

TITLE XXXV. INTERNAL REVENUE.

CHAPTER ONE.

OFFICERS OF INTERNAL REVENUE.

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Definition of the word "State."

30 June, 1864, c. 173, s. 182, v. 13, p. 306.

Collection districts.

30 June, 1864, c. 173, s. 7, v. 13, p. 224.

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

1 July, 1862, c. 119, s. 2, v. 12, p. 433.

Collectors.

30 June, 1864, c. 173, s. 7, v. 13, p. 224.

1 July, 1862, c. 119, s. 2, v. 12, p. 433.

14 July, 1870, c. 255, s. 18, v. 16, p. 261.

SEC. 3140. The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out its provisions.

SEC. 3141. For the purpose of assessing, levying, and collecting the taxes provided by the internal-revenue laws, the President may establish convenient collection-districts, and for that purpose he may subdivide any State, Territory, or the District of Columbia, or may unite two or more States or Territories into one district, and may from time to time alter said districts: *Provided*, That the number of districts in any State shall not exceed the number of Representatives in Congress to which such State was entitled in the Thirty-seventh Congress, except in such States as were entitled to an increased representation in the Thirty-eighth Congress, in which States the number of districts shall not exceed the number of Representatives to which any such State was so entitled: *And provided further*, That in the State of California the President may establish a number of districts not exceeding the number of Senators and Representatives to which said State is entitled, in the Thirty-seventh Congress.

SEC. 3142. The President, by and with the advice and consent of the Senate, shall appoint for each collection-district a collector, who shall be a resident of the same. When two or more collection-districts are united by him, he may designate from among the existing officers of such districts one collector for the new district, or, at his discretion, he may make a new appointment of such officer for said district.

SEC. 3143. Every collector, before entering upon the duties of his office, shall execute a bond for such amount as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties, to be approved by the Solicitor of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; and he shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said Commissioner shall prescribe. Said bonds shall be filed in the office of the First Comptroller of the Treasury.

SEC. 3144. It shall be the duty of such collectors of internal revenue as may be designated by the Secretary of the Treasury to act as disbursing agents of the Treasury for the payment of all expenses of collection of taxes and other expenditures for the internal revenue service within their respective districts, under regulations and instructions from the Secretary of the Treasury, on giving good and sufficient bond, with such sureties, in such form, and in such penal sum as shall be prescribed by the First Comptroller of the Treasury, and approved by the Secretary of the Treasury, for the faithful performance of their duties as such disbursing agents; but no additional compensation shall be paid to collectors for such services. [See §§ 1788-1790.]

SEC. 3145. There shall be allowed to collectors, in full compensation for their services, and for those of their deputies, a salary of fifteen hundred dollars per annum, to be paid quarterly, and, in addition thereto, a commission of three per centum upon the first hundred thousand dollars, of one per centum upon all sums above one hundred thousand dollars and not exceeding four hundred thousand dollars, and of one-half of one per centum on all sums above four hundred thousand dollars and not exceeding one million dollars, and of one-eighth of one per centum on all sums above one million of dollars; such commissions to be computed upon the amounts by them respectively collected and paid over and accounted for under the instructions of the Treasury Department; except that in determining the compensation to be allowed to any collector the commission shall be computed on only one half of the tax received on any articles which shall have been transported from his district in bond, and on only one-half of the tax received on any articles received in his district in bond, where such transportation has been by shipment from one district to another. And there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the Treasury, to each collector his necessary and reasonable charges for advertising, stationery, and blank-books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent, and exclusively relating to official business; but no such account shall be allowed unless it states the date and the particular items of every such expenditure, and is verified by the oath of the collector. The Secretary of the Treasury may make such further allowances, from time to time, as may be reasonable, in cases where, by reason of the territorial extent of the district, or the amount of internal taxes collected, or other circumstances, it may seem just to make such allowances. But the total net compensation of a collector shall not in any case exceed four thousand five hundred dollars a year; and no collector shall be entitled to any portion of the salary pertaining to his office unless he shall have been confirmed by the Senate, except in cases of commissions to fill vacancies which happen by death or resignation during the recess of the Senate.

SEC. 3146. In adjusting the accounts of collectors, accruing after June thirtieth, eighteen hundred and sixty-four, and in the payment of their compensation for services, the fiscal year of the Treasury shall be observed.

Collectors' bonds.

30 June, 1864, c. 137, s. 9, v. 13, p. 225.

Collectors to be disbursing agents.

3 March, 1865, c. 78, s. 4, v. 13, p. 483.

Collectors' salary and allowances.

30 June, 1864, c. 173, s. 25, v. 13, p. 231.

3 March, 1865, c. 78, s. 1, v. 13, p. 469.

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

2 March, 1867, c. 169, s. 9, v. 14, p. 473.

2 March, 1867, c. 166, s. 1, v. 14, p. 445.

3 March, 1873, c. 226, s. 1, v. 17, p. 494.

Accounts of collectors adjusted according to fiscal year.

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

Apportionment
of compensation of
collectors.

13 July, 1866, c.
184, s. 9, v. 14, p.
106.
30 June, 1864, c.
173, s. 26, v. 13, p.
232.

Deputy collect-
ors.

30 June, 1864, c.
173, s. 10, v. 13, p.
225.

Disability or va-
cancy in office of
collector.

30 June, 1864, c.
173, ss. 39, 40, v. 13,
p. 238.
3 March, 1865, c.
78, s. 1, v. 13, p. 471.
2 March, 1867, c.
169, s. 9, v. 14, p.
473.

Deputy collector,
when entitled to
collector's salary.

1 July, 1870, c.
187, v. 16, p. 179.
1 March, 1869, c.
57, s. 1, v. 15, p. 282.

Inspectors of to-
bacco and cigars.

30 June, 1864, c.

SEC. 3147. When any part of the compensation of the collector of any district is by commission upon assessments or collections, and, in consequence of a new appointment, is due to more than one collector within the same year, such commissions shall be apportioned between such collectors; but in no case shall a greater amount of the commissions be allowed to two or more collectors in the same district than shall have been authorized by law to be allowed to one collector, and the same rules shall apply to the salaries and commissions of assessors and collectors heretofore earned and accrued. But no payment shall be made to collectors, on account of salaries or commissions, without the certificate of the Commissioner of Internal Revenue that all reports required by law or regulation have been received, or that a satisfactory explanation has been rendered to him of the cause of delay.

SEC. 3148. Each collector shall be authorized to appoint, by an instrument in writing, under his hand, as many deputies as he may think proper, to be by him compensated for their services; to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue may prescribe; and to require and accept bonds or other securities from such deputies. Each such deputy shall have the like authority, in every respect, to collect the taxes, levied or assessed within the portion of the district assigned to him, which is by law vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done or neglected to be done by any of his deputies while acting as such.

SEC. 3149. In case of the sickness of a collector or of his temporary disability to discharge his duties, they may be devolved by him upon one of his deputies; and for the official acts or defaults of such deputy the collector and his sureties shall be held responsible to the United States. In case of a vacancy occurring in the office of collector, the deputies of such collector shall continue to act until his successor is appointed; and until a successor is appointed the deputy of such collector senior in service shall discharge all the duties of collector; and of two or more deputies appointed on the same day, the one residing nearest the residence of the collector when the vacancy occurred shall discharge the said duties until another collector is appointed: *Provided*, That when it appears to the Secretary of the Treasury that the interest of the Government so requires, he may, by his order, direct the said duties to be performed by such other one of the said deputies as he may designate. For the official acts and defaults of such senior deputy, remedy shall be had on the official bond of the collector, as in other cases. And any bond or security taken from a deputy by a collector, pursuant to the preceding section, shall be available to his legal representatives and sureties to indemnify them for loss or damage accruing from any act or omission of duty by the deputy so continuing or succeeding to the duties of such collector.

SEC. 3150. Any deputy collector who has performed or may perform, under authority of law, the duties of any collector in consequence of a vacancy in the office of said collector, shall be entitled to receive the salary and commissions allowed by law to such collector, or the allowance in lieu of said salary and commissions allowed by the Secretary of the Treasury to such collector, and the Secretary of the Treasury may make to such deputy collector such allowance in lieu of salary and commissions as he might lawfully make to such collector. And such deputy 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.

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, or of the collector in charge of exports at any port of entry to which he may be assigned.

SEC. 3157. Gaugers shall be entitled to receive such fees, to be determined by the quantity gauged, as may be prescribed by the Commissioner of Internal Revenue; and said fees, together with their actual and necessary traveling expenses, shall be verified by their oaths, and shall be paid by the United States monthly.

173, s. 58, v. 13, p. 244.

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

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

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

Agents.

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

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

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

Store-keepers and their salaries.

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

29 March, 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.

Assignment and transfer of store-keepers.

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

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.

Gaugers' fees.

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

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

Statement under oath of fees, &c.; penalty.

13 July, 1866, c. 184, s. 60, v. 14, p. 168.
30 June, 1864, c. 173, s. 42, v. 13, p. 239.

SEC. 3158. Every internal-revenue officer, whose payment, charges, salary, or compensation are composed, wholly or in part, of fees, commissions, allowances, or rewards, from whatever source derived, shall be required to render to the Commissioner of Internal Revenue, under regulations to be approved by the Secretary of the Treasury, a statement under oath setting forth the entire amount of such fees, commissions, emoluments, or rewards of whatever nature, or from whatever source received, during the time for which said statement is rendered; and any false statement knowingly and willfully rendered under the requirements of this section, or regulations established in accordance therewith, shall be deemed willful perjury, and punished in the manner provided by law for the crime of perjury. And any neglect or omission to render such statement when required shall be punished by a fine of not less than hundred dollars, nor more than five hundred dollars, in the discretion of the court.

Supervisors.

20 July, 1869, c. 186, s. 49, v. 15, p. 144.
6 June, 1872, c. 315, s. 12, v. 17, p. 241.

SEC. 3159. The President, by and with the advice and consent of the Senate, may appoint not exceeding ten officers, to be called supervisors of internal revenue, each of whom shall be assigned by the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, to duty in any part of the United States, and may be transferred from place to place, according to the exigency of the public service.

Supervisor's salary.

20 July, 1868, c. 186, s. 49, v. 15, p. 145.
6 June, 1872, c. 315, s. 12, v. 17, p. 241.

SEC. 3160. Every supervisor shall be entitled to receive, in addition to expenses necessarily incurred by him and allowed and certified by the Commissioner, such salary, not exceeding three thousand dollars a year, as the Commissioner may deem reasonable.

Officers in charge of exportations and drawbacks.

3 March, 1865, c. 78, s. 15, v. 13, p. 486.
13 July, 1866, c. 184, ss. 20, 41, v. 14, pp. 153, 161.

SEC. 3161. In any port of the United States where there is more than one collector of internal revenue, the Secretary of the Treasury may designate one of them to have charge of all matters relating to the exportation of articles subject to tax under the internal-revenue laws; and at any port where he may deem it necessary, there shall be appointed by him an officer to superintend all matters of exportation and drawback, under the direction of the collector. The compensation of the officers last named shall be prescribed by the Secretary of the Treasury, but shall not exceed, in any case, an annual rate of two thousand dollars, excepting at New York, where such compensation shall be at the annual rate of three thousand dollars. At any port where there is no superintendent of exports, all the duties and services required of such officers shall be performed by the collector of internal revenue designated to have charge of exportation. All the books, papers, and documents in the bureau of drawbacks in the respective ports, relating to the drawback of taxes paid under the internal-revenue laws, shall be delivered to the collector of internal revenue in charge of exportation. [See §§ 3015-3057.]

Superintendents of exports and drawbacks may administer oaths.

3 March, 1865, c. 78, s. 15, v. 13, p. 486. 13 July, 1866, c. 184, s. 20, v. 14, p. 153.

Supervisor's duties and powers.

20 July, 1868, c. 186, ss. 49, 51, v. 15, pp. 144, 145.
6 June, 1872, c. 315, s. 12, v. 17, p. 241.
24 Dec., 1872, c. 13, s. 1, v. 17, p. 401.

SEC. 3163. Every supervisor, under the direction of the Commissioner, shall see that all laws and regulations relating to the collection of internal taxes are faithfully executed and complied with; and shall aid in the prevention, detection, and punishment of any frauds in relation thereto, and examine into the efficiency and conduct of all officers of internal revenue; and for such purposes he shall have power to examine all persons, books, papers, accounts, and premises, to administer oaths, and to summon any person to produce books and papers, or to appear and testify under oath before him, and to compel a compliance with such summons in the same manner as collectors may do. He shall report in writing to the Commissioner of Internal Revenue any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal-revenue officer of which he may obtain knowledge, with a state-

Matter of Meador, 1 Abb. U. S., 317; Stanwood vs. Green, 2 Abb. U. S., 184.

ment of all the facts in each case, and any evidence sustaining the same. He may, by notice in writing, suspend from duty any inspector, gauger, or store-keeper, and he may suspend any collector for fraud, or gross neglect of duty, or abuse of power. In case of the suspension of any inspector, gauger, or store-keeper, he shall immediately notify the collector of the proper district and the Commissioner of Internal Revenue, and within three days thereafter report his action and his reasons therefor, in writing, to the Commissioner. In case of the suspension of any collector, he shall immediately report his action to the Commissioner, with his reasons therefor, in writing, and the Commissioner, in all cases of suspension, shall thereupon take such action as he may deem proper. Every supervisor may also transfer any inspector, gauger, or store-keeper from one distillery, or other place of duty, or from one collection-district, to another.

SEC. 3164. It shall be the duty of every collector of internal revenue to report within ten days to the district attorney of the district in which any fine, penalty, or forfeiture may be incurred for the violation of any law of the United States relating to the revenue, a statement of all the facts and circumstances of the case within his knowledge, together with the names of the witnesses, and which may come to his knowledge from time to time, stating the provisions of the law believed to be violated, and on which a reliance may be had for condemnation or conviction; and if any collector shall in any case fail to report to the proper district attorney as prescribed in this section, his right to any compensation, benefit, or allowance in such case shall be forfeited to the United States, and the same may, in the discretion of the Secretary of the Treasury, be awarded to such persons as may make complaint and prosecute the same to judgment or conviction. [Sec § 838.]

SEC. 3165. Every collector, deputy collector, and inspector is authorized to administer oaths and to take evidence touching any part of the administration of the internal-revenue laws with which he is charged, or where such oaths and evidence are authorized by law to be taken.

30 June, 1864, c. 173, s. 52, v. 13, p. 242. 3 March, 1865, c. 78, s. 1, v. 13, p. 471.

SEC. 3166. Any officer of internal revenue may be specially authorized by the Commissioner of Internal Revenue to seize any property which may by law be subject to seizure, and for that purpose such officer shall have all the power conferred by law upon collectors; and such special authority shall be limited in respect of time, place, and kind and class of property, as the Commissioner may specify: *Provided*, That no collector shall be detailed or authorized to discharge any duty imposed by law upon any other collector.

SEC. 3167. If any collector or deputy collector, or any inspector, or other officer acting under the authority of any revenue law of the United States, divulges to any party, or makes known in any other manner than may be provided by law, the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, he shall be subject to a fine of not exceeding one thousand dollars, or to be imprisoned for not exceeding one year, or to both, at the discretion of the court, and shall be dismissed from office, and be forever thereafter incapable of holding any office under the Government.

SEC. 3168. Any internal-revenue officer who is or shall become interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigars, or in the production, rectification, or redistillation of distilled spirits, shall be dismissed from office; and every officer who becomes so interested in any such manufacture or production, rectification, or redistillation, or in the production of fermented liquors, shall be fined not less than five hundred dollars nor more than five thousand dollars.

SEC. 3169. Every officer or agent appointed and acting under the authority of any revenue law of the United States—

Duty of collectors to report violations of law to district attorney.

3 March, 1873, c. 244, v. 17, p. 580.

Revenue officers who may administer oaths and take evidence.

Revenue officers authorized to make seizures.

2 March, 1867, c. 169, s. 19, v. 14, p. 482.

20 July, 1868, c. 186, s. 51, v. 15, p. 145.

Revenue officers disclosing operations of manufacturers, &c.; penalty.

30 June, 1864, c. 173, ss. 36, 38, v. 13, p. 238.

3 March, 1865, c. 78, s. 1, v. 13, pp. 469, 471.

Officers not to be interested in certain manufactures; penalty.

13 July, 1866, c. 184, s. 59, v. 14, p. 167.

20 July, 1868, c. 186, s. 97, v. 15, p. 164.

Officers of internal revenue guilty of extortion, re-

ceiving unlawful fees, and other unlawful acts.

20 July, 1868, c. 186, s. 98, v. 15, p. 165.

First. Who is guilty of any extortion or willful oppression under color of law ; or,

Second. Who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty ; or,

Third. Who willfully neglects to perform any of the duties enjoined on him by law ; or,

Fourth. Who conspires or colludes with any other person to defraud the United States ; or,

Fifth. Who makes opportunity for any person to defraud the United States ; or,

Sixth. Who does or omits to do any act with intent to enable any other person to defraud the United States ; or,

Seventh. Who negligently or designedly permits any violation of the law by any other person ; or,

Eighth. Who makes or signs any false entry in any book, or makes or signs any false certificate or return, in any case where he is by law or regulation required to make any entry, certificate, or return ; or,

Ninth. Who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to his next superior officer and to the Commissioner of Internal Revenue ; or,

Tenth. Who demands, or accepts, or attempts to collect, directly or indirectly, as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do, shall be dismissed from office, and shall be held to be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than three years. The court shall also render judgment against the said officer or agent for the amount of damages sustained in favor of the party injured, to be collected by execution. One-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court. [See § 5484.]

District attorney or marshal, accepting or demanding anything for compromise of violation of internal-revenue laws.

2 March, 1867, c. 169, s. 26, v. 14, p. 483.

Officers suffering injuries may maintain suit for damages.

13 July, 1866, c. 184, s. 67, v. 14, p. 172.

SEC. 3170. Every district attorney or marshal who demands, or accepts, or attempts to collect, directly or indirectly, as payment or gift or otherwise, any sum of money or other property of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of any provision of the internal-revenue laws, except as expressly authorized by law to do so, shall be held to be guilty of a misdemeanor, and shall be fined in double the sum or value of the money or property received or demanded, and be imprisoned for not less than one nor more than ten years.

SEC. 3171. If any officer appointed under and by virtue of any act to provide internal revenue, or any person acting under or by authority of any such officer, shall receive any injury to his person or property, for or on account of any act by him done, under any law of the United States for the collection of taxes, he shall be entitled to maintain suit for damage therefor, in the circuit-court of the United States, in the district wherein the party doing the injury may reside or shall be found.