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# CHAPTER SEVEN.

## THE COMMISSIONER OF CUSTOMS.

Sec.
316. Commissioner of Customs.
317. Duties of Commissioner of Customs.
318. Duty to prescribe official forms.

Commissioner of Customs.

3 March, 1849, c. 108, s. 12, v. 9, p. 396.
3 March, 1873, c. 226, s. 3, v. 17, p. 508.

SEC. 316. There shall be in the Department of the Treasury a Commissioner of Customs, 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 four thousand dollars a year.

Duties of Commissioner of Customs.

3 March, 1849, c. 108, s. 12, v. 9, p. 396.

SEC. 317. The Commissioner of Customs shall examine all accounts settled by the First Auditor relating to the receipts from customs, including accounts of collectors and other officers of the customs, and certify the balances arising thereon to the Register.

Duty to prescribe official forms.

3 March, 1817, c. 45, s. 8, v. 3, p. 367.
3 March, 1849, c. 108, s. 12, v. 9, p. 396.

SEC. 318. The Commissioner of Customs shall report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and the manner and form of keeping and stating the accounts of the persons employed therein.

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# CHAPTER EIGHT.

## THE COMMISSIONER OF INTERNAL REVENUE.

Sec.
319. Commissioner of Internal Revenue.
320. Chief Clerk.
321. Duties of Commissioner of Internal Revenue.
322. Deputy Commissioner of Internal Revenue.
323. Duties of Deputy Commissioner of Internal Revenue.

Commissioner of Internal Revenue.

1 July, 1862, c. 119, s. 1, v. 12, p. 432.
30 June, 1864, c. 173, s. 1, v. 13, p. 223.

SEC. 319. 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 six thousand dollars a year.

Chief clerk.

24 Dec., 1872, c. 13, s. 9, v. 17, p. 403.

SEC. 320. The Commissioner of Internal Revenue is authorized to designate one of the heads of division as chief clerk of the Bureau without additional compensation.

Duties of Commissioner of Internal Revenue.

30 June, 1864, c. 173, s. 1, v. 13, p. 223.

SEC. 321. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall have general superintendence of the assessment and collection of all duties and taxes now or hereafter imposed by any law providing internal revenue; and 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 duties, or, in the case of percentage duties, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require. He may also contract for or procure the printing of requisite forms, decisions and regulations, but the printing of such forms, decisions and regulations shall be done at the Public Printing-Office unless the Public Printer shall be unable to perform the work: *Provided*, That the Commissioner of Internal Revenue may, under such regulations as may be established by the Secretary of the Treasury, after due public notice, receive bids and make contracts for supplying stationery, blank-books and blanks to the collectors in the several collection-districts; and the said Commissioner shall estimate in detail by collection-districts the expense of assessing and the expense of the collection of internal revenue. [Sec § 3671.]