

The Law Reflected At 26 U.S.C. § 6020(b)

On the following pages will be found the legislative basis for the mandate on the Treasury Department (either the Secretary or his delegate-- the current code version of the law refers to the Secretary, and the definition of Secretary given at 26 U.S.C. § 7701(11)(B) indicates that this means either) to make and subscribe a return on behalf of the United States whenever a return has been submitted which is deemed false or fraudulent.

The materials furnished allow a complete track and examination of everything from the initial appearance of this legislation to its final form. The flow-chart is as follows:

- Initial appearance in section 14 of the 1864 act;
- amendment of that section in 1866;
- transfer of duties from "assessors" to "collectors" under provisions of the 1872 act;
- consolidation into section 3176 of the Revised Statutes of 1873;
- amendment of 3176 in the 1919 act;
- amendment of the amended text by section 1103 of the 1926 act; and
- re-statement in final form in the IRC of 1939.

Note that this is a mandate for the making of a claim by the government in competition with a return it deems to be false (or making one when no return has otherwise been made on the basis of which the government can lay claim to an alleged amount of tax due). The law provides that no assessment shall be made except as declared on a return (see 26 U.S.C. 6201(a)(1). That specification derives from 1939 IRC section 3612(f), which is derived from R.S. 3176 just as is the 6020(b) mandate discussed here. Thus, without a return asserting the government's right to the money, no amount allegedly owed as tax can be claimed as such.

The docs following are those identified in the flow chart above, preceded by the relevant pages from the Joint Committee on Taxation of the US Congress, January 21, 1992 which show the derivations. For the benefit of anyone preparing briefs with these materials, I will include below a few relevant citations of general authority concerning the primacy of the actual statutes over code representations:

"...[7602] has its ascertainable roots in the 1939 Code's 3614 and, also, 3615 (a)-(c)..."
Donaldson v. United States, 400 U.S. 517 (1971);

Section 7602 derives, assertedly without change in meaning, from corresponding and similar provisions in 3614, 3615, and 3654 of the 1939 Code. " United States v. LaSalle National Bank, 437 U.S. 298 (1978) (referencing H. R. Rep. No. 1337, 83d Cong., 2d Sess., A436 (1954); S. Rep. No. 1622, 83d Cong., 2d Sess., 617 (1954)).

"...absent [substantive] comment it is generally held that a change during codification is not intended to alter the statute's scope. See Muniz v. Hoffman, 422 U.S. 454, 467-474 (1975)." Walters v. Nat. Assn. of Radiation Survivors, 473 U.S. 305 (1985);

As we said in United States v. Ryder, 110 U.S. 729, 740 (1884): “It will not be inferred that the legislature, in revising and consolidating the laws, intended to change their policy, unless such intention be clearly expressed.” (Citations omitted). Fulman v. United States, 434 U.S. 528 (1978);

*"The internal revenue title, which comprises all of the Code except the preliminary sections relating to its enactment, is intended to contain all the United States statutes of a general and permanent nature relating exclusively to internal revenue, in force on January 2, 1939; also such of the temporary statutes of that description as relate to taxes the occasion of which may arise after the enactment of the Code. **These statutes are codified without substantive change** and with only such change of form as is required by arrangement and consolidation. The title contains no provision, except for effective date, not derived from a law approved prior to January 3, 1939. Preface to the Internal Revenue Code of 1939 (Emphasis added)*

Finally, I encourage everyone to make good use of these materials. If proceeding in a legal contest on your own, do a careful, thoughtful study of the materials and ensure that their revelations are reflected accurately and purposefully in any relevant briefs or arguments. If using a legal-service-provider, furnish these pages to that person and see to it that he or she does the same.

Remember that you got this important information at losthorizons.com, and there's a whole lot more where that came from. Be sure your legal-service provider knows that, too, so they can get busy helping with the critical work of restoring the rule of law in America.

-Pete



Table II.—Sources of the 1954 Code—Continued

1954 Code section	Derived from 1939 Code section	1954 Code section	Derived from 1939 Code section	1954 Code section	Derived from 1939 Code section
5803.....	3262.		3272(a);	6020(b)	3612(a), (c).
5811.....	2720.		3310 (a),	6020(c)	
5812.....	2721.		(b), (f)(1);	6021.....	3613.
5813.....	2722.		3448 (a);	6031.....	187.
5814.....	2723.		3461;	6032.....	169(f).
5821.....	2734.		3467(b);	6033(a)	54(f).
5831.....	2700, 3407.		3469 (d);	6033(b)	153(a).
5841.....	3261(b).		3475(c);	6033(c)	
5842.....	2724.		3491(a);	6034(a)	153(b).
5843.....	2725.		3611 (a)(1).	6034(b)	153(b).
5844.....	2727.	6011(b)		6035(a)	338.
5845.....	2728.	6012(a)	51(a); 52(a);	6035(b)	339.
5846.....	2731.		142(a) (2),	6036.....	274(a), 820.
5847.....	2732.		(3), (4); 217	6037.....	
5848.....	2733.		(b); 235(b).	6041(a)	147(b)(2).
5851.....	2726(a).	6012(b)		6041(b)	147(b)(1).
5852.....	2726(b).	(1).....	51 (b)(4), (c),	6041(c)	147(c).
5853.....	2726(c).		(g)(5); 142	6041(d)	
5854.....	3263.		(a)(1).	6042.....	148 (a), (b),
5861.....	2729.	6012(b)			(c).
5862.....	2730.	(2).....	51(c); 58(f);	6043.....	148 (d), (e).
6001.....	51; 54 (a), (b);		142(a).	6044(a)	148(f).
	821(d);	6012(b)		6044(b)	148(f).
	1007 (a),	(3).....	52(a).	6044(c)	148(f).
	(b); 1720;	6012(b)		6045.....	149.
	1835;	(4).....	142(a).	6046(a)	3604(a).
	1928(b);	6012(b)		6046(b)	3604(b).
	2302; 2303;	(5).....	142(b).	6046(c)	3604(b).
	2322(c);	6013(a)	51(b) (1), (2),	6046(d)	
	2324; 2352;		(3), (4), (5).	6051(a)	1403, 1633
	2555;	6013(b)	51(g) (1)-(5).		(a), (b).
	2569(d);	6014(a)	51(f) (1), (2),	6051(b)	1633(a).
	2594 (a);		(4).	6051(c)	1633(b).
	2653(b);	6014(b)	51 (b)(1),	6051(d)	1633(b).
	2709; 2724;		(f)(3).	6061.....	3809(b).
	3220(c);	6015(a)	58(a).	6062.....	52(a).
	3233 (a);	6015(b)	58(c).	6063.....	187.
	3603.	6015(c)	58(b).	6064.....	58(g),
6011(a).	47(a); 51; 143	6015(d)	58(b).		3809(b).
	(c); 215(a);	6015(e)	58(d)(2).	6065(a)	142 (a), (b);
	217; 235;	6015(f)	58(d)(3).		148 (a), (d),
	251 (g);	6015(g)	60(b).		(e); 149;
	1420(c);	6015(h)	58(a).		169(f); 187;
	1530(b);	6016.....			233; 821(a);
	1604 (a);	6017.....	482(a).		864(a);
	1624; 1700	6018(a)	821(a)(1),		1006(a);
	(c)(2), (d)(2),		864(a)(1),		1604(a);
	(e)(2); 1716		937.		1716(a);
	(a); 1852(a);	6018(b)	821(a)(2),		1852(a);
	1902(a)(1);		864(a)(2).		1902(a)(1);
	2403(a);	6019(a)	1006(a).		2403(a);
	2451 (a);	6019(b)			2471;
	2471; 2701;	6020(a)	3611(a)(2).		2555(a), (c);

Table II.—Sources of the 1954 Code—Continued

1954 Code section	Derived from 1939 Code section	1954 Code section	Derived from 1939 Code section	1954 Code section	Derived from 1939 Code section
6065(a)	2701; 3233(a);	6072(a)	53(a)(1),	6091(a)	147(a); 148
Con.	3272(a);		140(c).		(b), (c), (d);
	3330;	6072(b)	53(a).		149; 150;
	3448(a);	6072(c)	217(a), 235(a).		153 (a), (b);
	3461;	6072(d)			820;
	3467(b);	6072(e)	3805.		874(b)(3);
	3469(d);	6073(a)	58(d)(1).		1253(a);
	3475(c);	6073(b)	60(a).		1420(c);
	3604(b);	6073(c)	58(d)(2).		1530(b);
	3611(a), (c);	6073(d)	60(b).		2555(c)(1);
	3779(b);	6073(e)	60(c).		2734(e);
	3780(a);	6074(a)			3233(a);
	3809(c).	6074(b)			3604(a);
6065(b)	51(a), 54(f),	6074(c)			8611 (a)(1),
	58(b),	6075(a)	821(b),		(c); 3779(a);
	215(a),		864(b).		3780(a);
	3780(a).	6075(b)	1006(b).	6091(b)	8791(a).
6071.....	141(b);	6081(a)	53(a)(2);	(1).....	53(b)(1);
	147(a); 148		58(e);		58(d)(2);
	(a), (b), (c),		141(b);		60(b);
	(e); 149;		147(a); 148		143(c);
	150; 153 (a),		(a), (b), (c),		821(c);
	(b); 821(b);		(e); 149;		864(c);
	864(b);		150; 153 (a),		1006(b);
	874(b)(3);		(b); 821(b);		1604(a);
	1253(a);		864(b);		1716(c);
	1420(c);		874(b)(3);		1852(b);
	1530(b);		1253(a);		1902(a)(2);
	1604(a);		1420(c);		2403(a);
	1716(b);		1530(b);		2451(a);
	1852(a);		1604(b);		2471; 2701;
	1902(a)(1);		1625(c);		3272(a);
	2403(a);		1633(c);		3291(a);
	2451(a);		1716(b);		3448(a);
	2471; 2555		2403(a);		3461;
	(b), (c);		2451(a);		3467(b);
	2701;		2471;		3469(d);
	2734(e);		2555(c)(1);		3475(c);
	3233(a);		2701;		3491(c);
	3272(a);		3233(a);		3611 (a)(1),
	3310(a),		3272(a);		(c); 3791(a).
	(f)(1);		3310(f)(1);	6091(b)	53(b)(2);
	3448(a);		3448(a);	(2).....	141(b);
	3461;		3461;		143(c);
	3467(b);		3467(b);		1604(a);
	3469(d);		3469(e);		1716(c);
	3475(c);		3475(d);		1852(b);
	3491(a);		3611(a)(1);		1902(a)(2);
	3604(a);		3634;		2403(a);
	3611(b), (c);		3779(b);		2451(a);
	3779(b);		3791(a).		2471; 2701;
	3780(a);	6081(b)			3272(a)
	3791(a).	6081(c)			

Table III.—Corresponding Sections of the 1939 and 1954 Codes—Continued

1939 Code section	Corresponded to 1954 Code section	1939 Code section	Corresponded to 1954 Code section	1939 Code section	Corresponded to 1954 Code section
3467—	6151(a),	3501.....	4504.	3632(a)	
Con.	6161(a).	3506.....	7240.	(1).....	7602.
3468.....		3507.....	4502, 7701(a).	3632(b).	7622(b).
3469(a),		3508.....	4501, 6412(c).	3633.....	7402(b).
(b), (c)	4261, 4262.	3600.....	7601(a).	3633(a).	7604(a).
3469(d).	4291, 6011(a),	3601(a)		3633(b).	
	6065(a),	(1).....	7606(a).	3634.....	6081(a).
	6071,	3601(a)		3640.....	6201(a).
	6091(b),	(2).....	7606(b).	3641.....	6203.
	6151(a).	3601(b).	7342.	3642.....	6204.
3469(e).	6081(a),	3601(c).	7212 (a), (b).	3643.....	
	6161(a).	3602.....		3644.....	6202.
3469(f).	4262, 4292.	3603.....	6001.	3645.....	
3470.....	6151(a);	3604(a).	6046(a), 6071,	3646.....	
	6601(a), (f).		6091(a).	3647.....	6201(a).
3471.....	6415, 6416(f).	3604(b).	6046 (b), (c);	3650.....	7621.
3472.....			6065(a).	3651(a)	
3473.....		3604(c).	7203, 7201.	(1).....	6301.
3474.....		3611(a)		3651(a)	
3475(a).	4271, 4272.	(1).....	6011(a);	3651(b).	
3475(b).	4272, 4292.		6081(a);	3652.....	6302(a).
3475(c).	4271, 4291,		6091 (a), (b)	3653(a).	7421(a).
	6011(a),		(1), (2).	3653(b).	7421(b).
	6065(a),	3611(a)		3654.....	
	6071,	(2).....	6020(a).	3655(a).	6303(a), 6659.
	6091(b),	3611(b).	6071.	3655(b).	6601 (a),
	6151(a).	3611(c).	6065(a), 6071,		(f)(1); 6659.
3475(d).	6081(a),		6091 (a), (b)	3656(a)	
	6161(a).		(1), (2).	(1).....	6311(a).
3475(e).	4273, 7272.	3612(a).	6020(b).	3656(a)	
3480.....	4331, 4361.	3612(c).	6020(b).	(2)(A).	6311(b)(1)
3481.....	4331, 4332,	3612(d)		3656(a)	
	4341, 4342,	(1).....	6651(a).	(2)(B).	6311(b)(2).
	4343, 4344,	3612(d)		3656(b)	
	4351, 4352,	(2).....	6653(b).	(1).....	6311(a).
	4353.			3656(b)	
3482.....	4361, 4362.	3612(e).		(2).....	6311(b)(1).
3483.....	4382.	3612(f).	6201(a)(1).	3657.....	6312(a).
3490.....	4501, 4503.	3613.....	6021.	3658.....	6313.
3491.....	4501, 6011(a),	3614.....	7602, 7605(a).	3659(a).	6314(a).
	6071,	3615.....	7605(a).	3659(b).	
	6091(b),	3615(a).	7602.	3660.....	6331(a).
	6151(a).	3615(b).	7602.	3660(a).	6155(a), 6862.
3492.....	4502.	3615(c).	7602.	3660(b).	6863(a), 7101.
3493(a).	6418(b).	3615(d).	7603.	3661.....	7501.
3493(b).	6511(e)(2).	3615(e).	7604(b).	3662.....	
3494(a).	6418(a).	3616(a).	7207.	3663.....	
3494(b).	6511(e)(1).	3616(b).	7210.	3670.....	6321.
3495.....	6601 (a), (f).	3616(c).		3671.....	6322.
3496.....		3617.....		3672.....	7207.
3497.....		3630.....	6101.	3672(a).	6323(a).
3498.....		3631.....	7605(b).	3672(b).	6323(d).
3500.....	4501.	3632(a).	7622(a).	3673(a).	6325(a)(1).
				3673(b).	6325(a)(2).

Table III.—Corresponding Sections of the 1939 and 1954 Codes—Continued

1939 Code section	Corresponded to 1954 Code section	1939 Code section	Corresponded to 1954 Code section	1939 Code section	Corresponded to 1954 Code section
3674(a).	6325(b)(1).	3704(c)		3746(c).	
3674(b).	6325(b)(2).	(1).....	6339(b)(1).	3746(d).	6602.
3675.....	6325(c).	3704(c)		3747.....	7406.
3676.....	7102.	(2).....	6339(b)(2).	3748.....	6531.
3677.....		3705.....		3760.....	7121.
3678.....	7403.	3706(a).	6340(a).	3761.....	7122.
3679(a).	7424(a).	3706(b).	6340(a).	3762.....	7206(b).
3679(b).		3706(c)		3770(a)	
3679(c).	7424(b).	—(e).....		(1).....	6402(a),
3679(d).	7424(c).	3706(f).	6340(b).		6404(a).
3680.....		3707.....		3770(a)	
3690.....	6331 (a), (b).	3710(a).	6332(a).	(2).....	6401(a).
3691.....	6334.	3710(b).	6332(b).	3770(a)	
3692.....	6331 (a), (b);	3710(c).	6332(c), 7343.	(3).....	6407.
	6334(c).	3711.....	6333.	3770(a)	
3693.....	6335(e)(2)(E).	3712.....	6335(c),	(4).....	6402(a).
3693(a).	6335(a).		6342(b).	3770(a)	
3693(b).	6335(b).	3713.....		(5).....	6402(a),
3693(c).	6335(d).	3714(a).			6404(a).
3693(d).	6335(e)(2)(F).	3714(b).	6502(b).	3770(b).	7423.
3694.....	6342(a).	3715.....	6331(c).	3770(b)	
3695(a).	6335(e) (1),	3716.....	6341.	(1).....	7423(1).
	(2), (A).	3717.....		3770(b)	
3695(b).	6335(e)(2),	3720(a)		(2).....	7423(2).
	7505(a).	(1).....	7301(a).	3770(c).	6401(c).
3695(c).	7505(b).	3720(a)		3771(a).	6611(a).
3696.....	6337(a).	(2).....	7301(b).	3771(b)	
3697(a).	6339(a)(1).	3720(a)		(1).....	6611(b)(1).
3697(b).	6339(a)(2).	(3).....	7301(c).	3771(b)	
3697(c).	6339(a)(3).	3720(b).	7321.	(2).....	6611(b)(2),
3697(d).	6339(a)(4).	3720(c).			(e).
3698.....		3721.....	7322.	3771(c).	6611(c).
3700.....	6331 (a), (b).	3722.....	7324.	3771(d).	
3701.....	6335(e)(2)(E).	3722(a).	7324(1).	3771(e).	6611(f).
3701(a).	6335(a).	3722(b).	7324(2).	3771(f).	
3701(b).	6335(b).	3722(c).	7324(3).	(g).....	
3701(c).	6335(d).	3722(d).	7324(4).	3772(a)	
3701(d).	6335(e) (1),	3723(a).	7323(a).	(1).....	7422(a).
	(2) (A), (B).	3723(b).	7323(b).	3772(a)	
3701(e).	6335(e)(1).	3723(c).	7323(c).	(2).....	6532(a)(1).
3701(f).	6335(e) (2)	3723(d).		(3).....	6532(a)(4).
	(D), (F); (3).	3724.....	7101, 7325.	3772(b).	7422(b).
3702(a).	6337(a).	3725.....	6807.	3772(c).	
3702(b)		3726.....	7327.	3772(d).	7422(c).
(1).....	6337(b)(1).	3727.....		3772(e).	7422(d).
3702(b)		3740.....	7401.	3773.....	
(2).....	6337(b)(2).	3742.....		3774.....	6514(a).
3702(c).	6337(c).	3743.....		3774(b).	6532(a)(2).
3703(a).	6338(c).	3745.....		3775.....	6514(b).
3703(b).	6338(a).	3746(a).	7405(a).	3777(a).	6405(a).
3704(a).	6338(c).	3746(b).	6532(b),	3777(b).	6405(b).
3704(b).	6338(b).		7406(b).	3777(c).	6405(c).

Table I.—Sources of the 1939 Code—Continued

[* = Amending statute. † = Reenacting statute. ‡ = Adding statute.]

1939 I. R. C. section	Date enacted	Statutes at Large—			Act section
		Volume	Page	Chapter	
3460	*1935, June 28	49	431	333	731(a). 212.
	*1937, June 29	50	358	402	
	1932, June 6	47	275	209	
	*1933, June 16	48	206	90	
	*1935, June 28	49	431	333	
3461	*1937, June 29	50	358	402	731(c).
	1932, June 6	47	276	209	
3462					
3465	1932, June 6	47	270	209	701(a). 212.
	*1933, June 16	48	206	90	
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
3466	1932, June 6	47	270	209	701(b). 708.
	*1938, May 28	52	571	289	
3467	1932, June 6	47	270	209	702.
3468					
3470	1932, June 6	47	277	209	771. 404.
	1935, Aug. 30	49	1027	829	
3471	1932, June 6	47	277	209	772.
3472	do	47	278	209	773.
3473	do	47	278	209	774.
3474					
3480	1926, Feb. 26	44	99	27	800.
3481(a)	do			27	Schedule A(9).
3481(b)	‡1932, June 6	47	274	209	724(a). 711(b), (c). 724(c). 212.
	*1938, May 28	52	572	289	
	1932, June 6	47	274	209	
	*1933, June 16	48	206	90	
	*1935, June 28	49	431	333	
3482	*1937, June 29	50	358	402	Schedule A (8). 725.
	1926, Feb. 26			27	
3483	‡1932, June 6	47	275	209	725. 1. Title VIII. 724. 725.
	*1933, June 16	48	254	96	
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
	1926, Feb. 26	44	99	27	
3490(a)	1937, Sept. 1	50	913	898	402(a). 402(d).
	do	50	913	898	
3490(b)	do	50	913	898	402(c).
3491(a)	do	50	914	898	405(a).
3491(b)	do	50	914	898	405(d).
3491(c)	do	50	914	898	

Table I.—Sources of the 1939 Code—Continued

[* = Amending statute. † = Reenacting statute. ‡ = Adding statute.]

1939 I. R. C. section	Date enacted	Statutes at Large—			Act section
		Volume	Page	Chapter	
3492	do	50	913	898	402(b).
3493(a)	do	50	914	898	404(a).
3493(b)	do	50	914	898	404(c).
3494(a)	do	50	914	898	404(b).
3494(b)	do	50	914	898	404(c).
3495	do	50	914	898	405(b).
3496	do	50	914	898	405(b).
3497	do	50	914	898	405(c).
3498					
3500	1937, Sept. 1	50	913	898	403(a).
3501	do	50	913	898	403(b).
3506	do	50	916	898	508.
3507	do	50	912	898	401.
3508	do	50	916	898	513.
3520(a)(1)	1937, Apr. 26	50	75	127	3(a).
3520(a)(2)	do	50	75	127	3(e).
3520(b)(1), (2)	do	50	75	127	3(b).
3520(b)(3)					
3521	1937, Apr. 26	50	75	127	3(c).
3522	do	50	75	127	3(e).
3523	do	50	75	127	3(d).
3524	do	50	86	127	7.
3525	do	50	76	127	3(f).
3526	do	50	90	127	17.
3527	do	50	90	127	19.
3528					
3600					R. S. 3172 34.
3601	*1894, Aug. 27	28	558	349	1115. R. S. 3152. 2.
	†1926, Feb. 26	44	118	27	
3602	*1879, Mar. 1	20	329	125	R. S. 3177. R. S. 3462 19.
3603	1896, May 28	29	184	252	289. 1102(b). 803.
	*1901, Mar. 2	31	956	814	
	1911, Mar. 3	36	1167	231	
3604	1926, Feb. 26	44	112	27	R. S. 3173.
3611	1938, May 28	52	573	289	1115.
3612(a)-(c)	†1926, Feb. 26	44	118	27	R. S. 3176. 1103.
	*1926, Feb. 26	44	112	27	
3612(d)(1)	*1926, Feb. 26	44	112	27	R. S. 3176. 1103.
	1935, Aug. 30	49	1027	829	

value objects of
taxation.

respectively reside, owning, possessing, or having the care or management of any property, goods, wares, and merchandise, articles or objects liable to pay any duty, stamp, or tax, including all persons liable to pay a license or other duty, under the provisions of this act, and to make a list of the owners, and to value and enumerate the said objects of taxation respectively, by reference to any lists of assessment or collection taken under the laws of the respective states, to any other records or documents, to the written list, schedule, or return required to be made out and delivered to the assistant assessor, and by all other lawful ways and means, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

Assistant assessors to make lists where owners neglect, but disclose.

SEC. 13. *And be it further enacted,* That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any license, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list or return, which being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person.

Persons absent when assessors call, to send in list.

SEC. 14. *And be it further enacted,* That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call to receive the annual list or return, it shall be the duty of such assistant assessor to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office, a note or memorandum, addressed to such person, requiring him or her to present to such assessor the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or return within the time required as aforesaid, or if any person shall not deliver a monthly or other list or return without notice at the time required by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement, or return, which, in the opinion of the assessor, is false or fraudulent, or contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books of account containing entries relating to the trade or business of such person, or any other persons as he may deem proper, to appear before such assessor and produce such book, at a time and place therein named, and to give testimony or answer interrogatories under oath or affirmation respecting any objects liable to duty or tax as aforesaid, or the lists, statements, or returns thereof, or any trade, business, or profession liable to any tax or license as aforesaid. Such summons may be served by any assistant assessor of the district. In case any person so summoned shall neglect or refuse to obey such summons according to its exigency, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor, upon affidavit proving the facts, to apply to the judge of the district court, or a commissioner authorized to perform the duties of such judge at chambers, for an attachment against such person as for a contempt. It shall be the duty of such judge or commissioner to bear such application, and, if satisfactory proof be made, to issue an attachment directed to some proper officer for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case, and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper to enforce obedience to the requirements of

If persons neglect to make lists, or make false ones, assessor to summon, &c.

Penalty for refusal to obey summons, &c.

Arrest for contempt.

the summons and punish such person for his default or disobedience. It shall be the duty of the assessor or assistant assessor of the district within which such person shall have taxable property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, and to make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the assessor, and on his own view and information, such list or return, according to the form prescribed, of the property, goods, wares, and merchandise, and all articles or objects liable to duty or tax, owned or possessed or under the care or management of such person, and assess the duty thereon, including the amount, if any, due for license and income; and in case of the return of a false or fraudulent list or valuation, he shall add one hundred per centum to such duty; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such duty; and in case of neglect occasioned by sickness or absence as aforesaid, the assessor may allow such further time for making and delivering such list or return as he may judge necessary, not exceeding thirty days; and the amount so added to the duty shall, in all cases, be collected by the collector at the same time and in the same manner with the duties; and the lists or returns so made and subscribed by such assessors or assistant assessors shall be taken and reputed as good and sufficient lists or returns for all legal purposes.

Assessors to make lists and assess duties.

Additions for fraudulent lists, for neglecting to make lists, &c.

Post, p. 469.

SEC. 15. *And be it further enacted*, That if any person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of law any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made, or if any person who being duly summoned to appear to testify, or to appear and produce such books as aforesaid, shall neglect to appear or to produce said books, he shall, upon conviction thereof before any circuit or district court of the United States, be fined in any sum not exceeding one thousand dollars, or be imprisoned for not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

Penalty for disclosing false lists, neglecting to produce books, &c.

SEC. 16. *And be it further enacted*, That whenever there shall be in any assessment district any property, goods, wares, and merchandise, articles or objects, not owned or possessed by, or under the care or management of, any person within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assistant assessor in the manner provided by this act, it shall be the duty of the assistant assessor for such district to enter into and upon the premises where such property is situated, and take such view thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares, and merchandise, articles or objects as aforesaid, for all legal purposes.

Property of absent owners, how assessed, &c.

SEC. 17. *And be it further enacted*, That any owner or person having the care or management of property, goods, wares, and merchandise, articles or objects, not lying or being within the assessment district in which he resides, shall be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the assistant assessor of the assessment district wherein such person resides. And it shall be the duty of the assistant assessor who receives any such list to transmit the same to the assistant assessor where such objects of taxation are situated, who shall examine such list; and if he approves the same, he shall return it to the assistant assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein and additions thereto as he may deem to be just and proper, and shall

Owners of property out of the districts in which they reside, may make lists, &c.

Duty of assessors in such cases.

sions of the preceding sections of this act; and the commissioner of internal revenue, subject to the approval of the Secretary of the Treasury, shall make all necessary rules and regulations for ascertaining the weight of all cotton to be assessed, and for appropriately marking the same, and generally for carrying into effect the foregoing provisions. And the Secretary of the Treasury is authorized to appoint all necessary inspectors, weighers, and markers of cotton, whose compensation shall be determined by the commissioner of internal revenue, and paid in the same manner as inspectors of tobacco are paid.

Rules and regulations.

Appointment of inspectors, weighers, and markers, &c.

SEC. 9. *And be it further enacted*, That the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, as amended by the act of March third, eighteen hundred and sixty-five, be, and the same is hereby, amended as follows, viz:

Amendments to act of 1864, ch. 178.

That section five be amended by adding thereto the following: And any inspector, or revenue agent, or any special agent appointed by the Secretary of the Treasury, who shall demand or receive any compensation, fee, or reward, other than such as are provided by law for, or in regard to, the performance of his official duties, or shall be guilty of any extortion or wilful oppression in the discharge of such duties, shall, upon conviction thereof in any circuit or district court of the United States having jurisdiction thereof, be subject to a fine of not exceeding one thousand dollars, or to imprisonment for not exceeding one year, or both, at the discretion of the court, and shall be dismissed from office, and shall be forever disqualified from holding any office under the government of the United States. And one half of the fine so imposed shall be for the use of the United States, and the other half for the use of the person, to be ascertained by the judgment of the court, who shall first give the information whereby any such fine may be imposed.

Section 5.

Penalty upon inspectors, &c. for extortion or oppression.

Fine; imprisonment; dismissal from office; disqualification, &c.

One half of fine to the United States and one half to informer.

That section eight be amended by striking out of said section all after the words "until an appointment filling the vacancy shall be made."

Section 8.

That section fourteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call for the annual list or return, and no annual list or return has been rendered by such person to the assistant assessor as required by law, it shall be the duty of such assistant assessor to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum, addressed to such person, requiring him or her to render to such assistant assessor the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or if any person without notice, as aforesaid, shall not deliver a monthly or other list or return at the time required by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement, or return which, in the opinion of the assessor, is false or fraudulent, or contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books of account containing entries relating to the trade or business of such person, or any other person he may deem proper, to appear before such assessor and produce such book, at a time and place therein named, and to give testimony or answer interrogatories under oath or affirmation respecting any objects liable to tax as aforesaid, or the lists, statements, or returns thereof, or any trade, business, or profession liable to any tax as aforesaid. And the assessor may summon, as aforesaid, any person residing or found within the State in which his district is situated. And when the person in-

Section 14.

Assistant assessors when to notify persons to render lists.

If persons neglect to render lists, or render false lists, assessor may summon them to appear, produce books, &c.

Assessor may summon witnesses.

If persons do not reside, &c., in State, assessor may enter any district where, &c., and make examination. Summons how served.

Certificate of service to be evidence.

Description of books. Penalty for neglecting, &c., to obey summons, &c.

Attachment for contempt, &c.

Assessors to enter premises, take views, and make up lists.

100 per cent to be added to tax for false lists, and 50 per cent for neglect, &c. Further time.

Amount added, how to be collected.

Section 19. Assessors to advertise when taxes may be paid; to post notices.

Appeals.

tended to be summoned does not reside and cannot be found within such State, the assessor may enter any collection district where such person may be found, and there make the examination hereinbefore authorized. And to this end he shall there have and may exercise all the power and authority he has or may lawfully exercise in the district for which he is commissioned. The summons authorized by this section shall in all cases be served by an assistant assessor of the district where the person to whom it is directed may be found, by an attested copy delivered to such person in hand or left at his last and usual place of abode, allowing such person at the rate of one day for each twenty-five miles he may be required to travel, computed from the place of service to the place of examination; and the certificate of service signed by such assistant assessor shall be evidence of the facts it states on the hearing of an application for an attachment; and when the summons requires the production of books, it shall be sufficient if such books are described with reasonable certainty. In case any person so summoned shall neglect or refuse to obey such summons, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor to apply to the judge of the district court or to a commissioner of the circuit court of the United States for the district within which the person so summoned resides for an attachment against such person as for a contempt. It shall be the duty of such judge or commissioner to hear such application, and, if satisfactory proof be made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper, not inconsistent with the provisions of existing laws for the punishment of contempts, to enforce obedience to the requirements of the summons and punish such person for his default or disobedience. It shall be the duty of the assessor or assistant assessor of the district within which such person shall have taxable property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, and to make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the assessor, and on his own view and information, such list or return, according to the form prescribed, of the property, goods, wares, and merchandise, and all articles or objects liable to tax, owned or possessed or under the care or management of such person, and assess the tax thereon, including the amount, if any, due for special or income tax; and in case of the return of a false or fraudulent list or valuation, he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax; and in case of neglect occasioned by sickness or absence as aforesaid, the assessor may allow such further time for making and delivering such list or return as he may judge necessary, not exceeding thirty days; and the amount so added to the tax shall, in all cases, be collected by the collector at the same time and in the same manner as the tax; and the list or return so made and subscribed by such assessor or assistant assessor shall be taken and reputed as good and sufficient for all legal purposes.

That section nineteen be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: That the assessor for each collection district shall give notice by advertisement in one newspaper published in each county within said district, and if there be none published in the district, then in a newspaper published in a collection district adjoining thereto, and shall post notices in at least four public places within each assessment district, and shall mail a copy of such notice to each postmaster in his district, to be posted in his office, stating the time and place within said collection district when and where appeals will

for; and from the time set for said transfer, his office and that of his assistants shall cease.

SEC. 2. That the commissioner of internal revenue is hereby authorized and required thereafter to make the inquiries, determinations, and assessments of the following taxes, to wit:

For deficiencies imposed by the provisions of section twenty of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, as amended by subsequent acts.

Semi-annually, upon the deposits, capital, and circulation of each person, bank, association, company, or corporation engaged in the business of banking, imposed by the provisions of section one hundred and ten of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as amended and supplemented by subsequent acts.

Upon articles provided for in section five, and in the first proviso of section fourteen, of an act entitled "An act to amend existing laws relating to internal revenue, and for other purposes," approved March second, eighteen hundred and sixty-seven.

Upon tobacco, snuff, and cigars, provided for in section sixty of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, as amended by section thirty-one of an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two.

Upon legacies and successions, and of all other internal-revenue taxes liable to be assessed, or accruing under the provisions of former acts; and the said commissioner shall certify such assessments, when made, to the proper collectors, respectively, who shall proceed to collect and account for taxes so certified in the same manner as assessments on lists are now collected and accounted for.

SEC. 3. That all special taxes imposed by law, accruing after April thirty, eighteen hundred and seventy-three, including the tax on stills, or worms, shall be paid by stamps denoting the tax, and the commissioner of internal revenue is hereby authorized and required to procure appropriate stamps for the payment of such taxes; and the provisions of sections twenty-six and one hundred and one of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, and all other provisions of law relating to the preparation and issue of stamps for distilled spirits, fermented liquors, tobacco, and cigars, so far as applicable, are hereby extended, so as to include such stamps, and the commissioner of internal revenue shall have authority to make all needful rules and regulations relative thereto. Every person engaged in any business, avocation, or employment, who is thereby made liable to a special tax, except tobacco peddlers, shall place and keep conspicuously in his establishment or place of business all stamps denoting the payment of said special tax; and any person who shall through negligence, fail to so place and keep said stamp, shall, upon conviction, be sentenced to pay a penalty equal to the special tax for which his business rendered him liable, and the costs of prosecution; but in no case shall said penalty be less than ten dollars. And where the failure to comply with the foregoing provision of law shall be through willful neglect or refusal, then the penalty shall be double the amount above prescribed: *Provided*, That nothing contained in this section shall change, or in any way affect, the liability of any person for exercising or carrying on any trade, business, or profession, or doing any act for the exercising, carrying on, or doing of which a special tax is imposed by law, without the payment thereof.

Commissioner of internal revenue to make certain assessments, &c., for deficiencies in returns of distilled spirits; 1868, ch. 180, § 20. Vol. xv. p. 133. deposits, &c., in banking business; 1864, ch. 173, § 110. Vol. xiii. p. 277.

Upon certain distilled spirits sold without a stamp; 1867, ch. 160, §§ 5, 14. Vol. xiv. pp. 472, 481. on tobacco, &c.; 1868, ch. 180, § 60. 1872, ch. 315, § 31. *Ante*, p. 249. on legacies and successions, assessments to be certified to, and collected by, collectors.

All special taxes after, &c., to be paid by stamps. Stamps to be procured, and provisions of former laws to apply. 1868, ch. 186, §§ 26, 101. Vol. xv. pp. 137, 165.

Penalty for not keeping conspicuously in place of business stamps denoting payment of special tax;

in cases of willful neglect or refusal.

Proviso.

Failure to obey summons, proceedings on.

30 June, 1864, c. 173, s. 14, v. 13, p. 226.

13 July, 1866, c. 184, s. 9, v. 14, p. 101.

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

When collector may enter premises and make returns.

30 June, 1864, c. 173, s. 14, v. 13, p. 226.

13 July, 1866, c. 184, s. 9, v. 14, p. 101.

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

In re Chadwick, 1 Low., 489.

Officers may enter premises where taxable articles are kept.

30 June, 1864, c. 173, ss. 37, 38, v. 13, p. 238.

Returns to show whether amounts are valued in coin or currency.

10 Mar., 1866, c. 15, ss. 3, 4, v. 14, p. 5.

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

SEC. 3175. Whenever any person summoned under the two preceding sections neglects or refuses to obey such summons, or to give testimony, or to answer interrogatories as required, the collectors may apply to the judge of the district court or to a commissioner of the circuit court of the United States for the district within which the person so summoned resides for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper not inconsistent with existing laws for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

SEC. 3176. The collector or any deputy collector in every district shall enter into and upon the premises, if it be necessary, of every person therein who has taxable property and who refuses or neglects to render any return or list required by law, or who renders a false or fraudulent return or list, and make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the objects liable to tax, owned or possessed or under the care or management of such person, and the Commissioner of Internal Revenue shall assess the tax thereon, including the amount, if any, due for special tax, and in case of any return of a false or fraudulent list or valuation, he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid, the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall, in all cases, be collected at the same time and in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held good and sufficient for all legal purposes.

SEC. 3177. Any collector, deputy collector, or inspector may enter, in the day-time, any building or place where any articles or objects subject to tax are made, produced, or kept, within his district, so far as it may be necessary, for the purpose of examining said articles or objects. And any owner of such building or place, or person having the agency or superintendence of the same, who refuses to admit such officer, or to suffer him to examine such article or articles, shall, for every such refusal, forfeit five hundred dollars. And when such premises are open at night, such officers may enter them while so open, in the performance of their official duties. And if any person shall forcibly obstruct or hinder any collector, deputy collector, or inspector, in the execution of any power and authority vested in him by law, or shall forcibly rescue or cause to be rescued any property, articles, or objects after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending, excepting in cases otherwise provided for, shall, for every such offense, forfeit and pay the sum of five hundred dollars, or double the value of the property so rescued, or be imprisoned for a term not exceeding two years, at the discretion of the court.

SEC. 3178. All persons required to make returns or lists of objects charged with an internal tax shall declare therein whether the several rates and amounts are stated according to their values in legal-tender currency or according to their values in coined money; and in case of neglect or refusal so to declare to the satisfaction of the collector receiving such returns or lists, such officer shall make returns or lists for such persons so neglecting or refusing, as in cases of persons neglecting or refusing to make the returns or lists required by law, and the Commissioner shall assess the tax thereon, and add thereto the amount of pen-

partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, article or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or refuses to allow any regularly authorized Government officer to examine the books of such person, firm, or corporation, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person or any other person he may deem proper, to appear before him and produce such books at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects or income liable to tax or the returns thereof. The collector may summon any person residing or found within the State or Territory in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State or Territory, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned: *Provided*, That 'person,' as used in this section, shall be construed to include any corporation, joint-stock company or association, or insurance company when such construction is necessary to carry out its provisions.

"SEC. 3176. If any person, corporation, company, or association fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise. In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise, make a return or amend any return made by a collector or deputy collector. Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the

Commissioner, shall be prima facie good and sufficient for all legal purposes.

"If the failure to file a return or list is due to sickness or absence, the collector may allow such further time, not exceeding thirty days, for making and filing the return or list as he deems proper.

"The Commissioner of Internal Revenue shall determine and assess all taxes, other than stamp taxes, as to which returns or lists are so made under the provisions of this section. In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner of Internal Revenue shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner of Internal Revenue shall add to the tax 50 per centum of its amount.

"The amount so added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax."

SEC. 1318. That if any person is summoned under this Act to appear, to testify, or to produce books, papers or other data, the district court of the United States for the district in which such person resides shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, or other data.

The district courts of the United States at the instance of the United States are hereby invested with such jurisdiction to make and issue, both in actions at law and suits in equity, writs and orders of injunction, and of ne exeat republica, orders appointing receivers, and such other orders and process, and to render such judgments and decrees, granting in proper cases both legal and equitable relief together, as may be necessary or appropriate for the enforcement of the provisions of this Act. The remedies hereby provided are in addition to and not exclusive of any and all other remedies of the United States in such courts or otherwise to enforce such provisions.

SEC. 1319. That whoever in connection with the sale or lease, or offer for sale or lease, of any article, or for the purpose of making such sale or lease, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any part of the price at which such article is sold or leased, or offered for sale or lease, consists of a tax imposed under the authority of the United States, or (2) ascribing a particular part of such price to a tax imposed under the authority of the United States, knowing that such statement is false or that the tax is not so great as the portion of such price ascribed to such tax, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than \$1,000 or by imprisonment not exceeding one year, or both.

SEC. 1320. That wherever by the laws of the United States or regulations made pursuant thereto, any person is required to furnish any recognizance, stipulation, bond, guaranty, or undertaking, hereinafter called "penal bond", with surety or sureties, such person may, in lieu of such surety or sureties, deposit as security with the official having authority to approve such penal bond, United States Liberty bonds or other bonds of the United States in a sum equal at their par value to the amount of such penal bond required to be furnished, together with an agreement authorizing such official to collect or sell such bonds so deposited in case of any default in the performance of any of the conditions or stipulations of such penal bond.

RECORDS, STATEMENTS, AND SPECIAL RETURNS

SEC. 1102. (a) Every person liable to any tax imposed by this Act, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

(c) The Commissioner, with the approval of the Secretary, may by regulation prescribe that any return required by any internal revenue law (except returns required under income or estate tax laws) to be under oath may, if the amount of the tax covered thereby is not in excess of \$10, be signed or acknowledged before two witnesses instead of under oath.

(d) Any oath or affirmation required by the provisions of this Act or regulations made under authority thereof may be administered by any officer authorized to administer oaths for general purposes by the law of the United States or of any State, Territory, or possession of the United States, wherein such oath or affirmation is administered, or by any consular officer of the United States.

SEC. 1103. Section 3176 of the Revised Statutes, as amended, is amended to read as follows:

"SEC. 3176. If any person, corporation, company, or association fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise. In any such case the Commissioner of Internal Revenue may, from his own knowledge and from such information as he can obtain through testimony or otherwise, make a return or amend any return made by a collector or deputy collector. Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.

"If the failure to file a return (other than a return under Title II of the Revenue Act of 1924 or Title II of the Revenue Act of 1926) or a list is due to sickness or absence, the collector may allow such further time, not exceeding 30 days, for making and filing the return or list as he deems proper.

"The Commissioner of Internal Revenue shall determine and assess all taxes, other than stamp taxes, as to which returns or lists are so made under the provisions of this section. In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

"The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax."

SUBCHAPTER B—DETERMINATION OF TAX LIABILITY

SEC. 3611. RETURNS EXECUTED BY TAXPAYER.

When not otherwise provided for—

(a) PREPARATION.—

(1) BY TAXPAYER.—It shall be the duty of any person made liable to any special tax or other tax imposed by law, to make a list or return, verified by oath, to the collector or a deputy collector of the district where located, of the articles or objects, including the quantity of goods, wares, and merchandise, made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner, with the approval of the Secretary, for which such person is liable.

(2) BY COLLECTOR OR DEPUTY COLLECTOR.—If any person liable to pay any tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any tax shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person.

(b) TIME FOR FILING.—The list or return required under subsection (a) shall be made—

(1) SPECIAL TAXES.—In the case of a special tax, on or before the 31st day of July in each year, and

(2) OTHER TAXES.—In other cases before the day on which the taxes accrue.

(c) DELINQUENCY.—In case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath.

SEC. 3612. RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR.

(a) AUTHORITY OF COLLECTOR.—If any person fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise.

(b) AUTHORITY OF COMMISSIONER.—In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise—

(1) TO MAKE RETURN.—Make a return, or

(2) TO AMEND COLLECTOR'S RETURN.—Amend any return made by a collector or deputy collector.

(c) LEGAL STATUS OF RETURNS.—Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.