

such return and remittance, deposit the remittance as an advance collection in his stamp account, but will not order an improvised stamp for the taxpayer until the official admeasurement has been completed. If the tax due as shown by such official admeasurement is greater than that already paid by the taxpayer such taxpayer should be called upon for an additional amount sufficient to cover his total liability. When this additional amount is received the collector will then order an improvised stamp of the proper denomination. If the amount of tax is found to be the same as or less than the amount remitted by the taxpayer the collector will order an improvised stamp of the proper denomination, take credit in his stamp account for any excess remittance, and transfer this balance to his sales tax assessment list, entering same as an advance collection thereon. The collector will then file a claim on Form 751 for refund of the amount so paid in excess. By this method a taxpayer will not be burdened with the necessity of purchasing a new special tax stamp in the proper amount and returning the original stamp for redemption, but will receive a stamp in the proper denomination in the first instance.

**ART. 43. Over-all length.**—Over-all length is defined as the extreme length of the structure—i. e., from the forward side of the stem outside the planking or plating to the aftermost side of the stern planking or plating, whether above or below the water line. The measurement should be to the outside of any planking or plating extending above the deck, constituting bulwarks, and to the outside of any fore-castle deck, quarter deck, or poop deck extending beyond the main deck. The length should be taken in a straight line, excluding any sheer there may be to the deck.

**ART. 44. Return and payment of tax.**—Every person liable to special tax must, during the month in which his liability begins, file with the collector for his district a sworn return on Form 732 (revised), which shall show the amount of the tax due. If the amount of the tax covered by the return is not in excess of \$10 the return may be signed or acknowledged before two witnesses instead of under oath. Instructions for filling out Form 732 (revised) will be found on the back of the form. The return due for the fiscal year ending June 30, 1920, must be filed during the month of July, 1919, provided the boat is used during the month of July, 1919. If exemption is claimed, the return should be executed in full and "exemption claimed" noted across the face of the return.

**ART. 45. Stamp or card certificates.**—When tax is paid a special tax stamp indicating payment and a card certificate showing the name or other description of the boat will be issued. If exemption is allowed, an exemption card (Form 725) will be issued. The card certificate or exemption card issued must be kept on board whenever

the boat is in use, and must be shown on demand to any officer or agent of the internal revenue or navigation service.

**ART. 46. Credits.**—A person who has paid the tax imposed by section 603 of the revenue act of 1917 upon the use of a boat, and who is subject to an additional tax under the revenue act of 1918, is required to pay only the amount of the additional tax imposed by the revenue act of 1918. For example: If the tax due for the months of April and June, 1919, under the revenue act of 1918, is \$2.50, and the taxpayer has paid a tax under the revenue act of 1917 of \$5 covering the fiscal year ending June 30, 1919, he is entitled to a credit of one-fourth of the amount of tax paid for the fiscal year, or \$1.25 against the \$2.50 due under the revenue act of 1918; the additional tax required to be paid by him is \$1.25. A person who has disposed of his boat prior to April 26, 1919, is not required to pay any additional tax under the revenue act of 1918.

#### PROVISIONS OF LAW AND REGULATIONS PERTAINING TO SPECIAL TAXES.

**ART. 47. Special taxes.**—The taxes imposed by sections 1001 and 1003 of the revenue act of 1918 are "special taxes," and taxpayers are subject, under these sections, to all applicable provisions of the internal-revenue laws now in force and effect.

**ART. 48. Business to be registered.**—Every person engaged in any trade or business on which a special tax is imposed by law shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and their places of residence, shall be so registered. (Sec. 3233, R. S.)

**ART. 49. Partnerships.**—Any number of persons doing business in copartnership at any one place shall be required to pay but one special tax. (Sec. 3234, R. S.)

**ART. 50. Payment of one special tax not to cover several places of business.**—The payment of the special tax imposed does not exempt a person carrying on a trade or business in any other place than that stated in the collector's register from the payment of an additional special tax on the doing of such business; but a special tax is not required for the storage of goods, wares, or merchandise in other places than the place of business, nor for the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business, provided no goods, wares, or merchandise shall be kept except as samples at said office or place of business. (See sec. 3235, R. S.)