

COLLECTION

OF

CIRCULARS AND SPECIALS,

ISSUED BY THE

OFFICE OF INTERNAL REVENUE,

14

TO

JANUARY 1, 1871.



WASHINGTON:
 GOVERNMENT PRINTING OFFICE.
 1871.

CIRCULARS.

A

LIST OF NUMBERED CIRCULARS.

- No. 1. To Assessors, on the correction of errors. *July 1, 1863.*
- No. 2. To Assessors and Collectors, on the use of Form 11½. *July 3, 1863.*
- No. 3. To Assessors and Collectors, on the franking privilege. *July 7, 1863.*
- No. 4. Regulations concerning the quarterly accounts of Assessors. *December 21, 1863.*
- No. 4, (revised.) Regulations concerning the quarterly accounts of Assessors. *November 1, 1865.*
- No. 5. (Not adopted.)
- No. 6. Regulations concerning the remission and refunding of taxes erroneously or illegally assessed or collected. *July 15, 1863.*
- No. 7. Amending Rule No. 2 of Instructions to Assessors, &c. *July 16, 1863.*
- No. 8. On the proper mode of entering and returning penalties. *July 20, 1863.*
- No. 8, (revised.) On the proper mode of entering and returning fines and penalties, and taxes collected on passports. *September 18, 1863.*
- No. 9. On the liability of dealers offering for sale any unstamped proprietary articles after September 30, 1863. *July 24, 1863.*
- No. 10. Concerning the tax withheld from salaries of Assistant Assessors, and receipted bills of Assistant Assessors. *July 31, 1863.*
- No. 11. To Assessors, concerning the entry of fractions. *October 1, 1863.*
- No. 11, (revised.) To Assessors, concerning the entry of fractions. *October 19, 1863.*
- No. 12. Regulations concerning the mode of returning uncollectible taxes, for which Collectors claim credit under section 24, act of July 1, 1862. *November 4, 1863.*
- No. 12, (revised.) Regulations concerning the mode of claiming credit for uncollectible taxes under section 34, act of June 30, 1864. *July 1, 1864.*
- No. 13. Regulations concerning allowances for leakage of spirituous liquors, pursuant to the proviso to section 12, of the act of March 3, 1863; the manner of proving and reporting such allowances; and the mode of marking casks or packages containing inspected distilled spirits. *December 15, 1863.*
- No. 13. Regulations concerning allowances for leakage of spirituous liquors, pursuant to the proviso to section 12 of the act of March 3, 1863; the manner of proving and reporting such allowances; and the mode of marking casks or packages containing inspected distilled spirits, (modified.) *March 12, 1864.*
- No. 13, (revised.) Regulations concerning allowances for leakage of spirituous liquors, pursuant to the proviso to section 12 of the act of March 3, 1863; the manner of proving and reporting such allowances; the mode of marking casks or packages containing inspected distilled spirits; and the duties on spirits under the act of March 7, 1864. *March 21, 1864.*
- No. 14. Regulations concerning claims for the remission of taxes erroneously assessed, when uncollected, and for the refunding of such taxes when collected. *February 1, 1864.*
- No. 15. Regulations concerning the returns of unassessed taxes. *March 1, 1864.*
- No. 15, (revised.) Concerning lists and returns from Assessors and Collectors. *August 29, 1864.*
- No. 16. To Assessors and Collectors, concerning taxes imposed upon banks, insurance and railroad companies, &c. *July 6, 1864.*
- No. 17. Regulations under which Collectors may impress stamps upon instruments. (Section 162, act of June 30, 1864.) *July 13, 1864.*
- No. 18. Regulations concerning the assay of and tax on bullion. *August 9, 1864.*
- No. 19. Regulations concerning the inspection and stamping of cigars. *August 9, 1864.*
- No. 20. Stamp regulations. *August 1, 1864.*
- No. 20, (revised.) Stamp regulations. *November, 1865.*
- No. 21. Regulations for completing the collection of taxes returned to Collectors, and for rendering final accounts of the same, as provided in section 33 of the act of June 30, 1864, including the abatement of erroneous and uncollectible taxes, as provided in sections 34 and 44 of the same act. *September 29, 1864.*
- No. 21, (revised.) Regulations for completing the collection of taxes returned to Collectors, for rendering final accounts of the same, as provided in section 33 of the act of June 30, 1864, and for the abatement of erroneous and uncollectible taxes. *February 26, 1866.*
- No. 22. In reference to the issuing of certificates by Collectors of Internal Revenue. *October 5, 1864.*
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- No. 23. Concerning the returns of tax due from banks, banking houses, savings banks, trust companies, railroad, canal, and turnpike companies, under sections 110, 120, 121, and 122, of the internal revenue act of June 30, 1864. *October 1, 1864.*
- No. 24. Regulations concerning goods and articles manufactured for the United States from materials furnished by the Government. *October 26, 1864.*
- No. 25. Fixing the day on which duties on manufactures shall be payable. *December 1, 1864.*
- No. 26. Amending Circular No. 23, concerning the duplicate returns from banks, &c. *December 24, 1864.*
- No. 27. Regulations for the inspection of tobacco, snuff, and cigars. *March 30, 1865.*
- No. 28. Regulations for the return of bonded goods. *March 30, 1865.*
- No. 29. Regulations with regard to the duties on wines and manufactured liquors. *April 6, 1865.*
- No. 30. Regulations for the purchase of supplies for the use of the United States free of tax. *April 7, 1865.*
- No. 31. Regulations for the inspection of tobacco, snuff, and cigars. *April 21, 1865.*
- No. 32. Relative to the accounts to be kept by manufacturers of tobacco, snuff, and cigars. *May 10, 1865.*
- No. 33. Amendatory of Circular No. 31. *July 15, 1865.*
- No. 34. Special instructions to Assessors and their assistants concerning the mode of returning manufactures and products. *August 2, 1865.*
- No. 35. Concerning the bonds of tobacco manufacturers. *August 19, 1865.*
- No. 36. To Assessors, concerning monthly tax on capital and deposits of savings banks and institutions for savings. *October 20, 1865.*
- No. 37. Duties of Assistant Assessors in charge of distilleries. *January 1, 1866.*
- No. 38. Regulations concerning the disposition of moneys paid to Collectors, after judgment and on compromises. *January 20, 1866.*
- No. 39. Respecting the cancellation of adhesive internal revenue stamps. *January 16, 1866.*
- No. 40. Regulations concerning the return of bonded goods by Assessors and Collectors, form of account thereof to be kept by Assessors, and allowance of leakage on spirits and coal oil. *February 1, 1866.*
- No. 41. Concerning the transfer of money from the credit of the Secretary of the Treasury to that of the Treasurer of the United States. *February 15, 1866.*
- No. 42. To Assessors, concerning quarterly reports of "State corporations" on Form No. 36. *March 8, 1866.*
- No. 43. In relation to stamping instruments issued without stamps, or insufficiently stamped. *March 16, 1866.*
- No. 44. Concerning the remanufacturing of tobacco. *March 30, 1866.*
- No. 45. Concerning the remanufacturing of tobacco. *April 14, 1866.*
- No. 46. Concerning brokers, and bankers doing business as brokers. *May 5, 1866.*
- No. 47. Calling attention to joint resolution exempting crude petroleum from internal tax or duty, approved May 9, 1866. *May 10, 1866.*
- No. 48. To Assessors, concerning returns of taxes by banks, bankers, savings banks, insurance companies, railroads, and other corporations. *July 20, 1866.*
- No. 49. Regulations concerning the tax on tobacco, snuff, cigars, &c. *July 30, 1866.*
- No. 50. Relative to special income tax due from soldiers. *July 31, 1866.*
- No. 51. Directions for affixing stamps upon vessels containing fermented liquors, and cancelling the same. *August 17, 1866.*
- No. 52. Regulations under which persons are to pay special tax as lottery dealers. *August 30, 1866.*
- No. 53. Concerning the tax upon the deposits of savings banks having no capital stock. *September 17, 1866.*
- No. 54. Regulations for distillers and refiners of coal or mineral oils. *October 17, 1866.*
- No. 55. Compensation and office rent of Assistant Assessors. *December 11, 1866.*
- No. 56. Concerning stationery and blank books. *December 26, 1866.*
- No. 57. Concerning seizures of property in the custody of transportation companies. *February 5, 1867.*
- No. 58. Prescribing fees of Collectors in cases of seizure, &c. *March 9, 1867.*
- No. 59. Respecting applications for permits to hold lotteries, raffles, and gift enterprises, "exempt from all charge." *March 8, 1867.*
- No. 60. Concerning Inspectors' bonds. *March 11, 1867.*
- No. 61. Concerning the supervision of distilleries. *March 27, 1867.*
- No. 62. Concerning the tax of ten per cent. on the notes of any town, city, or municipal corporation. *April 20, 1867.*
- No. 63. Regulations for supplying distilleries with meters, and securing their proper attachment. *April 26, 1867.*
- No. 64. Regulations respecting appeals to the Commissioner of Internal Revenue, under section 19 of the act of July 13, 1866. *June 13, 1867.*

- No. 65. Concerning the collection, washing, and restoration of revenue stamps. *July 9, 1867.*
- No. 66. Concerning books for Collectors. *August 26, 1867.*
- No. 67. Regulations prescribing the mode of procedure under section 63, act of July 13, 1866. *January 10, 1868.*
- No. 68. Concerning evidence to be furnished in certain cases upon application for the \$300 reward. *April 3, 1868.*
- No. 69. Notice of adoption of meter and regulations for supplying distilleries with the same, and securing their proper attachment. *September 16, 1868.*
- No. 70. Concerning Assistant Assessors' accounts. *March 26, 1869.*
- No. 71. Relative to notice to parties charged with failure, neglect, or refusal to make true and correct returns of annual gains, profits, and income. *April 1, 1869.*
- No. 72. Relative to reimbursements by the proprietors of internal revenue bonded warehouses of the expenses and salaries of Storekeepers. *April 16, 1869.*
- No. 73. Concerning affixing and cancelling of stamps. *April 23, 1869.*
- No. 74. Additional regulations relating to the refunding of taxes on claims concerning non-resident aliens, in certain cases. *May 8, 1869.*
- No. 75. Concerning releases from seizures. *June 12, 1869.*
- No. 76. Instructions in relation to the use of stamps for distilled spirits. *June 23, 1869.*
- No. 77. Instructions to officers as to the keeping of books by distillers and others, and reports of violations of law under section 98, of the act of July 20, 1868. *June 24, 1869.*
- No. 78. Regulations in relation to the sale of spirits forfeited to the United States, under the provision of section 56, of the act of July 20, 1868, as amended by the act of April 10, 1869. *July 10, 1869.*
- No. 79. Limitation of time as to claims for refunding. *August 3, 1869.*
- No. 80. Concerning the practice by corporations, of deducting as an expense of business, the taxes withheld from their stockholders, &c., and paid over to the United States. *August 10, 1869.*
- No. 81. Regulations and instructions relating to the bonded accounts of Collectors of Internal Revenue. *December 31, 1869.*
- No. 82. Prescribing the method of cancelling adhesive stamps used upon instruments, documents, writings, and papers mentioned and described in Schedule B. *February 10, 1870.*
Supplements 1, 2, and 3, to Circular No. 82. *April 1, April 5, April 19, 1870.*
Supplement No. 4 to Circular No. 82. *July 15, 1870.*
- No. 83. Respecting the tax on salaries of officers and payments for services in the civil, military, naval, or other employment of the United States, including Senators, Representatives, and Delegates in Congress. *July 22, 1870.*
- No. 84. Concerning Collectors' costs of seizures. *August 19, 1870.*
- No. 85. Concerning reimbursements of Storekeepers' salaries and expenses, by proprietors of bonded warehouses. *August 27, 1870.*
- No. 86. Concerning legacy and succession taxes. *September 21, 1870.*
- No. 87. Relative to Collectors' bonded accounts on Form 94, and gaugers' reports on Form 59. *October 14, 1870.*
- No. 88. Concerning correspondence with the office of Internal Revenue. *October 20, 1870.*
- No. 89. Concerning change of Collectors. *November 26, 1870.*
- No. 90. Concerning the mode of scheduling claims for the abatement of taxes. *December 1, 1870.*
- No. 91. Concerning Collectors' expenses of administering office. *December 15, 1870.*