The decedent, a nonresident alien not engaged in business in the United States at the time of his death, died possessed of certain funds which he had placed in a safe-deposit box rented in his name from a bank located in the United States. The ruling held that the words "moneys deposited" as used in section 863(b) apply to so-called general deposits with a bank where the relationship of debtor and creditor between the bank and the depositor exists with respect to such deposits. Since the funds in the safe-deposit box on the date of decedent's death do not represent moneys deposited with a person carrying on the banking business within the meaning of section 863(b), they were includible, for Federal estate tax purposes, in the decedent's gross estate situated in the United States. See G. C. M. 22419.