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SECOND EDITION.

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REVISED STATUTES

OF

THE UNITED STATES,

PASSED AT THE

FIRST SESSION OF THE FORTY-THIRD CONGRESS,

1873-'74;

EMBRACING THE STATUTES OF THE UNITED STATES, GENERAL AND PERMANENT IN THEIR NATURE, IN FORCE ON THE FIRST DAY OF DECEMBER, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE, AS REVISED AND CONSOLIDATED BY COMMISSIONERS APPOINTED UNDER AN ACT OF CONGRESS; AND AS REPRINTED, WITH AMENDMENTS, UNDER AUTHORITY OF AN ACT OF CONGRESS APPROVED THE SECOND DAY OF MARCH, IN THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN,

WITH

AN APPENDIX.

EDITED, PRINTED, AND PUBLISHED UNDER THE AUTHORITY OF AN ACT OF CONGRESS,  
AND UNDER THE DIRECTION OF THE SECRETARY OF STATE.

WASHINGTON:  
GOVERNMENT PRINTING OFFICE.

1878.

shall not be debarred from receiving such salary and commissions, or allowances in lieu thereof, by reason of the holding of another Federal office by said collector during the time for which such deputy acts as collector. But all payments to such deputy collector shall be upon duly audited vouchers.

Inspectors of tobacco and cigars.

30 June, 1864, c. 173, s. 58, v. 13, p. 244.

13 July, 1866, c. 184, s. 29, v. 14, p. 155.

2 Mar., 1867, c. 169, s. 17, v. 14, p. 481.

20 July, 1868, c. 186, s. 50, v. 15, p. 145.

Agents.

2 Mar., 1867, c. 169, s. 7, v. 14, p. 473.

20 July, 1868, c. 186, s. 50, v. 15, p. 145.

6 June, 1872, c. 315, s. 12, v. 17, p. 241.

8 Feb., 1875, c. 36, s. 23, v. 18, p. 312.

Williams's Case, 13 C. Cls., 192.

Store-keepers and their salaries.

20 July, 1868, c. 186, s. 52, v. 15, p. 145.

29 Mar., 1869, Res. 5, v. 16, p. 52.

12 July, 1870, c. 251, s. 1, v. 16, p. 239.

6 June, 1872, c. 315, s. 14, v. 17, p. 244.

15 Aug., 1876, c. 287, v. 19, p. 152.

Assignment and transfer of store-keepers.

20 July, 1868, c. 186, s. 52, v. 15, p. 146.

6 June, 1872, c. 315, s. 12, v. 17, p. 241.

Temporary store-keeper.

20 July, 1868, c. 186, s. 52, v. 15, p. 146.

Gaugers.

20 July, 1868, c. 186, s. 53, v. 15, p. 147.

15 Aug., 1876, c. 287, v. 19, p. 152.

SEC. 3151. There shall be appointed by the Secretary of the Treasury, in every collection-district where they may be necessary, one or more inspectors of tobacco and cigars, who shall take an oath faithfully to perform their duties, in such form as the Commissioner of Internal Revenue may prescribe, and shall be entitled to receive such fees as he may prescribe, to be paid by the owner or manufacturer of the articles inspected. Such inspectors shall be required to give bonds, with security approved by the Secretary of the Treasury, or collector of the district, in a sum not less than five thousand dollars, conditioned for the faithful discharge of the duties of such inspector.

SEC. 3152. The Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ competent agents, not exceeding at any time twenty-five in number, to be paid such compensation as he may deem proper, not exceeding, in aggregate, any appropriation made for that purpose, and he may, at his discretion, assign any such agent to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary; and no general or special agent or inspector, by whatever designation he may be known, of the Treasury Department in connection with the internal revenue, except inspectors of tobacco, snuff, and cigars, and except as provided for in this Title, shall be appointed, commissioned, employed, or continued in office. [See § 5448.]

SEC. 3153. There shall be appointed by the Secretary of the Treasury such number of internal-revenue store-keepers as may be necessary, who shall each receive such compensation, not exceeding five dollars a day, to be paid monthly by the United States, as may be determined by the Commissioner of Internal Revenue. No store-keeper shall be engaged in any other business while in the service of the United States, without the written permission of the Commissioner of Internal Revenue. Every store-keeper shall take an oath faithfully to perform the duties of his office, and shall give a bond, to be approved by the Commissioner of Internal Revenue, for the faithful discharge of his duties, in such form and for such amount as the Commissioner may prescribe.

SEC. 3154. One or more store-keepers shall be assigned by the Commissioner of Internal Revenue to every bonded or distillery warehouse established by law; and any store-keeper may be transferred by the supervisor on duty in the district, or by the Commissioner of Internal Revenue, from one warehouse to another.

SEC. 3155. In case of the absence of any internal-revenue store-keeper by reason of sickness or other cause, the collector having control of the warehouse may designate a person to have temporary charge thereof, who shall, during such absence, perform the duties and receive the pay of the store-keeper for the time he may be so employed, and shall for any violation of the law be subject to the same punishment as store-keepers.

SEC. 3156. The Secretary of the Treasury shall appoint in every collection-district where they may be necessary, one or more internal-revenue gaugers, who shall each take an oath faithfully to perform his duties, and shall give bond, with one or more sureties, satisfactory to the Commissioner of Internal Revenue, for the faithful discharge of the duties assigned to him by law or regulations; and the penal sum of said bond shall not be less than five thousand dollars, and said bond shall be renewed or strengthened as the Commissioner of Internal Revenue may require. The duties of every such gauger shall be performed under the supervision and direction of the collector of the district to which he may be assigned,

alties imposed by law in cases of such neglect or refusal. And whenever the rates and amounts contained in the returns or lists are stated in coined money, the collector receiving the same shall reduce them to their equivalent in legal-tender currency, according to the value of such coined money in said currency for the time covered by such returns.

SEC. 3179. Whenever any person delivers or discloses to the collector or deputy any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made, or, being duly summoned to appear to testify, or to appear and produce such books as aforesaid, neglects to appear or to produce said books, he shall be fined not exceeding one thousand dollars, or be imprisoned not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

SEC. 3180. Whenever there are in any district any articles not owned or possessed by or under the care or control of any person within such district, and liable to be taxed, and of which no list has been transmitted to the collector, as required by law, the collector or one of his deputies shall enter the premises where such articles are situated and shall take such view thereof as may be necessary, and make lists of the same, according to the form prescribed. Said lists, being subscribed by such collector or deputy, shall be taken as sufficient lists of such articles for all purposes.

SEC. 3181. The lists or returns aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this Title as aforesaid; and where duties accrue at other and different times, the [*last*] [list] shall be taken with reference to the time when said taxes become due, and shall be denominated annual, monthly, and special lists or returns.

SEC. 3182. The Commissioner of Internal Revenue is hereby authorized and required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by this Title, or accruing under any former internal-revenue act, where such taxes have not been duly paid by stamp at the time and in the manner provided by law, and shall certify a list of such assessments when made to the proper collectors respectively, who shall proceed to collect and account for the taxes and penalties so certified. Whenever it is ascertained that any list which has been or shall be delivered to any collector, is imperfect or incomplete in consequence of the omission of the name of any person liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return made by any person liable to tax, the Commissioner of Internal Revenue may, at any time within fifteen months from the time of the delivery of the list to the collector as aforesaid, enter on any monthly or special list the name of such person so omitted, together with the amount of tax for which he may have been or shall become liable, and also the name of any such person in respect to whose return, as aforesaid, there has been or shall be any omission, undervaluation, understatement, or false or fraudulent statement, together with the amount for which such person may be liable, above the amount for which he may have been or shall be assessed upon any return made as aforesaid; and he shall certify and return such list to the collector as required by law. And all provisions of law for the ascertainment of liability to any tax, or the assessment or collection thereof, shall be held to apply, so far as may be necessary, to the proceedings herein authorized and directed.

SEC. 3183. It shall be the duty of the collectors, or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated. And every collector or deputy collector shall give receipts for all sums collected by him.

SEC. 3184. Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes

Making false return, or refusing to produce books; penalty.

30 June, 1864, c. 173, s. 15, v. 13, p. 226.

Taxable property owned by non-residents.

30 June, 1864, c. 173, s. 16, v. 13, p. 227.

24 Dec., 1872, c. 13, s. 1, v. 17, p. 401.

Lists when taken and how denominated.

30 June, 1864, c. 173, s. 18, v. 13, p. 228.

18 Feb., 1875, c. 80, v. 18, p. 319.

Commissioner of Internal Revenue to make assessments; correction of incomplete or imperfect lists.

30 June, 1864, c. 173, s. 20, v. 13, p. 229.

13 July, 1866, c. 184, s. 9, v. 14, p. 103.

24 Dec., 1872, c. 13, s. 2, v. 17, p. 402.

Smith v. Dan-delet, 18 Wall., 642. U. S. v. Glen et al., 1 Woods, 400.

Duty and authority of collectors and deputies to collect all taxes.

30 June, 1864, c. 173, s. 9, v. 14, p. 110.

Notice and demand of taxes.

13 July, 1866, c. 184, s. 9, v. 14, p. 106.

2 Mar., 1867, c. 169, s. 8, v. 14, p. 473.

24 Dec., 1872, c. 13, s. 2, v. 17, p. 402.

Monthly returns and special returns, when to be made, and when tax payable.

13 July, 1866, c. 184, s. 11, v. 14, p. 150.

2 Mar., 1867, c. 169, s. 8, v. 14, p. 473.

24 Dec., 1872, c. 13, ss. 1, 2, v. 17, pp. 401, 402.

from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of one per centum a month.

SEC. 3185. All returns required to be made monthly by any person liable to tax shall be made on or before the tenth day of each month, and the tax assessed or due thereon shall be returned by the Commissioner of Internal Revenue to the collector on or before the last day of each month. All returns for which no provision is otherwise made shall be made on or before the tenth day of the month succeeding the time when the tax is due and liable to be assessed, and the tax thereon shall be returned as herein provided for monthly returns, and shall be due and payable on or before the last day of the month in which the assessment is so made. When the said tax is not paid on or before the last day of the month, as aforesaid, the collector shall add a penalty of five per centum, together with interest at the rate of one per centum per month, upon such tax from the time the same became due; but no interest for a fraction of a month shall be demanded: *Provided*, That notice of the time when such tax becomes due and payable is given in such manner as may be prescribed by the Commissioner of Internal Revenue. It shall then be the duty of the collector, in case of the non-payment of said tax on or before the last day of the month, as aforesaid, to demand payment thereof, with five per centum added thereto, and interest at the rate of one per centum per month, as aforesaid, in the manner prescribed by law; and if said tax, penalty, and interest, are not paid within ten days after such demand, it shall be lawful for the collector or his deputy to make distraint therefor, as provided by law.

Lien for taxes.

13 July, 1866, c. 184, s. 9, v. 14, p. 107.

Taxes collectible by distraint.

13 July, 1866, c. 184, s. 9, v. 14, pp. 106, 107, 108.

2 Mar., 1867, c. 169, s. 8, v. 14, p. 473.

SEC. 3186. If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all property and rights to property belonging to such person.

SEC. 3187. If any person liable to pay any taxes neglects or refuses to pay the same within ten days after notice and demand, it shall be lawful for the collector or his deputy to collect the said taxes, with five per centum additional thereto, and interest as aforesaid, by distraint and sale, in the manner hereafter provided, of the goods, chattels, or effects, including stocks, securities, and evidences of debt, of the person delinquent as aforesaid: *Provided*, That there shall be exempt from distraint and sale, if belonging to the head of a family, the school-books and wearing apparel necessary for such family; also arms for personal use, one cow, two hogs, five sheep and the wool thereof, provided the aggregate market-value of said sheep shall not exceed fifty dollars; the necessary food for such cow, hogs, and sheep, for a period not exceeding thirty days; fuel to an amount not greater in value than twenty-five dollars; provisions to an amount not greater than fifty dollars; household furniture kept for use to an amount not greater than three hundred dollars; and the books, tools, or implements, of a trade or profession, to an amount not greater than one hundred dollars shall also be exempt; and the officer making the distraint shall summon three disinterested householders of the vicinity, who shall appraise and set apart to the owner the amount of property herein declared to be exempt.

Mode of levying distraint.

13 July, 1866, c. 184, s. 9, v. 14, p. 107.

SEC. 3188. In such case of neglect or refusal, the collector may levy, or by warrant may authorize a deputy collector to levy, upon all property and rights to property, except such as are exempt by the preceding section, belonging to such person, or on which the said lien exists, for the payment of the sum due as aforesaid, with interest and penalty for non-payment, and also of such further sum as shall be sufficient for the fees, costs, and expenses of such levy.

and that where any such claim was pending before the Commissioner, as provided in the preceding section, an action thereon may be brought within one year after such decision and not after. But no right of action which was already barred by any statute on the said date shall be revived by this section.

Claims for refundment, limitation.

6 June, 1872, c. 315, s. 44, v. 17, p. 257.

Compromises.

20 July, 1868, c. 186, s. 102, v. 15, p. 166.

Discontinuances of criminal prosecutions.

31 Mar., 1868, c. 41, s. 7, v. 15, p. 60.

Continuances in criminal proceedings.

20 July, 1868, c. 186, s. 102, v. 15, p. 166.

SEC. 3228. All claims for the refunding of any internal tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, must be presented to the Commissioner of Internal Revenue within two years next after the cause of action accrued: *Provided*, That claims which accrued prior to June six, eighteen hundred and seventy-two, may be presented to the Commissioner at any time within one year from said date. But nothing in this section shall be construed to revive any right of action which was already barred by any statute on that date.

SEC. 3229. The Commissioner of Internal Revenue, with the advice and consent of the Secretary of the Treasury, may compromise any civil or criminal case arising under the internal-revenue laws instead of commencing suit thereon; and, with the advice and consent of the said Secretary and the recommendation of the Attorney-General, he may compromise any such case after a suit thereon has been commenced. Whenever a compromise is made in any case there shall be placed on file in the office of the Commissioner the opinion of the Solicitor of Internal Revenue, or of the officer acting as such, with his reasons therefor, with a statement of the amount of tax assessed, the amount of additional tax or penalty imposed by law in consequence of the neglect or delinquency of the person against whom the tax is assessed, and the amount actually paid in accordance with the terms of the compromise.

SEC. 3230. No discontinuance or nolle prosequi of any prosecution under section three thousand two hundred and fifty-seven shall be allowed without the permission in writing of the Secretary of the Treasury and the Attorney-General.

SEC. 3231. It shall be lawful for any court in which any suit or criminal proceeding arising under the internal-revenue laws may be pending, to continue the same at any stage thereof, for good cause shown on motion by the district attorney.

## CHAPTER THREE.

### SPECIAL TAXES.

| Sec.  | Sec.  |
|---|---|
| 3232. Trade or business not to be carried on until tax paid.                              | 3243. Payment of special tax not to authorize violation of State laws, nor prohibit State taxation. |
| 3233. Trade or business to be registered.   | 3244. Special taxes imposed on whom.  |
| 3234. Persons in partnership at same place liable for only one tax.                       | 3244. Brewers.  |
| 3235. Payment of one special tax not to cover several places of business.                 | 3244. Manufacturers of stills.  |
| 3236. When more than one pursuit is carried on in same place by same person at same time. | 3244. Rectifiers.   |
| 3237. When special tax to be due, how reckoned.   | 3244. Retail liquor-dealers.  |
| 3238. Stamps for special taxes.   | 3244. Wholesale liquor-dealers.   |
| 3239. Special-tax stamp to be exhibited in place of business.                             | 3244. Retail dealers in malt liquors.   |
| 3240. List of special tax-payers to be exhibited in collector's office.                   | 3244. Wholesale dealers in malt liquors.  |
| 3241. Death or removal after paying tax; business carried on without additional tax.      | 3244. Dealers in leaf-tobacco.  |
| 3242. Carrying on business without payment of special tax; penalties.                     | 3244. Retail dealers in leaf-tobacco.   |
|   | 3244. Dealers in tobacco.   |
|   | 3244. Manufacturers of tobacco.   |
|   | 3244. Manufacturers of cigars.  |
|   | 3244. Peddlers of tobacco.  |
|   | 3245. Balance of distillers' special tax to be refunded.  |
|   | 3246. Special tax not applied to vintners or apothecaries in certain cases.                         |

cause his name and residence to be registered, without previous demand, with the collector of the district in which such cigar-maker shall be employed; and every manufacturer of cigars employing any cigar-maker who shall have neglected or refused to make such registry shall be fined five dollars for each day that such cigar-maker so offending, by neglect or refusal to register, shall be employed by him.

Eleventh. Peddlers of tobacco shall be classified and rated as follows, to wit: When traveling with more than two horses, mules, or other animals, as of the first class, and shall pay fifty dollars; when traveling with two horses, mules, or other animals, as of the second class, and shall pay twenty-five dollars; when traveling with one horse, mule, or other animal, as of the third class, and shall pay fifteen dollars; when traveling on foot or by public conveyance, as of the fourth class, and shall pay ten dollars. Any person who sells or offers to sell and deliver manufactured tobacco, snuff, or cigars, traveling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco.

SEC. 3245. The special tax paid by distillers prior to August one, eighteen hundred and seventy-two, which has not been exhausted by the quantity of spirits distilled as provided by law, shall be refunded, upon proper application, out of any money arising from internal taxes, not otherwise appropriated.

SEC. 3246. Nothing in this chapter shall be construed to impose a special tax upon vintners who sell wine of their own growth at the place where the same is made; or upon apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines.

Peddlers of tobacco.

6 June, 1872, c. 315, s. 31, v. 17, p. 251.

Balance of distillers' special tax to be refunded.

6 June, 1872, c. 315, s. 12, v. 17, p. 238.

Special tax not applied to vintners or apothecaries in certain cases.

13 July, 1866, c. 184, s. 9, v. 14, p. 122.

## CHAPTER FOUR.

### DISTILLED SPIRITS.

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| 3248. Distilled spirits, definition of.   | 3269. Furnaces, tubs, doublers, worm-tanks; penalty.                           | 3270. Apparatus and fastenings.   | 3271. Distillery warehouse.   |
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| 3250. Gallon as used in sales, definition of.   | 3275. Distiller to keep distillery accessible.                                 | 3276. Power of revenue officers to enter and examine distilleries.          | 3277. Distillers and rectifiers to furnish facilities for examination; penalty for neglect. |
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| 3252. Adding substances to create fictitious proof; penalty.                          | 3281. Carrying on distilling without giving bond, &c.; penalty.                | 3282. Mash, wort, and vinegar.  | 3283. No process for distilling between 11 p. m. of Saturday and 1 a. m. of Monday.         |
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| 3254. Products of distillation containing spirits.                                    |  |   |   |
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| 3256. Evading tax; penalty.   |  |   |   |
| 3257. Distiller defrauding or attempting to defraud United States of tax on spirits.  |  |   |   |
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## CHAPTER FIVE.

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| 3336. Brewer's bond.  | 3347. Sour malt liquors, removable in peculiar packages, without stamp.                                   |
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| 3339. Tax on fermented liquors. Fractional parts of a barrel, how estimated.  | Penalty for removing marks, &c.   |
| 3340. Evading tax, making or procuring false entries, &c.; penalty.   | 3350. Permit to carry on business at another place on account of accident.                                |
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| 3342. Stamps, how procured, affixed, and canceled.  | 3352. Possession of fermented liquor after removal from warehouse when tax not paid, cause of forfeiture. |
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| 3343. Selling, removing, or buying fermented liquor in packages without stamp, or false stamp, or with twice-used stamp; penalty. | 3353. Removal or defacement of stamps by others than the owner; penalty.                                  |
| 3344. Drawing fermented liquor from package without stamp, or with false stamp, or without defacing stamp; penalty.               | 3354. Withdrawing liquor from unstamped packages for bottling, or bottling on brewing premises; penalty.  |
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Brewer's notice of business.

13 July, 1866, c. 184, s. 46, v. 14, p. 163.

6 June, 1872, c. 315, s. 16, v. 17, p. 245.

Brewer's bond.

13 July, 1866, c. 184, s. 47, v. 14, p. 164.

6 June, 1872, c. 315, s. 17, v. 17, p. 245.

Brewer's books and monthly statement.

13 July, 1866, c. 184, s. 49, v. 14, p. 164.

6 June, 1872, c. 315, s. 19, v. 17, p. 245.

13 May, 1876, c. 95, r. 19, p. 53.

SEC. 3335. Every brewer shall, before commencing or continuing business, file with the collector, or proper deputy collector, of the district in which he designs to carry it on a notice in writing, stating the name of the person, company, corporation, or firm, the names of the members of any such company or firm, the places of residence of such persons, a description of the premises on which the brewery is situated, and of his or their title thereto, and the name of the owner thereof.

SEC. 3336. Every brewer, on filing notice, as aforesaid, of his intention to commence or continue business, and on the first day of May in each succeeding year thereafter, shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of the tax which, in the opinion of the collector, said brewer will be liable to pay during any one month, and conditioned that he shall pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager-beer, ale, porter, and other fermented liquors made by or for him before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he shall keep, or cause to be kept, a book, in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers, as by law required; and that he shall in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors aforesaid.

SEC. 3337. Every person who owns or occupies any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who has such premises under his control or superintendence, as agent for the owner or occupant, or has in his possession or custody any brewing materials, utensils, or apparatus, used or intended to be used on said premises in the manufacture of beer, lager-beer, ale, porter, or other similar fermented liquors, either as owner, agent, or superintendent, shall, from day to day, enter, or cause to be entered, in a book to be kept by him for that purpose, the kind of such malt liquors, the estimated quantity produced in barrels, and the actual quantity sold or removed for consumption or sale in barrels or fractional parts of barrels. He shall also, from day to day, enter, or cause to be entered, in a separate book to be kept by him for that purpose, an account of all materials by him purchased for the purpose of producing such fermented liquors, including grain and malt. And he shall render to the collector, or the proper deputy collector, on or before the tenth day of



or attempts to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

ting on brewery premises; penalty.

13 July, 1866, c. 184, s. 58, v. 14, p. 167.

6 June, 1872, c. 315, s. 30, v. 17, p. 249.

## CHAPTER SIX.

### TOBACCO AND SNUFF.

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|--|---|
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| 3360. Books of dealer in leaf-tobacco.   | 3377. Imported tobacco and snuff.   |
| 3361. Planters of tobacco to render statement of sales, on demand.   | 3378. Tobacco and snuff on hand before July 20, 1868; monthly inventories.                                      |
| 3362. Tobacco and snuff, how put up.   | 3379. Tobacco, snuff, and cigars manufactured between July 20, 1868, and April 10, 1869.                        |
| 3363. Tobacco and snuff to be sold only in prescribed packages; penalty.   | 3380. Selling tobacco as made and tax-paid before July 20, 1868; penalty.                                       |
| 3364. Label and notice on packages of tobacco and snuff.   | 3381. Peddlers of tobacco; notice of business and bond.   |
| 3365. Snuff and smoking tobacco manufactured before July 20, 1868, may be sold in original packages.             | 3382. Peddlers of tobacco traveling with wagon.   |
| 3366. Purchasing tobacco not branded or marked; penalty.   | 3383. Peddler to obtain and exhibit certificate, &c.  |
| 3367. Buying tobacco from a manufacturer who has not paid special tax.   | 3384. Peddling tobacco unlawfully; penalty.   |
| 3368. Tax on tobacco and snuff.  | 3385. Exportation of manufactured tobacco, &c.  |
| 3369. Stamps, how prepared, furnished, and sold.   | 3386. Drawback on exported tobacco, &c.   |
| 3370. Tobacco manufactured by one person for another or on shares, stamps, by whom affixed; fraud in such cases. |   |
| 3371. Estimated tax on tobacco sold without stamps.  |   |

SEC. 3355. Every person, before commencing, or, if he has already commenced, before continuing, the manufacture of tobacco or snuff, shall furnish, without previous demand therefor, to the collector of the district where the manufacture is to be carried on, a statement in duplicate, subscribed under oath, setting forth the place, and if in a city, the street and number of the street, where the manufacture is to be carried on; the number of cutting-machines, presses, snuff-mills, hand-mills, or other machines; the name, kind, and quality of the article manufactured or proposed to be manufactured; and when the same is manufactured by him as agent for any other person, or to be sold and delivered to any other person under a special contract, the name and residence and business or occupation of the person for whom the said article is to be manufactured, or to whom it is to be delivered; and he shall give a bond, to be approved by the collector of the district, in the sum of two thousand dollars, with an addition to said sum of three thousand dollars for each cutting-machine kept for use, of one thousand dollars for each screw-press kept for use, in making plug or pressed tobacco, of five thousand dollars for each hydraulic press kept for use, of one thousand dollars for each snuff-mill kept for use, and of one thousand dollars for each hand-mill or other mill or machine kept for the grinding, cutting, or crushing of tobacco; conditioned that he shall not engage in any attempt, by himself or by

Manufacturer's statement of business.

20 July, 1868, c. 186, s. 63, v. 15, p. 153.

6 June, 1872, c. 315, s. 31, v. 17, p. 253.

Bond and certificate.

8 Feb., 1875, c. 36, ss. 24, 25, v. 18, pp. 312, 313. shall be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury. Any sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no claim for an allowance of drawback shall be entertained or allowed for a sum less than fifty dollars, nor except upon evidence satisfactory to the Commissioner of Internal Revenue that the stamps affixed to the tobacco, snuff, or cigars alleged to have been exported were totally destroyed before the shipment thereof, and that the same have been landed in a foreign country or lost at sea, and have not been relanded within the limits of the United States.

## CHAPTER SEVEN.

### CIGARS.

| Sec.  | Sec.  |
|---|---|
| 3387. Manufacturer's statement and bond.  | 3399. Cigars manufactured on shares, commission, or contract; how stamped; fraud.       |
| 3388. Manufacturer's sign.  | 3400. Forfeiture of property for selling, &c., contrary to law, using false stamps, &c. |
| 3389. Record of manufacturers and makers.   | 3401. Falsely representing cigars to have been made prior to 20 July, 1868.             |
| 3390. Annual inventory, book entries, and monthly abstracts of manufacturer.          | 3402. Imported cigars to pay tax; stamps, when and by whom affixed.                     |
| 3391. Dealers in material for cigars to make sworn statement, when demanded.          | 3403. Selling imported cigars not packed as required by law.                            |
| 3392. How cigars are to be packed.  | 3404. Purchasing cigars not branded or stamped.   |
| 3393. Label and notice on cigars.   | 3405. Buying cigars from a manufacturer who has not paid a special tax.                 |
| 3394. Tax on cigars and cigarettes.   | 3406. Stamps on emptied cigar-boxes to be destroyed; penalty for neglect, &c.           |
| 3395. Stamps, how prepared, furnished, and accounted for.                             |   |
| 3396. Inspection of cigars, &c.   |   |
| 3397. Removal without properly boxing, stamping, or branding; using false stamps, &c. |   |
| 3398. Absence of stamp evidence of non-payment of tax.                                |   |

#### Manufacturer's statement and bond.

20 July, 1868, c. 186, s. 82, v. 15, p. 160.

SEC. 3387. Every person before commencing, or, if he has already commenced, before continuing, the manufacture of cigars, shall furnish, without previous demand therefor, to the collector of the district a statement in duplicate, under oath, setting forth the place, and, if in a city, the street and number of the street, where the manufacture is to be carried on; and when the same are to be manufactured for, or to be sold and delivered to, any other person, the name and residence and business or occupation of the person for whom they are to be manufactured, or to whom they are to be delivered; and shall give a bond, in conformity with the provisions of this Title, in such penal sum as the collector may require, not less than five hundred dollars, with an addition of one hundred dollars for each person proposed to be employed by him in making cigars, and the sum of said bond may be increased from time to time and additional sureties required, at the discretion of the collector, or under the instructions of the Commissioner of Internal Revenue. Said bond shall be conditioned that he shall not employ any person to manufacture cigars who has not been duly registered as a cigar-maker; that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on his manufactures; that he shall render correctly all the returns, statements, and inventories prescribed; that whenever he shall add to the number of cigar-makers employed by him he shall immediately give notice thereof to the collector of the district; that he shall stamp, in accordance with law, all cigars manufactured by him before he offers the same or any part thereof for sale, and before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any cigars which

## CHAPTER EIGHT

## BANKS AND BANKERS.

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|---|---|
| <p>Sec.<br/>3407. Definition of words "bank," "banker."<br/>3408. Tax on deposits, capital, and circulation of banks and bankers.<br/>3409. Taxes, when payable.<br/>3410. Capital of banks expired or converted into national banks.<br/>3411. Circulation when exempted from tax.<br/>3412. Tax on notes of persons or State banks used as circulation, &amp;c.</p> | <p>Sec.<br/>3413. Tax on notes of town, city, or municipal corporations paid out by banks, &amp;c.<br/>3414. Banks' and bankers' monthly returns.<br/>3415. In default of return, commissioner to estimate, &amp;c.<br/>3416. State banks converted into national banks; returns, how made.<br/>3417. Provisions for bank-tax and returns not to apply to national banks.</p> |
|---|---|

**SEC. 3407.** Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker.

Definition of words "bank," "banker."

30 June, 1864, c. 173, s. 79, v. 13, p. 251.

13 July, 1866, c. 184, s. 9, v. 14, p. 115.

*Selden v. Equitable Trust Co.*, 94 U. S., 419; *Northup v. Shook*, 10 Blatch., 243; *Clark v. Bailey*, 11 Blatch., 156.

**SEC. 3408.** There shall be levied, collected, and paid, as hereafter provided:

Tax on deposits.

**First.** A tax of one twenty-fourth of one per centum each month upon the average amount of the deposits of money, subject to payment by check or draft, or represented by certificates of deposit or otherwise, whether payable on demand or at some future day, with any person, bank, association, company, or corporation, engaged in the business of banking;

30 June, 1864, c. 173, s. 110, v. 13, p. 277.

13 July, 1866, c. 184, s. 9, v. 14, pp. 137, 146.

6 June, 1872, c. 315, s. 37, v. 17, p. 625.

8 Feb., 1875, c. 36, s. 19, v. 18, p. 311.—*Oulton v. Savings Institution*, 17 Wall., 109; *Savings Bank v. U. S.*, 19 Wall., 227; *San Francisco Savings Bank v. Cary*, 2 Saw., 333.

**Second.** A tax of one twenty-fourth of one per centum each month upon the capital employed by any person in the business of banking beyond the average amount invested in United States bonds: *Provided*, That the words "capital employed" shall not include money borrowed or received from day to day, in the usual course of business, from any person not a partner of or interested in the said bank, association, or firm;

Tax on capital employed.

6 June, 1872, c. 315, s. 37, v. 17, p. 625.

**Third.** A tax of one-twelfth of one per centum each month upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certified checks and all notes and other obligations calculated or intended to circulate or to be used as money, but not including that in the vault of the bank, or redeemed and on deposit for said bank; and an additional tax of one-sixth of one per centum each month upon the average amount of such circulation, issued as aforesaid, beyond the amount of ninety per centum of the capital of any such bank, association, corporation, company, or person.

Tax on circulation.

*Ibid.*

In the case of banks with branches, the tax herein provided shall be assessed upon the circulation of each branch severally, and the amount of capital of each branch shall be considered to be the amount allotted to it.

On circulation of branch banks.

*Ibid.*

The deposits in associations or companies known as provident institutions, savings-banks, savings-funds, or savings-institutions, having no capital stock and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits, without profit or compensation to the association or company, shall be exempt from tax on so much of their deposits as they have invested in securities of the United States, and on all deposits not exceeding two thousand dollars made in the name of any one person.

Exemptions on deposits in savings-banks.

*Ibid.*

18 June, 1874, c. 304, v. 18, p. 80.

22 June, 1874, c. 399, v. 18, p. 194.

3 Mar., 1875, c. 127, s. 6, v. 18, p. 340.—*Cary, Collector, v. The Savings Union*, 22 Wall., 38.

pany is situated, or in which such person has his place of business, and one copy to the Commissioner of Internal Revenue.

SEC. 3415. In default of the returns provided in the preceding section, the amount of circulation, deposit, capital, and notes of persons, town, city, and municipal corporations, State banks, and State banking associations paid out, as aforesaid, shall be estimated by the Commissioner of Internal Revenue, upon the best information he can obtain. And for any refusal or neglect to make return and payment, any such bank, association, corporation, company, or person so in default shall pay a penalty of two hundred dollars, besides the additional penalty and forfeitures provided in other cases.

13, s. 2, v. 17, p. 402. 8 Feb., 1875, c. 36, s. 21, v. 18, p. 311.

SEC. 3416. Whenever any State bank or banking association has been converted into a national banking association, and such national banking association has assumed the liabilities of such State bank or banking association, including the redemption of its bills, by any agreement or understanding whatever with the representatives of such State bank or banking association, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such State bank or banking association.

SEC. 3417. The provisions of this chapter, relating to the tax on the deposits, capital, and circulation of banks, and to their returns, except as contained in sections thirty-four hundred and ten, thirty-four hundred and eleven, thirty-four hundred and twelve, [thirty-four hundred and thirteen,] and thirty-four hundred and sixteen, and such parts of sections thirty-four hundred and fourteen, and thirty-four hundred and fifteen as relate to the tax of ten per centum on certain notes, shall not apply to associations which are taxed under and by virtue of Title "NATIONAL BANKS."

18 Feb., 1875, c. 80, v. 18, p. 319.

## CHAPTER NINE.

### STAMP-TAXES ON SPECIFIC OBJECTS.

Sec.

3418. Tax on bank-checks.  
 3419. Tax on medicines or preparations, perfumery, cosmetics, &c.  
 3420. Official checks exempt.  
 3421. Unstamped checks not admitted in evidence.  
 3422. Omission to stamp bank-checks, &c.; penalties and remedies.  
 3423. Cancellation of stamps; proprietary stamps; penalties.  
 3424. Method of cancellation.  
 3425. Stamps, how supplied.  
 3426. Replacement of spoiled stamps, &c.  
 3427. Stamps furnished to certain officers for sale.  
 3428. Regulations as to disposal and safe-keeping of stamps.  
 3429. Forging, counterfeiting, &c., or fraudulently using or selling stamps, &c.; penalties.

Sec.

3430. Selling or removing articles for sale without affixing stamps; penalty.  
 3431. Removing stamps from articles in schedule; penalty.  
 3432. Selling articles in schedule without affixing stamps; penalty.  
 3433. Articles in schedule, intended for exportation, to be manufactured in bonded warehouses.  
 3434. Removal in bond to Pacific coast for exportation.  
 3435. Persons offering for sale articles in schedule deemed manufacturers.  
 3436. Medicines compounded according to pharmacopœias exempt.  
 3437. Assessment of unpaid taxes payable by stamps.  
 Schedule A.

SEC. 3418. There shall be levied, collected, and paid for and in respect of every bank-check, draft, or order for the payment of money, drawn upon any bank, banker, or trust company, at sight or on demand, by any person who makes, signs, or issues the same, or for whose use or benefit the same is made, signed, or issued, two cents.

By statute of 1875, c. 36, s. 15, v. 18, p. 310, the act of June 30, 1864, v. 13, p. 298, from which this section is derived, was specifically amended; and an additional amendment was made in the act of 3 March, 1875, c. 127, s. 6, v. 18, p. 340.

8 Feb., 1875, c. 36, s. 21, v. 18, p. 311.

In default of return, Commissioner to estimate, &c.

30 June, 1864, c. 173, s. 110, v. 13, p. 278.

13 July, 1866, c. 184, s. 9, v. 14, p. 146.

24 Dec., 1872, c. s. 21, v. 18, p. 311.

State banks converted into national banks; returns, how made.

3 Mar., 1865, c. 78, s. 14, v. 13, p. 486.

13 July, 1866, c. 184, s. 9 *bis*, v. 14, p. 146.

Provisions for bank tax and returns not to apply to national banks.

30 June, 1864, c. 173, s. 110, v. 13, p. 278.

13 July, 1866, c. 184, s. 9, v. 14, p. 146.

18 Feb., 1875, c. 80, v. 18, p. 319.

Tax on bank-checks.

30 June, 1864, c. 173, s. 151, v. 13, pp. 291, 298.

6 June, 1872, c. 315, s. 36, v. 17, p. 256.

8 Feb., 1875, c. 36, s. 15, v. 18, p. 310.