TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

REGULATIONS No. 37

LAW AND REGULATIONS RELATING TO THE ESTATE TAX

REVISED MAY, 1917

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INTERNAL REVENUE REGULATIONS NO. 37, MAY, 1917.

LAW AND REGULATIONS RELATING TO THE ESTATE TAX.

[For convenient reference each section of Title II of the revenue act of September 8, 1916, or of Title III of the special preparedness revenue act of March 3, 1917, is immediately followed by the pertinent articles of the regulations. Unless otherwise shown, all sections are of the September 8, 1916, act.]

DEFINITIONS.

SEC. 200. That when used in this title—

The term "person" includes partnerships, corporations, and associations;

The term "United States" means only the States, the Territories of Alaska and Hawaii, and the District of Columbia;

The term "executor" means the executor or administrator of the decedent, or, if there is no executor or administrator, any person who takes possession of any property of the decedent; and

The term "collector" means the collector of internal revenue of the district in which was the domicile of the decedent at the time of his death, or, if there was no such domicile in the United States, then the collector of the district in which is situated the part of the gross estate of the decedent in the United States, or, if such part of the gross estate is situated in more than one district, then the collector of internal revenue at Baltimore, Md.

ARTICLE I. The tax is not imposed in Porto Rico or the Philippine Islands, but, under the definition in the title, the property in the United States of deceased residents of the islands is taxable as the property of nonresidents.

ART. II. This act does not distinguish between citizens and aliens but does distinguish between residents and nonresidents of the United States. If a citizen of the United States has maintained his principal domicile abroad prior to death, his estate is taxable as that of a nonresident.

ART. III. If a resident decedent has maintained domiciles in more than one collection district, the facts should be presented to the commissioner for ruling as to the proper collector to receive 30-day notice, return and tax payment.

RATES OF TAX.

SEC. 201. That a tax (hereafter in this title referred to as the tax), equal to the following percentages of the value of the net estate to be determined as provided in section two hundred and three, is hereby imposed upon the transfer of the net estate of every decedent dying after the passage of this act, whether a resident or nonresident of the United States:

One per centum of the amount of such net estate not in excess of $50,000;

Two per centum of the amount by which such net estate exceeds $50,000 and does not exceed $150,000;

Three per centum of the amount by which such net estate exceeds $150,000 and does not exceed $250,000;

Four per centum of the amount by which such net estate exceeds $250,000 and does not exceed $450,000;

Five per centum of the amount by which such net estate exceeds $450,000 and does not exceed $1,000,000;

Six per centum of the amount by which such net estate exceeds $1,000,000 and does not exceed $2,000,000;

Seven per centum of the amount by which such net estate exceeds $2,000,000 and does not exceed $3,000,000;

Eight per centum of the amount by which such net estate exceeds $3,000,000 and does not exceed $4,000,000;

Nine percentum of the amount by which such net estate exceeds $4,000,000 and does not exceed $5,000,000; and

Ten per centum of the amount by which such net estate exceeds $5,000,000.

TITLE III.—ACT OF MARCH 3, 1917.

SEC. 300. That section two hundred and one, Title II, of the act entitled "An act to increase the revenue, and for other purposes," approved September eighth, nineteen hundred and sixteen, be, and the same is hereby, amended to read as follows:

"SEC. 201. That a tax (hereinafter in this title referred to as the tax), equal to the following percentages of the value of the net estate, to be determined as provided in section two hundred and three, is hereby imposed upon the transfer of the net estate of every decedent dying after the passage of this act, whether a resident or nonresident of the United States:

"One and one-half per centum of the amount of such net estate not in excess of $50,000;

"Three per centum of the amount by which such net estate exceeds $50,000 and does not exceed $150,000;

"Four and one-half per centum of the amount by which such net estate exceeds $150,000 and does not exceed $250,000;

"Six per centum of the amount by which such net estate exceeds $250,000 and does not exceed $450,000;

"Seven and one-half per centum of the amount by which such net estate exceeds $450,000 and does not exceed $1,000,000;

"Nine per centum of the amount by which such net estate exceeds $1,000,000 and does not exceed $2,000,000;

"Ten and one-half per centum of the amount by which such net estate exceeds $2,000,000 and does not exceed $3,000,000;

"Twelve per centum of the amount by which such net estate exceeds $3,000,000 and does not exceed $4,000,000;

"Thirteen and one-half per centum of the amount by which such net estate exceeds $4,000,000 and does not exceed $5,000,000; and

"Fifteen per centum of the amount by which such net estate exceeds $5,000,000."

SEC. 301. That the tax on the transfer of the net estate of decedents dying between September eighth, nineteen hundred and sixteen, and the passage of this act shall be computed at the rates originally prescribed in the act approved September eighth, nineteen hundred and sixteen.

Art. IV. This is not an inheritance tax, and the interests of separate beneficiaries and the manner of their taking have no bearing upon the question of liability to tax or the amount of tax due. This is a transfer tax in a lump sum resting upon the decedent's whole net estate computed according to sections 202 and 203 of the act.

Art. V. The rates of tax apply upon separate blocks of the net estate, the first $50,000 being taxable at the rate of 1 per cent ($1\frac{1}{2}$ per cent if the decedent died after March 2, 1917), the next $100,000 being taxable at the rate of 2 per cent (3 per cent if the death occurred after March 2, 1917), etc.

Art. VI. The rates imposed in the act of September 8, 1916, apply to estates of those who died on or after September 9, 1916, and before March 3, 1917; the higher rates imposed in the act of March 3, 1917, apply to estates of those who died on or after March 3, 1917.

THE GROSS ESTATE.

Sec. 202. That the value of the gross estate of the decedent shall be determined by including the value at the time of his death of all property, real or personal, tangible or intangible, wherever situated:

(*a*) To the extent of the interest therein of the decedent at the time of his death which after his death is subject to the payment of the charges against his estate and the expenses of its administration and is subject to distribution as part of his estate.

(*b*) To the extent of any interest therein of which the decedent has at any time made a transfer, or with respect to which he has created a trust, in contemplation of or intended to take effect in possession or enjoyment at or after his death, except in case of a bona fide sale for a fair consideration in money or money's worth. Any transfer of a material part of his property in the nature of a final disposition or distribution thereof, made by the decedent within two years prior to his death without such a consideration, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this title; and

(*c*) To the extent of the interest therein held jointly or as tenants in the entirety by the decedent and any other person, or deposited in banks or other institutions in their joint names and payable to either or the survivor, except such part thereof as may be shown to have originally belonged to such other person and never to have belonged to the decedent.

For the purpose of this title stock in a domestic corporation owned and held by a nonresident decedent shall be deemed property within the United States, and any property of which the decedent has made a transfer or with respect to which he has created a trust, within the meaning of subdivision (*b*) of this section, shall be deemed to be situated in the United States, if so situated either at the time of the transfer or the creation of the trust, or at the time of the decedent's death.

Art. VII. All property, tangible and intangible, which is legally liable for satisfaction of charges against the estate and for administration expense and to distribution to the decedent's beneficiaries is a portion of his gross estate to be shown in the return on Form 706. There is no provision of the taxing act under which the value of widow's dower or husband's curtesy, or any similar interest of a successor to decedent by whatever name designated in the local law, can be excluded or deducted from the gross estate. This is true also of real and other property passing to beneficiaries without the intervention of an executor.

ART. VIII. The value at the time of death of United States and other "tax free" bonds owned by decedent is a part of the gross estate. (T. D. 2449.)

ART. IX. Income of the estate and appreciation of values after death are not to be included in the gross estate (T. D. 2406). Dividends upon stock declared prior to the day of death are to be included, whether paid before or after death. Dividends declared after the day of death are not to be included. Interest upon bonds is to be computed to the day of death and the amount thus found to have been accrued is to be included in the gross estate. Interest on mortgage notes and certificates of deposit, dividends, if fixed and certain, on preferred stock, and income from other similar assets having fixed and certain earnings must be included in the gross estate to the extent of the amount actually accrued to the day of death (T. D. 2483).

ART. X. Insurance passing to the estate is to be returned on Form 706. If the contract of insurance has named a definite beneficiary and the insurance is paid directly to such beneficiary it is not a part of the gross estate. If insurance which by the terms of the contract is payable to the executor, is transferred to another beneficiary or trustees for another beneficiary, and the transfer is made in contemplation of death, the value of such insurance is taxable under the provisions of paragraph B, section 202.

ART. XI. Property passing under a general power of appointment is to be included as a portion of the gross estate of a decedent appointor. (T. D. 2477.)

ART. XII. The value of loans evidenced by promissory notes is to be included in the gross estate, even though by will the decedent provides that the notes shall be canceled.

ART. XIII. Any transfer of his property, except for a valuable consideration, effected by a taxable decedent at any time during his life but in contemplation of his death is a portion of his gross estate, regardless of whether the transfer was fully effected or the instrument of transfer executed before or after the passage of the taxing act, September 8, 1916. (T. D. 2385.)

ART. XIV. If any transfer of a material part of decedent's property was effected within two years prior to death a presumption lies that it was made in contemplation of death and its value must be shown upon the return on Form 706. With the return the estate may submit evidence and argument to establish whether the transfer was actually made in such contemplation, and such evidence will be passed upon by the commissioner before the assessment against the estate is confirmed. It should be noted that taxable transfers are not limited to those made within two years prior to death. A transfer made at any time whatsoever during the transferor's life is taxable if it is of the kind defined in paragraph B, section 202.

Art. XV. Where community property is held in partnership by husband and wife during the lives of both, one half the whole value of the community property is to be included in the gross estate of the decedent husband or wife. Where, however, the wife's interest in so-called community property is equivalent merely to a common law right of dower the whole value of the so-called community property is to be included in the deceased husband's gross estate. This is the rule, too, where the husband's interest in such property is equivalent merely to the curtesy right. (T. D. 2450.)

Art. XVI. Bonds, as well as stock, in domestic corporations, owned by a nonresident decedent, are a portion of his gross estate within the United States.

THE NET ESTATE.

Sec. 203. That for the purpose of the tax the value of the net estate shall be determined—

(*a*) In the case of a resident, by deducting from the value of the gross estate—

(1) Such amounts for funeral expenses, administration expenses, claims against the estate, unpaid mortgages, losses incurred during the settlement of the estate arising from fires, storms, shipwreck, or other casualty, and from theft, when such losses are not compensated for by insurance or otherwise, support during the settlement of the estate of those dependent upon the decedent, and such other charges against the estate, as are allowed by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered; and

(2) An exemption of $50,000;

(*b*) In the case of a nonresident, by deducting from the value of that part of his gross estate which at the time of his death is situated in the United States that proportion of the deductions specified in paragraph (1) of subdivision (*a*) of this section which the value of such part bears to the value of his entire gross estate, wherever situated. But no deduction shall be allowed in the case of a nonresident unless the executor includes in the return required to be filed under section two hundred and five the value at the time of his death of that part of the gross estate of the nonresident not situated in the United States.

Art. XVII. A deduction can not be taken merely because it would be allowable as a credit in the executor's account under the laws of the local jurisdiction; the amount must actually have been disbursed by the executor. Furthermore, if an expenditure of the nature of those specified in sub-paragraph 1, above, has exceeded the amount allowable under the local law as a credit in the executor's account, only that portion which represents the legal credit can be deducted on the estate tax return. (T. D. 2453.)

Art. XVIII. Only such mortgages as were existent and unpaid at the time of decedent's death may be deducted. The whole value of the mortgaged property should be shown in the gross estate and the amount of the mortgage deducted in the proper place on page 2 of the return on Form 706.

ART. XIX. Support of decedent's dependents can not be deducted unless there has been an actual disbursement by the executor under the conditions and in the amount prescribed by the local law. If the local law contains no provision regarding support of dependents no amount can be deducted because of such support.

ART. XX.—The specific exemption of $50,000 applies only to the estates of residents. It is taken in arriving at the net estate, so that a net estate of any value whatever is subject to tax. Thus if a resident decedent's gross estate had a value of $60,000, and the legal deductions under the local law for expenses, charges, claims, and losses aggregated $8,000, the net value of $52,000 is further reduced by the specific exemption of $50,000, leaving a net estate of $2,000, subject to tax at the minimum rate, the tax due being $20 under the act of September 8, 1916, or $30 under the act of March 3, 1917.

ART. XXI. The Federal estate tax is not determined, does not attach and can not be assessed or paid until the net estate upon which it is based has been exactly established. The estate tax, therefore, can not be deducted from the gross estate to determine the taxable net estate.

ART. XXII. The due date for the return (Form 706) is simultaneous with the due date for the tax—i. e., one year from the day of decedent's death. While a tentative return may be filed within the year (or a final return if administration is completed), upon such tentative return estimated expenses can not be deducted. If ultimately there proves to have been an overpayment of tax because of expense arising after the filing of return a claim for the abatement or refund of the excess tax may be filed.

ART. XXIII. From the gross estate of a nonresident decedent there may be deducted, provided the value of the entire gross estate wherever situated is shown upon the return, a proportionate share of the expenses, claims, losses and other legal charges equal to the share the gross estate within the United States is of the entire gross estate wherever situated:

Example: If the total gross estate wherever situated is $1,000,000, and the share in the United States, Alaska, and Hawaii is $100,000, and if the total legal expenses, charges, and losses is $50,000, the share deductible from the gross estate within the United States, etc., is $5,000. A synopsis of the correct return would read: Gross estate, $100,000; legal deductions, $5,000; net estate, $95,000; tax due, $750 on $50,000 plus $1,350 on $45,000, total tax $2,100 (at the rates of the March 3, 1917, act). Unless the return shows the value of the whole gross estate wherever situated, the tax will be collected upon the value of the entire gross estate in the United States, without deduction of any kind or amount.

NOTICE AND RETURN.

SEC. 205. That the executor, within thirty days after qualifying as such, or after coming into possession of any property of the decedent, whichever event first occurs, shall give written notice thereof to the collector. The executor, shall also, at such times and in such manner as may be required by the regulations made under this title, file with the collector a return under oath in duplicate, setting forth (a) the value of the gross estate of the decedent at the time of his death, or, in case of a nonresident, of that part of his gross estate situated in the United States; (b) the deductions allowed under section two hundred and three; (c) the value of the net estate of the decedent as defined in section two hundred and three; and (d) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax.

Return shall be made in all cases of estate subject to the tax or where the gross estate at the death of the decedent exceeds $60,000, and in the case of the estate of every nonresident any part of whose gross estate is situated in the United States. If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein, and upon notice from the collector such person shall in like manner make a return as to such part of the gross estate. The Commissioner of Internal Revenue shall make all assessments of the tax under the authority of existing administrative special and general provisions of law relating to the assessment and collection of taxes.

SEC. 206. That if no administration is granted upon the estate of a decedent, or if no return is filed as provided in section two hundred and five, or if a return contains a false or incorrect statement of a material fact, the collector or deputy collector shall make a return and the Commissioner of Internal Revenue shall assess the tax thereon.

ART. XXIV. The general rule governing the filing of the 30-day notice is that as to all property of the decedent which will come into charge of the executor the duty of filing the notice, Form 704, is upon the executor and the form must be filed with the collector in whose district was decedent's domicile at the time of death within 30 days after the granting of letters. With regard to all property which passes directly to beneficiaries and will not come in charge of the executor the primary duty of filing the notice, Form 705, rests upon the immediate possessor after decedent or upon the person having in charge the property at the time of decedent's death, for instance the bank in which is deposited the joint account of decedent and another. Such person is made the "executor" under the definition in section 200 for the purpose of filing the notice, since whereas prior to the death he held the property for the decedent, immediately upon the death there is a change in the nature of the holding and the holder takes possession, within the meaning and intent of the law, for the succeeding owner. In such cases Form 705 must be filed within 30 days after decedent's death. If, however, at the time of taking by the succeeding owner the notice, Form 705, has not been filed, this duty devolves immediately upon such succeeding taker and he must file, within 30 days from the date of possession, the Form 705 with the proper collector. (T. D. 2372, T. D. 2421, and T. D. 2454.)

Art. XXV. The law contemplates also that all persons who shall have received within two years prior to the death of the decedent any material part of decedent's property, either as a gift in contemplation of death, or by a transfer intended to take legal effect at decedent's death, or by a so-called sale which was not a bona fide sale for a fair consideration in money or money's worth, should file a similar notice with the collector within 30 days after the death of decedent. This is clearly indicated by section 202, paragraph B, of the act, wherein, for the purpose of tax liability, such gifts, transfers, and "sales" are held effective in every case as of the day of the donor's or transferor's death. With the notice to the collector, the donee or transferee may file such evidence as may be desired to establish whether the gift or transfer was in contemplation of, or intended to take effect at, the donor's or transferor's death, or whether the sale was bona fide.

Art. XXVI. The 30-day notice (Form 705) is required to be filed for all property of every kind, located or legally situate in this country (including Hawaii and Alaska), by those agents or representatives, donees, transferees, trustees, or fiduciaries of a decedent dying domiciled abroad, whether alien or citizen of the United States. The notice must be filed within 30 days from decedent's death with the collector of internal revenue in whose district the property within this country is situate, unless the local agent, etc., having the property in charge knows that there is other property of decedent located in another collection district, in which case the notice is to be filed with the collector of internal revenue, Baltimore, Md.

If it be not possible for the local agent, representative, etc., to file the notice within 30 days from death of the nonresident, the penalty denounced in section 210 will not be asserted if the notice is filed within 30 days from the day upon which the local agent, representative, etc., receives information of the nonresident decedent's death.

Each collector receiving Form 705 showing property of a nonresident will immediately inform the commissioner of the fact. A record will be kept in the commissioner's office from which it can be determined whether Forms 705 for a given estate have been filed in more than one collection district, in which case the several collectors will be instructed to forward the Forms 705 to the collector at Baltimore, Md.

This regulation applies to transfer agents of corporate stock, receiving into possession for transfer such personality of a nonresident decedent; to safe-deposit companies, warehouses, and similar custodians of a nonresident's property in this country; to brokers holding as collateral securities belonging to a nonresident decedent, to banking institutions holding money of nonresident decedents on deposit or for any specific purpose, such as the purchase of goods, so long as the title rests in the nonresident decedent, his estate or his heirs, and to debtors in this country of nonresident decedents.

It does not apply to carriers of property of a nonresident decedent while such property is in their charge for the purpose of transit.

ART. XXVII. The filing of Forms 704 and 705 should not be delayed for the securing of exact information as to the value of the gross or net estate. The spaces upon the forms for the insertion of such values may be filled in with approximate figures representing the judgment at the time of filing of the executor or beneficiary as to the values of the gross and net estate. The signature of one executor on Form 704 is sufficient.

THE RETURN.

ART. XXVIII. Return is required of the estate of every resident decedent whose gross estate, as defined in the law, exceeds in value $60,000, or whose net estate, as defined in the law, has any value in excess of the specific exemption of $50,000.

Return is required of the estate of every nonresident owning property in the United States, Hawaii, or Alaska, including stock or bonds of domestic corporations, or who has at any time transferred any such property in contemplation of death.

ART. XXIX. The filing of tentative return within one year after decedent's death does not relieve from the necessity of filing final and complete return at the expiration of the year. If at the expiration of the year it is impossible for the executor to show upon the return complete and accurate data of the gross estate and deductions, he shall inform the collector, fully explaining the necessity for further delay, and the collector, if he considers the delay unavoidable, may extend the time for filing over a further period until, in the collector's judgment, the cause for the delay has been removed. Interest, however, begins to run from 90 days after the year from death has elapsed, and extensions for a period beyond 90 days should not be granted; at the end of the 90 days, even though the cause for delay still exists, the collector should require return to be made in such manner that the tax shown thereon to be due will satisfy, in the collector's opinion, all tax the estate will be required by the law to pay. (See Sec. 207, below.) The final return should be signed and sworn to by all the executors.

ART. XXX. In the case of estates having no executors or administrators, or where any part of the gross estate passes other than in charge of executors or administrators, the act places upon the separate beneficiaries the precise duties with regard to the filing of the return and the payment of tax that are otherwise imposed on the executors and administrators. Each such beneficiary is as fully liable to all the penalties provided in the act as is the executor or the administrator. Where the property is held for the beneficiary by guardians, trustees, or fiduciaries, the return may be executed by such representatives of the beneficiary.

Art. XXXI. Each beneficiary making return for any part of the estate is required by the law to give all the information possible regarding any part of the estate. The final and complete return, in cases where no executor or administrator acts, will be compiled by the collector from the several returns of the individual beneficiaries. After having determined in this manner the total gross and net estate, the rate of tax, and the proportionate amount due from each beneficiary, the collector shall notify each beneficiary accordingly, and will enter upon the assessment list the amount of tax apportionable to each.

Art. XXXII. Since the gross estate includes the full value of mortgaged property, and the mortgages are to be deducted instead of being excluded from the gross estate, where such gross estate, including the full value of mortgaged property, exceeds $60,000, the return must be filed, even though with the mortgages taken into consideration the net value is less than $50,000.

Art. XXXIII. In the case of property of a nonresident decedent in charge of an agent or other representative in this country, if within a year from the day of death of the nonresident the foreign executor has failed to file return, the collector shall require such return to be made by the person having such property in possession and charge. No deductions whatever may be taken upon such a return unless there is a showing that all the nonresident's property is located in this country and is included in the gross estate on the return.

Under no circumstances may the local agent or representative release to a foreign administrator or executor or a foreign beneficiary of the decedent any property within this country at the time of decedent's death until either (1) the tax due because thereof has been paid or (2) ancillary letters have been taken out in this country or otherwise provision has been made by the estate for the satisfaction of the tax lien resting upon the decedent's property in this country. When such ancillary letters have been taken out or such provision has been made, the local agent, representative, etc., shall immediately inform the collector fully as to the facts.

An administrator or executor acting in a foreign country will not be recognized as relieving others in charge or possession of a decedent's property from responsibility for satisfying the requirements of the taxing act unless and until he has made return and tendered payment of all tax due. The penalty denounced in section 210 of the act will be asserted against every agent or representative in this country releasing to a foreign administrator or executor or beneficiary of the decedent the property within this country, except where the requirements of this regulation have been complied with.

PAYMENT.

SEC. 204. That the tax shall be due one year after the decedent's death. If the tax is paid before it is due, a discount at the rate of five per centum per annum, calculated from the time payment is made to the date when the tax is due, shall be deducted. If the tax is not paid within ninety days after it is due, interest at the rate of ten per centum per annum from the time of the decedent's death shall be added as part of the tax, unless because of claims against the estate, necessary litigation, or other unavoidable delay the collector finds that the tax can not be determined, in which case the interest shall be at the rate of six per centum per annum from the time of the decedent's death until the cause of such delay is removed, and thereafter at the rate of ten per centum per annum. Litigation to defeat the payment of the tax shall not be deemed necessary litigation.

SEC. 207. That the executor shall pay the tax to the collector or deputy collector. If for any reason the amount of the tax can not be determined, the payment of a sum of money sufficient, in the opinion of the collector, to discharge the tax shall be deemed payment in full of the tax, except as in this section otherwise provided. If the amount so paid exceeds the amount of the tax as finally determined, the Commissioner of Internal Revenue shall refund such excess to the executor. If the amount of the tax as finally determined exceeds the amount so paid, the commissioner shall notify the executor of the amount of such excess. From the time of such notification to the time of the final payment of such excess part of the tax interest shall be added thereto at the rate of ten per centum per annum, and the amount of such excess shall be a lien upon the entire gross estate, except such part thereof as may have been sold to a bona fide purchaser for a fair consideration in money or money's worth.

The collector shall grant to the person paying the tax duplicate receipts, either of which shall be sufficient evidence of such payment, and shall entitle the executor to be credited and allowed the amount thereof by any court having jurisdiction to audit or settle his accounts.

ART. XXXIV. Advance payment of tax in an estimated lump amount can not be accepted. The initial tax-payment must be based upon a return showing reasonably complete and accurate figures for every item of gross estate and deductions.

ART. XXXV. Discount for advance payment is computed from the date of payment (actual date of receipt by collector) to the due date, i. e., one year from day of death. It is based upon a year of 365 days. An approved formula for the computation is: Tax multiplied by 5 per cent, multiplied by the exact number of days from date of payment to due date, divided by 365 equals discount. In transmitting payment by mail allowance must be made for the time that will elapse before the payment is received by the collector, since discount can be taken only from the date of actual receipt of payment.

COLLECTION BY COURT PROCEEDINGS.

SEC. 208. That if the tax herein imposed is not paid within sixty days after it is due the collector shall, unless there is reasonable cause for further delay, commence appropriate proceedings in any court of the United States, in the name of the United States, to subject the property of the decedent to be sold under the judgment or decree of the court. From the proceeds of such sale the amount of the tax, together with the costs and expenses of every description to be allowed by the court, shall be first paid, and the balance shall be deposited according to the order of the court, to be paid under its direction to the person entitled thereto If the tax or any part thereof is paid by, or collected out of that part of the estate passing to or in the possession of, any person other than the executor in his capacity as such, such person shall be entitled to reimbursement out of any part of the estate still undistributed or by a just and equitable contribution by the persons whose interest in the estate of the decedent would have been reduced if the tax had been paid before the distribution of the estate or whose interest is subject to equal or prior liability for the payment of taxes, debts, or other charges against the estate, it being the purpose and intent of this title that so far as is practicable and unless otherwise directed by the will of the decedent the tax shall be paid out of the estate before its distribution.

ART. XXXVI. Collectors should not bring proceedings for the collection of estate tax without first reporting all the facts to the commissioner. In the case of the property in this country of nonresident decedents, it is apprehended that there may arise cases where, under present conditions, it will be impossible for payment of tax to be made upon the due date, or within 90 days thereafter. If the nonresident was a citizen of a country with which the United States may not be sustaining diplomatic relations, the collector should report all the facts in his knowledge to the commissioner immediately upon the expiration of the 60 days period of grace, in order that there may be no delay in determining what steps are necessary to be taken to assure the collection of the tax. In the cases of the estates of decedents who were citizens of an allied or friendly country the collector should report the facts with his recommendation at the expiration of 90 days after the due date.

ART. XXXVII. The provision in the last sentence of section 208 merely recognizes the essential fact that this is not an inheritance, but is an estate tax. It is levied upon the whole net estate and is payable therefrom by the executor before distribution to and without regard to its effect upon the several inheritors. In the event, therefore, that in the collection of the tax the Government has proceeded against that part of the estate which has come into possession of an individual beneficiary, the law provides an adjustment of the tax among the several beneficiaries in such a manner as to restore the condition that would have existed had the tax been paid when due, as a tax upon and payable out of the whole net estate.

LIEN.

SEC. 209. That unless the tax is sooner paid in full, it shall be a lien for ten years upon the gross estate of the decedent, except that such part of the gross estate as is used for the payment of charges against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien.

If the decedent makes a transfer of, or creates a trust with respect to, any property in contemplation of or intended to take effect in possession or enjoyment at or after his death (except in the case of a bona fide sale for a fair consideration in money or money's worth) and if the tax in respect thereto is not paid when due, the transferee or trustee shall be personally liable for such tax, and such property, to the extent of the decedent's interest therein at the time of such transfer, shall be subject to a like lien equal to the amount of such tax. Any part of such property sold by such transferee or trustee to a bona fide purchaser for a fair consideration in money or money's worth shall be divested of the lien and a like lien shall then attach to all the property of such transferee or trustee, except any part sold to a bona fide purchaser for a fair consideration in money or money's worth.

Note in connection with this section the lien provision in section 207, which reads:

If for any reason the amount of the tax can not be determined, the payment of a sum of money sufficient, in the opinion of the collector, to discharge the tax shall be deemed payment in full of the tax, except as in this section otherwise provided. If the amount so paid exceeds the amount of the tax as finally determined, the Commissioner of Internal Revenue shall refund such excess to the executor. If the amount of the tax as finally determined exceeds the amount so paid, the commissioner shall notify the executor of the amount of such excess. From the time of such notification to the time of the final payment of such excess part of the tax, interest shall be added thereto at the rate of ten per centum per annum, and the amount of such excess shall be a lien upon the entire gross estate, except such part thereof as may have been sold to a bona fide purchaser for a fair consideration in money or money's worth.

ART. XXXVIII. The provisions of section 209 apply where the tax shown upon a final return to be due remains unpaid. The provision above quoted from section 207 applies where, after payment of the tax shown upon a return accepted by the collector and the commissioner as final, it should be discovered later, whether because of court decisions necessitating a change in rulings, or because of the discovery of additional property subject to inclusion in the gross estate, or for any other reason, that an additional tax must be assessed. In other words, the tax shown to be due upon a final return is a lien for ten years, or until sooner paid, upon the entire gross estate, except such part as is used for the payment of charges and expenses of administration, this lien following the property into the hands of distributees and purchasers. But once the tax has been paid upon a return accepted by the commissioner as final, if later additional tax is found to be due, the lien for this additional tax rests upon the property in the hands of the decedent's executor or beneficiaries, but does not rest upon any part of the decedent's property which may have been sold to a bona fide purchaser.

PENALTIES.

SEC. 210. That whoever knowingly makes any false statement in any notice or return required to be filed by this title shall be liable to a penalty of not exceeding $5,000, or imprisonment not exceeding one year, or both, in the discretion of the court.

Whoever fails to comply with any duty imposed upon him by section two hundred and five, or, having in his possession or control any record, file, or paper containing or supposed to contain any information concerning the estate of the decedent, fails to exhibit the same upon request to the Commissioner of Internal Revenue or any collector or law officer of the United States, or his duly authorized deputy or agent, who desires to examine the same in the performance of his duties under this title, shall be liable to a penalty of not exceeding $500, to be recovered, with costs of suit, in a civil action in the name of the United States.

ART. XXXIX. It should be noted that an internal-revenue agent, inspector or deputy collector, or any duly authorized representative of the commissioner, when instructed by the commissioner and after due request, has complete authority to examine records containing or by him supposed to contain any data bearing upon the question of the liability of an estate to tax. It is not necessary for the collector to issue a summons for the production of such records in his presence. The provision in section 3173 R. S. is supplemented, for the purposes of this title, by the explicit provision of section 210.

ADMINISTRATION.

SEC. 211. That all administrative, special, and general provisions of law, including the laws in relation to the assessment and collection of taxes, not heretofore specifically repealed are hereby made to apply to this title so far as applicable and not inconsistent with its provisions.

SEC. 212. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make such regulations and prescribe and require the use of such books and forms as he may deem necessary to carry out the provisions of this title.

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SEC. 902. That unless otherwise herein specifically provided, this act shall take effect on the day following its passage, and all provisions of any act or acts inconsistent with the provisions of this act are hereby repealed.

Approved, September 8, 1916.

ART. XL. Collectors will not report on the assessment list, Form 23, estate tax, except as an advance collection and with each list forwarded on which such tax is reported from estates where the date of death was March 3, 1917, and subsequent thereto will be attached a receipt Form 476, covering such taxes collected. It should be borne in mind that only estate tax under the act of March 3, 1917, will be entered on this receipt and for lists closing quarters of the fiscal year two receipts Form 476 will be furnished one for estate tax under the act mentioned and the other for all other advance collections reported on that list.

ART. XLI. The act does not apply to the estates of decedents who died on or before September 8, 1916.

W. H. OSBORN,
Commissioner of Internal Revenue.

Approved:
W. G. MCADOO,
Secretary of the Treasury.

DISTRICTS AND COLLECTORS OF INTERNAL REVENUE.

1. Alabama District, States of Alabama and Mississippi; John D. McNeel, collector, Birmingham, Ala.
2. Alaska. (See Washington.)
3. Arizona. (See New Mexico.)
4. Arkansas District; Jack Walker, collector, Little Rock, Ark.
5. First California District; John M. Platt, acting collector, San Francisco, Cal.—The counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, Eldorado, Fresno, Glenn, Humboldt, Inyo, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tulare, Tehama, Trinity, Tuolumne, Yolo, Yuba.
6. Sixth California District; John P. Carter, collector, Los Angeles, Cal.—The counties of Imperial, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.
7. Colorado District, States of Wyoming and Colorado; Mark A. Skinner, collector, Denver, Colo.
8. Connecticut District, States of Rhode Island and Connecticut; James J. Walsh, collector, Hartford, Conn.
9. Delaware. (See Maryland.)
10. Florida District; Henry Hayes Lewis, collector, Jacksonville, Fla.
11. Georgia District; Aaron O. Blalock, collector, Atlanta, Ga.
12. Hawaii District; John F. Haley, collector, Honolulu, Hawaii.
13. Idaho. (See Montana.)
14. First Illinois District; Julius F. Smietanka, collector, Chicago, Ill.—The counties of Boone, Carroll, Cook, Dekalb, Dupage, Grundy, Jo Daviess, Kane, Kankakee, Kendall, Lake, Lasalle, Lee, McHenry, Ogle, Stephenson, Whiteside, Will, and Winnebago.
15. Fifth Illinois District; Edward D. McCabe, collector, Peoria, Ill.—The counties of Bureau, Henderson, Henry, Knox, Marshall, Mercer, Peoria, Putnam, Rock Island, Stark, and Warren.
16. Eighth Illinois District; John L. Pickering, collector, Springfield, Ill.—The counties of Adams, Bond, Brown, Calhoun, Cass, Champaign, Christian, Coles, Cumberland, Dewitt, Douglas, Edgar, Ford, Fulton, Greene, Hancock, Iroquois, Jersey, Livingston, Logan, McDonough, McLean, Macon, Macoupin, Mason, Menard, Montgomery, Morgan, Moultrie, Piatt, Pike, Sangamon, Schuyler, Scott, Shelby, Tazewell, Vermilion, and Woodford.
17. Thirteenth Illinois District; John M. Rapp, collector, East St. Louis, Ill.—The counties of Alexander, Clark, Clay, Clinton, Crawford, Edwards, Effingham, Fayette, Franklin, Gallatin, Hamilton, Hardin, Jackson, Jasper, Jefferson, Johnson, Lawrence, Madison, Marion, Massac, Monroe, Perry, Pope, Pulaski, Randolph, Richland, St. Clair, Saline, Union, Wabash, Washington, Wayne, White, and Williamson.

18. Sixth Indiana District; Peter J. Kruyer, collector, Indianapolis, Ind.—The counties of Adams, Allen, Bartholomew, Benton, Blackford, Brown, Cass, Dearborn, Decatur, Dekalb, Delaware, Elkhart, Fayette, Franklin, Fulton, Grant, Hamilton, Hancock, Hendricks, Henry, Howard, Huntington, Jackson, Jasper, Jay, Jefferson, Jennings, Johnson, Kosciusko, Lagrange, Lake, Laporte, Lawrence, Madison, Marion, Marshall, Miami, Monroe, Morgan, Newton, Noble, Ohio, Porter, Pulaski, Randolph, Ripley, Rush, St. Joseph, Shelby, Starke, Steuben, Switzerland, Tipton, Union, Wabash, Wayne, Wells, White, and Whitley.
19. Seventh Indiana District; Isaac R. Strouse, collector, Terre Haute, Ind.—The counties of Boone, Carroll, Clark, Clay, Clinton, Crawford, Daviess, Dubois, Floyd, Fountain, Gibson, Greene, Harrison, Knox, Martin, Montgomery, Orange, Owen, Parke, Perry, Pike, Posey, Putnam, Scott, Spencer, Sullivan, Tippecanoe, Vanderburg, Vermilion, Vigo, Warren, Warrick, and Washington.
20. Third Iowa District; Louis Murphy, collector, Dubuque, Iowa.
21. Kansas District; Wm. H. L. Pepperell, collector, Wichita, Kans.
22. Second Kentucky District; Josh T. Griffith, collector, Owensboro, Ky.—The counties of Allen, Ballard, Barren, Breckenridge, Butler, Caldwell, Calloway, Carlisle, Christian, Clinton, Crittenden, Cumberland, Daviess, Edmonson, Fulton, Graves, Grayson, Hancock, Hart, Henderson, Hickman, Hopkins, Livingston, Logan, Lyon, McCracken, McLean, Marshall, Metcalfe, Monroe, Muhlenberg, Ohio, Russell, Simpson, Todd, Trigg, Union, Warren, and Webster.
23. Fifth Kentucky District; Thomas S. Mayes, collector, Louisville, Ky.—The city of Louisville and the counties of Adair, Bullitt, Casey, Green, Hardin, Henry, Jefferson, Larue, Marion, Meade, Nelson, Oldham, Owen, Shelby, Spencer, Taylor, and Washington.
24. Sixth Kentucky District; Charlton B. Thompson, collector, Covington, Ky.—The counties of Boone, Bracken, Campbell, Carroll, Gallatin, Grant, Harrison, Kenton, Pendleton, Robertson, and Trimble.
25. Seventh Kentucky District; Ben Marshall, collector, Lexington, Ky.—The counties of Bath, Bourbon, Boyd, Carter, Clark, Elliott, Fayette, Fleming, Franklin, Greenup, Johnson, Lawrence, Lewis, Martin, Mason, Menifee, Montgomery, Morgan, Nicholas, Powell, Rowan, Scott, and Woodford.
26. Eighth Kentucky District; John W. Hughes, collector, Danville, Ky.—The counties of Anderson, Bell, Boyle, Breathitt, Clay, Estill, Floyd, Garrard, Harlan, Jackson, Jessamine, Knott, Knox, Laurel, Lee, Leslie, Letcher, Lincoln, Madison, Magoffin, Mercer, McCreary, Owsley, Perry, Pike, Pulaski, Rockcastle, Wayne, Whitley, and Wolfe.
27. Louisiana District; John Y. Fauntleroy, collector, New Orleans, La.
28. Maine. (See New Hampshire.)
29. Maryland District; States of Maryland and Delaware, the District of Columbia, and the counties of Accomac and Northampton of the State of Virginia; Joshua W. Miles, collector, Baltimore, Md.
30. Massachusetts District; John F. Malley, collector, Boston, Mass.
31. First Michigan District; James J. Brady, collector, Detroit, Mich.—Counties of Alcona, Alpena, Arenac, Bay, Branch, Calhoun, Cheboygan, Clare, Clinton, Crawford, Genesee, Gladwin, Gratiot, Hillsdale, Huron, Ingham, Iosco, Isabella, Jackson, Lapeer, Lenawee, Livingston, Macomb, Midland, Monroe, Montmorency, Oakland, Ogemaw, Oscoda, Otsego, Presque Isle, Roscommon, Saginaw, Sanilac, Shiawassee, St. Clair, Tuscola, Washtenaw, and Wayne.

32. Fourth Michigan District; Emanuel J. Doyle, collector, Grand Rapids, Mich.—Counties of Alger, Allegan, Antrim, Baraga, Barry, Benzie, Berrien, Cass, Charlevoix, Chippewa, Delta, Dickinson, Eaton, Emmet, Gogebic, Grand Traverse, Houghton, Ionia, Iron, Kalamazoo, Kalkaska, Kent, Keweenaw, Lake, Leelanau, Luce, Mackinac, Manistee, Marquette, Mason, Mecosta, Menominee, Missaukee, Montcalm, Muskegon, Newaygo, Oceana, Ontonagon, Osceola, Ottawa, St. Joseph, Schoolcraft, Van Buren, and Wexford.
33. Minnesota District; Edward J. Lynch, collector, St. Paul, Minn.
34. Mississippi. (See Alabama.)
35. First Missouri District; George H. Moore, collector, St. Louis, Mo.—The counties of Adair, Audrain, Bollinger, Boone, Butler, Callaway, Cape Girardeau, Carter, Clark, Crawford, Dent, Dunklin, Franklin, Gasconade, Howard, Iron, Jefferson, Knox, Lewis, Lincoln, Linn, Macon, Madison, Maries, Marion, Mississippi, Montgomery, Monroe, New Madrid, Oregon, Osage, Pemiscot, Perry, Phelps, Pike, Pulaski, Ralls, Randolph, Reynolds, Ripley, St. Charles, St. Francois, Ste. Genevieve, St. Louis, Schuyler, Scotland, Scott, Shannon, Shelby, Stoddard, Warren, Washington, and Wayne.
36. Sixth Missouri District; Edgar M. Harber, collector, Kansas City, Mo.—The counties of Andrew, Atchison, Barry, Barton, Bates, Benton, Buchanan, Caldwell, Camden, Carroll, Cass, Cedar, Chariton, Christian, Clay, Clinton, Cole, Cooper, Dade, Dallas, Daviess, Dekalb, Douglas, Gentry, Greene, Grundy, Harrison, Henry, Hickory, Holt, Howell, Jackson, Jasper, Johnson, Laclede, Lafayette, Lawrence, Livingston, McDonald, Mercer, Miller, Moniteau, Morgan, Newton, Nodaway, Ozark, Pettis, Platte, Polk, Putnam, Ray, St. Clair, Saline, Stone, Sullivan, Taney, Texas, Vernon, Webster, Worth, and Wright.
37. Montana District; States of Idaho, Utah, and Montana; William C. Whaley, collector, Helena, Mont.
38. Nebraska District; George L. Loomis, collector, Omaha, Nebr.
39. Nevada. (See First California District.)
40. New Hampshire District, States of Maine, Vermont, and New Hampshire; Seth W. Jones, collector, Portland, Me.
41. First New Jersey District; Samuel Iredell, collector, Camden, N. J.—The counties of Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, Monmouth, Ocean, and Salem.
42. Fifth New Jersey District; Charles V. Duffy, collector, Newark, N. J.—The counties of Bergen, Essex, Hudson, Hunterdon, Middlesex, Morris, Passaic, Somerset, Sussex, Union, and Warren.
43. New Mexico District, States of New Mexico and Arizona; Lewis T. Carpenter, collector, Phoenix, Ariz.
44. First New York District; Henry P. Keith, collector, Brooklyn, N. Y.—The counties of Kings, Nassau, Queens, Richmond, and Suffolk.
45. Second New York District; Wm. H. Edwards, collector, New York, N. Y.—All that part of the Borough of Manhattan south of a line running from the East River, northwest through Catharine Street, to the Bowery, north on the Bowery to Canal Street, west on Canal Street to Mott Street, north on Mott Street to Bleecker Street, east on Bleecker Street to the Bowery, northwest on the Bowery and Fourth Avenue to Fourteenth Street, west on Fourteenth Street to Sixth Avenue, north on Sixth Avenue to Twenty-fourth Street, and west on Twenty-fourth Street to the Hudson River.
46. Third New York District; Mark Eisner, collector, New York, N. Y.—All that part of the Borough of Manhattan north of the Second District and south of the Harlem River.

47. Fourteenth New York District; Roscoe Irwin, collector, Albany, N. Y.—The counties of Albany, Clinton, Columbia, Dutchess, Essex, Fulton, Greene, Hamilton, Montgomery, Orange, Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, Warren, Washington, and Westchester, and all that part of New York City north of the Third District.
48. Twenty-first New York District; Neal Brewster, collector, Syracuse, N. Y.—The counties of Broome, Cayuga, Chenango, Cortland, Delaware, Franklin, Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, Otsego, St. Lawrence, Schuyler, Seneca, Tioga, Tompkins, and Wayne.
49. Twenty-eighth New York District; Vincent H. Riordan, collector, Buffalo, N. Y.—The counties of Allegany, Cattaraugus, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Steuben, Wyoming, and Yates.
50. Fourth North Carolina District; Josiah W. Bailey, collector, Raleigh, N. C.—The counties of Alamance, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Caswell, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Durham, Edgecombe, Franklin, Gates, Granville, Greene, Halifax, Harnett, Hertford, Hyde, Johnston, Jones, Lenoir, Martin, Montgomery, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Pitt, Richmond, Robeson, Sampson, Scotland, Tyrrell, Vance, Wake, Warren, Washington, Wayne, and Wilson.
51. Fifth North Carolina District; Alston D. Watts, collector, Statesville, N. C.—The counties of Alexander, Allegany, Anson, Ashe, Buncombe, Burke, Cabarrus, Caldwell, Catawba, Cherokee, Clay, Cleveland, Davidson, Davie, Forsyth, Gaston, Graham, Guilford, Haywood, Henderson, Iredell, Jackson, Lincoln, McDowell, Macon, Madison, Mecklenburg, Mitchell, Polk, Randolph, Rockingham, Rowan, Rutherford, Stanly, Stokes, Surry, Swain, Transylvania, Union, Watauga, Wilkes, Yadkin, and Yancey.
52. North and South Dakota District; James Coffey, collector, Aberdeen, S. Dak.
53. First Ohio District; Andrew C. Gilligan, collector, Cincinnati, Ohio.—The counties of Brown, Butler, Clarke, Clermont, Clinton, Fayette, Greene, Hamilton, Highland, Miami, Montgomery, Preble, and Warren.
54. Tenth Ohio District; Frank B. Niles, collector, Toledo, Ohio.—The counties of Allen, Auglaize, Champaign, Crawford, Darke, Defiance, Erie, Fulton, Hancock, Hardin, Henry, Huron, Logan, Lucas, Mercer, Ottawa, Paulding, Putnam, Sandusky, Seneca, Shelby, Van Wert, Williams, Wood, and Wyandot.
55. Eleventh Ohio District; Beriah E. Williamson, collector, Columbus, Ohio.—The counties of Adams, Athens, Coshocton, Delaware, Fairfield, Franklin, Gallia, Guernsey, Hocking, Jackson, Knox, Lawrence, Licking, Madison, Marion, Meigs, Morgan, Morrow, Muskingum, Noble, Perry, Pickaway, Pike, Ross, Scioto, Union, Vinton, and Washington.
56. Eighteenth Ohio District; Harry H. Weiss, collector, Cleveland, Ohio—The counties of Ashland, Ashtabula, Belmont, Carroll, Columbiana, Cuyahoga, Geauga, Harrison, Holmes, Jefferson, Lake, Lorain, Mahoning, Medina, Monroe, Portage, Richland, Stark, Summit, Trumbull, Tuscarawas, and Wayne.
57. Oklahoma District; Hubert L. Bolen, collector, Oklahoma City, Okla.
58. Oregon District; Milton A. Miller, collector, Portland, Oreg.
59. First Pennsylvania District; Ephraim Lederer, collector, Philadelphia, Pa.—The counties of Berks, Bucks, Chester, Delaware, Lehigh, Montgomery, Philadelphia, and Schuylkill.
60. Ninth Pennsylvania District: Benjamin F. Davis, collector, Lancaster, Pa.—The counties of Adams, Bedford, Blair, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juniata, Lancaster, Lebanon, Mifflin, Perry, Snyder, York.

61. Twelfth Pennsylvania District; Fred C. Kirkendall, collector, Scranton, Pa.—The counties of Bradford, Carbon, Center, Clinton, Columbia, Lackawanna, Luzerne, Lycoming, Monroe, Montour, Northampton, Northumberland, Pike, Potter, Sullivan, Susquehanna, Tioga, Union, Wayne, Wyoming.
62. Twenty-third Pennsylvania District; C. Gregg Lewellyn, collector, Pittsburgh, Pa.—The counties of Allegheny, Armstrong, Beaver, Butler, Cambria, Cameron, Clarion, Clearfield, Crawford, Elk, Erie, Fayette, Forest, Greene, Indiana, Jefferson, Lawrence, McKean, Mercer, Somerset, Venango, Warren, Washington, and Westmoreland.
63. Rhode Island. (See Connecticut.)
64. South Carolina; Duncan C. Heyward, collector, Columbia, S. C.
65. South Dakota. (See North and South Dakota.)
66. Tennessee District; Edward B. Craig, collector, Nashville, Tenn.
67. Third Texas District; Alexander S. Walker, Austin, Tex.
68. Utah. (See Montana.)
69. Vermont. (See New Hampshire.)
70. Second Virginia District; Richard C. L. Moncure, collector, Richmond, Va.—The counties of Amelia, Appomattox, Brunswick, Buckingham, Caroline, Charles City, Chesterfield, Cumberland, Dinwiddie, Elizabeth City, Essex, Fluvanna, Gloucester, Goochland, Greensville, Hanover, Henrico, Isle of Wight, James City, King and Queen, King George, King William, Lancaster, Louisa, Lunenburg, Mathews, Middlesex, Nansemond, New Kent, Norfolk, Northumberland, Nottoway, Powhatan, Prince Edward, Prince George, Princess Anne, Richmond, Stafford, Southampton, Spottsylvania, Surry, Sussex, Warwick, Westmoreland, and York.
71. Sixth Virginia District; John M. Hart, collector, Roanoke, Va.—The counties of Albemarle, Alexandria, Alleghany, Amherst, Augusta, Bath, Bedford, Bland, Botetourt, Buchanan, Campbell, Carroll, Charlotte, Clarke, Craig, Culpeper, Dickenson, Fairfax, Fauquier, Floyd, Franklin, Frederick, Giles, Grayson, Greene, Halifax, Henry, Highland, Lee, Loudoun, Madison, Mecklenburg, Montgomery, Nelson, Orange, Page, Patrick, Pittsylvania, Prince William, Pulaski, Rappahannock, Roanoke, Rockbridge, Rockingham, Russell, Scott, Shenandoah, Smyth, Tazewell, Warren, Washington, Wise, and Wythe.
72. Washington District, State of Washington and Territory of Alaska; David J. Williams, collector, Tacoma, Wash.
73. West Virginia District; Samuel A. Hays, collector, Parkersburg, W. Va.
74. First Wisconsin District; Paul A. Hemmy, collector, Milwaukee, Wis.—Counties of Brown, Calumet, Dodge, Door, Florence, Fond du Lac, Forest, Green Lake, Kenosha, Kewaunee, Manitowoc, Marinette, Marquette, Milwaukee, Oconto, Outagamie, Ozaukee, Racine, Shawano, Sheboygan, Walworth, Washington, Waukesha, Waupaca, Waushara, Winnebago, and county of Langlade with exception of the eight townships of said county which were formerly in Lincoln County.
75. Second Wisconsin District; Burt Williams, collector, Madison, Wis.—Counties of Adams, Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Columbia, Crawford, Dane, Douglas, Dunn, Eau Claire, Grant, Green, Iowa, Iron, Jackson, Jefferson, Juneau, La Crosse, Lafayette, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Portage, Price, Richland, Rock, Rusk, St. Croix, Sauk, Sawyer, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood, and the eight townships in the western part of Langlade County which were formerly in Lincoln County.
76. Wyoming. (See Colorado.)

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