial; when proper. *Borax Consolidated v. Los Angeles*, 10.

IV. Jurisdiction of District Courts.

1. *Civil Suits.* Suit by State upon judgment for taxes. *Milwaukee County v. M. E. White Co.*, 268.

JURISDICTION—Continued.**IV. Jurisdiction of District Courts**—Continued.

2. *Suits by United States*. Jurisdiction of District Court under Jud. Code, § 24 (1), not exclusive. *United States v. Bank of New York Co.*, 463.

3. *Injunction to Stay Proceedings in State Court*. Scope of prohibition under Jud. Code, § 265. *Hill v. Martin*, 393.

4. *Injunction to Restrain Enforcement of Orders of State Commission* in utility rate cases; restriction on jurisdiction under Act of May 14, 1934; uncertainty of effective remedy in state courts; effect of subsequent decision of state court. *Corporation Commission v. Cary*, 452.

5. *Federal Question*. Extent of grant of lands under patent from United States was federal question. *Borax Consolidated v. Los Angeles*, 10.

6. *Local Questions*. Rights and interests in tide lands subject to sovereignty of State are matters of local law. *Id.*

7. *Equity*. Adequacy of remedy at law. *Di Giovanni v. Camden Fire Ins. Assn.*, 64; *Via v. State Commission*, 549.

8. *Id.* Transfer of issue in action at law to equity. *Radio Corporation v. Raytheon Mfg. Co.*, 459.

9. *Id.* *Remedy. Discretion*. Suit to cancel insurance policies; adequacy of remedy at law; remedy in state courts; want of jurisdictional amount at law not ground for invoking equity; multiplicity of suits. *Di Giovanni v. Camden Fire Ins. Assn.*, 64.

10. *Equity Receiverships*. Claims against receivers; counterclaims by receivers; jurisdiction to grant receivers affirmative relief. *Alexander v. Hillman*, 222.

11. *Intervention. Counterclaim*. Right of intervener to assert counterclaim. *Chandler & Price Co. v. Brandtjen & Kluge*, 53.

12. *Suit to Set Aside Order of Interstate Commerce Commission*. Conclusiveness of findings of Commission. *Atlanta, B. & C. R. Co. v. United States*, 33.

13. Suits under Trading with the Enemy Act. *Becker Steel Co. v. Cummings*, 74.

V. Jurisdiction of Court of Claims.

Indian Claims. Jurisdictional Act. Claim as one within jurisdiction under Act of May 26, 1920; effect of release. *Klamath Indians v. United States*, 244.

JURISDICTION—Continued.**VI. Jurisdiction of State Courts.** See I, 1, *supra*.

1. *United States as Party* to proceeding in state court. *United States v. Bank of New York Co.*, 463.

2. *State and Federal Courts.* Jurisdiction as affected by priority of control of property. *Id.*

3. *New Jersey Prerogative Court.* Jurisdiction upon appeal from tax assessment, and nature of review by state supreme court. *Hill v. Martin*, 393.

4. *Illinois Appellate Court.* See I, 7, *supra*.

VII. Jurisdiction of Insular Courts.

Scope of Review by district and supreme courts of Puerto Rico of order of Public Service Commission canceling franchise for breach of condition. *Public Service Comm'n v. Havemeyer*, 506.

JURISDICTIONAL AMOUNT. See **Jurisdiction**, IV, 9.

JUST COMPENSATION. See **Constitutional Law**, I, 9; III, 3.

LANDLORD AND TENANT. See **Bankruptcy**, 2.

LEASES. See **Bankruptcy**, 2.

LEGATEES. See **Executors and Administrators**, 1.

LIENS. See **Bonds**.

LOAN ASSOCIATIONS. See **Building and Loan Associations**.

LOANS. See **Constitutional Law**, IV, (C), 2; **Taxation**, III, 3.

LONGSHOREMEN'S ACT. See **Evidence**, 3.

MARKETING. See **Constitutional Law**, IV, (A), 1.

MARRIAGE SETTLEMENTS. See **Alimony**.

MATERIALMEN. See **Bonds**.

MEASURES. See **Weights and Measures**.

MONOPOLY. See **Constitutional Law**, IV, (C), 4.

Regulations of size and form of containers did not grant monopoly. *Pacific States Box Co. v. White*, 176.

MOTION TO DISMISS.

Effect. Admits only facts well pleaded. *Pacific States Box Co. v. White*, 176.

MOTIVE. See **Evidence**, 4.

MULTIPLICITY OF SUITS. See **Jurisdiction**, IV, 9.

NATIONAL BANKS. See **Banks**, 1-3.

NEGOTIABLE INSTRUMENTS. See **Bills and Notes**.

NOTICE. See **Bills and Notes.**

NUISANCES.

Dumping Offshore. Former decree of this Court not violated. *New Jersey v. New York City*, 259.

OIL LANDS. See **Constitutional Law**, I, 4; **Taxation**, III, 1.

PARTIES.

1. *United States* as party to proceeding in state court. *United States v. Bank of New York Co.*, 463.

2. *States.* Standing as litigant to prevent conversion of state association into federal one. *Hopkins Federal Assn. v. Cleary*, 315.

3. *Corporations.* Right of corporation to contest validity of tax which it may collect from shareholders. *Schuylkill Trust Co. v. Pennsylvania*, 113.

4. *Partnerships.* *Capacity to Sue.* *Public Service Comm'n v. Havemeyer*, 506.

5. *Intervention.* Intervener in patent infringement suit without right to assert counterclaim. *Chandler & Price Co. v. Brandtjen & Kluge*, 53.

6. *Id.* *United States* as intervener in suit in state court. *United States v. Bank of New York Co.*, 463.

7. *Receiver of Corporation.* Right to recover property conveyed by corporation with consent of shareholders. *McCandless v. Furlaud*, 140.

8. *Id.* Counterclaim by receiver against claimant in receivership; jurisdiction over persons. *Alexander v. Hillman*, 222.

PATENTS FOR INVENTIONS. See **Public Lands.**

Right of intervener in patent infringement suit to assert counterclaim. *Chandler & Price Co. v. Brandtjen & Kluge*, 53.

PENALTIES.

Nature. Validity. Exaction levied by § 701 of Revenue Act of 1926 was penalty for violation of state law and invalid. *United States v. Constantine*, 287; *United States v. Kesterson*, 299.

PHILIPPINE ISLANDS.

1. *Status.* As "dependency" of United States. *Posadas v. National City Bank*, 497.

2. *Applicable Laws.* Federal Reserve Act, § 25, as amended, applicable to Philippines. *Id.*

3. *Taxation* of branches of national banks. *Id.*

PLEADING. See **Counterclaims.**

1. *Answer on Merits* admits capacity of plaintiff to sue. *Public Service Comm'n v. Havemeyer*, 506.

PLEADING—Continued.

2. *Plea in Bar* under Criminal Appeals Act. *United States v. Halsey, Stuart & Co.*, 451.

3. *Sufficiency of Bill* attacking constitutionality of statute; motion to dismiss does not admit conclusions of law or fact. *Pacific States Box Co. v. White*, 176.

POWERS. See **Constitutional Law**, III, 1; **Taxation**, II, 10-12.

PREFERRED STOCK. See **Corporations**, 3.

PRESUMPTIONS. See **Evidence**, 1-3.

PRIVILEGES AND IMMUNITIES. See **Constitutional Law**, I, 10; IV, (D), 1-2.

PROCEEDINGS IN REM.

See *United States v. Bank of New York Co.*, 463.

PROHIBITION.

Enforcement measures fell with repeal of Eighteenth Amendment. *United States v. Constantine*, 287.

PROMOTERS. See **Corporations**, 2.

PROVABLE DEBTS. See **Bankruptcy**, 2.

PUBLIC LANDS. See **Waters**.

Land Department. Jurisdiction; tide lands; conclusiveness of survey and patent. *Borax Consolidated v. Los Angeles*, 10.

PUBLIC UTILITIES. See **Jurisdiction**, IV, 4.

PUERTO RICO.

Laws. Franchises. Construction of Organic Acts of 1900 and 1917; authority of Public Service Commission to cancel franchise for breach of condition; appeals from order. *Public Service Comm'n v. Havemeyer*, 506.

QUIA TIMET.

Appropriateness of relief. *Di Giovanni v. Camden Fire Ins. Assn.*, 64.

RAILROADS. See **Evidence**, 6; **Interstate Commerce Acts**.

RECEIVERS. See **Counterclaim**, 1; **Corporations**, 2; **Jurisdiction**, IV, 10; **Parties**, 7.

RECOGNITION. See **International Law**, 2.

REËNACTMENT. See **Statutes**, 13.

RELEASE.

Validity. Duress; inadequacy of consideration. *Klamath Indians v. United States*, 244.

REORGANIZATION. See *Corporations*, 5; *Taxation*, II, 5.

REPEAL. See *Statutes*, 14.

RES JUDICATA. See *Judgments*, 1.

RULES.

1. Amendment of Equity Rule 70½, p. 667.

2. *Construction* of Equity Rule 30. *Alexander v. Hillman*, 222.

SEVERABILITY. See *Contracts*.

SOVEREIGNTY. See *International Law*, 1.

SPECIAL MASTER.

Appointment. *Nebraska v. Wyoming*, 542.

STANDARDS. See *Constitutional Law*, II, 3.

STATES. See *Constitutional Law*, I, 1-4, 6-8; *Decrees*; *Parties*, 2.

Admission to Union as vesting in State rights to tide lands. *Borax Consolidated v. Los Angeles*, 10.

STATUTES. See *Constitutional Law*; *U. S. Warehouse Act*.

1. *Validity.* *Presumption* as to validity of statute. *Pacific States Box Co. v. White*, 176.

2. *Id.* *Determination.* Plain meaning of statute may not be ignored to avoid decision on validity. *Hopkins Federal Assn. v. Cleary*, 315.

3. *Construction. Generally.* Avoiding doubts of constitutionality. *Becker Steel Co. v. Cummings*, 74; *Bingham v. United States*, 211; *Industrial Trust Co. v. United States*, 220.

4. *Id.* Two Acts on same subject. *Posadas v. National City Bank*, 497.

5. *Id.* Reference to committee reports. *Helvering v. City Bank Co.*, 85.

6. *Liberal Construction.* Remedial statutes. *Becker Steel Co. v. Cummings*, 74.

7. *Strict Construction.* Act granting special privilege. *Klamath Indians v. United States*, 244.

8. *Id.* Act of Congress waiving immunity of federal instrumentalities from state taxation, strictly construed. *Oklahoma v. Barnsdall Refineries*, 521.

9. *Administrative Construction.* *Helvering v. Minnesota Tea Co.*, 378; *Helvering v. Watts*, 387.

STATUTES—Continued.

10. *Construction of Tax Statutes.* *Douglas v. Willcuts*, 1; *McFeely v. Commissioner*, 102.

11. *Construction of Trading with the Enemy Act.* *Becker Steel Co. v. Cummings*, 74.

12. *Amendment. Form.* Repetition of language of original Act with additions. *Posadas v. National City Bank*, 497.

13. *Reenactment* as confirmation of administrative interpretation. *McFeely v. Commissioner*, 102; *Helvering v. Watts*, 387.

14. *Repeal.* Repeal by implication not favored. *Posadas v. National City Bank*, 497.

15. *Words.* Bonds as "securities." *Helvering v. Watts*, 387.

16. *Pleading Unconstitutionality.* *Pacific States Box Co. v. White*, 176.

STOCKHOLDERS. See **Constitutional Law**, IV, (C), 1; **Corporations**, 2-4.

STOCK TRANSFER TAX. See **Taxation**, II, 14.

STOLEN INSTRUMENT. See **Bills and Notes**.

SUBROGATION. See **Suretyship**.

SUCCESSION. See **Executors and Administrators**, 2.

SUCCESSION TAXES. See **Constitutional Law**, III, 1-2; **Taxation**, II, 8-13.

SUICIDE. See **Workmen's Compensation Acts**, 1.

SURETYSHIP. See **Bonds**; **Workmen's Compensation Acts**, 2.

Obligation of Surety. Release. Modification of principal obligation; compensated surety; loss of right of subrogation. *Chapman v. Hoage*, 526.

TAXATION. See **Constitutional Law**, I, 3-5, 8; II, 1; III, 1-2; IV, (C), 1-3; IV, (D), 2; **Corporations**, 4-6; **Trusts**.

I. In General, p. 690.

II. Federal Taxation, p. 691.

III. State Taxation, p. 692.

IV. Territorial Taxation, p. 692.

I. In General.

1. *Nature of Obligation* to pay taxes. *Milwaukee County v. M. E. White Co.*, 268.

2. *Tax Statutes* construed favorably to taxpayer when ambiguous. *McFeely v. Commissioner*, 102.

3. *Challenging Tax.* Right to contest validity of tax. *Schuylkill Trust Co. v. Pennsylvania*, 113.

TAXATION—Continued.**I. In General—Continued.**

4. *Judgments for Taxes*. Enforcement in other State. *Milwaukee County v. M. E. White Co.*, 268.

5. *Exaction as Penalty* rather than tax. *United States v. Constantine*, 287.

II. Federal Taxation.

1. *Income Tax. Alimony*. Income received by wife from trust fund under decree of alimony was taxable to husband under 1926 and 1928 Acts. *Douglas v. Willcuts*, 1.

2. *Income Tax. Distribution to Stockholders*, as dividend, of shares in another company at value in excess of cost, involved no taxable gain. *General Utilities Co. v. Helvering*, 200.

3. *Income Taxes. Corporations. Trusts*. When trust taxable as "association" (within definition of corporation) under Revenue Acts. *Morrissey v. Commissioner*, 344; *Swanson v. Commissioner*, 362; *Helvering v. Combs*, 365; *Helvering v. Coleman-Gilbert Associates*, 369.

4. *Id.* Application of § 704 (a) of Revenue Act of 1928. *Morrissey v. Commissioner*, 344.

5. *Income Taxes. Exchange of Property*. What constitutes "reorganization" excluding gain resulting from exchange of securities and property in connection therewith. *Nelson Co. v. Helvering*, 374; *Helvering v. Minnesota Tea Co.*, 378; *Helvering v. Watts*, 387; *G. & K. Mfg. Co. v. Helvering*, 389; *Bus & Transport Corp. v. Helvering*, 391.

6. *Id.* Bonds as "securities" within § 203 (b) (2) of 1924 Act. *Helvering v. Watts*, 387.

7. *Rate of Tax. Capital Net Gains. Capital Assets. Tenure*. Property acquired from decedent through intestacy or general bequest is "held" from date of death rather than date of distribution, under § 101 (c) (8) of 1928 Act. *McFeely v. Commissioner*, 102.

8. *Estate Tax. What Property Included*. Transfers intended to take effect in possession or enjoyment at or after grantor's death; effect of extinguishment of mere possibility of reverter by grantor's death. *Helvering v. St. Louis Union Trust Co.*, 39; *Becker v. St. Louis Union Trust Co.*, 48.

9. *Id.* Transfer in contemplation of death; sufficiency of evidence. *Becker v. St. Louis Union Trust Co.*, 48.

10. *Id.* Transfers subject to power to alter, amend, or revoke. *Helvering v. City Bank Co.*, 85; *Helvering v. Helmholtz*, 93; *White v. Poor*, 98.

TAXATION—Continued.**II. Federal Taxation—Continued.**

11. *Id.* Transfers subject to power of grantor with "any other person" to alter, amend, or revoke, as including a beneficiary. *Helvering v. City Bank Co.*, 85.

12. *Id.* Provision for termination of trust by all beneficiaries was not power "to alter, amend, or revoke" within § 302 (d) of 1926 Act. *Helvering v. Helmholz*, 93.

13. *Id.* *Proceeds of Insurance* policies taken out by decedent upon his own life and receivable by others than his executor; when not includible. *Bingham v. United States*, 211; *Industrial Trust Co. v. United States*, 220.

14. *Stock Transfer Tax.* Issue of shares directly to stockholders of other corporations in exchange for assets involved taxable transfer under § 800, Schedule (A) (3) of 1926 Act. *Raybestos-Manhattan, Inc. v. United States*, 60.

15. *Liquor Dealers.* Additional federal tax when business is in violation of state law, invalid. *United States v. Constantine*, 287; *United States v. Kesterson*, 299.

16. *Assessment. Transferees.* Liability of executor and legatee of shareholder in dissolved corporation for tax deficiency; effect of discharge of executor; waiver and estoppel. *Hulburd v. Commissioner*, 300.

III. State Taxation.

1. *Validity.* Oklahoma tax on oil produced by lessees of Indian lands in Osage County; measure and purpose of tax; consent of Congress. *Oklahoma ex rel. Tax Comm'n v. Barnsdall Refineries*, 521.

2. *Id.* Tax discriminating against federal securities and national bank shares, invalid. *Schuylkill Trust Co. v. Pennsylvania*, 113.

3. *Id.* Discrimination in favor of dividends earned within State and interest from loans made within State. Variation of personal exemptions according to character of income. *Colgate v. Harvey*, 404.

4. *Collection.* Enforcement in other State of judgment for taxes. *Milwaukee County v. M. E. White Co.*, 268.

IV. Territorial Taxation.

Taxation of national banks by Philippine Islands. *Posadas v. National City Bank*, 497.

TERRITORIES. See **Banks**, 1; **Franchise**; **Philippine Islands**, 1-3; **Puerto Rico**.

TIDE LANDS. See **Waters.**

TONNAGE DUTIES. See **Constitutional Law**, I, 8; II, 2.

TRADING WITH THE ENEMY ACT.

Construction. Claims. Remedy. Suit by claimant of property or proceeds already disposed of; limitation of remedy to "net proceeds received and held" by Custodian; propriety of disposition of property and of deductions from gross proceeds. *Becker Steel Co. v. Cummings*, 74.

TRANSFER TAX. See **Constitutional Law**, III, 1-2; **Evidence**, 4; **Taxation**, II, 14.

TRANSFER TO EQUITY. See *Radio Corporation v. Raytheon Mfg. Co.*, 459.

TREASURY DEPARTMENT.

Administrative Regulations. Power of Treasury Department; revision of regulations. *Morrissey v. Commissioner*, 344.

TRUSTS. See **Alimony**; **Constitutional Law**, III, 1-2; **Taxation**, II, 8-12.

1. *Characteristics.* Trust as "association" under Revenue Acts. *Morrissey v. Commissioner*, 344; *Swanson v. Commissioner*, 362; *Helvering v. Combs*, 365; *Helvering v. Coleman-Gilbert Associates*, 369.

2. *Form. Corpus.* Conversion of single trust into separate trusts, though fund not physically divided. *U. S. Trust Co. v. Commissioner*, 481; *Helvering v. McIlvaine*, 488.

3. *Purpose of Trust.* Parties may not disclaim purpose set forth in trust instrument. *Helvering v. Coleman-Gilbert Associates*, 369.

4. *Trustees.* Grantor as trustee. *Becker v. St. Louis Union Trust Co.*, 48.

5. *Constructive Trust.* *Alexander v. Hillman*, 222.

UNITED STATES. See **Citizenship.**

Jurisdiction of suits brought by the United States. *United States v. Bank of New York Co.*, 463.

UNITED STATES WAREHOUSE ACT.

Construction. Offenses. That products have been stored for interstate or foreign commerce, is essential element of violation of Act. *United States v. Hastings*, 188.

VALUATION.

Sufficiency of Evidence to support finding and order of Interstate Commerce Commission involving accounting and valuation of railroad. *Atlanta, B. & C. R. Co. v. United States*, 33.

VALUE. See **Evidence**, 5-6.

VENUE.

Suit in district whereof defendant is inhabitant; waiver of privilege. *Alexander v. Hillman*, 222.

WAIVER. See **Taxation**, II, 16; **Venue**.

WAREHOUSES. See **U. S. Warehouse Act**.

WATERS.

Tide Lands. Title. Boundary. Title to tide lands in California; rights as between grantees of United States and State; jurisdiction of Land Department; boundary of tide lands; ascertaining mean high tide line. *Borax Consolidated v. Los Angeles*, 10.

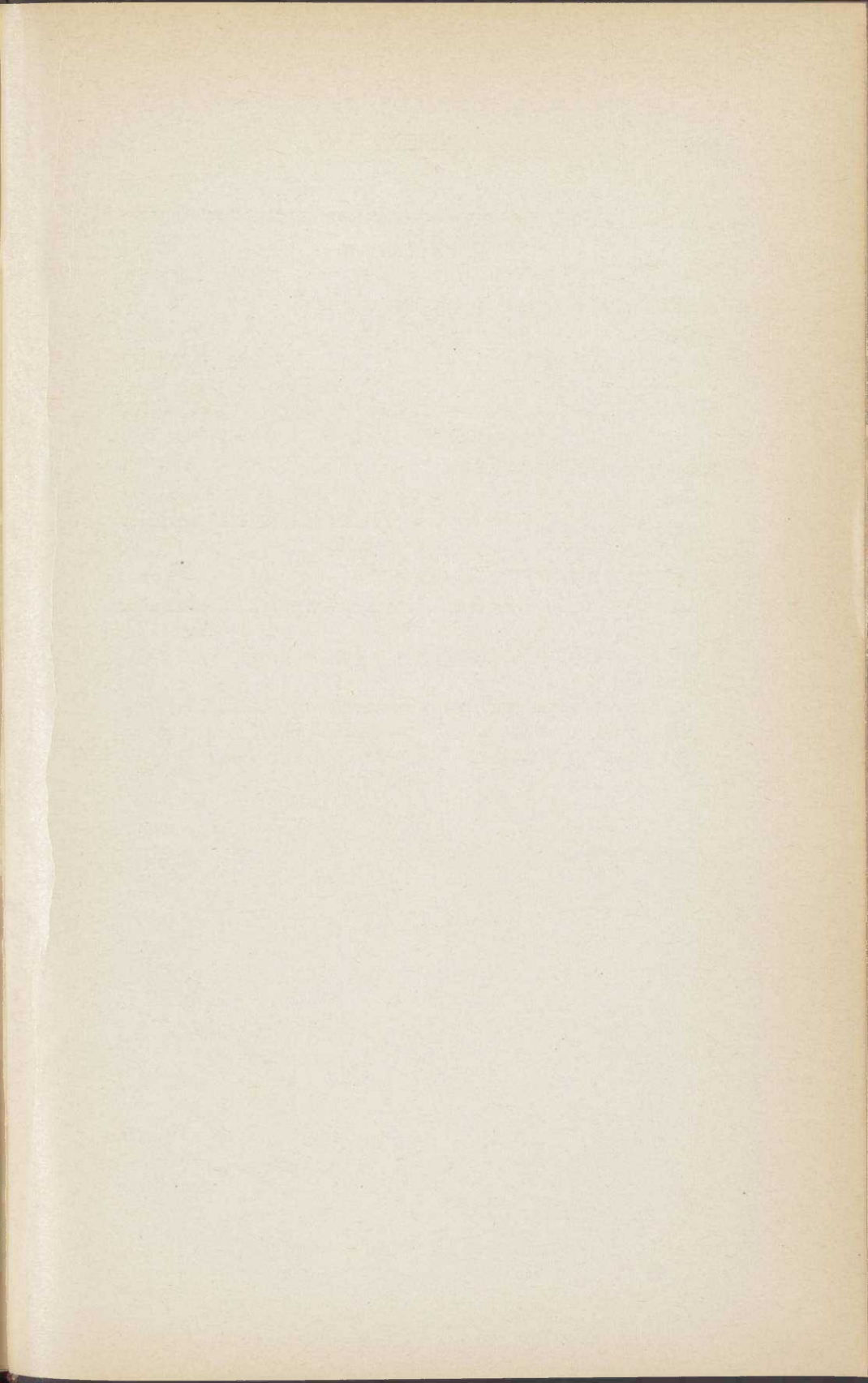
WEIGHTS AND MEASURES.

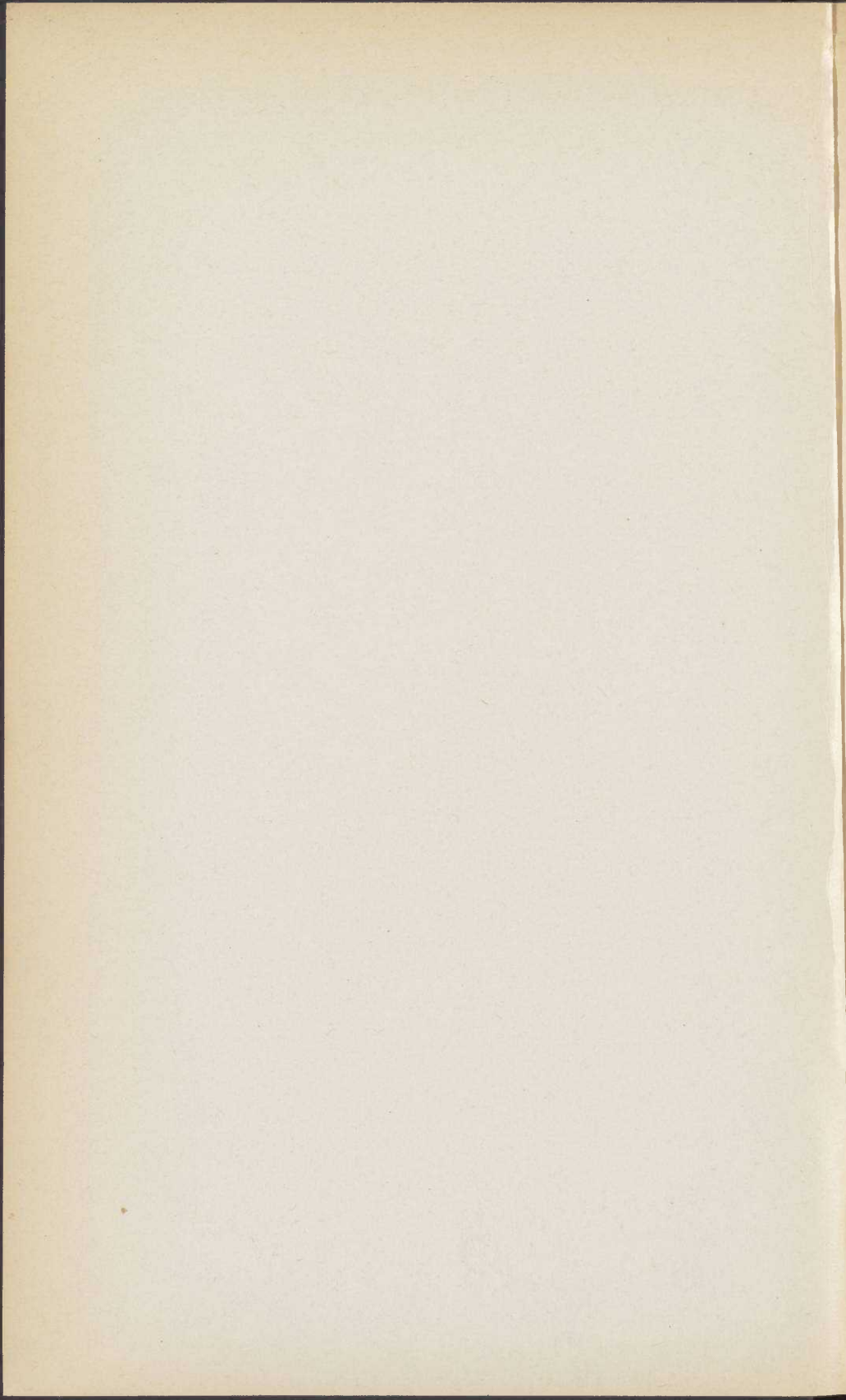
State Regulation of size and form of containers for raspberries and strawberries; consistency with Standard Baskets and Containers Act. *Pacific States Box Co. v. White*, 176.

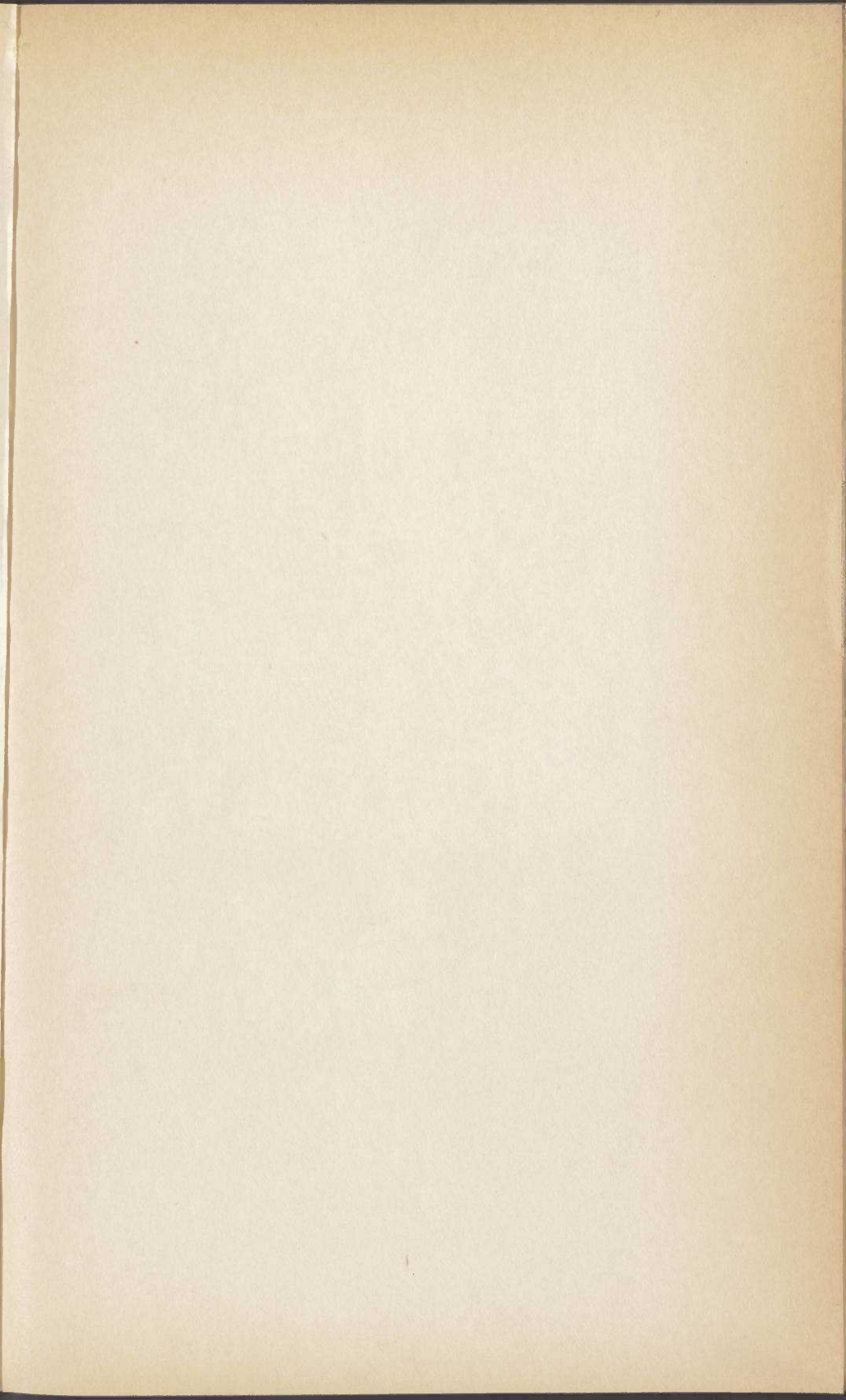
WORKMEN'S COMPENSATION ACTS.

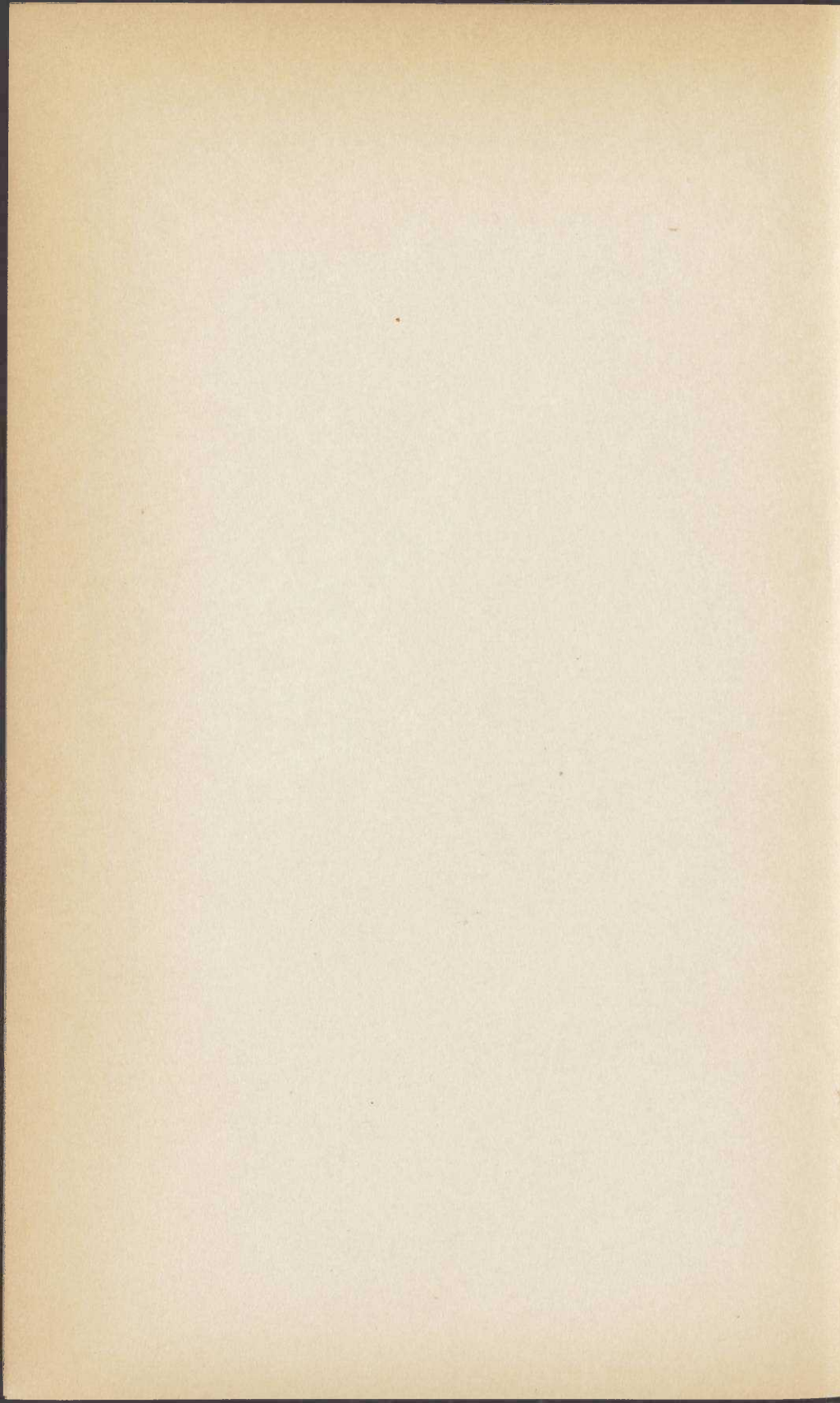
1. *Right to Compensation. Longshoremen's Act.* Presumption against suicide; commissioner's finding of suicide was supported by evidence and refusal of award could not be disturbed. *Del Vecchio v. Bowers*, 280.

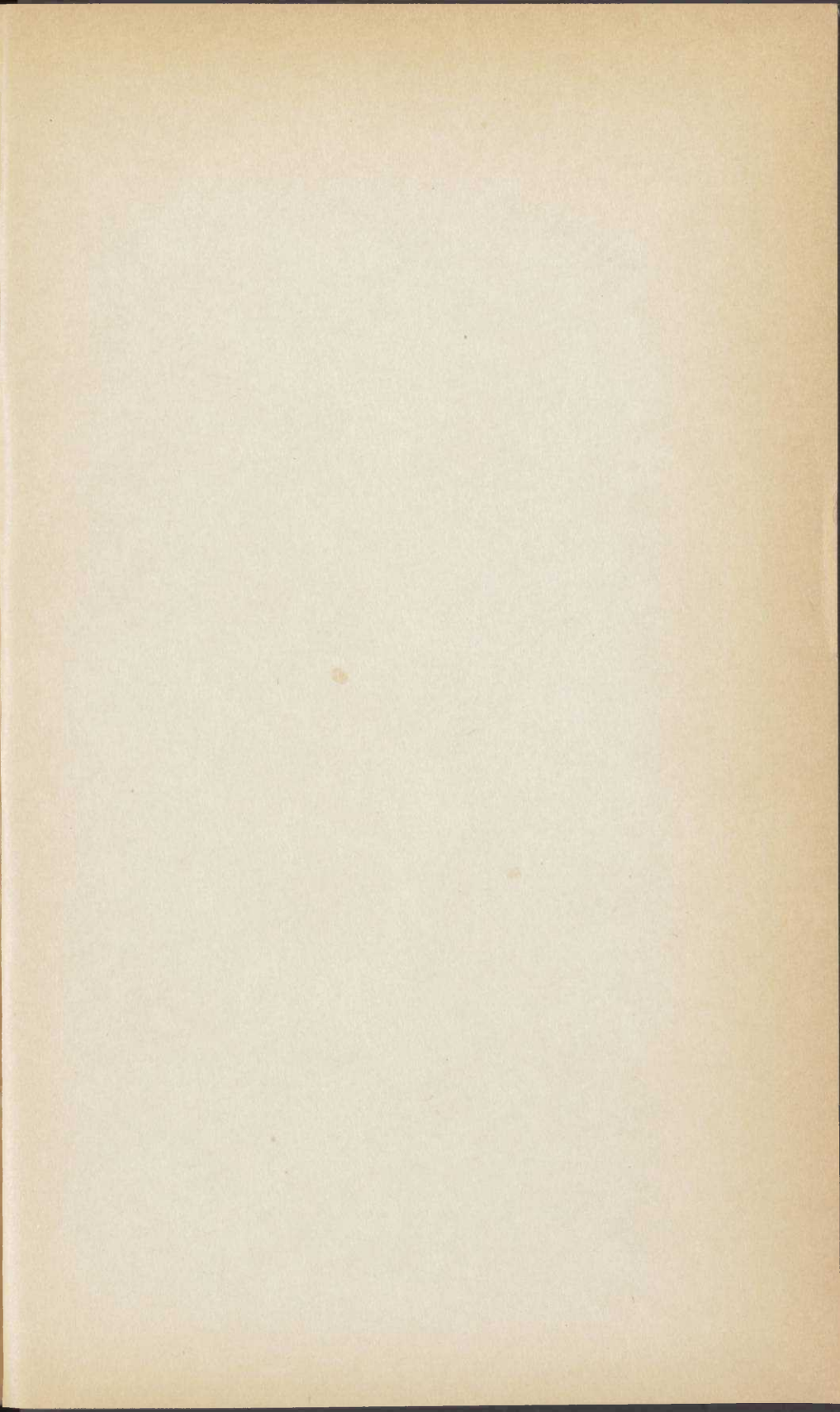
2. *Id.* Employer and insurance carrier not released by employee's discontinuance of suit against third party, when right to subrogation not prejudiced. *Chapman v. Hoage*, 526.

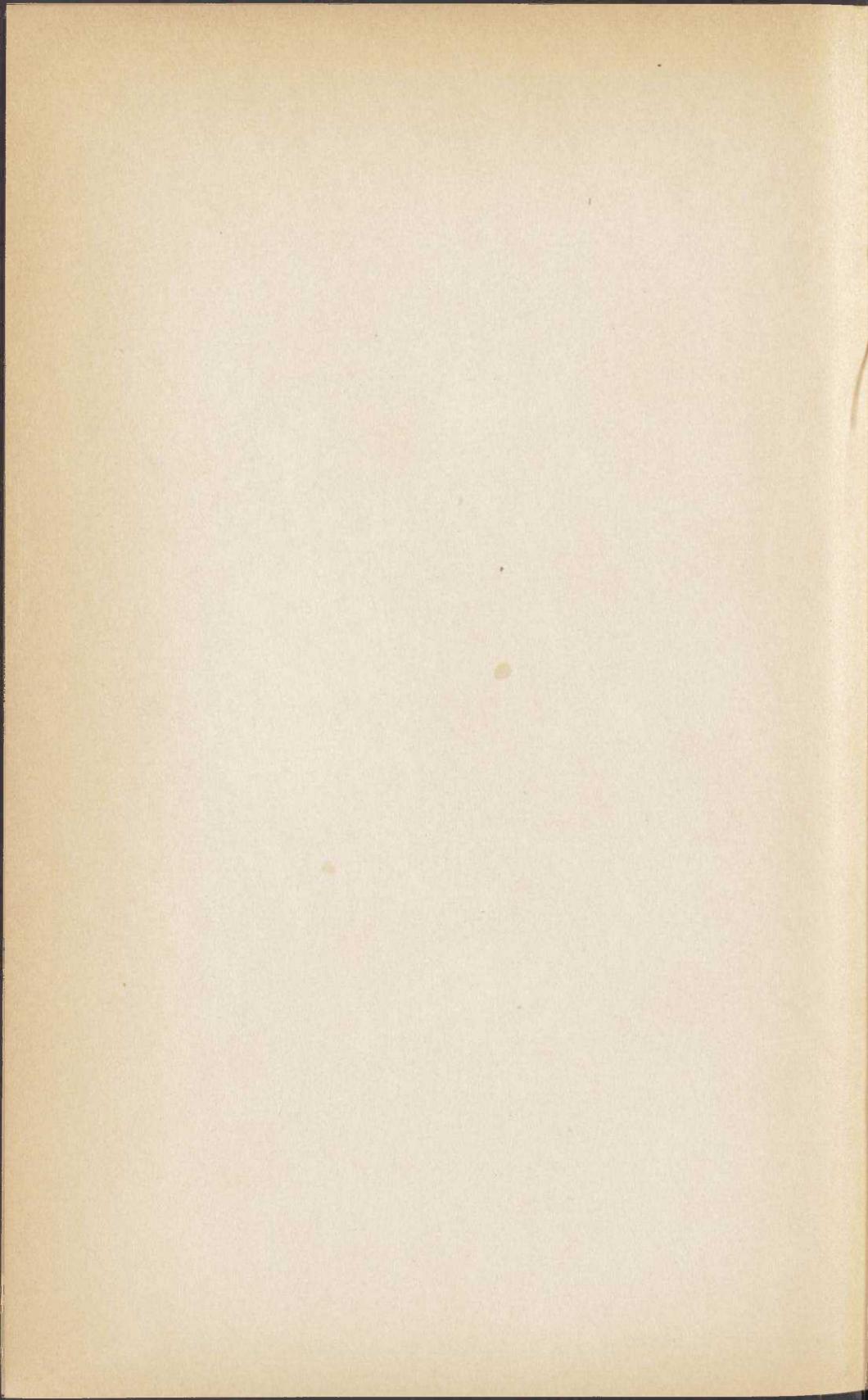


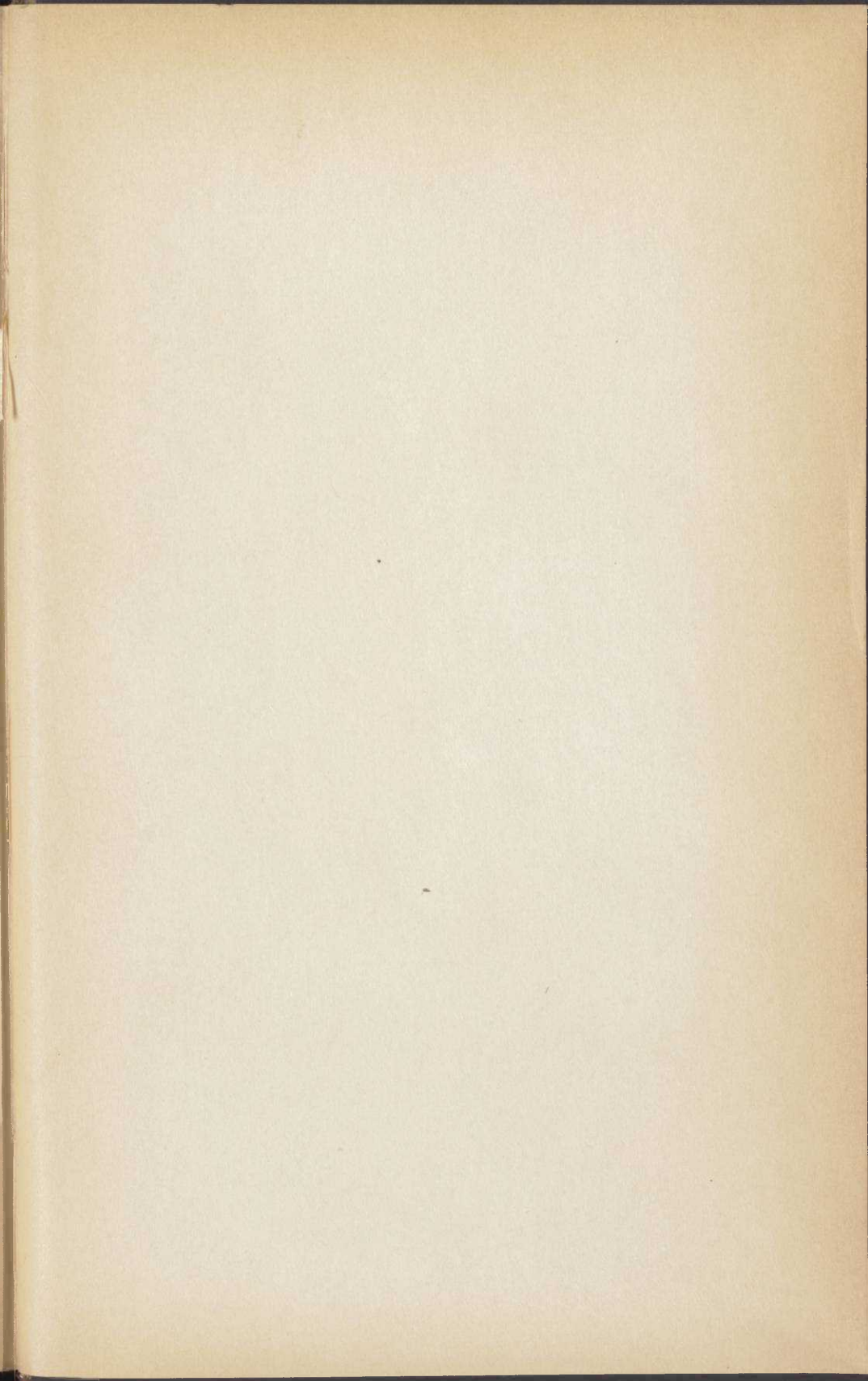


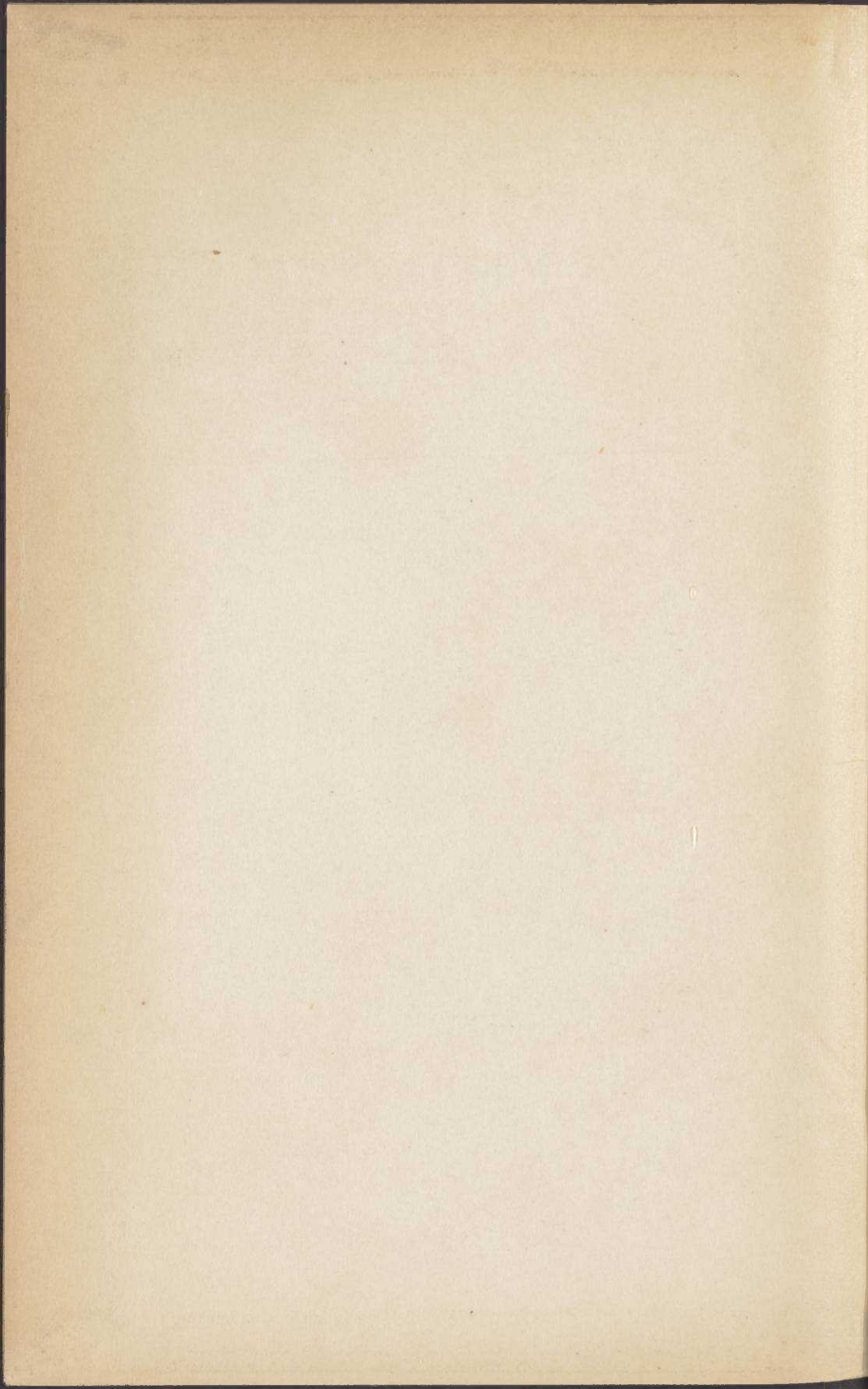












~~3-9~~

~~2/28/52~~

AUTHOR

U.S. Reports.

TITLE

VOL. 296

NO.

COPY

4

BORROWERS

~~Hamels~~
~~Shanklin~~

21,928

