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TARIFFS. See **Interstate Commerce Commission**, 2-5.

TAXES.

1. *Estate taxes—Marital deduction—Monthly stipend to widow.*—In the legislative history of the marital deduction there is no indication that Congress intended the deduction to be available only where the “specific portion” is expressed as a “fractional or percentile” share. The “specific portion” must be determined on the basis of the “amount of the corpus required to produce the fixed monthly stipend.” *Northeastern Nat. Bank v. U. S.*, p. 213.

2. *Federal estate taxes—Transfers of property—State law.*—Where federal estate tax liability turns upon the character of a property interest held and transferred by the decedent under state law, federal authorities are not bound by the determination made of such property interest by a state trial court; if there is no decision by the State’s highest court federal authorities must apply what they find to be the state law after giving “proper regard” to relevant rulings of other courts of the State. *Commissioner v. Estate of Bosch*, p. 456.

TESTAMENTARY TRUSTS. See **Taxes**, 1.

THREE-JUDGE COURTS. See **Constitutional Law**, II, 2-3; **Jurisdiction**, 1-2.

THROUGH ROUTES. See **Interstate Commerce Commission**, 2-3.

TRAILER-ON-FLATCAR SERVICE. See **Interstate Commerce Commission**, 4-5.

TRANSFERS OF PROPERTY. See **Taxes**, 2.

TRANSPORTATION. See **Interstate Commerce Commission**, 2-5.

TREASURY REGULATIONS. See **Taxes**, 1-2.

TRIALS. See **Procedure**, 1-2.

TRUCKERS. See **Interstate Commerce Commission**, 4-5.

TRUST ESTATES. See **Taxes**, 1.

UNINCORPORATED ASSOCIATIONS. See **Venue**.

UNIONS. See **Venue**.

UNITED STATES CITIZEN. See **Citizenship; Constitutional Law**, III.

VARIABLE ANNUITIES. See **Securities Act of 1933**, 1-2.

VENUE.

Suit in federal court against unincorporated association—"Doing business."—Residence of an unincorporated association (which should be viewed as an entity for venue purposes) under the previous version of 28 U. S. C. § 1391 (b) refers to wherever it is "doing business"; and if the District Court now finds that respondent was not "doing business" in Colorado, the appropriateness of venue under the current version of § 1391 (*i. e.*, whether the claim "arose" in Colorado) should be considered. *Denver & R. G. W. R. Co. v. Trainmen*, p. 556.

VERDICTS. See **Procedure**, 1.**VIRGINIA.** See **Constitutional Law**, II, 3; **Jurisdiction**, 1.**VOTING.** See **Citizenship**; **Constitutional Law**, II, 2-3; III; **Jurisdiction**, 1-2.**WAIVERS.** See **Constitutional Law**, I; VI, 1; VII; **Juvenile Delinquents**.**WARRANTS.** See **Constitutional Law**, IV-V; VI, 2; **Search and Seizure**.**WATER POWER.** See **Administrative Procedure**, 1; **Federal Power Commission**.**WILDLIFE CONSERVATION.** See **Administrative Procedure**, 1; **Federal Power Commission**.**WITNESSES.** See **Constitutional Law**, I; VI, 1; VII; **Juvenile Delinquents**.**WORDS.**

1. "*Afflicted with [a] psychopathic personality.*"—§ 212 (a)(4), Immigration and Nationality Act of 1952, 8 U. S. C. § 1182 (a)(4). *Boutilier v. Immigration Service*, p. 118.

2. "*Where all defendants reside.*"—28 U. S. C. § 1391 (b). *Denver & R. G. W. R. Co. v. Trainmen*, p. 556.

WRONGFUL DEATH. See **Procedure**, 1.





















