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Sec. 7206.

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26 U.S.C. 7206(1)
Often people are prosecuted for filing false returns under this code section.

Sec. 7206. - Fraud and false statements

Any person who -

(1) Declaration under penalties of perjury

Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; or

(2) Aid or assistance

Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document; or

(3) Fraudulent bonds, permits, and entries

Simulates or falsely or fraudulently executes or signs any bond, permit, entry, or other document required by the provisions of the internal revenue laws, or by any regulation made in pursuance thereof, or procures the same to be falsely or fraudulently executed, or advises, aids in, or connives at such execution thereof; or

(4) Removal or concealment with intent to defraud

Removes, deposits, or conceals, or is concerned in removing, depositing, or concealing, any goods or commodities for or in respect whereof any tax is or shall be imposed, or any property upon which levy is authorized by section 6331, with intent to evade or defeat the assessment or collection of any tax imposed by this title; or

(5) Compromises and closing agreements

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PREFACE

**THE CODE OF THE LAWS OF
THE UNITED STATES**

This Code is the official restatement in convenient form of the general and permanent laws of the United States in force December 7, 1925, now scattered in 25 volumes—i.e., the Revised Statutes of 1878, and volumes 20 to 43, inclusive, of the Statutes at Large. No new law is enacted and no law repealed. It is prima facie the law. It is presumed to be the law. The presumption is rebuttable by production of prior unrepealed Acts of Congress at variance with the Code. Because of such possibility of error in the Code and of appeal to the Revised Statutes and Statutes at Large, a table of statutes repealed prior to December 7, 1925, is published herein together with the Articles of Confederation; the Declaration of Independence; Ordinance of 1787; the Constitution with amendments and index; tables of cross-references to the Revised Statutes, the Statutes at Large, the United States Compiled Statutes, Annotated, of the West Publishing Co., and the Federal Statutes, Annotated, of the Edward Thompson Co.; an appendix with the general and permanent laws of the first session of the Sixty-ninth Congress; and finally an exhaustive index of the laws in the Code and appendix.

The first official codification of the general and permanent laws of the United States was made in 1874 and followed by a perfected edition in 1878. From 1897 to 1907 a commission was engaged in an effort to codify the great mass of accumulating legislation. The work of the commission involved an expenditure of over \$300,000, but was never carried to completion. More recently the task of codification was undertaken by the late Hon. Edward C. Little as chairman of the Committee on the Revision of the Laws of the House of Representatives, who labored indefatigably from 1919 to the day of his death, June 24, 1924. The volumes which represented the result of his labors were embodied in bills which passed the House of Representatives in three successive Congresses unanimously but failed of action in the Senate.

The Code now set forth has resulted from the hearty cooperation of the Committee of the House of Representatives on the Revision of the Laws, and the Select Committee of the United States Senate consisting of Richard P. Ernst, chairman, George Wharton Pepper, and William Cabell Bruce. Under the auspices of the committees of the House and the Senate the actual work of assembling and

Understand Title 26 of the U.S.C. is only the "official restatement in convenient form of the general and permanent laws. It is NOT the actual law. So what is the actual law?

PREFACE

classifying the mass of material has been done by the West Publishing Co. and the Edward Thompson Co. These two houses have subordinated their private interests to the public good and have produced a result which would have been impossible without them. Acknowledgment of valuable assistance is given to W. H. McClenon, of the Legislative Reference Division of the Library of Congress, and to the law officers and other representatives of the several departments, bureaus, and commissions of the Government. Appreciation is also expressed of the interest in the work taken by the Committee on the Revision of the Federal Statutes of the American Bar Association.

Scrutiny of this Code is invited. Constructive criticism is solicited. It is the ambition of the Committee on the Revision of the Laws of the House of Representatives gradually to perfect the Code by correcting errors, eliminating obsolete matter, and restating the law with logical completeness and with precision, brevity, and uniformity of expression.

Address criticisms to Chairman of the Committee on the Revision of the Laws of the House of Representatives, Washington, D.C.

ROY G. FITZGERALD, *Chairman*

Washington, D.C.
June 30, 1926

TABLE I - CROSS REFERENCE 1939 Code to 1954-86 Code

TABLE II – CROSS REFERENCE 1954-86 Code to 1939 Code

Notes on TITLE 26

ACT AUG. 16, 1954, CH. 736, 68A STAT. 3

The following tables have been prepared as aids in comparing provisions of the Internal Revenue Code of 1954 (redesignated the Internal Revenue Code of 1986 by [Pub. L. 99-514](#), Sec. 2, Oct. 22, 1986, 100 Stat. 2095) with provisions of the Internal Revenue Code of 1939. No inferences, implications, or presumptions of legislative construction or intent are to be drawn or made by reason of such tables.

Citations to "R.A." refer to the sections of earlier Revenue Acts.

Table I

1939 Code section number	1986 Code section number
1	Omitted
2	7806(a)
3, 4	Omitted
11	1
12(a), (b)(1), (2)	Omitted
12(b)(3), (c)	1
12(d)	2
12(e)	Omitted
12(f)	1
12(g), 13(a)	Omitted
13(b)	11
13(c)-(f), 14	Omitted
15(a), (b)	11
15(c)	1551
21	63
22(a)	61
22(b)(1)	101
22(b)(2)(A)	72
22(b)(2)(B)	72, 403
22(b)(2)(C)	72
22(b)(3)-(5)	102-104
22(b)(6)	107

Here is the cross reference table to look up the actual law that 26 U.S.C. 7206(1) is a convenient statement of.

3790	6406, 6611(g)
3791(a)	6071, 6081(a), 6091(a), (b)(1), (2), 7805(a)
3791(b)	7805(b)
3792	7623
3793	7206(3)
3793(a)(2)	7303(8)
3793(b)	7206(2), 7207
3793(b)(2)	7343
3794	6601(a)
3795(a)-(d)	7506(a)-(d)
3797(a)(1)-(11)	7701(a)(1)-(11)
3797(a)(12)	7701(a)(13)
3797(a)(13)	Omitted
3797(a)(14)-(20)	1465, 7701(a)(14)-(20)
3797(b), (c)	7701(b), (c)
3798	7507
3799	76
3800	7402(a)
3801	1311-1314
3802	7511
3803	7852(a)
3804(a)	7508(a)
3804(b), (c)	Omitted
3804(d)	7508(b)
3804(e)	Omitted
3804(f)	7508(a)
3805	6072(e)
3806	1481
3808	Omitted
3809(a)	7206(1)
3809(b)	6061, 6064
3809(c)	6065(a)
3810	Omitted
3811	7651
3812	6521
3813, 3814	503, 504
3900	7802
3901(a)	6801(a), 7805(c)

Table I cross references 1939 to 1986
This says 26 U.S.C. 7206(1) is from the
1939 Statutes at Large section 3809(a).
So we need to go find 3809(a) to see the
actual law that is restated in 26 U.S.C.
7206(1).

1986 → 1939

3360(d)(2)(B), 3412(d), 3413, 3660(b), 3722(c), 3724(c), 3943, 3992, 4010, and 6 U.S.C. 15

7102	3676
7103	
7121(a)	3760
7121(b)	3760
7122(a)	3761
7122(b)	3761
7123	
7201	145(a), (b), 153(d), 340, 894(b)(2)(B), (C); 937, 1024(a), (b); 1718(a), (b); 1821(a)(1), (2), (b)(4); 2557(b)(2), (b)(3); 2656(f), 2707(b), 2707(c), 3604(c)
7202	145(b), 894(b)(2)(C), 1718(b), 1821(a)(2), 2557(b)(3), 2707(c)
7203	145(a), 153(d), 340, 894(b)(2)(B), 937, 1024(a), 1718(a), 1821(a)(1), 2557(b)(2), 2707(b), 3604(c)
7204	1634(a)
7205	1626(d)
7206(1)	3809(a)
7206(2)	3793(b)
7206(3)	3793(a)
7206(4)	2656(a), 3321
7206(5)	3762
7207	894(b)(2), 3616(a), 3672, 3793(b)
7208	3300(b)
7208(1)	1425(b)
7208(2)	1823(a)
7208(3)	1822, 1823(b)
7208(4)	1823(c)
7208(5)	3323(a)(3)
7209	1425(a)
7210	3616(b)
7211	3325
7212(a)	3601(c)
7212(b)	3601(c)(2)
7213(a)(1)	55(f)(1)
7213(a)(2)	55(f)(2)
7213(a)(3)	55(f)(3)
7213(b)	4047(a)(1)
7213(c)	

Table II cross references 1986 code to the 1939 source. This says 26 U.S.C. 7206(1) is from the 1939 Statutes at Large section 3809(a). So we need to go find 3809(a) to see the actual law that is restated in 26 U.S.C. 7206(1).

UNITED STATES STATUTES AT LARGE

CONTAINING THE

LAWS AND CONCURRENT RESOLUTIONS
ENACTED DURING THE FIRST SESSION OF THE
SEVENTY-SIXTH CONGRESS
OF THE UNITED STATES OF AMERICA

1939

AND

TREATIES, INTERNATIONAL AGREEMENTS OTHER
THAN TREATIES, AND PROCLAMATIONS

COMPILED, EDITED, INDEXED, AND PUBLISHED BY AUTHORITY OF LAW
UNDER THE DIRECTION OF THE SECRETARY OF STATE

VOLUME 53

PART 1

INTERNAL REVENUE CODE

APPROVED FEBRUARY 10, 1939



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1939

Here is the 1939 Statutes at Large to look up section 3809(a) to see the actual law.

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Sec. 3793. Penalties and forfeitures.
Sec. 3794. Interest on delinquent taxes.
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Sec. 3800. Jurisdiction of district courts in proceedings, and judgments.
Sec. 3801. Mitigation of effect of cases in income tax cases.
Sec. 3802. Separability clause.

Table of Contents for Chapter 38 stops with Section 3802. Maybe it is in the Chapter 39?

CHAPTER 38—MISCELLANEOUS PROVISIONS

SEC. 3790. PROHIBITION OF ADMINISTRATIVE REVIEW OF COMMISSIONER'S DECISIONS.

In the absence of fraud or mistake in mathematical calculation, the findings of facts in and the decision of the Commissioner upon (or in case the Secretary is authorized to approve the same, then after such approval) the merits of any claim presented under or authorized by the internal revenue laws shall not, except as provided in chapter 5, be subject to review by any other administrative or accounting officer, employee, or agent of the United States.

SEC. 3791. RULES AND REGULATIONS.

(a) AUTHORIZATION.—

(1) IN GENERAL.—Except as provided in section 1928 (a), Cotton Futures, section 2599, Marihuana, section 2559, Narcotics, section 3176, Liquor, and section 1805, Silver, the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title.

(2) IN CASE OF CHANGE IN LAW.—The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

(b) RETROACTIVITY OF REGULATIONS OR RULINGS.—The Secretary, or the Commissioner with the approval of the Secretary, may prescribe the extent, if any, to which any ruling, regulation, or Treasury Decision, relating to the internal revenue laws, shall be applied without retroactive effect.

SEC. 3792. EXPENSES OF DETECTION AND PUNISHMENT OF FRAUDS.

The Commissioner, with the approval of the Secretary, is authorized to pay such sums, not exceeding in the aggregate the sum appropriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law.

error was made or an overpayment claimed by such taxpayer, as the case may be, for the taxable year with respect to which the error was made, and as if on the date of the determination specified in subsection (b) one year remained before the expiration of the periods of limitation upon assessment or filing claim for refund for such taxable year.

(d) **ASCERTAINMENT OF AMOUNT OF ADJUSTMENT.**—In computing the amount of an adjustment under this section there shall first be ascertained the tax previously determined for the taxable year with respect to which the error was made. The amount of the tax previously determined shall be (1) the tax shown by the taxpayer, with respect to whom the error was made, upon his return for such taxable year, increased by the amounts previously assessed (or collected without assessment) as deficiencies, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or (2) if no amount was shown as the tax by such taxpayer upon his return, or if no return was made by such taxpayer, then the amounts previously assessed (or collected without assessment) as deficiencies, but such amounts previously assessed, or collected without assessment, shall be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax. There shall then be ascertained the increase or decrease in the tax previously determined which results solely from the correct exclusion, inclusion, allowance, disallowance, recognition, or non-recognition, of the item, inclusion, deduction, credit, gain, or loss, which was the subject of the error. The amount so ascertained (together with any amounts wrongfully collected, as additions to the tax or interest, as a result of such error) shall be the amount of the adjustment under this section.

(e) **ADJUSTMENT UNAFFECTED BY OTHER ITEMS, ETC.**—The amount to be assessed and collected in the same manner as a deficiency, or to be refunded or credited in the same manner as an overpayment, under this section, shall not be diminished by any credit or set-off based upon any item, inclusion, deduction, credit, exemption, gain, or loss other than the one which was the subject of the error. Such amount, if paid, shall not be recovered by a claim or suit for refund or suit for erroneous refund based upon any item, inclusion, deduction, credit, exemption, gain, or loss other than the one which was the subject of the error.

(f) **NO ADJUSTMENT FOR YEARS PRIOR TO 1932.**—No adjustment shall be made under this section in respect of any taxable year beginning prior to January 1, 1932.

SEC. 3802. SEPARABILITY CLAUSE.

If any provision of this title, or the application thereof to any person or circumstances, is held invalid, the remainder of the title, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

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3809-

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Subtitle E - Personnel has Chapter 39 which is about Office of the Commissioner of Internal Revenue. Rather unlikely place for section 3809(a) about making false returns.

SUBTITLE E—PERSONNEL

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Subtitle E—Personnel

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Sec. 3905. Appointment.
Sec. 3906. Duties.

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Sec. 3910. Appointment.
Sec. 3911. Duties.

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Sec. 3915. Employment.
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SUBCHAPTER E—CHEMISTS AND MICROSCOPISTS

Sec. 3920. Appointment of analytical chemist and microscopist.
Sec. 3921. Employment of additional chemists and microscopists.

CHAPTER 39—THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE

SUBCHAPTER A—THE COMMISSIONER

SEC. 3900. APPOINTMENT AND SALARY.

There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of \$10,000 a year.

SEC. 3901. POWERS AND DUTIES.

(a) ASSESSMENT AND COLLECTION.—The Commissioner, under the direction of the Secretary—

(1) GENERAL SUPERINTENDENCE.—Shall have general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue; and

(2) REGULATIONS, FORMS, STAMPS, AND DIES.—Shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp taxes, or, in the case of percentage taxes, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require.

Where is Section 3809(a)? It does not exist in the 1939 Statutes at Large. It would seem that there is NO actual law that 26 U.S.C. 7206(1) was a restatement of, just a legal blind alley.

Part I—Reference Tables

TABLE A.—*Derivation of Internal Revenue Code*

[*=Amending statute. †=Reenacting statute. ‡=Adding statute.]

I. R. C. section	Date	Volume	Page	Chapter	S
1, page 4	1938, May 28	52	452	289	1.
2 do	do	52	452	289	2.
3 do	do	52	452	289	3.
4 do	do	52	452	289	4.
11 do	do	52	452	289	11.
12 do	do	52	453	289	12.
13 do	do	52	455	289	13.
14 do	do	52	456	289	14.
15 do	do	52	457	289	15.
21 do	do	52	457	289	21.
22 (a)-(i)	do	52	457	289	22.
22 (j)					
23	1938, May 28	52	460	289	23.
24 do	do	52	464	289	24.
25 do	do	52	466	289	25.
26 do	do	52	467	289	26.
27 do	do	52	468	289	27.
28 do	do	52	470	289	28.
31 do	do	52	472	289	31.
32 do	do	52	472	289	32.
33 do	do	52	473	289	33.
41 do	do	52	473	289	41.
42 do	do	52	473	289	42.
43 do	do	52	473	289	43.
44 do	do	52	473	289	44.
45 do	do	52	474	289	45.
46 do	do	52	474	289	46.
47 do	do	52	475	289	47.
48 do	do	52	475	289	48.
51 do	do	52	476	289	51.
52 (a)	do	52	476	289	52.
52 (b)					
53	1938, May 28	52	477	289	53.
54 do	do	52	477	289	54.
55 (a) (1)	1926, Feb. 26	44	51	27	257 (a).
	1938, May 28	52	478	289	55 (a).
	1938, June 22	49	1671	690	55 (a).
55 (a) (2)	1938, May 28	52	478	289	55 (a).
55 (a) (3)	1926, Feb. 26	44	51	27	257 (a).
55 (b) (1)	do	44	51	27	257 (c).
55 (b) (2)	1938, May 28	52	478	289	55 (b) (1), (2).
55 (c)	1926, Feb. 26	44	51	27	257 (d).
55 (d) (1) (A)	do	44	51	27	257 (b) (1).
55 (d) (1) (B)	do	44	51	27	257 (b) (2).
55 (d) (1) (C)	do	44	51	27	257 (b) (3).
55 (d) (2)	do	44	128	27	1203 (d).
55 (e)	do	44	52	27	257 (e).
					R. S. 3167.
55 (f) (1)	*1919, Feb. 24	40	1146	18	1317.
	1926, Feb. 26	44	117	27	1115.
	1938, June 22	49	1671	690	55 (a).
55 (f) (2)	1938, May 28	52	478	289	55 (b) (2).
55 (f) (3)	1926, Feb. 26	44	51	27	257 (d).
55 (f) (4)					
56	1938, May 28	52	478	289	56.
57 do	do	52	479	289	57.
58 do	do	52	480	289	58.
59 do	do	52	480	289	59.
60					
61	1938, May 28	52	480	289	61.
62 do	do	52	480	289	62.
63	1926, Feb. 26	44	52	27	258.
64					
101	1938, May 28	52	480	289	101.
102 do	do	52	483	289	102.
103 do	do	52	483	289	103.
104 do	do	52	484	289	104.
105 do	do	52	484	289	105.
106 do	do	52	484	289	106.
111 do	do	52	484	289	111.
112 do	do	52	485	289	112.
113 do	do	52	490	289	113.
114 do	do	52	494	289	114.
115 do	do	52	496	289	115.
116 (a)-(h)	do	52	498	289	116.
116 (i)					

The 1939 Statutes at Large contains a Reference Table to tell the actual source of any 1939 laws. So why not look up 1939 Section 3809(a) in this reference table to see the source of actual law for 3809(a) that is missing in the main chapters.

TABLE A.—Derivation of Internal Revenue Code—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
	1916, Aug. 11	39	482	313	22.
	1919, Feb. 24	40	1150	18	1402.
	1921, Nov. 23	42	321	136	1403.
	1924, June 2	43	353	234	1103.
	1926, Feb. 26	44	130	27	1213.
	1928, May 29	45	883	852	715.
	1930, June 17	46	763	497	652.
	1932, June 6	47	289	209	1112.
	1934, May 10	48	772	277	802.
3802.....	1934, June 19	48	1181	674	13.
	1934, June 26	48	1240	757	16.
	1935, Aug. 14	49	648	531	1103.
	1935, Aug. 30	49	1028	829	502.
	1936, June 22	49	1756	690	1002.
	1937, Apr. 26	50	89	127	13.
	1937, June 29	50	440	405	10.
	1937, Aug. 2	50	556	553	16.
	1938, May 28	52	584	289	902.
3900.....	1919, Feb. 24	40	1140	18	R. S. 319. 1300.
3901 (a).....					R. S. 321.
3901 (b) (1).....	1928, May 29	45	882	852	712.
	1882, Aug. 5	22	229	389	1.
3901 (b) (2).....	1906, June 22	34	449	3514	6.
3905.....	1926, Feb. 26	44	126	27	1201 (b).
3906.....	do	44	126	27	1201 (b).
3910.....	do	44	126	27	1201 (b).
3911.....	do	44	126	27	1201 (b).
3915.....	1919, Feb. 24	40	1140	18	1301 (a).
3916.....	1917, Oct. 6	40	348	79	1.
3920.....	1886, Aug. 2	24	212	840	14.
3921.....	do	24	212	840	14.
3930 (a).....	1934, May 10	48	758	277	512 (a).
3930 (b).....	do	48	759	277	512 (b).
3931.....	do	48	758	277	512 (a).
3932.....	do	48	750	277	512 (c).
3940.....	*1923, Mar. 4	42	1444	244	R. S. 3142.
3941 (a), (b).....					R. S. 3142.
3941 (c).....					R. S. 3163.
3942.....	1876, Aug. 15	19	152	287	2.
3943 (a).....	1879, Mar. 1	20	327	125	R. S. 3143.
	1934, May 10	48	759	277	2.
3943 (b).....	*1879, Mar. 1	20	327	125	512 (b). R. S. 3143.
3943 (c).....	*1879, Mar. 1	20	327	125	2.
	1934, May 10	48	759	277	R. S. 3143.
3943 (d).....	*1879, Mar. 1	20	327	125	2.
	*1895, Mar. 2	28	807	177	5.
3944 (a).....	1875, Feb. 8	18	309	36	12, 13.
	*1879, Mar. 1	20	329, 330	125	2.
3944 (b).....	1919, Feb. 24			18	1301 (b).
	*1928, May 29	45	882	852	713.
3944 (c) (1).....	1875, Feb. 8	18	310	36	13.
	*1879, Mar. 1	20	330	125	2.
3944 (c) (2).....	1879, Mar. 1	20	329	125	R. S. 3147.
3944 (d).....	1875, Feb. 8	18	309	36	2.
3945.....	*1879, Mar. 1	20	330	125	R. S. 3146. 13.
	1921, June 10	42	24	18	2.
3950.....	1921, June 10	42	24	18	304. R. S. 3218.
3951.....	1908, May 27	35	325	200	304.
3952.....					1.
3953 (a), (b).....					R. S. 3212.
3953 (c).....					R. S. 3444.
3954.....					
3955.....	1879, Mar. 1	20	328	125	R. S. 3163. 2.
3960.....					R. S. 3161.
3961.....					
3962 (a).....					R. S. 3212.
3962 (b).....					R. S. 3219.
3963.....					
3964.....					
3965 (a).....	1912, Aug. 24	37	487	355	8.
3965 (b).....					
3966.....					
3967.....					R. S. 3166.
3970.....					R. S. 3211. R. S. 3210.
3971.....	*1924, June 2	43	351	234	1031 (b).
	1926, Feb. 26	44	124	27	1128 (b). R. S. 3217.
3975.....	1921, June 10	42	24	18	304.
	1934, May 10	48	758	277	512. R. S. 3217.
3976.....					R. S. 3217.
3977.....					R. S. 3217.
3978.....					R. S. 3217.

Where we find Section 3802 and then the next entry in Section 3900 so Section 3809(a) does not exist.

