

Dhananjayrao Gadgil Library



GIPE-PUNE-007321

**THE  
BUREAU OF INTERNAL REVENUE  
ITS HISTORY, ACTIVITIES  
AND ORGANIZATION**

## THE INSTITUTE FOR GOVERNMENT RESEARCH

Washington, D. C.

The Institute for Government Research is an association of citizens for cooperating with public officials in the scientific study of government with a view to promoting efficiency and economy in its operations and advancing the science of administration. It aims to bring into existence such information and materials as will aid in the formation of public opinion and will assist officials, particularly those of the national government, in their efforts to put the public administration upon a more efficient basis.

To this end, it seeks by the thoroughgoing study and examination of the best administrative practice, public and private, American and foreign, to formulate those principles which lie at the basis of all sound administration, and to determine their proper adaptation to the specific needs of our public administration.

The accomplishment of specific reforms the Institute recognizes to be the task of those who are charged with the responsibility of legislation and administration; but it seeks to assist, by scientific study and research, in laying a solid foundation of information and experience upon which such reforms may be successfully built.

While some of the Institute's studies find application only in the form of practical cooperation with the administration officers directly concerned, many are of interest to other administrators and of general educational value. The results of such studies the Institute purposes to publish in such form as will insure for them the widest possible utilization.

### Officers

Robert S. Brookings,  
Chairman

James F. Curtis,  
Secretary

Frank J. Goodnow,  
Vice-Chairman

Frederick Strauss,  
Treasurer

### Trustees

Edwin A. Alderman  
Robert S. Brookings  
James F. Curtis  
R. Fulton Cutting  
Frederic A. Delano  
Henry S. Dennison  
George Eastman  
Raymond B. Fosdick

Felix Frankfurter  
Edwin F. Gay  
Frank J. Goodnow  
Jerome D. Greene  
Arthur T. Hadley  
Herbert C. Hoover  
David F. Houston  
A. Lawrence Lowell

Samuel Mather  
Richard B. Mellon  
Martin A. Ryerson  
Frederick Strauss  
Silas H. Strawn  
William H. Taft  
Ray Lyman Wilbur  
Robert S. Woodward

### Director

W. F. Willoughby

### Editor

F. W. Powell

INSTITUTE FOR GOVERNMENT RESEARCH

SERVICE MONOGRAPHS .  
OF THE  
UNITED STATES GOVERNMENT  
No. 25

THE BUREAU OF INTERNAL  
REVENUE

ITS HISTORY, ACTIVITIES  
AND ORGANIZATION

BY  
LAURENCE F. SCHMECKEBIER  
AND  
FRANCIS X. A. EBLE

---

THE JOHNS HOPKINS PRESS  
BALTIMORE MARYLAND

1923

COPYRIGHT, 1923, BY  
THE INSTITUTE FOR GOVERNMENT RESEARCH

---

PRINTED IN THE UNITED STATES OF AMERICA

X72.73,d

F3

7321

*The Lord Baltimore Press*  
BALTIMORE, MD., U. S. A.

**PUBLICATIONS OF THE  
INSTITUTE FOR GOVERNMENT RESEARCH**

---

**STUDIES IN ADMINISTRATION.**

**The System of Financial Administration of Great Britain.**

By W. F. Willoughby, W. W. Willoughby, and S. M. Lindsay. 378 pp. \$3.

**The Budget.**

By René Stourm.

T. Plazinski, Translator; W. F. McCaleb, Editor.  
648 pp. \$4.

**The Canadian Budgetary System.**

By H. C. Villard and W. W. Willoughby. 390 pp. \$3.

**The Problem of a National Budget.**

By W. F. Willoughby. 234 pp. \$3.

**The Movement for Budgetary Reform in the States.**

By W. F. Willoughby. 266 pp. \$3.

**Teachers' Pension Systems in the United States.**

By Paul Studensky. 474 pp. \$3.

**Organized Efforts for the Improvement of Methods of Administration in the United States.**

By Gustavus A. Weber. 408 pp. \$3.

**The Federal Service: A Study of the System of Personnel Administration of the United States Government.**

By Lewis Mayers. 624 pp. \$5.

**The Reorganization of the Administrative Branch of the National Government.**

By W. F. Willoughby. 314 pp. \$3.

**PRINCIPLES OF ADMINISTRATION.**

**Principles Governing the Retirement of Public Employees.**

By Lewis Meriam. 508 pp. \$3.

**Principles of Government Purchasing.**

By Arthur G. Thomas. 290 pp. \$3.

**Principles of Government Accounting and Reporting.**

By Francis Oakey, C. P. A. 582 pp. \$5.

**Principles of Personnel Administration.**

By Arthur W. Procter. 256 pp. \$3.

**PUBLICATIONS OF THE  
INSTITUTE FOR GOVERNMENT RESEARCH**

**SERVICE MONOGRAPHS OF THE UNITED  
STATES GOVERNMENT.**

- The Geological Survey. 174 pp. \$1.  
The Reclamation Service. 190 pp. \$1.  
The Bureau of Mines. 174 pp. \$1.  
The Alaskan Engineering Commission. 134 pp. \$1.  
The Tariff Commission. 84 pp. \$1.  
The Federal Board for Vocational Education. 86 pp.  
\$1.  
The Federal Trade Commission. 92 pp. \$1.  
The Steamboat-Inspection Service. 142 pp. \$1.  
The Weather Bureau. 100 pp. \$1.  
The Public Health Service. 312 pp. \$2.  
The National Park Service. 184 pp. \$1.  
The Employees' Compensation Commission. 98 pp.  
\$1.  
The General Land Office. 236 pp. \$1.50.  
The Bureau of Education. 172 pp. \$1.  
The Bureau of Navigation. 136 pp. \$1.  
The Coast and Geodetic Survey. 120 pp. \$1.  
The Federal Power Commission. 138 pp. \$1.  
The Interstate Commerce Commission. 182 pp. \$1.  
The Railroad Labor Board. 96 pp. \$1.  
The Division of Conciliation. (In Press.)  
The Children's Bureau. (In Press.)  
The Women's Bureau. 44 pp. \$1.  
The Office of the Supervising Architect. 150 pp. \$1.  
The Bureau of Pensions. 150 pp. \$1.  
The Bureau of Internal Revenue. (In Press.)  
The Bureau of Public Roads. (In Press.)  
The Office of the Chief of Engineers. (In Press.)

## FOREWORD

The first essential to efficient administration of any enterprise is full knowledge of its present make-up and operation. Without full and complete information before them, as to existing organization, personnel, plant, and methods of operation and control, neither legislators nor administrators can properly perform their functions.

The greater the work, the more varied the activities engaged in, and the more complex the organization employed, the more imperative becomes the necessity that this information shall be available—and available in such a form that it can readily be utilized.

Of all undertakings, none in the United States, and few, if any, in the world, approach in magnitude, complexity, and importance that of the national government of the United States. As President Taft expressed it in his message to Congress of January 17, 1912, in referring to the inquiry being made under his direction into the efficiency and economy of the methods of prosecuting public business, the activities of the national government "are almost as varied as those of the entire business world. The operations of the government affect the interest of every person living within the jurisdiction of the United States. Its organization embraces stations and centers of work located in every city and in many local subdivisions of the country. Its gross expenditures amount to billions annually. Including the personnel of the military and naval establishments, more than half a million persons are required to do the work imposed by law upon the executive branch of the government.

"This vast organization has never been studied in detail as one piece of administrative mechanism. Never have the foundations been laid for a thorough consideration of the relations of all of its parts. No comprehensive effort has been made to list its multifarious activities or to group them in such a way as to present a clear picture of what the government is doing. Never has a complete description been given of the agencies through which these activi-



ties are performed. At no time has the attempt been made to study all of these activities and agencies with a view to the assignment of each activity to the agency best fitted for its performance, to the avoidance of duplication of plant and work, to the integration of all administrative agencies of the government, so far as may be practicable, into a unified organization for the most effective and economical dispatch of public business."

To lay the basis for such a comprehensive study of the organization and operations of the national government as President Taft outlined, the Institute for Government Research has undertaken the preparation of a series of monographs, of which the present study is one, giving a detailed description of each of the fifty or more distinct services of the government. These studies are being vigorously prosecuted, and it is hoped that all services of the government will be covered in a comparatively brief space of time. Thereafter, revisions of the monographs will be made from time to time as need arises, to the end that they may, as far as practicable, represent current conditions.

These monographs are all prepared according to a uniform plan. They give: first, the history of the establishment and development of the service; second, its functions, described not in general terms, but by detailing its specific activities; third, its organization for the handling of these activities; fourth, the character of its plant; fifth, a compilation of, or reference to, the laws and regulations governing its operations; sixth, financial statements showing its appropriations, expenditures and other data for a period of years; and finally, a full bibliography of the sources of information, official and private, bearing on the service and its operations.

In the preparation of these monographs the Institute has kept steadily in mind the aim to produce documents that will be of direct value and assistance in the administration of public affairs. To executive officials they offer valuable tools of administration. Through them, such officers can, with a minimum of effort, inform themselves regarding the details, not only of their own services, but of others with whose facilities, activities, and methods it is desirable that they should be familiar. Under present conditions services frequently engage in activities in ignorance of the fact that the work projected has already been done, or is in process of execution by other services. Many cases exist where one service could

make effective use of the organization, plant or results of other services had they knowledge that such facilities were in existence. With the constant shifting of directing personnel that takes place in the administrative branch of the national government, the existence of means by which incoming officials may thus readily secure information regarding their own and other services is a matter of great importance.

To members of Congress the monograph should prove of no less value. At present these officials are called upon to legislate and appropriate money for services concerning whose needs and real problems they can secure but imperfect information. That the possession by each member of a set of monographs such as is here projected, prepared according to a uniform plan, will be a great aid to intelligent legislation and appropriation of funds can hardly be questioned.

To the public, finally, these monographs will give that knowledge of the organization and operations of their government which must be had if an enlightened public opinion is to be brought to bear upon the conduct of governmental affairs.

These studies are wholly descriptive in character. No attempt is made in them to subject the conditions described to criticism, nor to indicate features in respect to which changes might with advantage be made. Upon administrators themselves falls responsibility for making or proposing changes which will result in the improvement of methods of administration. The primary aim of outside agencies should be to emphasize this responsibility and facilitate its fulfillment.

While the monographs thus make no direct recommendations for improvement, they cannot fail greatly to stimulate efforts in that direction. Prepared as they are according to a uniform plan, and setting forth as they do the activities, plant, organization, personnel and laws governing the several services of the government, they will automatically, as it were, reveal, for example, the extent to which work in the same field is being performed by different services, and thus furnish the information that is essential to a consideration of the great question of the better distribution and coordination of activities among the several departments, establishments, and bureaus, and the elimination of duplications of plant, organization and work. Through them it will also be possible to

subject any particular feature of the administrative work of the government to exhaustive study, to determine, for example, what facilities, in the way of laboratories and other plant and equipment, exist for the prosecution of any line of work and where those facilities are located; or what work is being done in any field of administration or research, such as the promotion, protection and regulation of the maritime interests of the country, the planning and execution of works of an engineering character, or the collection, compilation and publication of statistical data, or what differences of practice prevail in respect to organization, classification, appointment, and promotion of personnel.

To recapitulate, the monographs will serve the double purpose of furnishing an essential tool for efficient legislation, administration and popular control, and of laying the basis for critical and constructive work on the part of those upon whom responsibility for such work primarily rests.

Whenever possible the language of official statements or reports has been employed, and it has not been practicable in all cases to make specific indication of the language so quoted.

7321

# CONTENTS

CHAPTER	PAGE
FOREWORD . . . . .	VII
I. HISTORY . . . . .	I
Post Revolutionary Period, 1781 to 1802 . . . . .	2
War of 1812 Period, 1813 to 1817 . . . . .	4
Civil War Period . . . . .	6
Direct Tax of 1861 . . . . .	6
Act of July 1, 1862—The Foundation of the Present System . . . . .	7
Acts of 1863 and 1864 . . . . .	13
Revenue Commission of 1865 . . . . .	14
Period between Civil and Spanish-American Wars . . . . .	22
Reorganization of 1866 . . . . .	22
Special Commissioner of the Revenue . . . . .	22
Legislation from 1867 to 1883 . . . . .	23
Whiskey Frauds, 1864-1875 . . . . .	27
Collection by Contract, 1872-1874 . . . . .	31
Oleomargarine Tax, 1886 . . . . .	34
Reduction in Number of Districts, 1887 . . . . .	35
Analytical and Chemical Division, 1886-1888 . . . . .	35
McKinley Act of 1890 . . . . .	36
Registration of Chinese Laborers, 1892 . . . . .	37
Income Tax of 1894 . . . . .	38
Tax on Filled Cheese, 1896 . . . . .	38
Spanish-American War Period . . . . .	39
Period between Spanish-American and the World War . . . . .	39
Denatured Alcohol Act of 1906 . . . . .	40
Corporation Tax of 1909 . . . . .	40
Tax on White Phosphorus Matches, 1912 . . . . .	40
Income Tax of 1913 . . . . .	40
Appointment of Deputy Collectors, 1913 . . . . .	42
Narcotic Laws of 1914 . . . . .	42
Cotton Futures Act of 1914 . . . . .	43
The World War Period and After . . . . .	43
Emergency Revenue Act of 1914 . . . . .	43
Omnibus Revenue Act of 1916 . . . . .	44
Excess Profits Tax, 1917 . . . . .	46
Internal Revenue Situation in 1917 . . . . .	47
War Revenue Act of 1917 . . . . .	48
War Revenue Act of 1918 . . . . .	50
Increase in Personnel . . . . .	58
Revenue Act of 1921 . . . . .	59
Control of Liquor Traffic, 1917-1922 . . . . .	60
Extent of Service at End of Fiscal Year 1922 . . . . .	62

CHAPTER	PAGE
II. ACTIVITIES	65
Work Common to all Activities	65
Collection of Internal Taxes	69
Collection of Income Tax	70
Collection of Estate Tax	80
Collection of Capital Stock Tax	82
Collection of Taxes on Specified Commodities or Services	85
Collection of Occupational Taxes	93
Collection of Stamp Taxes	97
Regulatory Activities	105
Enforcement of National Prohibition	105
Regulating Traffic in Narcotics	115
Taxes on Oleomargarine, Mixed Flour, Filled Cheese, Adulterated and Process or Renovated Butter, White Phosphorus Matches	117
Chemical Researches	120
Collection of Statistics	122
III. ORGANIZATION	124
Office of the Commissioner	124
Office of the Solicitor	126
Interpretative Division No. I	127
Interpretative Division No. II	127
Civil Division	127
Penal Division	128
Administrative Division	128
Committee on Appeals and Review	128
Division of Appointments	130
Office of Head of Division	131
Correspondence Section	131
Bureau Personnel Section	131
Time and Disbursement Section	131
Prohibition Personnel Section	132
Collector's Personnel Section	132
Revenue Agents' Personnel Section	132
Files Section	133
Special Intelligence Unit	133
Income Tax Unit	133
Office of the Deputy Commissioner	134
Office of the Assistant Deputy Commissioner	134
Staff Division	134
Administration Division	136
Personal Audit Division	139
Corporation Audit Division	140
Special Audit Division	141
Natural Resources Division	143
Field Division	145
Statistical Division	148

# CONTENTS

xiii

CHAPTER	PAGE
<b>III. ORGANIZATION.—Continued:</b>	
Accounts and Collections Unit . . . . .	149
Office of Deputy Commissioner . . . . .	149
Collection Service Division . . . . .	150
Division of Office Accounts and Procedure . . . . .	151
Disbursement Division . . . . .	151
Stamp Division . . . . .	151
Collectors of Internal Revenue . . . . .	152
Estate Tax and Capital Stock Tax Unit . . . . .	157
Office of Deputy Commissioner . . . . .	157
Capital Stock Tax Division . . . . .	157
Estate Tax Division . . . . .	158
Sales Tax Unit . . . . .	160
Office of Deputy Commissioner . . . . .	161
Administration Division . . . . .	161
Technical Division . . . . .	161
Assessment Division . . . . .	162
Supplies, Information, Tobacco, and Miscellaneous Unit . . . . .	163
Office of Deputy Commissioner . . . . .	163
Supplies and Equipment Division . . . . .	163
Information Division . . . . .	164
Tobacco Division . . . . .	164
Miscellaneous Division . . . . .	165
Prohibition Unit . . . . .	166
Office of the Prohibition Commissioner . . . . .	166
Office of the Assistant Commissioner . . . . .	166
Office of the Counsel . . . . .	167
Office of the Chief of General Prohibition Agents . . . . .	168
Narcotic Division . . . . .	168
Audit Division . . . . .	169
Industrial Alcohol and Chemical Division . . . . .	171
Permit Division . . . . .	172
Prohibition Directors . . . . .	173
<b>IV. PERSONNEL . . . . .</b>	<b>176</b>
Method of Appointment . . . . .	176
Compensation . . . . .	178
<b>APPENDIX</b>	
1. Outline of Organization . . . . .	180
2. Classification of Activities . . . . .	221
3. Publications . . . . .	223
4. Plant . . . . .	227
5. Laws . . . . .	230
6. Financial Statements . . . . .	233
7. Bibliography . . . . .	251
Index . . . . .	267

## APPENDIX I

### OUTLINE OF ORGANIZATION

#### EXPLANATORY NOTE

The Outlines of Organization in this series of monographs have for their purpose to make known in detail the organization and personnel possessed by the several services of the national government to which they relate. They have been prepared in accordance with the plan followed by the President's Commission on Economy and Efficiency in the preparation of its outlines of the organization of the United States Government.<sup>1</sup> They differ from those outlines, however, in that whereas the commission's report showed only organization units, the presentation in other monographs of this series has been carried far enough to show the personnel embraced in each organization unit.

In the case of the Bureau of Internal Revenue there are shown all the organization units in one outline and the classes of employees in the primary units in another outline. The outline showing classes of employees includes all the employees of the Bureau in Washington and the field, but it was not practicable to obtain from the Bureau a statement of personnel distributed according to the ultimate subdivisions in which employed.

The outline by organization units is of July 1, 1922, while the outline by classes of employees is of July 1, 1921. The organization was changed materially in the period between these two dates, but it was not practicable to obtain from the Bureau a complete classification of employees on July 1, 1922, as this information could not be supplied for the Income Tax Unit. Each outline is complete, but the two can not be compared. The more important changes have been indicated by footnotes to the outline by classes of employees.

<sup>1</sup> House Doc. 458, 62d Congress, 2d Session, 1912, 2 vols.

These outlines are of value not merely as an effective means of making known the organization of the several services. If kept revised to date by the services, they constitute exceedingly important tools of administration. They permit the directing personnel to see at a glance the organization and personnel at their disposition. They establish definitely the line of administrative authority and enable each employee to know his place in the system. They furnish the essential basis for making plans for determining costs by organization division and subdivision. They afford the data for a consideration of the problem of classifying and standardizing personnel and compensation. Collectively, they make it possible to determine the number and location of organization divisions of any particular kind, as, for example, laboratories, libraries, blue-print rooms, or any other kind of plant possessed by the national government, to what services they are attached and where they are located, or to determine what services are maintaining stations at any city or point in the United States. The institute hopes that upon the completion of the present series, it will be able to prepare a complete classified statement of the technical and other facilities at the disposal of the government. The present monographs will then furnish the details regarding the organization, equipment, and work of the institutions so listed and classified.

#### OUTLINE OF ORGANIZATION (BY UNITS)

##### BUREAU OF INTERNAL REVENUE DEPARTMENT OF THE TREASURY JULY 1, 1922

1. Office of the Commissioner, Proper
2. Office of the Solicitor
  1. Interpretative Division I
  2. Interpretative Division II
  3. Civil Division
  4. Penal Division
  5. Administrative Division
    1. Library
    2. Mails and Files Section
    3. Docket Section
3. Committee on Appeals and Review
4. Division of Appointments
  1. Office of Head of Division
  2. Correspondence Section



4. Division of Appointments—*Continued*
  3. Bureau Personnel Section
  4. Time and Disbursement Section
  5. Prohibition Personnel Section
  6. Collectors' Personnel Section
  7. Revenue Agents Personnel Section
  8. Files Section
5. Special Intelligence Unit
6. Income Tax Unit
  1. Office of the Deputy Commissioner
    1. Executive Staff
    2. Rules and Regulations Section
  2. Office of the Assistant Deputy Commissioner
  3. Staff Division
    1. Office of Head of Division
    2. Personnel Section
    3. Training Section
  4. Administration Division
    1. Office of Head of Division
    2. Mail Section
    3. Proving Section
    4. Sorting Section
    5. Building, Equipment, and Supplies Section
    6. Orders and Codes Section
    7. Stenographic Section
    8. Duplicating Section
    9. Records Subdivision
      1. Office of Chief of Subdivision
      2. Registration Section
      3. Claims Control Section
      4. Unaudited Returns Section
      5. Correspondence Section
      6. Distribution Section
  5. Personal Audit Division
    1. Office of Head of Division
    2. Personal Section 1
    3. Personal Section 2
    4. Personal Section 3
    5. Personal Section 4
    6. Personal Section 5
    7. Personal Section 6
    8. Field Review Section
    9. Review Section
  6. Corporation Audit Division
    1. Office of Head of Division
    2. Manufacturers Section

- 6. Income Tax Unit—*Continued*
- 6. Corporation Audit Division—*Continued*
  - 3. Trading Section
  - 4. Public Utilities and Personal Service Section
  - 5. Finance Section
  - 6. Miscellaneous Section
  - 7. Review Section
- 7. Special Audit Division
  - 1. Office of Head of Division
  - 2. Special Assignment Section
  - 3. Special Assessment Section
  - 4. Amortization Section
  - 5. Consolidated Returns Subdivision
    - 1. Office of Chief of Subdivision
    - 2. Administrative Section
    - 3. Affiliations Section
    - 4. Section A
    - 5. Section B
    - 6. Section D
    - 7. Section E
    - 8. Railroad Section
  - 6. Review Section
- 8. Natural Resources Division
  - 1. Office of Head of Division
  - 2. Audit F Section
  - 3. Audit G Section
  - 4. Audit H Section
  - 5. Oil and Gas Valuation Section
  - 6. Coal Valuation Section
  - 7. Metals Valuation Section
  - 8. Non-metals Valuation Section
  - 9. Timber Valuation Section
  - 10. Review Section
- 9. Field Division
  - 1. Office of Head of Division
  - 2. Field Reports Control Section
    - 1. Office of Chief of Section
    - 2. Correspondence Subsection
      - 1. Office of Chief of Subsection
      - 2. Unit 1
      - 3. Unit 2
    - 3. Corporation Subsection
      - 1. Office of Chief of Subsection
      - 2. Receiving and Recording Unit
      - 3. Assembly and Preliminary Audit Unit
      - 4. Abstracting and Photostating Unit
      - 5. Closing Entries Revenue Agents Reports Unit

6. Income Tax Unit—*Continued*
9. Field Division—*Continued*
  2. Field Reports Control Section—*Continued*
    4. Individual Subsection
      1. Office of Chief of Subsection
      2. Receiving and Recording Unit
      3. Assembling and Preliminary Audit, Partnerships and Withholding Agents Unit
      4. Assembling and Preliminary Audit, Individuals and Fiduciaries Unit
      5. Transcribing and Photostating Unit
    3. Field Personnel Section
    4. Revenue Agents Field Divisions
      1. Atlanta Division (Headquarters, Atlanta, Ga.) embracing Florida and Georgia Collection Districts
        1. Suboffices
          1. Jacksonville
          2. Macon
          3. Augusta
          4. Savannah
          5. Athens
          6. Miami
          7. Key West
          8. Tampa
        2. Baltimore Division (Headquarters, Baltimore, Md.) embracing Delaware and Maryland Collection Districts
          1. Suboffices
            1. Washington
            2. Wilmington
            3. Cumberland
          3. Boston Division (Headquarters, Boston, Mass.) embracing Maine, Massachusetts, New Hampshire and Vermont Collection Districts
            1. Suboffice—Lowell
          4. Buffalo Division (Headquarters, Buffalo, N. Y.) embracing 21st and 28th Collection Districts of New York
            1. Suboffices
              1. Utica
              2. Syracuse
              3. Rochester
          5. Chicago Division (Headquarters, Chicago, Ill.) embracing 1st Collection District of Illinois

- 6. Income Tax Unit—*Continued*
- 9. Field Division—*Continued*
- 4. Revenue Agents Field Divisions—*Continued*
  - 6. Cincinnati Division (Headquarters, Cincinnati, Ohio) embracing 1st and 11th Collection Districts of Ohio
    - 1. Suboffices
      - 1. Columbus
      - 2. Dayton
  - 7. Cleveland Division (Headquarters, Cleveland, Ohio) embracing 10th and 18th Collection Districts of Ohio
    - 1. Suboffices
      - 1. Toledo
      - 2. Youngstown
  - 8. Columbia Division (Headquarters, Columbia, S. C.) embracing South Carolina Collection District
  - 9. Denver Division (Headquarters, Denver, Colo.) embracing Arizona, Colorado, New Mexico, and Wyoming Collection Districts
  - 10. Detroit Division (Headquarters, Detroit, Mich.) embracing Michigan Collection District
  - 11. Greensboro Division (Headquarters, Greensboro, N. C.) embracing North Carolina Collection District
  - 12. Honolulu Division (Headquarters, Honolulu, Hawaii) embracing Hawaii Collection District
  - 13. Huntington Division (Headquarters, Huntington, W. Va.) embracing West Virginia Collection District
  - 14. Indianapolis Division (Headquarters, Indianapolis, Ind.) embracing Indiana Collection District
  - 15. Louisville Division (Headquarters, Louisville, Ky.) embracing Kentucky Collection District
    - 1. Suboffice—Lexington
  - 16. Milwaukee Division (Headquarters, Milwaukee, Wis.) embracing Wisconsin Collection District

6. Income Tax Unit—*Continued*
9. Field Division—*Continued*
  4. Revenue Agents Field Divisions—*Continued*
    17. Nashville Division (Headquarters, Nashville, Tenn.) embracing Alabama and Tennessee Collection Districts
      1. Suboffices
        1. Memphis
        2. Mobile
        3. Birmingham
    18. Newark Division (Headquarters, Newark, N. J.) embracing New Jersey Collection District
      1. Suboffices
        1. Jersey City
        2. Atlantic City
        3. Paterson
        4. Trenton
        5. New Brunswick
        6. Camden
    19. New Haven Division (Headquarters, New Haven, Conn.) embracing Rhode Island, Connecticut and 14th Collection District, New York, except Westchester Co., N. Y., and the 23d and 24th Wards of New York City
      1. Suboffices
        1. Providence
        2. Albany
        3. Hartford
        4. Troy
        5. Bridgeport
        6. Waterbury
    20. New Orleans Division (Headquarters, New Orleans, La.) embracing Louisiana and Mississippi Collection Districts
    21. New York Division (Headquarters, New York City) embracing 1st and 2d Collection Districts of New York, Westchester Co., N. Y., and 23d and 24th Wards of New York City
      1. Suboffice—New York
    22. Oklahoma Division (Headquarters, Oklahoma City, Okla.) embracing Arkansas and Oklahoma Collection Districts

- 6. Income Tax Unit—*Continued*
- 9. Field Division—*Continued*
- 4. Revenue Agents Field Divisions—*Continued*
- 23. Omaha Division (Headquarters, Omaha, Nebr.) embracing Iowa and Nebraska Collection Districts.
  - 1. Suboffices
    - 1. Des Moines
    - 2. Sioux City
- 24. Philadelphia Division (Headquarters, Philadelphia, Pa.) embracing 1st and 12th Collection Districts of Pennsylvania
  - 1. Suboffices
    - 1. Allentown
    - 2. Altoona
    - 3. Bethlehem
    - 4. Easton
    - 5. Hanover
    - 6. Harrisburg
    - 7. Lancaster
    - 8. Reading
    - 9. York
    - 10. Williamsport
    - 11. Scranton
- 25. Pittsburgh Division (Headquarters, Pittsburgh, Pa.) embracing 23d Collection District Pennsylvania
  - 1. Suboffice—Erie
- 26. Portland Division (Headquarters, Portland, Oregon) embracing Oregon Collection District
- 27. Richmond Division (Headquarters, Richmond, Va.) embracing Virginia Collection District
- 28. St. Louis Division (Headquarters, St. Louis, Mo.) embracing Missouri Collection District
  - 1. Suboffice—Kansas City
- 29. St. Paul Division (Headquarters, St. Paul, Minn.) embracing Minnesota, North Dakota and South Dakota Collection Districts
  - 1. Suboffice—Minneapolis
- 30. Salt Lake City Division (Headquarters, Salt Lake City, Utah) embracing Idaho, Montana and Utah Collection Districts

6. Income Tax Unit—*Continued*
9. Field Division—*Continued*
4. Revenue Agents Field Divisions—*Continued*
31. San Antonio Division (Headquarters, San Antonio, Texas) embracing Texas Collection District
  1. Suboffices
    1. Dallas
    2. Houston
32. San Francisco Division (Headquarters, San Francisco, Calif.) embracing California and Nevada Collection Districts
  1. Suboffices
    1. Los Angeles
    2. Santa Barbara
33. Seattle Division (Headquarters, Seattle, Wash.) embracing Washington Collection District
  1. Suboffices
    1. Tacoma
    2. Spokane
    3. Everett
    4. Olympia
    5. Walla Walla
    6. Wenatchee
    7. Yakima
34. Springfield Division (Headquarters, Springfield, Ill.) embracing 8th Collection District of Illinois
35. Wichita Division (Headquarters, Wichita, Kans.) embracing Kansas Collection District
10. Statistical Division
  1. Office of the Head of Division
  2. Compilation and Analysis Section
  3. Edit and Code Section
  4. Card Punch Section
  5. Tabulation and Sort Section
  6. Research Section
  7. Special Tables Section
  8. Comptometer Section
7. Accounts and Collections Unit
  1. Office of the Deputy Commissioner
    1. Control Section
  2. Collection Service Division
    1. Personnel Section

7. Accounts and Collections Unit—*Continued*
2. Collection Service Division—*Continued*
2. Field Procedure Section
  1. Supervisors of Accounts and Collections
    1. Division No. 1 (Headquarters, Boston, Mass.) embracing Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut
    2. Division No. 2 (Headquarters, Albany, N. Y.) embracing New York
    3. Division No. 3 (Headquarters, Philadelphia, Pa.) embracing New Jersey and Pennsylvania
    4. Division No. 4 (Headquarters, Baltimore, Md.) embracing Delaware, Maryland, Virginia, and West Virginia
    5. Division No. 5 (Headquarters, Jacksonville, Fla.) embracing Alabama, Florida, Georgia, North Carolina, and South Carolina
    6. Division No. 6 (Headquarters, Louisville, Ky.) embracing Kentucky, Louisiana, Mississippi, and Tennessee
    7. Division No. 7 (Headquarters, Columbus, Ohio) embracing Michigan and Ohio
    8. Division No. 8 (Headquarters, Indianapolis, Ind.) embracing Illinois and Indiana
    9. Division No. 9 (Headquarters, St. Paul, Minn.) embracing Minnesota, North Dakota, South Dakota, and Wisconsin
    10. Division No. 10 (Headquarters, St. Louis, Mo.) embracing Iowa, Missouri, and Nebraska
    11. Division No. 11 (Headquarters, Oklahoma City, Okla.) embracing Arkansas, Kansas, Oklahoma, and Texas
    12. Division No. 12 (Headquarters, Denver, Colo.) embracing Arizona, Colorado, New Mexico, and Wyoming
    13. Division No. 13 (Headquarters, Salt Lake City, Utah) embracing Idaho, Montana, Nevada, and Utah
    14. Division No. 14 (Headquarters, San Francisco, Calif.) embracing California, Hawaii, Oregon, and Washington
  3. Supplies, Equipment, and Space Section
  4. Correspondence Study Section
3. Office Accounts and Procedure Division
4. Disbursement Division



7. Accounts and Collections Unit—*Continued*
  5. Stamp Division
  6. Collectors of Internal Revenue<sup>1</sup>
    1. Alabama District (Office, Birmingham)
      1. Division Offices
        1. Mobile
        2. Montgomery
      2. Arizona District (Office, Phoenix)
      3. Arkansas District (Office, Little Rock)
        1. Division Offices
          1. Fort Smith
          2. Helena
      4. California, First District (Office, San Francisco)
        1. Division Offices
          1. Sacramento
          2. Oakland
          3. Fresno
      5. California, Sixth District (Office, Los Angeles)
        1. Division Offices
          1. San Bernardino
          2. San Diego
          3. Santa Barbara
      6. Colorado District (Office, Denver)
      7. Connecticut District (Office, Hartford)
        1. Division Offices
          1. Bridgeport
          2. New Haven
          3. New London
          4. Waterbury

<sup>1</sup> Since this outline was prepared an additional district, the Third New York, has been created. The boundaries of the several districts are given in the pamphlet entitled "A list of the Several Collection Districts," published by the Bureau of Internal Revenue. The following is the general plan of organization of the offices of collectors, but it is not used universally.

1. Office of Collector
  1. Administration Division (In charge of Chief Officer Deputy)
    1. Income Tax Division
    2. Cashier's Division
    3. Bookkeeping Division
    4. Sales Tax Division
    5. Miscellaneous Tax Division
  2. Office of Chief Field Deputy
    1. Division Offices
      1. Zone Offices
      2. Stamp Offices

Zone offices are not listed, as these are open only for a short time each year. In some districts certain stamp offices are not under the division offices, but report directly to the main office of the collector.

OUTLINE OF ORGANIZATION

191

7. Accounts and Collections Unit—*Continued*
6. Collectors of Internal Revenue—*Continued*
8. Delaware District (Office, Wilmington)
9. Florida District (Office, Jacksonville)
  1. Division Offices
    1. Miami
      1. Stamp Office—Key West
    2. Tampa
    3. Pensacola
10. Georgia District (Office, Atlanta)
  1. Division Offices
    1. Macon
    2. Savannah
11. Hawaii District (Office, Honolulu)
  1. Stamp office—Hilo
12. Idaho District (Office Boise)
  1. Division Office—Pocatello
13. Illinois, First District (Office, Chicago)
  1. Division Offices
    - 1-6. Chicago (6 offices)
    7. Joliet
    8. Rock Island
    9. Peoria
    10. Rockford
    11. Aurora
14. Illinois, Eighth District (Office, Springfield)
  1. Division Offices
    1. East St. Louis
    2. Cairo
    3. Centralia
    4. Danville
    5. Decatur
    6. Bloomington
      1. Stamp Office—Pekin
    7. Quincy
  2. Stamp Offices
    1. Canton
    2. Jacksonville
15. Indiana District (Office, Indianapolis)
  1. Division Offices
    1. Gary
    2. South Bend
    3. Fort Wayne
    4. Logansport

7. Accounts and Collections Unit—*Continued*
6. Collectors of Internal Revenue—*Continued*
  15. Indiana District—*Continued*
    1. Division Offices—*Continued*
      5. Lafayette
      6. Muncie
      7. Evansville
      8. Terre Haute
      9. New Albany
    2. Stamp Office—Lawrenceburg
  16. Iowa District (Office, Dubuque)
    1. Division Offices
      1. Cedar Rapids
      2. Council Bluffs
      3. Davenport
      4. Des Moines
      5. Mason City
      6. Ottumwa
        1. Stamp Office—Burlington
      7. Sioux City
      8. Fort Dodge
  17. Kansas District (Office, Wichita)
    1. Division Offices
      1. Kansas City
      2. Topeka
      3. Salina
      4. Parsons
  18. Kentucky District (Office, Louisville)
    1. Division Offices
      1. Ashland
      2. Paducah
      3. Lexington
        1. Stamp Offices
          1. Danville
          2. Frankfort
      4. Covington
      5. Owensboro
  19. Louisiana District (Office, New Orleans)
    1. Division Offices
      1. Shreveport
      2. Baton Rouge
  20. Maine District (Office, Augusta )
    1. Division Offices
      1. Portland
      2. Bangor

7. Accounts and Collections Unit—*Continued*
6. Collectors of Internal Revenue—*Continued*
  21. Maryland District (Office, Baltimore)
    1. Division Offices
      1. Washington, D. C.
      2. Hagerstown
      3. Salisbury
  22. Massachusetts District (Office, Boston)
    1. Division Offices
      1. Springfield
      2. Worcester
      3. Fall River
      4. Lawrence
  23. Michigan, First District (Office, Detroit)
    1. Division Offices
      1. Bay City
        1. Stamp Office—Saginaw
      2. Flint
      3. Jackson
  24. Michigan, Fourth District (Office, Grand Rapids)
    1. Division Offices
      1. Kalamazoo
      2. Marquette
  25. Minnesota District (Office, St. Paul)
    1. Division Offices
      1. Minneapolis
      2. Duluth
      3. Winona
      4. Mankata
      5. St. Cloud
  26. Mississippi District (Office, Jackson)
  27. Missouri, First District (Office, St. Louis)
    1. Division Offices
      1. Hannibal
      2. Cape Girardeau
  28. Missouri, Sixth District (Office, Kansas City)
    1. Division Offices
      1. St. Joseph
      2. Springfield
        1. Stamp Office—Joplin
  29. Montana District (Office, Helena)
    1. Division Offices
      1. Butte
      2. Billings
      3. Great Falls

- 7. Accounts and Collections Unit—*Continued*
- 6. Collectors of Internal Revenue—*Continued*
  - 30. Nebraska District (Office, Omaha)
    - 1. Division Offices
      - 1. Lincoln
      - 2. Grand Island
  - 31. Nevada District (Office, Reno)
  - 32. New Hampshire District (Office, Portsmouth)
    - 1. Stamp Office—Manchester
  - 33. New Jersey, First District (Office, Camden)
    - 1. Division Offices
      - 1. Trenton
      - 2. Atlantic City
  - 34. New Jersey, Fifth District, (Office, Newark)
    - 1. Division Offices
      - 1. Jersey City
      - 2. Paterson
      - 3. Elizabeth
      - 4. Morristown
        - 1. Stamp Office—New Brunswick
  - 35. New Mexico District (Office, Albuquerque)
  - 36. New York, First District (Office, Brooklyn)
    - 1. Division Office—Pachogue
  - 37. New York, Second District (Office, New York)
    - 1. Division Offices
      - 1-4. New York (4 Offices)
      - 2. Stamp Office—San Juan, Porto Rico
  - 38. New York, Fourteenth District (Office, Albany)
    - 1. Division Offices
      - 1. Schenectady
      - 2. Troy
      - 3. Newburgh
      - 4. New York (Bronx)
      - 5. Poughkeepsie
        - 1. Stamp Office—Peekskill
  - 39. New York, Twenty-first District (Office, Syracuse)
    - 1. Division Offices
      - 1. Utica
      - 2. Binghamton
      - 3. Watertown
  - 40. New York, Twenty-eighth District (Office, Buffalo)
    - 1. Division Offices
      - 1. Rochester
      - 2. Elmira
      - 3. Jamestown

7. Accounts and Collections Unit—*Continued*
6. Collectors of Internal Revenue—*Continued*
  41. North Carolina District (Office, Raleigh)
    1. Division Offices
      1. Washington
      2. Wilmington
      3. Charlotte
        1. Stamp Office—Statesville
      4. Asheville
      5. Winston-Salem
        1. Stamp Offices
          1. Greensboro
          2. Reidsville
    2. Stamp Office—Durham
  42. North Dakota District (Office, Fargo)
    1. Division Offices
      1. Grand Forks
      2. Bismarck
  43. Ohio, First District (Office, Cincinnati)
    1. Division Office—Dayton
    2. Stamp Office—Middletown
  44. Ohio, Tenth District (Office, Toledo)
    1. Division Office—Lima
  45. Ohio, Eleventh District (Office, Columbus)
    1. Division Offices
      1. Portsmouth
      2. Zanesville
  46. Ohio, Eighteenth District (Office, Cleveland)
    1. Division Offices
      1. Akron
      2. Canton
      3. Steubenville
      4. Youngstown
      5. Mansfield
  47. Oklahoma District (Office, Oklahoma City)
    1. Division Offices
      1. Tulsa
      2. Muskogee
      3. McAlester
      4. Enid
  48. Oregon District (Office, Portland)
    1. Division Offices
      1. Eugene
      2. Pendleton

7. Accounts and Collections Unit—*Continued*
6. Collectors of Internal Revenue—*Continued*
49. Pennsylvania, First District (Office, Philadelphia)
  1. Division Offices
    - 1-3. Philadelphia (3 offices)
    4. Allentown
    5. Altoona
    6. Chester
    7. Harrisburg
    8. Lancaster
    9. Norristown
    10. Pottsville
    11. Reading
    12. York
50. Pennsylvania, Twelfth District (Office, Scranton)
  1. Division Offices
    1. Wilkes-Barre
    2. Shamokin
    3. Easton
51. Pennsylvania, Twenty-third District (Office, Pittsburgh)
  1. Division Offices
    1. Erie
    2. Uniontown
    3. Johnstown
    4. New Castle
    5. Dubois
52. Rhode Island District (Office, Providence)
53. South Carolina District (Office, Columbia)
54. South Dakota District (Office, Aberdeen)
  1. Division Office—Sioux Falls
55. Tennessee District (Office, Nashville)
  1. Division Offices
    1. Memphis
    2. Chattanooga
    3. Knoxville
56. Texas, First District (Office, Austin)
  1. Division Offices
    1. Houston
    2. El Paso
    3. San Antonio
    4. Waco
57. Texas, Second District (Office, Dallas)
  1. Division Offices
    1. Abilene
    2. Fort Worth

## OUTLINE OF ORGANIZATION

197

- 7. Accounts and Collections Unit—*Continued*
- 6. Collectors of Internal Revenue—*Continued*
  - 57. Texas, Second District—*Continued*
    - 1. Division Offices—*Continued*
      - 3. Tyler
      - 4. Wichita Falls
  - 58. Utah District (Office, Salt Lake City)
    - 1. Stamp Office—Ogden
  - 59. Vermont District (Office, Burlington)
  - 60. Virginia District (Office, Richmond)
    - 1. Division Offices
      - 1. Norfolk
      - 2. Lynchburg
        - 1. Stamp Offices
          - 1. Danville
          - 2. Martinsville
      - 3. Roanoke
      - 4. Alexandria
    - 2. Stamp Office—Petersburg
  - 61. Washington District (Office, Tacoma)
    - 1. Division Offices
      - 1. Seattle
      - 2. Spokane
  - 62. West Virginia District (Office, Parkersburg)
    - 1. Division Offices
      - 1. Clarksburg
        - 1. Stamp Office—Fairmont
      - 2. Wheeling
      - 3. Charleston
      - 4. Huntington
  - 63. Wisconsin District (Office, Milwaukee)
    - 1. Division Offices
      - 1. Madison
      - 2. Green Bay
      - 3. Oshkosh
      - 4. Superior
      - 5. La Crosse
      - 6. Racine
  - 64. Wyoming District (Office, Cheyenne)
- 8. Estate Tax and Capital Stock Tax Unit
  - 1. Office of the Deputy Commissioner
  - 2. Estate Tax Division
    - 1. Office of Head of Division
    - 2. Office of Administrative Clerk
      - 1. Stenographic Subsection
      - 2. Files Subsection



8. Estate Tax and Capital Stock Tax Unit—*Continued*
  2. Estate Tax Division—*Continued*
    3. Review Committee
    4. Claims Section
    5. Valuation Section
    6. Audit Section
    7. Assessment Section
  3. Capital Stock Tax Division
    1. Office of the Head of Division
    2. Office of the Administrative Clerk
      1. Immediate Office of the Administrative Clerk
      2. Assessment Section
      3. Stenographic Section
      4. Mail Review Section
      5. Mail and File Section
    3. Conference Board
    4. Audit Section
    5. Claims Section
9. Sales Tax Unit
  1. Office of Deputy Commissioner
  2. Administration Division
    1. Miscellaneous Section
    2. Stenographic Section
  3. Technical Division
    1. Office of Head of Division
    2. Correspondence Section
    3. Transportation Claims Section
    4. Miscellaneous Claims Section
    5. Claims Files Section
  4. Assessment Division
    1. Office of Head of Division
    2. Investigation Section
    3. Assessment Section
    4. Credits Section
10. Supplies, Information, Tobacco, and Miscellaneous Unit
  1. Office of Deputy Commissioner
  2. Supplies and Equipment Division
  3. Information Division
  4. Tobacco Division
    1. Office of Head of Division
    2. Technical Correspondence Section No. 1
    3. Technical Correspondence Section No. 2
    4. Claims and Assessment Section
    5. Examining and Audit Section
    6. Bond and Punch Card Section
    7. Accounts, Correspondence, and Files Section

- o. Supplies, Information, Tobacco, and Miscl. Unit—*Cont.*
  - 5. Miscellaneous Division
- 1. Prohibition Unit
  - 1. Office of the Prohibition Commissioner
  - 2. Office of the Assistant Prohibition Commissioner
    - 1. Personnel Section
    - 2. Space, Supplies, and Equipment Section
    - 3. Mail Control Section
    - 4. Files Section
    - 5. Field Supervisors
  - 3. Office of Chief of General Prohibition Agents
    - 1. General Prohibition Agents
      - 1. First District (Headquarters, Boston, Mass.) embracing Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut
      - 2. Second District (Headquarters, New York, N. Y.) embracing New York and New Jersey
      - 3. Third District (Headquarters, Pittsburgh, Pa.) embracing Pennsylvania
      - 4. Fourth District (Headquarters, Washington, D. C.) embracing Delaware, Maryland, District of Columbia, West Virginia and the following counties in Virginia: Frederick, Clarke, Loudoun, Fairfax, Prince William, Fauquier, Rappahannock, Page, Warren, Shenandoah, and Rockingham
      - 5. Fifth District (Headquarters, Norfolk, Va.) embracing Virginia, except counties mentioned above, and North Carolina
      - 6. Sixth District (Headquarters, Savannah, Ga.) embracing South Carolina and Georgia
      - 7. Seventh District (Headquarters, Jacksonville, Fla.) embracing Florida, Porto Rico, and Virgin Islands
      - 8. Eighth District (Headquarters, New Orleans, La.) embracing Alabama, Mississippi, and Louisiana
      - 9. Ninth District (Headquarters, Louisville, Ky.) embracing Kentucky and Tennessee
      - 10. Tenth District (Headquarters, Toledo, Ohio) embracing Michigan, except Northern Peninsula, Ohio, and Indiana
      - 11. Eleventh District (Headquarters, Chicago, Ill.) embracing Illinois, Wisconsin, and Northern Peninsula of Michigan
      - 12. Twelfth District (Headquarters, Minneapolis, Minn.) embracing North Dakota, South Dakota, Minnesota, Iowa, and Nebraska

- 11. Prohibition Unit—*Continued*
  - 3. Office of Chief of General Prohibition Agents—*Continued*
    - 1. General Prohibition Agents—*Continued*
      - 13. Thirteenth District (Headquarters, Kansas City, Mo.) embracing Kansas, Missouri, Oklahoma, and Arkansas
      - 14. Fourteenth District (Headquarters, San Antonio, Texas) embracing Texas, except El Paso, Hudspeth, Jeff Davis, Culberson, and Presidio counties
      - 15. Fifteenth District (Headquarters, El Paso, Texas) embracing Arizona, New Mexico and El Paso, Hudspeth, Jeff Davis, Culberson, and Presidio counties, Texas
      - 16. Sixteenth District (Headquarters, Denver, Colo.) embracing Colorado, Utah, and Wyoming
      - 17. Seventeenth District (Headquarters, Seattle, Wash.) embracing Montana, Idaho, Washington, Oregon, and Alaska
      - 18. Eighteenth District (Headquarters, Los Angeles, Calif.) embracing California, Nevada, and Hawaii
    - 4. Office of the Counsel
      - 1. Immediate Office of the Counsel
      - 2. Division of Interpretation
      - 3. Division of Litigation
        - 1. Beverage Section
        - 2. Non-beverage Section
        - 3. Court Case Section
        - 4. Mail and File Section
    - 5. Narcotic Division
      - 1. Office of Head of Division
      - 2. Field Section
        - 1. Field Divisions
          - 1. Atlanta Division (Headquarters, Atlanta, Ga.) embracing Georgia, Florida, Alabama, and Mississippi
          - 2. Baltimore Division (Headquarters, Baltimore, Md.) embracing Maryland, Ohio, West Virginia, and District of Columbia
          - 3. Boston Division (Headquarters, Boston, Mass.) embracing Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut
          - 4. Chicago Division (Headquarters, Chicago, Ill.) embracing Michigan, Indiana, Illinois, and Wisconsin
          - 5. Denver Division (Headquarters, Denver, Colo.) embracing Colorado, Montana, Utah, Idaho, and Wyoming

- Prohibition Unit—*Continued*
- 5. Narcotic Division—*Continued*
- 2. Field Section—*Continued*
  - 1. Field Divisions—*Continued*
    - 6. El Paso Division (Headquarters, El Paso, Texas) embracing Arizona, New Mexico, and Texas
    - 7. Hawaii Division (Headquarters, Honolulu, Hawaii) embracing Hawaii
    - 8. Kansas City Division (Headquarters, Kansas City, Mo.) embracing Arkansas, Missouri, Kansas, Oklahoma, and Louisiana
    - 9. Minneapolis Division (Headquarters, Minneapolis, Minn.) embracing Minnesota, Iowa, Nebraska, North Dakota, and South Dakota
    - 10. New York Division (Headquarters, New York, N. Y.) embracing New York
    - 11. Philadelphia Division (Headquarters, Philadelphia, Pa.) embracing Pennsylvania, New Jersey, and Delaware
    - 12. Richmond Division (Headquarters, Richmond, Va.) embracing Virginia, North Carolina, South Carolina, Kentucky, and Tennessee
    - 13. San Francisco Division (Headquarters, San Francisco, Calif.) embracing Oregon, Washington, California, and Nevada
  - 3. Legal Section
  - 4. Returns Section
- 6. Audit Division
  - 1. Office of Head of Division
  - 2. Assessment Section
  - 3. Claims Section
  - 4. Compromise Section
  - 5. Bonded Spirits Section
  - 6. Export and Bottling-in-Bond Accounts Section
  - 7. Denatured Alcohol and Wine Section
  - 8. Statistical Reports Section
- 7. Industrial Alcohol and Chemical Division
  - 1. Office of Head of Division
  - 2. Industrial Alcohol Section
    - 1. Office of Head of Section
    - 2. Industrial Alcohol Subsection
    - 3. Manufacturers and Dealers in Specially Denatured Alcohol Subsection
    - 4. Tax Free Withdrawals Subsection
    - 5. Grain and Fruit Distilleries Subsection
    - 6. Storekeeper-gaugers Subsection

- 11. Prohibition Unit—*Continued*
  - 7. Industrial Alcohol and Chemical Division—*Continued*
    - 3. Chemical Section
      - 1. Washington Office
      - 2. Field Laboratories
        - 1. New York
        - 2. Buffalo
        - 3. Chicago
        - 4. Little Rock
        - 5. Columbus
        - 6. Philadelphia
        - 7. San Francisco
        - 8. Minneapolis<sup>a</sup>
        - 9. Boston<sup>b</sup>
  - 8. Permit Division
    - 1. Office of Head of Division
    - 2. Mails Section
    - 3. Record and File Section
    - 4. Correspondence Section
    - 5. Examiners Section
    - 6. Bonds Section
    - 7. Typing Section
    - 8. Withdrawal Section
    - 9. Final Review Section
  - 9. Prohibition Directors.<sup>c</sup>
    - 1. Alabama (Headquarters, Birmingham)

<sup>a</sup>Bureau of Internal Revenue chemist stationed in food laboratory of Bureau of Chemistry of Department of Agriculture.

<sup>b</sup>Field chemist, designated as a Federal Prohibition Agent.

<sup>c</sup>The organization of the offices of Prohibition directors is in general along the following plan, although this outline is not universally followed:

- 1. Immediate Office of the Director
- 2. Field Division
  - 1. Investigation and Inspection Section
  - 2. Group Heads
  - 3. Prohibition Agents
- 3. Legal Division
  - 1. Revocation Section
  - 2. Legal Reports Section
- 4. Administrative Division
  - 1. Application and Permit Section
  - 2. Withdrawal Section
  - 3. Mails and Files Section
  - 4. Public Information Section
  - 5. Reports and Statistics Section
  - 6. Personnel and Disbursing Section

1. Prohibition Unit—*Continued*
9. Prohibition Directors—*Continued*
  2. Alaska (Headquarters, Juneau)
  3. Arizona (Headquarters, Phoenix)
  4. Arkansas (Headquarters, Little Rock)
  5. California (Headquarters, San Francisco)
  6. Colorado (Headquarters, Denver)
  7. Connecticut (Headquarters, Hartford)
  8. Delaware (Headquarters, Wilmington)
  9. Florida (Headquarters, Tampa)
  10. Georgia (Headquarters, Atlanta)
  11. Hawaii (Headquarters, Honolulu)
  12. Idaho (Headquarters, Boise)
  13. Illinois (Headquarters, Chicago)
  14. Indiana (Headquarters, Indianapolis)
  15. Iowa (Headquarters, Des Moines)
  16. Kansas (Headquarters, Topeka)
  17. Kentucky (Headquarters, Lexington)
  18. Louisiana (Headquarters, New Orleans)
  19. Maine (Headquarters, Auburn)
  20. Maryland\* (Headquarters, Baltimore)
  21. Massachusetts (Headquarters, Boston)
  22. Michigan (Headquarters, Detroit)
  23. Minnesota (Headquarters, Minneapolis)
  24. Mississippi (Headquarters, Jackson)
  25. Missouri (Headquarters, Kansas City)
  26. Montana (Headquarters, Helena)
  27. Nebraska (Headquarters, Omaha)
  28. Nevada (Headquarters, Reno)
  29. New Hampshire (Headquarters, Concord)
  30. New Jersey (Headquarters, Newark)
  31. New Mexico (Headquarters, Albuquerque)
  32. New York (Headquarters, New York City)
  33. North Carolina (Headquarters, Salisbury)
  34. North Dakota (Headquarters, Fargo)
  35. Ohio (Headquarters, Columbus)
  36. Oklahoma (Headquarters, Oklahoma City)
  37. Oregon (Headquarters, Portland)
  38. Pennsylvania (Headquarters, Philadelphia)
  39. Porto Rico\* (Headquarters, San Juan)
  40. Rhode Island (Headquarters, Providence)
  41. South Carolina (Headquarters, Greenville)

\* Includes also District of Columbia.

\* Includes also Virgin Islands.

- II. Prohibition Unit—*Continued*  
 9. Prohibition Directors—*Continued*  
 42. South Dakota (Headquarters, Sioux Falls)  
 43. Tennessee (Headquarters, Nashville)  
 44. Texas (Headquarters, Austin)  
 45. Utah (Headquarters, Salt Lake City)  
 46. Vermont (Headquarters, Rutland)  
 47. Virginia (Headquarters, Richmond)  
 48. Washington (Headquarters, Seattle)  
 49. West Virginia (Headquarters, Wheeling)  
 50. Wisconsin (Headquarters, Milwaukee)  
 51. Wyoming (Headquarters, Cheyenne)

OUTLINE OF ORGANIZATION (BY PRIMARY UNITS AND  
 CLASSES OF EMPLOYEES)

BUREAU OF INTERNAL REVENUE  
 DEPARTMENT OF THE TREASURY  
 JUNE 30 1921<sup>1</sup>

<i>Primary Units:</i>	<i>Classes of Employees</i>	<i>Number</i>	<i>Annual Salary Rate*</i>
1. Commissioner's Office Proper			
	Commissioner	1	\$10,000
	Assistant to the Commissioner	1	5,000
	Senior Clerk	2	3,600
		1	3,000
		1	2,500
		2	2,250
	Private Secretary	1	1,800
	Clerk	1	1,600
		1	1,500
		1	1,200
	Mail Messenger	1	1,200
2. Office of the Solicitor			
	Solicitor	1	5,000
	Attorney	4	6,000
		3	5,000
		1	4,800
		5	4,500
		4	4,000
		4	3,300
		6	3,000

<sup>1</sup> This outline is of a different date from the outline by units, see comment regarding this on p. 180.

\* Net, or without the temporary "bonus" or additional compensation of 60 per cent on classes below \$400, of \$240 on classes of \$400 to \$2500, and of an amount necessary to make the total compensation \$2740 on classes of \$2500 to \$2740. This is subject to minor exceptions in special cases.

OUTLINE OF ORGANIZATION

205

2. Office of the Solicitor—*Continued*

Special Assistant	2	4,250
	2	3,600
	3	3,300
	4	3,000
	1	2,750
	1	2,500
	2	2,250
Special Attorney	5	4,000
	1	3,750
Assistant Attorney	4	3,600
	1	2,750
	2	2,500
	2	2,250
Law Clerk	1	3,000
Senior Clerk	1	3,000
	2	2,500
	3	2,250
Auditor	1	3,000
Head of Division	1	2,500
Clerk	3	2,000
	8	1,800
	14	1,600
	24	1,400
	9	1,200
Mail Messenger	1	1,200
	1	1,000
	2	900
Messenger	2	840
Laborer	1	840
Assistant Messenger	2	720
3. Committee on Appeals and Review*		
4. Appointment Division		
Head of Division	1	4,500
Assistant Head of Division	1	3,000
Chief of Section	1	3,000
	2	2,250
Senior Clerk	1	2,250
Clerk	4	2,000
	5	1,800
	9	1,600
	2	1,500
	11	1,400
	9	1,300
	4	1,200

\* Detailed from Income Tax Unit.



## 206 THE BUREAU OF INTERNAL REVENUE

4. Appointment Division— <i>Continued</i>		
Card Punch Operator	1	1,200
Mail Messenger	1	1,000
	2	900
5. Special Intelligence Unit		
Head of Division	1	5,000
Assistant Head of Division	1	3,000
Clerk	2	1,800
	1	1,400
	1	1,200
Mail Messenger	1	900
6. Income Tax Unit		
I. Central Office (Washington, D. C.)		
Deputy Commissioner	1	5,000
Assistant Deputy Commissioner	1	4,500
Chairman Committee on Appeals and Review	1	7,500
Tax Reviewer	3	6,000
Head of Division	1	7,500
	3	5,000
	1	4,800
	1	4,500
	1	3,000
	4	2,500
	3	2,250
Assistant Head of Division	1	5,000
	1	4,800
	1	4,500
	1	4,200
	1	3,800
	1	3,000
	3	2,000
Chief of Section	1	4,800
	7	4,500
	6	4,200
	4	4,000
	1	3,800
	6	3,600
	2	3,300
	1	2,250
Assistant Chief of Section	2	4,000
	1	3,800
	2	3,600
	3	3,300
	1	3,000
	1	2,880

OUTLINE OF ORGANIZATION

207

6. Income Tax Unit— <i>Continued</i>		
I. Central Office (Washington, D. C.)— <i>Continued</i>		
Chief of Subsection	1	4,800
	1	4,500
	2	4,200
	2	4,000
	2	3,800
	10	3,600
	7	3,300
	3	3,000
Assistant Chief of Subsection	1	3,600
	1	3,000
Valuation Engineer	4	5,000
	8	4,800
	9	4,500
	4	4,200
	1	4,000
	1	3,800
	2	3,600
	1	3,300
Assistant Valuation Engineer	1	4,500
	1	4,200
	1	4,000
	2	3,600
	6	3,000
Valuation Aid	1	3,600
	1	3,000
	1	2,500
	1	2,000
Auditor	1	4,800
	2	4,500
	7	4,200
	20	4,000
	39	3,800
	73	3,600
	90	3,300
	106	3,000
	67	2,800
	1	2,750
	166	2,500
	132	2,250
	136	2,000
	173	1,800
	76	1,600
	35	1,400
	4	1,200

6. Income Tax Unit—*Continued*i. Central Office (Washington, D. C.)—*Continued*

Assistant Auditor	1	3,000
	1	2,880
	11	2,500
	39	2,250
	93	2,000
	104	1,800
	103	1,600
	33	1,400
	8	1,200
Special Assistant	1	5,000
	2	2,250
	6	2,000
	7	1,800
Appraisal Engineer	1	4,000
	4	3,800
	4	3,600
	1	3,300
	1	2,500
Accountant	2	3,600
	1	1,800
Bookkeeper	1	1,400
	1	1,200
Office Manager	1	2,880
Senior Telephone and Telegraph Engineer	1	3,300
Senior Signal Engineer	1	2,500
Insurance Expert	1	2,000
Railroad Expert	1	2,000
Statistician	1	2,000
Statistical Draftsman	1	1,800
Expert in Business Administration	1	3,600
Supervisory Clerk	2	3,300
	4	2,500
Senior Clerk	4	3,600
	9	3,300
	22	3,000
	8	2,880
	47	2,500
	56	2,250
Law Clerk	3	3,000
	3	2,500
	2	2,250
	4	2,000
	2	1,800
	2	1,600

OUTLINE OF ORGANIZATION

209

6. Income Tax Unit— <i>Continued</i>		
1. Central Office (Washington, D. C.)— <i>Continued</i>		
Clerk	116	2,000
	154	1,800
	462	1,600
	67	1,500
	989	1,400
	246	1,300
	975	1,200
	250	1,100
	80	1,000
	1	900
Examiner	1	2,250
	3	2,000
	4	1,800
	1	1,600
Photostat Operator	1	1,600
	1	1,400
	3	1,200
Addressograph Operator	1	1,200
	1	1,000
Card Punch Operator	11	1,200
	2	1,100
Mail Messenger	1	1,200
	2	1,100
	59	900
Messenger	9	1,000
	18	840
Assistant Auditor	1	3,000
Assistant Messenger	2	720
Laborer	23	840
2. Field Force	2	720
Supervising Internal Revenue Agent	1	5,000
	1	4,500
Revenue Agent in Charge	3	4,800
	14	4,500
	13	4,250
	2	4,000
	1	3,600
Revenue Agent	4	4,200
	79	4,000
	64	3,800
	180	3,600
	237	3,300
	313	3,000
	156	2,880

## 210 THE BUREAU OF INTERNAL REVENUE

## 6. Income Tax Unit—Continued

## 2. Field Force—Continued

## Revenue Agent—Continued

	13	2,750
	451	2,500
	353	2,250
Revenue Inspector	280	2,000
	178	1,800
	53	1,600
Valuation Engineer	1	4,500
	1	3,800
Special Intelligence Agent	6	4,000
	1	3,800
	1	3,600
	5	3,300
	4	3,000
	4	2,500
	11	2,250
	3	2,000
	2	1,800
Clerk	1	2,250
	7	2,000
	22	1,800
	55	1,600
	1	1,500
	139	1,400
	42	1,300
	86	1,200
	3	1,100
Messenger	2	900
	2	720
Unskilled Laborer	1	720
7. Accounts Unit*		
Deputy Commissioner	1	5,000
Head of Division	1	3,600
	1	3,300
Chief of Section	3	3,000
	1	2,500
Auditor	1	3,000
	1	2,000
Assistant Auditor	1	2,500

\* Name has been changed to Accounts and Collection Unit and there have been transferred to this unit the Supervisor of Collectors' Offices; and a portion of the Supplies, Information, Stamps, Tobacco, and Miscellaneous Unit.

OUTLINE OF ORGANIZATION

211

7. Accounts Unit— <i>Continued</i>		
Senior Clerk	2	3,000
	1	2,750
	4	2,250
Clerk	6	2,000
	33	1,800
	39	1,600
	21	1,400
Bookkeeper	1	2,500
	2	1,800
	1	1,400
Assistant Business Manager	1	1,800
Messenger	2	900
8. Capital Stock Tax, Child Labor Tax and Estate Tax Unit <sup>a</sup>		
Deputy Commissioner	1	5,000
Assistant Deputy Commissioner	1	4,000
Member Committee Appeals and Review	1	4,500
Head of Division	1	4,800
	1	4,500
	1	3,800
	2	2,250
Assistant Head of Division	1	4,000
	1	2,500
Chief of Section	2	3,300
	1	3,000
Examiner	1	3,800
	8	3,000
	13	2,500
	3	2,250
	1	2,000
	3	1,800
Senior Clerk	10	3,000
	1	2,880
	8	2,500
	13	2,250
Law Clerk	1	2,500
	1	2,000
Clerk	11	2,000
	11	1,800
	36	1,600
	12	1,500
	35	1,400

<sup>a</sup> Name has been changed to Capital Stock Tax and Estate Tax Unit. All employees on child labor tax work have been dropped or transferred to other work, as the child labor tax was declared unconstitutional.

8. Capital Stock Tax, Child Labor Tax and Estate Tax Unit—  
*Continued*Clerk—*Continued*

	14	1,300
	34	1,200
	11	1,100
	2	1,000
Auditor	3	2,500
	1	2,250
	1	1,600
Assistant Auditor	1	2,500
	1	2,000
Mail Messenger	1	1,100
	4	1,000
Messenger	1	840
Inspector (Child Labor Tax)	1	2,880
	2	2,500
	1	2,000
	7	1,800
Assistant Inspector (Child Labor Tax)	8	1,600
	2	1,400
Age Certificate Inspector (Child Labor Tax)	3	1,600
	1	1,400
9. Sales Tax Unit		
Deputy Commissioner	1	5,000
Head of Division	1	4,000
	2	3,600
Assistant Head of Division	1	3,000
	1	2,750
Chief of Section	6	2,500
	1	2,250
Chief of Subsection	1	2,500
Supervisory Clerk	1	2,500
Senior Clerk	1	2,250
Law Clerk	1	2,500
Clerk	11	2,000
	20	1,800
	46	1,600
	57	1,400
	45	1,200
	6	1,100
Examiner	1	2,250
Auditor	2	1,800
Bookkeeper	1	1,800
	1	1,600
Mail Messenger	1	1,200

OUTLINE OF ORGANIZATION

213

9. Sales Tax Unit— <i>Continued</i>		
Messenger	1	1,100
	3	840
Laborer	1	840
10. Supplies, Information, Stamps, Tobacco and Miscellaneous Unit <sup>a</sup>		
Deputy Commissioner	1	5,000
Assistant Deputy Commissioner	1	4,000
Special Assistant to the Commissioner	1	5,000
Chief Clerk	1	4,000
Head of Division	1	4,000
	1	3,600
Acting Head of Division	1	3,000
Chief of Section	3	3,000
	2	2,500
	2	2,250
Assistant Head of Division	1	2,500
Senior Clerk	1	2,500
Clerk	7	2,000
	22	1,800
	45	1,600
	69	1,400
	16	1,200
	3	1,100
	4	1,000
Superintendent of Stamp Vault	1	3,000
	1	2,000
Assistant Superintendent of Stamp Vault	1	2,250
Assistant Auditor	1	1,800
Addressograph Operator	2	1,200
Operative	1	1,200
	1	1,100
	2	1,000
Mail Messenger	1	1,100
	1	1,000
	17	900
Messenger	5	1,000
	8	840
Laborer	14	840
	1	720
Elevator Conductor	1	720
Chauffeur	1	1,000

<sup>a</sup> Name changed to Supplies, Information, Tobacco, and Miscellaneous Unit; all work in connection with stamps has been transferred to the Accounts and Collections Unit.



## 214 THE BUREAU OF INTERNAL REVENUE

II. Supervisor of Collectors' Offices <sup>a</sup>		
1. Central Office (Washington, D. C.)		
Supervisor of Collectors' Offices	1	5,000
Assistant Supervisor of Collectors' Offices	1	4,000
Chief of Section	2	2,500
Senior Clerk	1	2,500
	1	2,250
Clerk	1	2,000
	4	1,800
	7	1,600
	9	1,400
	10	1,200
	1	1,100
Mechanic	2	1,800
Mail Messenger	1	1,200
	3	900
2. Field Supervisors		
Supervisor of Collectors' Offices	1	4,250
	5	4,000
	14	3,600
	8	3,300
	15	3,000
	12	2,500
	1	2,000
3. Collection Districts		
Collectors	30	6,000
	3	5,900
	7	5,800
	3	5,700
	2	5,600
	4	5,500
	1	5,400
	1	5,300
	3	5,200
	1	5,100
	4	5,000
	2	4,800
	1	4,700
	1	4,600
	1	4,500
Deputy Collectors	10	3,600
	1	3,500
	3	3,400
	16	3,300

<sup>a</sup>This unit has been transferred to the Accounts and Collections Unit.

OUTLINE OF ORGANIZATION

215

1. Supervisor of Collectors' Offices—*Continued*

3. Collection Districts—*Continued*

Deputy Collectors—*Continued*

2	3,200
36	3,000
1	2,900
1	2,850
3	2,800
5	2,750
1	2,700
100	2,500
1	2,450
16	2,400
3	2,350
23	2,300
118	2,250
31	2,200
54	2,100
225	2,000
179	1,900
577	1,800
489	1,700
528	1,600
662	1,500
285	1,400
341	1,300
338	1,200
79	1,100
19	1,000
11	900
1	850
2	840
4	800
1	720
2	600
1	4,000
7	3,600
1	3,400
8	3,300
1	3,200
27	3,000
2	2,800
12	2,750
38	2,500
13	2,400
4	2,300
30	2,250

Clerks

## 216 THE BUREAU OF INTERNAL REVENUE

11. Supervisor of Collectors' Offices—*Continued*3. Collection Districts—*Continued*Clerks—*Continued*

	21	2,200
	16	2,100
	75	2,000
	46	1,900
	98	1,800
	78	1,700
	149	1,600
	177	1,500
	283	1,400
	387	1,300
	2	1,260
	730	1,200
	151	1,100
	118	1,000
	14	900
Messengers	1	1,400
	4	1,200
	5	1,100
	5	1,000
	6	900
	1	840
	1	800
	1	720
	2	700
Janitors	3	1,000
	1	900
Watchman	1	1,000
Office Machine Experts	13	1,600
12. Prohibition Unit		
1. Washington Office		
Prohibition Commissioner	1	7,500
Assistant Prohibition Commissioner	1	5,000
Chief of General Prohibition Agents	1	5,000
Counsel	1	5,000
Director of Narcotic Field Force	1	5,000
Assistant Director Narcotic Field Force	1	3,600
Assistant Counsel	1	4,500
Special Counsel	1	4,200
Head of Division	1	4,250
	2	4,000
	1	3,500
	1	3,300

OUTLINE OF ORGANIZATION

217

2. Prohibition Unit—*Continued*

1. Washington Office—*Continued*

Assistant Head of Division	1	4,000
	2	3,600
	1	3,300
Chief of Section	1	4,000
	1	3,000
	1	2,880
	3	2,500
Legal Assistant	1	4,000
Law Clerk	1	3,300
	1	3,000
Senior Clerk	3	3,000
	7	2,500
	9	2,250
Clerk	19	2,000
	66	1,800
	92	1,600
	117	1,400
	104	1,200
	8	1,100
	4	1,000
Chief Chemist	1	3,000
Chemist	2	3,000
	2	2,500
	1	2,250
	2	2,000
1st Assistant Chemist	2	1,800
2nd Assistant Chemist	1	1,600
Pharmacist	1	2,500
	4	2,250
	1	1,800
Druggist	2	1,800
Chemical Laboratorian	2	2,000
	1	900
3rd Assistant Chemist	1	1,400
Assistant Attorney	1	3,000
Technical Expert	1	3,000
Estate Tax Examiner	1	2,250
Assistant to Business Manager	1	1,600
Operative	6	1,200
Mail Messenger	1	1,000
	10	900
Messenger	4	840
Laborer	2	840

## 218 THE BUREAU OF INTERNAL REVENUE

## 12. Prohibition Unit—Continued

## 2. Field Force

## 1. Prohibition Force

Federal Prohibition Director	7	5,000
	9	4,500
	19	4,000
	8	3,500
	6	3,000
Assistant Federal Prohibition Director	1	3,000
Chairman, General Prohibition Agents	1	5,000
General Prohibition Agent	2	5,000
	2	4,500
	6	4,000
	1	3,600
	1	3,500
	12	3,000
	4	2,500
	8	2,250
Chief Field Supervisor	1	5,000
Field Supervisor	1	3,800
	3	3,600
	3	3,300
	3	3,000
	2	2,500
Head, Field Force	1	4,500
	2	4,000
	2	3,500
	1	3,300
	7	3,000
	4	2,500
	2	2,250
Federal Prohibition Agent	2	3,000
	6	3,300
	28	3,000
	60	2,500
	1	2,400
	63	2,250
	3	2,200
	90	2,000
	443	1,800
	13	1,700
	92	1,600
	160	1,500
	2	1,400

OUTLINE OF ORGANIZATION

219

2. Prohibition Unit— <i>Continued</i>		
2. Field Force— <i>Continued</i>		
1. Prohibition Force— <i>Continued</i>		
Federal Prohibition Agent— <i>Continued</i>		
	2	1,200
	1	1,000
Chemist	3	2,500
	4	2,250
	4	1,800
Supervising Warehouse Agent	1	1,800
Warehouse Agent	354	1,500
	44	1,200
Clerk	1	2,500
	4	2,250
	8	2,000
	23	1,800
	3	1,700
	42	1,600
	18	1,500
	127	1,400
	22	1,300
	205	1,200
	8	1,100
	12	1,000
Laboratory Helper	1	1,200
Messenger	1	1,200
	1	1,100
	2	900
	1	840
Storekeeper-Gaugers	728	
2. Narcotic Force		
Narcotic Agent	3	3,600
	6	3,300
	8	3,000
	1	2,750
	19	2,500
	20	2,250
	11	2,000
	9	1,800
Narcotic Inspector	1	3,000
	4	2,500
	14	2,250
	33	2,000
	22	1,800
	1	1,500

## 220 THE BUREAU OF INTERNAL REVENUE

12. Prohibition Unit— <i>Continued</i>		
2. Field Force— <i>Continued</i>		
2. Narcotic Force— <i>Continued</i>		
Clerk	1	1,500
	4	1,400
	1	1,300
	12	1,200
13. Detailed Employees <sup>24</sup>		
Executive Clerk	1	2,500
Senior Clerk	1	2,500
	1	2,200
Clerk	1	2,000
	3	1,800
	3	1,600
	5	1,400
	13	1,200
	2	1,100
	8	1,000
Professional Nurse	1	1,400
Relief-Room Nurse	1	1,300
Electrician	1	1,200
Plumber	1	1,200
Carpenter	1	1,200
Foreman of Laborers	1	1,000
Laborers	11	660
Mail Messenger	2	1,200
Assistant Messenger	3	720
Elevator Conductor	2	720
Watchman	6	720

<sup>24</sup> The employees listed here are detailed to various branches of the Treasury and other offices for the purpose of assisting in the Internal Revenue work.

## APPENDIX 2

### CLASSIFICATION OF ACTIVITIES

#### EXPLANATORY NOTE

The Classifications of Activities in this series have for their purpose to list and classify in all practicable detail the specific activities engaged in by the several services of the national government. Such statements are of value from a number of standpoints. They furnish, in the first place, the most effective showing that can be made in a brief compass of the character of the work performed by the service to which they relate. Secondly, they lay the basis for a system of accounting and reporting that will permit the showing of total expenditures classified according to activities. Finally, taken collectively, they make possible the preparation of a general or consolidated statement of the activities of the government as a whole. Such a statement will reveal in detail, not only what the government is doing, but the services in which the work is being performed. For example, one class of activities that would probably appear in such a classification is that of "scientific research." A subhead under this class would be "chemical research." Under this subhead would appear the specific lines of investigation underway and the services in which they were being prosecuted. It is hardly necessary to point out the value of such information in planning for future work and in considering the problem of the better distribution and coordination of the work of the government. The institute contemplates attempting such a general listing and classification of the activities of the government upon the completion of the present series.

#### CLASSIFICATION OF ACTIVITIES

1. Collection of Internal Taxes
  1. Income and profits taxes
  2. Estate tax



222 THE BUREAU OF INTERNAL REVENUE

1. Collection of internal taxes—*Continued*
  3. Capital stock tax
  4. Taxes on specified commodities or services
  5. Occupational taxes
  6. Stamp taxes
2. Regulation or Prevention of Traffic in Specified Commodities
  1. Enforcement of national prohibition
  2. Regulating traffic in narcotics
  3. Collection of taxes on oleomargarine, mixed flour, filled cheese, adulterated or renovated butter, and white phosphorus matches
3. Chemical Researches
4. Collection of Statistics
5. Publications
  1. Annual Report
  2. Statistics
  3. Regulations
  4. Decisions
  5. Rulings
  6. Miscellaneous

APPENDIX 3  
PUBLICATIONS

The publications of the Bureau of Internal Revenue may be classified as follows:

1. Annual Report
2. Statistics of Income
3. Regulations
4. Decisions
5. Rulings
6. Miscellaneous

*Annual Report.* The annual report of the Commissioner contains a detailed account of the work of the Bureau during the year. It shows the amount of the various classes of taxes collected in each collection district and in each state, and in addition contains statistics showing the amount produced and the quantity of raw material used in the case of commodities such as distilled spirits, tobacco products, etc., the manufacture of which is under strict control in order to insure the collection of the tax. It has been issued each year beginning with 1863. It is issued separately, and the text, but not the detailed tables, is also included in the "Report of the Secretary of the Treasury on the State of the Finances, with appendices." It is distributed free.

*Statistics of Income.* The publication entitled "Statistics of Income" contains a detailed analysis of all returns of income and profits taxes. It is published by authority of the following paragraphs in the act of September 8, 1916, which was reenacted in the act of November 21, 1921.

That the preparation and publication of statistics reasonably available with respect to the operation of the income tax and containing classifications of taxpayers and of income, the amounts allowed as deductions and exemptions, and any other facts deemed pertinent and valuable shall be made annually by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

The first issue of this publication was for 1916. It is distributed free.

*Regulations.* For the information and guidance of the public, detailed regulations are issued on each tax and on each industry that is under regulatory control. These regulations vary in size from a few pages to several hundred pages, according to the complexity of the subject. They are revised from time to time as changes are made in the laws, or as the decisions of the courts or of the Commissioner modify the interpretation.

*Decisions.* The formal decisions of the Commissioner, as well as the regulations, are published in the volume entitled "Treasury Decisions under the Internal Revenue Laws." These are published weekly in the publication entitled "Treasury Decisions, under customs, internal revenue and other laws . . ." which may be obtained from the Superintendent of Documents for one dollar a year. The weekly Treasury Decisions contain formal decisions under both customs and internal revenue laws, but the two classes of material are separated for the annual volumes, customs decisions being in the volume entitled "Treasury decisions under customs and other laws" and internal revenue decisions being in the volume entitled "Treasury Decisions under the Internal Revenue Laws."

Prior to 1898 the decisions were published by contract in the Internal Revenue Record, a private journal issued in New York. The titles under which the annual volumes of internal revenue decisions have been issued are as follows:

1898-1899. Compilation of decisions rendered by the Commissioner of Internal Revenue under War Revenue Act of June 13, 1898.

1900-1903. Compilation of decisions rendered by the Commissioner of Internal Revenue.

After 1903. Treasury Decisions under the internal revenue laws.

Digests of decisions have been issued under the following title:

Digest of decisions and regulations made by the Commissioner of Internal Revenue and abstracts of judicial decisions and opinions of Attorneys General as to internal revenue cases, Dec. 24, 1864, to June 13, 1898.

Same, June 13, 1898, to December 31, 1904.

Digest of Treasury decisions relating to internal revenue issued pursuant to the acts of 1909, 1913, 1916, and 1917 during the period from September 9, 1916 to December 31, 1920.

*Rulings.* The rulings of the Bureau on questions presented are published in the Internal Revenue Bulletin, issued weekly during 1922, monthly from January to May, 1923, and weekly beginning with May 7, 1923. This bulletin may be obtained from the Superintendent of Documents for \$2 a year. The rulings have not the force of Treasury decisions, as will be seen from the following note appearing in the Bulletin.

The rulings reported in the Internal Revenue Bulletin are for the information of taxpayers and their counsel as showing the trend of official opinion in the administration of the Revenue Acts; they have none of the force or effect of Treasury Decisions and do not commit the Department to any interpretation of the law which has not been formally approved and promulgated by the Secretary of the Treasury. Each ruling embodies the administrative application of the law and Treasury Decisions to the entire state of facts upon which a particular case rests. It is especially to be noted that the same result will not necessarily be reached in another case unless all the material facts are identical with those of the reported case. As it is not always feasible to publish a complete statement of the facts underlying each ruling, there can be no assurance that any new case is identical with the reported case. As bearing out this distinction, it may be observed that the rulings published from time to time may appear to reverse rulings previously published.

Officers of the Bureau of Internal Revenue are especially cautioned against reaching a conclusion in any case merely on the basis of similarity to a published Income, Sales, Capital-Stock, Estate, Child-Labor, or miscellaneous tax ruling, and should base their judgment on the application of all pertinent provisions of the law and Treasury Decisions to all facts in each case. These rulings should be used as aids in studying the law and its formal construction as made in the regulations and Treasury Decisions previously issued.

In 1922 there were also cumulative bi-monthly digests of the rulings in the Bulletin and semi-annual bulletins containing the rulings in full for the preceding six months. For 1923 it is planned to issue quarterly digests of new rulings cumulative since January 1, 1922, and semi-annual bulletins giving in full new rulings made during the preceding six months; both of these are included in the subscription price of \$2.

The Internal Revenue Bulletin supersedes the Income Tax Rulings and Sales Tax Rulings previously issued. The Income Tax

Rulings were issued weekly from April, 1919, to December 28, 1921. The complete text of rulings prior to 1922 is contained in the following Cumulative Bulletins of Income Tax Rulings, which may be obtained from the Superintendent of Documents at the prices given:

- Cumulative Bulletins of Income Tax Rulings
1. December, 1919 (April 1 to December 31, 1919) 30 cents
  2. January to June, 1920, 25 cents
  3. July to December, 1920, 30 cents
  4. January to June, 1921, 30 cents
  5. July to December, 1921, 25 cents

Cumulative digests of income tax rulings were issued bi-monthly from May, 1919, to December 1921. The Digest of Income Tax Rulings, No. 19 contains digests of all rulings made from April, 1919, to December, 1921; it may be obtained from the Superintendent of Documents for 30 cents.

Sales Tax Rulings were issued monthly from December, 1920, to December, 1921. All of the Sales Tax Rulings prior to 1922 are contained in the following issues, which may be obtained from the Superintendent of Documents:

- Bulletin No. St-1-20 Sales Tax Rulings, December, 1920, which contains all rulings up to the end of 1920, 15 cents  
 Sales Tax Rulings, Cumulative Bulletin, January to June, 1921, 5 cents  
 Sales Tax Rulings, Cumulative Bulletin, July to December, 1921, 5 cents

*Miscellaneous.* The publications here termed miscellaneous, although this designation does not appear on them, include all publications except those described above. They comprise The Internal Revenue Laws, List of Collection Districts, Catalogue of Blanks and Books, Laws and Regulations, and such other circulars as may be needed from time to time for the information of the public or the employees of the service.

## APPENDIX 4

### PLANT

The work of the Bureau in Washington has been seriously handicapped by the lack of adequate housing. During the fiscal year 1919 the Washington offices of the Bureau were in twelve or more widely scattered buildings, and at the end of the fiscal year 1922, they were in eight buildings, as follows:

#### BUILDINGS OCCUPIED BY WASHINGTON OFFICES AT END OF FISCAL YEAR 1922

Building	Unit	Location
Annex No. 1...	Income Tax Unit.....	Pennsylvania Ave. and Jackson Place.
Annex No. 2...	Income Tax Unit.....	14th and B Sta., N. W.
Building C ....	Income Tax Unit, Sales Tax Unit, Capital Stock and Estate Tax Unit, and Tobacco and Miscellaneous Divisions.	6th and B Sta., S. W.
Treasury .....	Commissioner's Office, Special Intelligence Unit, Accounts and Collections Unit, Division of Supplies and Equipment, Appointment Division, Chemical Laboratory.	15th and Pennsylvania Ave., N. W.
Auditors .....	Stamp Division .....	14th and B Sta., S. W.
Hooe Building.	Prohibition Unit .....	1330 F St., N. W.
Interior Dept. .	Income Tax Unit, Office of Solicitor, and Committee on Appeals and Review.	19th and F Sta., N. W.
Building 5 ....	Income Tax Unit, Accounts and Collection Unit.	20th and B Sta., N. W.

All of these buildings are owned by the government with the exception of the Hooe Building. Annex No. 2, Building C, and Building 5 are temporary structures erected during the war; Annex No. 1 and the Interior Department Building are modern fire-proof structures built during the last five years; the Auditor's Building is an old building which was formerly occupied by the Bureau of Engraving and Printing. The Treasury Building is an old structure which is fire proof as far as the original build-

ing is concerned, but a frame superstructure built above the original roof was the scene of two fires in March and May, 1922.

The following comments on the housing of the Bureau are made by the Commissioner in his annual report for 1921:<sup>1</sup>

The public is greatly inconvenienced by the decentralized housing of the Bureau. A taxpayer is often required to visit three or four different buildings to get information upon a single question. There is much criticism from taxpayers thus inconvenienced.

It should also be noted that effective administrative control is impossible under such decentralized conditions. The various units and divisions of the Bureau are so closely related that the heads of these units and divisions and other supervisory officials must consult frequently and at short notice. Under the present housing conditions, administrative intercourse and control are seriously impeded and hampered, and a vast amount of duplication of effort, to say nothing of expensive and exasperating delay, necessarily results. It has been carefully estimated that with suitable quarters provided the efficiency of the Bureau would be so increased that at least 25 per cent more work could be accomplished with the present expenditures and the consequent savings would equal in less than two years the cost of an adequate, well-planned, permanent, fire-proof structure.

But an even worse situation is presented by the inflammable and insecure character of the buildings in which at least half of the units are located. Building C, at Sixth and B Streets SW., and Annex No. 2, at Fourteenth and B Streets, NW., are not only illy adapted to the work of the Bureau, but are of such flimsy construction that there is constant danger of serious fire. Several hundred thousand income-tax returns and related papers, while in audit, must be temporarily held in the latter building, a fragile wooden and compoboard structure erected during the war. The danger from a fire, which might quickly destroy irreplaceable papers, representing hundreds of millions of dollars in increased assessments and irreparably disrupt the workings of the Income Tax Unit, is ever present.

Proper and adequate quarters would enable the operating machinery of the Bureau to work with greater speed, more effectively and efficiently, and much more economically. With such quarters much delay in making additional assessments would be avoided and fire hazards would be reduced to a minimum. It is recommended, therefore, that there be provided for the Bureau, as soon as possible, a fire-proof building that will house its entire personnel and furnish adequate, sanitary, and otherwise suitable

<sup>1</sup> Commissioner of Internal Revenue, Annual Report, 1921, pp. 9-10.

quarters that will afford protection against hazards incident to inflammable and insecure construction and make possible the economical and efficient administration of the internal-revenue laws.

In the field the offices of the Bureau are in Federal buildings if space is available, but it has been found necessary in places to rent quarters in private buildings.

The total amount of floor space occupied by the various collectors, agents, and prohibition directors in the sixty-four collection districts on July 1, 1921, was 806,572 square feet, of which 285,401 square feet were rented at a cost of \$443,925.50 per annum. Of this rented space, 87,015 square feet is used by prohibition enforcement forces at an annual rental of \$160,564.61.



## APPENDIX 5

### LAWS

The laws in force May 1, 1920, relating to the Bureau of Internal Revenue and to the taxes collected by that Bureau are given in the volume entitled "Internal Revenue Laws," which may be obtained from the Superintendent of Documents for \$1.50 per copy. The later acts (up to July 1, 1923) affecting the Bureau of Internal Revenue, listed below, may be purchased from the Superintendent of Documents for 5 cents each.

Public 96, Sixty-seventh Congress, November 23, 1921 (42 Stat. L., 222). An act supplemental to the National Prohibition Act.

Public 98, Sixty-seventh Congress, November 23, 1921 (42 Stat. L., 227). An act to reduce and equalize taxation, to provide revenue, and for other purposes.

Public 312, Sixty-seventh Congress, September 19, 1922 (42 Stat. L., 849). An act to authorize the creation of corporations for the purpose of engaging in business with China.

Public 495, Sixty-seventh Congress, March 4, 1923. An act to amend section 3142 of the Revised Statutes, to permit an increase in the number of collection districts for the collection of internal revenue and in the number of collectors of internal revenue from sixty-four to sixty-five.

Public 527, Sixty-seventh Congress, March 4, 1923. An act to amend the Revenue Act of 1921 in respect to credits and refunds.

Public 531, Sixty-seventh Congress, March 4, 1923. An act to amend the Revenue Act of 1921 in respect to income tax of non-resident aliens.

Public 545, Sixty-seventh Congress, March 4, 1923. An Act to amend the Revenue Act of 1921 in respect to exchanges of property.

The Appropriation Act for the fiscal year 1924 is as follows:  
1923—Act of January 3, 1923, Public No. 378, 67th Congress:  
(An Act making appropriations for the Treasury Department for the fiscal year ending June 30, 1924, and for other purposes)

That the following sums are appropriated . . . for the Treasury Department for the fiscal year ending June 30, 1924, namely

\* \* \* \*

## INTERNAL REVENUE SERVICE

Office of Commissioner of Internal Revenue: Commissioner, \$10,000; assistant to the commissioner, \$5,000; five deputy commissioners, at \$5,000 each; chemists—chief \$3,000, one \$2,500; assistant chemists—two at \$1,800 each, one, \$1,600, one, \$1,400; heads of divisions—one, \$3,500, five at \$2,500 each, five at \$2,250 each; three assistant heads of divisions, at \$2,000 each; attorney, \$3,600; law clerk, \$2,000; insurance expert, \$2,000; railroad expert, \$2,000; superintendent of stamp vault, \$2,000; private secretary, \$1,800; clerks—four at \$2,000 each, fifty-two of class four, sixty of class three, ninety-eight of class two, eighty-three of class one, seventy-six at \$1,000 each; fifty mail messengers at \$900 each; thirty-eight messengers at \$840 each; twenty-one assistant messengers at \$720 each; in all, \$701,190.

For one stamp agent, \$1,600, to be reimbursed by the stamp manufacturers.

For salaries and expenses of collectors of internal revenue, deputy collectors, gaugers, storekeepers, and storekeeper-gaugers, clerks, messengers, and janitors in internal-revenue offices, rent of offices outside of the District of Columbia, telephone service, injuries to horses not exceeding \$250 for any horse crippled or killed, expenses of seizure and sale, and other necessary miscellaneous expenses in collecting internal-revenue taxes, \$3,300,000: *Provided*, That for purpose of concentration upon the initiation of the Commissioner of Internal Revenue and under regulations prescribed by him, distilled spirits may be removed from any internal-revenue bonded warehouse to any other such warehouse, and may be bottled in bond in any such warehouse before or after payment of the tax, and the commissioner shall prescribe the form and penal sums of bond covering distilled spirits in internal revenue bonded warehouses, and in transit between such warehouses: *Provided further*, That no part of this amount shall be used in defraying the expenses of any officer, designated above, subpoenaed by the United States court to attend any trial before a United States court or preliminary examination before any United States commissioner, which expenses shall be paid from the appropriation for "Fees of witnesses, United States courts."

**Tax Simplification Board:** For expenses of the Tax Simplification Board established in the Treasury Department under the provisions of section 1327 of the Revenue Act of 1921, approved November 23, 1921, as authorized under paragraph 2 (e) of said act and section, \$7,500, to be available for personal and other services and expenses in the District of Columbia and elsewhere.

For expenses of assessing and collecting the internal-revenue taxes, including the employment of the necessary officers, attorneys, experts, agents, accountants, inspectors, deputy collectors, clerks, janitors, and messengers in the District of Columbia and the several collection districts, to be appointed as provided by law, telegraph and telephone service, rental of quarters outside the District of Columbia, postage, freight, express, and other necessary miscellaneous expenses, and the purchase of such supplies, equipment, furniture, mechanical devices, stationery, law books and books of reference, and such other articles as may be necessary for use in the District of Columbia and the several collection districts, \$31,200,000: *Provided*, That not more than \$100,000 of the total amount appropriated herein may be expended by the Commissioner of Internal Revenue for detecting

and bringing to trial persons guilty of violating the internal revenue laws or conniving at the same, including payments for information and detection of such violation.

For expenses to enforce the provisions of the National Prohibition Act and the act entitled "An Act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon, all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or cocoa leaves, their salts, derivatives, or preparations, and for other purposes," approved December 17, 1914, as amended by the Revenue Act of 1918, including the employment of executive officers, agents, inspectors, chemists, assistant chemists, supervisors, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia, to be appointed as authorized by law; the securing of evidence of violations of the acts, and for the purchase of such supplies, equipment, mechanical devices, laboratory supplies, books, and such other expenditures as may be necessary in the District of Columbia and several field offices, and for rental of necessary quarters, \$9,000,000: *Provided*, That not to exceed \$750,000 of the foregoing sum shall be expended for enforcement of the provisions of the said act of December 17, 1914: *Provided further*, That not to exceed \$25,000 of the total amount appropriated shall be available for advances to be made by special disbursing agents when authorized by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury, the provisions of section 3648 of the Revised Statutes to the contrary notwithstanding.

No part of the appropriations made herein for the Internal Revenue Service shall be used to increase the compensation of any class or grade of officers or employees.

To enable the Secretary of the Treasury to refund money covered into the Treasury as internal-revenue collections under the provisions of the Act approved May 27, 1908, \$250,000.

For refunding taxes illegally collected under the provisions of sections 3220 and 3689, Revised Statutes, as amended by the act of February 24, 1919, including the payment of prior year claims, \$12,000,000: *Provided*, That a report shall be made to Congress of the disbursements hereunder as required by the act of February 24, 1919.

\* \* \* \*

## APPENDIX 6

### FINANCIAL STATEMENTS

#### EXPLANATORY NOTE

Statements showing appropriations, receipts, expenditures and other financial data for a series of years constitute the most effective single means of exhibiting the growth and development of a service. Due to the fact that Congress has adopted no uniform plan of appropriation for the several services and that the latter employ no uniform plan in respect to the recording and reporting of their receipts and expenditures, it is impossible to present data of this character according to any standard scheme of presentation. In the case of some services the administrative reports contain tables showing financial conditions and operation of the service in considerable detail; in others financial data are almost wholly lacking. Careful study has in all cases been made of such data as are available, and the effort has been made to present the results in such a form as will exhibit the financial operations of the services in the most effective way that circumstances permit.

The appropriations and expenditures for the fiscal years 1863, 1875, 1885, 1892, 1900, 1905, and for each fiscal year from 1910 to 1922 are shown in the tables below, which show also the appropriations only for the fiscal years 1923 and 1924. The years since 1910 cover the period of the great development of the Bureau. Three of the earlier years—1875, 1885, and 1905 represent normal operations of the service; the fiscal year 1863 was the first complete year after the bureau was created; the fiscal year 1892 is given because the service was charged with the administration of the sugar bounty law at that time; in the fiscal year 1900 the special taxes imposed as a result of the war with Spain were being collected.

## APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS

Appropriation	1863		1875		1885	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure
Compensation of the Commissioner and clerks, procuring dies, stamps, etc.	\$500,000.00	<sup>a</sup>	.....	.....	.....	.....
Salaries, Office of Commissioner.....	.....	.....	\$336,340.00	\$335,443.68	\$294,356.57	\$284,591.65
Salaries, Office of Commissioner, Reimbursable.	.....	.....	.....	.....	2,546.20	2,500.00
Pay of assessors and collectors.....	<sup>b</sup>	<sup>a</sup>	.....	.....	.....	.....
Assessing and collecting internal revenue.	.....	.....	4,590,548.00	4,171,870.54	.....	.....
Salaries and expenses of supervisors and subordinate officers.	.....	.....	.....	.....	2,300,000.00	1,964,104.79
Salaries and expenses of collectors....	.....	.....	.....	.....	1,851,432.92	1,784,880.80
Punishment for violation of internal revenue laws.	.....	.....	100,000.00	60,855.61	50,000.00	34,471.54
Stamps, papers, and dies.....	.....	.....	559,119.14	463,021.02	410,000.00	392,649.96
Total .....	.....	.....	\$5,586,001.14	\$5,031,190.85	\$4,908,335.69	\$4,460,698.74

<sup>a</sup> Not shown in Treasury reports.<sup>b</sup> Indefinite appropriation out of receipts.

APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS—Continued

Appropriation	1899		1900		1905	
	Appropriation	Expenditure*	Appropriation	Expenditure	Appropriation	Expenditure
Salaries, Office of Commissioner.....	\$272,580.00	\$270,708.16	\$257,640.00	\$254,746.88	\$264,340.00	\$261,800.48
Salaries, Office of Commissioner, Reimbursable.....	2,500.00	2,500.00	2,500.00	2,500.00	3,400.00	3,315.56
Salaries and expenses of collectors....	1,965,000.00	1,877,486.65	1,775,000.00	\$1,740,872.22	1,900,000.00	1,876,129.32
Salaries and expenses of subordinate officers.....	2,165,000.00	2,001,495.66	1,950,000.00	1,936,797.80	2,100,000.00	2,076,845.16
Salaries, officers and employees.....	.....	.....	650,000.00	581,101.68	250,000.00	227,284.65
Withdrawal of denatured alcohol.....	.....	.....	.....	.....	.....	.....
Salaries, etc., of sugar inspectors....	26,000.00	27,562.90	.....	.....	.....	.....
Expenses relative to bounty on sugar..	5,000.00	1,349.95	.....	.....	.....	.....
Expenses of collecting corporation tax	.....	.....	.....	.....	.....	.....
Classifying returns of corporations....	.....	.....	.....	.....	.....	.....
Collecting the income tax.....	.....	.....	.....	.....	.....	.....
Collecting the cotton futures tax.....	.....	.....	.....	.....	.....	.....
Collecting tax on legacies, munitions, etc.....	.....	.....	.....	.....	.....	.....
Collecting the war revenue.....	.....	.....	.....	.....	.....	.....
Collecting the excess profits tax.....	.....	.....	.....	.....	.....	.....
Miscellaneous expenses.....	.....	.....	.....	.....	.....	.....
Paper for internal revenue stamps....	60,000.00	55,227.13	60,000.00	35,455.38	70,000.00	68,926.79
Furnishment for violation of internal revenue laws.....	50,000.00	49,553.02	75,000.00	74,568.01	100,000.00	81,911.77
Restricting sale of opium, etc.....	.....	.....	.....	.....	.....	.....
do.....	.....	.....	.....	.....	.....	.....
Enforcement of national prohibition..	.....	.....	.....	.....	.....	.....
Enforcement of narcotic and national prohibition acts.....	.....	.....	.....	.....	.....	.....
Tax Simplification Board.....	.....	.....	.....	.....	.....	.....
<b>Total .....</b>	<b>\$4,556,080.00</b>	<b>\$4,285,983.49</b>	<b>\$4,770,140.00</b>	<b>\$4,635,041.97</b>	<b>\$4,687,740.00</b>	<b>\$4,586,413.73</b>

\* Advances to disbursing officers during fiscal year 1899.

## APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS—Continued

Appropriation	1910		1911		1912	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure
Salaries, Office of Commissioner.....	\$327,550.00	\$328,102.04	\$350,720.00	\$337,437.68	\$350,040.00	\$340,845.49
Salaries, Office of Commissioner, Reimbursable.....	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
Salaries and expenses of collectors...	2,090,000.00	2,047,259.89	2,135,000.00	2,080,733.12	2,150,000.00	2,109,545.11
Salaries and expenses of subordinate officers.....	2,400,000.00	2,354,143.76	2,510,000.00	2,490,174.13	2,620,000.00	2,595,775.72
Salaries, officers and employees.....	.....	.....	.....	.....	.....	.....
Withdrawal of denatured alcohol.....	200,000.00	131,054.53	.....	.....	.....	.....
Salaries, etc., of sugar inspectors.....	.....	.....	.....	.....	.....	.....
Expenses relative to bounty on sugar.....	.....	.....	.....	.....	.....	.....
Expenses of collecting corporation tax.....	100,000.00	24,989.39	<sup>a</sup> 173,660.20	122,168.31	<sup>b</sup> 145,157.15	140,118.91
Classifying returns of corporations.....	.....	.....	30,000.00	26,404.47	25,000.00	24,723.87
Collecting the income tax.....	.....	.....	.....	.....	.....	.....
Collecting the cotton futures tax.....	.....	.....	.....	.....	.....	.....
Collecting the tax on legacies, munitions, etc.....	.....	.....	.....	.....	.....	.....
Collecting the war revenue.....	.....	.....	.....	.....	.....	.....
Collecting the excess profits tax.....	.....	.....	.....	.....	.....	.....
Miscellaneous expenses.....	100,000.00	80,871.97	100,000.00	81,051.63	100,000.00	92,090.40
Paper for internal revenue stamps.....	90,000.00	88,446.19	<sup>a</sup> 87,553.81	87,546.77	80,000.00	79,889.13
Punishment for violation of internal revenue laws.....	150,000.00	113,052.67	150,000.00	141,747.48	150,000.00	142,063.25
Restricting the sale of opium, etc....	.....	.....	.....	.....	.....	.....
do	.....	.....	.....	.....	.....	.....
Enforcement of national prohibition..	.....	.....	.....	.....	.....	.....
Enforcement of narcotic and national prohibition acts.....	.....	.....	.....	.....	.....	.....
Tax Simplification Board.....	.....	.....	.....	.....	.....	.....
Total.....	\$5,460,950.00	\$5,165,321.34	\$5,540,334.01	\$5,370,663.58	\$5,624,497.15	\$5,518,451.97

<sup>a</sup> Includes \$73,660.20 reapportioned from previous year.    <sup>b</sup> Including \$45,157.15 reapportioned from previous year.

<sup>a</sup> Including \$1,533.81 appropriated for 1910 also available in 1911.

# FINANCIAL STATEMENTS

237

## APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS—Continued

Appropriation	1912		1914		1915	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure
Salaries, Office of Commissioner.....	\$353,839.44	\$345,651.23	\$359,090.00	\$353,681.75	\$359,800.00	\$353,838.97
Salaries, Office of Commissioner, Edin- burgh, Tenn.....	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
Salaries and expenses of collectors.....	5,100,000.00	2,051,615.59	5,150,000.00	2,115,484.88	5,400,000.00	2,155,706.12
Salaries and expenses of subordinate officers.....	2,681,500.00	2,617,078.01	2,630,000.00	2,501,639.71	2,625,000.00	2,340,032.41
Salaries, officers and employees.....	.....	.....	.....	.....	.....	.....
Withdrawal of insured persons.....	.....	.....	.....	.....	.....	.....
Salaries of warehouse inspectors.....	.....	.....	.....	.....	.....	.....
Expenses relative to bounty on sugar.....	.....	.....	.....	.....	.....	.....
Expenses of collecting the corporation tax.....	150,000.00	144,158.03	172,000.00	154,353.18	.....	.....
Classifying returns of corporations.....	30,000.00	27,028.57	30,000.00	26,915.22	.....	.....
Collecting the income tax.....	.....	.....	800,000.00	345,893.92	1,500,000.00	1,271,661.74
Collecting the tax on legacies, mun- icipalities, and other taxes.....	.....	.....	.....	.....	50,000.00	.....
Collecting the war revenue.....	.....	.....	.....	.....	.....	.....
Collecting the excise profits tax.....	.....	.....	.....	.....	.....	.....
Disbursements.....	80,000.00	84,354.37	90,000.00	83,664.04	95,000.00	89,931.87
Punishment for violation of internal revenue laws.....	140,000.00	140,113.06	150,000.00	100,894.85	175,000.00	107,817.22
Restricting sale of opium, etc. <sup>a</sup> .....	.....	.....	.....	.....	150,000.00	116,400.11
Enforcement of national prohibition.....	.....	.....	.....	.....	.....	.....
Enforcement of narcotic and national prohibition acts.....	.....	.....	.....	.....	.....	.....
The Simplification Board.....	.....	.....	.....	.....	.....	.....
Total.....	\$5,571,339.44	\$5,495,552.73	\$6,470,390.00	\$5,786,690.28	\$7,498,200.00	\$6,811,453.21

<sup>a</sup> Available also in 1916, expenditures are given under that year.

<sup>b</sup> Advances to disbursing officers.

<sup>c</sup> Annual appropriations.

<sup>d</sup> Available until expended.



## APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS—Continued

Appropriation	1916		1917		1918	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure
Salaries, Office of Commissioner.....	\$647,180.00	\$637,255.41	\$685,870.00	\$665,260.27	\$687,870.00	\$573,017.24
Salaries, Office of Commissioner, Reimbursable.....	3,400.00	3,400.00	3,400.00	3,325.00	3,400.00	1,975.00
Salaries and expenses of collectors....	2,780,000.00	2,717,921.84	2,565,000.00	2,518,454.77	2,565,000.00	2,455,376.33
Salaries and expenses of subordinate officers.....	2,200,000.00	2,112,883.43	2,200,000.00	2,065,402.54	2,200,000.00	1,804,608.72
Salaries, officers and employees.....	.....	.....	.....	.....	.....	.....
Withdrawal of denatured alcohol.....	.....	.....	.....	.....	.....	.....
Salaries, etc., of sugar inspectors....	.....	.....	.....	.....	.....	.....
Expenses relative to bounty on sugar..	.....	.....	.....	.....	.....	.....
Expenses of collecting the corporation tax.....	.....	.....	.....	.....	.....	.....
Classifying returns of corporations....	.....	.....	.....	.....	.....	.....
Collecting the income tax.....	1,220,000.00	1,159,753.12	1,700,000.00	1,533,265.32	1,700,000.00	1,394,260.07
Collecting the cotton futures tax.....	2	25,063.31	24,936.69	19,013.28	20,000.00	19,427.08
Collecting the tax on legacies, munitions, etc.....	.....	.....	340,000.00	335,172.92	340,000.00	219,264.53
Collecting the war revenue.....	.....	.....	.....	.....	4,583,000.00	3,531,668.38
Collecting the excess profits tax.....	.....	.....	.....	.....	2,000,000.00	1,581,133.81
Miscellaneous expenses.....	100,000.00	99,148.88	100,000.00	99,499.10	100,000.00	98,527.87
Paper for internal revenue stamps....	.....	.....	.....	.....	.....	.....
Punishment for violation of internal revenue laws.....	175,000.00	163,915.00	175,000.00	167,375.76	175,000.00	163,269.00
Restricting sale of opiums, etc.*.....	.....	413,270.71	.....	41,615.48	.....	.....
do *.....	292,000.00	291,144.84	300,000.00	292,527.15	300,000.00	296,143.42
Enforcement of national prohibition...	.....	.....	.....	.....	.....	.....
Enforcement of narcotic and national prohibition acts.....	.....	.....	.....	.....	.....	.....
Tax Simplification Board.....	.....	.....	.....	.....	.....	.....
Total.....	\$7,417,580.00	\$7,223,746.54	\$8,094,206.09	\$7,724,911.59	\$14,674,270.00	\$12,138,721.45

\* Appropriation for previous year available.    † Reappropriation of unexpended balance.    ‡ Available until expended.  
 § Advances to disbursing officers.    ¶ Annual appropriation.

## APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS—Continued

Appropriation	1919		1920		1921 <sup>a</sup>	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure
Salaries, Office of Commissioner.....	\$687,870.00	\$581,448.32	3,400.00	1,466.67	1,600.00	\$686,167.28
Salaries, Office of Commissioner, Reimbursable.....	3,400.00	1,600.00	\$709,770.00	\$603,741.15	\$709,590.00	1,600.00
Salaries and expenses of collectors.....	3,565,000.00	3,441,083.11	4,288,000.00	4,206,707.70	4,288,000.00	4,182,788.42
Salaries and expenses of subordinate officers.....	1,200,000.00	1,045,540.32	.....	.....	.....	.....
Salaries, officers and employees.....	.....	.....	.....	.....	.....	.....
Withdrawal of denatured alcohol.....	.....	.....	.....	.....	.....	.....
Salaries, etc., of sugar inspectors.....	.....	.....	.....	.....	.....	.....
Expenses relative to bounty on sugar.....	.....	.....	.....	.....	.....	.....
Expenses of collecting the corporation tax.....	.....	.....	.....	.....	.....	.....
Classifying returns of corporations.....	.....	.....	.....	.....	.....	.....
Collecting the income tax.....	3,000,000.00	2,843,864.70	.....	.....	.....	.....
Collecting the cotton futures tax.....	20,000.00	17,909.03	.....	.....	.....	.....
Collecting the tax on legacies, munitions, etc.....	240,000.00	231,116.97	.....	.....	.....	.....
Collecting the war revenue.....	15,500,000.00	13,199,932.62	22,325,000.00	22,234,178.16	29,000,000.00	28,435,353.47
Collecting the excess profits tax.....	.....	.....	.....	.....	.....	.....
Miscellaneous expenses.....	100,000.00	98,224.68	.....	.....	.....	.....
Paper for internal revenue stamps.....	.....	.....	.....	.....	.....	.....
Punishment for violation of internal revenue laws.....	175,000.00	132,847.89	.....	.....	.....	.....
Restricting sale of opium, etc. <sup>b</sup> .....	.....	.....	.....	.....	.....	.....
do <sup>c</sup> .....	225,000.00	272,892.59	550,000.00	514,868.52	.....	.....
Enforcement of national prohibition.....	.....	.....	2,400,000.00	2,339,141.49	.....	.....
Enforcement of narcotic and national prohibition acts.....	.....	.....	.....	.....	7,100,000.00	6,899,407.57
Tax Simplification Board.....	.....	.....	.....	.....	.....	.....
<b>Total</b> .....	<b>\$24,916,270.00</b>	<b>\$20,859,458.26</b>	<b>\$30,286,170.00</b>	<b>\$29,900,103.69</b>	<b>\$41,099,190.00</b>	<b>\$40,205,316.74</b>

<sup>a</sup> Cash basis.    <sup>b</sup> Available until expended.    <sup>c</sup> Annual appropriation.

## APPROPRIATIONS AND EXPENDITURES BY FISCAL YEARS—Continued

Appropriation	1922 <sup>a</sup>		1923		1924	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure
Salaries, Office of Commissioner.....	\$709,590.00	\$679,901.48	\$709,590.00	.....	\$701,190.00	.....
Salaries, Office of Commissioner, Reim- bursable.....	1,600.00	1,600.00	1,600.00	.....	1,600.00	.....
Salaries and expenses of collectors....	4,288,000.00	4,101,590.15	4,000,000.00	.....	3,900,000.00	.....
Salaries and expenses of subordinate Salaries, officers and employees.....	.....	.....	.....	.....	.....	.....
Withdrawal of denatured alcohol.....	.....	.....	.....	.....	.....	.....
Salaries, etc., of sugar inspectors.....	.....	.....	.....	.....	.....	.....
Expenses relative to bounty on sugar.....	.....	.....	.....	.....	.....	.....
Expenses of collecting the corporation tax.....	.....	.....	.....	.....	.....	.....
Classifying returns of corporations... ..	.....	.....	.....	.....	.....	.....
Collecting the income tax.....	.....	.....	.....	.....	.....	.....
Collecting the cotton futures tax.....	.....	.....	.....	.....	.....	.....
Collecting the tax on legacies, munici- pals, etc.....	.....	.....	.....	.....	.....	.....
Collecting the war revenue.....	31,392,000.00	29,591,948.59	34,409,690.00	.....	31,200,000.00	.....
Collecting the excess profits tax.....	.....	.....	.....	.....	.....	.....
Miscellaneous expenses.....	.....	.....	.....	.....	.....	.....
Paper for internal revenue stamps....	.....	.....	.....	.....	.....	.....
Punishment for violation of internal revenue laws.....	.....	.....	.....	.....	.....	.....
Restricting sale of opium, etc.....	.....	.....	.....	.....	.....	.....
do.....	.....	.....	.....	.....	.....	.....
Enforcement of national prohibition....	.....	.....	.....	.....	.....	.....
Enforcement of narcotic and national prohibition acts.....	7,500,000.00	7,202,723.07	9,250,000.00	.....	9,000,000.00	.....
Tax Simplification Board.....	3,500.00	1,211.20	7,500.00	.....	7,500.00	.....
<b>Total .....</b>	<b>\$43,894,690.00</b>	<b>\$41,578,974.49</b>	<b>\$48,378,180.00</b>	<b>.....</b>	<b>\$44,810,290.00</b>	<b>.....</b>

<sup>a</sup> Cash basis.

For all years prior to 1921 the expenditures are figured on the accrual basis unless otherwise noted. That is, the amount given as expended out of a specific appropriation represents the total expenditure out of that appropriation regardless of whether the money was expended during the current fiscal year or during the two succeeding years in which the money was available. The figures for 1921 and 1922 are on the cash basis and are not final.

The preceding tables show only the expenses which are paid out of appropriations made expressly for the work of the Bureau of Internal Revenue. In addition part of the printing for the Bureau has been paid for from the appropriation of the Treasury Department for printing and binding, part of the stationery from the Treasury Department appropriation for that purpose, internal revenue stamps are furnished by the Bureau of Engraving and Printing, and the maintenance of the offices located in Federal buildings is paid from the appropriations made to the Supervising Architect of the Treasury. After July 1, 1923, all the printing will be paid from the appropriation for printing made to the Treasury Department. No figures are available showing the amount expended for maintenance of quarters in Federal buildings, but the expenditures from the other appropriations during the fiscal year 1921 were as follows:

Printing, from Treasury Department appropriation for Printing and Binding .....	\$151,110.03
Stationery, from Treasury Department appropriation for Stationery .....	232,878.74
Internal Revenue Stamps, from appropriation for Bureau of Engraving and Printing .....	699,466.16

The statement of appropriations and expenditures given above includes only money available and used for the operation of the service. There are not included any appropriations and expenditures for the refund of taxes or for the special disposition of the proceeds of certain taxes, such as the additional income tax on railroads in Alaska, and the stamp tax on articles which are imported from the Philippine Islands and Porto Rico and which are subject to tax in the United States. The proceeds of these taxes are repaid to the governments of those possessions.

Of the appropriations for refunding taxes and other similar purposes two are made annually, while the others are indefinite

appropriations, which do not have to be made each year. The two annual appropriations and the amounts available during the fiscal year 1923 are as follows:

Refunding taxes illegally collected under the provisions of section 3220 and 3689, Revised Statutes, as amended by the act of February 24, 1919 (claims allowed by the Bureau of Internal Revenue and judgments against collectors).....	\$133,105,000
To refund money covered into the Treasury as internal revenue collections, under the provisions of the act approved May 27, 1908. (This act requires collectors to pay into the Treasury daily "the gross amount of all collections of whatever nature;" the purpose of the appropriation is to refund money paid in error, concerning which no legal or accounting questions arise).	250,000

The amount appropriated for the fiscal year 1923 for the refunding of taxes illegally collected is considerably larger than that spent for this purpose during preceding years owing to the large number of claims being adjusted.

The appropriations listed below are indefinite, and as much money as is necessary is appropriated by general laws. The following statement shows the amount expended during the fiscal year 1922 and the estimated amount needed for the fiscal year 1923.

## PERMANENT INDEFINITE APPROPRIATIONS

Appropriation	Expended fiscal year 1922	Estimate for fiscal year 1923
Allowance or drawback (R. S., p. 725, sec. 3689; acts June 13, 1898, vol. 30, p. 463, sec. 26; Aug. 5, 1909, vol. 36, p. 90, sec. 25; Oct. 22, 1914, vol. 38, p. 763, sec. 22; Mar. 4, 1915, vol. 38, p. 1189, sec. 1)	\$1,283,725.83	\$300,000.00
Refunding corporation and income-tax penalties (Public Resolution Mar. 4, 1915, 38 Stat. L., 1225, sec. 1)	.....	1,000.00
Refunding tax on certain legacies.....	.....	50,000.00
Refunding stamp tax on export bills of lading.....	.....	.....
Refunding tax on contingent beneficial interests..... (Act June 27, 1902, 32 Stat. L., 406, secs. 1-4.)	.....	.....
Repayment of taxes erroneously collected under act of June 13, 1898 (Act July 27, 1912, 37 Stat. L., 240, secs. 1, 2)	27,617.83	10,000.00
Redemption of stamps (R. S., p. 725, sec. 3689; acts May 12, 1900, 31 Stat. L., 177, secs. 1-3; June 30, 1902, 32 Stat. L., 506, sec. 1)	722,703.88	600,000.00
Payment for lands sold for direct taxes (R. S., p. 724, sec. 3689)	.....	.....
Repayment of taxes on distilled spirits destroyed by casualty (R. S., p. 619, sec. 3221)	.....	600.00
Surplus proceeds, property sold for internal revenue taxes (R. S., p. 614, sec. 3195)	.....	.....
Refunding stamp tax on foreign bills of exchange (Act Feb. 1, 1909, 35 Stat. L., 590, sec. 1)	.....	.....

Three classes of taxes collected under the internal revenue laws are paid into the treasuries of the Philippine Islands, Porto Rico, and Alaska. The amounts accrued during the fiscal year 1922 and the estimated amounts for the fiscal year 1923 are as follows:

## INTERNAL REVENUE TAXES PAID TO TERRITORIES AND POSSESSIONS

	Accrued fiscal year 1922	Estimated for fiscal year 1923
Philippine special fund (Act Aug. 5, 1909, 36 Stat. L., 84, 85, sec. 5).	\$381,040.66	\$1,500,000.00
Porto Rico special fund (Act Mar. 8, 1917, 39 Stat. L., 954, sec. 9).	17,851.55	100,000
Additional income tax on railroads in Alaska, special fund (Act July 18, 1914, 38 Stat. L., 517).	14,395.31	35,000.00

The importance of the internal revenue system in the finances of the government at various periods is shown by the following table which gives the customs receipts, internal revenue receipts, and total ordinary receipts from 1792 to 1922. The total ordinary receipts include all receipts except postal revenues and those derived from loans. This table shows receipts for some years prior to 1849 during which no internal revenue taxes were imposed; the receipts during these years representing collections on account of prior years.

In some of the tables in this monograph the totals showing collections for specific years do not agree. This is due to the fact that some of the tables are based on reports made by collectors, while others are based on warrants issued when the money was received in the Treasury. The result is that at the end of each fiscal year there is some overlapping, although the difference is slight when compared with the totals. All figures are as shown in the reports of the Secretary of the Treasury or the Commissioner of Internal Revenue, and it is impossible to regroup the basic figures in order to make the totals agree. The items in each table are comparable as they were computed on the same basis.

RECEIPTS FROM CUSTOMS AND INTERNAL REVENUE AND TOTAL ORDINARY  
RECEIPTS FROM 1792 to 1922

Fiscal year	Receipts from customs	Receipts from internal revenue <sup>1</sup>	Total ordinary receipts <sup>2</sup>
1792	\$ 3,443,070.85	\$ 208,942.81	\$ 3,669,960.31
1793	4,255,306.50	337,705.70	4,652,923.14
1794	4,801,065.28	274,089.62	5,431,904.87
1795	5,588,461.26	337,755.36	6,119,334.59
1796	6,567,987.94	475,289.60	8,420,329.65
1797	7,549,649.65	575,491.45	8,688,780.99
1798	7,106,061.93	644,357.95	7,979,170.80
1799	6,610,449.31	779,136.44	7,546,813.31
1800	9,080,932.73	1,543,620.52	10,848,749.10
1801	10,750,778.93	1,582,376.81	12,945,455.95
1802	12,438,235.74	828,464.33	14,995,793.95
1803	10,479,417.61	287,058.89	11,064,097.63
1804	11,098,565.33	101,139.73	11,826,307.38
1805	12,936,487.04	43,630.06	13,560,693.20
1806	14,667,698.17	75,223.31	15,559,931.07
1807	15,845,521.61	47,783.96	16,308,019.26
1808	16,363,550.58	27,349.44	17,060,661.93
1809	7,257,506.62	11,551.00	7,773,473.12
1810	8,583,309.31	19,879.31	9,384,214.28
1811	13,313,222.73	9,962.61	14,422,634.09
1812	8,958,777.53	5,762.28	9,801,132.76
1813	13,224,623.25	8,560.56	14,340,709.95
1814	5,998,772.08	3,882,482.18	11,181,710.95
1815	7,282,042.22	6,840,732.48	15,708,458.56
1816	36,306,874.88	9,378,343.40	47,745,650.82
1817	26,283,348.49	4,512,287.81	33,366,868.88
1818	17,176,385.00	1,219,603.56	21,585,583.66
1819	20,283,608.76	313,244.41	24,603,374.37
1820	15,005,612.15	137,847.35	17,840,669.55
1821	13,004,447.15	98,376.68	14,573,379.72
1822	17,580,761.94	88,627.27	20,232,427.04
1823	19,088,433.44	44,579.88	20,540,666.26
1824	17,876,325.71	40,865.33	19,381,212.79
1825	20,098,713.45	28,102.20	21,840,858.02
1826	23,341,331.77	28,228.69	25,260,434.21
1827	19,712,283.29	22,512.58	22,966,363.96
1828	23,205,523.64	19,670.35	24,763,629.23
1829	22,681,965.91	25,837.79	24,867,627.38
1830	21,922,391.39	29,141.21	24,844,116.51
1831	24,224,441.77	17,439.52	28,526,820.82
1832	28,465,237.24	18,421.78	31,867,450.66
1833	29,032,508.91	3,153.12	33,948,426.25
1834	16,214,957.15	4,215.89	21,791,935.55

<sup>1</sup> Including direct tax.

<sup>2</sup> Includes in addition to customs and internal revenue, all ordinary receipts except postal revenues.

## FINANCIAL STATEMENTS

245

RECEIPTS FROM CUSTOMS AND INTERNAL REVENUE AND TOTAL ORDINARY  
RECEIPTS FROM 1792 TO 1922.—Continued

Fiscal year	Receipts from customs	Receipts from internal revenue	Total ordinary receipts
1835	\$ 19,391,310.59	\$ 14,722.81	\$ 35,430,087.10
1836	23,409,940.53	1,098.79	50,826,796.08
1837	11,169,290.39	7,181.54	24,954,153.04
1838	16,158,800.36	2,467.27	26,302,561.74
1839	23,137,924.81	3,308.54	31,482,749.61
1840	13,499,502.17	1,682.25	19,480,115.33
1841	14,487,216.74	3,261.36	16,860,160.27
1842	18,187,908.76	495.00	19,976,197.25
1843 (6 mo.)	7,046,843.91	103.25	8,231,001.26
1844	26,183,570.94	1,777.34	29,320,707.78
1845	27,528,112.70	3,517.12	29,970,105.80
1846	26,712,667.87	2,897.26	29,699,967.74
1847	23,747,864.66	375.00	26,467,403.16
1848	31,757,070.06	375.00	35,668,699.21
1849	28,346,738.82	.....	30,721,077.50
1850	39,668,686.42	.....	43,592,888.88
1851	49,017,567.92	.....	52,555,039.33
1852	47,339,326.62	.....	49,846,815.60
1853	58,931,865.52	.....	61,587,031.68
1854	64,224,190.27	.....	73,800,341.40
1855	53,025,794.21	.....	65,350,574.68
1856	64,022,863.50	.....	74,056,699.24
1857	63,875,905.05	.....	68,965,312.57
1858	41,789,620.96	.....	46,655,365.96
1859	49,565,824.38	.....	52,777,107.92
1860	53,187,511.87	.....	56,054,599.83
1861	39,582,125.64	.....	41,476,299.49
1862	49,056,397.62	1,795,331.73	51,919,261.09
1863	69,050,642.40	39,125,891.56	112,094,945.51
1864	102,316,152.99	110,216,783.06	262,711,865.33
1865	84,928,260.60	210,664,788.28	327,283,518.68
1866	179,046,651.58	311,201,567.54	557,817,230.34
1867	176,417,810.88	270,227,771.13	477,001,523.47
1868	164,464,599.56	192,875,735.26	398,369,440.36
1869	180,048,426.63	159,122,146.47	369,564,545.47
1870	194,538,374.44	185,128,859.37	411,253,971.24
1871	206,270,408.05	143,678,509.00	383,323,044.89
1872	216,370,286.77	130,642,177.72	371,106,867.56
1873	188,089,522.70	114,044,568.65	333,738,204.67
1874	163,103,833.69	102,409,784.09	304,978,756.06
1875	157,167,722.35	110,007,493.58	288,000,051.10
1876	148,071,984.61	116,793,540.83	293,790,130.50
1877	130,956,403.07	118,630,407.83	281,250,222.78
1878	130,170,680.20	110,581,624.74	257,763,878.70
1879	137,259,047.70	113,561,610.58	274,330,241.21



## 246 THE BUREAU OF INTERNAL REVENUE

## RECEIPTS FROM CUSTOMS AND INTERNAL REVENUE AND TOTAL ORDINARY RECEIPTS FROM 1792 TO 1922—Continued

Fiscal year	Receipts from customs	Receipts from internal revenue	Total ordinary receipts
1880	\$186,522,064.60	\$ 124,009,404.77	\$ 333,526,500.98
1881	198,159,676.02	135,265,902.40	360,782,292.57
1882	220,410,730.25	146,657,737.14	403,525,250.28
1883	214,706,496.93	144,828,525.58	398,287,581.95
1884	195,067,489.76	121,656,793.26	348,519,869.02
1885	181,471,939.34	112,498,725.54	323,690,706.38
1886	192,905,023.44	116,914,176.42	336,439,727.06
1887	217,286,893.13	118,856,283.27	371,403,277.66
1888	219,091,173.63	24,298,437.80	379,266,074.76
1889	223,832,741.69	130,881,513.92	387,050,058.84
1890	229,668,584.57	142,606,705.81	403,080,982.63
1891	219,522,205.23	145,686,249.44	392,612,447.31
1892	177,452,064.15	153,971,072.57	354,937,784.24
1893	203,355,016.73	161,027,623.93	385,819,628.78
1894	131,818,530.62	147,111,232.81	297,722,019.25
1895	152,158,617.45	143,421,672.02	313,390,075.11
1896	160,021,751.67	146,762,864.74	326,976,200.38
1897	176,554,126.65	146,688,574.29	347,721,705.16
1898	149,575,062.35	170,900,641.49	405,321,335.20
1899	206,128,481.75	273,437,161.51	515,960,620.18
1900	233,164,871.16	295,327,026.76	567,240,851.89
1901	238,585,455.99	307,180,663.77	587,685,337.53
1902	254,444,708.19	271,880,122.10	562,478,233.21
1903	284,479,581.81	230,810,124.17	560,306,674.40
1904	261,274,564.81	232,904,119.45	539,716,913.86
1905	261,798,856.91	234,095,740.85	544,606,758.62
1906	300,251,877.77	249,150,212.91	594,717,042.32
1907	332,233,362.70	269,666,772.85	663,125,659.02
1908	286,113,130.29	251,711,126.70	601,060,723.27
1909	300,711,933.95	246,212,643.59	603,589,489.84
1910	333,683,445.03	289,933,519.45	675,511,715.02
1911	314,497,071.24	322,529,200.79	701,372,374.99
1912	311,321,672.22	321,612,199.66	691,778,465.37
1913	318,891,395.86	344,416,965.65	724,111,229.84
1914	292,320,014.51	380,041,007.30	734,673,166.71
1915	209,786,672.21	415,669,646.00	667,910,827.58
1916	213,185,845.63	512,702,028.78	779,664,552.49
1917	225,962,393.38	809,366,207.73	1,118,174,126.43
1918	182,758,988.71	3,696,043,484.81	4,174,010,585.74
1919	183,428,624.78	3,840,230,994.85	4,647,603,852.40
1920	323,530,559.25	5,399,149,245.06	6,695,374,766.68
1921	308,025,102.17	4,579,973,609.06	5,584,517,045.23
1922	357,544,712.40	3,208,158,308.30	4,103,596,531.04

FINANCIAL STATEMENTS

247

The foregoing statement, taken from the annual report of the Secretary of the Treasury, shows the gross receipts from internal revenue and takes no account of refunds of any kind. The following statement shows the net receipts from internal revenue for the fiscal year 1922.

ADJUSTMENT OF TREASURY FIGURES TO SHOW NET RECEIPTS FROM INTERNAL REVENUE, FISCAL YEAR 1922

Gross receipts, as stated in report of the Secretary of the Treasury.....		\$3,208,158,308.30
Deductions		
Repayments		
Refunding internal revenue collections.	\$186,637.31	
Relief of estate of Joseph Mathews..	1,027.72	
Relief of Stevens Institute of Technology .....	45,750.00	
Refunding taxes illegally collected..	49,251,485.02	
Refunding money erroneously received .....	10.00	
Allowance or drawback.....	1,283,407.86	
Redemption of stamps.....	723,750.29	
Repayment of taxes illegally collected under act of June 13, 1898.....	27,617.83	51,519,686.03
		<u>\$3,156,638,622.27</u>
Credited to special funds and paid to designated beneficiary		
Additional income tax on railroads in Alaska .....	19,396.57	
Philippine Special Fund, taxes on articles produced in the Philippines and sold in the United States; paid to Philippine Government.....	331,129.15	
Porto Rico Special Fund, taxes on articles produced in Porto Rico and sold in United States; paid to Government of Porto Rico.....	1,586.20	352,111.92
Net Receipts .....		<u>\$3,156,286,510.35</u>

The salary of each collector on March 10, 1922, the total expenses of each district, the total amount collected and the cost of collecting \$100 in each district during the fiscal year 1921 are shown in the table below. The expenses as shown in this table do not include the cost of the bureau in Washington, the assistant supervisors of collectors' offices, or the revenue agents.

## 248 THE BUREAU OF INTERNAL REVENUE

## EXPENSES AND COLLECTIONS OF COLLECTION DISTRICTS, FISCAL YEAR 1921

District	Salary of collector	Total expenses	Total collections	Cost of collecting \$100
Alabama .....	\$ 5,600.00	\$ 99,611.51	\$ 18,429,531.41	\$.540
Arizona .....	5,000.00	54,140.36	4,202,663.42	1.288
Arkansas .....	5,400.00	135,607.03	10,564,467.99	1.284
1st California .....	6,000.00	367,349.83	125,376,149.19	.293
6th California .....	6,000.00	198,369.27	56,873,190.15	.349
Colorado .....	5,900.00	165,110.53	34,214,963.26	.482
Connecticut .....	6,000.00	222,852.77	71,603,071.55	.311
Delaware .....	4,800.00	33,761.70	11,484,203.14	.285
Florida .....	5,500.00	131,859.41	16,476,054.09	.803
Georgia .....	5,800.00	166,352.06	37,234,770.85	.447
Hawaii .....	4,700.00	58,089.05	20,680,103.23	.281
Idaho .....	5,000.00	70,422.11	4,617,761.92	1.525
1st Illinois .....	6,000.00	827,249.63	353,079,926.71	.234
8th Illinois .....	6,000.00	337,986.18	35,845,038.04	.9403
Indiana .....	6,000.00	294,774.61	78,158,446.40	.377
Iowa .....	6,000.00	317,069.46	37,745,745.99	.840
Kansas .....	6,000.00	229,135.24	38,689,551.68	.592
Kentucky .....	5,900.00	481,707.91	50,696,269.84	.950
Louisiana .....	5,800.00	183,944.68	40,121,096.58	.458
Maine .....	5,500.00	108,685.04	18,038,864.09	.602
Maryland .....	6,000.00	364,130.17	91,206,513.83	.399
Massachusetts .....	6,000.00	610,306.73	259,865,213.85	.238
1st Michigan .....	6,000.00	264,261.65	245,198,048.80	.108
4th Michigan .....	5,800.00	89,032.18	27,196,235.91	.327
Minnesota .....	6,000.00	264,422.87	77,722,157.80	.340
Mississippi .....	5,700.00	98,215.03	8,996,571.95	1.092
1st Missouri .....	6,000.00	221,184.35	90,658,133.35	.244
6th Missouri .....	5,800.00	128,419.07	35,475,533.25	.362
Montana .....	5,500.00	117,583.40	5,446,565.52	2.159
Nebraska .....	6,000.00	186,277.16	23,683,008.72	.786
Nevada .....	4,500.00	36,626.07	1,207,832.91	3.032
New Hampshire .....	5,200.00	98,485.28	10,321,265.97	.954
1st New Jersey .....	5,700.00	121,657.91	28,752,918.16	.423
5th New Jersey .....	6,000.00	360,669.03	114,658,718.50	.314
New Mexico .....	4,600.00	54,177.28	1,774,171.86	3.954
1st New York .....	6,000.00	329,229.78	95,624,118.53	.344
2d New York .....	6,000.00	791,705.86	859,851,705.63	.092
14th New York .....	6,000.00	328,469.13	61,114,993.00	.537
21st New York .....	6,000.00	185,836.80	36,988,349.88	.502
28th New York .....	6,000.00	216,557.84	71,893,607.10	.301
North Carolina .....	5,500.00	217,317.71	124,890,499.06	.174
North Dakota .....	5,000.00	84,110.62	3,043,905.73	2.763
1st Ohio .....	6,000.00	162,356.20	77,547,445.20	.209

## FINANCIAL STATEMENTS

249

### EXPENSES AND COLLECTIONS OF COLLECTION DISTRICTS, FISCAL YEAR, 1921—Continued

District	Salary of collector	Total expenses	Total collections	Cost of collecting \$100
North Ohio .....	\$ 5,700.00	\$ 111,031.67	\$ 39,870,208.74	\$ .278
North Ohio .....	5,700.00	97,622.95	26,899,619.37	.363
North Ohio .....	6,000.00	282,755.99	141,351,260.14	.200
Oklahoma .....	5,800.00	188,852.79	27,569,643.12	.685
Oregon .....	5,800.00	140,943.91	28,135,975.16	.501
West Pennsylvania .....	6,000.00	463,091.19	265,725,367.78	.174
West Pennsylvania .....	5,900.00	138,551.24	29,837,654.91	.464
West Pennsylvania .....	6,000.00	413,217.23	193,495,077.74	.213
Rhode Island .....	5,600.00	106,904.09	42,259,894.81	.253
South Carolina .....	5,300.00	112,652.78	28,610,623.37	.394
South Dakota .....	5,200.00	119,616.34	5,049,101.71	2.369
Tennessee .....	5,800.00	152,039.87	34,369,120.71	.442
West Texas .....	6,000.00	204,850.34	35,586,495.64	.576
West Texas .....	6,000.00	247,986.30	42,639,778.49	.581
Utah .....	5,200.00	70,293.52	10,574,849.13	.665
Vermont .....	4,800.00	71,435.57	6,358,196.04	1.123
Virginia .....	6,000.00	216,795.39	61,854,341.11	.350
Washington .....	6,000.00	159,541.07	36,815,140.71	.433
West Virginia .....	6,000.00	160,784.35	41,878,872.96	.384
Wisconsin .....	6,000.00	333,268.71	74,309,939.20	.448
Wyoming .....	5,000.00	59,966.00	3,250,361.11	1.845
Philippine Islands .....			945,859.66	
Total .....		\$13,675,411.89	\$4,595,000,765.74	

The table below shows the cost of prohibition enforcement work under each prohibition director during the fiscal year 1921. This table does not include the expenses of the Bureau at Washington or of the general prohibition agents.

#### EXPENSES OF PROHIBITION ENFORCEMENT WORK UNDER PROHIBITION DIRECTORS, FISCAL YEAR 1921

Alabama .....	\$ 15,551.61	Illinois .....	\$ 91,647.07
Arizona .....	11,340.42	Indiana .....	23,788.46
Arkansas .....	6,413.11	Iowa .....	13,705.80
California .....	36,443.08	Kansas .....	20,341.20
Colorado .....	13,245.21	Kentucky .....	32,635.12
Connecticut .....	17,632.48	Louisiana .....	18,862.28
Delaware .....	5,148.66	Maine .....	11,194.27
Florida .....	14,819.89	Maryland .....	25,171.02
Georgia .....	17,244.32	Massachusetts .....	51,532.07
Idaho .....	8,240.99	Michigan .....	25,735.62

## 250 THE BUREAU OF INTERNAL REVENUE

EXPENSES OF PROHIBITION ENFORCEMENT WORK UNDER PROHIBITION  
DIRECTORS, FISCAL YEAR 1921—Continued

Minnesota .....	\$ 23,954.03	Pennsylvania .....	\$110,090.01
Mississippi .....	15,626.11	Porto Rico .....	16,155.00
Missouri .....	33,903.85	Rhode Island .....	10,396.79
Montana .....	12,190.96	South Carolina .....	14,025.50
Nebraska .....	13,451.01	South Dakota .....	5,305.44
Nevada .....	4,957.76	Tennessee .....	15,748.72
New Hampshire .....	8,097.06	Texas .....	22,976.07
New Jersey .....	39,318.43	Utah .....	10,142.76
New Mexico .....	6,926.34	Vermont .....	4,214.30
New York .....	204,056.35	Virginia .....	19,000.81
North Carolina .....	14,094.44	Washington .....	17,822.84
North Dakota .....	9,766.26	West Virginia .....	13,195.92
Ohio .....	46,123.32	Wisconsin .....	28,110.93
Oklahoma .....	14,882.92	Wyoming .....	6,943.57
Oregon .....	13,015.10	Total .....	\$1,215,188.05

The table below shows the expenses of the offices of the prohibition and narcotic agents during the fiscal year 1921.

EXPENSES OF NARCOTIC AND PROHIBITION ENFORCEMENT, BY REGIONAL  
DIVISIONS, FISCAL YEAR 1921

District	Narcotic enforcement	Prohibition enforcement
Border <sup>1</sup> .....	\$ 22,018.21	\$ 114,529.31
Central .....	57,781.76	375,046.28
Eastern .....	35,716.24	348,642.03
Gulf .....	35,247.96	284,926.07
Hawaiian .....	5,636.83	18,093.52
New York .....	41,163.03	483,433.57
Northeastern .....	18,885.83	312,260.41
Northwestern .....	28,777.27	165,559.07
Ohio-Maryland .....	38,903.14	375,241.00
Pacific .....	48,535.37	193,354.98
Southern .....	67,612.42	901,007.22
Southwestern .....	49,742.88	250,476.77
Western .....	37,223.33	105,905.20
Head of narcotic force, Washington, D. C. ....	17,371.76	.....
Total .....	\$ 504,616.03	\$ 3,928,475.43

<sup>1</sup> Border department organized Oct. 1, 1920.

<sup>2</sup> Includes rent, \$266.35; telephone, \$90.72; supplies and equipment, \$125.23; purchase of evidence and miscellaneous, \$15,847.20.

## APPENDIX 7

### BIBLIOGRAPHY<sup>1</sup>

#### EXPLANATORY NOTE

The bibliographies appended to the several monographs aim to list only those works which deal directly with the services to which they relate, their history, activities, organization, methods of business, problems, etc. They are intended primarily to meet the needs of those persons who desire to make a further study of the services from an administrative standpoint. They thus do not include the titles of publications of the services themselves, except in so far as they treat of the services, their work and problems. Nor do they include books or articles dealing merely with technical features other than administrative of the work of the services. In a few cases explanatory notes have been appended where it was thought they would aid in making known the character or value of the publication to which they relate.

After the completion of the series the bibliographies may be assembled and separately published as a bibliography of the Administrative Branch of the National Government.

#### OFFICIAL

- J. S. Congress. Congressional record. Indexes.* Emergency revenue tax bill of 1914. Index of the proceedings and debates . . . Sept. 21 to Oct. 22, 1914, on H. R. 18891 . . . Taken from the Daily congressional record. Washington, 1914. 9 p.
- — — — — Spanish war tax bill of 1898. Index of the proceedings and debates . . . April 25 to June 14, 1898, on H. R. 10100 . . . Taken from the Congressional record. Washington, 1914. 14 p.
- — — — — *House. Committee on expenditures in Treasury department.* Hearings before the Committee on expenditures in Treasury department on H. R. 30891, a bill with reference to the appointment and bonding of deputy collectors of internal revenue. Washington, Govt. print. off., 1911. 19 p.
- — — — — Income tax. Hearing . . . on H. res. 221, directing the secretary of the Treasury to submit certain information pertaining to the collecting of the income tax . . . June 1, 2, and 17, 1916. Washington, Govt. print. off., 1916. 71 p.

<sup>1</sup>Compiled by M. Alice Matthews.

- — — — *Committee on reform in the civil service.* Status of deputy collectors of internal revenue. No. 3. Hearings . . . on H. R. 15924. Jan. 23, 1912. Washington, Govt. print. off., 1912. 26 p.
- — — — *Committee on ways and means.* Discovery and collection of monies withheld from the government . . . Report to accompany bill H. R. 3256. Collection of internal-revenue delinquent taxes. [Washington, Govt. print. off., 1874] 9,322 p. (43d Cong., 1st sess. House. Rept. 559) Serial 1625
- — — — Hearings on internal-revenue revision, July 26-29, Aug. 1, 4, 1921, together with certain portions of the proceedings of the committee in executive session. . . . Indexed. Washington, Govt. print. off., 1921. 475 p.
- — — — Internal revenue measures. Hearings . . . on H. R. 4434, 16690 and 19129. Mar. 13, 1912. Washington, Govt. print. off., 1912. 52 p.
- — — — Revenue revision. Hearings [of Dec. 13-14, 17-18, 20-22, 1920; Jan. 5, 17, 1921]. Indexed. Washington, Govt. print. off., 1921. 270 p.
- — — — To increase the internal revenue, and for other purposes . . . Report. To accompany H. R. 18891. [Washington, Govt. print. off., 1914]. 16 p. (63d Cong., 2d sess. House. Rept. 1163) Serial 6560
- — — — To increase the revenue and for other purposes . . . Report. To accompany H. R. 16763. [Washington, Govt. print. off., 1916]. 10 p. (64th Cong., 1st sess. House. Rept. 922) Serial 6905
- — — — *Select committee concerning whisky frauds.* Whisky frauds. Testimony before the Select committee concerning the whisky frauds . . . Hearings Mar. 22 to Aug. 12, 1876. [Washington, Govt. print. off., 1876] 555 p. (44th Cong., 1st sess. House. Misc. doc. 186) Serial 1706
- — — — *Senate. Committee on finance.* Internal-revenue hearings . . . on the proposed revenue act of 1921. Washington, Govt. print. off., 1921. 789 p.
- — — — Revenue for increased army and navy appropriations. Hearings and briefs before the subcommittees of the Committee on finance, United States Senate, Sixty-fourth Congress, second session, on H. R. 20573, an act to provide increased revenue to defray the expenses of the increased appropriations for the army and navy and the extensions of fortifications, and for other purposes [Feb. 6-9, 1917] . . . Hearings before the subcommittees on munitions, insurance, excess-profits tax and oleomargarine tax. Washington, Govt. print. off., 1917. 203 p.

- — — — — War-revenue bill . . . Report. To accompany H. R. 18891. [Washington, Govt. print. off., 1914] 10 p. (63d Cong., 2d sess. Senate. Rept. 813) Serial 6553
- — — — — *Select committee on methods of business and work in the executive departments.* Report. Washington, Govt. print. off., 1888. (50th Cong., 1st sess. Senate. Rept. 507, Pt 2). Serial 2521
- [One section of this report is devoted to the Treasury department, including internal revenue division.]
- — — — — *Laws, statutes, etc.* Income-tax law. Income tax imposed on persons, firms, companies, copartnerships, corporations, joint-stock companies, associations, insurance companies, etc., under section 2, act of October 3, 1913. . . . [Washington, Govt. print. off., 1913] 16 p.
- — — — — Income tax law (October 3, 1913) and regulations, decisions, and forms issued thereunder to December 6, 1913. Bureau of insular affairs. War department. Washington, Govt. print. off., 1913. [73] p.
- — — — — Internal revenue laws, August 5, 1861 to March 3, 1873. . . . Washington, Govt. print. off., 1898. 549 p. (55th Cong., 2d sess. Senate. Rept. 1123.) Serial 3626
- — — — — Internal-revenue laws in force May 1, 1920, with an appendix containing laws of a general nature and miscellaneous provisions applicable to the administration of the internal-revenue laws. Washington, Govt. print. off., 1920. 1035 p.
- — — — — Title xxv. Internal revenue. [Prepared by the Commission to revise and codify the laws, and printed for the Special joint committee on revision.] [Washington, Govt. print. off., 1907] p. 832-954.
- — — — — . . . War revenue bill. Comparative print, showing H. R. 18891, a bill to increase the internal revenue and for other purposes, as passed by the House and as reported to the Senate, together with the act of 1898, An act to provide ways and means to meet war expenditures and for other purposes. Washington, Govt. print. off., 1914. 55 numb. 1. (63d Cong., 2d sess. Senate. Doc. 597) Serial 6592
- — — — — War-revenue law of 1898, with index. [Washington, Govt. print. off., 1898]. cover-title, 35 p. Approved June 13, 1898.
- — — — — *Office of internal revenue.* Annual report of the commissioner. 1863—Washington [1864]—
- [These reports, without accompanying tables, are also found in the Annual report of the secretary of the Treasury on the state of the finances]



- — — Appointments and regulations under denatured alcohol law . . . Washington, Govt. print. off., 1907. 76 p. (59th Cong., 2d sess. Senate. Doc. 300) Serial 5072
- — — [Brief resumé of the internal revenue system from its beginning]. (*In* Annual report of the Commissioner for . . . 1918. Washington, Govt. print. off., 1918. p. 3)
- — — Bulletin no. 1-20. Income tax rulings . . . Washington, Govt. print. off., 1920—  
Continued by the Internal revenue bulletin.
- — — Bulletin "A." (Rev. April 1, 1921) Income tax forms, Revenue act of 1918. Washington, Govt. print. off., 1921. 96 p.  
"This bulletin contains copies of forms used in the administration of Titles II and III of the Revenue act of 1918, and the collection of taxes levied under those titles."
- — — Bulletin "B" income tax. Withholding. Collection at the source and information at the source. Revenue act of 1918. Washington, Govt. print. off., 1920. 60 p.
- — — Bulletin "C" income tax. Comparison of titles and sections of the revenue acts of 1917 and 1918 applicable to income and profits taxes. Washington, Govt. print. off., 1920. 41 p.
- — — Bulletin "D" Income Tax. Average percentage of pre-war income to pre-war invested capital of general classes of corporations, grouped as to trades or businesses, as provided for in section 311 (c) (2), Revenue act of 1918. Washington, Govt. print. off., 1919. 13 p.
- — — Bulletin "E." Income tax. Deductions and credits. Revenue act of 1918 . . . "Schedule of taxes": p. 30-39. Washington, Govt. print. off., 1920. 39 p.
- — — Bulletin "F." Income tax. Depreciation and obsolescence. Revenue act of 1918 . . . Washington, Govt. print. off., 1920. 36 p.
- — — Bulletin "H." Income tax rulings peculiar to insurance companies. April 9, 1921. Washington, Govt. print. off., 1921. 52 p. incl. forms.
- — — Bulletin relative to production of distilled spirits. Washington, Govt. print. off., 1912. 31 p.
- — — Catalogue of blanks and books and laws and regulations. Prepared for the use of officers of internal revenue. June, 1921. Washington, Govt. print. off., 1921. 24 p.
- — — Child labor tax rulings. (Rev. September, 1920) . . . Washington, Govt. print., off., 1920. 16 p.  
"The child labor tax rulings are applicable only to section 1200 of the law."—p. 3.

- — — Collection of circulars and other papers, 1813-1919. Washington, 1813-19.
- — — Collection of circulars and specials, issued by the Office of internal revenue, to January 1, 1871. Washington, Govt. print. off., 1871. 334 p.
- — — Collection of circulars and specials, issued by the Office of internal revenue, from January 1, 1871, to February 18, 1874. Washington, Govt. print. off., 1874. 212 p.
- — — Collection of circulars, specials, decisions, and circular letters, issued by the Office of internal revenue, from June 22, 1874, to January 30, 1882. Washington, Govt. print. off., 1882. 298 p.
- — — The collection of internal revenue and the condition of the service. Report of Hon. John W. Mason, commissioner of internal revenue, to Hon. William Windom, secretary of the Treasury. July 24, 1889. Washington, Govt. print. off., 1889. 8 p.
- — — Compilation of Treasury decisions relating to the act of December 17, 1914, known as the Harrison narcotic law issued during the period February 2, 1915, to November 5, 1915. Washington, Govt. print. off., 1915. 41 p.
- — — Compilation of Treasury decisions relating to the act of December 17, 1914, known as the Harrison narcotic law issued during the period February 2, 1915, to May 11, 1917. Washington, Govt. print. off., 1917. 80 p.
- — — Cumulative bulletin . . . Income tax rulings . . . December, 1919- Washington, Govt. print. off., 1920-
- — — Digest of decisions and regulations made by the commissioner of internal revenue under various acts of Congress relating to internal revenue, and abstracts of judicial decisions, and opinions of attorneys-general, as to internal-revenue cases. From December 24, 1864, to June 13, 1898. Washington, Govt. print. off., 1906. 294 p.
- — — Digest of decisions and regulations made by the commissioners of internal revenue under various acts of Congress relating to internal revenue, and abstracts of judicial decisions and opinions of attorneys-general as to internal-revenue cases, from June 13, 1898, to December 31, 1904. Washington, Govt. print. off., 1905. 199 p.
- — — Digest of income tax rulings. No. 1- Washington, Govt. print. off., 1919-
- . . . Digest of Treasury decisions relating to internal revenue issued pursuant to the acts of 1909, 1913, 1914, 1916, 1917 during the period from September 9, 1916, to December 31, 1920. (Treasury decisions 2359-3111) Washington, Govt. print. off., 1921. 666 p.
- — — Enforcement of the Harrison narcotic law. Washington, Govt. print. off., 1919. 8 p.

- — — Excess profits tax primer, prepared by the Bureau of internal revenue for the information and assistance of taxpayers. Washington, Govt. print. off., 1918. 16 p.
- — — Forms of keeping accounts by collectors of the revenue. [n. p., 1814?] [28] p.
- — — General forest industries questionnaire. For the years prior to 1919 . . . Washington, Govt. print. off., 1919. 36 p. forms.
- — — Income tax. Instructions to collectors relative to corporations, joint-stock companies or associations, and insurance companies making return of annual net income for their fiscal years instead of the calendar year. [Washington, Govt. print. off., 1913] 2 p.
- — — Income tax primer . . . for the information and assistance of taxpayers. Washington, Govt. print. off., 1921. 40 p.
- — — Income tax primer for farmers (rev.) Washington, Govt. print. off., 1921. 31 p.
- — — Internal revenue bulletin v. 1, no. 1, Jan. 1922—Washington, Govt. print. off., 1922—  
"Supersedes the Income tax and Sales tax bulletins previously issued by the Bureau of internal revenue."
- — — Internal-revenue manual, comp. from the laws and regulations now in force, for the information and guidance of internal-revenue agents and officers. August 1, 1879. Washington, Govt. print. off., 1879. 2 p. l., 429 p.
- — — Internal-revenue manual. Comp. from the laws and regulations now in force, for the information and guidance of internal-revenue officers and agents. September 1, 1888. Washington, Govt. print. off., 1888. iii, 570 p.
- — — Internal revenue manual for the information and guidance of disbursing agents of the internal revenue service. Washington, Govt. print. off., 1921. 4 pts.
- — — Kinds, denominations, values, etc., of internal-revenue stamps . . . [Washington, Govt. print. off., 1920] 11 p. incl. tables.
- — — Letter of the secretary of the Treasury transmitting a communication from the Commissioner of internal revenue, concerning the organization of his office and the present condition of its business. [Washington, Govt. print. off., 1863] 7 p. (37th Cong., 3d sess. Senate. Ex. doc. 20) Serial 1149
- — — List of distillery warehouses, general bonded warehouses, special bonded warehouses and industrial alcohol bonded warehouses established under title III of the National prohibition act in which distilled spirits were held on deposit October 1, 1920. Washington, Govt. print. off., 1920. 14 p.

- — — A list of the several collection districts with the names and addresses of collectors. . . . Washington, Govt. print. off., 1922. 24 p.
- — — Manual for the oil and gas industry under the Revenue act of 1918. Washington, Govt. print. off., 1921. 245 p.
- — — Manual of general information to members of income tax unit. Washington, Govt. print. off., 1921. 23 p.
- — — Manual of instructions for estate tax examining officers. March, 1918. Washington, Govt. print. off., 1918. 14 p. incl. forms.
- — — Manual of revenue accounting for use in offices of collectors of internal revenue. Washington, Govt. print. off., 1919. 53 p. incl. tables, forms.
- — — Organization and procedure. Office of Federal prohibition director. Washington, Govt. print. off., 1921. 80 p.
- — — Personal income tax imposed and collected under the act of October 3, 1913. Washington, Govt. print. off., 1916. 9 p.
- — — Present sources of internal revenue and rates of taxation . . . Washington, Govt. print. off., 1918. 12 p. incl. tables. Regulations.<sup>1</sup>
- no. 1. Regulations concerning assessments. 1918. 184 p.
- no. 2. Instructions to internal-revenue officers concerning their accounts, etc. 1916. 213 p.
- [no. 3] (Series 7, no. 3) Regulations and instructions concerning the tax on legacies and distributive shares under the act of June 13, 1898. 1899. 12 p.
- [no. 3] Supplement no. 1. Regulations and instructions concerning the tax on legacies and distributive shares under the act of June 13, 1898. 1900. 57 p.
- [no. 5] (Series 7, no. 5 Revised September 1, 1899) Regulations concerning the establishment of special bonded warehouses for the storage of brandy made from apples . . . etc., and the transportation and exportation thereof in bond and exportation with drawback. 1899. 42 p.
- [no. 5] (Series 7, no. 5. Revised; Supplement no. 1) Regulations concerning withdrawal of wine spirits or grape brandy from distilleries and special bonded warehouses, free of tax, for fortification of pure sweet wines; also from such warehouses for fortification of wines for export. 1899. 67 p.

<sup>1</sup> The regulations here listed include only the last edition in print; some of these are no longer effective owing to changes in the law, but in some cases the adjudication of appeals and claims is governed by the regulations based on laws which have been repealed. Supplements are issued from time to time as part of the Treasury Decisions.

- — — Regulations—*Continued*
- no. 6. Relating to the tax on fermented liquors under Revised statutes of the United States and subsequent acts. 1918. cover-title, 39 p.
- no. 7. Regulations and instructions concerning the tax on distilled spirits under the Revised statutes of the United States and subsequent acts. 1914. 271 p.
- no. 8. Relating to the taxes on tobacco, snuff, cigars, and cigarettes and purchase and sale of leaf tobacco under the Revised statutes of the United States and subsequent acts. 1922. 174 p.
- no. 9. Revised regulations concerning oleomargarine, also adulterated butter and process or renovated butter, under internal revenue laws . . . 1907. 112 p.
- no. 11. United States internal-revenue gaugers' manual embracing regulations and instructions, and tables. March 12, 1913. 1913. 568 p.
- no. 11. Supplement 1. Gaugers' weighing manual, embracing regulations and tables for determining the taxable quantity of distilled spirits by weighing. 1911. 646 p.
- no. 12. For the observance of revenue and prohibition officers, districts attorneys and marshals and as to duties of clerks of United States courts respecting cases arising under the internal revenue and prohibition laws in which the United States is a party, and respecting the custody and disposition of real estate acquired by the United States under those laws. 1920. 107 p.
- no. 14. Instructions concerning the abatement and the refunding of taxes and penalties which are uncollectable, abatable or refundable under the provisions of sections 3220 and 3221, Revised statutes, section 6, act of March 1, 1879, or other acts and the redemption of or allowance for internal-revenue stamps under the provisions of the act of May 12, 1900, as amended by the act of June 30, 1902. 1916. 46 p.
- [no. 16] (T. D. 2211). Laws and regulations concerning opium manufactured, prepared, or suitable for smoking purposes under act of January 17, 1914. Regulations No. 16 revised. 1915. 11 p.
- no. 20. Regulations concerning the establishment of general bonded warehouses for the storage of spirits made from materials other than fruit and the transportation and exportation thereof in bond, under the Act of August 28, 1894, as amended February 28, 1901. 1920. 38 p.

- — — Regulations—*Continued*
- no. 20. Supplement 1. Regulations concerning bonds form 351 and order etc., used in transfer to general bonded warehouses April 17, 1901. 3 p.
- [no. 22] (Series 7, No. 22) Regulations concerning filled cheese under internal revenue laws. July 9, 1896. 1896. 39 p.
- no. 23. Regulations and instructions concerning bottling of distilled spirits in bond under the act of March 3, 1897. 1913. 32 p.
- no. 25. Concerning mixed flour under internal revenue act approved June 13, 1898, as amended by act of April 12, 1902. 1918. 20 p.
- [no. 27] (Series 7, no. 27) Regulations concerning the redemption of or allowance for internal revenue stamps under the . . . act . . . approved May 12, 1900. 1900. 7 p.
- no. 28. Regulations governing the withdrawal of wine spirits or grape brandy from distilleries and special bonded warehouses for the fortification of pure sweet wines. 1919. 75 p.
- no. 29. Regulations and instructions relating to the exportation, free of tax, or with benefit of drawback, of distilled spirits, fermented liquor, tobacco, snuffs, cigars, oleomargarine, adulterated butter, mixed flour, playing cards, and stills, under internal-revenue laws. 1922. 93 p.
- no. 30. Regulations and instructions relating to the manufacture, sale, and use of denatured alcohol under the act of Congress of June 7, 1906 and amendatory act of March 2, 1907, and act of October 3, 1913. 1920. 72 p.
- no. 32. Regulations concerning white phosphorus matches under Internal-revenue law (act approved April 9, 1912) May 1913. 1913. 14 p.
- no. 33. Governing the collection of the income tax imposed by the act of September 8, 1916, as amended by the act of October 3, 1917. 1918. 199 p.
- no. 34. Regulations governing the withdrawal of oleomargarine, tobacco, cigars, cigarettes, and snuff, from factories, free of tax, for use of the United States under section 3464, Revised statutes. 1920. 6 p.
- no. 35. Relating to the importation, manufacture, production, compounding, sale, dispensing, and giving away of opium or coca leaves, their salts, derivatives, or preparations thereof under the act of December 17,

- — — Regulations—*Continued*
- 1914, as amended by sections 1006 and 1007 of the Revenue act of 1918, and under section 1008 of the said Revenue act of 1918. 1919. 78 p.
- no. 36. United States cotton futures act, approved August 11, 1916. Rules and regulations promulgated by the secretary of the Treasury. 1916. 18 p.
- no. 37. Relating to estate tax under the Revenue act of 1918 (approved February 24, 1919) 1921. vi, 80 p.
- no. 39. Law and regulations relative to the excise tax on manufacturers in the United States of certain munitions and parts thereof. Imposed by title 111 of the act of September 8, 1916. 1916. 13 p.
- no. 40. Relating to the stamp tax on issues, sales and transfers of stock and sales of products for future delivery under the Revenue act of 1921. 1922. vi, 41 p.
- no. 41. Relative to the war excess profits tax imposed by the War revenue act, approved October 3, 1917. 1918. 56 p.
- no. 42. Rules and regulations for collection of taxes on transportation of persons and property under War revenue act approved October 3, 1917, made and promulgated by the commissioner of internal revenue, with approval of the secretary of the Treasury. 1918. 47 p.
- no. 43. Part 1. Relating to the tax on admissions under the revenue act of 1918. . . . Revised January, 1922. 1922. 75 p.
- no. 43. Part 2. Relating to the tax on dues under the revenue act of 1918 . . . . (Revised December, 1921.) 1922. 32 p.
- no. 45. Relating to the income tax and war profits and excess profits tax under the Revenue act of 1918. Promulgated January 28, 1921. 1921. 342 p.
- no. 46. Relating to tax on employment of child labor under the Revenue act of 1918 (approved February 24, 1919) 1921. 20 p.
- no. 47. Relating to the excise taxes on sales by the manufacturer under sections 900 and 904 of the Revenue act of 1921. 1922. 42 p.
- no. 48. Relating to the excise taxes on works of art and jewelry under sections 902 and 905 of the Revenue act of 1921. 1921. 19 p.
- no. 49. Relating to the collection of tax on transportation and other facilities. Title v, sections 500, 501, and 502 of the Revenue act of 1918. 1921. 66 p.

- — — Regulations—*Continued*
- no. 50. Relating to the capital stock tax under the Revenue act of 1918. 1920. 31 p.
  - no. 51. Relating to excise on toilet and medicinal articles under section 907 of the Revenue act of 1918. 1920. 16 p.
  - no. 52. Relating to the tax on beverages and the constituent parts thereof under section 602 of the Revenue act of 1921. 1922. 23 p.
  - no. 53. Relating to the tax on soft drinks, ice cream and similar articles sold at soda fountains or similar places of business under the Revenue act of 1918. 1919. 16 p.
  - no. 54. Relating to excise taxes on sales by dealers of wearing apparel, etc., under sec. 904 of title 9 of revenue act of 1918. 1919. 30 p.
  - no. 55. Relating to stamp taxes on documents (except on issue, sales, and transfers of certificates of stock and sales of products for future delivery) imposed by title xi of the Revenue act of 1921. 1922. x, 46 p.
  - no. 56. Regulations promulgated by the commissioner of internal revenue with the approval of the secretary of the Treasury relating to the collection of tax on motion picture films. Title IX, section 906, of the Revenue act of 1918. 1920. 16 p.
  - no. 57. Relating to the tax on telegraph, telephone, radio, and cable facilities under the Revenue act of 1921. 1922. 30 p.
  - no. 58. (Revised August, 1920) Relating to tax on the issuance of insurance policies under sections 503, [and] 504, of Revenue act of 1918. 1920. 16 p.
  - no. 59. (1922 edition) Relating to the special taxes upon businesses and occupations and upon the use of boats under sections 1001 (subdivisions (1) to (11) inclusive) and 1003 of the Revenue act of 1921. 1922. iv, 28 p.
  - no. 60. Relative to the manufacture, sale, barter, transportation, importation, exportation, delivery, furnishing, purchase, possession, and use of intoxicating liquor under Title II of the National prohibition act of October 28, 1919, providing for the enforcement of the Eighteenth amendment to the Constitution of the United States. 1920. 110 p.
  - no. 61. Relative to the production, tax payment, etc., of industrial alcohol and to the manufacture, sale, and use of denatured alcohol under Title III of the National prohibition act of October 28, 1919. 1920. 109 p.



- — — Regulations—*Continued*
- no. 62. Relating to the income tax and war profits and excess profits tax under the Revenue act of 1921. 1922. 420 p.
- no. 63. Relating to estate tax under the Revenue act of 1921. 1922. vi, 98 p.
- no. 64. Relating to the capital stock tax under the Revenue act of 1921. 1922. iv, 33 p.
- — — Rulings of the commissioner of internal revenue relating to tax on child labor under the Revenue act of 1918. Washington, Govt. print. off., 1919. 17 p.
- — — Sales tax rulings. Bulletin no. St. -1-20- nos. 1-112-December, 1920- Washington, Govt. print. off., 1920-
- — — Special forest industries questionnaire for the pulp and paper industry . . . for taxable years prior to 1920. Washington, Govt. print. off., 1920. 16 p.
- — — Travel regulations. Effective July 1, 1919. Washington, Govt. print. off., 1919-
- — — Treasury decisions under internal revenue laws of the United States. v. 1- June 13, 1898- Washington, Govt. print. off., 1899-
- Vol. 1-2 have title: Compilation of decisions rendered by the commissioner of internal revenue under the war-revenue act of June 13, 1898.
- — — *Revenue commission, 1865-1866*. Report . . . [Washington 1866] 76 p.
- Found also in the Reports of a commission appointed for a revision of the revenue system of the United States. 1865-66 . . . Washington, 1866: p. 1-51
- — — Reports of a commission appointed for a revision of the revenue system of the United States, 1865-66. David A. Wells, Stephen Colwell, Samuel S. Hayes, commissioners. Washington, Govt. print. off., 1866. 483 p.
- — — Revenue system of the United States. Letter from the secretary of the Treasury, transmitting the report of a commission appointed for the revision of the revenue system of the United States . . . Washington, Govt. print. off., 1866. 132 p. (39th Cong., 1st sess. House. Ex. doc. 34) Serial 1255
- — — *Special commissioner of the revenue, 1866-1870*. Letter from the secretary of the Treasury, transmitting a report from Hon. David A. Wells, special commissioner of the revenue . . . Report of Dec. 1866. Washington, Govt. print. off., 1867. 291 p. (39th Cong., 2d sess. Senate. Ex. doc. 2) Serial 1276
- Issued also with appendices.

- — — Report of the special commissioner of the revenue [for 1867] [Washington, Govt. print. off., 1868?] 96 p. (40th Cong., 2d sess. House. Ex. doc. 81) Serial 1332
- — — Report of the special commissioner of the revenue for the year 1868. Washington, Govt. print. off., 1868. 142 p. (40th Cong., 3d sess. House. Ex. doc. 16) Serial 1372
- — — Report of the special commissioner of the revenue upon the industry, trade, commerce, etc., of the United States for the year 1869. Washington, Govt. print. off., 1869. cxcii, 265 p. (41st Cong., 2d sess. House. Ex. doc. 27) Serial 1416
- — — *Superintendent of documents*. Check list of United States public documents 1789-1909 . . . 3d ed., rev. and enl. v. I. (list of congressional and departmental publications) Washington, Govt. print. off., 1911. 1707 p.
- For list of publications of the office of internal revenue, see p. 1083-1102.
- — — *Supreme court*. . . . Decisions of the United States Supreme court in corporation tax cases and income tax cases, with dissenting opinions . . . Washington, Govt. print. off., 1912. 260 p. (62d Cong., 2d sess. House. Doc. 601) Serial 6311
- — — *Treasury department*. Annual report of the secretary of the Treasury on the state of the finances, 1863- Washington, Govt. print. off., 1864-
- Includes report of the Commissioner of internal revenue without accompanying tables.

## UNOFFICIAL

- Atkinson, George Wesley. After the moonshiners. By one of the raiders. Wheeling, W. Va., Frew & Campbell, printers, 1881. 239 p.
- Bailey, Joshua, F. Conspiracy of the whiskey ring against collector J. F. Bailey. Official reports, confessions, etc. New York, W. C. Bryant and co., printers, 1869. 64 p.
- Boutwell, George Sewall. The tax-payer's manual; containing the entire internal revenue laws, with the decisions and rulings of the commissioner, tables of taxation, exemption, stamp-duties, etc., and a complete alphabetical index. . . . Boston, Little. 1865. 2 p. l, 197 p.
- "This volume contains the act of June 30th, 1864, with the amendments made by the act of March 3d, 1865, introduced into the act of June 30th."—Pref.
- Brooks, James J. Whiskey drips. A series of interesting sketches, illustrating the operations of the whiskey thieves in their evasions of the law and its penalties. . . . Philadelphia, W. B. Evans and co., [1873] 349 p.

Convention of United States assessors, Cleveland, O., 1863. Suggestions of amendments to the excise tax laws, recommended by a convention of United States assessors . . . and extracts from proceedings of said convention. Boston, Press of G. C. Rand and Avery, 1864. 20 p.

Felton, Franklin Eliot. The secrets of internal revenue: exposing the whiskey ring, gold ring, and drawback frauds; divulging the systematic pillage of the public treasury and filchings of the revenue; with astounding disclosures of organized depredations, conspiracies, and raids on the government and people, and vivid portrayals of official turpitude, malfeasance, tyranny, and corruption. By U. S. Vidocq [*pseud.*] detective of the Secret service, and confidential agent of the Treasury department. Ed. by Franklin Eliot Felton . . . Philadelphia, W. Flint, 1870. 543 p.

Gauss, Henry C. The American government, organization and officials . . . N. Y. Hamersly and Co., 1908. 871 p.

Internal revenue service, p. 363-396.

Howe, Frederic Clemson. Taxation and taxes in the United States under the internal revenue system, 1791-1895; an historical sketch of the organization, development, and later modification of direct and excise taxation under the Constitution. . . . New York, T. Y. Crowell and company [1896] 293 p.

.Bibliography: p. 269-272.

Internal revenue association. Proceedings of the . . . annual convention of the Internal revenue association . . . 1st- 1910- [Baltimore, 1910-]

Internal revenue record and customs journal. Official register of U. S. courts and Treasury department in revenue and customs cases. v. 1- 1865- New York, 1865-

McDonald, John. *formerly supervisor of internal revenue.* Secrets of the great whiskey ring, containing a complete exposure of the illicit whiskey frauds culminating in 1875, and the connection of Grant, Babcock, Douglass, Chester H. Krum, and other administration offices, established by positive and unequivocal documentary proofs . . . To which is added the missing links in the chain of evidence of James A. Garfield's implication with the District of Columbia ring and Credit mobilier bribery. . . . Chicago, Belford, Clarke and co., 1880. 368 p.

Mayo, Robert. A synopsis of the commercial and revenue system of the United States, as developed by instructions and decisions of the Treasury department for the administration of the reve-

nue laws: accompanied with a supplement... Washington, Printed by J. and G. S. Gideon, 1847. 2 v.

Supplement has title: The Treasury department and its various fiscal bureaus, their origin, organization, and practical operations, illustrated; being a supplement to the Synopsis of Treasury instructions for the administration of the revenue laws... By Robert Mayo... Extra edition. Printed by Wm. Q. Force: Washington, 1847.

Meade, Edwin Ruthven. Administrative reform in the internal revenue service. A better official system.—Reduction of rate of taxation. Speech in the House of representatives, July 29, 1876. Washington, D. C., 1876. 14 p.

Van Tyne, C. H. Guide to the archives of the government of the United States in Washington. Washington, Carnegie institution of Washington, 1904. 215 p.

"Commissioner of internal revenue," p. 67-68.

Wiltse, Henry Martin. The moonshiners, . . . Chattanooga, Tenn., Times printing co. [1895] 218 p.

Yeaton, Charles Carroll. A new method of collecting tax on whiskey and for the prevention of fraud on the revenue. A communication to the Committee on ways and means of the Fortieth Congress, U. S. New York, F. Hart and company, printers, 1868. 18 p.

#### PERIODICAL ARTICLES

Baker, J. M. Bureau of internal revenue: sales tax unit. *Woman citizen*, Jan. 1, 1921, v. 5: 846-7.

Cavanagh, Catherine F. Strange stories of the internal revenue service. *Bookman*, Sept., 1911, v. 34: 52-60.

One of a series of articles entitled: Stories of our government bureaus: This one relates interesting experiences of revenue officers in gathering evidence of illicit distillers of whiskey; an account of the whiskey ring conspiracy; Philadelphia stills; enforcement of tobacco and oleomargarine laws.

McGrew, C. D. Women's work in the income tax unit. *Woman citizen*, Jan. 8, 1921, v. 5: 870-2.

Miller, R. N. Administration of federal income taxes. *National tax association. Bulletin*, April, 1922, v. 7: 209-12.

Roper, Daniel C. Administrative problems in United States internal taxation. *South Atlantic quarterly*, April, 1922, v. 21: 97-108.

Ruddick, L. S. Mental snapshots of the Bureau of internal revenue. *Woman citizen*, Dec. 25, 1920, v. 5: 822-34.

## INDEX

- Accounts Unit, employees in, 210-211.
- Accounts and Collections Unit, organization of, 149-157, 188-197; work of, 149-157.
- Activities, classification of, 221-222; discussion of, 65-123.
- Advisory Tax Board, creation of 57.
- Alcohol, denatured, legislation relating to, 40. *See also* Industrial Alcohol.
- Amusements, collection of taxes on, 90, 91-93.
- Analytical and Chemical Division, creation of, 35.
- Annual report, description of, 223.
- Appeals, provision for, 78-80. *See also* Committee on Appeals and Review.
- Appointment, method of, 176-178.
- Appointment Division, employees in 205-206; organization of 130-133, 181-182; work of, 130-133.
- Appropriations, statements of, 233-240.
- Assessor, discontinuance of office of, 25; duties of, 9-10; provision for, 5, 6; salaries of, 11.
- Audit of capital stock tax returns, 158; of estate tax returns, 81-82, 100; of income tax returns, 72-78, 139-148.
- Bounty on sugar, work in connection with, 37.
- Boutwell, George S., appointed commissioner, 7.
- Buildings, discussion of, 227-229.
- Butter, renovated and adulterated, taxes on, 96, 118-119.
- Cannon, J. G., quoted on 1919 revenue act, 48.
- Capital stock tax, collection of, 46, 82-84; duties of collectors in connection with, 154.
- Capital Stock Tax Division, organization of, 157-158, 198; work of, 157-158.
- Capital Stock Tax, Child Labor Tax, and Estate Tax Unit, employees in, 211-212.
- Cheese, filled. *See* Filled Cheese.
- Chemical Division, creation of, 36.
- Chemical researches, discussion of, 120-122.
- Chemical Section, organization of, 202; work of, 171.
- Child Labor, tax on products of, 56.
- Chinese laborers, registration of, 37.
- Civil War, history of Bureau during, 6-22.
- Claims, audit of, 139-148.
- Club dues, collection of taxes on, 90, 91-93.
- Collection by contract, discussion of, 31-34.
- Collection districts, expenses and collections of, 248-249; number of, 3, 8, 26-27, 35; provision for, 5, 8.
- Collections, statement of, 244-246.
- Collectors, appointment of, 3, 176; compensation of, 13, 14, 26, 214, 246-247; duties of, 11-12, 153-155; list of offices of, 19-197; method of fixing compensation, 187; organization of offices of, 155-157; provision for 3, 5, 6, 9. *See also* Collection districts.
- Colwell, Stephen, appointed to Revenue Commission, 14.
- Commissioner of Internal Revenue, duties and powers of, 124-125; provision for, 7.
- Commissioner of Taxes, provision for, 6.
- Commissioner of the Revenue, provision for, 4; discontinuance of, 5.
- Committee on Appeals and Review, creation of, 57; work of, 78-80, 128-130.

## INDEX

- Accounts Unit, employees in, 210-211.
- Accounts and Collections Unit, organization of, 149-157, 188-197; work of, 149-157.
- Activities, classification of, 221-222; discussion of, 65-123.
- Advisory Tax Board, creation of, 57.
- Alcohol, denatured, legislation relating to, 40. *See also* Industrial Alcohol.
- Amusements, collection of taxes on, 90, 91-93.
- Analytical and Chemical Division, creation of, 35.
- Annual report, description of, 223.
- Appeals, provision for, 78-80. *See also* Committee on Appeals and Review.
- Appointment, method of, 176-178.
- Appointment Division, employees in, 205-206; organization of, 130-133, 181-182; work of, 130-133.
- Appropriations, statements of, 233-240.
- Assessor, discontinuance of office of, 25; duties of, 9-10; provision for, 5, 6; salaries of, 11.
- Audit of capital stock tax returns, 158; of estate tax returns, 81-82, 160; of income tax returns, 72-78, 139-148.
- Bounty on sugar, work in connection with, 37.
- Boutwell, George S., appointed commissioner, 7.
- Buildings, discussion of, 227-229.
- Butter, renovated and adulterated, taxes on, 96, 118-119.
- Cannon, J. G., quoted on 1919 revenue act, 48.
- Capital stock tax, collection of, 46, 82-84; duties of collectors in connection with, 154.
- Capital Stock Tax Division, organization of, 157-158, 198; work of, 157-158.
- Capital Stock Tax, Child Labor Tax, and Estate Tax Unit, employees in, 211-212.
- Cheese, filled. *See* Filled Cheese.
- Chemical Division, creation of, 36.
- Chemical researches, discussion of, 120-122.
- Chemical Section, organization of, 202; work of, 171.
- Child Labor, tax on products of, 56.
- Chinese laborers, registration of, 37.
- Civil War, history of Bureau during, 6-22.
- Claims, audit of, 139-148.
- Club dues, collection of taxes on, 90, 91-93.
- Collection by contract, discussion of, 31-34.
- Collection districts, expenses and collections of, 248-249; number of, 3, 8, 26-27, 35; provision for, 5, 8.
- Collections, statement of, 244-246.
- Collectors, appointment of, 3, 176; compensation of, 13, 14, 26, 214, 246-247, duties of, 11-12, 152-155; list of offices of, 19-197; method of fixing compensation, 187; organization of offices of, 155-157; provision for, 3, 5, 6, 9. *See also* Collection districts.
- Colwell, Stephen, appointed to Revenue Commission, 14.
- Commissioner of Internal Revenue, duties and powers of, 124-125; provision for, 7.
- Commissioner of Taxes, provision for, 6.
- Commissioner of the Revenue, provision for, 4; discontinuance of, 5.
- Committee on Appeals and Review, creation of, 57; work of, 78-80, 128-130.

- Commodity taxes, collection of, 85-93; duties of collectors in connection with, 153.
- Compensation, method of fixing, 178-179.
- Contract, collection by, 31-34.
- Corporation Audit Division, organization of, 140-141, 182-183; work of, 140-141.
- Corporation tax, imposition of, 40.
- Corporations, audit of returns of, 74-76, 140-145.
- Cotton futures, tax on, 43.
- Customs, receipts from, 244-246.
- Decisions, publication of, 224.
- Denatured alcohol, legislation regulating to, 40. *See also* Industrial Alcohol.
- Deputy Collectors, appointment of, 42, 176; salaries of, 214-215.
- Deputy Commissioners, provision for, 13, 22, 57.
- Dillon, Judge, quoted on Whiskey Ring, 29-31.
- Direct tax, levy of, 2, 3, 4, 6.
- Districts. *See* Collection districts.
- Employees. *See* Personnel.
- Estate tax, collection of, 45, 80-82; duties of collectors in connection with, 154.
- Estate Tax Division, creation of, 45; organization of, 158-160, 197-198; work of, 158-160.
- Estate Tax and Capital Stock Tax Unit, organization of, 157-160, 197-198; work of, 157-160.
- Excess profit tax, imposition of, 46.
- Expenditures, statements of, 233-242.
- Field Division, organization of, 145-148, 183-188; work of, 145-148.
- Filled Cheese, taxes on, 38, 96, 119-120.
- Flour, mixed, tax on, 39, 96, 100, 119.
- Gaugers, provision for, 25.
- Harrison Act. *See* Narcotics.
- Hayes, S. S., appointed to Revenue Commission, 14.
- Haynes, R. A., quoted on prohibition enforcement, 107-110.
- Hock, Carl von, quoted on Civil War Taxation, 85.
- Income tax, collection of, 38, 40-42, 44, 70-80; duties of collectors in connection with, 163.
- Income Tax Division, creation of, 38.
- Income tax returns, number audited and to be audited, 75.
- Income Tax Unit, employees in, 206-211; organization of, 133-149, 182-188; work of, 133-149.
- Individuals, audit of returns made by, 73-75, 139-140.
- Industrial alcohol, supervision over, 111-114.
- Industrial Alcohol and Chemical Division, organization of, 171, 201-202; work of, 171.
- Information returns, filing of, 71.
- Inspectors, provision for, 12.
- Insurance, collection of taxes on, 89, 91-93.
- Internal Revenue Bulletin, description of, 225-226.
- Laws, list of, 230-232.
- Legal instruments, tax on, 2, 4.
- Legal work, discussion of, 65-69; organization of, 126-128.
- License taxes, duties of collectors in connection with, 155; imposition of, 94-97.
- Liquor dealers, tax on, 4, 94.
- Liquor Traffic, control of, 60-62. *See also* Prohibition.
- Luxury Taxes. *See* Sales Taxes.
- McKinley Act, effect on work of Bureau, 36-37.
- Manufactured articles, tax on, 4, 85-93.
- Matches, tax on, 40, 120.
- Mixed flour, tax on, 39, 96, 100, 119.
- Munitions, tax on, 45.
- Narcotic Division, organization of, 168-169, 200-201; work of, 168-169.

- Narcotic Field Divisions, list of, 200-201.
- Narcotic Field Force, employees in, 219-220.
- Narcotics, regulation of traffic in, 42-43, 115-117; tax on, 56-57, 95.
- Natural Resources Division, organization of, 143, 183; work of, 143.
- Occupational taxes, collection of, 93-97; duties of collectors in connection with, 154.
- Oleomargarine, tax on, 34-36, 96, 100, 117-118.
- Opium, tax on, 36. *See also* Narcotics.
- Organization, outline of, 181-220.
- Personal Audit Division, organization of, 139-140, 182; work of, 139-140.
- Personnel, discussion of, 176-179; outline of, 204-220; sections devoted to, 130-133, 135, 150.
- Phosphorus matches, tax on, 40, 120.
- Pipe lines, collection of taxes on, 90, 91-93.
- Plant, description of, 227-229.
- Prohibition, enforcement of, 105-115.
- Prohibition Act, general provisions of, 61.
- Prohibition Agents, list of, 199-200; salaries of, 218; work of, 168.
- Prohibition Directors, expenses of offices of, 250; list of, 202-203; organization of offices of, 173-175; salaries of, 218; work of, 173.
- Prohibition officers, appointment of, 177-178.
- Prohibition Unit, creation of, 62; employees in, 216-220; organization of, 166-175; 199-204; work of, 166-175.
- Property, direct tax on, 2, 3, 4, 6.
- Publications, description of, 223-226.
- Railroad transportation, collection of taxes on, 90, 91-93.
- Receipts, gross, statement of, 244-246.
- Receipts, net, statement showing, 247.
- Regulations, preparation of, 134; publication of, 224.
- Returns, audit of, 72-80, 81-82, 139-148, 158, 160.
- Revenue agents, provision for, 13.
- Revenue Agents Field Divisions, list of, 184-188.
- Revenue Commission, quoted on organization, 15-22.
- Rules. *See* Regulations.
- Rulings, publication of, 225-226.
- Salaries, method of fixing, 178-179.
- Sales Tax Unit, creation of, 58; employees in, 212-213; organization of, 160-163, 198; work of, 160-163.
- Sales Taxes, collection of, 85-93; duties of collectors in connection with, 153. *See also* Stamp Taxes.
- Sanborn, John D., contract to collect taxes, 32-33.
- Services, collection of taxes on, 85-93.
- Solicitors, employees in office of, 204-209; organization of office of, 126-128, 181; work of, 126-128.
- Special Audit Division, organization of, 141, 183; work of, 141.
- Special Commissioner of the Revenue, provision for, 22-23.
- Special Intelligence Unit, employees in, 206; work of, 133.
- Stamp Taxes, collection of, 97-105; duties of collectors in connection with, 154.
- Stamps, supervision over, 151.
- State Prohibition Directors. *See* Prohibition Directors.
- Statistical Division, organization of, 148-149, 188; work of, 148-149.
- Statistics, collection of, 122-123; 46, 122-123; publication of, 223.
- Sugar bounty, work in connection with, 37.
- Supervisors of accounts and collections, list of, 189.
- Supplies and equipment, sections devoted to, 138, 151, 163.
- Supplies, Information: Stamps, Tobacco, and Miscellaneous Unit, employees in, 213.



- Supplies, Information, Tobacco, and Miscellaneous Unit, organization of, 163-166, 198-199; work of, 163-166.
- Tax Simplification Board, creation of, 59.
- Telegraph messages, collection of taxes on, 90, 91-93.
- Telephone messages, collection of taxes on, 80, 91-93.
- Tobacco, taxes on, 98, 101, 104.
- Tobacco Division, organization of, 164-166, 198; work of, 164-166.
- Tobacco manufacturers, taxes on, 94, 97.
- Training of employees, work in, 136.
- Transportation, collection of taxes on, 90, 91-93.
- Wells, D. A.; appointed Special Commissioner of the Revenue, 23; appointment to Revenue Commission, 14; quoted on Civil War taxation, 7.
- Whiskey Frauds, discussion of, 27-31.
- White Phosphorus matches. *See* Matches.
- Wilson Act, effect on work of Bureau, 38.

~~CHECKED~~  
~~9998-04~~