

FW414:
F317/ser.3/
no.32



INVENTORY OF FEDERAL ARCHIVES
IN THE STATES

SERIES III
THE DEPARTMENT OF THE TREASURY
No. 32. NORTH CAROLINA

The Survey of Federal Archives
Works Progress Administration
of North Carolina
Raleigh
1939

GOVERNMENT PUBLICATION

UNIVERSITY OF KENTUCKY
LIBRARIES



INVENTORY OF FEDERAL ARCHIVES IN THE STATES

Prepared by

The Survey of Federal Archives
Division of Professional and Service Projects
Works Progress Administration

The National Archives
Cooperating Sponsor

SERIES III. THE DEPARTMENT OF THE TREASURY

NO. 32. NORTH CAROLINA

Raleigh, North Carolina
The Survey of Federal Archives
1939

The Survey of Federal Archives

Philip M. Hamer, National Director
Emily Bridgers, Supervisor

Division of Professional and Service Projects

Florence Kerr, Assistant Administrator
May E. Campbell, State Director

WORKS PROGRESS ADMINISTRATION

F. C. Harrington, Administrator
Charles C. McGinnis, State Administrator

PREFACE

The Inventory of Federal Archives in the States is one of the products of the work of the Survey of Federal Archives, which operated as a nationwide project of the Works Progress Administration from January 1936 to June 30, 1937, and has been continued in North Carolina since that date as a state project of that Administration.

The plan for the organization of the Inventory is as follows: Series I consists of reports on the administration of the Survey, acknowledgments, and general discussions of the location, condition, and content of federal archives in the states. Succeeding series contain the detailed information secured by workers of the Survey, in inventory form, a separate series number being assigned to each of the executive departments (except the Department of State) and other major units of the Federal Government. Within each series No. 1 is a general introduction to the field organization and records of the governmental agency concerned; the succeeding numbers contain the inventory proper, separate numbers being assigned to each state in alphabetical order. Thus, in each series, the inventory for Alabama is No. 2, that for Arizona No. 3, that for Arkansas No. 4, etc.

For each local office information regarding each series, or unit of related records, is presented in the following order: title, inclusive dates ("to date" indicating an open file at the time the information was secured), general description of informational content, description of the system of filing or indexing (if any), a statement of frequency and purpose of use, form of the record itself (bound volumes, sheets in folders, etc.), linear footage, description of the containers, physical condition of the records (not stated if satisfactory), location by room number or other identifying information, and finally, the number of the Form 58SA on which this information was originally recorded by a Survey worker and from which it was abstracted for the Inventory. This form is on file in The National Archives. When it contains substantial information on addenda sheets which has not been included in the mimeographed abstract, indication of this is given by use of the reference "See addenda."

In North Carolina the work of the Survey was under the direction of Dr. C. C. Crittenden, regional director, with Miss Mattie Erma Edwards as assistant, from its inception until June 1937. Since that time it has been under the supervision of Miss Emily Bridgers. This Inventory of the records of the Department of the Treasury was prepared in the Raleigh office of the Survey and was edited before final typing by Dr. Erik Achorn of the Washington office. It is reproduced in mimeographed form with the aid of the Historical Records Survey.

Raleigh, North Carolina
May 10, 1939

Emily Bridgers, Supervisor
Survey of Federal Archives
in North Carolina

CONTENTS

Page

ACCOUNTS AND DEPOSITS, COMMISSIONER OF

Raleigh, State Accounts Office	2
Raleigh, State Disbursing Office	3

COAST GUARD

Introduction	5
Avon, Big Kinnakeet Station	6
Avon, Little Kinnakeet Station	6
Beaufort, Cape Lookout Station	7
Beaufort, Core Bank Station	8
Beaufort, Fort Macon Station	11
Buxton, Cape Hatteras Station	13
Corolla, Currituck Beach Station	14
Corolla, Pennys Hill Station	14
Corolla, Wash Woods Station	15
Duck, Caffey's Inlet Station	15
Duck, Paul Gamie's Hill Station	15
Elizabeth City, District Office	16
Frisco, Creeds Hill Station	22
Hatteras, Durants Station	22
Kitty Hawk, Kill Devil Hill Station	23
Kitty Hawk, Kitty Hawk Station	23
Manteo, Bodie Island Station	24
Manteo, Nags Head Station	25
Manteo, Pea Island Station	25
New Bern, Records in Custody Deputy Collector of Customs	26
Poplar Branch, Poyners Hill Station	26
Rodanthe, Chicamacomico Station	27
Rodanthe, Gull Shoal Station	27
Rodanthe, Oregon Inlet Station	27
Southport, Cape Fear Station	28
Southport, Oak Island Station	30
Wilmington, Cutter "Modoc"	32
Wilmington, Records in Custody Collector of Customs	34

CUSTOMS, BUREAU OF

Introduction	36
Beaufort, Office of Deputy Collector	46
New Bern Records	48
Durham, Office of Deputy Collector	49
Elizabeth City, Office of Deputy Collector	50
Edenton and Plymouth Records	58
Manteo Records	61

	Page
New Bern, Office of Deputy Collector	62
Reidsville, Office of Deputy Collector	67
Washington, Office of Deputy Collector	68
Wilmington, Office of Collector	70
Gastonia Records	86
Winston-Salem Records	87
Durham and District of Camden Records	87
Wilmington, Customs Patrol	88
Winston-Salem, Office of Deputy Collector	88
INTERNAL REVENUE, BUREAU OF	
Introduction	91
Asheville, Office of Field Deputy Collector	96
Asheville, Office of Alcohol Tax Investigator	96
Durham, Office of Deputy Collector	96
Greensboro, Office of Collector	97
Greensboro, Office of Accounts and Collections Supervisor	110
Greensboro, Office of Income Tax Agent	110
Kinston, Office of Income Tax Agent	116
New Bern, Office of Alcohol Tax Investigator	116
Raleigh, Office of Collector	117
Raleigh, Office of Collector, Records in Custody North Carolina Historical Commission	123
Reidsville, Office of Deputy Collector	127
Rocky Mount, Office of Income Tax Agent	127
Statesville, Office of Collector	128
Wilmington, Office of Field Deputy Collector	129
Wilmington, Office of Income Tax Agent	129
NARCOTICS, BUREAU OF	
Charlotte, Office of Narcotic Agent	132
Greensboro, Office of Narcotic Agent (not surveyed)	132
PROCUREMENT DIVISION	
Raleigh, Office of Custodian, Records in Custody North Carolina Historical Commission	134
Raleigh, State Procurement Office	135
Wilmington, Office of Custodian	136
PUBLIC HEALTH SERVICE, BUREAU OF	
Elizabeth City, Third Class Relief Station	138
Southport, Cape Fear Quarantine and Relief Station	138
SECRET SERVICE DIVISION	
Charlotte, Office of Agent	143

COMMISSIONER OF ACCOUNTS AND DEPOSITS

COMMISSIONER OF ACCOUNTS AND DEPOSITSRALEIGH

STATE ACCOUNTS OFFICE
Raleigh Bldg.
Hargett and Fayetteville Sts.

This office was established June 26, 1935, under Executive Order 7034 of May 6, 1935. It audits and controls funds for all federal administrative agencies operating in North Carolina under the Emergency Relief Appropriation Acts of 1935-1938. It reports direct to Washington and has no branch offices. Prior to the summer of 1936, the office conducted certain accounting operations for the regional office of the Resettlement Administration (Farm Security Administration). Since that time, it has performed practically all accounting functions of that agency. In July 1936, records of the Rural Resettlement Divisions in Tennessee, Kentucky, Virginia, and West Virginia were transferred from those states to Raleigh (see Entry 7).

1. GENERAL CORRESPONDENCE, 1935 to date. Correspondence with the Commissioner and with officials of the WPA in North Carolina relative to financial transactions involving WPA projects. Filed alphabetically. (Daily, official.) 9 x 12 folders, 6 ft., in 3 metal filing case drawers. R. 216. (2110)

2. PROJECT FILE, 1935 to date. Advice of financial allotments to projects of the WPA and Rural Resettlement in North Carolina, requisitions for supplies, equipment, etc., travel vouchers, and msc. encumbrances for the operation of projects. Filed numerically by project number. (Daily, official.) 9 x 12 folders, 32 ft., in 16 metal filing case drawers. R. 216. (2111)

3. PAID VOUCHERS, 1935 to date. Vouchers for disbursement of funds for WPA projects and for Rural Resettlement in North Carolina. Filed numerically. (Daily, official.) 9 x 12 folders, 160 ft., in 80 metal filing case drawers. R. 216. (2116)

4. NORTH CAROLINA LOANS, 1935 to date. Vouchers for loans made through the state office of Rural Resettlement, showing name of client, amount of loan, and dates and amounts of payments. Filed numerically by loan number. (Daily, official.) 9 x 12 folders, 40 ft., in 20 metal filing case drawers. R. 216. (2112)

5. SCHEDULE OF DISBURSEMENTS, 1935 to date. Record of all funds disbursed for travel expenses, supplies, and equipment, pay rolls, and msc. encumbrances for the projects of the WPA and the Resettlement Adminis-

tration. Filed by schedule number. (Daily, official.) 9 x 12 folders, 24 ft., in 12 metal filing case drawers. R. 216. (2113)

6. CONTRACTS, 1935 to date. Contracts with firms and individuals for services, supplies, materials, and equipment of all kinds for projects of the WPA in North Carolina and Rural Resettlement in North Carolina, Virginia, West Virginia, Tennessee, and Kentucky. Filed by contract number. (Daily, official.) 9 x 12 folders, 16 ft., in 8 metal filing case drawers. R. 216. (2114)

7. CORRESPONDENCE, LOANS, PROJECTS, TRANSMITTAL SHEETS, SCHEDULE OF DISBURSEMENTS, AND PAID VOUCHERS, 1935 to date. Records of Rural Resettlement in Virginia, West Virginia, Tennessee, and Kentucky, general correspondence with Washington and state officials, data on loans, information on the operation and management of all projects, record of expenditures for travel, pay rolls, and supplies and equipment for projects, and schedule of funds disbursed, with reasons therefor. Filed numerically. (Daily, official.) 9 x 12 folders, 90 ft., in 45 metal filing case drawers. R. 216. (2117)

8. TRANSMITTAL SHEETS, current. Transmittal sheets for all papers covering expenditures incurred in the operation and management of WPA projects in North Carolina; cleared monthly to transfer cases and stored. Filed by administrative areas. (Daily, official.) 9 x 12 folders, 4 ft., in 2 metal filing case drawers. R. 216. (2115)

STATE DISBURSING OFFICE
Sir Walter Hotel, Fayetteville St.

State Disbursing Office No. 32 was established June 26, 1935, under Executive Order 7034 of May 6, 1935. It discharges disbursing functions for practically all government agencies in the state allotted emergency relief funds, and discharges any other disbursing duties assigned by the Secretary of the Treasury. In the case of the Farm Security Administration (formerly the Resettlement Administration) the office discharges disbursing functions for Region IV, composed of North Carolina, Tennessee, Kentucky, Virginia, and West Virginia. It reports direct to Washington and has no branch offices. From June 26 to July 30, 1935, it was located in the old Commercial National Bank Building, and in the Raleigh Building from July 30, 1935, to August 1, 1936, when it was moved to its present location.

9. GENERAL CORRESPONDENCE, June 1935 to date. Correspondence with Washington, state officials of the WPA, federal agencies, and individual payees relative to disbursement of funds. Filed alphabetically by subject. (Daily, official.) 8 x 11 folders, 8 ft., in 4 metal filing case drawers. State Disbursing Office. (2125)

10. RECEIPTS FOR CHECKS, June 1935 to date. Paymasters' receipts for checks issued to workers on projects of the WPA, the Rural Resettlement in the states comprising Region IV, and all other federal agencies in North Carolina receiving benefit under emergency relief funds. Filed numerically. (Daily, official.) 9 x 18 bundles, 100 ft., on wooden and metal shelves. State Disbursing Office. (2126)

COAST GUARD

The main duties of the service are as follows: to render assistance to vessels in distress and to save life and property on the seas and navigable waters of the country; to prevent smuggling and to enforce customs, navigation, and other marine laws; to patrol waterways for the purpose of removing obstructions to navigation; to extend medical and surgical aid to crews of American vessels engaged in deep-sea fishing; to investigate and compile statistics of marine disasters; to render flood relief on the Mississippi and Ohio rivers and their tributaries; and to maintain for the carrying out of the above purposes, boats, life-saving stations, and air stations.

North Carolina is in the seventh district of the Norfolk Division of the Eastern Area. The Eastern Area office, under a commander and his staff, who plan, organize, and direct all activities within the area, is located in New York City. The division office, through which the district office in North Carolina reports to Washington, is located in Norfolk, Va. It has jurisdiction from the Delaware-Maryland to the North Carolina-South Carolina boundary lines. The office of the seventh district, which extends from Cape Henry, Va., to the South Carolina line, is located in Elizabeth City, N. C. All stations located on the coast of North Carolina report to this office. Of these, sixteen are active and twelve have been decommissioned. The oldest were established in 1874, by authority of an act of the Forty-Third Congress, dated June 20, 1874, "to provide for the establishment of life-saving stations and houses of refuge upon the sea and lake coasts of the United States, and to promote the efficiency of the life-saving service."¹ The Forty-Third Congress also appropriated funds for one superintendent on the coasts of Virginia and North Carolina and for new life-saving stations, sites for which were to be purchased by the Secretary of the Treasury.² Additional life-saving and life-boat stations have been established by authority of acts of Congress, notably: an act of 1878 to organize the Life-Saving Service, in which provision was made to establish fifteen additional life-saving and life-boat stations on the coasts of Virginia and North Carolina;³ an act of 1882 providing for the establishment of three additional stations on the coast of North Carolina;⁴ and an act of 1902 providing for the establishment of a life-saving station on Ocracoke Island.⁵

-
1. U.S. Statutes at Large, XVIII, 125.
 2. Ibid., XVIII, 205 and 371-372.
 3. Ibid., XX, 163.
 4. Ibid., XXII, 56.
 5. Ibid., XXXII, 101.

Records of the stations at Hatteras Inlet (1883), Ocracoke (1905), Portsmouth (1895), and Bogue Inlet (1905), are not included in this survey. Files of the majority of the stations are unbroken from the date of establishment.

A cutter, the "Modoc," and a patrol boat, the "McLane," assigned to bases on the North Carolina coast, report direct to the commander of the Norfolk Division at Norfolk. Records of the "McLane" are not included in this survey. This boat was assigned to a home port at Morehead City, November 6, 1937. Since June 4, 1930, it had been at San Pedro, Cal. It operates in the Norfolk Division area and elsewhere as directed by the Commandant. Records of the Cutter "Seminole" from 1907-1918 are filed in the office of the deputy clerk of the court in Wilmington, N. C. (Serial 153). Pay rolls and pay vouchers for the cutters "Seminole" and "Apache," 1917-1918, are on file in Room 221 of the Custom House in Wilmington.

AVON

BIG KINNAKEET STATION Kinnakeet Beach

This station was established in 1878. It was originally housed in a building which was disposed of when it was moved, around 1930, into its present quarters. Since April 15, 1937, the station has been inactive. Useless papers are destroyed.

11. GENERAL FILE, 1930 to date. Administrative correspondence, requisitions, and material relative to repairs and service matters. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 wooden filing case drawers. Office. (2)

12. JOURNAL AND LOG, 1878 to date. Record of daily events, including wrecks, wind and weather conditions, lookouts, patrols, etc. (Older records, occasionally; recent records, daily, official.) 8 x 15 vols., 9 ft. 6 in., on floor and on wooden shelf in locker. Older vols., dirty, bindings broken. Attic and Office. (3, 1)

LITTLE KINNAKEET STATION On beach 4 mi. N. of Post Office

This station was established in 1874. It was located in the old station, 100 feet NW. of the present building, from 1874 to 1904, when it was moved into its present quarters. Useless papers are destroyed after three years.

13. GENERAL FILE, 1904 to date. Administrative and board of survey records, accounts and pay rolls, telephone and telegraph communications, etc. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 filing case drawers. Office. (4)

14. JOURNAL AND LOG, 1874 to date. Record of daily events, including names of crew, patrols, lookouts, wind and weather conditions, wrecks, etc. Arranged chronologically. (Older records, occasionally; later records, daily, official.) 9 x 14 vols., 5 ft., on wooden shelf and in desk. Attic and Office. (6, 5)

BEAUFORT

CAPE LOOKOUT STATION Harker's Island

This station was established January 24, 1888. From 1888 to 1917 it was located in the building now used as a radio station. No papers are considered useless.

15. PERSONNEL, 1920 to date. Data relative to complements and muster rolls, enlistments and appointments, pay, welfare, etc., with all correspondence relating to each man. Filed numerically. (Daily, official.) 17 x 25 folders, 5½ in., in metal filing case drawer. Office. (110)

16. OUTFITS, EQUIPMENT, AND SUPPLIES, 1920 to date. Forms covering requisition and transfer of all supplies and equipment. Filed numerically. (Daily, official.) 9 x 11 folders, 9 in., in metal filing cabinet drawer. Office. (112)

17. OLD PAPERS, 1888 - 1920. Pertain to all phases of administration and activities, including construction and repairs, supplies, accounts, personnel, service operations, etc. (Occasionally, official.) 12 x 17 paper packages, 3 ft., on shelf in closet. Office. (115)

18. ADMINISTRATIVE FILE, 1920 to date. Documents relating to administration and to departmental and legal matters. Filed numerically by subject. (Daily, official.) 9 x 11 folders, 7½ in., in metal filing cabinet drawer. Office. (107)

19. COMMUNICATIONS, 1920 to date. All documents relative to communications, embracing construction and maintenance of telephone lines, rental of telephone service, connection with commercial lines, etc. Filed numerically. (Daily, official.) 9 x 14 folders, 4½ in., in wooden filing case drawer. Office. (106)

20. CONSTRUCTION AND REPAIRS, 1920 to date. Correspondence, bulletins, estimates, and specifications covering construction of new station and boats, repairs and alterations, maintenance of grounds, etc. Filed numerically. (Daily, official.) 9 x 11 folders, 4 in., in metal filing cabinet drawer. Office. (109)

21. INSTRUCTIONS, REPORTS, AND COMPLAINTS, 1920 to date. Instructions covering target practice and drills, inspector's report of visits to station, complaints against crew or service, etc. Filed numerically. (Daily, official.) 17 x 25 folders, 4 in., in wooden filing case drawer. Office. (114)

22. LEGAL, 1920 to date. All data relative to questions of law involved in operation of the station and service activities. Filed numerically. (Daily, official.) 9 x 11 folders, $4\frac{1}{2}$ in., in metal filing cabinet drawer. Office. (108)

23. MACHINERY, 1920 to date. Correspondence and data relative to repairs to boat machinery and tractors. Filed numerically. (Daily, official.) 9 x 11 folders, 5 in., in metal filing cabinet drawer. Office. (111)

24. SERVICE OPERATIONS AND ASSISTANCE, 1920 to date. Monthly report, compiled from station log, embracing scope of operations and station activities, equipment, cooperation with other federal and state agencies, acknowledgments and commendation for assistance rendered, District Commander's visits of inspection, etc. Filed numerically. (Daily, official.) 9 x 11 folders, 7 in., in wooden filing case drawer. Office. (113)

CORE BANK STATION
Atlantic St.

This station was established in 1896. Useless papers are filed.

25. PERSONNEL RECORDS AND RELATED CORRESPONDENCE, 1920 to date. All material relative to personnel, embracing complements, muster rolls, recruiting, pay, health and welfare, etc., applications for enlistment or transfer, and all correspondence relating to each man or group. Filed numerically. (Daily, official.) 17 x 25 folders, $3\frac{1}{2}$ in., in filing case drawer. Office. (139)

26. PERSONNEL STORES, 1920 to date. Record of rations, clothing, medical stores, etc. Filed numerically. (Daily, official.) 17 x 25 folders, $1\frac{1}{2}$ in., in filing case drawer. Office. (128)

27. BOATSWAIN'S STORES, PAINTS, AND SHIP CHANDLERY, 1920 to date. Record of all boat equipment which is not a structural part of the boat, including paints and oils, brushes, lamps and lanterns (except electric), beach lights and all accessories, etc. Filed numerically. (Daily, official.) 17 x 25 folders, $3/4$ in., in filing case drawer. Office. (130)

28. DRAFT ANIMALS AND VEHICLES, 1920 to date. All documents relative to purchase and hire, feeding, care, and furnishing of horses and to station wagons, buggies, carts, and motor vehicles. Filed numerically. (Daily, official.) 17 x 25 folders, $3/4$ in., in filing case drawer. Office. (134)

29. LIFE-SAVING APPARATUS, 1920 to date. List of all such apparatus. Filed numerically. (Daily, official.) 17 x 25 folders, $1\frac{1}{2}$ in., in filing case drawer. Office. (133)

30. NAVIGATOR'S DEPARTMENT, 1920 to date. Record of nautical instruments, charts, maps, flags, and bunting. Filed numerically. (Daily, official.) 17 x 25 folders, $3/4$ in., in drawer of metal filing case. Office. (129)

31. ORDNANCE, 1920 to date. Record of guns (except line-throwing), tools, parts and accessories, and ammunition. Filed numerically. (Daily, official.) 17 x 25 folders, $\frac{1}{2}$ in., in filing case drawer. Office. (132)

32. EQUIPMENT AND SUPPLIES, 1920 to date. Record of general mess and office equipment and household furnishings and supplies; also professional and technical printed matter, newspapers, periodicals, etc. Filed numerically. (Daily, official.) 17 x 25 folders, $\frac{6}{4}$ in., in filing case drawer. Office. (126, 127)

33. TOOLS AND MATERIALS, 1920 to date. Record of carpenter's tools and supplies, engineer's tools and supplies, containers and conveyors, electrical supplies (with exception of radio supplies), and fuel and water. Filed numerically. (Daily, official.) 17 x 25 folders, $1\frac{1}{2}$ in., in filing case drawer. Office. (131)

34. MISCELLANEOUS EQUIPMENT AND ACCOUNTS, 1920 to date. Record of fire fighting equipment, pay rolls and allotments, transportation requests, records relating to travel, transportation of personal effects, freight and express, and boating, cartage, hire of civilians for wreck duty, and other expenses for services not distinguished as supplies. Filed numerically. (Daily, official.) 17 x 25 folders, $\frac{3}{4}$ in., in filing case drawer. Office. (135)

35. EQUIPMENT AND SUPPLIES, 1920 to date. Msc. requisitions, data relating to equipment for handling supplies and to transfer of property between units, with related invoices, records of boards of survey, and correspondence relating to same. Filed numerically. (Daily, official.) 17 x 25 folders, $3\frac{3}{4}$ in., in filing case drawer. Office. (125)

36. ADMINISTRATIVE FILE, 1920 to date. General file, containing Presidential proclamations, department circulars, bulletins, service publications, photographs, pictures, clippings, etc.; also records relative to departmental and legislative matters, and to loss, delay, or improper delivery of mail and telegrams. Filed numerically. (Daily, official.) 17 x 25 folders, 3 in., in filing case drawer. Office. (118)

37. ASSISTANCE, 1920 to date. Letters of acknowledgment and commendation, reports of assistance rendered, and records covering wrecks, fires, floods, derelicts, obstructions, and vessels stranded or sunk, parades, celebrations, observance of holidays, exhibition drills, boat races, etc. Filed numerically. (Daily, official.) 17 x 25 folders, 3 in., in filing case drawer. Office. (137)

38. BOATS, 1920 to date. All correspondence pertaining to construction or repair of boats, and record of boat handling gear. Filed numerically. (Daily, official.) 17 x 25 folders, $1\frac{1}{2}$ in., in filing case drawer. Office. (123)

39. COMMUNICATIONS, 1920 to date. General file on communication matters, including improper use and delay in transmission, construction and repair of telephone lines, rental of telephone service, and connections with commercial lines. Filed numerically. (Daily, official.) 17 x 25 folders, $1\frac{1}{2}$ in., in filing case drawer. Office. (116)

40. CONSTRUCTION AND REPAIRS, 1920 to date. Correspondence pertaining to specifications, plans, location, and layout of new station buildings, estimates and reports on condition and repair of stations and other necessary buildings and shelters, and correspondence relative to same. Filed numerically. (Daily, official.) 17 x 25 folders, 4 in., in filing case drawer. Office. (121)

41. REPAIRS, ALTERATIONS, ERECTION OF MINOR STRUCTURES, 1920 to date. Records and correspondence embracing repairs and alterations and the erection of all minor structures, including boathouses, launching structures, shore protections, facilities for water supply, stationary fuel tanks, sanitary facilities, etc. Filed numerically. (Daily, official.) 17 x 25 folders, 2 in., in filing case drawer. Office. (122)

42. DRILLS AND INSTRUCTIONS, 1920 to date. Record of target practice, signaling, and boat, beach apparatus, resuscitation, and fire drills, inspector's report of visit to station, complaints against crew or service, and data on forbidden or competitive occupations. Filed numerically. (Daily, official.) 17 x 25 folders, 2½ in., in filing case drawer. Office. (138)

43. LEGAL AND COURTS, 1920 to date. Records relating to legal matters, including rulings by the courts, the Comptroller, boards of inquiry and investigation, and deck courts, regulations, general and special orders, and data relative to violation of regulations and care of prisoners. Filed numerically. (Daily, official.) 17 x 25 folders, 4 in., in filing case drawer. Office. (119)

44. SITES, LEASES, AND RENTALS, 1920 to date. Records covering use and occupation of land belonging to other government departments, right of way, use of service buildings and grounds for other than service purposes, taxes and assessments, light, heat, power, drayage, boat hire, water and sewerage, post office box, disability claims, and life-saving medals. Filed alphabetically. (Daily, official.) 17 x 25 folders, 2 in., in filing case drawer. Office. (120)

45. MACHINERY, 1920 to date. Record of repairs to boat machinery, and correspondence regarding marine machinery; also records covering tractors, and related correspondence. Filed numerically. (Daily, official.) 17 x 25 folders, 1½ in., in filing case drawer. Office. (124)

46. SERVICE OPERATIONS AND REPORTS, 1920 to date. Documents relative to scope of operations, District Commander's visits, watch bills, patrols, and duties assigned crew, transcript of station log, monthly report on machinery, station monthly report, reports of operation of motor vehicles, cooperation with Navy, and cooperation with other departments, states, services, etc. Filed numerically. (Daily, official.) 17 x 25 folders, 3½ in., in filing case drawer. Office. (136)

47. OLD PAPERS, 1895 - 1920. Administrative and legal records, data relative to construction and repairs, supplies, requisitions, boards of survey, accommodating pay rolls, service operations, personal telegraph and telephone messages, etc. (Occasionally, official.) 17 x 25 paper packages, 3 ft., on shelf. Office. (117)

Coast Guard, Beaufort

FORT MACON STATION
2 mi. SW. of Beaufort

This station was established in 1902. No papers are considered useless.

48. ENLISTMENT CONTRACTS, 1933 to date. Originals sent to headquarters. Filed alphabetically. (Frequently, official.) 11 x 14 folders, 2 in., in wooden filing case drawer. Office. (144)
49. FINGERPRINTS, 1933 to date. Fingerprints of personnel, to accompany enlistment contract and record; originals filed at headquarters. Filed alphabetically. (Frequently, official.) 11 x 14 folders and sheets, 1 in., in wooden filing case. Office. (140)
50. DESIGNATION OF BENEFICIARIES FOR DEATH GRATUITY, 1933 to date. Designations, made upon enlistment into service and upon change of beneficiary; originals to headquarters. Filed alphabetically. (Frequently, official.) 11 x 14 folders, 1 in., in wooden filing case drawer. Office. (147)
51. SERVICE RECORD, 1933 to date. Service record of each man, compiled and sent to headquarters on termination of service. Filed alphabetically. (Occasionally, official.) 11 x 14 folders, 1 in., in wooden filing case drawer. Office. (146)
52. REPORTS OF TRANSFER OF ENLISTED MEN, 1933 to date. Reports to District Commander; two copies sent to receiving unit. Filed alphabetically. (Occasionally, official.) 11 x 14 folders, 1 in., in wooden filing case drawer. Office. (143)
53. REPORTS ON CHIEF PETTY OFFICERS AT END OF PROBATIONARY PERIOD, AND EXAMINATION FOR PERMANENT APPOINTMENT, 1933 to date. Examination made before District Commander. Filed numerically. (Rarely, official.) 11 x 14 folders, $\frac{1}{2}$ in., in wooden filing case drawers. Office. (171)
54. MUSTER ROLL, 1933 to date. Monthly muster roll; original sent to headquarters, copy to District Commander. Filed alphabetically. (Frequently, official.) 11 x 14 folders, 1 in., in wooden filing case. Office. (142)
55. VACANCY LIST, 1933 to date. Weekly report to District Commander of vacancies in personnel complement. Filed numerically. (Occasionally, official.) 11 x 14 folders, $1\frac{1}{2}$ in., in wooden filing case drawer. Office. (149)
56. ORDNANCE EQUIPMENT CARDS, 1933 to date. Annual report to headquarters, compiled as of June 30, from quarterly inventories of ordnance; copy sent to District Commander. Filed numerically. (Rarely, official.) 11 x 14 folders, $\frac{1}{2}$ in., in wooden filing case drawer. Office. (169)
57. RETURN OF TELEPHONE MATERIAL AND EQUIPMENT, 1933 to date. Annual report to headquarters. Filed numerically. (Occasionally, official.) 11 x 14 folders, $\frac{1}{2}$ in., in wooden filing case drawer. Office. (150)

58. PAY ROLLS, 1933 to date. Monthly pay rolls; original and one copy to District Commander. Filed numerically. (Occasionally, official.) 11 x 14 folders, $1\frac{1}{2}$ in., in wooden filing case drawer. Office. (152)

59. PAY VOUCHERS, 1933 to date. Filed numerically. (Frequently, official.) 11 x 14 folders, $1\frac{1}{2}$ in., in wooden filing case. Office. (154)

60. PURCHASE VOUCHERS, 1933 to date. Original and one copy to District Commander. Filed numerically. (Frequently, official.) 11 x 14 folders, $1\frac{1}{2}$ in., in wooden filing case drawer. Office. (153)

61. PERFORMANCE AND ENGINEERING EXPENSES, 1933 to date. Monthly report on picket boats; copy to District Commander. Filed numerically. (Occasionally, official.) 11 x 14 folders, 2 in., in wooden filing case drawer. Office. (156)

62. SCHEDULE OF EXPENSES INCURRED UNDER GENERAL AUTHORITY, 1933 to date. Monthly report to District Commander on general expenses. Filed numerically. (Rarely, official.) 11 x 14 folders, 1 in., in wooden filing case drawers. Office. (151)

63. ABSTRACTS OF AGREEMENTS, 1933 to date. Accompany accepted proposals to headquarters. Filed alphabetically. (Frequently, official.) 11 x 14 folders, 2 in., in wooden filing case drawer. Office. (145)

64. BOAT DESCRIPTION, TRANSFER, AND DISPOSITION, 1933 to date. Report to headquarters on new boats and on receipt, transfer, or disposition of any boat. Filed numerically. (Occasionally, official.) 11 x 14 folders, 4 in., in wooden filing case drawers. Office. (160, 157, 158)

65. COMPASS REPORT, 1933 to date. Report to District Commander whenever new deviation table is prepared for picket boats. Filed numerically. (Occasionally, official.) 11 x 14 folders, 1 in., in wooden filing case drawer. Office. (159)

66. REPORTS ON LOSS AND DAMAGE TO SHIPMENTS, 1933 to date. Report to headquarters and to shipper immediately upon receipt of shipments. Filed numerically. (Occasionally, official.) 11 x 14 folders, $\frac{3}{4}$ in., in wooden filing case drawer. Office. (164)

67. REPORT OF ASSISTANCE RENDERED, 1933 to date. Report to headquarters; copy to District Commander. Filed numerically. (Occasionally, official.) 11 x 14 folders, $1\frac{1}{2}$ in., in wooden filing case drawer. Office. (162)

68. REPORT OF RESUSCITATIONS, 1933 to date. Report to headquarters; copy to District Commander. Filed numerically. (Frequently, official.) 11 x 14 folders, $\frac{3}{4}$ in., in wooden filing case drawer. Office. (165)

69. REPORT OF DISTINGUISHED CONDUCT, ACTS OF VALOR, ETC., n.d. Report to headquarters; copy to District Commander. Filed numerically. (Occasionally, official.) 11 x 14 folders, $\frac{3}{4}$ in., in wooden filing case drawer. Office. (170)

70. REPORT ON SURFMEN AND STATION, 1933 to date. Monthly report to District Commander on station and on rating and sufficiency marks of surfmen. Filed numerically. (Frequently, official.) 11 x 14 folders, 1 in., in wooden filing case drawer. Office. (161)

71. REPORT OF VIOLATIONS OF NAVIGATION AND CUSTOMS LAWS, 1933 to date. Immediate report on violations; three to Collector of Customs, one to Secretary of Commerce, three to headquarters. Filed numerically. (Frequently, official.) 11 x 14 folders, 2 $\frac{1}{2}$ in., in wooden filing case drawer. Office. (166)

72. REPORT RELATIVE TO SEIZURES OR OTHER CUSTOMS MATTERS, 1933 to date. Report made as soon as practicable on seizure of vessel for any irregularity; three to headquarters, one to Collector of Customs or District Attorney, one to District Commander. Filed numerically. (Frequently, official.) 11 x 14 folders, 2 $\frac{1}{2}$ in., in wooden filing drawers. Office. (168)

73. QUARTERLY REPORT ON VESSELS BOARDED, SEIZED, REPORTED, ETC., 1933 to date. Filed numerically. (Occasionally, official.) 11 x 14 folders, 3/4 in., in filing case drawer. Office. (167)

74. WEEKLY RETURN TO COLLECTOR, 1933 to date. Weekly report to Collector of Customs. Filed numerically. (Occasionally, official.) 11 x 14 folders, 1 $\frac{1}{2}$ in., in wooden filing case drawers. Office. (155)

75. TRANSCRIPT OF LOG, 1933 to date. Weekly transcript of daily log; original log sent to headquarters on Tuesday of each week. Filed numerically. (Frequently, official.) 11 x 14 folders, 5 $\frac{1}{2}$ in., in wooden filing case drawer. Office. (163)

76. APPLICATIONS FOR MEDICAL EXAMINATION AND TREATMENT, 1933 to date. Applications to medical officer for examination; report to headquarters on examination and treatment. Filed alphabetically. (Occasionally, official.) 11 x 14 folders, 2 in., in wooden filing case. Office. (148, 141)

BUXTON

CAPE HATTERAS STATION 1 mi. N. of Cape Hatteras

This station was established in 1874. Useless papers are destroyed after three years.

77. GENERAL FILE, 1934 to date. Administrative correspondence, requisitions, and material relative to repairs and other service matters. 8 $\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 5 ft., in 4 wooden filing case drawers. Office. (1)

78. JOURNAL AND LOG, 1879 to date. Record of daily events, covering names and addresses of crew, wind and weather conditions, lookouts,

patrols, wrecks, rescues, etc. (Older records, occasionally; recent records, daily, official.) 8 x 16 vols., 6 ft., on wooden shelves. Office and Attic. (3, 2)

COROLLA

CURRITUCK BEACH STATION Currituck Beach

This station was established in 1874. It is now inactive. From 1874 to 1902 it was located in a nearby building, known as John's Hill Life-Saving Station, which is now used for a garage. All papers are indexed and filed.

79. GENERAL FILE, 1874 to date. Correspondence and administrative records relative to repairs; construction, supplies, accounting, pay rolls, surveys, service operations, telegraph and telephone communications, etc. Index to current records in drawer 0-4 of filing cabinet. (Older records, occasionally; current records, daily, official.) 9 x 11 bundles and sheets, 8 ft., on wooden shelf and in 4 wooden filing case drawers. Storage Room and General Office. (11, 8)

80. JOURNAL AND LOG, 1874 to date. List of crew and record of patrols, lookouts, wind and weather conditions, and daily events. Arranged chronologically; index on cover. (Earlier logs, occasionally; current logs, daily, official.) 8 x 15 vols., 12 ft. 3 in., on 3 wooden shelves and desk. Storage Room and General Office. (10, 9)

81. JOURNAL AND LOG, 1874 to date. Tabulated reports of station, 1874-1902; record of daily events, 1902 to date, embracing assistance rendered by land or sea, vessels sighted, weather reports, record of patrols and watches, etc. Arranged chronologically; index on cover. (Daily, official.) 9 x 12 vols. (4), 8 in., on glass-enclosed shelves. Storage Room. (6)

PENNYS HILL STATION

This station was established in 1879. It has been inactive for the past sixteen years. A transcript of the log is sent weekly to Washington.

82. JOURNAL AND LOG, 1879 to date. Daily weather reports and record of inspection of building, grounds, etc., vessels and aeroplanes sighted, services rendered, etc. (Seldom, official, public.) 9 x 14 vols., 5 ft., on wooden shelves. Damaged by vermin. Living Room. (7)

WASH WOODS STATION

This station was established in 1878. It was originally located on the Virginia coast, approximately three miles north of the present station, in a building which is now used as a garage. Since 1919, it has been at its present location. All papers are stored.

83. LOG, 1919 to date. Daily records of events, embracing inspections, watches, patrols, weather conditions, etc. (Older records, rarely; current records, frequently, official.) 9 x 14 vols., 5 ft., on floor. Damaged by vermin, brittle, bindings broken. Attic. (1)

DUCKCAFFEYS INLET STATION
Caffeys Inlet

This station was established in 1874. From 1874 to 1898 it was located in an old Coast Guard station which was torn down when the new station was occupied in 1898. Useless papers are destroyed after three years.

84. GENERAL FILE, 1898 to date. Administrative records, survey records, accounts and pay rolls, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 5 ft., in 4 filing case drawers. Office. (4)

85. JOURNAL AND LOG, 1874 to date. Record of daily events, including list of crew, patrols, lookouts, wind and weather conditions, etc. Arranged chronologically. (Older records, occasionally; current records, daily, official.) 8 x 15 vols., 10 ft., on wooden shelves. Attic and Office. (6, 5)

PAUL GAMIELS HILL STATION
Paul Gamiels Hill

This station was established in 1878. It is now inactive. Useless papers are stored or destroyed.

86. GENERAL FILE, 1911 to date. Administrative records, pay rolls, material pertaining to service operations, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Frequently, official.) 9 x 11 pockets, 3 ft., in 4 steel filing case drawers. Office. (1)

87. JOURNAL AND LOG, 1878 to date. Daily record of names of crew, patrols, lookouts, weather conditions, and events. (Occasionally, official.) 8 x 15 vols., 8 ft., on wooden shelves. Boat Room. (3)

88. WRECK REPORT, 1893 to date. Number of wreck, cause and date, rig of vessel, home port, destination, names of master and owners, and number in crew. (Occasionally, official.) 8 x 15 vol., 1 in., on shelf. Office. (2)

ELIZABETH CITYOFFICE OF DISTRICT 7 COMMANDER
Carolina Bldg., Main St.

The office of Commander of the Seventh District was established in Elizabeth City in 1915, when the headquarters at Shawboro was abolished. It was located in the Carolina Building from 1915 to 1921, and in the Savings Bank and Trust Building from 1921 to 1923, when it was moved into its present quarters. There is an index to all files in the office. After two years, records are normally sent to Kitty Hawk Station for permanent storage. Many of those surveyed were packed in wooden boxes ready for shipment.

89. CORRESPONDENCE, 1915 - 1933. Correspondence with stations, embracing use of boats, accounts, requisitions, personnel, recommendations, etc. (Rarely, official.) 9 x 12 folders, 15 ft. 6 in., in 2 wooden filing case drawers. R. 419. (314)

90. GENERAL FILE, AVIATION STATION, MOREHEAD CITY, 1920 - 1921. Correspondence and telegrams relating to pay rolls, supplies, and activities of station; also requisitions. (Rarely, official.) 9 x 12 folders, 6 $\frac{1}{2}$ in., in wooden filing case. R. 419. (316, 317)

91. CORRESPONDENCE, 1921 - 1928. Correspondence pertaining to abstracts and transcripts of log, and use of division boats to deliver supplies. (Never.) 9 x 12 folders, 3 in., in wooden box. R. 419. (282)

92. LIGHT, HEAT, POWER, WATER, AND SEWERAGE, 1922 - 1928. Correspondence relative to expenditures. (Never.) 9 x 12 folders, 1 in., in wooden box. R. 419. (289)

93. CORRESPONDENCE, 1923 - 1928. Letters and telegrams of acknowledgment and commendation to District Commander. (Occasionally, official.) 9 x 12 folders, 1 in., in wooden box. R. 419. (277)

94. PATROL SCHEDULES, 1923 - 1933. Charts for each station in district, showing location of buildings, lookouts, and watches; also correspondence pertaining to duties of patrol and picket boats, embracing report of operations, movement orders, assignments to Florida stations, and reimbursement for notary service. (Occasionally, official.) 9 x 12 folders, 4 in., in wooden filing case. R. 419. (311)

95. PAINTING STATIONS, 1928 - 1929. List of stations requiring painting during 1929, with related correspondence. (Occasionally, official.) 9 x 12 folders, 6 in., in wooden filing case. R. 419. (278)

96. CORRESPONDENCE, TELEGRAMS, ETC., BOGUE INLET STATION, 1928 - 1933. Correspondence pertaining to recommendations, log books, telegrams, and expense accounts. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case drawer. R. 419. (254)

97. ADMINISTRATIVE, LEGAL, 1928 to date. Reports, instructions, and correspondence embracing certain phases of operation of stations, including office routine, leases, rentals, construction, repairs, claims for dis-

ability benefits, purchase of supply boats, etc. (Daily, official.) 9 x 12 folders, 4 ft. 8 in., in 2 wooden filing case drawers. R. 417. (244)

98. OPERATIONS, 1930 - 1933. Correspondence, telegrams, official dispatch outlines, and reports. (Seldom, official.) 9 x 12 folders, 8 in., in wooden filing case. R. 419. (269)

99. REPORTS ON INSPECTION OF STATIONS, 1932 to date. Complaints against service and correspondence relative to failure to perform duty and trespass on government property. (Daily, official.) 9 x 12 folders, 1 ft. 6 in., in wooden filing case. R. 419. (297)

100. MISCELLANEOUS RECORDS AND ACCOUNTS, 1920 to date. Reports and records of supplies and equipment for stations and boats, record of examinations, and some correspondence. Filed alphabetically. (Frequently, official.) 9 x 12 folders, 19 ft. 9 in., in wooden filing cases. R. 417. (249)

101. REQUESTS FOR SUPPLIES, 1922 - 1934. Correspondence with stations embracing procurement of supplies; also vouchers, invoices, etc. (Early records, seldom; later records, frequently, official.) 9 x 12 folders, 3 ft. 6 in., in 2 wooden filing case drawers. R. 419. (313)

102. GENERAL FILE OF ACCOUNTS, 1924 - 1934. Correspondence, telegrams, record of repairs to boats, and pay rolls and accounts. Filed alphabetically. (Seldom, official.) 9 x 12 folders, 11 in., in 5 wooden filing case drawers. R. 419. (306)

103. REGULATIONS COVERING SUPPLIES AND DISPOSITION OF PUBLIC PROPERTY, 1926 - 1927. Correspondence pertaining to disposition of property and requests for supplies. (Rarely, official.) 9 x 12 folders, 6 in., in wooden filing case. R. 419. (309)

104. SHIPMENTS, 1927 - 1931. Reports on shipment of supplies in district. (Occasionally, official.) 9 x 12 folders, 3 in., in wooden filing case. R. 419. (261)

105. LIVESTOCK AND GENERAL VEHICULAR EQUIPMENT, 1927 - 1932. Msc. data relating to sale of condemned horses, dipping horses, forage, station wagons, buggies, and carts. (Seldom, official.) 9 x 12 folders, 8 in., in wooden filing case drawer. R. 419. (255)

106. ORDINANCE REPORTS, June 1926 - June 1927; 1930 - 1934. Annual reports, corrections of former reports, and invoices. (Occasionally, official.) 9 x 12 folders, 2 3/4 in., in wooden filing cases. Rs. 417 and 419. (270, 247)

107. DISCHARGED, TRANSFERRED, AND DEAD COAST GUARDSMEN, 1914 - 1935. Name of coast guardsman, date of death, discharge, or transfer, and station number. Filed alphabetically. (Rarely, official.) 12 x 23 folders, 7 ft. 6 in., in 5 wooden filing case drawers. R. 417. (240)

108. ALPHABETICAL FILE OF RETIRED OFFICERS AND MEN, 1915 - 1935. Alphabetical list of retired officers and men, with name and number of

station to which formerly attached. (Daily, official.) 9 x 12 folders, 6 ft. 6 in., in 4 wooden filing case drawers. R. 417. (243)

109. STATION PERSONNEL AND RELATED CORRESPONDENCE, 1918 - 1928. Name, location, and number of each station, lists of crew, and correspondence relating to activities, health, and rating of each member. Filed alphabetically. (Early records, seldom; later records, daily, official.) 9 x 12 folders, 8 ft., in 6 wooden filing case drawers. R. 419. (307)

110. COMPLEMENTS, 1921 - 1929. Record of enlistments in district, and letters of recommendation. (Never.) 9 x 12 folders, 1 in., in wooden box. R. 419. (284)

111. WARRANT AND PETTY OFFICERS, 1922 - 1935. Alphabetical list of warrant and petty officers in district. (Daily, official.) 9 x 12 folders, 2 ft. 3/4 in., in 3 wooden filing case drawers. R. 417. (241)

112. APPLICATIONS FOR LEAVE AND ENLISTMENT, TRANSFERS, 1924 to date. Names of officers and men who have applied for leave, with date of application and length of leave requested; names of applicants for enlistment. (Occasionally, official.) 9 x 12 vols., 2 ft. 6 in., in wooden box. R. 419. (263)

113. GENERAL MATTERS RELATING TO PERSONNEL, 1927 - 1935. Bulletins and correspondence relative to muster rolls; msc. data pertaining to assignment of personnel to service training schools, and assignment of commissioned and warrant officers; vacancy lists, complement sheets, etc. (Daily, official.) 9 x 12 folders, 1 in., in wooden filing cabinet drawer. R. 417. (275)

114. GENERAL FILE ON VACANCY LIST IN 7TH DISTRICT, 1929 - 1933. Vacancy lists and names of men submitted for reenlistment. (Rarely, official.) 9 x 12 folders, 1 in., in wooden filing case. R. 419. (300)

115. MUSTER ROLLS, 1933 to date. Data relative to personnel in district. (Seldom, official.) 9 x 12 folders, 2 ft., in wooden filing case. R. 419. (258)

116. EXAMINATIONS FOR PROMOTION, 1930 to date. Examinations for promotion of District Commander, Chief Boatswain, Chief Boatswain's Mate, and Boatswain's Mate. (Daily, official.) 9 x 12 folders, 2 ft., in wooden filing case drawer. R. 417. (248)

117. PERSONNEL INSTRUCTIONS, PHYSICAL INSTRUCTIONS FOR MEDICAL OFFICERS, Apr. 1934 - Jan. 1936. Correspondence and instructions relative to establishment of eligible list for advancement of officers. Indexed. (Frequently, official.) 7 x 10 loose-leaf binder, 1 in., on desk. R. 419. (274)

118. MEDICAL REPORTS AND CORRESPONDENCE, 1921 - 1923; July 1925 - June 1928. Reports by private physicians covering treatment of enlisted men, with related correspondence. (Never.) 9 x 12 folders, 4 in., in wooden box. R. 419. (285)

119. PHYSICIANS' CONTRACTS, 1923 - 1928. Contracts with private physicians for medical care of men at various stations. (Never.) 9 x 12 folders, 1 in., in wooden box. R. 419. (291)

120. REPORTS ON ABSENCE FROM DUTY ON ACCOUNT OF SICKNESS, 1928 - 1931. (Rarely, official.) 9 x 12 folders, 2 in., in wooden filing case. R. 419. (256)

121. INSTRUCTIONS TO MEDICAL OFFICERS, 1935. Correspondence pertaining to medical relief for stations in district. (Daily, official.) 8 x 11 folders, $\frac{1}{2}$ in., in wooden filing case. R. 419. (264)

122. GENERAL FILE OF STATIONS, IN DISTRICT, 1915 - 1923. Reports and records pertaining to operations, personnel, and activities. (Seldom, official.) 9 x 12 folders, 3 ft. 6 in., in 2 wooden filing case drawers. R. 419. (302)

123. STATION CREWS, 1915 to date. List of crew, by stations. (Old lists, rarely; current lists, daily, official.) 9 x 12 folders, 9 ft. 3 in., in 7 wooden filing case drawers. R. 417. (242)

124. NO. 17 CUTTER "PAMLICO," Mar. 1920 - Jan. 1923. Msc. data pertaining to the "Pamlico," including advertisements, proposals for fuel, pay rolls, telegrams, etc. (Occasionally, official.) 9 x 12 folders, $6\frac{1}{2}$ in., in wooden filing case. Torn. R. 419. (298, 259)

125. COMMUNICATIONS, 1921 to date. Reports on inspection of communications and requests for information, telephone and telegraph messages, and material relative to radio and telephone communication and connections. (Occasionally, official.) 9 x 12 folders, 1 ft. 6 in., in wooden filing case drawers. Rs. 419 and 417. (262, 245)

126. GENERAL FILE ON WRECKS, FIRES, OBSTRUCTIONS, AND DERELICTS, 1921 - 1929. Record of wrecks; fires, floods, derelicts, and missing yachts, requests for assistance, and related telegrams. (Older records, never; later records, rarely, official.) 9 x 12 folders, 4 in., in wooden filing case and wooden boxes. R. 419. (283, 299)

127. PROHIBITION ENFORCEMENT, INSTRUCTIONS, AND SEIZURES, 1921 - 1931. Correspondence and telegrams pertaining to discontinuance of guard duty; reports and telegrams pertaining to transfer of personnel and service boats, enforcement activities, smuggling, rum running, suspicious boats, etc.; vouchers. (Rarely, official.) 9 x 12 folders, 3 in., in 2 wooden filing case drawers and wooden box. R. 419. (308, 296)

128. REPORTS ON LAW VIOLATIONS, 1922 - 1933. Reports on violation of customs and navigation laws, giving name of vessel and port of departure; reports on number of vessels boarded for examination, and number of persons examined for certification to life-boats; vouchers for boat supplies. (Occasionally, official.) 9 x 12 folders, 7 in., in wooden filing case drawer. R. 419. (303)

129. REPORTS, STATION INSPECTION, 1924 - 1928. Reports on inspection of stations by District Commander and superintendents. (Occasionally, official.) 9 x 12 folders, 10 in., in wooden box. R. 419. (286, 292)

130. FUEL AND PAINTING REPORT, STATION 443, 1927 - 1930. Reports on painting of station, and consumption of fuel and oil. (Never.) 9 x 12 folders, 4 in., in wooden box. R. 419. (266)

131. REPORTS OF ASSISTANCE RENDERED, ACKNOWLEDGMENT AND COMMENDATION, 1928 - 1935. Reports of assistance rendered by various stations to aeroplanes and ships in distress and for other reasons, and of clothing furnished to storm victims, with telegrams of appreciation. Filed chronologically. (Occasionally, official.) 9 x 12 folders, 2 ft. 2 in., in wooden filing case. Rs. 417 and 419. (293, 246)

132. WARRANTS, 1932 to date. Warrants, telegrams, and dispatches. (Occasionally, official.) 9 x 12 folders, 1/8 in., in wooden filing case. R. 419. (304)

133. STATION MONTHLY REPORTS, 1933 to date. Monthly reports of proficiency of surfmen and general conditions. (Occasionally, official.) 8 x 11 bundles, 1 ft. 3 in., in wooden filing case drawer. R. 417. (250)

134. NAVY CONTRACTS FOR LUBRICATING OIL AND KEROSENE TERM CONTRACTS, 1921 - 1927. Correspondence pertaining to storehouse with bills for lubricating oil. (Never.) 9 x 12 folders, 1/8 in., in wooden box. R. 419. (267)

135. COMMANDER'S ACCOUNTS, RECORDS PERTAINING TO BONDS, MILEAGE TO DISCHARGED MEN, 1924 - 1927. Commander's accounts, showing deposits and balances, telegrams, and data relative to execution and renewal of bonds and payment of mileage to discharged surfmen. (Never.) 9 x 12 folders, 4 in., in wooden box. R. 419. (268)

136. TAX PAYMENTS AND REFUNDS, 1924 - 1929; 1932 - 1933. Applications for refund of tax paid on gasoline and accompanying affidavits, material relative to Revenue Bill of 1932, and data covering purchases and payment of excise tax during fiscal year of 1933. (Seldom, official.) 9 x 12 and 12 x 25 folders, 2 1/6 in., in wooden filing case. R. 419. (310, 294, 273)

137. CHECK LISTS AND STATEMENT OF ACCOUNTS, 1924 - 1930. Check books, showing checks drawn, balances, and deposits, cancelled checks, and record of adjustments. (Never.) 9 x 12 folders, 1 ft. 9 in., in wooden box. R. 419. (281)

138. DISBURSEMENT ACCOUNTS, 1924 to date. Record of deposits and checks drawn in payment of salaries and supplies; cancelled checks; disbursement accounts. (Occasionally, official.) 9 x 12 vols., 1 1/2 in., in 3 wooden filing case drawers. R. 419. (251)

139. PROOF OF BALANCE ON DEPOSIT, 1930 - 1934. Proofs and statements of balance on deposit. (Occasionally, official.) 9 x 12 folders, 1/4 in., in wooden filing cabinet. R. 419. (301)

140. RECORDS, INVOICES, AND FUNDS, 1925 - 1930. Data pertaining to welfare funds, invoices, radio accounts, etc. (Never.) 9 x 12 folders, 1 1/2 in., in wooden box. R. 419. (295)

141. ACCOUNTS, 1927 - 1930. Estimate of funds, requests for disbursement of funds, instructions in regard to deposits, etc. (Never.) 9 x 12 folders, 1 ft., in wooden box. R. 419. (290)

142. ALLOTMENT FOR MINOR REPAIRS AND REPLACEMENTS, 1927 - 1932. Description of repairs, and allotment for same. (Never.) 9 x 12 folders, 1 in., in wooden box. R. 419. (288)

143. SCHEDULE OF DISBURSEMENTS, 1928 - 1930. Schedule of pay rolls, disbursements, and public vouchers. (Never.) 9 x 12 folders, 6 in., in wooden box. R. 419. (280)

144. EXPENSES, CONSTRUCTION AND REPAIR OF STATIONS, 1929 - 1932. Expense vouchers and certified bills for construction and repair of stations. (Rarely, official.) 9 x 12 folders, 1 ft. 3 in., in wooden filing case drawer and wooden box. R. 419. (287, 315)

145. MOTOR VEHICLE EXPENSES, 1930 - 1933. Accounts for operation of motor vehicles. (Seldom, official.) 9 x 12 folders, 1 in., in wooden filing case. R. 419. (271)

146. VOUCHERS UNDER GENERAL AUTHORITY, 1932 to date. Schedule of expenses incurred under general authority, invoices, and memoranda. Filed chronologically. (Never.) 9 x 12 folders, 1 ft. 9 in., in wooden box. R. 419. (253)

147. COMPENSATION SCHEDULE, 1933 - 1934. Compensation schedule for civilian employees, showing deductions; also related certificates. (Occasionally, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case drawer. R. 419. (252)

148. PAY AND SUPPLY INSTRUCTIONS, Nov. 1934 - Dec. 1935. Instructions relative to pay rolls and accounts. (Daily, official.) 7 x 10 loose-leaf book, $1\frac{1}{2}$ in., on desk. R. 419. (279)

149. DAILY LOG OF PICKET BOAT, 1922 - 1928. Daily log of picket boat, engineer's log, report of motor boat boarded, and correspondence regarding reports of assistance. (Never.) 9 x 12 folders, $2\frac{1}{2}$ in., in wooden boxes. R. 419. (265)

150. COOPERATION WITH OTHER DEPARTMENTS AND INDEPENDENT SERVICES, STATES, AND MUNICIPALITIES, 1920 - 1933. Reports, covering vessels seized or reported for violation of law, vessels confiscated by prohibition unit, Currituck Sound survey, and removal of Mediterranean fruit fly quarantine. (Rarely, official.) 9 x 12 folders, 1 in., in wooden filing case. R. 419. (260)

151. FLOOR PLANS AND BLUEPRINTS OF STATIONS AND IMPROVEMENTS, 1925; 1927 - 1929. Floor plans of quarters for warrant officers; also blueprints for construction and improvement of stations, giving specifications, cost, date, site, and name of contractor. (Occasionally, official.) 9 x 12 folders, 1 ft. 5 in., in wooden filing case drawers. R. 419. (312, 305)

152. CUSTOMS INFORMATION EXCHANGE, 1928 - 1930. (Occasionally, confidential.) 9 x 12 folders, 1 in., in wooden filing cabinet. R. 419. (272)

153. CERTIFICATE OF COMPLIANCE WITH CODES OF FAIR COMPETITION, Apr. - May 1934. Circular letters. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case drawer. R. 419. (276)

154. MISCELLANEOUS DATA, 1934 to date. Shipping data, aviation charts and maps, etc. (Occasionally, official.) 9 x 12 folders, $1\frac{1}{2}$ in., in wooden filing case. R. 419. (257)

FRISCO

CREEDS HILL STATION

On beach 2 mi. S. of Frisco

This station was established in 1879. It is now inactive. From 1879 to 1918 it was located in the old Creeds Hill Station, which was condemned and disposed of when the present building was erected. Useless papers are destroyed after three years.

155. GENERAL FILE, 1879 to date. Administrative records, records of surveys, accounts and pay rolls, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 filing case drawers. Office. (1)

156. JOURNAL AND LOG, 1879 to date. Record of daily events, covering names of crew, patrols, lookouts, condition of wind and weather, etc. Arranged chronologically. (Daily, official.) 9 x 14 vols., 5 ft. 3 in., on wooden shelf and desk. Spare Room and Office. (3, 2)

HATTERAS

DURANTS STATION

1 mi. E. of Hatteras

This station was established in 1879. It is inactive, with only two men in the crew. Useless papers are destroyed.

157. GENERAL FILE, 1879 to date. Administrative records, records of surveys, accounts and pay rolls, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 filing case drawers. Office. (3)

158. JOURNAL AND LOG, 1879 to date. Record of daily events, covering weather conditions, names of crew, etc. Arranged chronologically. (Older records, occasionally; current records, daily, official.) 12 x 14 vols., 6 ft., on wooden shelves. Locker. (1)

159. WRECK REPORT, 1879 - 1917. Time of wreck, condition of wind and weather, number of lives lost, name of vessel, name of owners, and date built. Arranged chronologically. (Occasionally, official.) 10 x 12 vols., 3 in., on wooden shelves. Locker. (2)

KITTY HAWK

KILL DEVIL HILL STATION Kill Devil Hill Beach

This station was established in 1878. A building erected in 1878 and now used for storage of records and supplies was occupied until 1929, when the station was moved approximately 200 feet to the newly erected building which it now occupies. Weekly and monthly reports are sent to Washington. Useless papers are destroyed.

160. GENERAL FILE, 1929 to date. Correspondence, administrative records, and data on construction, repairs, surveys, and service operations. Index in filing case drawer O-4. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 wooden filing case drawers. Office. (14)

161. JOURNAL AND LOG, 1870 to date. Record of wrecks, weather conditions, patrols, lookouts, and daily events. (Older records, occasionally; later records, frequently, official.) 10 x 15 vols., 10 ft., in wooden boxes and on enclosed wooden cabinet shelves. Attic and Office. (15, 13)

KITTY HAWK STATION Kitty Hawk Beach, near Post Office (A) Old Station (B) New Station

This station was established in 1874. It is now inactive. Until 1911 it was located on the beach nearby, in one of two buildings which are now used for storage purposes. Weekly and monthly reports are sent to Washington. General records from 1911 to 1916 have been destroyed. Useless papers are destroyed.

N.B. The old station building, which was constructed in 1874, is now used for storage of records from the district office at Elizabeth City. Among these records are log books from Bulow and Smith's Creek.

162. GENERAL FILE, 1917 to date. Correspondence, administrative records, requisitions, and data on construction, repairs, and operations. Index in 4th drawer of cabinet. (Occasionally, official.) 9 x 11 pockets, 6 ft., in 4 wooden filing case drawers. Office (Bldg. B). (1)

163. JOURNAL AND LOG, 1790 (sic) to date. Record of wrecks, wind and weather conditions, lookouts, and daily events. (Earlier records, rarely; later records, frequently, official.) 10 x 15 vols., 9 ft., in wooden boxes and on wooden cabinet shelves. Attic (Bldg. A) and Office (Bldg. B). (3, 2)

Coast Guard, Manteo

164. JOURNAL AND LOG, 1874 - 1930. Record of patrols, lookouts, wind and weather conditions, wrecks, and daily events. Labeled by year. (Occasionally, official.) 10 x 16 vols., 9 ft., on wooden shelves in locker and on floor. Dirty. Bedroom (Bldg. A) and Attic (Bldg. B). (7-C, 6-B)

Records in Storage

165. JOURNAL AND LOGS, BULOW AND SMITH'S CREEK, c. 1874 - 1920. List of station crew, record of wind and weather conditions, lookouts, patrols, and daily events at the Bulow and Smith's Creek stations. Labeled by year. (Never.) 8 x 15 vols., 3 ft., in wooden box. Storage Room (Bldg. A). (5-A)

166. MISCELLANEOUS RECORDS, 1874 - 1930. Records pertaining to various stations in North Carolina, including administrative, pay roll, and personnel records and reports, Customs Information Exchange records, etc., transferred from Elizabeth City. (Never.) 10 x 12 envelopes, 72 ft., in 24 wooden boxes. Storage Room (Bldg. A). (4-A)

MANTEO

BODIE ISLAND STATION

Bodie Island Beach, 3 mi. N. of Oregon Inlet

(A) New Station

(B) Old Station

This station was established in 1878. It is now inactive. It was housed in the old station prior to 1925, when it was moved to its present quarters. Files prior to 1925 are stored in the old station. Useless papers are destroyed.

167. GENERAL FILE, 1925 to date. Correspondence, requisitions, and material pertaining to construction and repairs, surveys, and service operations. 8 $\frac{1}{2}$ x 11 index. (Frequently, official.) 9 x 11 pockets, 4 ft., in 4 wooden filing case drawers. Office (Bldg. A). (5)

168. RECORDS AND JOURNALS, 1907 - 1925. Daily report of events, including lookouts, patrols, wind and weather conditions, etc. (Occasionally, official.) 10 x 15 vols., 4 ft., in wooden boxes. Attic (Bldg. B). (6)

169. JOURNAL AND LOG, 1925 to date. Daily report of events, including wrecks, lookouts, patrols, wind and weather conditions, etc. (Frequently, official.) 10 x 15 vols., 4 ft., on wooden cabinet shelves. Office (Bldg. A). (4)

NAGS HEAD STATION

Nags Head Beach

(A) Old Station

(B) New Station

This station was established in 1874. From 1874 to 1913, it was located in the old station which is now used for storage of records. Since 1913, it has been located in the new building. Useless papers are destroyed or stored.

170. GENERAL FILE, 1933 to date. Administrative correspondence, requisitions, survey and service records, etc. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 6 ft., in 4 wooden filing case drawers. Office (Bldg. A). (11)

171. JOURNAL AND LOG, 1870 (sic) to date. Daily record of events, including wind and weather conditions, register of vouchers, lookouts, patrols, activities of each member of crew, wrecks, etc. (Older records, rarely; recent records, daily, official.) 10 x 12 and 10 x 15 vols., 8 ft., in wooden boxes and on desk. Attic and Office (Bldgs. A and B). (12, 10)

PEA ISLAND STATION

Pea Island Beach

This station was established in 1878. Useless papers are destroyed or stored.

172. GENERAL FILE, 1933 to date. Administrative records, surveys, accounts, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 filing case drawers. Office. (16)

173. JOURNAL AND LOG, 1882 to date. Record of daily events, including list of crew, patrols, lookouts, weather conditions, etc. (Older records, occasionally; later records, daily, official.) 8 x 15 vols., 5 ft. 4 in., on wooden shelves and desk. Attic and Office. (18, 17)

174. WRECK REPORT, 1884 - 1915. Name of vessel, rig, age, official number, number in crew, date and cause of wreck. (Occasionally, official.) 8 x 16 vols., 2 in., on wooden shelves. Attic. (19)

NEW BERNRECORDS IN CUSTODY OF
DEPUTY COLLECTOR OF CUSTOMS
City Hall, Pollock and Craven Sts.

175. FUNDS AND EXPENDITURES, REVENUE CUTTER SERVICE, 1902 - 1903; 1906. Cat. 172a, estimate of funds; Cat. 172b, supplement to Cat. 172a; and Cat. 220, statement and classification of expenditures, for Cutter "Pamlico." (Never.) 3 x 8 folded sheets, 10 in., in 2 filing case drawers. Dirty. NYA Office. (433)

176. ABSTRACT OF EXPENDITURES OF REVENUE CUTTER SERVICE, 1908 - 1917. Cat. 82, abstract of expenditures; Cat. 2005, requisitions for engineer's stores; Cat. 2006, requisitions for ship's chandlery; Cat. 2007, requisitions for rations; Cat. 2017, pay rolls of officers and enlisted force of Cutter "Pamlico"; Cat. 2018, vouchers for personal services, compensation, commutation of quarters, and allotment; Cat. 2019, memorandum vouchers for personal services; and Cat. 2019 $\frac{1}{2}$ -B, vouchers for purchases and services other than personal. (Never.) 3 x 8 folded sheets, 1 ft. 9 in., in 2 filing case drawers. Dirty. NYA Office. (432)

177. PAY ROLLS, CUTTER "PAMLICO," 1911 - 1914. Form 11, vouchers for purchases and services other than personal; Cat. 105, account current of voluntary bonds; Cat. 2016 $\frac{1}{2}$, pay rolls for commissioned officers; Cat. 2017, pay rolls for officers and enlisted force; Cat. 2018, vouchers for personal services, compensation, commutation of quarters, and allotments; Cat. 2019, memorandum vouchers for personal services; Cat. 2019 $\frac{1}{2}$ -B, vouchers for purchases and services other than personal; and Cat. 4811, estimate of funds. (Never.) 3 x 8 folded sheets, 7 in., in 2 filing case drawers. NYA Office. (409)

POPLAR BRANCHPOYNERS HILL STATION
Poplar Beach

This station was established in 1878. It originally occupied the building which is now used by the Navy as a radio compass station. Since August 16, 1921, this station has been inactive. Useless papers are stored in the attic.

178. GENERAL FILE, 1916 to date. Administrative records, accounts, records of government life insurance, etc. Index on folder. (1916-1924, rarely; 1925 to date, frequently, official.) 12 x 16 folders, 2 ft., in 4 filing case drawers. Main Office. (13)

179. JOURNAL AND LOG, 1878 to date. Record of daily events, including weather reports, number of aeroplanes sighted, condition of building, grounds, and equipment, etc. (Older records, rarely; later records, frequently, official.) 9 x 14 vols., 5 ft., in closet and wooden boxes, and on wooden shelves. Older vols., damaged by vermin, ink faded. Living Room and Attic. (15, 14)

RODANTHE

CHICAMACOMICO STATION

This station was established in 1874. From 1874 to 1910 it was located in the old station, which is still standing near the present building. Since 1910 it has been at its present location. Useless papers are destroyed after three years.

180. GENERAL FILE, 1874 to date. Administrative records, records of survey boards, accounts and pay rolls, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 12 folders, 8 ft., in 4 filing case drawers. Office. (4)

181. JOURNAL AND LOG, 1874 to date. Daily record of events, including list of crew, lookouts, patrols, service records, weather conditions, etc. (Older records, occasionally; current records, daily, official.) 12 x 14 vols., 4 ft. 3 in., on wooden shelves in locker and on desk. Office. (5, 6)

GULL SHOAL STATION
7 mi. S. of Rodanthe

This station was established in 1879. It is inactive, with two men in crew. Useless papers are destroyed after three years.

182. CORRESPONDENCE, 1880 to date. Administrative correspondence, accounts and pay rolls, and telephone and telegraph communications. $8\frac{1}{2}$ x 11 index. (Daily, official.) 9 x 11 pockets, 4 ft., in 4 filing case drawers. Office. (1)

183. JOURNAL AND LOG, 1880 to date. Daily record of events, including patrols, lookouts, wind and weather conditions, etc. Arranged chronologically. (Older records, occasionally; current records, daily, official.) 9 x 14 vols., 6 ft. 6 in., on floor and in desk. Older vols., dirty, scattered. Attic and Office. (3, 2)

OREGON INLET STATION
2 mi. S. of Oregon Inlet

This station was established in 1874. Useless papers are destroyed or stored.

184. GENERAL FILE, 1932 to date. Administrative records, accounts, documents relative to operations, and telephone and telegraph communications. Index. (Daily, official.) 9 x 11 pockets, 3 ft., in 4 filing case drawers. Office. (7)

185. JOURNAL AND LOG, 1880 to date. Daily record of events, including list of crew, patrols, lookouts, weather conditions, etc. (Older records, rarely; current records, daily; official.) 8 x 15 vols., 9 ft. 2 in., on floor and desk. Older records, dirty, scattered. Attic and Office. (9, 8)

SOUTHPORT

CAPE FEAR STATION Smith Island

This station was established in 1880. It is now inactive. Useless papers are held pending order for removal.

186. LETTERS AND ORDERS, 1916 - 1919. Correspondence with headquarters, orders, and reports on msc. subjects. (Rarely, official.) 10 x 11 vols., 5 in., on enclosed wooden shelves. Hall, 2d floor. (32)

187. ADMINISTRATIVE FILE, 1935 to date. Reports and correspondence on service publications, outside publications, instructions, tests, experiments, etc. (Frequently, official.) 9 x 12 folders, 1/8 in., in wooden filing case. SW. corner office, 1st floor. (41)

188. LEGAL FILE, 1935 to date. Correspondence and reports relative to court decisions and interpretations of law in connection with lease and rental of buildings and wharves, disability claims, etc. (Daily, official.) 9 x 12 folders, 1/8 in., in wooden filing case. SW. corner office, 1st floor. (46)

189. COMMUNICATIONS, 1935 to date. Correspondence and reports pertaining to maintenance of communications, including construction and repair of land lines, condition of instruments, etc. (Seldom, official.) 9 x 12 folders, 1/4 in., in wooden filing case. SW. corner office, 1st floor. (43)

190. PROPERTY RETURN, 1883 - 1930. Tabulated annual property report. (Rarely, official.) 8 x 11 and 9 x 12 vols., 6 1/2 in., on enclosed wooden shelves. Ink faded. Hall, 2d floor. (26)

191. EQUIPMENT AND SUPPLIES, 1935 to date. Requisitions for equipment and supplies. (Frequently, official.) 9 x 12 folders, 1 1/2 in., in wooden filing case. SE. corner office, 1st floor. (42)

192. CONSTRUCTION AND REPAIRS TO ENGINES AND MACHINERY, 1935 to date. Correspondence and reports pertaining to construction of machinery and engines for boats and maintenance of same. (Frequently, official.) 9 x 12 folders, 1 1/4 in., in wooden filing case. SW. corner office, 1st floor. (47)

193. PERSONNEL, 1935 to date. Correspondence, reports, and tabulated documents relative to personnel, complements, muster rolls, etc. (Frequently, official.) 9 x 12 folders, 2 in., in wooden filing case. SW. corner office, 1st floor. (45)

194. PAY ROLLS, 1915 - 1917. (Rarely, official.) 4 x 8 bundles, $2\frac{1}{2}$ in., on enclosed wooden shelves. Hall, 2d floor. (27)

195. PAY ROLLS, MEMORANDUM COPIES, 1918 - 1926. For officers and enlisted men. (Rarely, official.) 8 x 11 vols., $1\frac{1}{2}$ in., on wooden shelves. Scattered. Hall, 2d floor. (30)

196. ACCOUNTS, 1935 to date. Disbursing officer's accounts, including pay rolls, allotments, requisitions, claims for loss and damage, etc. (Frequently, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SW. corner office, 1st floor. (48)

197. OPERATIONS, 1935 to date. Reports on activities, including scope of operations, law violations, complaints against service, etc. (Frequently, official.) 9 x 12 folders, 3 in., in wooden filing case. SW. corner office, 1st floor. (44)

198. KEEPER'S MONTHLY REPORT, 1915 - 1919. Report and tabulations. (Rarely, official.) 8 x 11 vols., $\frac{1}{2}$ in., on enclosed wooden shelves. Ink faded. Hall, 2d floor. (35)

199. REPORT OF LIFE-SAVING SERVICE, 1881 - 1911; 1913 - 1914. Daily report. Filed by fiscal year. (Rarely, official and historical.) 6 x 9 vols., 4 ft. 3 in., on enclosed wooden shelves. Hall, 2d floor. (39)

200. WRECK REPORT, 1883 - 1915. (Rarely, official.) 9 x 14 vols., $1\frac{1}{2}$ in., on enclosed wooden shelves. Ink faded. Hall, 2d floor. (37)

201. JOURNAL AND LOG, 1882 to date. Daily record of events. (Rarely, official.) 9 x 14 vols. and envelope, 8 ft. 3 in., in lockers. Ink faded. Hall, 2d floor. (28)

202. LIST OF MERCHANT VESSELS, 1894 - 1926. (Rarely, official.) 9 x 10 vols., 2 ft. 4 in., on enclosed wooden shelves. Hall, 2d floor. (40)

203. TELEGRAMS, 1917 - 1922. (Rarely, official.) 9 x 14 scrapbook and 10 x 11 stub file, $2\frac{1}{4}$ in., on enclosed wooden shelves. Hall, 2d floor. (25, 36)

204. MISCELLANEOUS FILE, 1914 - 1927; 1930 - 1931; 1934 - 1935. Misc. administrative correspondence and reports, requisitions, accounts and pay rolls, personnel and service records, assistance records, etc. (Rarely, official.) Various sized folders and envelopes, stub files, pockets and paper bundles, 8 ft. 10 in., on enclosed wooden shelves. Hall, 2d floor. (29, 31, 34, 38, 33)

OAK ISLAND STATION

(A) Old Station Bldg.

(B) New Station Bldg.

This station was established in 1884. It was originally located in the old building which is now used for storage of records and equipment. In 1932 office and living quarters were moved to the new building. Later records are filed according to instructions contained in mimeographed pamphlet, n.d., on file in office.

205. CORRESPONDENCE, 1915 - 1923. (Rarely, official.) 11 x 15 scrap-books, 1 in., in closet. Attic (Bldg. A). (54)

206. ADMINISTRATIVE FILE, 1935 to date. Reports pertaining to service publications, outside publications, instructions, tests, and experiments, with related correspondence. (Frequently, official.) 9 x 12 folders, 1/8 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (59)

207. LEGAL FILE, 1935 to date. Correspondence and reports pertaining to legal business of station, embracing court decisions, interpretation of law and regulations with reference to disability claims, lease and rental of buildings, wharves, light and power, drayage, etc. Numerical index. (Daily, official.) 9 x 12 folders, 2 in., in wooden filing case drawers. SW. corner office, 2d floor (Bldg. B). (64, 65)

208. CORRESPONDENCE AND REPORTS, 1935 to date. Correspondence with headquarters and reports covering general correspondence, complements, and construction and maintenance of land lines. (Seldom, official.) 9 x 12 folders, 1/4 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (58)

209. RECEIPTS AND EXPENDITURES, 1889 - 1921. Tabulated record of property and supplies. (Rarely, official.) 9 x 11 vols., 9 in., in closet. Damaged by vermin and rodents, bindings broken, ink faded. SW. corner office, 2d floor (Bldg. A). (49)

210. EQUIPMENT AND SUPPLIES, 1935 to date. Correspondence and reports pertaining to distribution, storage, and disposition of provisions, equipment, and supplies. (Daily, official.) 9 x 12 folders, 2 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (63)

211. EQUIPMENT AND SUPPLIES, 1935 to date. Correspondence and reports pertaining to requisitions for provisions and to survey of equipment and supplies. Filed by subject. (Frequently, official.) 9 x 12 folders, 2 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (61)

212. CONSTRUCTION AND REPAIRS, HULL DIVISION, 1935 to date. Correspondence and reports pertaining to construction and maintenance of station and minor structures, wharves, bridges, grounds, and boat equipment. Filed by subject. (Daily, official.) 9 x 12 folders, 2 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (62)

213. CONSTRUCTION AND REPAIRS, BOATS, 1935 to date. Correspondence and reports pertaining to construction of boats and repair of machinery. (Frequently, official.) 9 x 12 folders, $\frac{1}{4}$ in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (66)

214. PERSONNEL FILE, 1935 to date. Correspondence and reports pertaining to personnel. (Frequently, official.) 9 x 12 folders, 3 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (57)

215. ACCOUNTS, 1935 to date. Disbursing officer's accounts, embracing personnel, service operations, allotments, claims for loss and damage, purchases, etc., with related correspondence. (Frequently, official.) 9 x 12 vols. and folders, $\frac{1}{4}$ in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (60)

216. GENERAL FILE, 1924 - 1932. Engineering expense accounts, service records, property return, reports on medical treatment, and documents pertaining to repairs and equipment. Inventory. (Seldom, official.) Various sized folders, envelopes, and loose sheets, 3 ft., on closet shelf. Brittle, torn, scattered. SW. corner office, 2d floor (Bldg. A). (50)

217. OPERATIONS, 1935 to date. Reports on operations, assistance to vessels, and inspection of station and boats, with instructions relative to various phases of operation of station. Filed by subject. (Frequently, official.) 9 x 12 folders, 5 in., in wooden filing case drawer. SW. corner office, 2d floor (Bldg. B). (67)

218. WRECK REPORT, 1894 - 1916. (Rarely, official.) 9 x 14 vols., $\frac{3}{4}$ in., on floor. Damaged by rodents, ink faded. Attic (Bldg. A). (55)

219. JOURNAL AND LOG, 1889 to date. Record of events. Entered chronologically. (Rarely, official.) 9 x 14 vols., 5 ft. 9 in., on floor. Damaged by water, vermin, and rodents, bindings broken, ink faded. Attic (Bldg. A). (56)

220. LOG BOOKS, PICKET BOATS NOS. 2318, 2349, 2397, 2398, 1931 - 1934. Record of daily events. (Rarely, official.) 8 x 11 vols., 1 ft. 2 in., in closet. Damaged by vermin and rodents, bindings broken. SW. corner office, 2d floor (Bldg. A). (51)

221. MISCELLANEOUS FILE, 1916 - 1931. Msc. correspondence, reports of assistance, and service records. (Rarely, official.) 9 x 12 folders and envelopes, 1 ft. 11 in., in wooden box. Damaged by vermin, rodents, careless handling, and faulty containers, torn. Attic (Bldg. A). (53)

WILMINGTON

CUTTER "MODOC"

- (A) Cutter "Modoc," Custom House Wharf
- (B) Maffitt Bldg., Water and Princess Sts.

This cutter was assigned to Wilmington January 1, 1923. It had had no previous assignments. It operates in the Norfolk Division area from the Delaware-Maryland to the North Carolina-South Carolina boundary line, and elsewhere as directed by the Commandant. Reports are sent to the Division Commander at Norfolk, Va., who forwards them through New York to Washington. All records are preserved until authority is received to destroy them. Space in the Custom House is allotted to the "Modoc" for storage of records and equipment. When the survey was made, this space was in use by the post office, and records and equipment of the "Modoc" were temporarily stored in the Maffitt Building. The following entries are arranged chronologically.

222. BLUEPRINTS, 1920. Blueprints and plans for construction of the "Modoc." (Seldom, official.) Various sized blueprints, 5 ft. 3 in., in 2 wooden boxes. Storage Room (Bldg. B). (653)

223. INDEX, 1921 to date. Record of personnel, showing name, age, color, home address, date and term of enlistment, and rank assigned. Arranged by rank and filed alphabetically by name. (Daily, official.) 3 x 6 cards, 2 in., in filing board on desk. Ship's Office (Bldg. A). (641)

224. STATION BILL FOR DRILLS, 1921 to date. Record of drill duties of each member of crew. Arranged by rank and filed alphabetically by name. (Daily, official.) 6 x 10 cards, 1 in., in filing board on desk. Ship's Office (Bldg. A). (643)

225. PAY RECORD, 1928 - 1931. Forms 2677 and 2677a, showing rank and amount of pay for each enlisted man. (Inactive file, never.) 3 x 6 and 6 x 10 cards, 5 in., in pasteboard box. Damaged by faulty containers. Storage Room (Bldg. B). (660)

226. MISCELLANEOUS CORRESPONDENCE, 1930 - 1934. (Never.) 8 x 10 bundles, 2 in., in wooden box. Storage Room (Bldg. B). (652)

227. RADIOGRAMS, 1930 - 1934. Abstract of radiograms, showing to whom sent, nature of message, by whom sent, station from which sent, and station by which received. (Never.) 8 x 10 bundles, 4 in., in wooden box. Storage Room (Bldg. B). (655)

228. LOG, 1930 - 1934. Name and official number of vessel, port of registry, registered tonnage, name of master, date of commencement of voyage or employment, list of crew, and character and date of occurrence of various particular incidents. (Seldom, official.) 10 x 15 vol., 11 in., in wooden box. Storage Room (Bldg. B). (650)

229. PAY AND SUPPLY DIVISION, 1930 - 1934. Invoices and receipts of disbursing officer for supplies purchased, showing name of article, quantity, cost, date purchased, and date paid; also pay rolls, showing

list of crew and officers, classification, and rate of pay. (Dead file, seldom, official.) 10 x 12 folders, 2 ft., in metal filing case drawer. Ship's Office (Bldg. A). (638)

230. PAY VOUCHERS AND LEAVE OF ABSENCE RECORDS, 1930 - 1934. Copies of pay vouchers and applications for leave of absence, showing name of applicant, date of application, length of leave, and date of return to duty. (Seldom, official.) 12 x 14 bundles, 3 ft., in wooden box. Storage Room (Bldg. B). (661)

231. REPORT OF ENGINEER EXPENSES, 1931 - 1932. Form 2616-G, monthly tabulated report. (Rarely, official.) 8 x 11 folders, 5 in., in paste-board box. Storage Room (Bldg. B). (658)

232. VOUCHERS, 1931 - 1934. Copies of Form 1034-A, covering purchase of supplies, originals of which were sent to New York, with substantiating papers attached. (Rarely, official.) 10 x 12 folders, 1 ft., in wooden box. Storage Room (Bldg. B). (651)

233. INVOICES, 1931 - 1934. Invoices for ship's supplies, medical supplies, headquarters purchase orders, and statements of repairs. (Rarely, official.) 10 x 12 folders, 2 ft., in wooden box. Storage Room (Bldg. B). (649)

234. MISCELLANEOUS FILE, 1931 - 1934. Form 2570, medical log, showing name of person, nature of illness, and medical care prescribed; also tabulated record of allotments for repairs. (Never.) 11 x 16 vols., 7 in., in wooden box. Storage Room (Bldg. B). (657)

235. PERSONNEL, 1932 - 1934. General file on personnel, including reports of medical office to Eastern Area headquarters, and correspondence with Norfolk Division relative to enlistment of men and to retirement list. (Seldom, official.) 12 x 14 bundles, 3 ft., in 2 wooden boxes. Storage Room (Bldg. B). (654)

236. MISCELLANEOUS FILE, 1933 - 1934. Records embracing methods of procedure, equipment and supplies, personnel, accounts and operations, construction and repairs, and communications, and administrative legal papers. Indexed by subject. (Seldom, official.) 10 x 12 folders, 8 ft., in 4 steel filing case drawers. Ship's Office (Bldg. A). (645)

237. PUBLIC VOUCHERS, 1933 - 1934. For purchases and services other than personal. (Never.) 10 x 10 bundles, 3 ft., in 2 wooden boxes. Storage Room (Bldg. B). (659)

238. CONTRACTS FOR RATIONS SUPPLIES, 1933 - 1935. Form 33, contracts with wholesale food dealers. (Rarely, official.) 8 x 10 bundles, 2 in., in wooden box. Storage Room (Bldg. B). (656)

239. ACCOUNTS AND OPERATIONS, 1935 to date. Travel statements, freight and transportation bills, and reports of operations, sea patrols, inspection tours, and msc. services. Indexed alphabetically by subject on folder. (Daily, official.) 12 x 14 folders, 1 ft., in metal filing case drawer. Ship's Office (Bldg. A). (647)

240. ACCOUNTS OF DISBURSING OFFICER, 1935 to date. Copies of reports, contracts, requisitions, vouchers, and Form 2671-A, pay rolls. Indexed by subject on folder. (Daily, official.) 10 x 12 folders, 6 ft., in 3 metal filing case drawers. Ship's Office (Bldg. A). (646)

241. ENLISTED PERSONNEL, 1935 to date. List of enlisted men, showing age, color, address, physical condition, birthmarks or scars, date and length of enlistment, and rank assigned. Indexed alphabetically. (Frequently, official.) 12 x 14 folders, 2 ft., in metal filing case drawer. Ship's Office (Bldg. A). (648)

242. PERSONNEL LOG, 1935 to date. Department Form 2115, showing name, rank, and standing of each member of the crew. Entered alphabetically. (Daily, official.) 8 x 10 vol., 1 in., on desk. Ship's Office (Bldg. A). (642)

243. PERSONNEL RECORDS, 1935 to date. Personnel instructions for commissioned and warrant officers and enlisted men, with vacancy list. Indexed by name on folder. (Daily, official.) 12 x 14 folders, 2 ft., in metal filing case drawer. Ship's Office (Bldg. A). (640)

244. REQUESTS, 1935 to date. Form 2116, requests for leave of absence, showing name of person requesting leave, date, number of days of leave, signature of officials approving leave, and date of return. (Daily, official.) 8 x 10 vol., 1 in., on desk. Ship's Office (Bldg. A). (644)

245. MISCELLANEOUS FILE, 1935 to date. Record of extent and cost of repairs, list of supplies kept, orders for new supplies, and invoices for materials. Index on folder. (Daily, official.) 12 x 14 folders, 2 ft., in metal filing case drawer. Ship's Office (Bldg. A). (639)

RECORDS IN CUSTODY OF COLLECTOR OF CUSTOMS
Custom House, 1 Market St.

246. ABSTRACT OF EXPENDITURES, 1908 - 1913. Cat. 106, abstract of expenditures, showing port, name of Collector of Customs, month, year, date, to whom paid, nature of expenditure, and amount. (Never.) 10 x 14 vol., 1 in., on shelf of open steel cabinet. R. 221. (374)

247. PAY ROLLS AND PAY VOUCHERS, OFFICERS AND ENLISTED FORCE, CUTTERS "SEMINOLE" AND "APACHE," 1917 - 1918. Form 2261, showing number, name, rank or rate when enlisted, number of years service, computation of amount due each man, net amount of pay rolls, and remarks. (Never.) 10 x 12 loose-leaf books (2), 1½ in., on shelf of open steel cabinet. R. 221. (377)

BUREAU OF CUSTOMS

BUREAU OF CUSTOMS

BUREAU OF CUSTOMS

Under a Commissioner, the Bureau of Customs, functioning within the Department of the Treasury, administers the laws pertaining to the importation and entry of merchandise into and the exportation of merchandise from the United States.¹

Duties were laid on imported merchandise by the First Congress in the Act of July 4, 1789.² The Act of July 20 imposed duties on tonnage.³ July 31 Congress made provision for the establishment and appointment of districts, ports, and officers for the collection of the customs revenue.⁴ By act of September 2, 1789, the Department of the Treasury, which the act created, was charged with the management of the revenue.⁵ By the same act the Secretary of the Treasury was authorized to appoint a Comptroller, the duties of whose office were laid down in the act.⁶ This office became known as First Comptroller in 1817, when by the Act of March 3, the office of Second Comptroller was established.⁷ The accounting for the customs service was directly under the First Comptroller until 1849, when, by the Act of March 3, the office of Commissioner of Customs was created, thereby relieving the First Comptroller of a portion of his duties.⁸ The office of Commissioner of Customs was abolished July 31, 1894, when the work devolved upon the Comptroller of the Treasury, whose office henceforth combined the duties of the First and Second Comptrollers and the Commissioner of Customs.⁹ About 1870 a Division of Customs had been organized, although no appropriation was made for it until March 3, 1875.¹⁰ The functions of the Commissioner of Customs, which were those of a Comptroller, had no connection with the Division of Customs. The Division of Customs was abolished and the Bureau of Customs established March 3, 1927.¹¹

The customs records are the earliest of the federal records outside the city of Washington.¹² The fact that North Carolina is one of the states

1. U.S. Government Manual 1938, p. 19.
2. U.S. Statutes at Large, I, 24. (Cited hereafter as Stat. L.)
3. Ibid., I, 27.
4. Ibid., I, 29.
5. Ibid., I, 65.
6. Ibid., I, 65-66.
7. Ibid., III, 366-367.
8. Ibid., IX, 395-396.
9. Ibid., XXVIII, 205-208.
10. Ibid., XVIII, 396-397.
11. Ibid., XLIV, 1381.
12. Report of U.S. Librarian of Congress, Archives of Government Offices Outside of City of Washington, March 1, 1913, 62d Cong., 3d sess., H. Doc. 1443.

in which custom houses were established by the First Congress makes her earlier customs records of particular value to the economic history of those years. Although many of the records have unfortunately been lost or destroyed by permission from Washington and there are few records in the following inventory before the year 1875, certain very early customs records were called in from Edenton and Elizabeth City in 1902 to the Manuscript Division of the Library of Congress.

The history of the customs service in the state of North Carolina falls into four periods: the period from the First Congress to the entrance of the state into the Confederacy; the period of the Confederacy and the years immediately prior to the reorganization of the customs collection districts in 1867; the period from 1867 to 1913, during which time the state comprised four districts; and the period from 1913 to the present, with the state forming one district.

1789-1861

The First Congress established five districts in the state of North Carolina,¹³ as follows:

The DISTRICT OF WILMINGTON, "to comprehend all the waters, shores, bays, harbours, creeks and inlets, from Little River inlet, inclusive, to New River inlet, inclusive." The town of Wilmington was named the port of entry and delivery for the district, under a collector, a naval officer, and a surveyor resident in the town. Swansborough, under a resident surveyor, was designated a port of delivery.

The DISTRICT OF NEW BERN, "to comprehend all the waters, shores, bays, harbours, creeks and inlets from New River inlet, exclusive, to Occacock inlet, inclusive, together with Pamticoe Sound, (except that part of it into which the Pamticoe, or Tarr and Machapunga rivers empty themselves and which lies between the Royal Shoal extended to Machapunga Bluff, and the shoal which projects from the mouth of Pamticoe River towards the Royal Shoal)." New Bern, under a resident collector, was named the port of entry and delivery for the district. A resident surveyor was to be stationed at Beaufort, which was named a port of delivery only.

The DISTRICT OF WASHINGTON, "to comprehend all that part of Pamticoe Sound except out of the district of Newberne, and the waters, shores, bays, harbours, creeks and inlets adjacent to, and communicating with the same." The town of Washington, under a resident collector, was designated the sole port of entry and delivery.

The DISTRICT OF EDENTON, "to comprehend all the waters, bays, harbours, creeks and inlets from the channel between Pamticoe Sound and Albemarle Sound, inclusive." The town of Edenton, under a collector, was named the port of entry and delivery for the district, at which all vessels must enter before proceeding to any of the ports of delivery, Plymouth, Winsor, Skewarkey, Bennet's Creek,¹⁴ Winton,¹⁵ Hertford,¹⁶ and Murfreesborough,¹⁶ each of which was in charge of a surveyor.

13. Stat. L., I, 99.

14. Bennet's Creek discontinued June 30, 1802. Stat. L., II, 181.

15. Abolished May 7, 1822. Stat. L., III, 693.

16. Abolished June 15, 1844. Stat. L., V, 664.

The DISTRICT OF CAMDEN, "to comprehend North River, Pasquotank and Little Rivers, and all the waters, shores, bays, harbours, creeks and inlets, from the junction of Currituck and Albemarle Sounds, to the northern extremity of Back Bay." The town of Plankbridge on Sawyer's Creek, under the supervision of a collector, was designated the port of entry and delivery for the district. Nixonton,¹⁷ Indiantown,¹⁷ New Biggin Creek,¹⁷ Pasquotank River Bridge,¹⁷ and Currituck Inlet,¹⁸ were named ports of delivery, each under a surveyor.

It was further provided by the law of 1790¹⁹ that the ports of Wilmington, New Bern, Washington, and Edenton should be the sole ports of entry in the state for ships or vessels not registered or licensed within the United States and for all ships or vessels arriving from the Cape of Good Hope or from any point beyond the same.

The above named districts operated within the state, subject to the following changes:

By the Act of August 4, 1790,²⁰ the territory within the jurisdiction of the several districts of New Bern, Washington, and Edenton was more clearly defined. By the same act, Princeton was named a port of delivery in the District of Edenton, under the surveyor resident at Murfreesborough. Swansborough, which lies within the territory originally defined for the District of New Bern, was transferred from the District of Wilmington to the District of New Bern.²¹

The Act of March 2, 1799,²² authorized the President "to establish a port of delivery at Shell Castle or Beacon Island near Ocracoke Inlet,"²³ under a surveyor, for the unloading of vessels only, all vessels unloading at Ocracoke being required to pay duty at the port of entry. The act also named Wilmington, New Bern, Washington, Edenton, Beaufort, and Plankbridge as ports at which foreign vessels might unload. The first four were designated as ports at which vessels from beyond the Cape of Good Hope were to be allowed to unload.

By the Act of May 1, 1802,²⁴ a place called Tombstone,²⁵ on Salmon Creek, was named a port of delivery, under a resident surveyor, in the District of Edenton, to be substituted for the port at Bennet's Creek, which was abolished. Within the District of Washington a port of delivery, under a resident surveyor, was established at the mouth of Slade's Creek.²⁶

By the Act of March 3, 1803,²⁷ the DISTRICT OF BEAUFORT was created, from territory formerly in the District of New Bern, to "include the town of Beaufort, and all the water and shore north and east of the said town,

17. Abolished May 7, 1822. Stat. L., III, 693.

18. Abolished March 3, 1841. Stat. L., V, 436.

19. Stat. L., I, 100.

20. Ibid., I, 145, 150-151.

21. Swansborough abolished June 15, 1844. Stat. L., V, 664.

22. Stat. L., I, 635-636, 639-641.

23. Act of April 21, 1806, abolished the office of "surveyor of Beacon island." Stat. L., II, 400.

24. Stat. L., II, 181-182.

25. Discontinued May 7, 1822. Stat. L., III, 693.

26. Abolished April 30, 1818. Stat. L., III, 431.

27. Stat. L., II, 228-229.

to Harbor Island, and all the waters and shores south and west of the said town, to Dog Island, inclusive." The town of Beaufort, under a resident collector, was named the sole port of entry and delivery.

The Act of April 21, 1806,²⁸ created the DISTRICT OF OCRACOCKE, under certain restrictions designated in the act. The district was to comprise Ocracoke Inlet, "together with Shell Castle and Beacon islands, and all the shores, islands, shoals, bays and waters within two miles of the shores of said inlet, on each side thereof." The President was authorized to designate the port of entry, under a collector, the office of surveyor at Beacon Island being abolished.

By the Act of April 25, 1808,²⁹ the DISTRICT OF PLYMOUTH was created, from territory formerly within the District of Edenton, to "include and comprehend the rivers Roanoke and Cashie, and all the waters, creeks and harbors belonging thereto." The act named Plymouth the port of entry and delivery, under a resident collector. Windsor and Skewarkey³⁰ were named ports of delivery.

By the Act of April 9, 1814,³¹ Elizabeth City was substituted for Plankbridge as the port of entry and delivery for the District of Camden.

The Act of April 24, 1816,³² made it lawful for foreign vessels to enter and unload cargoes at the port of Plymouth.

By the Act of May 15, 1820,³³ Smithville was designated as the only harbor in North Carolina which a foreign armed vessel might enter, unless in distress.

The Act of August 30, 1850,³⁴ redefined and enlarged the District of Ocracoke, which was henceforth to "embrace all the waters, shores, harbors, rivers, creeks, and inlets, within the limits hereinafter described, to wit: Commencing at Drum Inlet, on the seashore, twenty miles south of Ocracoke, thence running in a northerly direction to the Thoroughfare, so called, and through said Thoroughfare to Point Marsh near the mouth of the Neuse River, thence to the point of Long Shoal in Pamlico Sound, thence across said sound in a south-westerly direction to the outer bar of Cape Hatteras Inlet, twenty miles north-east of Ocracoke, and thence along the sea-coast to Drum Inlet."

The Act of September 28, 1850,³⁵ designated Jacksonville as a port of delivery in the District of Wilmington, under a resident surveyor.

The Secretary of the Treasury, by act approved June 14, 1858,³⁶ was authorized, at his discretion, to discontinue ports of delivery at which the revenue received did not amount to the sum of ten thousand dollars.

28. Stat. L., II, 399-400.

29. Ibid., II, 497.

30. Skewarkey discontinued May 7, 1822. Stat. L., III, 693.

31. Stat. L., III, 120.

32. Ibid., III, 299.

33. Ibid., III, 597.

34. Ibid., IX, 445.

35. Ibid., IX, 513.

36. Ibid., XI, 337.

1861-1867

When North Carolina joined the Confederate States, her ports were declared blockaded by Proclamation of the President of the United States of April 27, 1861.³⁷ The blockade was effectually established against the northern and central portions of the coast, comprising Pamlico and Albemarle Sounds, by the seizure of Hatteras, Ocracoke, and Oregon inlets, August 29, 1861, and the occupation by federal forces of Roanoke Island and the towns of New Bern and Plymouth in February 1862.³⁸ The port of Wilmington, however, on the southern coast, remained open until the capture of Fort Fisher, January 16, 1865.³⁹

The Provisional Congress of the Confederate States provided, February 14, 1861,⁴⁰ that all customs officers, under oath to the Constitution of the Provisional Government of the Confederate States, should continue in office until April 1, receiving their usual salaries and emoluments and exercising the same duties and functions as they had heretofore exercised under the United States; April 1 a plan was to go into effect whereby the expenses of collecting the revenue at each custom house should be diminished at least fifty per cent, the plan to be submitted to the Congress by the Secretary of the Treasury. February 28 of the same year the Secretary of the Treasury was authorized to establish additional ports and places of entry and delivery and to appoint officers therefor.⁴¹ The First Congress of the Confederate States, by the Act of April 21, 1862,⁴² made it lawful for vessels to unload their cargoes on any part of the coast of the Confederate States and suspended the law requiring entry of vessels or discharge of their cargoes at designated ports. By the Act of May 1, 1863,⁴³ all ports of delivery were abolished except such ports of delivery as were ports of entry also.

At the close of the war, by Proclamation of President Lincoln, dated April 11, 1865,⁴⁴ the ports of entry of Camden (Elizabeth City), Edenton, Plymouth, Washington, New Bern, Ocracoke, and Wilmington were closed. The port of entry at Beaufort was not subject to blockade at that time in consequence of actual military occupation. The above mentioned ports were reopened by Proclamation of President Johnson, dated May 22, 1865, effective July 1.⁴⁵

37. Stat. L., XII, 1259.

38. Clement A. Evans, ed., Confederate Military History (12 vols., Atlanta, 1899), XII, 17.

39. John Spencer Bassett, A Short History of the United States (New York, 1913), p. 592.

40. James A. Matthews, ed., Constitution and Laws of the Confederate States Provisional and Permanent (Richmond, 1862), pp. 27-28, 91.

41. Ibid., p. 42.

42. Ibid., p. 50.

43. Ibid., p. 154.

44. Stat. L., XIII, 753.

45. Ibid., XIII, 757.

1867-1913

By the Act of February 25, 1867,⁴⁶ the territory of the state was reorganized into four districts, as follows:

The DISTRICT OF ALBEMARLE to include "Albemarle, Currituck, and Croatan sounds, and all the waters, shores, harbors, rivers, creeks, bays, and inlets adjacent to and flowing into the said sounds, together with that part of Pamlico sound north of and including Loggerhead inlet, and all waters and shores appertaining thereto." Plymouth was named the port of entry for the district.

The DISTRICT OF PAMLICO to include "Pamlico sound, and all the waters, shores, harbors, rivers, creeks, bays, and inlets adjacent to and flowing into said sound, exclusive of the district of Albemarle, and including the south line of Neuse river to the northern entrance of Core sound." New Bern was designated the port of entry for the district.

The DISTRICT OF BEAUFORT to include "all the waters, shores, harbors, creeks, bays, and inlets south of the district of Pamlico, and north of and including New river and inlet." Beaufort was named the port of entry for the district.

The DISTRICT OF WILMINGTON to include "all the waters, shores, harbors, creeks, bays, and inlets south of the district of Beaufort to the southern boundary of the said State." Wilmington was designated the port of entry for the district.

Each of the above districts was to have a collector resident at the port of entry, appointed by the President with the consent of the Senate.

Although the jurisdiction of the several districts over the territory bordering on the eastern waters of the state remained the same from October 1, 1867, until the reorganization in 1913, certain changes were made as to ports:

At some date subsequent to the date of the act providing for the reorganization of 1867 the port of entry for the District of Albemarle was changed from Plymouth to Edenton. May 7, 1902, Elizabeth City was substituted for Edenton.⁴⁷

By the Act of June 10, 1880,⁴⁸ commonly known as the "immediate transportation act," Wilmington and New Bern were extended the privilege of transferring, under proper supervision, dutiable merchandise destined for immediate transportation directly from the importing vessel to the vessel or vehicle in which the merchandise was to be transported to its final destination.

Durham was made a port of delivery in the District of Pamlico on May 22, 1900, and was extended the privileges of the immediate transportation act of 1880.⁴⁹

Manteo, in the District of Albemarle, was named a subport under a deputy collector, February 25, 1905.⁵⁰ The deputy collector at Manteo was empowered to grant enrollments and licenses to vessels.

46. Stat. L., XIV, 411.

47. Ibid., XXXII, 190.

48. Ibid., XXI, 173-174.

49. Ibid., XXXI, 181.

50. Ibid., XXXIII, 814.

1913-1938

A reorganization of districts was outlined in the President's Message of March 3, 1913.⁵¹ North Carolina comprised District 15, with headquarters at Wilmington. Wilmington, Elizabeth City, New Bern, Manteo, and Beaufort were named ports of entry with the privileges of the immediate transportation act of 1880. All other ports were abolished, and use of the terms "ports of delivery" and "subports of entry" was discontinued. A collector, with headquarters at Wilmington, was appointed by the President. The Secretary of the Treasury was authorized to appoint a deputy collector for each port of entry.⁵²

Since the reorganization outlined above, the following changes have been made:

By the Act of June 16, 1916,⁵³ Congress provided for the establishment of a port of delivery at Winston-Salem, with the privileges of the immediate transportation act of 1880.

By Executive order:

New Bern and Manteo were abolished September 13, 1933.⁵⁴

Durham, abolished in the reorganization but reestablished as a customs station with a bonded warehouse in 1919, was made a port of entry May 3, 1928.⁵⁵

Charlotte, made a port of entry May 29, 1928,⁵⁶ was abolished some time subsequent to 1931.⁵⁷

Reidsville, a customs station with a bonded warehouse from March 1928, was designated a port of entry July 18, 1929.⁵⁸

Gastonia was named a port of entry June 28, 1934.⁵⁹

Morehead City was designated a port of entry October 30, 1936.⁶⁰

51. Plan of Reorganization of the Customs Service, 62d Cong., 3d sess., H. Doc. 1450. (Reorganization authorized by act of August 24, 1912. Stat. L., XXXVII, 434.)

52. A port of entry is any place, whether on the coast or inland, designated by executive order of the President or act of Congress, at which a customs officer is assigned with authority to enter and clear vessels, to accept entries of merchandise, to collect duties, and to enforce the various provisions of the customs and navigation laws. A customs station is any place, not named a port of entry, at which the Secretary of the Treasury, when deemed by him advisable, may station an officer or employee of the Customs, with authority similar to that exercised by a deputy collector at a port of entry. Customs Regulations 1937, arts. 2, 6.

53. Stat. L., XXXIX, 232.

54. Treasury Decisions Under Customs and Other Laws, T.D. 46633. (These decisions cited hereafter as T.D.)

55. T.D. 42739.

56. T.D. 42816.

57. Named as port in Customs Regulations 1931; not named in Customs Regulations 1937.

58. T.D. 43528.

59. T.D. 47166.

60. T.D. 48610.

Washington was named a customs station sometime between 1913 and 1915,⁶¹ and is today directly responsible to the Collector in Wilmington.⁶²

At the present time no definitely defined territory is assigned to the several ports. The customs official nearest the point where a duty is to be performed is ordered to transact such functions of the service as necessary.

The set-up today for the forty-eight districts of the United States⁶³ in so far as it affects the state of North Carolina is as follows:

A collector for each district, appointed by the President,⁶⁴ is responsible within his district for the collection of the customs revenue and the enforcement of the customs revenue laws, the neutrality laws, and such other laws and regulations as he may be directed to enforce by the Secretary of the Treasury.⁶⁵ He is also responsible for administering the laws relating to documenting vessels and to commerce and navigation and certain functions under the immigration laws, for carrying out the instructions and decisions of the Secretary of Commerce, the Secretary of Labor, and the Secretary of Agriculture in certain matters; and for transacting the business of a shipping commissioner in any port where no shipping commissioner has been appointed.⁶⁶ Certain functions which were formerly under the supervision of the collector of a district have been transferred to other divisions of the customs service which are outlined below.

The Collector, directly responsible to the Bureau in Washington, is assisted in his district by the following officers, responsible directly to him and subject in each case to civil service rules and regulations:⁶⁷

An assistant collector named by the Collector with the approval of the Secretary of the Treasury and stationed at the headquarters port. Next to the Collector, this is the ranking official in the district.⁶⁸ Deputy collectors, appointed upon recommendation of the Collector by the Secretary of the Treasury, are stationed at ports of entry to carry out the functions of the Collector.⁶⁹

Appraisers, appointed in the same manner as deputy collectors, are responsible for the examination and appraisal of all imported merchandise.⁷⁰

In addition to the collecting functions of the customs service, three agencies of the Bureau operate regularly in the state, as follows:

Comptrollers, appointed by the President with the consent of the Senate and charged with the supervision of accounting and with examining

61. Not listed in the reorganization of 1913. Listed in the Annual Report of the Secretary of the Treasury on the State of the Finances for Fiscal Year Ended June 30, 1915. (Secretary's annual report cited hereafter as R.S.T.)

62. It has not been possible to determine the origin of certain records 1887-1913 which are now in the files of the Washington office.

63. Customs Regulations 1937, art. 1.

64. Ibid., art. 1419.

65. Ibid., art. 1329.

66. Loc. cit.

67. Customs Regulations 1937, art. 1420.

68. Ibid., art. 1330.

69. Ibid., art. 1331.

70. Ibid., art. 1382.

and verifying merchandise and the accounts of collectors,⁷¹ formerly operated in the larger cities only.⁷² January 1, 1923, comptrollers were given jurisdiction over all districts in the country.⁷³ The state of North Carolina comes within the jurisdiction of the Comptroller at Baltimore, Md., his district comprising collection districts 13 (Kentucky), 14 (Virginia), 15 (North Carolina), 16 (South Carolina), 17 (Georgia), and 18 (Florida).⁷⁴ A comptroller is responsible directly to the Secretary of the Treasury, his certification of collectors' accounts being transmitted by the Secretary to the General Accounting Office.

A Division of Laboratories was established April 1, 1936, with headquarters in Washington, D. C.⁷⁵ All field laboratories, which were formerly under the supervision of the collectors, were placed under the technical and administrative supervision of the Chief of this Division.⁷⁶ April 12, 1936, North Carolina was assigned to the Customs Laboratory at 103 South Gay Street, Baltimore, Md.,⁷⁷ to which samples of incoming merchandise are sent for analysis.

The Customs Agency Service, a mobile force charged primarily with the detection and prevention of frauds in customs revenue, is under the direct supervision of the Deputy Commissioner in Charge of Investigations and under the general supervision of the Commissioner.⁷⁸ Two branches of this service operate in the field, as follows:

The Investigative Unit, supervising all investigations pertaining to the customs, functions in the state of North Carolina through the headquarters office in Baltimore, Md., and the suboffice of the Customs Agent in Charge at Norfolk, Va. Baltimore is the headquarters for Customs Agency District No. 5, comprising, in addition to the state of North Carolina, the states of Maryland, Virginia, West Virginia, and the District of Columbia.⁷⁹

The Enforcement Unit functions in the state through a Patrol Unit stationed at Wilmington, responsible to the District Superintendent of the Southeastern Patrol District at Jacksonville, Fla., whose jurisdiction extends also over the customs districts of South Carolina, Georgia, Florida, Mobile, Ala., and New Orleans, La. The Patrol Unit at Wilmington, under a Sergeant in Charge, cooperates closely with the Customs Agent in Charge of the substitution of the Investigative Unit at Norfolk. The Customs Patrol was transferred from the jurisdiction of the several collectors to the Customs Agency Service by order of the Secretary of the Treasury in 1936.⁸⁰ The duties of the Customs Patrol Service consist in

71. Customs Regulations 1937, art. 1334.

72. R.S.T. 1923, p. 441.

73. Tariff Act of 1922, sec. 523, Stat. L., XLII, 974.

74. Customs Regulations 1937, art. 9.

75. T.D. 48228

76. R.S.T. 1936, p. 128.

77. T.D. 48480. Customs Regulations 1937, art. 4.

78. Customs Regulations 1937, art. 1393.

79. T.D. 48659. Approved Nov. 21, 1936.

80. The customs border patrols were transferred August 12, 1936, by T.D. 48481, and set up September 1.

patrolling the seacoast and harbors for the purpose of detecting and preventing smuggling, including the smuggling of contraband, such as narcotics, and other frauds against the revenue.⁸¹

A court of special jurisdiction to hear protests against decisions of the collectors as to classification of merchandise and collections of duty, and to sit in reappraisement proceedings upon appeal by an importer to the review of an appraiser's findings as to value, is situated in New York City. This Customs Court was organized in 1926, when by the provisions of the Act of May 28,⁸² the Board of General Appraisers became the United States Customs Court, the members thereof being known as chief justice and associate justices of the United States Customs Court. Individual judges of the Customs Court sit on circuits at specified times during the year and in accordance with their calendar at the various ports of entry. The United States Court of Customs and Patent Appeals is the court of appeal from the decisions of the Customs Court.⁸³

Cases of the above type originating with the Collector at Wilmington would, in most instances, be heard by a judge of the Customs Court sitting on circuit at Wilmington.

Since August 1934,⁸⁴ the Bureau of Customs has worked in close cooperation with the Coast Guard, the Alcohol Tax Unit, the Bureau of Narcotics, and the Secret Service.

Inactive records of ports of entry are frequently sent to Wilmington where by permission from Washington they are periodically destroyed. It would be advisable, however, to consult the records at Wilmington for possible records of other ports.

81. Customs Regulations 1937, art. 1380.

82. Stat. L., XLIV, 669.

83. Customs Regulations 1937, art. 858.

84. R.S.T. 1937, p. 131.

BEAUFORTOFFICE OF DEPUTY COLLECTOR
Customs Bldg., 130 Ann St.

Incorporated as early as 1722 as a seaport entitled to a Collector for Carteret Precinct, Beaufort is one of the oldest ports in the state. In 1790 it was constituted a port of delivery in the District of New Bern. In 1803 it was established as the port of entry and delivery, with a resident Collector for the newly created District of Beaufort. With other southern ports, it was blockaded by proclamation of the President in 1861, but the blockade was later relaxed in consequence of actual military occupation by federal troops. The port was opened to foreign commerce in July 1865. In 1867 it was constituted the port of entry for the District of Beaufort, subject to change of the port to Morehead City at the discretion of the Secretary of the Treasury. When the customs service was reorganized by the President as of 1914, Beaufort was constituted a port of entry, under the headquarters port at Wilmington.

For an unreported number of years prior to 1910, the agency was located in the North Carolina Railroad Building. It was located in the Potter Building from 1910 to 1925, and in the Gordon Street residence of Mrs. L. P. Hudgins from 1925 to 1930, when it was moved to its present location.

N.B. Certain records brought from the customs office in New Bern when that office was discontinued in 1934 are on file in this office, but older records of both Beaufort and New Bern were transferred to Wilmington in 1914.

248. RECORD OF BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, 1873 to date. Indexed. (Frequently, official.) 9 x 14 vols. (11), 2 ft., on open wooden shelves. Office. (61)

249. RECORD OF BILLS OF SALE OF ENROLLED VESSELS, 1876 to date. Indexed. (Frequently, official.) 9 x 14 vols., 7 in., on open wooden shelves. Office. (59)

250. RECORD OF INDORSEMENTS OF CHANGE OF MASTERS, 1910 to date. Record of master of each vessel documented at Beaufort. Indexed. (Daily, official.) 9 x 14 and 11 x 15 vols., 4 in., on open wooden shelves. Office. (67)

251. RECORD OF LICENSES OF BOATS UNDER 20 TONS, 1917 to date. Record of permanent licenses issued to owners of boats under 20 tons. Alphabetically indexed, vol. index. (Frequently, official.) 12 x 18 vols. (2), 10 x 20 vols. (4), and loose-leaf books, 6 in., on open wooden shelves. Office. (72)

252. OATHS FOR LICENSES OF MERCHANT VESSELS AND YACHTS, 1921 to date. Managing owner's oath, master's oath, and description of vessel. Indexed. (Daily, official.) 9 x 14 vols. (50), 1 ft. 2 $\frac{1}{2}$ in., on open wooden shelves. Office. (64)

253. RECORD OF MARINE DOCUMENTS DEPOSITED, 1922 to date. List of documents of vessels temporarily laid up. Indexed. (Occasionally, official.) 11 x 16 vol., 1 in., on open wooden shelves. Office. (46)

254. FINES, 1923 to date. Record and schedule of navigation fines, penalties, and forfeitures paid by owners and operators of vessels. (Occasionally, official.) 12 x 16 loose-leaf books, 2 in., in steel filing case. Office. (56)
255. TONNAGE ADMEASUREMENTS, 1925 to date. (Occasionally, official.) 19 x 25 vol., 2 in., on open wooden shelves. Office. (48)
256. ADMEASUREMENT RECORD, 1935 to date. Memoranda of dimensions taken in admeasurement of boats. (Occasionally, official.) 12 x 14 folders, 2 ft., in steel filing case drawer. Office. (49)
257. RECORD OF MORTGAGES ON LICENSED VESSELS UNDER 20 TONS, 1926 - 1935. Permanent record of all mortgages in force and cancelled. Indexed. (Occasionally, official.) 11 x 16 vols., 2 in., on open wooden shelves. Office. (57)
258. RECORD OF MORTGAGES OF ENROLLED VESSELS, 1926 to date. Record of mortgage, certificate of enrollment and license, and satisfaction of mortgage. Indexed. (Occasionally, official.) 12 x 16 vol., 2½ in., on open wooden shelves. Office. (68)
259. ABSTRACTS OF TITLES, 1926 to date. Abstracts of titles, copies of abstracts of titles, and old motor boat numbers. (Frequently, official.) 12 x 16 loose-leaf books, 2 ft., in steel filing case. Office. (52)
260. CONSOLIDATED CERTIFICATES OF ENROLLMENT AND YACHT LICENSE, 1926 to date. Copies of consolidated certificates of enrollment and license. (Occasionally, official.) 15 x 20 loose-leaf books, 1½ in., on open wooden shelves. Office. (73)
261. QUARTERLY REPORT, 1928 to date. Copy of quarterly report on all business. (Quarterly, official.) 12 x 16 folders, 2 ft., in steel filing case. Office. (51)
262. FEES, 1930 to date. Account of navigation fees, tonnage tax, and record and schedule of these fees. (Occasionally, official.) 12 x 16 loose-leaf books, 2 ft., in steel filing case. Office. (54)
263. MONTHLY REPORTS, 1930 to date. Monthly report of marine activities, report of transactions, record and schedule of dutiable and free informal entries, record of vessels admeasured for documentation, record of approval of home port of vessels, oaths of masters to loss of document, and oath or affirmation of masters or owners of vessels applying for new document. (Frequently, official.) 12 x 16 folders, 7 ft. 3 in., in steel filing case. Office. (50)
264. RECORD OF BILLS OF SALE OF VESSELS BY UNITED STATES MARSHAL, 1932 to date. Record of sale of vessels by U.S. Marshal under judicial decree or by statutory authority. Indexed. (Rarely, official.) 9 x 14 vols., 2½ in., on open wooden shelves. Office. (70)
265. CORRESPONDENCE, 1933 to date. Correspondence, trademarks from patent office, circular letters, money order receipts, record of rents,

pay vouchers, casualty reports, affidavits of Clerk of Superior Court, and monthly summary schedule of duty collections, deposits, and balances. (Daily, official.) 9 x 12 folders, 2 ft., in steel filing case. Office. (47)

New Bern Records

266. RECORD OF LICENSES OF VESSELS UNDER 20 TONS, 1874 - 1898; 1908 - 1933. Record of permanent licenses granted to owners of boats under 20 tons. Indexed. (Occasionally, official.) 13 x 19 and 13 x 20 vols. and loose-leaf books, 2 ft. 9 in., on open wooden shelves. Office. (71)

267. RECORD OF REGISTERS, 1875 - 1893. Record of permanent and temporary licenses. Index. (Occasionally, official.) 11 x 16 vols., 2 $\frac{1}{4}$ in., on open wooden shelves. Office. (76)

268. LICENSES ABOVE 20 TONS, 1875 - 1896. Copies of permanent and temporary licenses granted to owners of boats above 20 tons. Index. (Occasionally, official.) 11 x 16 vols., 3 $\frac{1}{8}$ in., on open wooden shelves. Office. (74)

269. RECORD OF BILLS OF SALE OF ENROLLED VESSELS, 1875 - 1933. Indexed. (Occasionally, official.) 9 x 14 vols., 6 in., on open wooden shelves. Office. (60)

270. RECORD OF BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, 1886 - 1933. Indexed. (Occasionally, official.) 9 x 14 vols. (6), 1 ft., on open wooden shelves. Office. (62)

271. RECORD OF MORTGAGES ON LICENSED VESSELS UNDER 20 TONS, 1888 - 1900; 1914 - 1933. Record of all mortgages in force and cancelled. Indexed. (Occasionally, official.) 12 x 16 vols., 4 in., on open wooden shelves. Office. (58)

272. RECORD OF MONEY RECEIVED AND PAID, 1889 - 1900. Accounts, duties on imports, fines, penalties and forfeitures, fees, etc. (Never.) 9 x 14 vol., 1 in., on open wooden shelves. Office. (55)

273. LICENSES OF ENROLLED VESSELS, COPIES, 1893 - 1907. Copies of temporary and permanent licenses of enrolled vessels. Indexed. (Occasionally, official.) 10 x 14 vol., 4 in., on open wooden shelves. Office. (75)

274. BONDS FOR LICENSES OF ENROLLED VESSELS, 1895 - 1899. Bonds for license of enrolled vessels, masters' oaths, and owners' or masters' oaths concerning repairs to vessels in foreign countries. (Occasionally, official.) 9 x 13 vol., 1 in., on open wooden shelves. Office. (63)

275. RECORD OF INDORSEMENTS OF CHANGE OF MASTERS, 1896 - 1906; 1930 - 1933. Relates to masters of licensed vessels. Indexed. (Occasionally, official.) 11 x 15 and 11 x 16 vols., 3 $\frac{1}{4}$ in., on open wooden shelves. Office. (66)

276. OATHS FOR LICENSES OF MERCHANT VESSELS AND YACHTS, 1919 - 1933. Managing owner's oath, master's oath, and description of vessel.

Indexed. (Never.) 9 x 14 vols., 5 in., on open wooden shelves. Office. (65)

277. RECORD OF MORTGAGES ON REGISTERED OR ENROLLED VESSELS, 1923 - 1933. Names of mortgagor and mortgagee and name of vessel. Indexed. (Occasionally, official.) 12 x 17 vol., 2 in., on open wooden shelves. Office. (69)

278. ABSTRACT AND CERTIFICATE OF RECORD OF TITLE, 1923 - 1934. Record of issued and recorded titles. (Never.) 11 x 17 loose-leaf book, 1 in., on open wooden shelves. Office. (53)

279. ANNUAL RECAPITULATION OF VESSELS DOCUMENTED, 1931 - 1933. Annual alphabetical list of wooden, gas, and screw yachts documented at the port. (Never.) 11 x 17 loose-leaf book, 1 in., on open wooden shelves. Office. (77)

DURHAM

OFFICE OF DEPUTY COLLECTOR

Federal Bldg., Rigsbee and Chapel Hill Sts.

Durham was constituted a port of delivery in the District of Pamlico May 22, 1900, with the privilege of immediate transportation of dutiable merchandise without appraisement. With other ports of delivery, it was abolished when the customs service was reorganized by the President, as of 1914. In 1919 it was made a customs station, and from 1919 to 1928 bonded merchandise was received and delivered through a bonded warehouse. By executive order of the President, dated May 3, 1928, and effective thirty days from date, it was again constituted a port of entry, under jurisdiction of the headquarters port at Wilmington. When this survey was made, records for 1900 to 1914 were not located. Office space is maintained in the storekeepers' offices of the Lucky Strike Storage Warehouse in East Durham and the Smith Storage Warehouse in West Durham, but all records are filed in the Federal Building. The office was located in the Flower's Building from 1919 to 1925, in Tom's Building from 1925 to 1928, and in the old post office building from 1928 to March 1934, when it was moved to its present location. Originals of all records are filed in this office, with the exception of notices of intent to export with benefit of drawback, which are sent to New York City. Copies of various records are sent to Wilmington.

280. CORRESPONDENCE, 1919 - 1922; 1929 to date. Correspondence with Washington, and mimeographed and pictorial instructions from Washington. Correspondence, 1919-1922, bound chronologically; 1929 to date, filed alphabetically. Instructions, filed numerically. (Earlier records, occasionally; current records, daily, official.) Various sized vols., bundles, loose sheets, and pamphlets, 6 ft., in open wooden boxes, on open steel shelves, and in filing case drawer. 1919-1922, damaged by water and faulty containers, brittle, dirty, torn, scattered, bindings broken. Rs. 16, 212, and 206-A. (13, 10, 1)

281. WAREHOUSE ENTRIES AND WITHDRAWALS, Aug. 1919 to date. Record of all transactions involved in the storage and withdrawal of warehoused merchandise. Aug.-Dec. 1919, entered chronologically; remaining records, arranged by years in dated envelopes showing local and foreign serial numbers and filed by local number. (Earlier records, occasionally; later records, daily, official.) 10 x 14 folders and 10 x 12 envelopes, 75 ft. 6 $\frac{1}{2}$ in., in open wooden boxes, on steel shelves, and in 32 filing case drawers. Rs. 16, 212, and 208-210. (14, 12, 8, 5)

282. DAILY, MONTHLY, AND ANNUAL REPORTS, 1925 to date. Reports covering all activities, indicating number and disposition of shipments, amount and disposition of money collected, administrative expenses, etc. Filed numerically. (Earlier reports, occasionally; current reports, daily, official.) Various sized loose-leaf books and binders, 10 ft. 6 in., on open steel shelf and closed counter shelves. Rs. 212 and 208-210. (7, 4)

283. CONSUMPTION ENTRIES OF MISCELLANEOUS MERCHANDISE, 1929 to date. Form record of merchandise entries delivered immediately to consignee. Filed numerically by local serial number. (Occasionally, official.) 9 x 12 envelopes, 2 ft., on open steel shelves. R. 212. (9)

284. NOTICES OF INTENT TO EXPORT WITH BENEFIT OF DRAWBACK, 1930 to date. Itemized list of articles to be exported. Original notice is filed with the Collector, New York City. Filed numerically. (Earlier records, occasionally; current records, daily, official.) 8 x 11 paper packages, 1 ft. 6 in., on open steel shelf and in counter drawer. Rs. 212 and 208-210. (11, 3)

285. WAREHOUSE LEDGER, 1931 to date. Record of bonded warehoused merchandise on which duty has not been paid. (Daily, official.) 9 x 14 loose-leaf books, 3 in., in iron safe. Rs. 208 and 210. (2)

286. BONDS, 1932 to date. Importers' bonds for protection of revenue on imported merchandise. Filed numerically. (Daily, official.) 12 x 15 loose-leaf books, 1 ft., in filing case drawer. Rs. 208 and 210. (6)

ELIZABETH CITY

OFFICE OF DEPUTY COLLECTOR
Post Office Bldg., E. Main St.

Elizabeth City was constituted a port of entry and delivery for the District of Camden, April 9, 1814, when the port of entry and delivery at Plankbridge was abolished. It was blockaded by proclamation of the President in April 1861, and closed by proclamation from April 11 to July 1865, when it was reopened to foreign commerce. When the state was divided by Congress into four collection districts, effective in 1867, the port of entry and delivery at Elizabeth City was not reestablished. May 7, 1902, however, the port of entry for the District of Albemarle was ordered removed to Elizabeth City from Edenton, whence it had been removed from Plymouth. Some records were lost in the transfer to Elizabeth City, and others were destroyed by authority of Congress. February 25, 1905,

the Secretary of the Treasury was authorized by Congress to appoint a deputy collector at Manteo in the District of Albemarle. When the customs service was reorganized by the President, as of 1914, ports of entry were established at both Elizabeth City and Manteo, subject to jurisdiction of the headquarters port at Wilmington. The port at Manteo was discontinued in 1934.

The customs office was formerly located in the Pasquotank County Court House. For approximately twenty-five years it has been at its present location. The majority of the older records are stored in some confusion in a damp, dirty room in the basement of the building. Currently useless papers are filed in the vault in the office of the Clerk of the Court. Monthly reports are made direct to Washington, and comparatively few records are kept in the office. The following entries are listed chronologically under subject headings.

N.B. Most of the Manteo records were brought to Elizabeth City; also Plymouth and Edenton records. See also Entries 291, 324, 325, and 326; also 389. Certain Elizabeth City records were transferred to Washington, D. C., where they were placed in the Manuscript Division of the Library of Congress, and certain of the Edenton records 1790-1845 are now in The National Archives.

287. INDEX OF ENROLLMENTS, 1891 to date (overlapping). Index to enrolled vessels, showing type, name, enrollment, tonnage, when and where papers were renewed or surrendered, cause of surrender, and date of margin received. Alphabetical index in front of vol. (Occasionally, official.) 9 x 14 and 12 x 16 vols., $6\frac{1}{2}$ in., in wooden boxes and bookcase. Dirty. Basement room and R. 213. (99, 100)

288. INDEX TO LICENSES FOR VESSELS UNDER 20 TONS, 1906 - 1908. Cat. 1233. (Never.) 11 x 14 vol., 1 in., in vault. Dirty. R. 108. (537)

289. INDEX OF REGISTERS AND ENROLLMENTS OVER 20 TONS, 1917 - 1928. Alphabetical index in front of vol. (Rarely, official.) 9 x 15 vol., 2 in., in wooden bookcase. Dirty, stained with ink. R. 305. (35)

290. GENERAL INDEX OF CONVEYANCES OF VESSELS, 1934 to date. List of vessels, giving names of master, boat, and owner, type of vessel, summary of disposition of each vessel licensed, data on surrender and renewal of license, and notation of burning, sinking, or abandonment. Thumb index. (Monthly, official.) 12 x 16 vol., 2 in., in steel drawer of filing cabinet. Dirty. R. 213. (22)

Inspection, Registration, Enrollment, and License of Vessels

291. TONNAGE BOOK, ELIZABETH CITY AND EDENTON, 1856 - 1880. Permanent enrollments, showing number, name, and type of vessel, tonnage, reason for enrollment, and name of managing owner. (Never.) 9 x 13 vol., 2 in., on floor of vault. Dirty. R. 108. (542)

292. RECORD OF STEAM VESSELS INSPECTED AND CERTIFICATES OF INSPECTION RECEIVED AND ISSUED, 1876 - 1911. Name of steamer, tonnage, date of inspection, dates of issue, receipt, and expiration of certificate, rating of vessel, signature of inspector, and remarks. (Never.) 10 x 14 vols., 8 in., in vault and wooden box. Dirty. R. 108 and basement room. (536, 76)

293. LICENSES OF VESSELS UNDER 20 TONS, 1876 - 1916; 1924 to date. Date of license, name of boat, name and address of licensee, name of owner, tonnage, and general description of vessel; also some related correspondence. Later vols., indexed. (Earlier records, never; later records, rarely, official.) Various sized vols. and loose-leaf books, 2 ft. 10 $\frac{3}{4}$ in., in vault, wooden boxes, and bookcases and on closet floor. Damaged by careless handling, dirty, bindings broken, ink faded. R. 108, basement room, and R. 305. (545, 42, 512, 27, 58, 40)
294. RECORD OF LICENSES AND OF BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, 1877 - 1930. Cat. 1345. Indexed. (Occasionally, official.) 13 x 19 vol., 3 in., on shelf. R. 213. (6)
295. RECORD OF OATHS FOR ENROLLMENT AND LICENSE OF VESSELS OR YACHTS, 1877 to date. Record of papers signed by owner applicant for license for all boats of 20 tons or over; cards attached show renewal of license in other ports. Partially indexed. (Older records, rarely; later records, daily, official.) Various sized vols. (5), 1 ft., on wooden counter. R. 213. (20)
296. OATHS FOR LICENSES OF VESSELS UNDER 20 TONS, 1894 - 1908. Managers' oaths. (Never.) 9 x 14 vol., 9 in., on floor of vault. Dirty. R. 108. (529)
297. OATHS FOR ENROLLMENT AND LICENSE OF VESSELS, 1897 - 1933. Record of papers signed by owner and master, showing owner's oath, master's oath, name, number and description of vessel, date of enrollment, tonnage, etc. (Some records, never; others, rarely, official.) 9 x 14 vols., 6 $\frac{1}{2}$ in., in vault, wooden bookcase, and wooden boxes. Dirty. Rs. 108, 305, and basement room. (522, 544, 28, 68, 74)
298. ENROLLMENTS AND LICENSES, 1902 - 1921. Record of enrollment and license of vessels, showing name of vessel, official number, name of owner(s), name of master, date of enrollment, tonnage, enrollment number, license number, etc.; also related correspondence and several original licenses. Earlier records, indexed. (Never.) Various sized vols. and bundles, 3 $\frac{1}{3}$ in., in wooden boxes. Damaged by careless handling, torn, dirty, bindings broken. Basement room. (62, 56, 77)
299. OATHS FOR LICENSES OF YACHTS, 1907 - 1909. Record of owners' oaths for license of yachts chiefly used for pleasure. (Rarely, official.) 9 x 14 vol., $\frac{1}{4}$ in., in wooden bookcase. Dirty. R. 305. (39)
300. OATHS FOR LICENSES OF MERCHANT VESSELS OR YACHTS UNDER 20 TONS, 1907 - 1919. Record of managing owners' oaths, showing description of vessels. Alphabetical index in front of vol. (Never.) 9 x 14 vols., 1 $\frac{1}{2}$ in., in wooden box. Dirty, stained with ink. Basement room. (59)
301. CERTIFICATES OF MASTER CARPENTERS AND BUILDERS, 1907 - 1931. Master carpenter certificates, builder certificates, and notes to the deputy collector. (Never.) 9 x 15 vol., 2 in., in wooden box. Damaged by careless handling. Basement room. (88)

302. CERTIFICATES OF INSPECTION OF VESSELS, 1908 - 1931. Name of owner, name of inspector, inspector's rating, and certificate of approval. (Rarely, official.) 4 x 14 bundles (7), 1 ft. 9 in., in wooden bookcase. Dirty, ink faded. R. 305. (32)

303. RECORD OF CONSOLIDATED ENROLLMENT AND LICENSE OF VESSELS OVER 20 TONS, 1908 - 1933. Name of vessel, name of owner, tonnage and capacity of vessel, name of master, signature of deputy collector, and dates of renewal. Index. (Rarely, official.) 13 x 20 vol., 1 3/4 in., in filing case. R. 213. (1)

304. OATHS FOR ENROLLMENT AND LICENSE OF MERCHANT VESSELS OR YACHTS, 1913 - 1917; 1930 to date. Masters' and owners' oaths, showing tonnage of vessel, etc., and licenses. (1913-1917, never; 1930 to date, daily, official.) 9 x 14 and 12 x 13 vols., 4 1/2 in., in wooden box and drawer of wooden cabinet. Basement room and R. 213. (61, 2)

305. RECORD OF ENROLLMENTS ISSUED AND SURRENDERED, July 1913 - 1929. Record of enrollments, showing dates, official numbers, rig, name of vessel, where, when, and why certificate was surrendered, description of former document, dates, and where issued. 1924-1929, indexed. (Earlier records, never; later records, occasionally, official.) Various sized vols., 3 1/2 in., in wooden boxes and bookcase. Dirty. Basement room and R. 305. (69, 47, 30)

306. MASTERS' OATHS FOR RENEWAL, 1913 to date. Masters' oaths for renewal by indorsement of license of vessels or yachts, and cards from Department of Commerce. Later records, indexed. (Earlier records, seldom; later records, daily, official.) 9 x 14 vols., 5 1/2 in., in wooden bookcase and on roller shelves. Rs. 305 and 213. (25, 17)

307. LIST OF MOTOR BOATS, 1914 - 1917. List of local and small gas boats operating in local streams, giving name of boat and name of owner. (Never.) 9 x 15 vol., 3/4 in., on wooden shelf in closet. Torn, ink faded. R. 305. (26)

308. RECORD OF LICENSES OF ENROLLED VESSELS AND YACHTS, 1923 to date. Name and number of boat, names of owner and builder, and transcript of certificate of enrollment, giving date of enrollment and description of vessel. Index. (Daily, official.) Various sized loose-leaf books, 4 1/2 in., on wooden counter and wooden bookcase. R. 213. (4)

309. RECORD OF CERTIFICATES OF ENROLLMENT OF VESSELS, 1924 - 1929. Record of certificates of enrollment of vessels used chiefly for hauling freight and lumber, and built at Brooklyn, N. Y., and Morehead City and Avoca, N. C. Certificates show certificate number, whether permanent or temporary, official number of vessel, names of master, vessel, and owner, tonnage, and date of enrollment, with signature of deputy collector. Alphabetical index in front of vol. (Occasionally, official.) 14 x 15 vols., 5 1/2 in., in wooden bookcase and vault. Dirty. R. 305. (34)

310. RECORD OF TONNAGE ADMEASUREMENTS, 1927 to date. District, port, date, type, nationality, name, gross tonnage, net tonnage, and capacity, with signatures of surveyor, deputy collector, and master or owner. Alphabetical index in front of vol. (Frequently, official.) 12 x 16 loose-leaf books, 4 in., in steel filing case drawer. Dirty. R. 213. (8)

311. OATHS FOR LICENSES OF MERCHANT VESSELS OR YACHTS UNDER 20 TONS, Jan. 1931 to date. Record of masters' oaths for license of merchant vessels or yachts under 20 tons, showing names of owner and former owner, etc. Alphabetical index in front of vol. (Daily, official.) 12 x 16 vols., 4 in., in drawer of wooden cabinet. R. 213. (5)

Mortgages and Sales

312. MORTGAGES OF REGISTERED AND ENROLLED VESSELS, COPIES, 1882 to date. Copies of mortgages on licensed vessels over 20 tons, showing names of parties and vessel, license number, terms, dates made and recorded, and satisfaction. (Occasionally, official.) 11 x 16 vols., 2 in., in vault and wooden bookcase. Rs. 108 and 213. (550)

313. BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, 1897 to date. Record and copies of bills of sale of licensed vessels under 20 tons, with correspondence, reports, and other relative data attached. Alphabetical index in front of vol. (Occasionally, official.) Various sized vols., 2 ft. 8 in., in wooden bookcase, on wooden shelf, and in steel filing case drawer and wooden boxes. Some of records, dirty. Rs. 305, 213, and basement room. (29, 10, 97)

314. MORTGAGES OF LICENSED VESSELS, 1898 to date. Record of mortgages on licensed vessels, showing name of owner, description of boat, and date and amount of mortgage, with related correspondence attached. Alphabetical index in front of vol. (Earlier records, never; 1905 to date, occasionally, official.) 11 x 16 and 12 x 16 vols., 7 in., in wooden boxes and steel filing case drawer. Dirty. Basement room and R. 213. (103, 21)

315. BILLS OF SALE, COPIES, 1906 - 1916. Record of schooners and vessels, with copies of bill of sale. Alphabetical index in front of vol. (Rarely, official.) 9 x 14 vol., 2 in., in wooden box. Dirty. Basement room. (51)

316. RECORD OF BILLS OF SALE OF YACHTS UNDER 20 TONS, 1907 - 1909. Record of bills of sale of yachts under 20 tons used mostly for the coasting trade in the section formerly included in the District of Albemarle. Alphabetical index in front of vol. (Seldom, official.) 8 x 14 vols., $\frac{1}{2}$ in., in wooden bookcase. Dirty. R. 305. (33)

317. RECORD OF MORTGAGES ON LICENSED VESSELS, June 1907 - Oct. 1917. Vol. 1353 (1908-1911), record of mortgages on licensed vessels from the District of Albemarle. Indexed. (Albemarle records, seldom, official; others, never.) 12 x 16 and 14 x 19 vols., 5 in., in wooden boxes and bookcases. Bindings broken. Basement room and R. 305. (50, 31)

318. RECORD OF BILLS OF SALE OF ENROLLED VESSELS, 1907 to date. Record and copies of bills of sale of enrolled vessels, showing name of vessel, class, license number, name of former owner, name of present owner, tonnage, consideration, and when and where vessel was built. (Some of records, never; others, occasionally, official.) 9 x 14 and 12 x 16 vols., 3 ft. 5 in., in steel filing case drawers and wooden boxes. Damaged by careless handling, dirty, ink faded. R. 213 and basement room. (23, 15, 98)

Entrances, Clearances, Change of Masters, and Loss and Deposit of Documents

319. RECORD OF INDORSEMENTS OF CHANGE OF MASTERS, 1878 - 1902. Index in front of vol. (Never.) 11 x 15 vol., 1 in., in vault. Dirty. R. 108. (523)

320. RECORD OF INDORSEMENTS OF CHANGE OF MASTERS, 1901 to date. Dates and kind of documents, where granted, type and name of vessel, name of former master, name of present master, and remarks. Alphabetical index in front of vol., 1925 to date. 11 x 16 and 11 x 15 vols., 3 in., in wooden boxes. Some of records, dirty. Basement room and R. 213. (53, 55)

321. RECORD OF MARINE DOCUMENTS, 1915 - 1934. Record of wrecks, change of ownership, masters who have lost boats, and other general information on vessels; also Cat. 1317, record of marine documents deposited. Indexed. (Earlier records, seldom; later records, never, official.) 11 x 16 vols. (3), 3 in., on wooden shelves and in wooden box. Dirty. R. 305 and basement room. (37, 41)

322. RECORD OF OATH OR AFFIRMATION OF NEW MASTERS, 1923 to date. Oath or affirmation of new masters, showing American citizenship, promise that ship will not be used in any manner whereby the U.S. may be defrauded, name and number of boat, license number, enrollment number, where issued, and name of late master; also related correspondence. Later records, indexed. (Earlier records, never; later records, daily, official.) Various sized bundles and vols., 3 in., in wooden boxes, wooden cabinet, and filing case. Basement room and R. 213. (85, 3, 19)

323. BONDS OF MASTERS FOR DUE ENTRY OF RESIDUE OF CARGO IN OTHER DISTRICTS, n.d. Record of bonds and of amount of cargo discharged and loaded in District 15. (Never.) 11 x 15 vol., 2 in., in vault. R. 108. (514)

Accounts, Collections, and Deposits

324. HOSPITAL ACCOUNT, ELIZABETH CITY AND PLYMOUTH, 1858 - 1879. Record of account of persons who received free medical attention, showing name of patient, number of days of hospitalization, date discharged, amount due hospital, and date paid. (Never.) 9 x 12 vol., $\frac{1}{8}$ in., in vault. Dirty. R. 108. (534)

325. ACCOUNT OF CUSTOMS DISBURSEMENTS, ELIZABETH CITY AND PLYMOUTH, 1858 - 1880. (Never.) 9 x 16 vol., 1 in., in vault. Dirty. R. 108. (516)

326. STEAMBOAT FEES COLLECTED, ELIZABETH CITY AND PLYMOUTH, 1859 - 1876. Record of fees collected from steamboats, enrollment account, fines and penalties collected, and cash and notes received. (Never.) 9 x 13 vol., 6 in., in vault. Dirty. R. 108. (540)

327. DAILY RECORD OF BALANCES AND ACCOUNTS, 1888 - 1894. (Never.) 8 x 14 vol., 1 in., in vault. Dirty. R. 108. (507)

328. EMOLUMENT RETURNS, DUPLICATES, 1902. Duplicate account current of emoluments, showing date and account of Collector under official bond.

Entered chronologically. (Never.) 5 x 12 bundles, 2 ft. 3 in., in 4 open steel filing cases. Brittle, dirty, ink faded. R. 213. (13)

329. RECORD OF MONEY RECEIVED AND PAID, 1905 - 1907. Account of revenue collections and expenses. (Never.) 11 x 15 vols., 6 in., on floor in vault. Dirty. R. 108. (549)

330. MISCELLANEOUS RECORDS, 1911 - 1920. Record of cash receipts, securities, real estate, and cash disbursements; also related correspondence. (Never.) 8 x 14 vol., $\frac{1}{2}$ in., in wooden box. Dirty. Basement room. (78)

331. RECORD AND SCHEDULE OF FINES, PENALTIES, AND FORFEITURES, Jan. 1925 - June 1935. Record of navigation fines, penalties, and forfeitures, showing district, date, case number, nationality and rig of vessel, name of offender, nature of offense, disposition of case, and total. (Loose-leaf book, 1931-1932, never; other records, daily, official.) 12 x 16 bundles and 9 x 12 loose-leaf book, 1 ft. $10\frac{1}{2}$ in., in steel filing case drawer and wooden box. Loose-leaf book, dirty, torn. R. 213 and basement room. (9, 86)

332. ADJUSTMENT VOUCHERS, 1928. Abstract of expenditures, invoices, purchase lists, and adjustment vouchers. (Never.) 9 x 12 folders (6), 1 ft., in wooden box. Dirty. Basement room. (90)

333. DEPARTMENT OF COMMERCE, 1930 - 1933. Record and schedule of navigation fees, fees on deceased passengers, and tonnage taxes collected in the district. (Never.) 9 x 12 loose-leaf books, 1 in., in wooden box. Dirty. Basement. (82)

334. ACCOUNT OF NAVIGATION FEES, DECEASED PASSENGERS, AND TONNAGE TAX, July 1930 - Jan. 1936. Report of fee transactions, with correspondence concerning fees of vessels. Entered serially. (Monthly, official.) 12 x 16 loose-leaf books, 1 in., in steel filing case drawer. R. 213. (11)

335. DAILY RECORD AND STATEMENT OF COLLECTIONS, DEPOSITS, AND BALANCES, 1930 to date. Daily record of collections, deposits, and balances; also account of navigation fees, fees on deceased passengers, and tonnage tax. (Occasionally, official.) 12 x 16 loose-leaf book, 6 in., in steel filing case. R. 213. (14)

336. RECORD AND SCHEDULE OF FINES, PENALTIES, AND FORFEITURES, 1931 to date. Commerce Cat. 1081, record and schedule of fines, penalties, and forfeitures under navigation laws. (Occasionally, official.) 12 x 16 loose-leaf books, 1 in., in steel filing cabinet drawer. R. 213. (24)

Correspondence, Reports, and Miscellaneous Records

337. WRECK REPORTS, 1877 - 1909. Name of boat, date and locality of wreck, cause, nature of damage, number of crew, weather conditions, and data on injury. Entered chronologically. (Occasionally, official.) 11 x 16 vol., 2 in., in vault. R. 108. (502)

338. SEAMAN'S TIME BOOK, STEAMER "BERTIE," 1878 - 1883. Time book, kept by master of steamer "Bertie," showing name of vessel, home port, port of destination, cargo, name, rating, and salary of members of crew, dates of departure and arrival, and name of master. (Never.) 9 x 14 vol., $\frac{1}{2}$ in., in vault. R. 108. (515)

339. CERTIFICATES TO CANCEL TRANSPORTATION BONDS, 1894 - 1904. (Never.) 10 x 12 vol., 2 in., on floor of vault. Dirty. R. 108. (527)

340. MISCELLANEOUS RECORDS, 1901 - 1906. Record of fees and commissions for inspection of vessels, listing name of vessel, date, cargo, name of deputy making inspection, and fees. (Never.) Size, volume, and type of container, unreported. R. 108. (519)

341. CORRESPONDENCE, REPORTS, AND MISCELLANEOUS RECORDS, 1902 to date. Correspondence, reports, emolument returns, receipts for fines and penalties, statements of money received, etc. (Occasionally, official.) 12 x 16 folders, envelopes, loose-leaf books, and bundles, 7 ft., in 9 steel filing cases and vault. Dirty, ink faded. R. 213. (7)

342. ANNUAL RECAPITULATION OF VESSELS DOCUMENTED IN THE DISTRICT, 1905 - 1924. Alphabetical list, showing name of vessel, type of trade, document number, official number, and letter; also related reports, charts, and correspondence. (Never.) 8 x 15 bundles, 3 in., in wooden box. Dirty. Basement room. (79)

343. DAILY TIME BOOK, 1908 - 1913. Customs officer's daily record of activities, showing date, name, title, and hours worked. (Never.) 9 x 11 vol., $\frac{1}{2}$ in., in vault. Dirty. R. 108. (509)

344. REPORT ON BUNKER COAL USED IN THE DISTRICT, 1912 - 1913. Report of consumption of bunker coal, showing names of boat, owner, and master, number of tons used, cost, and date. (Never.) 9 x 15 vol., 1 in., in vault. Dirty. R. 108. (501)

345. MONTHLY REPORT OF MARINE ACTIVITIES, 1915 - 1933. Cat. 1713. (Never.) 9 x 12 loose-leaf books, 1 in., in wooden box. Basement room. (72)

346. ABSTRACT OF TONNAGE AND OTHER DOCUMENTS, 1917 - 1926. Letters transmitting tonnage abstracts and other documents. (Never.) 9 x 11 loose forms, $\frac{1}{2}$ in., in wooden boxes. Damaged by careless handling. Basement room. (60)

347. EMOLUMENT RETURN AND ANNUAL REPORT, 1917 to date. Quarterly and yearly reports of fees collected. (Quarterly and annually, official.) 5 x 17 bundles, 3 in., in steel filing case. R. 213. (18)

348. APPLICATIONS FOR SPECIAL LICENSES, 1918 - 1920. Applications for special license to navigate in harbor and waters of port of entry, with related correspondence and reports. (Never.) 4 x 8 loose papers, 6 in., in wooden boxes. Damaged by careless handling, torn, scattered. Basement room. (83)

349. CUSTODIAN'S INVOICES, 1921 - 1924. Invoices of cargo of vessels seized for violations of the law. (Never.) 10 x 14 envelopes, 2 in., in vault. R. 108. (526)

350. ANNUAL REPORT, 1921 - 1926; 1930 to date. Yearly report of vessels documented and fees collected, certificates of admeasurement, and related correspondence. (Earlier records, never; later records, annually, official.) Various sized bundles and envelopes, 1 ft. 6 in., in wooden box and steel filing case drawer. Dirty, torn. Basement room and R. 213. (44, 12)

351. MISCELLANEOUS RECORDS, 1923 - 1933. Correspondence, field work sheets, coast pilot notes, service orders, papers relating to unfinished work, inventory of general property, and financial records, including paid bills and vouchers, record of balances, general repairs and shipyard repairs to vessels. (Never.) 9 x 12 folders, 1 ft. 6 in., in wooden box. Faded. Basement room. (92)

352. CORRESPONDENCE AND REPORTS, 1929 - 1932; 1934 to date. Correspondence, departmental letters, applications, instructions, monthly reports, and annual reports on various projects; financial records, including abstracts and accounts, pay vouchers, and monthly summary schedules of special deposits, and collections, deposits and balances; casualty reports; applications for licenses; and master carpenter certificates. (Early records, never; later records, daily, official.) 9 x 12 and 12 x 16 folders, envelopes, and loose-leaf books, 4 ft. 4 in., in steel filing case drawer and wooden boxes. Earlier records, scattered. Basement room and R. 213. (95, 16)

353. INVENTORY, 1930 - 1932. Inventory records, including requisitions for material and general office supplies, and related letters of transmittal. (Never.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden box. Dirty, torn. Basement room. (102)

354. MONTHLY REPORT OF TRANSACTIONS, 1931 - 1933. Record of vessels entered, number of passengers entered, merchandise entered, warehouse and rewarehouse, drawback entries, licenses issued and surrendered, and new vessels built. (Seldom, official.) 11 x 16 bundles, 2 in., in wooden bookcase, R. 305. (38)

355. STATEMENT OF CHECKING ACCOUNT, Jan. 1932 - Feb. 1933. Check list and abstract of checks drawn. (Never.) 10 x 15 folders, $\frac{1}{2}$ in., in wooden box. Basement room. (45)

Edenton and Plymouth Records

356. INDEX TO REGISTERS, ENROLLMENTS, AND LICENSES, PLYMOUTH AND EDENTON, 1873 - 1882. (Never.) 10 x 14 vol., 2 in., in vault. Dirty. R. 108. (524)

Inspection, Registration, Enrollment, and License of Vessels

357. ENROLLMENT OF VESSELS, PLYMOUTH AND EDENTON, 1868 - 1901. Record of permanent enrollments. (Never.) 11 x 16 vols., 4 in., in vault. Dirty. R. 108. (504)

358. RECORD OF LICENSED VESSELS OVER 20 TONS, PLYMOUTH, 1870 - 1875. Enrollment, license, and official numbers, names of vessel, owner, and master, tonnage, type, construction, capacity, date of enrollment, and date license was issued, with signature of Collector. Alphabetical index in front of vol. (Never.) 14 x 17 vol., 2 in., in vault. Dirty. R. 108. (533)
359. LICENSES OF VESSELS UNDER 20 TONS, PLYMOUTH, 1870 - 1875. Permanent licenses. Index in front of vol. (Never.) 11 x 16 vol., 2 in., in vault. Dirty. R. 108. (518)
360. ENROLLMENT BONDS AND OATHS, PLYMOUTH AND EDENTON, 1871 - 1901. Masters' and owners' enrollment oaths and bonds. (Never.) 10 x 18 and 11 x 16 vols., 3 in., in wooden box and vault. Basement room and R. 108. (73, 505)
361. ENROLLMENT BONDS AND OATHS, PLYMOUTH, Feb. 1873 - May 1875. Bonds of enrollment for the District of Albemarle; also oaths. (Never.) 9 x 14 vol., 2 in., in wooden box. Basement room. (81)
362. ABSTRACT OF REGISTERS, ENROLLMENTS, AND LICENSES OF VESSELS UNDER 20 TONS, PLYMOUTH, 1874 - 1878. Date issued, date surrendered, and general information about vessel. Indexed. (Never.) 16 x 17 vol., 2 in., in vault. Dirty. R. 108. (548)
363. BONDS FOR LICENSES OF VESSELS OVER 20 TONS, PLYMOUTH AND EDENTON, 1875 - 1887. (Never.) 12 x 16 vol., 1½ in., in vault. Dirty. R. 108. (532)
364. RECORD OF REGISTRY OF BOATS, PLYMOUTH AND EDENTON, 1875 - 1895. Bonds and certificates of registry. (Never.) 11 x 15 vols., 4 in., in vault. Dirty. R. 108. (517)
365. BONDS FOR LICENSES OF VESSELS UNDER 20 TONS, PLYMOUTH AND EDENTON, 1875 - 1898. Name of person to whom bond was issued and description of vessel. (Never.) 9 x 14 vols. (7), 9 in., on floor in vault. Dirty. R. 108. (531)
366. RECORD OF TONNAGE ADMEASUREMENTS, EDENTON, 1880 - 1902. Cat. 1410. (Never.) 12 x 17 vol., 1 in., in vault. Dirty. R. 108. (546)
367. LICENSES OF ENROLLED VESSELS, COPIES, EDENTON, 1887 - 1902. Permanent enrollment, license, and official numbers, names of vessel, owner, and master, tonnage, type of construction, date of enrollment, and date license was issued, with signature of Collector. Alphabetical index in front of vol. (Never.) 9 x 14 vols. (2), 4 in., in vault. Dirty. Main Office. (525)

Mortgages, Sales, and Loss of Documents

368. BILLS OF SALE OF ENROLLED VESSELS, DISTRICT OF EDENTON, 1856 - 1866. Bills of sale of permanently enrolled vessels. (Never.) 13 x 19 vol., 3 in., in paper box. Basement room. (89)

369. BILLS OF SALE OF ENROLLED VESSELS, PLYMOUTH AND EDENTON, 1876 - 1895. (Never.) 9 x 14 vol., 2 in., in vault. Dirty. R. 108. (539)

370. LOSS OF DOCUMENTS, MASTERS' OATHS, EDENTON, 1881 - 1888. Masters' oaths to loss of documents, with ~~explanatory letter attached~~. Alphabetical index. (Never.) 11 x 16 vol., 1 in., in vault. R. 108. (530)

371. MORTGAGES ON LICENSED VESSELS, COPIES, EDENTON, 1886 - 1888. Alphabetical index in front of vol. (Never.) 11 x 16 vol., 2 in., in vault. Dirty. R. 108. (506)

372. BILLS OF SALE, COPIES, EDENTON, 1891 - 1899. Name and class of vessel, names of former and present owners, license number, tonnage, and consideration. Alphabetical index in front of vol. (Never.) 11 x 16 vol., 2 in., in vault. Dirty. R. 108. (503)

Entrances, Clearances, and Change of Masters

373. COASTWISE ARRIVALS, PLYMOUTH AND EDENTON, Jan. 1873 - Aug. 1888. Record of arrivals, showing date, name of vessel, name of master, whence arrived, and tonnage. (Never.) 12 x 18 vols., $\frac{1}{2}$ in., in wooden box. Basement room. (93)

374. COASTWISE CLEARANCES, PLYMOUTH AND EDENTON, 1873 - 1888. Record of clearances, showing proper loading and safety and health precautions. (Never.) 12 x 17 vol., 1 in., in vault. Dirty. R. 108. (513)

375. ENTRANCE OF VESSELS, PLYMOUTH AND EDENTON, 1874 - 1885. Date, name of vessel, name of master, district, whether registered or enrolled, whether in foreign or coastal trade, tonnage, number in crew, number of days in harbor, and amount collected. (Never.) 8 x 14 vol., $\frac{3}{4}$ in., on floor of vault. Dirty. R. 108. (541)

376. BONDS, PLYMOUTH AND EDENTON, 1876 - 1898. Owners' bonds. (Never.) 11 x 15 vols., 6 in., in vault. Damaged by careless handling, bindings broken. R. 108. (520)

Accounts, Collections, and Deposits

377. RETURN OF FEES RECEIVED, PLYMOUTH, 1867 - 1880. Record of return of fees for license of boats, showing amount and name of person who paid fee. (Never.) 10 x 13 vol., 1 in., in vault. Dirty. R. 108. (510)

378. ACCOUNT OF MONEY PAID FROM ALL SOURCES, PLYMOUTH AND EDENTON, 1867 - 1886. Name of vessel, name of owner, nature of service rendered, and amount of fee. Dirty. (Never.) 8 x 14 vol., 1 in., on floor of vault. R. 108. (538)

379. RECORD OF QUARTERLY RETURN ON TONNAGE, PLYMOUTH, 1872 - 1879. (Never.) 9 x 12 vol., $\frac{1}{2}$ in., in vault. R. 108. (528)

380. ACCOUNT CURRENT, PLYMOUTH, 1873 - 1878. Cat. 361, disbursement account, including the U.S. in account current with Collector, revenue cutter disbursement account, and tonnage account. Alphabetical index in

front of vol. (Never.) 15 x 16 vol., 2 in., in vault. Dirty. R. 108. (543)

381. DAILY REGISTER OF MONEY RECEIVED FROM ALL SOURCES, PLYMOUTH, 1873 - 1878. Name of payer and amount of fine. (Never.) 12 x 17 vols., 2 in., in vault. R. 108. (511)

382. RECORD OF MONEY RECEIVED AND DEPOSITED, PLYMOUTH AND EDENTON, 1878 - 1902. Daily record of money received from all sources and deposited, showing name of payer, amount and cause of fine, and name of boat. (Never.) 18 x 18 vols., 4 in., in vault. R. 108. (508)

383. BONDS FOR WITHDRAWAL OF SALT FOR CURING OF FISH, EDENTON, 1889 - 1902. (Never.) 9 x 12 vol., 2 in., in vault. Dirty. R. 108. (521)

384. SERVICES CHARGEABLE TO THE U.S., EDENTON, 1891 - 1897. Name of vessel, nature of service rendered, and fees. (Never.) 9 x 14 vols., 3 in., in vault. R. 108. (547)

385. DAILY RECORD OF MONEY RECEIVED FROM ALL SOURCES, EDENTON, 1894 - 1896. Date, name of vessel, name of owner, and amount of fine. (Never.) 9 x 12 vol., $\frac{1}{2}$ in., in vault. Dirty. R. 108. (535)

Manteo Records

386. RECORD OF TONNAGE AND ADMESUREMENT OF VESSELS, 1906 - 1926. District, port, date, type of vessel, nationality, name, capacity, gross tonnage, and net tonnage, with signatures of surveyor, deputy collector of customs, and master or owner. (Never.) 11 x 17 vol., $1\frac{1}{2}$ in., in wooden box. Dirty, scattered, bindings broken. Basement room. (65)

387. MASTERS' OATHS FOR LICENSES OF ENROLLED VESSELS, Sept. 1907 - Sept. 1918. (Never.) 9 x 14 vol., $\frac{1}{8}$ in., in wooden box. Dirty. Basement room. (80)

388. ANNUAL RECAPITULATION OF VESSELS DOCUMENTED, 1913 - 1930. Alphabetical list of vessels, showing name, type, name of owner, and tonnage; also related letters of transmittal, abstracts, and title certificates of vessels. (Never.) 9 x 12 folders, 6 in., in wooden box. Basement room. (84)

389. RECORD OF MORTGAGES ON REGISTERED OR ENROLLED VESSELS, WANCHESE AND MANTEO, DARE COUNTY, May 1919 - Oct. 1931. Record of mortgages on registered vessels, showing names of parties and vessel, terms, and date when made and recorded. Alphabetical index in front of vol. (Never.) 11 x 16 vols., 2 in., in wooden boxes. Basement room. (57)

390. MASTERS' OATHS FOR RENEWAL BY INDORSEMENT OF LICENSES OF MERCHANT VESSELS OR YACHTS, 1923 - 1934. Related correspondence attached. (Never.) 9 x 14 vols., 9 in., in wooden boxes. Dirty. Basement room. (75, 94)

391. RECORD OF CONSOLIDATED ENROLLMENT AND LICENSE, 1925 - 1933. Names of vessel, owner, and master, tonnage and capacity of vessel, and

date; related correspondence attached. Alphabetical index in front of vol. (Occasionally, official.) 13 x 19 vol., 2 in., in wooden bookcase.
R. 305. (36)

392. CERTIFICATES OF ADMEASUREMENT, Aug. 1927 - Jan. 1933. Certificate number, port of date, type, nationality, and name of vessel, capacity, gross tonnage, and net tonnage, with signatures of surveyors, collector, and master or owner. (Never.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden box. Basement room. (71)

393. RECORD OF OATH OR AFFIRMATION OF NEW MASTERS, 1929 - 1933. Oaths of citizenship and statements that ship will not be employed in any manner whereby the U.S. may be defrauded. Alphabetical index. (Never.) 9 x 14 vol., $1\frac{1}{2}$ in., in wooden box. Basement room. (87)

394. DAILY RECORD AND STATEMENT OF COLLECTIONS, DEPOSITS, AND BALANCES, 1931 - 1933. Form 5207-B. (Never.) 8 x 12 loose-leaf book, $\frac{1}{2}$ in., in wooden box. Scattered. Basement room. (70)

NEW BERN

OFFICE OF DEPUTY COLLECTOR (Defunct)
(A) Post Office, New and Middle Sts.
(B) City Hall, Pollock and Craven Sts.

This is one of the oldest ports in North Carolina, its known history dating from before the Revolution. Under the Articles of Confederation it was constituted headquarters for the District of Beaufort, with a resident Collector authorized to collect the state duty and the continental impost as soon as it should be authorized and become due. It was constituted the port of entry and delivery for the District of New Bern, February 8, 1790. With other southern ports, it was blockaded by proclamation of the President in April 1861, closed April 11, 1865, and reopened to foreign commerce in July of that year. In 1867 it was constituted a port of entry for the District of Pamlico, and in July 1880 was extended the privilege of immediate transportation of merchandise without appraisement. When the customs service was reorganized by the President, as of 1914, New Bern was constituted a port of entry, under the headquarters port at Wilmington. It was abolished as a port of entry, by executive order, in 1934. Some of the records were carried to Beaufort, some to Wilmington, and some were left in New Bern. Of the latter, part were stored in some confusion in the new post office building in custody of the postmaster, and part were stored, without custody, in the offices of the NYA in the old post office building, which is now the City Hall. Subsequent to the survey the records in custody of the postmaster were transferred to The National Archives in Washington. The following entries are listed chronologically.

N.B. See Beaufort and Wilmington.

395. MISCELLANEOUS RECORDS, 1867 - 1918. Withdrawals for transportation and exportation, certificates, record of receipts and disbursements, outgoing letters, temporary register of schooners, importers' bonds, infor-

mation relative to warehouse transfers, entry bonds, marine hospital account, masters' oaths, clearances of ships, manifests of merchandise, transportation bonds, Treasury decisions, record of custodian service, etc. (Never.) Various sized vols., folders, envelopes, pockets, covers, and bundles, 102 ft. 8 in., in 42 wooden boxes. Damaged by vermin, rodents, careless handling, and faulty containers; brittle, dirty, torn, scattered, bindings broken. R. 20 (Bldg. A). (171)

396. CERTIFICATES OF DEPOSIT, 1874 - 1900. Duplicate and triplicate certificates of deposits to the credit of the U.S. by the Collector, giving name of depositor, name and location of port, and amount and date of deposit. (Never.) 10 x 12 vol., 2 $\frac{1}{2}$ in., in wooden box. R. 20 (Bldg. A). (165)

397. MISCELLANEOUS RECORDS, 1878 - 1909. Statement of merchandise and estimated duties thereon, record of immediate transportation of merchandise without appraisal, manifests of merchandise transported in bond, warehouse bonds, transfer entries, record of withdrawal for transportation and exportation from bonded warehouses, applications for transfer of manufactures, masters' oaths, abstract of hospital dues, and pay rolls. (Never.) 3 x 6 and 3 x 8 pockets, covers, and bundles, 31 ft. 6 in., partly in pasteboard boxes and partly loose. Damaged by careless handling and faulty containers, brittle, dirty, torn, scattered. R. 20 (Bldg. A). (160)

398. MISCELLANEOUS PAPERS, 1882 - 1910. Monthly reports, certificates of inspection, abstract of tonnage, revenue cutter accounts, report of entry of foreign goods, blueprints of Beaufort harbor, etc. (Never.) Various sized vols., folders, envelopes, pockets, loose-leaf books, and bundles, 36 ft. 6 in., in baskets. Damaged by vermin, rodents, careless handling, and faulty containers, brittle, dirty, scattered, ink faded. R. 20 (Bldg. A). (172)

399. CORRESPONDENCE, 1888 - 1908. Correspondence with customs officials, U.S. marshals, attorneys, postmasters, and revenue officials. (Never.) 12 x 14 vols., 4 ft. 6 in., in wooden boxes. Damaged by vermin and faulty containers, brittle, dirty, torn. R. 20 (Bldg. A). (164)

400. CONSULAR BILLS OF HEALTH AND MASTERS' OATHS ON ENTERING AMERICAN VESSELS, 1892 - 1909. Skippers' manifests for entry of schooners, withdrawals for transportation and exportation, certificates, monthly reports, and weekly report of revenue cutters. (Never.) 4 x 6 folders, pockets, covers, and bundles, 5 ft., in wooden boxes. Damaged by careless handling and faulty containers, brittle, dirty, torn, scattered, bindings broken. R. 20 (Bldg. A). (170)

401. OATHS FOR LICENSES OF BOATS, 1894 - 1896. (Never.) 10 x 18 vols., 4 in., in wooden box. Brittle, bindings broken. R. 20 (Bldg. A). (168)

402. REQUISITIONS FOR STATIONERY, 1898 - 1909. Cat. 1000 $\frac{1}{2}$. (Never.) 3 x 8 folded sheets, 2 in., in filing case drawer. Dirty. NYA Office. (Bldg. B). (430)

403. SUPPLEMENTAL RETURN OF MONEY RECEIVED AND PAID AND ABSTRACT OF DUTIES, 1900 - 1907. Cat. 2c, abstract of duties on merchandise imported for immediate consumption; and Cat. 230, monthly report of import duties, fines, storage, labor, drayage, and fees. (Never.) 3 x 8 folded sheets, 10 in., in 2 filing case drawers. Dirty. NYA Office (Bldg. B). (431)
404. SEALED CARS, 1900 - 1910. Record of all sealed cars, giving name of port, name of inspector, car number, name of road marks and number of seals, date when manifested, and date when sealed. (Never.) 10 x 16 vols., 2 in., in wooden box. Dirty, brittle. R. 20 (Bldg. A). (166)
405. QUARTERLY REPORTS, 1900; 1911 - 1914. Form 158, return of imported goods; Cat. 1150, statement of imports entered for consumption; Cat. 1200, statement of vessels built, abandoned, rebuilt, and rig changed; and Cat. 1453, statement of transactions under steamboat-inspection laws. (Never.) 3 x 8 folded sheets, 4 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (428)
406. VOLUNTARY BONDS, VESSELS BONDED, AND PAY ROLLS, 1901; 1912 - 1916. Cat. 105, account current of voluntary bonds; Cats. 2022 and 2634, return of vessels boarded and examined; and Cat. 4995-B, schedule of pay rolls and public vouchers (non-naval office ports), for salaries of officers and crew of Cutter "Pamlico." (Never.) 3 x 8 folded sheets, 7 in., in 2 filing case drawers. Dirty. NYA Office (Bldg. B). (413)
407. CONSULAR CERTIFICATES, 1902. Reports showing that no consular certificates to certified invoices were received directly in district during month. (Never.) 3 x 8 folded sheets, 4 in., in filing case drawer. NYA Office (Bldg. B). (411)
408. REPORT OF ENTRIES, 1902 - 1905. Cat. 157. (Never.) 3 x 8 folded sheets, 2 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (420)
409. REPORT OF ACCOUNTS SENT, 1902 - 1907. Cat. 156, report of accounts sent to the Department. (Never.) 3 x 8 folded sheets, 2 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (416)
410. NO TRANSACTIONS IN DISPOSITION OF SEIZURES, FINES, ETC., 1902 - 1907. Cat. 237; reports no transactions in disposition of seizures, fines, etc. (Never.) 3 x 8 folded sheets, 2 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (424)
411. STATEMENT OF FEES RECEIVED, 1902 - 1907; 1909 - 1910. Cat. 152-B. (Never.) 3 x 8 folded sheets, 1 in., in filing case drawer. NYA Office (Bldg. B). (408)
412. MISCELLANEOUS REPORTS, 1902 - 1910. Cat. 90, vouchers for purchases and services other than personal; Cat. 92, abstract of money collected on account of services in private bonding stores (prior to 1910, form known as abstract of receipts and expenditures on account of private bonding stores); Cat. 97, abstract of money received on account of services of offices; and Cat. 113, abstract of disbursements on account of

cording and sealing. (Never.) 3 x 8 folded sheets, 4 in., in filing case drawer. NYA Office (Bldg. B). (406)

413. STATEMENT OF STUBS, 1902 - 1910. Cat. 238, statement of stubs, and Cat. 399, summary of duplicate receipts. (Never.) 3 x 8 folded sheets, 7 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (423)

414. VOUCHERS, 1902 - 1911. Memorandum, duplicate, of expenses in collecting revenue; Cat. 82, abstract of expenditures; Cat. 84, abstract of payments to deputy collectors, inspectors, and messengers; Cat. 86b, pay rolls for officers and employees; Cat. 89, vouchers for personal services; Cat. 90, vouchers for purchases and services other than personal, covering telephone service and drayage; Cat. 90 $\frac{1}{4}$, statement of expenses, with receipted hotel bills attached; Cat. 91 $\frac{1}{2}$, vouchers for services; Form 404, authority to expend funds; and Cat. 866, record of contingent expenses. (Never.) 3 x 8 folded sheets, 1 ft. 5 in., in 2 filing case drawers. NYA Office (Bldg. B). (412)

415. ESTIMATE FOR MONTH, 1902 - 1911. Cats. 222 and 4811, estimate of funds and statement of expenditures, Revenue Cutter Service; and Cats. 234a, 235, and 235e, reports of disposition of seizures, fines, penalties, and forfeitures. (Never.) 3 x 8 folded sheets, 6 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (422)

416. NO TRANSACTIONS, 1902 - 1907; 1912 - 1913. Cat. 155; reports no transactions on account of receipts from customs. Also Cat. 1182, report of fuel supplied to steamers in foreign and domestic trade. (Never.) 3 x 8 folded sheets, 8 in., in 2 filing case drawers. Dirty. NYA Office (Bldg. B). (421)

417. REPORT OF TRANSACTIONS, 1903 - 1911. Cat. 202, report of transactions, and Cat. 272, list of landing certificates received. (Never.) 3 x 8 folded sheets, 6 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (415)

418. STATEMENT OF MONEY RECEIVED, 1903 - 1911. Cat. 105, account current of voluntary bonds, and Cat. 2026, statement of receipts and deposits to the credit of the Treasury. (Never.) 3 x 8 folded sheets, 6 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (417)

419. EXPENSES OF COLLECTING REVENUE, 1903 - 1911. Cats. 1 and 4941, account current of payments and collections, and Cat. 81, record of expenses of collecting the revenue from customs for fiscal year. (Never.) 3 x 8 folded sheets, 7 in., in legal filing case drawer. Dirty. NYA Office (Bldg. B). (418)

420. FINES AND PENALTIES, 1903 - 1911. Cat. 57, account current of fines, penalties, and forfeitures; Cat. 58, abstract of fines, penalties, and forfeitures; Cat. 78, abstract of collections on account of deceased passengers; and Cat. 1013, abstract of fines and statement of duties collected on informal entries. (Never.) 3 x 8 folded sheets, 3 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (435)

421. ACCOUNTS CURRENT, 1903 - 1913. Cat. 1, account current; Cat. 2c, abstract of duties on merchandise imported for immediate consumption; Cat. 15, abstract of merchandise exempted from duty; Form 142, list of triplicate invoices; Cat. 611, declarations of free entry; Cat. 1175, report of no transactions; Cat. 1203a, abstract of enrollments; Cat. 1207, report of no transactions; and Cat. 3053, report on transactions. (Never.) 3 x 8 folded sheets, 4 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (427)

422. EXPORT BONDS FOR MANUFACTURED TOBACCO, 1904 - 1910. (Never.) 10 x 18 vols., 6 in., in wooden boxes. Damaged by faulty containers, brittle, ink faded. R. 20 (Bldg. A). (169)

423. REPORT OF ABSENCES, 1904 - 1911. Form 4, report of absences of employees, covering assistant janitor and custodians; Cats. 170¹/₂ and 3015, abstract of changes; Cat. 3017, reports no changes; and Cat. 3013-B, report of absences, covering officers, clerks, and employees. (Never.) 3 x 8 folded sheets, 6 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (429)

424. CERTIFICATES TO CANCEL TRANSPORTATION BONDS, Jan. 20, 1905 - Mar. 31, 1910. Bond stubs, giving number of bond, date, name of importer, name of place from which merchandise was imported, and full description of merchandise. (Never.) 9 x 12 vols. (2), 3 in., in wooden boxes. Brittle, dirty. R. 20 (Bldg. A). (162)

425. COMPENSATION IN LIEU OF FEES, 1905 - 1910. Cat. 153, report of official services chargeable to the U.S. (Never.) 3 x 8 folded sheets, 2 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (425)

426. SERVICES TO AMERICAN VESSELS, 1906 - 1911. Cats. 155¹/₂ and 1011, account of official services chargeable to the U.S. (Never.) 3 x 8 folded sheets, 8 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (414)

427. BONDS TO PRODUCE DECLARATION OF OWNER TO INVOICE AND ENTRY, Mar. 12, 1907 - July 12, 1910. Bond of importer, consignee, or agent, to produce declaration of owner to invoice and entry, giving names and oaths of principals and sureties. (Never.) 8 x 14 vols. (4), 8 in., in wooden boxes. Brittle, dirty. R. 20 (Bldg. A). (163)

428. CORRESPONDENCE, 1909 - 1920. Correspondence with other Collectors, Captains Commandant on revenue cutters, U.S. attorneys, and postmasters. (Never.) Various sized sheets, 6 ft., in 18 drawers of wooden cabinet. Dirty. NYA Office (Bldg. B). (434)

429. CERTIFICATES OF INSPECTION, GAUGING, AND DEPOSITING OF DISTILLED SPIRITS, 1910. Warehouse withdrawal for transportation and exportation certificates, msc. letters, orders and bills, weekly transcripts of revenue steamers, tonnage abstract, statement of receipts and deposits, record of entries for immediate transportation without appraisal, report of transactions in disposition of fines, penalties, and forfeitures, manifests, statement of public funds, record of light bonds, statement of commerce handled by vessels, marine hospital account, requests from Collector,

Treasury audits, and letters of special agents. (Never.) 2 x 6 and 10 x 12 envelopes, pockets, covers, and bundles, 27 ft., in wooden boxes. Damaged by careless handling and faulty containers, brittle, dirty, torn, scattered, ink faded. R. 20 (Bldg. A). (161)

430. REPORT OF ACCOUNTS SENT TO THE DEPARTMENT, 1911. Cat. 236. (Never.) 3 x 8 folded sheets, 3 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (410)

431. STEAMBOAT CERTIFICATES OF INSPECTION, 1911 - 1913. Cat. 841, certificates of inspection for steam and motor vessels; Cat. 856, certificates of inspection for seagoing barges of one hundred gross tons or over; and Cat. 858, certificates amending certificates of inspection. (Never.) 3 x 8 folded sheets, 11 in., in 2 filing case drawers. NYA Office (Bldg. B). (407)

432. REPORTS TO SECRETARY OF TREASURY, 1912. Cat. 4, report of absences, covering assistant janitors and custodians; Cat. 3013-B, report of absences, covering officers, clerks, and employees; Cat. 3015, abstract of changes; and Cat. 3017, report of no changes. (Never.) 3 x 8 folded sheets, 6 in., in filing case drawer. NYA Office (Bldg. B). (419)

433. MASTERS' AND OWNERS' OATHS, 1912 - 1919. Cat. 1270, oaths for enrollment and license of merchant vessels or yachts, and ownership oaths that vessel is property of U.S. citizen; Cat. 1280, masters' oaths for renewal by indorsement of licenses of merchant vessels or yachts; Cat. 1284, managing owners' oaths for licenses of merchant vessels or yachts under 20 tons, masters' oaths, and oaths of managing owners that vessel is property of U.S. citizen; Cat. 1305, oaths of masters to loss of document; Cat. 1311, oath or affirmation of new masters; and Cat. 3-10-1000, coast-wise manifests. (Never.) 3 x 8 folded sheets, 7 in., in filing case drawer. Dirty. NYA Office (Bldg. B). (426)

REIDSVILLE

OFFICE OF DEPUTY COLLECTOR Post Office Bldg., Morehead St.

A bonded warehouse was established in Reidsville in March 1928, and in July 1929 Reidsville was made a port of entry in charge of a deputy collector. The agency was located in the Lucky Strike Warehouse until 1930, when it was moved to its present location.

434. DEPOSITS AND COLLECTIONS, 1928 to date. Record of collections and Dept. Form 4, certificates of deposit of Customs collections (duties and tonnage) in the Federal Reserve Bank in Richmond, Va. (Daily, official.) 5 x 8 slips, 3 ft., in 3 drawers of card cabinet. R. 230. (4)

435. GENERAL FILE, 1928 to date. Form 5153, monthly record of goods entered in bond, showing destination, district number, port, date, date of entry, bond and entry number, by whom entered, general description of

goods, amount of duty, notations on date of liquidation of warehouse entries or date of exportation, or payment of duties on special bonds; Form 5157, monthly record and schedule of duties collected on warehouse withdrawals, showing district number, port, date, date of withdrawal, withdrawal entry number, number and date of bond, and amount; Form 5207-B, daily record and statement of collections, deposits and balances, showing district number, port, date, depository, tabulated schedule of collections, deposits, and balances of duties on consumption entries for the Departments of the Treasury, Commerce, and Labor, with signature of responsible Customs official; copies of importers' reports on entry of merchandise; and weekly narrative reports to Wilmington and Washington, showing totals of collections and imports; with related correspondence. (Daily, official.) 10 x 15 envelopes, 56 ft., in 28 filing case drawers. R. 230. (5)

WASHINGTON

OFFICE OF DEPUTY COLLECTOR

Post Office Bldg., Market and Second Sts.

Washington was constituted the port of entry and delivery for the District of Washington in February 1790. With other southern ports it was blockaded by proclamation of the President in April 1861, similarly closed April 11, 1865, and reopened to foreign commerce in July of that year. The District of Washington was not reestablished by the act of 1867 relative to districts in North Carolina, and the port of entry and delivery at Washington presumably ceased. Since entries in the inventory date back to 1887, however, Washington must have been reestablished as a port of entry at some date subsequent to 1867 and prior to 1913. Such reestablishment is not indicated in the Statutes at Large, and due to the fact that practically all of the correspondence and other records formerly filed at the headquarters port in Wilmington have been destroyed up to the year 1927, it has not been possible to ascertain the facts. At some date between 1913 and 1915, it was reestablished as a customs station, directly under the supervision of the headquarters port at Wilmington. Inactive records are sent to Wilmington. The following entries are listed chronologically under subject headings.

436. INDEX OF REGISTERS, ENROLLMENTS, AND LICENSES FOR ENROLLED VESSELS OVER 20 TONS, Nov. 4, 1915 - Nov. 22, 1927. (Daily, official.) 13 x 16 vols., 2 in., in steel cabinet. R. 315. (91)

437. GENERAL INDEX OF CONVEYANCES OF VESSELS, 1924 - 1933. (Daily, official.) 11 x 16 vols., 1 in., in steel cabinet. R. 315. (85)

438. INDEX OF LICENSES OF VESSELS UNDER 20 TONS, 1936 to date. (Daily, official.) 12 x 16 vols., 1 in., in steel cabinet. R. 315. (77)

439. INDEX OF ENROLLMENTS AND LICENSES FOR ENROLLED VESSELS, 1936 to date. (Daily, official.) 12 x 16 vols., 1 in., in steel cabinet. R. 315. (79)

Registration, Enrollment, and License of Vessels

440. RECORD OF LICENSES OF VESSELS UNDER 20 TONS, July 30, 1914 - June 30, 1923. Indexed. (Daily, official.) 13 x 19 vols., 5 in., in steel cabinet. R. 315. (93)

441. RECORD OF ENROLLMENTS ISSUED AND SURRENDERED, Nov. 4, 1914 - July 23, 1920. (Daily, official.) 9 x 14 vols., 1 in., in steel cabinet. R. 315. (92)

442. RECORD OF CONSOLIDATED CERTIFICATES OF ENROLLMENT AND LICENSE OF VESSELS OVER 20 TONS, Nov. 4, 1914 - Apr. 17, 1924. Indexed. (Daily, official.) 13 x 19 vols., $1\frac{1}{2}$ in., in steel cabinet. R. 315. (94)

443. OATHS FOR ENROLLMENT AND LICENSE OF MERCHANT VESSELS OR YACHTS, Feb. 1915 - Feb. 1922; May 1929 to date. Ownership and masters' oaths. Index. (Daily, official.) 9 x 12 vol., 1 ft., in steel cabinet. R. 315. (80)

444. MASTERS' OATHS FOR RENEWAL OF LICENSES, Sept. 28, 1929 to date. Indexed. (Daily, official.) 9 x 14 vols., $1\frac{1}{2}$ in., in steel cabinet. R. 315. (76)

445. OATHS FOR LICENSES OF MERCHANT VESSELS OR YACHTS UNDER 20 TONS, Oct. 1915 - May 1929. Managing owners' and masters' oaths. Indexed. (Daily, official.) 9 x 12 vols., 1 ft., in steel cabinet. R. 315. (81)

Mortgages and Bills of Sale

446. RECORD OF BILLS OF SALE OF VESSELS UNDER 20 TONS, Apr. 1911 to date. Indexed. (Daily, official.) 9 x 14 vols., 1 ft., in steel cabinet. R. 315. (83)

447. RECORD OF BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, Aug. 20, 1917 - Oct. 21, 1920. Indexed. (Daily, official.) 10 x 14 vols., 2 in., in steel cabinet. R. 315. (90)

448. RECORD OF MORTGAGES OF LICENSED VESSELS UNDER 20 TONS, Sept. 3, 1914 - Dec. 12, 1935. Indexed. (Daily, official.) 12 x 16 vols., 2 in., in steel cabinet. R. 315. (88)

449. RECORD OF MORTGAGES ON REGISTERED OR ENROLLED VESSELS, Mar. 1915 - Apr. 1935. Indexed. (Daily, official.) 12 x 16 vols., 4 in., in steel cabinet. R. 315. (86)

450. RECORD OF BILLS OF SALE OF ENROLLED VESSELS, Mar. 1915 to date. Indexed. (Daily, official.) 9 x 14 vols., 4 in., in steel cabinet. R. 315. (82)

Records of Masters, Marine Documents Deposited, and Home Port Approvals

451. CREW BONDS EXECUTED BY MASTERS OF VESSELS, Nov. 1891 - Oct. 1897. Bond for faithful discharge of duties. (Never.) 9 x 13 vols., $1\frac{1}{2}$ in., on 3 wooden shelves. R. 315. (97)

452. RECORD OF MARINE DOCUMENTS DEPOSITED, Mar. 1927 - June 1935. Kind of vessel, name of port, date documents were received, and from whom. Indexed. (Occasionally, official.) 11 x 16 vols., 1 in., in steel filing cabinet. R. 315. (96)

453. RECORD OF OATH OR AFFIRMATION OF NEW MASTERS, Oct. 18, 1927 to date. Record of entry of new masters on vessels, oaths of allegiance, etc. Indexed. (Daily, official.) 9 x 14 vols., 1½ in., in steel cabinet. R. 315. (78)

454. HOME PORT APPROVALS, Apr. 1935 to date. Name of port of documentation, name of vessel, official number, etc., approval by Bureau of Navigation and Steamship Inspection. (Occasionally, official.) 8 x 11 folders, 2 in., in steel filing case drawer and steel cabinet. R. 315. (95)

Correspondence and Collections

455. DAILY RECORD OF MONEY RECEIVED FROM ALL SOURCES, Oct. 3, 1887 to date. Record of fees received for entrance and clearance of foreign vessels, certificates and oaths, inspection of steamboats, etc. After 1922 such record was kept on Form 5207-B, daily record and statement of collections, deposits, and balances. (Early records, never; later records, daily, official.) 9 x 14 vols. and forms, 5 in., in steel cabinet and filing case drawer. R. 315. (89)

456. RECORD OF SERVICES PERFORMED FOR AMERICAN VESSELS, Jan. 1888 - June 1913. Record of fees for indorsement of license, bill of health and certificate, crew bonds, etc. (Never.) 9 x 14 vols., 1 in., in steel cabinet. R. 315. (84)

457. LETTERS AND INVOICES, Apr. 10, 1894 - Apr. 7, 1899. Msc. correspondence with the Department concerning licensing of vessels, etc.; also receipts for fees. (Never.) 9 x 11 vols., 2 in., in steel cabinet. R. 315. (75)

458. CORRESPONDENCE, Mar. 1928 to date. (Daily, official.) 9 x 12 folders, 4 in., in steel filing case drawer and steel cabinet. R. 315. (87)

WILMINGTON

OFFICE OF COLLECTOR
Custom House, 1 Market St.

The history of this port antedates the Revolution. Subsequent to the Revolution, when the customs service was set up in 1790, Wilmington was constituted the port of entry, with a resident Collector for the District of Wilmington. The port was blockaded in 1861, closed by proclamation of the President, April 11, 1865, and reopened to foreign commerce by

presidential proclamation in July of the same year. When the state was divided into four districts in 1867, Wilmington was constituted the port of entry, with a resident Collector for the District of Wilmington. In July 1880, it was granted privilege of immediate transportation of merchandise without appraisement. When the customs service was reorganized by the President, as of 1914, it was made headquarters port for District 15 (North Carolina). Owing to the loss and periodic destruction of customs records, files are incomplete. The office was located in a building on Water Street, between Market and Princess, from 1819 to 1840, when the building was destroyed by fire. A brick building, erected in its place in 1848, was occupied until 1916, when the present Custom House was completed.

Though an effort has been made to organize this material by subject matter, it is advisable to consult all entries for possible material on any one subject. Entries are listed chronologically under subject headings.

N.B. All records of the port of Gastonia are in custody of this agency, and various records of both active and discontinued ports and stations may be found in the files.

459. GENERAL INDEX OF CONVEYANCES OF VESSELS, 1902 to date. Commerce Cat. 523b (1902-1917), mortgages of vessel; and Commerce Cat. 1361, general index of conveyances of vessels. Index to Cat. 523b, Book E, No. 5; Cat. 1361, alphabetical index in front of vol. (Earlier records, never; later records, frequently, official.) Various sized vols. (8), 5 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (360, 303)

460. INDEX OF ENROLLMENTS AND LICENSES, 1908 - 1935. Commerce Cat. 1231, index of enrollments and licenses for enrolled vessels with no tonnage specifications; and Commerce Cat. 1233, index of registers, enrollments, and licenses for vessels under 20 tons net. Indexed. (Never.) 15 x 18 vols. (5), 5 in., on shelf of open steel cabinet. R. 221. (367)

461. INDEX OF ENROLLMENTS AND LICENSES OF MERCHANT VESSELS AND YACHTS, 1921 to date. Commerce Cat. 1231, index for enrolled vessels. Indexed. (Frequently, official.) 9 x 14 vol., 1 in., in wooden cabinet. R. 208. (297)

Inspection, Registers, Enrollments, and Licenses of Vessels

462. CERTIFICATES OF REGISTRY, COPIES, 1906 - 1917. Commerce and Labor Cat. 534. Indexed. (Never.) 12 x 15 vol., $\frac{1}{4}$ in., on shelf of open steel cabinet. R. 221. (368)

463. RECORD OF LICENSES OF VESSELS UNDER 20 TONS, 1908 - 1930. Commerce Cat. 1286. Indexed. (Never.) 12 x 15 and 15 x 18 vols. (5), 6 in., on shelf of open steel cabinet. R. 221. (416-A)

464. OATHS FOR LICENSES OF VESSELS UNDER 20 TONS, 1910 to date. Commerce Cat. 1284, oaths of managing owners and masters' oaths. (Older records, never; later records, frequently, official.) 1927 to date, indexed. 9 x 14 vols. (4), 5 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (400-B, 301)

465. OATHS FOR ENROLLMENT AND LICENSE OF MERCHANT VESSELS OR YACHTS, Oct. 16, 1912 to date. Commerce Cats. 1270 and 1270-A; Cat. 1263, ownership of vessel, is attached to some of oaths. 1930 to date, indexed. (Older records, never; later records, frequently, official.) 9 x 14 vols. (4), 4 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (400-C, 308)

466. RECORD OF REGISTERS AND ENROLLMENTS ISSUED AND SURRENDERED, 1914 - 1919. Commerce Cat. 1220, record of registers issued and surrendered, and Commerce Cat. 1221, quarterly record of enrollments issued and surrendered; no Cat. 1220 for 1917-1919. (Never.) 8 x 14 vols. (2), 1 $\frac{1}{2}$ in., in open steel cabinet. R. 221. (342)

467. MASTERS' OATHS FOR RENEWAL BY INDORSEMENT OF LICENSES OF MERCHANT VESSELS OR YACHTS, Oct. 29, 1914 to date. Commerce Cat. 1280. Indexed. (Earlier records, never; later records, frequently, official.) 10 x 14 vols. (3), 4 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (400, 312)

468. TONNAGE ADMEASUREMENTS, 1914 to date. Commerce Cats. 1410, 1410-B, and 1411-A, tonnage admeasurements of all types of vessels in District 15. (Earlier records, never; later records, frequently, official.) 15 x 18 and 18 x 24 vols. (4), 5 $\frac{1}{2}$ in., on shelves of open steel and of wooden cabinets. Damaged by careless handling, bindings broken. Rs. 221 and 208. (350, 315)

469. RECORDS OF LICENSES, OF VESSELS UNDER 20 TONS, ISSUED AND SURRENDERED, WILMINGTON AND NEW BERN, 1915 - 1930. Commerce Cat. 1222, quarterly record of licenses, of vessels under 20 tons, for carrying on the coasting trade or fisheries; issued at Wilmington 1915-1917, port of New Bern, 1918-1930. Indexed by quarter. (Never.) 9 x 15 vols. (2), 2 in., on shelf of open steel cabinet. R. 221. (416-B)

470. RECORD OF MASTERS' OATHS, 1918 - 1933. Cat. 539, masters' oaths for licenses for enrolled vessels. (Occasionally, official.) 9 x 14 vols. (2), 2 in., on shelf of wooden cabinet. R. 208. (310)

471. LICENSES OF VESSELS UNDER 20 TONS, 1918 to date. Cat. 1232, tabulation of licenses for vessels in District 15. Indexed. (Seldom, official.) 18 x 24 vols. (5), 5 in., in wooden cabinet. R. 208. (314)

Mortgages and Conveyances

472. BILLS OF SALE OF REGISTERED VESSELS, 1881 - 1882; 1884 - 1886; 1888 - 1889; 1898 - 1899; 1901 - 1906; 1908; 1910 - 1912; 1918. Commerce Cat. 1340. Indexed. (Never.) 12 x 16 vol., 1 $\frac{1}{2}$ in., on shelf of open steel cabinet. Bindings broken. R. 221. (403-D)

473. MORTGAGES ON LICENSED VESSELS, 1882 - 1922. Commerce Cat. 521, 1882-1917 (sic), and Commerce Cat. 522. Indexed. (Never.) 12 x 13 vols. (3), 6 in., on shelves of open steel cabinet. Bindings broken. R. 221. (365)

474. BILLS OF SALE OF ENROLLED VESSELS, 1907 - 1920. Commerce Cat. 1343. Indexed. (Never.) 10 x 14 vol., 1½ in., on shelf of open steel cabinet. R. 221. (403-B)

475. BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, 1909 to date. Commerce Cat. 1345. Indexed. (Some of records, never; others, frequently, official.) 10 x 14 vols. (5), 8 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (403-C, 300)

476. RECORD OF MORTGAGES, 1914 to date. Cat. 1353, mortgages on licensed vessels under 20 tons, and Commerce Cat. 1363, satisfaction of mortgages. Indexed. (Occasionally, official.) 11 x 16 vols. (2), 2 in., in wooden cabinet. R. 208. (311)

477. MORTGAGES OF REGISTERED VESSELS, 1918 to date. Commerce Cat. 1348. Indexed. (Seldom, official.) 11 x 16 vols. (2), 2 in., on shelf of wooden cabinet. R. 208. (309)

478. RECORD OF MORTGAGES OF ENROLLED VESSELS, 1918 to date. Commerce Cat. 1348. Indexed. (Seldom, official.) 11 x 16 vols. (2), 2 in., in wooden cabinet. R. 208. (298)

479. RECORD OF MARSHALS' BILLS OF SALE, 1931 to date. Cat. 1357. Indexed. (Seldom, official.) 9 x 13 vols. (2), 2 in., in wooden cabinet. R. 208. (313)

480. BILLS OF SALE, 1934 to date. Cat. 1347, bills of sale of enrolled or licensed yachts under 20 tons. Indexed. (Seldom, official.) 9 x 14 vol., 1 in., in bookcase. R. 208. (299)

481. RECORD OF BILLS OF SALE OF ENROLLED AND REGISTERED VESSELS, 1935 to date. Commerce Cat. 1342, bills of sale of enrolled vessels, and Commerce Cat. 1343, bills of sale of enrolled, registered, or licensed vessels. Indexed. (Daily, official.) 9 x 14 vols. (2), 2 in., in wooden cabinet. R. 208. (296)

Entrances, Clearances, Marine Documents Deposited, and Change of Masters

482. RECORD OF INDORSEMENTS OF CHANGE OF MASTERS, 1894 to date. Cat. 567 and (1906-) Commerce and Labor Cat. 1423-A. 1906 to date, indexed. (Older records, never; later records, frequently, official.) 11 x 15 vols. (5), 5 in., on shelf of open steel cabinet and on wooden shelf. Rs. 221 and 208. (357, 305)

483. MUTUAL RELEASES OF MASTERS AND SEAMEN, 1896 to date. Commerce Forms 1613 and (Aug. 1919-) 713, mutual releases, and Commerce Form 719, certificates of discharge. 1920 to date, indexed. (Older records, never; later records, frequently, official.) 9 x 14 vols. (5), 5 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (354, 307)

484. RECORD OF ENTRANCES AND CLEARANCES OF VESSELS IN FOREIGN TRADE, 1903 - 1926. Commerce Cat. 515 and Cat. 1404, for vessels in the foreign

trade entered and cleared. (Never.) 10 x 14 vols. (3), 4 in., on shelf of open steel cabinet. R. 221. (402-B)

485. RECORD OF ENTRANCES AND CLEARANCES OF VESSELS IN COASTWISE TRADE, 1908 - 1926. Commerce Cats. 516 and 1405. (Never.) 10 x 14 vols. (2), 3 in., on shelf of open steel cabinet. R. 221. (402-A)

486. RECORD OF MARINE DOCUMENTS DEPOSITED, 1914 to date. Cat. 1316, certificate of record; Commerce Cat. 1317, record of marine documents deposited; Cat. 1318, quarterly transcript of all marine documents deposited (including those reissued) after the expiration of statutory period for which granted; no Cats. 1316 and 1318, 1926 to date. Indexed. (Older records, never; later records, frequently, official.) 12 x 15 and 11 x 16 vols. (3), 2 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 208. (366, 304)

487. OFFICIAL LOGS AND PAPERS RELATING TO VESSELS, 1919 - 1930. Official logs, indicating names of vessels and dates of sailing, health certificates and crew lists, character records and data on rate of pay and rank, oaths of masters on clearing outward, oaths of masters entering foreign vessels, coasting permits, record of insured duties, copies of free duties, and consular invoices. (Never.) 9 x 11 and 10 x 12 envelopes, bundles, and vols., 7 ft., on shelves of open steel cabinet. R. 221. (406)

488. RECORD OF VESSELS, 1926 to date. Cat. 1404, record of vessels in the foreign trade entered and cleared, Cat. 1405, record of vessels in the coastwise trade entered and cleared. (Frequently, official.) 10 x 14 vols. (4), 4 in., in wooden cabinet. R. 208. (302)

489. MARINE REPORT, 1927 - 1932. List of owners of boats documented in District 15, showing name of vessel, license and certificate numbers, and type of trade. (Seldom, official.) 10 x 15 papers, 1 ft., in steel filing case drawer. R. 213. (331)

490. ENTRANCES AND CLEARANCES OF VESSELS, 1930 to date. Commerce Cat. 1134, statement of foreign vessels (including tankers) entered from and cleared for foreign countries direct; Commerce Cat. 1135-A, statement of American vessels entered from and cleared for foreign countries direct; and Commerce Form 1135-B, statement of foreign vessels entered from and cleared for foreign countries. (Seldom, official.) Various sized loose-leaf books (27), 3 ft. 3 in., in 2 wooden filing case drawers. R. 208. (280)

491. ENTRANCES AND CLEARANCES OF VESSELS, FOREIGN, 1930 to date. Masters' oaths as to correctness of ship's papers, report and manifest, certificates of discharge from quarantine, permissions to load or unload, cargo and passenger reports, manifests of stores and provisions, and bills of health. Filed by subject. (Frequently, official.) 8 x 12 envelopes, 16 ft., in 8 metal filing case drawers. R. 206. (246)

492. ENTRANCES AND CLEARANCES OF VESSELS, COASTWISE, 1935 to date. Applications to load or unload, permits to proceed, and manifests. Filed serially. (Frequently, official.) 8 x 10 folders, 3 ft., in metal filing case drawer. R. 206. (247)

493. VESSEL ARRIVALS, current. Record of arrival in port, showing district, name of vessel, date of arrival, name of port from which vessel sailed, nature and load of merchandise, whether duty or free, and remarks. (Occasionally, official.) 8 x 11 papers, 2 in., in steel filing case drawer. R. 213. (322)

Bonds, Entries, Liquidations, Protests, and Warehouse Withdrawals

494. IMPORT RECORD, 1906 - 1914. Cat. 360-D. (Never.) 12 x 16 vol., 1 in., on shelf of open steel cabinet. R. 221. (355)

495. BONDS TO PRODUCE CERTIFIED INVOICES, 1914 - 1917. Cat. 3379-A, entry bonds of consignees. (Never.) 8 x 10 vol., 1½ in., on shelf of open steel cabinet. R. 221. (343)

496. REGISTER OF ENTRIES AND LIQUIDATIONS, 1914 - 1919. Cat. 5059, record of liquidation of duties. (Never.) 14 x 18 vols. (2), 2 in., on shelf of open steel cabinet. R. 221. (361)

497. MONTHLY SCHEDULE OF ESTIMATED DUTIES RECEIVED ON MERCHANDISE IMPORTED AND ENTERED FOR CONSUMPTION, WILMINGTON AND WINSTON-SALEM, 1914 - 1919. Cat. 4975-A. (Never.) 10 x 12 vols. (2), 2 in., on shelf of open steel cabinet. R. 221. (390)

498. EXPORTS AND IMPORTS, 1914 - 1924. Lists of imports and exports, showing schedule, letter, name of article, amount, cost, name of vessel, where from, and port of destination; no record of imports for 1914-1917. Entered chronologically. (Never.) 12 x 14 and 14 x 16 vols. (2), ½ in., on open steel shelf. Bindings broken. R. 221. (364)

499. REGISTER OF MERCHANDISE, 1916. Cat. 3615, register of merchandise imported at other ports and received under immediate transportation regulations without appraisement. (Never.) 10 x 14 vols., 1 in., on shelf of open steel cabinet. R. 221. (392)

500. WAREHOUSE LEDGER SHEETS, 1917 - 1919. Cat. 5201, record of duty paid on warehouse withdrawals. (Never.) 9 x 11 bundles, 1 in., on shelf of open steel cabinet. R. 221. (407)

501. RECORD OF GOODS RECEIVED AND FORWARDED IN BOND, 1918 - 1919; 1925 to date. Form 5049-B, record of immediate transportation entries and goods received in bond from other ports in District 15. (Earlier records, never; 1934 to date, monthly, official.) 10 x 12 and 12 x 16 vols. (3), loose-leaf books (2), and bundles, 10 in., on shelves of open steel cabinet and in bookcase. Rs. 221 and 206. (383, 259)

502. RECORD OF MAIL ENTRIES OF MERCHANDISE AND RECEIPTS TO POSTMASTERS, 1919 - 1924. Cat. 5107, record of mail entries of merchandise in the district, and Form 3437, receipts to postmasters. (Never.) 5 x 7 pads, 1 ft., on shelf of open steel cabinet. R. 221. (415)

503. SCHEDULE OF CONSUMPTION AND FREE ENTRIES, 1919 - 1930. Cat. 5151-B, record of consumption entries, and Cat. 5151-D, record of free

entries. (Never.) 8 x 10 loose-leaf books (3), and 9 x 12 papers, 9 in., on shelves of open steel cabinet. R. 221. (379, 412)

504. RECORD OF GOODS RECEIVED, 1919 - 1935. Form 5049, record of goods received, permitted, and delivered from other ports to District 15. (Never.) 9 x 12 loose sheets, 1 ft. 6 in., on shelf of open steel cabinet. R. 221. (409)

505. WAREHOUSE LEDGERS COMPLETED, DURHAM, REIDSVILLE, WILMINGTON, AND WINSTON-SALEM, 1925 to date. Cat. 5201, record of duty paid on warehouse withdrawals. Wilmington, 1933 only; Durham, 1928 to date. Some of records, indexed by bond number. (Earlier records, never; later records, frequently, official.) Various sized loose-leaf books (7) and vols. (2), 2 ft. 8 in., on shelves of open steel and of wooden cabinets. Rs. 221 and 206. (384, 264, 378)

506. RECORD OF PROTESTS AND APPEALS FOR REAPPRAISEMENT, 1926 - 1929. Form 4337. Table of contents. (Occasionally, official.) 9 x 14 vol., 1 in., in bookcase. R. 206. (265)

507. RECORD OF WAREHOUSE WITHDRAWALS FOR CONSUMPTION, 1926 - 1929; 1935 to date. Form 7505. (Earlier records, never; later records, frequently, official.) 9 x 12 bundles and 9 x 11 loose-leaf books (10), 2 ft. 2 in., on shelf of open steel cabinet and in drawer of wooden cabinet. Rs. 221 and 208. (410, 290)

508. DUTIABLE AND FREE ENTRIES, 1928 - 1932; 1934 to date. Record of duties on all merchandise except fertilizer, which is on the free list; Form 7501, consumption entries. Arranged by fiscal year. (Occasionally, official.) 8 x 10 loose sheets, 7 ft., in 7 metal filing case drawers. R. 206. (249)

509. MISCELLANEOUS RECORDS, DISTRICT 15, 1928 to date. Invoices of purchased merchandise, record of appraisement, Form 5171, informal entries, and Form 7501, consumption entries. (Occasionally, official.) 8 x 10 and 9 x 12 envelopes and loose sheets, 2 ft. 2 in., in wooden cabinet. R. 208. (283)

510. OLD BONDS, 1929 - 1932. Term bonds on which time limit has expired and bonds which are void: Form 7551, single consumption entry bond, and Form 7553, single entry bond. (Rarely, official.) 10 x 12 binders (2), 3 in., in bookcase. R. 206. (257)

511. RECORD OF WAREHOUSE ENTRIES AND GOODS IN GENERAL ORDER, 1929 - 1934. Form 5153, monthly record of goods entered in bond for warehouse and rewarehouse. (Never.) 10 x 12 loose-leaf book, 3 in., on shelf of open steel cabinet. R. 221. (382)

512. SCHEDULE OF WAREHOUSE WITHDRAWALS AND MAIL ENTRIES, 1929 to date. Form 5157, monthly record and schedule of duties collected on warehouse withdrawals, and Form 5171, record and schedule of dutiable and free informal entries; no Form 5171, 1935 to date. (Earlier records, never;

later records, monthly, official.) 10 x 12 loose-leaf books (2) and vols. (2), 10 in., on shelf of open steel cabinet and in bookcase. Rs. 221 and 208. (380, 381, 275)

513. FREE ENTRIES, LIQUIDATED, 1931 - 1934. Record of free consumption entries of merchandise received in District 15: Form 7501, consumption entries. Arranged numerically. (Occasionally, official.) 8 x 10 envelopes and loose sheets, 4 ft., in drawer of wooden cabinet. R. 206. (241)

514. RECORD OF DRAWBACK ENTRIES AND DEBENTURES, 1931 to date. Form 4489-C. Arranged chronologically. (Frequently, official.) 12 x 18 vols., 1 in., in bookcase. R. 206. (255)

515. SINGLE ENTRY AND VESSEL BONDS, 1932 - 1935. Form 7551, single consumption entry bond, and Form 7567, vessel or aircraft single entry bond. (Rarely, official.) 10 x 12 loose-leaf books, 1 in., in bookcase. R. 206. (244)

516. MISCELLANEOUS FILE, 1933 to date. Form 5151-B, record of dutiable consumption entries; Form 5171, record and schedule of dutiable and free informal entries; Form 5207-B, daily record and statement of collections, deposits, and balances; and Form 4333, bulletin notices of liquidation entries. (Frequently, official.) 9 x 11 loose-leaf books (9), 2 ft., in drawer of wooden cabinet. R. 208. (293)

517. RECORD OF PROTESTS, 1933 to date. Form 4365. Indexed. (Occasionally, official.) 10 x 16 vol., 1 in., in bookcase. R. 206. (248)

518. INWARD FOREIGN MANIFESTS, 1934 to date. Invoices of ships' cargo, showing name of vessel, date of entry, and name of foreign port. Filed chronologically. (Frequently, official.) 8 x 12 envelopes, 4 ft., in 2 metal filing case drawers. R. 206. (251)

519. TERM ENTRY AND VESSEL BONDS, 1934 to date. Form 7569, vessel or aircraft term entry bond, correspondence, and letters of transmittal. (Occasionally, official.) 10 x 12 canvas binder, 1 in., in bookcase. R. 206. (258)

520. LIQUIDATIONS, June 1935 to date. Liquidation entries, covering informal entries, 6 months bond, and vessel repair, and including consumption entry and permit, return and certificate of weight, gauge, or measure of imported merchandise, summary of entered value, declaration of shipper, invoice of purchase, and manifest. Filed permanently at end of fiscal year in room 221. (Monthly, official.) 10 x 12 folders, 9 in., in steel filing case drawer. R. 206. (252)

521. RECORD OF GOODS SENT TO GENERAL ORDER STORES, 1935 to date. Form 5209, record of merchandise received in District 15 from other ports; also certificates of destruction of letters and sweepstakes tickets. (Monthly, official.) 10 x 12 loose-leaf books, 1 in., in bookcase. R. 206. (260)

522. WITHDRAWALS OF MERCHANDISE FROM WAREHOUSE, 1935 to date. Record of duty paid on withdrawal at various times of small amounts of merchandise. (Occasionally, official.) 10 x 12 envelopes, 1 ft., in metal filing case drawer. R. 206. (243)

523. ENTRIES, CONSUMPTION AND WAREHOUSE, June 1935 to date. Consumption and warehouse entries of imported merchandise. (Daily, official.) 9 x 12 folders, 8 in., in steel filing case drawer. R. 206. (242)

524. NOTICES OF LIENS FOR FREIGHT AND AFFIDAVITS OF CLAIMANTS, 1936 to date. Form 3485. (Occasionally, official.) 10 x 12 binder, 1 in., in bookcase. R. 206. (245)

Accounts, Collections, Deposits, Fines, Penalties, and
Forfeitures

525. CONSOLIDATED ACCOUNT CURRENT, 1908 - 1919. Cats. 701 and 1009, showing debits and credits in the district. (Never.) 12 x 18 vols. (5), 2½ in., on shelf of open steel cabinet. R. 221. (348)

526. RECORD OF COLLECTIONS ON ACCOUNT OF TONNAGE TAX, 1908 - 1919. Commerce and Labor Cat. 1003. Indexed. (Never.) 12 x 16 vol., 1½ in., on shelf of open steel cabinet. R. 221. (359)

527. PAY ROLLS, 1908 - 1912; 1930 - 1932; 1934; 1936 to date. Cat. 82 (1908-1912) and Form 4953, with disbursing officer's current vouchers. 1936 to date, numerically indexed. (Older records, never; later records, daily, official.) Various sized vols. (3) and loose-leaf books, 1 ft. 2½ in., on shelves of open steel and of wooden cabinets. Rs. 221, 206, and 208. (294, 239, 394)

528. RECORD OF SEIZURES, FINES, PENALTIES, AND FORFEITURES, 1911 - 1918. Cat. 1080-A, record of all seizures, fines, penalties, and forfeitures for violation of the navigation laws. (Never.) 8 x 16 vols. (2), 1½ in., on shelf of open steel cabinet. Bindings broken. R. 221. (345)

529. SCHEDULE OF DISBURSEMENTS FOR NIGHT SERVICES LOADING AND UNLOADING VESSELS, SPECIAL FUND, 1914 - 1919. Cat. 5021. (Never.) 8 x 12 vols. (2), 1 in., on shelf of open steel cabinet. R. 221. (395)

530. REGISTER OF COLLECTIONS AND DEPOSITS UNDER THE TREASURY DEPARTMENT, 1914 - 1919. Cats. 4901a and 4901b. Entered chronologically by subject. (Never.) 14 x 16 loose-leaf books (3), 6 in., on shelf of open steel cabinet. R. 221. (376)

531. RECORD OF MAIL ENTRIES AND FINES ON MAIL IMPORTATIONS, 1914 - 1921; 1925 - 1929. Cat. 5043a, consolidated statement of fines collected on mail importations and record of mail entries. (Never.) 8 x 10 and 10 x 14 vols. (2), 2 in., on shelf of open steel cabinet. R. 221. (388)

532. SCHEDULE OF PAY ROLLS AND PUBLIC VOUCHERS, 1915 - 1919. Cats. 4995-A (port) and 4995-B (district). (Never.) 8 x 12 cloth (2) and paper-

bound (2) vols., 2 in., on shelf of open steel cabinet. Bindings broken on 1 vol. R. 221. (391)

533. REGISTER OF ADVANCES AND DISBURSEMENTS, 1915 - 1925. Record of part payment of salary in advance, showing name of employee, date, amount paid, rank, rate of pay, and balance due. (Occasionally, official.) 11 x 17 vol., 2 in., in steel filing case drawer. R. 213. (325)

534. ACCOUNT CURRENT OF CUSTOMS RECEIPTS AND DISBURSEMENTS UNDER STATUTORY BOND, 1917 - 1919. Cat. 4939. (Never.) 10 x 12 vol., 1 in., on shelf of open steel cabinet. R. 221. (393)

535. APPROPRIATION AND ACCOUNT LEDGERS, DISTRICT 15, 1920 - 1935. Cat. 3115-B. Numerically indexed. (Earlier ledgers, seldom; later ledgers, daily, official.) 11 x 17 envelope and 11 x 16 loose-leaf book, 8 in., in wooden filing case drawer and wooden cabinet. R. 208. (286, 274)

536. CUSTOMS REPORTS, DUPLICATE VOUCHERS, AND PAY ROLLS, 1921 - 1928. Copies of reports to Washington of customs transactions, and duplicate copies of pay rolls and vouchers for employees. (Never.) 9 x 13 and 12 x 14 envelopes and bundles, 1 ft. 9 in., on shelf of open steel cabinet. R. 221. (413)

537. RECORD OF FINES, PENALTIES, AND FORFEITURES, 1923 to date. Cat. 720 and Form 1006. (Earlier records, seldom; later records, frequently, official.) 10 x 12 loose-leaf books (7), 1 ft., in wooden filing case drawers. R. 213. (334, 321)

538. ACCOUNT CURRENT, 1925 - 1932. Standard Form 1019, account current; and Standard Form 1025, schedule of disbursements; separate vols. for the Bureau Custodian, the Bureau of the Public Health Service, the Bureau of Immigration of the Department of Labor, and the Bureau of Navigation of the Department of Commerce. (Occasionally, official.) 9 x 12 and 9 x 15 loose-leaf books (6), 9 in., in wooden bookcase. Rs. 206 and 208. (262, 279)

539. ACCOUNT CURRENT, 1925 to date. Standard Form 1019. Filed chronologically. (Monthly, official.) 10 x 12 envelopes, 2 ft., in metal filing case drawer. R. 206. (261)

540. RECORD AND SCHEDULE, 1925 to date. Form 5109 (sic), record and schedule of collections and sale of blank forms. Numerically indexed. (Occasionally, official.) 9 x 12 loose-leaf book, 2 in., in wooden cabinet. R. 208. (278)

541. SPECIAL DEPOSITS, 1926 to date. Cat. 3117-B, record of refunds, transfers, etc., in cases where amount due was not at first definitely determined and special deposit was made, pending final settlement. (Daily, official.) 9 x 12 loose-leaf book, 2½ in., in wooden cabinet. R. 208. (272)

542. DISBURSEMENTS FOR REFUNDS, 1926 to date. Record and schedule of refund of excessive duties and drawbacks. (Daily, official.) 9 x 15 loose-leaf binders (2), 3 in., in wooden cabinet. R. 208. (287)

543. COMMERCE REPORTS AND ACCOUNTS, 1927 - June 1933; July 1934 to date. Cat. 1001, record and schedule of navigation fees, fees on account of deceased passengers, and tonnage taxes; Cat. 1002, certificates of payment of tonnage tax; Cat. 1004, recapitulation of tonnage tax collected; Cat. 1004a, recapitulation of tonnage tax and other navigation collections; Cat. 1006, record of fines, penalties, and forfeitures; Cat. 1007, record and schedule of navigation fines, penalties, and forfeitures remitted and collected; Cat. 1008, account of navigation fees, fees on account of deceased passengers, and tonnage tax; Cat. 1079, semiannual report of unsettled cases of violations of navigation laws; Cat. 1081, record and schedule of fines, penalties, and forfeitures under the navigation laws; Cat. 1087, report of accounts, schedules, etc., forwarded; Cat. 1134, statement of foreign vessels (including tankers) entered from and cleared for foreign countries direct; Cat. 1135-A, statement of American vessels entered from and cleared for foreign countries direct; Cat. 1136-A, statement of foreign vessels entered from and cleared for foreign countries direct; and Cat. 1182, report of fuel supplied to steamers in foreign and domestic trade. Numerically indexed, June 1935 to date. (Earlier records, occasionally; later records, monthly, official.) 9 x 12 loose-leaf books (6) and folders, 1 ft. 8 in., in bookcase and wooden filing case drawer. Rs. 206 and 213. (269, 266, 268, 335)

544. ACCOUNT CURRENT, CUSTOMS REGULAR AND SPECIAL, 1928 - 1932. Standard Form 1019. (Never.) 12 x 16 loose-leaf book, 1 in., on shelf of open steel cabinet. R. 221. (385)

545. PAY VOUCHERS, 1929 - 1931. Form 4957-A, pay vouchers for personal services; Form 5189, record and schedule of payments from special deposits, showing list of deductions on account of Civil Service retirement and disability fund; and Form 5191, record and schedule of pay rolls and public vouchers. Arranged chronologically. (Occasionally, official.) 9 x 12 loose-leaf books, 5 in., in wooden bookcase. R. 206. (253)

546. MISCELLANEOUS COLLECTIONS, FINES, AND PENALTIES, 1929 - 1932. Form 5161-A, record and schedule of repayments and reimbursable collections, and Form 5161-B, record and schedule of msc. collections. (Never.) 10 x 12 loose-leaf books (2), 4 in., on shelf of open steel cabinet. R. 221. (386)

547. REPAYMENTS AND REIMBURSABLE COLLECTIONS, 1929 - 1932. Record of repayment to government for materials, printing of forms, etc., when such supplies are sold to importers; and record of reimbursable collections or fees paid by importers to warehouse clerks for services, constituting part payment of salaries. (Never.) 10 x 12 loose sheets, 3 in., on shelf of open steel cabinet. R. 221. (411)

548. CONTINGENT EXPENSES, DISTRICT 15, 1929 - 1933. Form 1034a, vouchers; Form 4805, report of expenditures charged to allotments; Form

4955-D, time and pay rolls for laborers; and Form 5191, record and schedule of pay rolls and public vouchers. Numerically indexed. (Seldom, official.) 9 x 12 folders, 5 in., in wooden cabinet. R. 208. (276)

549. ANNUAL REPORT OF TRANSACTIONS, 1929 - 1933. Annual tabulation of all collections and expenses in District 15. Numerically indexed. (Yearly, official.) 9 x 12 loose-leaf books (4), 4 in., in wooden cabinet. R. 208. (277)

550. IMMIGRATION, 1929 - 1934. Record of head tax paid by immigrants, showing personal history. Numerically indexed. (Occasionally, official.) 9 x 12 folders, 1 in., in open wooden cabinet. R. 208. (306)

551. DAILY RECORD AND STATEMENT OF COLLECTIONS, DEPOSITS, AND BALANCES, 1929 - 1930; 1932 - 1935. Form 5207-B, for Charlotte, Durham, Gastonia, Reidsville, Wilmington, and Winston-Salem. Numerical index, 1935. (Earlier records, rarely; later records, occasionally, official.) 9 x 12 loose-leaf books (3), and envelopes, 2 ft. 4 in., in wooden bookcase. Rs. 206 and 208. (256, 250, 284)

552. SCHEDULE OF CERTIFICATES OF DEPOSIT, DISTRICT 15, 1929 - 1930; 1935 to date. Form 1313. (Earlier records, never; later records, daily, official.) 9 x 14 vols. (2), 2 in., on shelf of open steel cabinet and in drawer of wooden cabinet. Rs. 221 and 208. (399, 270)

553. PUBLIC HEALTH SERVICE, 1930 - 1933. Standard Form 1026, schedule of collections, and Form 1956b, statement of quarantine services rendered; each Form 1956b listed on Standard Form 1026. (Occasionally, official.) 9 x 12 loose-leaf book, 3 in., in bookcase. R. 206. (267)

554. RECORD AND SCHEDULE OF SEIZED GOODS SOLD, 1930 to date. Form 5179. (Occasionally, official.) 9 x 12 loose-leaf book, 2 in., in wooden filing case drawer. R. 213. (323)

555. RECORD OF SEIZURES DESTROYED OR DISPOSED OF OTHER THAN BY SALE AND OF FINES REMITTED, 1930 to date. Name of port, district, date, name of carrier, nature of merchandise or cargo, manner of disposal, amount of fine, by whom paid, and remarks. (Frequently, official.) 9 x 12 loose-leaf book, 2 in., in wooden filing case drawer. R. 213. (326)

556. NAVIGATION CASES, 1930 to date. Record of open navigation cases, showing names of vessel, owner, and master, district, port, and nature and date of violation; also record of closed cases, showing same information, date of hearing, penalty, and amount of fine paid. (Occasionally, official.) 8 x 11 folders, 3 ft., in 2 steel filing case drawers. R. 213. (320)

557. RECORD AND SCHEDULE OF PAY ROLLS AND PUBLIC VOUCHERS, 1931 - 1934. Form 1313, schedule of certificates of deposit; Form 3063, monthly report of transactions; Form 5161-A, record and schedule of repayments and reimbursable collections; and Form 5161-B, record and schedule of msc. collections. Numerically indexed. (Never.) 9 x 14 envelopes, 4 in., in wooden cabinet. R. 208. (292)

558. VOUCHERS, July 1931 - June 1935. Form 4961-A, vouchers for personal services (night, etc.); Form 5111-A, account for services of officers and receipt; and Form 5189, record and schedule of payments from special deposits. (Occasionally, official.) 9 x 12 loose-leaf book, 2 in., in counter cabinet. R. 208. (285)

559. DISBURSING CHECKS, 1932 - 1935. Internal Revenue (sic) numbers 1 to 550. Arranged numerically. (Seldom, official.) 9 x 17 vol., $\frac{1}{2}$ in., in wooden cabinet. R. 208. (288)

560. SCHEDULE OF COLLECTIONS, PUBLIC HEALTH SERVICE, 1933 to date. Standard Form 1044, on account of fumigation and inspection of vessels coming into port. Numerically indexed. (Monthly, official.) 9 x 12 loose-leaf book, 2 in., in counter cabinet. R. 208. (271)

561. MONTHLY REPORT OF TRANSACTIONS, DISTRICT 15, 1934 to date. Form 3063, showing total collections and disbursements. (Daily, official.) 9 x 15 loose-leaf books, 1 in., in wooden filing case drawer. R. 208. (273)

562. MONTHLY SUMMARY SCHEDULE OF DUTY COLLECTIONS, DEPOSITS, AND BALANCES FOR FISCAL YEAR, July 1934 to date. Monthly account of all collections and deposits, and balanced account for each fiscal year: Form 5181, showing duty collections, deposits, and balances; Form 5183, showing msc. collections, deposits, and balances; and Form 5185, showing special collections, deposits, and balances. Numerically indexed. (Monthly, official.) 9 x 12 loose-leaf books (3), 6 in., in counter cabinet. R. 208. (291)

563. RECORD AND SCHEDULE, 1936 to date. Record of msc. collections and special deposits in District 15 for the Departments of Labor and Commerce and the Bureau of the Public Health Service: Form 5161-B, record and schedule of msc. collections; and Form 5167, record and schedule of special deposits. Indexed. (Daily, official.) 9 x 12 loose-leaf books (2), $3\frac{1}{2}$ in., in wooden cabinet. R. 208. (289)

Correspondence, Property, Personnel, and Miscellaneous Records

564. REPORT OF ABSENCES, COPIES, 1910 - 1921. Record of leaves of absence and absences for other reasons, showing name, date, cause, duration, and date of return to duty. (Seldom, official.) 11 x 16 vol., 1 in., in bookcase. R. 213. (336)

565. WRECK AND CASUALTY REPORTS, 1913 - 1935. Cats. 363 and 2392, report of wrecks and casualties. (Some of records, occasionally; others, frequently, official.) 9 x 14 vols. (2) and 8 x 11 loose-leaf books, 1 ft. 2 in., on shelf of wooden cabinet and in steel filing case drawer. Rs. 208 and 213. (282, 316)

566. BLUEPRINTS OF CUSTOM HOUSE, 1914 - 1916. Plans prepared by the Supervising Architect, whose functions were acquired in 1933 by the Procurement Division, Public Works Branch; now in custody of the Collector who usually acts as custodian of the building. Inventory attached.

(Frequently, official.) Various sized loose blueprints, 3 ft. 2 in., in 4 wooden filing case drawers. R. 204. (238)

567. EMPLOYEES' HISTORY, 1918 - 1931. Personal data on all employees, listing name, age, history, rank, salary, and date of initial employment. (Occasionally, official.) 8 x 11 vol., 1 in., in metal filing case drawer. R. 213. (327)

568. NAMES AND OWNERS OF BOATS, 1918 to date. Name of boat, size, horsepower, type, principal occupation, when, where, and by whom built, and name of owner. Filed alphabetically by name of boat. (Never.) 3 x 5 cards, 5 ft. 1 in., on shelf of open steel cabinet. R. 221. (414)

569. MOTOR BOATS, 1918 to date. License numbers and names of boats in the district. Filed alphabetically. (Frequently, official.) 3 x 5 cards, 3 ft. 10 in., in 4 drawers of metal card cabinet. R. 213. (328)

570. RECORD OF POWERS OF ATTORNEY, 1919 to date. Name, date, number, principal's address, attorney's business address and residence, nature of power granted, and date of expiration. Indexed. (Occasionally, official.) 8 x 10 vol., 1 in., in bookcase. R. 206. (263)

571. CHARTS AND BLUEPRINTS, 1920; 1927 - 1929; 1932. Charts: Chesapeake Bay, Chesapeake Bay to Florida Straits, Charleston Light to Cape Canaveral, and Customs District 15, and navigation charts taken from seized rum runners; blueprints (1920; 1932) of Buck Oil concrete tanker, alterations and additions to steam yacht "Mayflower," and arrangement of machinery, plans, and elevation of tankers and hulls in customs service. (Never.) Various sized charts and blueprints, 3 ft. 8 in., on steel cabinet. Brittle, dirty. R. 221. (405)

572. RETIREMENT RECORD, 1922 - 1933. Civil Service Commission Form 2806, record of retirement of employees. Filed alphabetically. (Occasionally, official.) 8 x 11 cards, $\frac{1}{2}$ in., in drawer of wooden cabinet. R. 208. (281)

573. MISCELLANEOUS CORRESPONDENCE, 1922 to date. Correspondence with headquarters, federal agencies, Customs officials in other districts and ports, and individuals. (Earlier records, never; later records, occasionally; current records, daily, official.) 8 x 11 loose-leaf books, folders, and loose sheets, 40 ft. 11 in., in 25 metal filing case drawers. R. 213. (332, 324, 330)

574. FORMER EMPLOYEES, 1924 - 1934. Personal data, type of work performed, and period of service. (Occasionally, official.) 8 x 11 loose-leaf books (6), 10 in., in steel filing case drawer. R. 213. (319)

575. FISHERIES INVESTIGATION, 1930 - 1931. Copies of report to Bureau of Fisheries by government commission appointed to survey fish in these waters. (Rarely, official.) 8 x 11 loose sheets, 1 in., in steel filing case drawer. R. 213. (317)

576. CUSTOMS INFORMATION EXCHANGE, 1930 - 1933. Mimeographed circulars, travel regulations, valuations, record of attempts to smuggle, price and sales tax lists, etc. (Occasionally, official.) 8 x 11 sheets, 4 ft., in 2 metal filing case drawers. R. 213. (329)

577. COPYRIGHTED BOOKS, 1931 to date. Title of book, author, publisher, and date of copyright. (Earlier record, never; later record, occasionally, official.) 3 x 5 cards, 2 ft. 3 in., on shelves of open steel cabinet and in wooden filing case drawers. Rs. 221 and 213. (408, 318)

578. PHOTOGRAPH, n.d. Photograph of the old Custom House built in 1848, framed with a photostatic copy of the history of the building. R. 213. (P-1)

Records of District of Wilmington

Inspection, Register, Enrollment, and License of Vessels

579. STEAMER INSPECTION RECORDS, 1873 - 1914. Cats. 362 and 414, certificates of inspection. Indexed. (Never.) 8 x 14 and 10 x 14 vols., 4 $\frac{1}{2}$ in., on shelves of open steel cabinet. Bindings broken. R. 221. (373, 353)

580. ABSTRACT OF REGISTERS, ENROLLMENTS, AND LICENSES UNDER 20 TONS, 1878 - 1884. Abstract of permanent registers issued to, and surrendered by, sailing vessels (no form number), showing date and number of register, official number, type and name of vessel, names of managing owner and master, why granted, description of former document, and if surrendered, why, when, and where, and tonnage; abstract and date of permanent enrollment. Indexed by subject head. (Never.) 18 x 20 vol., 1 $\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (371)

581. CERTIFICATES OF ENROLLMENT, COPIES, 1892 - 1911. Cat. 538, and Commerce and Labor Cat. 1272. 1908-1911, indexed. (Never.) 12 x 16 vols. (2), 2 $\frac{1}{2}$ in., on shelf of open steel cabinet. Damaged by fire, bindings broken. R. 221. (404, 404-A)

582. BONDS FOR LICENSES OF VESSELS UNDER 20 TONS, 1895 - 1897. Cat. 540. (Never.) 10 x 14 vol., 1 in., on shelf of open steel cabinet. R. 221. (358)

583. LICENSES OF ENROLLED VESSELS, COPIES, 1896 - 1911. Cat. 541 and Commerce and Labor Cat. 1282. Indexed. (Never.) 10 x 14 and 12 x 15 vols. (2), 3 $\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (375, 416-C)

584. RECORD OF REGISTERS, ENROLLMENTS, AND LICENSES ISSUED AND SURRENDERED, 1896 - 1902; 1908 - 1914. Cat. 563, Commerce and Labor Cat. 1224, and other variously numbered forms, containing abstract of registers, enrollments, and licenses, issued and surrendered. Indexed by subject head. (Never.) 14 x 16 vols. (3), 4 $\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (369, 370)

585. RECORD OF MASTERS' OATHS, Mar. 24, 1910 - Oct. 15, 1914. Cat. 539, masters' oaths for license for enrolled vessels. (Never.) 8 x 12 vol., 1 in., on shelf of open steel cabinet. R. 221. (400-A)

Mortgages, Bills of Sale, and Entrances and Clearances of Vessels

586. RECORD OF ENTRANCES AND CLEARANCES OF FOREIGN VESSELS, 1875 - 1879. Cat. 613. (Never.) 10 x 14 vol., $\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (403)

587. BILLS OF SALE OF ENROLLED VESSELS, COPIES, 1897 - 1906. Cat. 518. Indexed. (Never.) 10 x 14 vol., $1\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (403)

588. BILLS OF SALE OF LICENSED VESSELS UNDER 20 TONS, COPIES, 1901 - 1903. Cat. 520. Indexed. (Never.) 10 x 14 vol., $1\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (403-A)

589. RECORD OF VESSELS ARRIVED AND CUSTOMS OFFICERS ASSIGNED THERETO, 1909 - 1910. Cat. 941, record of inspection of cargo. (Never.) 8 x 14 vol., 1 in., on shelf of open steel cabinet. R. 221. (344)

Imports, Exports, Bonds, Accounts, Fines, Etc.

590. ABSTRACT OF DUTIES ON TONNAGE OF VESSELS NOT OF THE U.S., 1828 - 1859. (Never.) 12 x 18 vol., 3 in., in bookcase. R. 213. (333)

591. WRECK REPORTS, 1874 - 1886; 1908 - 1914. Cat. 363, report of wrecks and casualties. Indexed. (Never.) 9 x 14 and 10 x 14 vols. (2), 1 in., on shelf of open steel cabinet. R. 221. (351)

592. GENERAL RECORD OF ACCOUNT CURRENT, 1889 - 1903. Cat. 361, disbursement account. Indexed. (Never.) 10 x 14 vol., 2 in., on shelf of open steel cabinet. R. 221. (356)

593. LEDGER, 1901 - 1910. Tabulated customs ledger, showing date, item, by whom entered, and amount by cash. Indexed. (Never.) 8 x 14 vols. (2), 3 in., on shelf of open steel cabinet. R. 221. (352)

594. ACCOUNT CURRENT OF EMOLUMENTS, 1902 - 1904. Cat. 150, monthly account. (Never.) 8 x 10 vol., 1 in., on shelf of open steel cabinet. R. 221. (346)

595. RECORD OF SERVICES, 1904 - 1905. Cat. 153-A, record of services to American vessels. (Never.) 8 x 10 vols., 1 in., on shelf of open steel cabinet. R. 221. (347)

596. DAILY REGISTER OF MERCHANDISE AND ESTIMATED DUTIES, 1904 - 1910. Cat. 423, daily register of estimated duties on merchandise imported at other ports and received under immediate transportation regulations without appraisement. (Never.) 12 x 16 vol., 1 in., on shelf of open steel cabinet. R. 221. (340)

597. STATISTICAL BLOTTER, 1906 - 1914. Lists of imports and exports, showing schedule, letter, name of article, quantity, cost, name of vessel, where from, and port of destination. (Never.) 10 x 13 vol., $\frac{1}{2}$ in., in wooden bookcase. R. 213. (338)

598. EXPORT BONDS FOR MANUFACTURED TOBACCO, July 24 - Nov. 14, 1907. Bonds under department letter of Dec. 20, 1895, showing names of manufacturer, principals, and sureties, amount of bond, name of witness and date goods were sealed, marks, number of packages, name of brand, number of cigarettes, value, source of certificate, name of ship on which laden and where bound, or record of transfer to another district. (Never.) 10 x 14 vol., 1 in., on shelf of open steel cabinet. R. 221. (363)

599. ENTRIES LIQUIDATED, 1908 - 1914. Cat. 655. (Never.) 10 x 12 vol., 1 in., on shelf of open steel cabinet. R. 221. (341)

600. DAILY RECORD OF DISBURSEMENTS, 1908 - 1914. Cat. 357, for expenses of collecting revenue, excess of deposits, debentures, Revenue Cutter Service, compensation in lieu of moieties under the Department of Commerce and Labor, and steamboat inspection. (Never.) 8 x 10 vol., 1 in., on shelf of open steel cabinet. R. 221. (389)

601. GENERAL ACCOUNT OF BONDS AND DUTIES ON MERCHANDISE WAREHOUSED, 1912 - 1913. Record of duties due on transportation and exportation bonds, and Cat. 3663, showing duties due on merchandise warehoused. (Never.) 9 x 14 vol., 1 in., on shelf of open steel cabinet. R. 221. (398)

602. FINES FOR VIOLATIONS OF NAVIGATION LAWS, 1913 - 1914. Name, address, case number, amount, nature of violation, and date fine was paid. (Never.) 12 x 14 vol., $1\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (372)

Property and Time Books

603. PROPERTY RECORD, 1870 - 1902. List of property, including buildings and grounds, office furniture, fixtures and supplies, and marine equipment. (Never.) 14 x 20 vols., 2 in., on shelf of open steel cabinet. R. 221. (339)

604. DAILY TIME BOOK, 1908. Daily time book of employees. (Never.) 9 x 11 cloth covers, 1 in., on shelf of open steel cabinet. R. 221. (416)

Records of Port of Gastonia

605. GENERAL FILE, 1934 to date. Form 1313, schedule of certificates of deposit; Form 3063, monthly report of transactions, showing total collections and disbursements; Form 4651, record of seizures; Form 5049-B, record of immediate transportation entries and goods received in bond from other ports; Form 5109, record and schedule of collections and sale of blank forms; Form 5151-B, record of consumption entries; Form 5151-D,

record of free entries; Form 5153, monthly record of goods entered in bond; Form 5157, monthly record and schedule of duties collected on warehouse withdrawals; Form 5161-A, record and schedule of repayments and reimbursable collections; Form 5161-B, record and schedule of msc. collections; Form 5167, record and schedule of special deposits; Form 5171, record and schedule of dutiable and free informal entries; Form 5179, tabulated report of goods seized and sold; Form 5201, record of duty paid on warehouse withdrawals; Form 5207-B, daily record and statement of collections, deposits, and balances; Form 7501, consumption entries; Form 7502, warehouse and rewarehouse entries; Form 7519, combined rewarehouse entries and withdrawals for consumption; record of goods sent to general order; record of increased duties; and confidential letters and msc. correspondence with local citizens. (Frequently, official.) 7 x 11 and 9 x 12 envelopes and loose-leaf books, 2 ft., in metal filing case drawer. R. 206. (254)

Records of Port of Winston-Salem

606. RECORD OF DRAWBACK ENTRIES AND DEBENTURES, 1916 - 1918. Cat. 4489. (Never.) 12 x 16 vol., 1 in., on shelf of open steel cabinet. R. 221. (396)

607. RECORD OF WAREHOUSE AND REWAREHOUSE WITHDRAWALS AND BONDS, 1916 - 1919. Cat. 3577, warehousing and rewarehousing bonds, and Cat. 3633b, schedule of duties received on warehouse and rewarehouse withdrawals for consumption. (Never.) 8 x 12 vol., 3 in., on shelf of open steel cabinet. R. 221. (401)

608. RECORD OF WAREHOUSE ENTRIES AND WITHDRAWALS, 1917 - 1919. Cat. 3589-A. (Never.) 8 x 15 loose-leaf book, 1 in., on shelf of open steel cabinet. R. 221. (349)

609. SCHEDULE OF INCREASED DUTIES, 1917 - 1919. Cat. 4977b. (Never.) 12 x 16 vols. (2), 2 in., on shelf of open steel cabinet. R. 221. (397)

Records of District of Camden and Port of Durham

610. ABSTRACT OF LICENSES GRANTED TO ENROLLED VESSELS, CAMDEN DISTRICT, 1819 - 1827. Brief description of enrolled vessels in coastal trade and abstract of licenses. (Never.) 10 x 15 vols. (2), 2 in., in bookcase. R. 213. (337)

611. RECORD OF MATERIAL RECEIVED INTO BONDED WAREHOUSE, DURHAM, 1900 - 1910. Record of tax-paid and free materials received into bonded manufacturing warehouse, Class 6, No. 1, of the American Tobacco Company, listing articles received and quantity. Entered chronologically. (Never.) 14 x 18 vol., 1 in., on shelf of open steel cabinet. R. 221. (387)

612. MANUFACTURERS' BONDS, DURHAM, 1905 - 1910. Form 156, Article 1030. (Never.) 8 x 12 vol., $\frac{1}{2}$ in., on shelf of open steel cabinet. R. 221. (362)

CUSTOMS AGENCY SERVICE, ENFORCEMENT UNIT
CUSTOMS PATROL
Custom House, 1 Market St.

This office was established September 1, 1936. It is under the supervision of the District Superintendent of the Southeast District at Jacksonville, Fla., whose office was formerly located in Tampa, Fla. All papers are held, pending permission to destroy.

613. CORRESPONDENCE, 1936 to date. Correspondence and telegrams, with letters of instruction from district headquarters concerning leaves of absence, suspicious boats, contacts, etc. (Daily, official.) 8 x 11 sheets, 3 in., in metal filing case drawer. R. 223. (234)

614. ISSUANCE ORDERS, 1936 to date. Form 2, issuance orders for equipment. (Frequently, official.) 8 x 11 loose sheets, 1 in., in metal filing case drawer. R. 223. (236)

615. WORK ORDERS, 1936 to date. Form 3, order forms for material or services. (Frequently, official.) 8 x 11 loose sheets, 1 in., in metal filing case drawer. R. 223. (237)

616. VEHICLE LOG, 1936 to date. Special Form 107, daily report of patrol inspector. (Daily, official.) 8 x 11 loose sheets, 2 in., in metal filing case drawer. R. 223. (235)

617. WEEKLY REPORT, 1936 to date. Form 5911, report of mounted or Customs patrol inspector. (Frequently, official.) 8 x 11 loose sheets, 2 in., in metal filing case drawer. R. 223. (233)

WINSTON-SALEM

OFFICE OF DEPUTY COLLECTOR
Post Office Bldg., Fifth and Liberty Sts.

Winston-Salem was constituted a port of entry in 1916, under the Act of June 10, 1880, governing the immediate transportation without appraisement of dutiable merchandise. It is responsible to the headquarters port at Wilmington and serves the city of Winston-Salem only. Some of the records have been burned, by Congressional authority. Useless papers are destroyed.

618. FINANCIAL RECORDS, 1926 to date. Embracing the following: duties on consumption entries, dutiable consumption goods, free entries, warehouse and rewarehouse entries, duties on warehouse withdrawals, goods forwarded, goods received, increased duty, appraisal entries, informal entries, fines and penalties, seized goods sold, reimbursable collections, msc. col-

lections, drawback entries and debentures, daily record and statement of collections, deposits, and balances, notices of intent to export with benefit of drawback, appeals for reappraisement, protest: schedule, certificates of deposits, current bonds, and warehouse ledger. (Daily, official.) Various sized vols. and loose-leaf books, 3 ft., in safe. R. 266. (17)

619. WAREHOUSE ENTRIES, 1930 to date. Reports on entry of shipments into bonded warehouses. (Daily, official.) 7 x 11 folders, 2 ft., in filing case. R. 266. (18)

620. DRAWBACK ENTRIES, 1931 to date. Records covering reservation of duty with benefit to exporter. (Occasionally, official.) Various sized folders and bundles, 2 ft., in filing case. R. 266. (19)

621. NOTICES OF INTENT TO EXPORT, 1931 to date. (Daily, official.) 7 x 11 loose-leaf books, 1 ft., in filing case. R. 266. (24)

622. ENTRIES, APPRAISEMENT, CONSUMPTION (FREE AND DUTY), AND INFORMAL, Apr. 1932 to date. Reports on appraisement and collection of duty on tobacco entries. (Daily, official.) Various sized vols. and folders, 2 ft., in filing case. R. 266. (22)

623. TOBACCO ENTRIES, June 1934 to date. Abstracts and reports, value reports, baggage declarations, drawback records, and msc. data. (Daily, official.) 7 x 11 folders, 1 ft., in filing case. R. 266. (21)

624. DAILY REPORT, 1934 to date. Covers business transacted and merchandise withdrawn from bonded warehouses. (Daily, official.) 7 x 11 folders, 2 ft., in filing case. R. 266. (25)

625. TOBACCO SHIPMENTS, Oct. 1930 to date. Reports on tobacco shipments from foreign countries, including charts and tabulations, circular letters, intelligence bulletins, C.I.E. reports, reports on foreign currencies, New York practices adopted, etc. (Occasionally, official.) 7 x 11 folders, 2 ft., in filing case. R. 266. (23)

626. CORRESPONDENCE, 1936 to date. Correspondence concerning general office matters, shipments, deliveries, bonds, personnel, and pay rolls. (Daily, official.) 7 x 11 folders, 2 ft., in filing case drawer. R. 266. (20)

BUREAU OF INTERNAL REVENUE

The Bureau of Internal Revenue, under the direction of the Commissioner, is charged with general supervision over the determination, assessment, and collection of all internal revenue taxes and those under the AAA and with the enforcement of all internal revenue laws.¹

The first internal revenue tax was laid by Act of Congress of March 3, 1791.² The United States was divided into fourteen districts, each district consisting of one state under a supervisor appointed by the President and responsible to the Assistant Secretary of the Treasury.³ The office of Assistant Secretary of the Treasury was abolished May 8, 1792,⁴ and provision made for the office of Commissioner of Revenue in the Department of the Treasury. By Act of April 6, 1802,⁵ all internal taxes were abolished, together with all offices having to do with them. Due to the necessity for raising revenue to support the War of 1812, internal taxes were resumed by Act of July 24, 1813.⁶ This act also revived the office of Commissioner of Internal Revenue. An act of July 22⁷ had provided for the division of the states into collection districts.

Internal taxes were again abolished December 23, 1817,⁸ together with all offices having to do with them, and were not resumed until the Civil War period, when the Act of July 1, 1862,⁹ again provided for the collection of internal revenue. The Bureau of Internal Revenue, under a Commissioner, was organized on a basis similar in general principal, although not in detail, to that in effect today.¹⁰ By the provisions of the act, the President was authorized to divide the country into collection districts and to appoint, with the advice and consent of the Senate, an assessor and a collector for each collection district. The Bureau of Internal Revenue, under a Commissioner, has functioned as a branch of the Department of the Treasury ever since. The earliest records in the field are of that year.¹¹

1. U.S.G.M. 1938, p. 16.

2. Stat. L., I, 199.

3. Ibid., I, 200.

4. Ibid., I, 280.

5. Ibid., II, 148.

6. Ibid., III, 35 and 39.

7. Ibid., III, 24.

8. Ibid., III, 401.

9. Ibid., XII, 432.

10. History of the Internal Revenue Service 1791-1929, prepared under supervision of Commissioner of Internal Revenue (Washington, 1930), p. 4.

11. Report of U.S. Librarian of Congress, Archives of Government Offices Outside of City of Washington, March 1, 1913, 62d Cong., 3d sess., H. Doc. 1443.

The state of North Carolina has been divided into collection districts,¹² as follows: May 10, 1865, the state was divided into two collection districts; May 30, a third district was added. February 27, 1866, the state was divided into seven collection districts. July 1, 1870, New Hanover County was transferred from the second to the third district. February 1, 1876, the first district was consolidated with the second, and the third district with the fourth, leaving five districts in the state. January 1, 1877, the seventh district was consolidated with the sixth. July 21, 1883, the second district and a portion of the fourth were united, the consolidated district to be known as the fourth district of North Carolina. The remaining portion of the fourth district was consolidated with the fifth district. Of the remaining three districts, one was abolished February 1, 1885, when the fifth district was consolidated with the fourth and sixth districts, respectively. June 1, 1885, the fifth district was reestablished and the organization of July 21, 1883, restored. July 1, 1887, the state was again divided into two collection districts: a portion of the fifth district was consolidated with the fourth district, comprising the eastern section of the state; the sixth district was abolished by consolidation with the remaining portion of the fifth district, the consolidated district to be known as the fifth district of North Carolina, comprising that portion of the state which lay west of Guilford County. Statesville was at some date designated headquarters of the fifth district, but the date of such designation could not be ascertained. November 1, 1913, the counties of Guilford, Randolph, and Rockingham were transferred from the fourth district to the fifth. October 1, 1912, the state of South Carolina was added to the fifth district of North Carolina. It was detached September 1, 1913. August 1, 1919, the fifth district was consolidated with the fourth, and the state became the fourth district of North Carolina, with headquarters in Raleigh. June 1, 1920, the state was designated as the district of North Carolina, with headquarters in Raleigh. Effective July 15, 1934, the headquarters office was transferred from Raleigh to Greensboro.

At the present time, four agencies of the Bureau of Internal Revenue function in the state as follows:

The ALCOHOL TAX UNIT, established May 10, 1934, is charged with administering the internal revenue laws pertaining to the production, custody, and supervision of distilled spirits, wines, and beer, and the establishment, construction, operation, custody, and supervision of distilleries, warehouses, and all places at which such liquors are produced or stored; and with making investigations and arresting violators of the internal revenue laws pertaining to intoxicating liquors.¹³ This Unit was organized to carry on the functions assigned to the Bureau of Internal Revenue by the transference to that service of the functions and duties of

12. A List of the Several Collection Districts, Form 7118 U.S. Treas. Dept., Bur. Int. Rev., Rev. Jan. 1, 1937, pp. 13-14.

13. Treasury Decisions Internal Revenue Laws, No. 4452.
(Cited hereafter as T.D.I.R.)

the Bureau of Industrial Alcohol of the Treasury Department¹⁴ and of the Alcohol Beverage Unit of the Division of Investigation of the Department of Justice.¹⁵

The Unit maintains one office in North Carolina, located at Charlotte. This office, under an Investigator in Charge, was established in May 1934, at the time of the organization of the Unit. Its duty is to make investigations and arrest violators of the internal revenue laws pertaining to intoxicating liquors. It reports to the district office at Baltimore, Md., of District 5 of the Alcohol Tax Unit. This district, under a District Supervisor, comprises, in addition to the state of North Carolina, the states of Maryland, Virginia, West Virginia, and the District of Columbia. Forty-one investigators, under the jurisdiction of and reporting to the Investigator in Charge, work out of the Charlotte office. These men are stationed at the following points: Asheville, 6; Charlotte, 6; Wilkesboro, 6; Hickory, 3; Greensboro, 3; Troy, 2; Durham, 4; Raleigh, 4; Elizabeth City, 3; New Bern, 2; and Wilmington, 2. Records of the Charlotte office are not included in this Inventory. No permanent records collect at the headquarters of investigators stationed in the various towns, since reports are sent to Charlotte and investigators who are transferred take their papers with them. However, records are listed in this Inventory which were on file in the headquarters of investigators in Asheville and New Bern at the time the survey was made.

The ACCOUNTS AND COLLECTIONS UNIT, the central administrative organization for the sixty-four internal revenue collection districts,¹⁶ has supervision over the organization and management of the offices of collectors, collects internal revenue taxes and taxes under the Agricultural Adjustment Act, receives and records all tax returns and other documents and remittances, searches for delinquent taxpayers, issues stamps to collectors, serves warrants of restraint, and makes the administrative audit of all expenditures for the Internal Revenue Service.¹⁷

The headquarters office for the collection district of North Carolina at Greensboro, charged with the accounting and collecting functions of the internal revenue, is organized under the following divisions, each of which is under the supervision of the Collector and the Assistant Collector:

A Field Division, under a chief, operates over the entire state through stamp deputies located at four permanent stamp offices: Raleigh, Winston-Salem, Durham, and Reidsville, respectively; and through deputy collectors stationed at temporary posts of duty throughout the state. Records of the stamp offices at Raleigh and Winston-Salem are not included in this Inventory. No records are collected at temporary posts of duty, which are set up wherever need for them arises. All records are sent to the headquarters office in Greensboro. However, records are

14. The Bureau of Industrial Alcohol was consolidated under the Bureau of Internal Revenue December 6, 1933. T.D.I.R., No. 4410. By Executive Order 6639, March 10, 1934, the Bureau of Industrial Alcohol was abolished and its functions, duties, and personnel transferred to the Bureau of Internal Revenue, effective May 10, 1934.

15. Executive Order 6639, March 10, 1934.

16. Annual Report of Commissioner of Internal Revenue 1937, p. 6.

17. U.S.G.M. 1936, p. 16.

listed in this Inventory which were on file in the Asheville and Wilmington posts at the time the survey was made.

An Income Tax Division, under a chief, handles all matters having to do with the accounting and collecting of income tax, excess profits, unjust enrichment, and Title IX of the Social Security Act.

A Social Security Division, under a chief, since January 1, 1936, is responsible for administering the taxes imposed by Titles VIII and IX of the Social Security Act and the Carrier Taxing Act of 1937.

A Miscellaneous Tax Division, under a chief, is responsible for all matters having to do with the collecting of excise taxes. Operating under this division are a Manufactured Tobacco Desk, a Leaf Tobacco Desk, and a Narcotic Desk.

A Processing Tax Division, under a chief, functions in the Greensboro office until such time as the accounts of this division can be closed.

A Bookkeeper's Division and a Cashier's Division are responsible for a daily accounting of all internal revenue transactions handled by the office.

A Disbursing Clerk makes up pay rolls and vouchers for the office. All disbursing is handled from the Division of Disbursement in Washington.

The COLLECTIONS ACCOUNTING DIVISION, functioning under the Accounts and Collections Unit in Washington, is charged with the examination of collectors' accounts and with supervision over equipment and organization in the field offices of the collectors. North Carolina comes under the jurisdiction of the Supervisor of the Fourth Supervisory District, which includes, in addition to the state of North Carolina, the states of Virginia, South Carolina, Georgia, and Florida. The Supervisor of the Fourth Supervisory District reports directly to the Commissioner. He maintains a headquarters office for the state of North Carolina in the quarters of the Bureau in Greensboro.

The investigative functions of the Bureau of Internal Revenue for the state of North Carolina are lodged with the GREENSBORO DIVISION¹⁸ under a Revenue Agent in Charge, with headquarters in Greensboro. This office, reporting to the Commissioner, conducts investigations for the following units: the Income Tax Unit, the Miscellaneous Tax Unit, the Field Procedure Division, the Accounts and Collections Unit, and the Social Security Unit, provisions of Title IX. All disbursing for this office is handled from the Division of Disbursement in Washington. Field agents, each of whom reports directly to the Revenue Agent in Charge in Greensboro, are stationed at permanent posts of duty in the state. All records from these posts are sent upon completion to Greensboro. However, records are listed in this Inventory which were on file at the Kinston, Rocky Mount, and Wilmington posts at the time the survey was made.

For the handling of income taxes the state was divided into twenty zones,¹⁹ as follows:

Zone 1, composed of Buncombe, Cherokee, Clay, Graham, Haywood, Henderson, Jackson, Macon, Mitchell, Madison, Polk, Swain, Transylvania, and Yancey counties, with a post of duty at Asheville.

18. Formerly Revenue Agents Division 13.

19. Subsequently posts of duty for income tax were reduced to 16.

Zone 2, composed of Avery, Ashe, Alexander, Burke, Catawba, Caldwell, Iredell, and Watauga counties, with a post of duty at Hickory.

Zone 3, composed of McDowell, Cleveland, and Rutherford counties, with a post of duty at Shelby.

Zone 4, composed of Gaston and Lincoln counties, with a post of duty at Gastonia.

Zone 5, composed of Cabarrus, Mecklenburg, and Union counties, with a post of duty at Charlotte.

Zone 6, composed of Davidson County (except the town of Thomasville), and Davie, Rowan, Montgomery, and Stanley counties, with a post of duty at Salisbury.

Zone 7, composed of the town of High Point (part of Guilford County), the town of Thomasville (part of Davidson County), and Randolph County, with a post of duty at High Point.

Zone 8, composed of Alleghany, Forsyth, Stokes, Surry, Wilkes, and Yadkin counties, with a post of duty at Winston-Salem.

Zone 9, composed of Guilford County (except the town of High Point), and Rockingham County, with a post of duty at Greensboro.

Zone 10, composed of Alamance and Caswell counties, with a post of duty at Burlington.

Zone 11, composed of Durham and Orange counties, with a post of duty at Durham.

Zone 12, composed of Person, Granville, Vance, Warren, Northampton, and Halifax counties, with a post of duty at Warrenton.

Zone 13, composed of Wake, Franklin, Johnston, and Chatham counties, with a post of duty at Raleigh.

Zone 14, composed of Edgecombe, Nash, and Wilson counties, with a post of duty at Rocky Mount.

Zone 15, composed of Bertie, Camden, Chowan, Currituck, Dare, Gates, Hertford, Pasquotank, and Perquimans counties with a post of duty at Elizabeth City.

Zone 16, composed of Cumberland, Harnett, Lee, Sampson, and Wayne counties, with posts of duty at Dunn and Fayetteville.

Zone 17, composed of Beaufort, Hyde, Martin, Pitt, Tyrrell, and Washington counties, with a post of duty at Washington.

Zone 18, composed of Carteret, Craven, Duplin, Green, Jones, Lenoir, Onslow, and Pamlico counties, with a post of duty at Kinston.

Zone 19, composed of Bladen, Brunswick, Columbus, New Hanover, and Pender counties, with a post of duty at Wilmington.

Zone 20, composed of Anson, Richmond, Scotland, Hoke, Robeson, and Moore counties, with a post of duty at Rockingham.

ASHEVILLEACCOUNTS AND COLLECTIONS UNIT
OFFICE OF FIELD DEPUTY COLLECTOR
Post Office and Court House, Otis St.

This office serves merely for the collection of income tax returns. A report and all records, except correspondence, are sent daily to the district office in Greensboro.

627. CORRESPONDENCE, 1935 to date. General correspondence relative to tax suits. Filed alphabetically by subject listed on folder. 9 x 12 folders, 2 ft., in 6 steel filing case drawers. R. 207. (34)

ALCOHOL TAX UNITOFFICE OF INVESTIGATOR
Post Office and Court House, Otis St.

This is merely a headquarters for investigators attached to the office of the Investigator in Charge in Charlotte. Files contain general information relative to violations of the law. Useless papers are stored in the storage room of the post office.

628. ENFORCEMENT OF LAWS, 1920 to date. General correspondence relative to investigation of conspiracies and syndicates for the violation of the law, tax law enforcement, illicit distilleries, and apprehension of manufacturers of alcoholic beverages on which tax has not been paid. 3 x 5 index of sugar sales. (Daily, official.) 8 x 10 folders, 1 ft. 8 in., on 2 shelves of bookcase. R. 10. (36)

629. CLOSED COURT CASES, 1920 to date. Records of prosecutions for violation of the law, including investigator's report to Charlotte office, card record of appraised value of seized property, and one vol. covering permanent record of various cases. (Never.) 9 x 12 folders and 9 x 12 vol., 35 ft., on 8 wall shelves. R. 10. (35)

DURHAMACCOUNTS AND COLLECTIONS UNIT
OFFICE OF DEPUTY COLLECTOR
Federal Bldg., Rigsbee and Chapel Hill Sts.

This office was established October 1, 1878. It was located in the Wright Building until 1905, when it was moved to the old post office building on the corner of Corcoran and Main streets. In 1934 it was

moved to its present location. At that time practically all prior records were either lost or destroyed. A few old records were found in the attic of the post office building when it was dismantled in 1936. These are now stored in the basement of the Federal Building. All records, except copies of stamp requisitions and correspondence, are sent daily and monthly to the district office at Greensboro. Useless papers are destroyed.

630. STAMP RECORDS FOR EXPORTATION OF TOBACCO AND SNUFF, 1878 - 1933. Stubs of stamp records of the exportation of tobacco and snuff; original reports on such transactions were sent to the district office. (Never.) 9 x 12 folders, 26 ft., in wooden boxes and baskets. Damaged by careless handling and faulty containers, brittle, dirty, torn, scattered, bindings broken. Basement R. 3. (84)

631. INVOICES, 1878 - 1933. Invoices for cigarettes, tobacco, snuff, etc.; originals were sent to the district office. (Never.) 7 x 9 bundles, 3 ft., in wooden boxes and baskets. Damaged by careless handling and faulty containers, brittle, dirty, torn, scattered, bindings broken. Basement R. 3. (85)

632. GENERAL FILE, 1933 to date. Correspondence, reports, copies of stamp requisitions, and general records. Arranged alphabetically. (Daily, official.) 8 x 10 folders, 3 ft. 6 in., in filing case drawer and pasteboard box. Basement R. 3, and R. 209. (82)

633. STAMP REQUISITIONS, Sept. 1933 to date. Copies of stamp requisitions sent to Greensboro. (Never.) 2 x 2 bundles, 2 ft., in pasteboard box. Basement R. 3. (83)

GREENSBORO

ACCOUNTS AND COLLECTIONS UNIT

OFFICE OF COLLECTOR

Post Office and Federal Court Bldg.
W. Market, Eugene, and W. Gaston Sts.

This office was moved from Raleigh to Greensboro in July 1934. Prior to the removal, it had been located in Raleigh since August 1, 1919, when the eastern and western districts into which the state had been divided in 1887, with headquarters at Raleigh and Statesville, respectively, had been consolidated into one district, with headquarters in Raleigh.

The office has jurisdiction over the district of North Carolina and reports directly to the Commissioner. With the exception of stamp offices located at Durham, Raleigh, Reidsville, and Winston-Salem, it maintains no permanent offices in the state. Temporary posts of duty are established whenever and wherever needed, a room in the local post office usually serving as an office for a field deputy collector, who sends in all records. Approximately thirty field deputy collectors operate from this office.

Useless records, so considered, are destroyed annually in accordance with instructions from Washington. Large quantities of the records of this

office have consequently been destroyed, and those which remain are for the most part of recent origin. They are filed alphabetically by name of client, to each of whom is assigned an account number, or numerically by such account number. The following entries are listed chronologically under division headings.

N.B. Raleigh and Statesville inventories should be consulted for additional records of this agency.

Bookkeeping Division

634. INDIVIDUAL ACCOUNTS, 1914 to date. (Older records, frequently; current records, daily, official.) 12 x 13 and 14 x 18 loose-leaf books, 19 ft. 10 in., on shelves in vault. R. 256. (827)

635. SCHEDULE OF OVERASSESSMENTS, 1914 to date. Form 7809-A, schedule of income tax refunds amounting to \$20 or less, and Forms 7831 and 7920, schedules of overassessments of \$20 or less and assessments abated as uncollectible. (Frequently, official.) 9 x 12 and 14 x 18 loose-leaf books, 9 in., on shelves in vault. R. 256. (829)

636. INCOME LISTS, MISCELLANEOUS, 1929 to date. Excess collection list, return check list, and transfer list. (Monthly, official.) 12 x 13 loose-leaf books, 2 in., on desk. R. 256. (843)

637. TAPES, 1930 to date. Tapes for income ledgers, showing outstanding balance for year and month. (Monthly, official.) 12 x 13 loose-leaf books, 2 in., on desk. R. 256. (847)

638. TENTATIVE AND EMENDED RETURNS, COLLECTIONS AGAINST ASSESSMENTS, 1931 to date. Record of tentative and emended returns and suspense file of collections against assessments pending with the Bureau. (Daily, official.) 3 x 5 cards, 6 ft. 3 in., in 4 drawers of card cabinet. R. 256. (848)

639. GENERAL CORRESPONDENCE, 1932 to date. Correspondence with the Bureau and with taxpayers. (Daily, official.) 9 x 12 folders, 8 in., in drawer of desk. R. 256. (841)

640. PROOF SHEETS ON INCOME POSTING, 1933 to date. Proof sheets on income tax debits, credits, and balances. (Monthly, official.) 12 x 13 loose-leaf books, 2 in., on desk. R. 256. (844)

641. PENALTY AND INTEREST VOUCHERS, 1933 to date. Form 844, notices of refunds, covering payments to taxpayers pursuant to Bureau action, and copies of Form 53, Collector's claims for uncollectible taxes. (Monthly, official.) 9 x 12 folders and envelopes, 3 ft. 3 in., in filing case drawer. R. 256. (834)

642. RECORD OF REFUND CHECKS, 1933 to date. Name of taxpayer to whom refund was made, date, and explanation. (Occasionally, official.) 8 x 11 vols., 2 in., in filing case drawer. R. 256. (819)

643. MISCELLANEOUS AND INCOME TAX JOURNALS, 1935 to date. Detailed

record of income and msc. tax collections and return file. (Daily, official.) 8 x 11 loose-leaf books, 1 ft. 2 in., on desk. R. 256. (845)

644. ADDITIONAL INCOME TAX, 1935 to date. Record of name, address, and account number. (Daily, official.) 3 x 5 cards, 2 ft., in 3 drawers of card cabinet. R. 256. (849)

645. INCOME TAX VOUCHERS, current. For payments on income tax accounts. (Daily, official.) 10 x 12 envelopes, 2 ft. 3 in., in filing case drawer. R. 256. (836)

646. INCOME POSTING VOUCHERS, current. Temporary file. (Frequently, official.) 9 x 12 envelopes, 4 ft. 6 in., in 2 filing case drawers. R. 256. (831)

647. RETURNS AND COLLECTIONS LEDGER, current. Posting ledger, showing income tax returns filed and income and msc. tax collections. (Daily, official.) 15 x 18 loose-leaf books, $\frac{1}{2}$ in., on desk. R. 256. (846)

648. DOCUMENT REGISTER, current. Record of total daily collections and distribution by tax return classification. (Daily, official.) 12 x 15 loose-leaf books, 1 ft. 6 in., on desk. R. 256. (840)

649. OUTSTANDING BALANCE FILE, current. Record of name, address, and account number. (Daily, official.) 3 x 5 cards, 9 in., in card cabinet drawer. R. 256. (835)

650. NONTAXABLE RETURNS, current. Returns on which no tax is due. (Daily, official.) 8 x 10 loose papers, 2 ft. 3 in., in filing case drawer. R. 256. (832)

Cashier's Division

651. PERSONNEL OUT-OF-SERVICE, 1912 to date. (Frequently, official.) 9 x 12 folders, 6 ft., in 3 filing case drawers. R. 250. (906)

652. MACHINERY AND SERVICE RECORDS, 1914; current. Standard Form 7, service record, and Form 7056, record of property of a mechanical nature. (Seldom, official.) 5 x 8 cards, 2 ft. 6 in., in 2 filing case drawers. R. 250. (901)

653. MONTHLY STAMP REPORT, 1919 to date. Record of stamp transactions, showing number of stamps placed on goods prior to sale; compiled from daily reports of stamp officers. (Monthly, official.) 15 x 17 loose-leaf books, 2 in., on shelf in vault. R. 256. (852)

654. BOND RECORD, 1920 to date. Bonds for ex-employees, giving name, date, and amount. (Occasionally, official.) 3 x 8 bundles, 1 ft. 1 in., in filing case drawer. R. 250. (900)

655. CIVIL SERVICE RECORD, 1920 to date. Complete record of all employees under the Civil Service, giving salary, amount of disability and retirement fund payments, and length of service. (Occasionally, official.)

9 x 12 folders, 6 in., in filing case drawer. R. 250. (912)

656. OFFICE EQUIPMENT, 1924 to date. Inventory of furniture, typewriters, books, filing cases, etc. (Annually, official.) 8 x 11 loose papers, 4 in., in filing case drawer. R. 250. (904)

657. REQUISITIONS FOR ORDERS FOR OPIUM, ETC., 1928 to date. Form 679, requisitions for blank orders for opium, etc. (Daily, official.) 5 x 8 cards, 14 ft., double rows in 5 drawers of 2 filing cases. R. 256. (854)

658. DISBURSEMENTS, 1930 to date. Record of disbursements for salaries, expense vouchers, and commercial bills. (Occasionally, official.) 9 x 12 and 10 x 12 folders and envelopes, 12 ft., in 6 filing case drawers. R. 250. (905)

659. PERSONNEL, 1933 to date. Personnel record, showing name of employee, personal history, federal and commercial employment history, and family data. Card index. (Early records, occasionally; current records, daily, official.) 9 x 12 folders, 4 ft., in 2 filing case drawers. R. 250. (902)

660. ASSISTANT COLLECTOR'S REPORTS, 1933 to date. Assistant collector's daily, monthly, and annual reports, showing efficiency rating and record of leaves. (Daily, official.) 9 x 12 folders, 10 in., in filing case drawer. R. 250. (907)

661. GENERAL CORRESPONDENCE, 1933 to date. General correspondence and correspondence with the Bureau. (Daily, official.) 9 x 12 folders, 1 ft., in filing case drawer. R. 250. (909)

662. SPECIAL TAX RECORD, 1933 to date. Record 10 of payments of special tax, indicating name of taxpayer, address, year for which paid, and class of tax. (Daily, official.) 3 x 5 cards, 25 ft., in 20 open file drawers. R. 256. (857)

663. DOCUMENT AND REMITTANCE RECORD, 1933 to date. Record of remittances to Federal Reserve Bank in Richmond, Va., and document sheets of income tax collections and stamp sales. (Older records, occasionally; current records, daily, official.) 11 x 14 loose-leaf books, 5 ft. 4 in., on shelf and table in vault. R. 256. (853)

664. RECORD OF STAMP SALES, 1933 to date. Stamp offices' record of receipt and sale of stamps and of stamps placed on goods. (Constantly, official.) 14 x 17 loose-leaf books, 1 ft., on shelf in vault. R. 256. (851)

665. SPECIAL TAX RETURNS, 1933 to date. Form 11. (Daily, official.) 5 x 8 cards, 20 ft., in 8 drawers of 2 filing cases. R. 256. (856)

666. APPLICATIONS, 1934 to date. Form 678, applications for re-registry and special tax stamps for opium, etc.; and Form 678-A, applications for registry and special tax stamps for opium, etc. (Daily, official.) 5 x 8 cards, 12 ft., in 5 drawers of 2 filing cases. R. 256. (855)

667. DISBURSEMENT REPORT, 1935 to date. Monthly disbursement report for fiscal year. (Constantly, official.) 10 x 12 envelopes, 1 ft. 6 in., in filing case drawer. R. 250. (910)
668. DISBURSING FILE, 1935 - 1936. Record for fiscal year of deputies' accounts, covering salaries, mileage, and per diem. (Daily, official.) 9 x 12 and 10 x 12 folders and loose-leaf books, 1 ft. 4 in., in filing case drawer. R. 250. (908)
669. PENDING FILE, MISCELLANEOUS, 1935 - 1936. Msc. supplies, not yet checked. (Daily, official.) 9 x 12 folders, 6 in., in filing case drawer. R. 250. (911)
670. SALARY AND TIME CARDS, 1936 to date. Department Stock Form 2152, individual record of absences for the year; and Form 7643, record of salary, expenses, etc., of field employees. (Constantly, official.) 5 x 8 cards, 6 in., in filing case drawer. R. 239. (792)
671. GENERAL CORRESPONDENCE, 1936 to date. Correspondence with taxpayers, relative to remittances and correct method of filling out forms, and with Commissioner and stamp offices, relative to daily reports and stamp accounts. Filed alphabetically. (Daily, official.) 9 x 10 loose papers, 12 ft., in 16 drawers of 4 filing cases. R. 256. (850)
672. MACHINERY AND SERVICE RECORDS, current. Standard Form 7, service record, showing salary of each employee, grade, address, and appropriation to which salary is chargeable; and Form 7056, record of property of a mechanical nature. (Occasionally, official.) 5 x 8 cards, 1 ft., in filing case drawer. R. 239. (791)
673. CORRESPONDENCE STUDY COURSES, current. Record of income tax and accounting correspondence courses taken by deputies and graded by the Bureau. (Frequently, official.) 5 x 8 cards and 9 x 12 folders, 1 ft., in filing case drawer. R. 250. (903)

Field Division

674. CORRESPONDENCE TICKLER, 1923 to date. Form 833. (Frequently, official.) 3 x 5 cards, 8 ft., in 2 drawers of filing case. R. 408. (879)
675. VERIFICATION AND INCOME TAX RETURNS, 1925 to date. Form 841, record of verification. (Frequently, official.) 3 x 5 cards, 12 ft., double rows in 3 filing case drawers. R. 408. (878)
676. GENERAL CORRESPONDENCE, 1929 to date. Correspondence with deputies relative to warrants and to msc. and income taxes, with related correspondence with taxpayers. (Frequently, official.) 9 x 10 loose letters, 18 ft., in 9 drawers of 2 filing cases. R. 433. (885)
677. WARRANTS FOR DISTRAINT, 1930 to date. Form 824, record of warrants. (Frequently, official.) 3 x 5 cards, 8 ft., double rows in 2 filing case drawers. R. 408. (877)

678. DAILY REPORTS OF FIELD DEPUTY COLLECTORS, 1930 to date. Form 795. (Frequently, official.) 9 x 12 folders, 32 ft., in 10 drawers of 2 filing cases and 6 drawers of transfer case. R. 408. (876)

679. CASH RECEIPTS, 1930 to date. Form 809, for remittances by taxpayers to deputies. (Frequently, official.) 9 x 12 folders, 4 ft., in 2 filing case drawers. R. 408. (882)

680. GENERAL CORRESPONDENCE, 1930 to date. Correspondence with taxpayers or attorneys relative to income tax matters. (Seldom, official.) 9 x 10 loose papers, 4 ft., in 2 filing case drawers. R. 408. (880)

681. MONTHLY REPORTS OF FIELD DEPUTY COLLECTORS, 1931 to date. Form 796, monthly recapitulation of work accomplished by field deputy collectors. (Frequently, official.) 15 x 19 loose-leaf books, 8 in., on filing cabinet. R. 408. (881)

682. DELINQUENCY OR ADDITIONAL TAX DUE, 1932 to date. Form 807, deputy collectors' reports of delinquency or additional tax due, and Form 807-A, report of delinquency or additional tax due. (Frequently, official.) 9 x 10 loose papers, 2 ft., in filing case drawer. R. 433. (883)

683. DOCUMENTARY STAMPS AND INDEX, 1935 to date. Indicates name and address of business and deputy's report on purchase of stamps. (Frequently, official.) 3 x 5 cards, 6 ft., in 6 drawers of 2 filing cases. R. 433. (884)

Income Tax Division

684. RECORD OF CLAIMS, 1914 to date. Form 815. (Seldom, official.) 3 x 5 cards, 1 ft. 9 in., in card cabinet drawer. R. 256. (823)

685. RECORD OF BONDS, 1914 to date. Name and address of person giving bond, amount and kind of bond, kind and amount of tax secured, list reference, and date claim was filed. (Occasionally, official.) 3 x 5 cards, 1 ft. 4 in., in card cabinet drawer. R. 256. (825)

686. CLAIMS, 1914 to date. Form 53, Collector's claims for uncollectible taxes, certificates of overassessment, and related correspondence with taxpayers. (Frequently, official.) 9 x 12 folders, 38 ft., in 19 drawers of 4 filing cases. R. 256. (830)

687. BLANKET ABATEMENT AND UNCOLLECTIBLE CLAIMS, 1917 to date. Record of amount of claim, name and address of taxpayer, list reference, date claim was forwarded to Bureau, amount allowed on claim, amount rejected, and date of schedule, showing transactions. (Frequently, official.) 3 x 5 cards, 6 ft. 8 in., in 5 card cabinet drawers. R. 256. (822)

688. TAXABLE AND NONTAXABLE RETURNS, 1917 to date. Record of individual, partnership, fiduciary, and corporation returns, with penalty and interest cards. (Constantly, official.) 3 x 5 cards, 685 ft. 8 in., double rows in 190 filing case drawers. R. 256. (813)

689. INCOME TAX LIENS, 1918 to date. Duplicate copies of Form 668, notices of tax liens, and Form 669, certificates of discharge of tax liens. (Inactive file, occasionally; active file, daily, official.) 10 x 12 folders and loose indexes, 16 ft., in 8 drawers of 3 filing cases. Attic and R. 256. (923, 811)

690. DOCKET CARDS, 1924 to date. Name and address of taxpayer, year for which tax assessment is contested, docket number, and docket list number. (Occasionally, official.) 3 x 5 cards, 8 in., in card cabinet drawer. R. 256. (824)

691. INCOME TAX WARRANTS FOR DISTRAINT, 1924 to date. Duplicate copies of Form 69. Card index. (Inactive file, occasionally; active file, daily, official.) 10 x 12 folders and loose indexes, 7 ft., in 5 drawers of 2 filing cases. Attic and R. 256. (925, 812)

692. INCOME TAX OFFERS IN COMPROMISE, 1924 to date. Current and dead file of Form 656. Card index. (Daily, official.) 10 x 12 folders, 2 ft., in filing case drawer. R. 256. (804)

693. CONSOLIDATED LIST INCOME TAX CORRESPONDENCE, 1924 to date. Correspondence with taxpayers and with the Bureau. Card index. (Daily, official.) 8 x 12 folders, 2 ft., in filing case drawer. R. 256. (809)

694. INCOME TAX, CORPORATIONS, 1926 to date. Form 649, record of corporations. (Daily, official.) 5 x 8 cards, 14 ft., double rows in 4 filing case drawers. R. 256. (805)

695. FIELD INVESTIGATIONS, INCOME TAX RETURNS, 1927 to date. Record of date, name and address of taxpayer, year of return, serial number, class of return, record of tax liability, and name of investigating deputy. (Constantly, official.) 5 x 8 cards, 5 ft. 4 in., in 4 card cabinet drawers. R. 256. (818)

696. CLAIMS FOR EXEMPTION, 1929 to date. Form 941, claims for exemption as head of family and/or credit for dependent(s). (Frequently, official.) 9 x 12 folders, 2 ft., in filing case drawer. R. 256. (815)

697. INDIVIDUAL TAX RETURNS, 1930 - 1932. Form 1040-A, individual income tax returns which have been audited; for later returns which are in process of audit, see Entry 702. (Frequently, official.) 10 x 12 envelopes, 40 ft., in 44 drawers of 10 filing cases. Rs. 253 and 256. (865)

698. FIDUCIARY AND PARTNERSHIP RETURNS, 1931 to date. Form 1041, fiduciary returns of income, and Form 1065, partnership returns of income. (Occasionally, official.) 9 x 12 folders, 26 ft., in 13 drawers of 3 filing cases. R. 256. (826)

699. INDIVIDUAL CORRESPONDENCE, 1932 to date. Correspondence with individual taxpayers. (Daily, official.) 10 x 12 envelopes, 10 ft., in 4 filing case drawers and vault. R. 256. (810)

700. CORPORATION CORRESPONDENCE, 1932 to date. Correspondence with corporations. (Daily, official.) 10 x 12 loose index, 10 ft., in 4 drawers of 2 filing cases and vault. R. 256. (807)

701. REVENUE AGENTS' REPORTS, 1933 - 1934. Agents' reports, on underpayments by or overassessment of taxpayers, for returns which are in process of investigation. (Daily, official.) 9 x 12 folders, 4 ft., in 2 filing case drawers. R. 256. (821)

702. INDIVIDUAL INCOME TAX RETURNS, 1933 - 1935. Forms 1040-A, in process of audit; for earlier returns, see Entry 697. (Constantly, official.) 10 x 12 envelopes, 48 ft., in 24 drawers of 6 filing cases. R. 256. (817)

703. CLOSED CORRESPONDENCE, 1933 to date. Correspondence with taxpayers relative to audit of accounts. (Frequently, official.) 9 x 12 loose papers, 2 ft., in filing case drawer. R. 256. (814)

704. GENERAL CORRESPONDENCE, 1935 to date. Correspondence with taxpayers relative to audit of income tax returns. (Frequently, official.) Various sized loose papers, 6 ft., in 3 filing case drawers. R. 256. (816)

705. SUSPENSE FILE, current. Correspondence with individuals and corporations relative to income tax. Card index. (Daily, official.) 10 x 12 loose index, 3 in., in filing case drawer. R. 256. (808)

706. PARTNERSHIP RETURNS, current. Form 1065, partnership returns of income. (Occasionally, official.) 8 x 11 loose papers and 9 x 11 bundles, 4 ft., in 2 filing case drawers. R. 253. (866)

707. SCHEDULE OF REJECTED CLAIMS, current. Claims by individuals and corporations. (Occasionally, official.) 10 x 11 letter book, 3 in., in drawer. R. 256. (828)

708. BANKRUPT FILE, current. Correspondence with individual bankrupt clients and the courts. Card index. (Daily, official.) 9 x 12 folders, 5 ft. 1 in., in 3 filing case drawers. R. 256. (806)

709. RETURNS, DUPLICATE, current. Duplicates of Form 1040-A, individual income tax returns. (Occasionally, official.) 8 x 11 loose papers, 1 ft., in filing case drawer. R. 256. (839)

710. NOT LIABLE INCOME TAX RETURNS, current. Returns by individuals whose incomes were insufficient for filing. (Constantly, official.) 9 x 11 loose papers, 1 ft., in filing case drawer. R. 256. (837)

711. TAX RETURNS, current month. Temporary file. (Constantly, official.) 8 x 10 loose papers, 2 ft. 3 in., in filing case drawer. R. 256. (838)

712. TENTATIVE FILE, current. Tentative tax returns. (Frequently, official.) 8 x 10 loose papers, 2 ft. 3 in., in filing case drawer. R. 256. (833)

Miscellaneous Tax Division

713. BOND RECORD, 1913 to date. Form 685, bond record, cigar and tobacco manufacturers. (Occasionally, official.) 3 x 5 cards, 4 in., in 2 wooden filing case drawers. R. 426. (888)

714. NOTICES OF TAX LIENS AND CERTIFICATES OF DISCHARGE, 1916 to date. Form 668, notices of tax liens, and Form 669, certificates of discharge of tax liens. (Frequently, official.) 8 x 11 loose papers, 8 ft., in 2 filing case and 2 transfer case drawers. R. 212. (799)

715. ESTATE AND GIFT TAX RETURNS, 1916 to date. Form 704, estate tax preliminary notices, estate of resident or citizen; Form 706, estate tax returns; Form 709, gift tax returns; and Form 710, gift tax, donee's or trustee's information returns of gifts. (Constantly, official.) 9 x 12 folders, 44 ft., in 8 drawers of 2 filing cases and 14 drawers of transfer case. R. 212. (803)

716. ASSESSMENT LIST, 1917 to date. Form 23-A, for msc. tax. Card index. (Daily, official.) 12 x 13 loose-leaf books, 2 ft. 1 in., on desk and filing case. R. 212. (796)

717. ASSESSMENT LIST, 1917 to date. Form 23-A, for msc. tax. Card index. (Daily, official.) 12 x 13 loose-leaf books, 8 ft. 6 in., on filing cabinet. Attic. (924)

718. OFFERS IN COMPROMISE, 1918 to date. Form 656. Card index (Occasionally, official.) 9 x 12 folders, 8 ft., in 2 filing case and 2 transfer case drawers. R. 212. (800)

719. TOBACCO MANUFACTURERS' BONDS, 1913 to date. Form 40, tobacco manufacturers' bonds; Form 71, cigar manufacturers' bonds; Form 549, export bonds; and Form 549-A, tobacco sea stores bonds. (Frequently, official.) 4 x 9 envelopes, 3 ft. 6 in., in 2 wooden filing case drawers. R. 426. (896)

720. CORRESPONDENCE AND BONDS, 1919 to date. Correspondence with registered dealers in leaf tobacco and Form 771, bonds of dealers in leaf tobacco; Form 774, tobacco invoices; and Form 775, reports of dealers in leaf tobacco. Card index. (Daily, official.) 9 x 12 folders, 64 ft., in 32 drawers of 7 filing cases. R. 405. (869)

721. BOND RECORD, 1919 to date. Form 685. (Daily, official.) 3 x 5 cards, 1 ft. 4 in., in card cabinet drawer. R. 405. (868)

722. TOBACCO MANUFACTURER TAX RECORD, 1919 to date. Record 10 of payments by registrants for tobacco tax. (Occasionally, official.) 3 x 5 cards, 1 ft. 4 in., in card cabinet drawer. R. 405. (874)

723. DELINQUENT TAXPAYERS, 1920 to date. Form 656-B; record of delinquent taxpayers. (Occasionally, official.) 3 x 5 cards, 4 in., in card cabinet drawer. R. 405. (867)

724. REPORTS AND CLAIMS, 1922 to date. Card record of Form 53, Collector's claims for uncollectible taxes, and Form 843, claims. (Daily, official.) 3 x 5 cards, 8 ft., in 6 card cabinets. R. 212. (801)

725. RETURNS FOR REGISTRY, 1931 to date. Form 277, filed by dealers in and manufacturers of tobacco when beginning business. (Occasionally, official.) 5 x 8 cards, 1 ft., in wooden filing case drawer. R. 426. (890)

726. GENERAL CORRESPONDENCE, 1932 to date. With manufacturers and exporters of tobacco, cigarettes, and cigars. (Occasionally, official.) 9 x 12 folders, 5 ft., on floor. Attic. (926)

727. GENERAL CORRESPONDENCE, 1932 to date. Correspondence with manufacturers and exporters of tobacco, cigarettes, and cigars, concerning withdrawal of tobacco products free of tax for use of governmental agencies. (Daily, official.) 9 x 12 folders, 6 ft. 6 in., in 3 wooden filing case drawers. R. 426. (897)

728. TOBACCO MANUFACTURER TAX RECORD, 1932 to date. Record 10 of payments by registrants for tobacco tax. (Occasionally, official.) 3 x 5 cards, 4 in., in wooden filing case drawer. R. 426. (889)

729. CIGAR AND TOBACCO MANUFACTURERS, 1932 to date. Record 11 of cigar manufacturers and abstract of their inventories and returns and Record 13 of tobacco manufacturers and abstract of their inventories and monthly returns. (Frequently, official.) 9 x 14 loose-leaf books, 2 in., in wooden bookcase. R. 426. (893)

730. RECORD AND REPORT OF DEALERS IN LEAF TOBACCO, 1932 to date. Record 59 of dealers in leaf tobacco and Form 775, reports of dealers in leaf tobacco. (Daily, official.) 10 x 12 vols., 40 ft., in 20 drawers of 4 filing cases. R. 405. (871)

731. SALES TAX, June 6, 1932 to date. Form 726, for tax on lubricating oils, brewer's wort, malt and grape products, matches, and gasoline; Form 727, for tax on electrical energy, telegraph and telephone facilities, and transportation of oil by pipe line; Form 728, for manufacturer's excise taxes; Form 729, for tax on admissions, dues, and safe deposit boxes; Form 730, for tax on leases of safe deposit boxes and on checks, etc.; and Form 731, for tax on soft drinks. (Constantly, official.) 4 x 8 paper slips, 36 ft., double rows in 9 drawers of 3 filing cases. R. 212. (798)

732. RECEIPT OF REPORTS, 1933 to date. Record 825 of receipt of reports and date forwarded to Commissioner, covering reports on tobacco and cigar manufacturers. (Monthly, official.) 14 x 17 loose-leaf books, 2 in., in wooden bookcase. R. 426. (894)

733. GENERAL CORRESPONDENCE, 1933 to date. Correspondence, chiefly with corporations, individual taxpayers, estate executors and administrators, and donors and donees of gifts. (Constantly, official.) 9 x 12 folders and loose papers, 26 ft., in 7 drawers of 2 filing cases and 6 transfer cases. R. 212. (802)

734. CAPITAL STOCK TAX, 1933 to date. Form 715, record of capital stock taxes. (Constantly, official.) 5 x 8 cards, 12 ft., double rows in 3 drawers of filing case. R. 212. (797)

735. TOBACCO SALES TAX RETURNS, 1934 - 1936. Duplicate sets of TA Form 111, information returns, required under the Kerr-Smith Tobacco Act approved June 28, 1934. (Set in attic, occasionally; set in files, daily, official.) Various sized bundles, 216 ft., in 54 drawers of transfer case, 15 drawers of 3 filing cases, and on wooden closet shelves. Attic and R. 405. (927, 873)

736. MEMORANDUM OF SALES OF TOBACCO, 1934 - 1936. TA Form 112. (Daily, official.) 5 x 8 cards, 10 in., in card cabinet drawer. R. 405. (872)

737. CLAIMS FOR REFUND, 1934 - 1936. Record of farmers who filed claim for refund of tobacco sales tax on TA Form 115, claim under Tobacco Act approved June 28, 1934. (Daily, official.) 3 x 5 cards, 4 in., in card cabinet drawer. R. 405. (875)

738. RECEIPT OF REPORTS, July 1934 to date. Record 825 of receipt of reports and date forwarded to Commissioner. (Daily, official.) 5 x 8 cards, 2 ft. 8 in., in 2 drawers of card cabinet. R. 405. (870)

739. BONDED FOR EXPORT, 1934 to date. Forms 94 and 94-A, record of cigarettes and tobacco bonded for export. (Frequently, official.) 9 x 11 loose papers, 1 ft., in wooden filing case drawer. R. 426. (886)

740. INVENTORIES AND REPORTS, CIGAR AND TOBACCO MANUFACTURERS, 1935 to date. Form 70-A, inventory, manufacturer of tobacco; Form 70-B, inventory, manufacturer of cigars; Form 101, report of examination of cigar factory; and Form 190, report of examination of tobacco factory. (Occasionally, official.) 8 x 11 and 9 x 11 loose papers, 6 in., in wooden filing case drawer. R. 426. (892)

741. TOBACCO MANUFACTURERS' MONTHLY RETURNS, 1936 to date. Form 62, tobacco manufacturers' monthly returns, and Form 62-A, "quasi" tobacco manufacturers' monthly returns. (Monthly, official.) 10 x 12 loose-leaf books, 1 in., in wooden bookcase. R. 426. (895)

742. SCHEDULE OF STAMPS REMOVED AND RETURNED FOR REDEMPTION, 1936 to date. Form 843, claims, and schedule of stamps returned. (Frequently, official.) 3 x 8 and 5 x 11 bundles, 2 ft., in filing case drawer. R. 426. (891)

743. APPLICATIONS FOR WITHDRAWAL, Apr. 1936 to date. Form 550, applications for withdrawal and entry for exportation, and Form 550-A, applications for withdrawal of tobacco products from factory for use as sea stores. (Daily, official.) 9 x 11 loose papers, 1 ft. 6 in., in wooden filing case drawer. R. 426. (887)

Processing Tax Division

744. FLOOR STOCK RETURNS, 1933. Returns on stock on hand at beginning of filing period, covering processed articles manufactured from wheat, corn, cotton, tobacco, sugar, hogs, etc. 3 x 5 card index. (Occasionally, official.) 9 x 12 folders, 56 ft., in 28 drawers of 6 filing cases. R. 256. (859)

745. CLAIM CORRESPONDENCE, 1933 - 1936. Correspondence with claimants, the Commissioner, and field deputies relative to claims; and copies of Form 843, claims, originals of which have been forwarded to Washington. Card index. (Frequently, official.) 9 x 12 folders, 14 ft., in 7 drawers of 2 filing cases. R. 215. (794)

746. CORRESPONDENCE, July 1933 - 1936. Correspondence with taxpayers, collectors in various states, the Commissioner, and field deputies, relative to the processing tax on cotton, corn, hogs, tobacco, sugar, and rice, and to liens and warrants. Card index. (Occasionally, official.) 9 x 12 folders, 46 ft., in 23 drawers of 6 filing cases. R. 215. (793)

747. ASSESSMENT LIST, 1933 - 1936. Form 23-A. Card index. (Frequently, official.) 12 x 12 loose-leaf books, 2 ft., on desk. R. 215. (795)

748. COLLECTIONS AND RETURNS JOURNAL, 1933 - 1936. Detailed record of returns and collections. (Daily, official.) 8 x 11 loose-leaf books, 6 in., on desk. R. 256. (842)

749. MONTHLY RETURNS, July 1933 - Jan. 1936. Taxable and nontaxable returns, with Form 29, producers' affidavits; filed by mill owners for small producers. Master index. (Occasionally, official.) 9 x 12 folders and bundles, 200 ft., in 27 drawers of 10 filing cases and on floor. Attic and R. 256. (928, 864)

750. CORRESPONDENCE, 1934 - 1936. Correspondence with cotton mills relative to monthly reports on GT Form 108. (Daily, official.) 9 x 12 folders, 2 ft., in filing case drawer. R. 208. (921)

751. CORRESPONDENCE, 1934 - 1936. Correspondence with producers and ginnermen relative to amount of cotton produced under Bankhead Cotton Control Act, bale tag bonds and certificates of tagging, tax on cotton produced beyond quota, etc. (Occasionally, official.) 9 x 12 folders, 16 ft., in 8 drawers of 2 filing cases. R. 242. (898)

752. CORRESPONDENCE, 1934 - 1936. Correspondence with bonded ginnermen relative to bale tags and certificates of tagging. (Seldom, official.) 9 x 12 envelopes, 16 ft., in 8 drawers of 2 filing cases. R. 208. (918)

753. GINNERS' APPLICATIONS, 1934 - 1936. GT Form 101, ginnermen's applications for certificates of tagging and lien cards. (Daily, official.) 8 x 11 loose papers, 26 ft., in 13 drawers of 4 filing cases. R. 208. (919)

754. APPLICATIONS AND AFFIDAVITS, 1934 - 1936. GT Form 106, producers' affidavits, and GT Form 107, producers' applications for bale tags and certificates of tagging. (Monthly, official.) 9 x 11 loose papers, 4 ft., in 2 filing case drawers. R. 208. (914)

755. LOST BALE TAGS AND CERTIFICATES, 1934 - 1936. Certificates of tagging, bonds, affidavits, and other related forms and material relative to issue of new bale tags to replace tags lost from ginned cotton and from damaged, salvaged, sample, and imported cotton. (Daily, official.) 9 x 11 loose papers, 10 ft., in 6 filing case drawers. R. 208. (913, 915, 917, 922)

756. GINNERS' MONTHLY REPORTS, 1934 - 1936. GT Form 103, monthly returns of ginner. Card index. (Daily, official.) 9 x 12 envelopes, 48 ft., in 24 drawers of 6 filing cases. R. 208. (916)

757. COTTON PURCHASED, 1934 - 1936. GT Form 108, monthly reports of cotton purchased by mills. (Daily, official.) 9 x 12 folders, 16 ft., in 8 drawers of 2 filing cases. R. 208. (920)

758. POSTING VOUCHERS, 1935 - 1936. Arranged by individual account. (Occasionally, official.) 8 x 11 folders, 6 ft., in 3 filing case drawers. R. 256. (820)

759. GINNERS, Aug. 1935 - Feb. 1936. Original and duplicate record of name of ginner of 1935 crop and name of county in which he operated; 5 x 8 cards to be sent to Washington. (Office set, frequently, official.) 3 x 5 and 5 x 8 cards, 2 ft. 3 in., in 3 drawers of card cabinet in vault. R. 256. (861, 860)

760. GINNERS' MONTHLY REPORTS AND EXEMPTION CERTIFICATES, Aug. 1935 - Feb. 1936. Duplicates of GT Form 103, monthly returns of ginner of cotton; one copy stored in attic and one copy retained with certificates of exemption until returns are audited. Card index. (Inactive file, occasionally; active file, daily, official.) 10 x 15 envelopes, 333 ft., in 95 drawers of 24 filing cases and on shelves in vault. Attic and R. 256. (929, 858)

761. DAY BOOK, 1935 - 1936. Record of daily shipment of cotton tags, certificates, and lien cards. (Seldom, official.) 5 x 8 paper vol., $\frac{1}{2}$ in., on table in vault. R. 256. (863)

762. COTTON GIN BOOK, Nov. 1935 - 1936. Record of unused surplus tags and certificates of tagging returned by ginner at the end of the season. (Daily, official.) 8 x 11 vols., 3 in., on table in vault. R. 256. (862)

ACCOUNTS AND COLLECTIONS UNIT
OFFICE OF SUPERVISOR
Post Office and Federal Court Bldg.
W. Market, Eugene, and W. Gaston Sts.

763. GENERAL FILE, 1926 to date. Correspondence with the Bureau and collection units relative to equipment, organization, and examination of collectors' accounts. (Constantly, official.) 9 x 12 folders, 36 ft., in 18 drawers of 5 wooden filing cases. R. 248. (899)

INCOME TAX UNIT
OFFICE OF REVENUE AGENT IN CHARGE
Post Office and Federal Court Bldg.
W. Market, Eugene, and W. Gaston Sts.

The date when this office was established could not be ascertained. Originally the agency was responsible for the enforcement of both liquor and income tax laws, but in 1919-1920 the Agent in Charge was relieved from enforcement of the liquor laws. The agency serves the Greensboro Division (Revenue Agents Division 13), composed of the state of North Carolina, which at the time of the survey was divided into twenty zones, with an agent's post of duty in each. Since 1936, disbursements have been handled through the disbursing office in Richmond, Va. The office accumulates very few permanent records, since income, gift, and estate tax returns are collected for investigational purposes only and are later sent to Washington, together with original copies of all reports and related papers. Offices were located in the old Post Office and Federal Court Building until 1933, when they were moved to their present location. Useless papers are destroyed periodically by order of the Commissioner. The following entries are listed chronologically under subject headings.

Tax Records

Card Records

764. PERMANENT RECORD, 1918 - 1921. Name of taxpayer, years covered, and amount of deficiency or overassessment. (Seldom, official.) 3 x 5 cards, 3 ft. 6 in., in 3 filing case drawers. R. 220. (782)

765. INDIVIDUAL RECORD, 1918 to date. Name of taxpayer, dates of assessment, and amount of tax. (Constantly, confidential.) 5 x 8 cards, 12 ft., in 12 drawers of 3 filing cases. R. 220. (779)

766. CORPORATION RECORD, 1918 to date. Name of taxpayer, date of assessment, amount of tax, and amount of deficiency tax or overassessment. (Constantly, official.) 5 x 8 cards, 12 ft., in 12 drawers of 3 filing cases. R. 220. (780)

767. ESTATE TAX RECORD, 1918 to date. Name and address of taxpayer, date of death, and amount of tax. (Occasionally, official.) 3 x 5 cards, 2 ft. 4 in., in 2 filing case drawers. R. 220. (781)

768. CASES DOCKETED WITH BOARD OF TAX APPEALS, 1924 to date. (Seldom, official.) 5 x 8 cards, 10 in., in filing case drawer. SW. center room, 2d floor. (746)

769. WAIVER RECORD, 1926 to date. Waiver of statute limitations, showing agreement between Commissioner and taxpayer for extension of time in tax cases. (Occasionally, official.) 3 x 5 cards, 8 in., in filing case drawer. SW. center room, 2d floor. (749)

770. RECORD OF PROTEST HEARINGS, 1930 to date. Name and address of taxpayer's representative, date of visit to Greensboro office, and name of government's agent in case. (Frequently, official.) 5 x 8 cards, 6 in., in filing case drawer. SW. center room, 2d floor. (754)

771. RECORD OF POWERS OF ATTORNEY, 1930 to date. Record of powers of attorney to act for a specific individual, company, or estate in income and estate tax cases. (Daily, official.) 5 x 8 cards, 1 ft., in filing case drawer. SW. center room, 2d floor. (747)

772. DUPLICATE FOLLOW-UP CARDS, 1934 to date. Control cards for returns and reports. Card index. (Daily, official.) 5 x 8 cards, 9 ft. 10 in., in 3 filing case drawers. R. 220. (783)

773. RECORD OF PROTESTS RECEIVED AND DISPOSED OF, 1934 to date. Temporary file, giving name of person or company and basis of protest. (Constantly, official.) 5 x 8 cards, 9 in., in filing case drawer. SW. center room, 2d floor. (755)

Serials

774. ESTATE TAX FILE, 1918 to date. Correspondence with representative of estate and Bureau, reports on value of estate, and calculation of tax due. Card index. (Frequently, official.) 9 x 12 folders, 17 ft., in 11 drawers of 3 filing cases. R. 220. (770)

775. ESTATE TAX FILE, 1921 to date. Record of investigation of possible delinquencies in payment, protest hearings, executors' fees, gift taxes, and refund of overassessments; and production and monthly reports. (Constantly, official.) 10 x 12 folders, 1 ft. 6 in., in filing case drawer. R. 237. (744)

776. GIFT TAX, 1924 to date. Correspondence with donor or donor's attorney, reports on gifts, and calculation of tax due. Card index. (Periodically, official.) 9 x 12 folders, 8 in., in filing case drawer. R. 220. (769)

777. SURVEYS AND LISTS, 1926 to date. Lists of individuals, companies, partnerships, and fiduciaries filing returns; data on office examination of returns sent to Washington without investigation. (Seldom, official.) 10 x 12 folders, 1 ft. 6 in., in filing case drawer. R. 237. (743)

778. INDIVIDUAL CASES, prior to 1929 to date. Cases and all correspondence and reports on investigation of cases. Card index. (Prior to

1930, seldom; 1930 to date, frequently, official.) 9 x 12 folders, 180 ft., in 108 drawers of 22 filing cases. Rs. 216 and 222. (767, 785)

779. CORPORATION, PARTNERSHIP, AND FIDUCIARY FILE, prior to 1929 to date. Cases and all related correspondence and reports on investigation of cases. Card index. (Earlier records, seldom; later records, frequently, official.) 9 x 12 folders, 233 ft., in 118 drawers of 25 filing cases. Rs. 216 and 222. (768, 790)

780. WORK PAPERS, INDIVIDUALS, 1930 to date. Agents' findings in investigation of books and business dealings of individuals. (Frequently, official.) 9 x 12 folders, 13 ft., in 8 drawers of 2 filing cases. R. 222. (788)

781. WORK PAPERS, CORPORATIONS, PARTNERSHIPS, FIDUCIARIES, 1930 to date. Agents' findings in investigation of book and business dealings of corporations, partnerships, and fiduciaries. (Frequently, official.) 9 x 12 folders, 16 ft., in 12 drawers of 3 filing cases. R. 222. (789)

782. WORK PAPERS, 1931 - 1934. Work papers, covering number of returns and audits in stock transactions. (Never; held pending instructions to destroy.) 9 x 12 folders, 8 in., in filing case drawer. S. center room, 2d floor. (761)

783. WILLS AND TESTAMENTS, 1931 to date. Copies of last wills and testaments for reference in checking inheritance tax returns. (Seldom, official.) 9 x 12 folders, 6 in., in filing case drawer. S. center room, 2d floor. (759)

784. REVIEWERS' WORK SHEETS, 1932 - 1933. Form 878. Filed alphabetically by name of agent. (Seldom; held pending instructions for disposal.) 8 x 11 bundles, 8 ft. 6 in., on filing cases. R. 220. (773)

785. ESTATE AND GIFT TAXES, 1932 to date. Temporary file for estate and gift tax returns, estimates, and related correspondence with representative of estate or donor of gift; transferred to permanent file upon completion of investigation. (Subsequent to investigation, seldom, official.) 9 x 12 folders, 1 ft., in filing case drawer. S. center room, 2d floor. (756)

786. REPORTS ON CONFERENCES, 1934 to date. Copies of reports to the Department on conferences with taxpayers relative to estimate of taxes due, showing reference to applicable law, agreement, and recommendation in each case. (Constantly, official.) 9 x 12 folders, 9 in., in filing case drawer. SW. center room, 2d floor. (748)

787. OFFERS IN COMPROMISE AND MONTHLY REPORTS, 1935 to date. Clerks' and reviewers' temporary file of work reports on offers in compromise to persons unable to pay total tax assessed; and reports showing reviewers' recommendations. (Frequently, official.) 9 x 12 folders, 3 in., in filing case drawer. S. center room, 2d floor. (757)

788. UNASSIGNED INCOME TAX RETURNS, current. Income tax returns not

yet assigned for investigation. Filed by county; card index. (Frequently, official.) 9 x 12 folders, 32 ft., in 6 drawers of 4 filing cases. R. 220. (771)

789. CASES FOR REVIEW, current. Work file for cases under review. (Daily, official.) 9 x 12 folders, 6 in., in filing case drawer. SW. corner room, 2d floor. (766)

790. SUSPENSE FILE, current. Income tax reports. Filed alphabetically by name of agent in charge of case. (Daily, official.) 9 x 12 folders, 6 in., in drawer of filing case. SW. corner room, 2d floor. (762)

791. CASES, REPORTS TO BE TYPED, current. Work file of reports to be typed and assembled with tax returns; for control cards, see Entry 772. (Daily, official.) 9 x 12 folders, 1 ft., in 2 filing case drawers. R. 220. (778)

792. THIRTY DAY FILE, current. Suspense file: original copy of revenue agent's report, duplicate of which is sent to taxpayer, showing itemized statement of debits and credits, depreciation, and assessment, with letter of transmittal. Card index. (Daily, confidential.) 9 x 12 folders, 2 ft., in 2 filing case drawers. R. 220. (772)

793. PROTEST CASES AND FORMS, current. Temporary file of records relative to taxpayer's protest of assessed tax. (Frequently, official.) 9 x 12 folders, 6 in., in filing case drawer. S. center room, 2d floor, (758)

794. PROTESTS, current. Original tax returns, revenue agents' returns, and record of protests. Filed chronologically by date set for hearing. (Constantly, official.) 9 x 12 folders, 3 ft. 4 in., in 2 drawers of filing case. SW. center room, 2d floor. (752)

795. WAITING LIST, current. Work file of all records in protest cases, including cases in which agreement must be reached within a specified time limit. (Constantly, official.) 9 x 12 folders, 1 ft. 8 in., in filing case drawer. SW. center room, 2d floor. (753)

Administrative and Miscellaneous Records and Reports

796. STOCK DIVIDENDS, 1913. Information covering the value of stocks as of March 1, 1913, and dates of payment of stock dividends. (Frequently, official.) 5 x 8 cards, 1 in., in filing case drawer. SW. corner room, 2d floor. (765)

797. SUBJECT FILE, 1913 to date. Information relative to tax matters, including depreciation, bad debts, and stock losses. (Daily, official.) 9 x 12 folders, 2 ft. 6 in., in 3 filing case drawers. SW. center room, 2d floor. (751)

798. PERSONNEL, 1918 to date. Data on employees, showing name, address, sex, age, previous employment record, qualifications, education, and references. (Frequently, official.) 9 x 12 folders, 5 ft., in filing case drawer. R. 237. (736)

799. MIMEOGRAPHS, 1920 to date. Mimeographed bulletins, circulars, and instructions from Washington, with related correspondence; also mimeographed office orders. (Continually, official.) Various sized folders and loose-leaf books, 4 ft. 3 in., in 2 drawers of filing case and sectional steel bookcase. R. 237 and SW. corner room, 2d floor. (732, 763)

800. ACCOUNTS OF SPECIAL DISBURSING AGENTS, 1920 - 1936. Disbursing accounts, audited and approved prior to transfer of disbursements to Richmond. (Earlier records, never, held pending instructions to destroy; later records, occasionally, official.) 9 x 12 and 10 x 12 folders, 4 ft. 4 in., in filing case drawers. Rs. 237 and 235. (740, 729, 737)

801. CHECK STUBS AND COPIES OF CHECKS, 1921 - 1936. Copies of checks and check stubs covering expenditures. (Seldom, official.) 4 x 8 and 9 x 16 bundles and check books, 2 ft., in 2 filing case drawers. R. 237. (741)

802. MISCELLANEOUS ADMINISTRATIVE FILE, 1921 to date. Material relative to classification and label of cigars, fraud, excess profits, educational courses for new employees, returns, and interviews; also applications, purchase orders, production charts of cases handled annually, material for agent's study of public utilities, and liquor appraisal record. (Constantly, official.) 10 x 12 folders, 6 ft. 9 in., in 6 drawers of 2 filing cases. R. 237. (731)

803. MONTHLY PHOTOSTATIC REPORTS, 1925 to date. Photostatic copies of reports drawn from monthly reports on tax cases and office work, showing comparison of the work of this unit with that of other units. (Occasionally, official.) 14 x 18 loose-leaf books, 1 ft., in filing case drawer. R. 222. (784)

804. MISCELLANEOUS REPORTS, 1926 to date. Reports on status of returns, monthly production reports of cases handled, and clerks' work reports showing number of hours worked and amount of typing. (Seldom, official.) 9 x 12 folders, 2 ft. 6 in., in 3 filing case drawers. S. center room, 2d floor. (760)

805. SPACE, FEDERAL BUILDINGS, NORTH CAROLINA, 1928 to date. Correspondence and reports on office space available in various towns in the state. (Occasionally, official.) 10 x 12 folders, 9 in., in filing case drawer. R. 237. (733)

806. CIVIL SERVICE, 1928 to date. Correspondence with Civil Service Commission relative to eligible clerical workers. (Occasionally, official.) 9 x 12 folders, 6 in., in filing case drawer. R. 237. (734)

807. AGENTS' WORK REPORTS, 1928 to date. Daily report of investigation of tax cases. Filed by name of agent. (Earlier reports, seldom; later reports, frequently, official.) 10 x 12 folders, 17 ft., on floor in vault and in filing case drawer. Vault in room adjoining R. 237, and R. 237. (745, 742)

808. AGENTS' MONTHLY WORK REPORTS, 1928 to date. Time spent, number and description of cases handled, name of agent, and salary. (Semi-monthly, official.) 9 x 12 folders, 1 ft. 6 in., in filing case drawer. R. 220. (774)

809. ACCOUNTANTS, 1929 - 1936. Correspondence relative to work of accountants employed to audit office records. (Occasionally, official.) Filed by name of accountant. 9 x 12 vols., 4 in., in filing case drawer. R. 237. (739)

810. REQUISITIONS FOR SUPPLIES, Oct. 1929 to date. Form 2-16783, requisitions for supplies. (Occasionally, official.) 10 x 12 folders, 9 in., in filing case drawer. R. 235. (726)

811. CORRESPONDENCE, 1929 to date. Correspondence with taxpayers and with Washington relative to income taxes. (Daily, official.) 10 x 12 folders, 1 ft., in filing case drawer. R. 237. (730)

812. APPLICATIONS FOR LEAVE, 1929 to date. Departmental Stock Form 2217, applications for annual, without pay, or military leave. (Occasionally, official.) 10 x 12 folders, 1 ft. 9 in., in filing case drawer. R. 235. (727)

813. MISCELLANEOUS RECORDS, 1930 to date. Report of Comptroller General; certificate of settlement, and schedule of collections; expense records, including telephone and telegraph records and data on checks lost, returned from Federal Bank, or on which payment was stopped; job descriptions, efficiency ratings, and record of oral examination of bank examiners employed as accountants; and copies of revenue agents' reports. (Frequently, confidential.) 9 x 12 folders, 2 ft., in filing case drawer. R. 237. (738)

814. REGISTERED MAIL RECORD, Apr. 1934 to date. Duplicate of correspondence sent by registered mail, showing registry number. (Seldom, official.) 9 x 12 folders, 2 ft., in filing case drawer. R. 220. (777)

815. DAILY REPORTS OF TYPISTS, June 1934 to date. Typists' daily reports, showing number of hours worked and number of reports and pages typed. (Daily, official.) 9 x 12 folders, 1 ft. 6 in., in filing case drawer. R. 220. (776)

816. CORRESPONDENCE AND REPORTS ON INCOME ESTIMATES, 1934 to date. Correspondence with taxpayers who cannot be interviewed, related correspondence with Washington, and reports on income estimates. (Frequently, official.) 9 x 12 folders, 1 ft., in filing case drawer. R. 237. (735)

817. CORRESPONDENCE AND INSTRUCTIONS, WPA PROJECT, Aug. 1935 - 1936. Correspondence, instructions, and other records relative to a proposed WPA project which was abandoned prior to actual initiation. (Never; held pending instructions to destroy.) 10 x 12 folders, 6 in., in filing case drawer. R. 235. (728)

818. AGENTS' PRODUCTION RECORD, May 1935 to date. Form 908, record of

cases handled by agent, showing time spent and type of case. (Monthly, official.) 11 x 17 loose-leaf books, 6 in., on desk. R. 222. (787)

819. REVIEWERS' WORK SHEETS, May 1935 to date. Agent's report on time spent on a case and credit received for work. Alphabetical card index. (Weekly, official.) 9 x 12 folders, 2 ft. 6 in., in 2 filing case drawers. R. 222. (786)

820. MISCELLANEOUS RECORDS, current. Survey of tax returns, monthly production reports, showing number of cases handled, and work papers, showing actual daily work of each field agent. (Daily, official.) 9 x 12 folders, 1 ft., in filing case drawer. R. 220. (775)

821. MISCELLANEOUS, n.d. Depreciation rates, with other departmental information. (Occasionally, official.) 5 x 8 cards, 1 in., in filing case drawer. SW. center room, 2d floor. (750)

822. WORTHLESS SECURITIES, n.d. Record of dates various securities became worthless. (Frequently, official.) 5 x 8 cards, 5 in., in filing case drawer. SW. center room, 2d floor. (764)

KINSTON

INCOME TAX UNIT
OFFICE OF REVENUE AGENT
Post Office Bldg.
301 N. Queen St.

This office was established in 1935, with jurisdiction over Carteret, Craven, Duplin, Green, Jones, Lenoir, Onslow, and Pamlico counties. Prior to 1935, Kinston was under the jurisdiction of agents operating from Wilmington. All records are returned to Greensboro.

823. WORK SHEETS, current. Work sheets for computation of income taxes. Filed numerically. (Daily, official.) 8 x 11 folders, 9 in., in pasteboard boxes. Basement. (263)

NEW BERN

ALCOHOL TAX UNIT
OFFICE OF INVESTIGATOR
Post Office Bldg., New and Middle Sts.

This is merely a headquarters for investigators attached to the office of the Investigator in Charge in Charlotte. The old post office building, corner of Craven and Pollock streets, served as headquarters from May 1934 to 1935. No permanent records collect in the office, since reports are

sent to the Charlotte office and investigators who are transferred take their papers with them.

824. SUGAR REPORT, 1935 to date. Amount of sugar sold, name and address of seller and buyer, and date of sale. Filed by town. (Occasionally, official.) 2 x 4 cards, 4 ft., in 6 wooden filing case drawers and 6 card cabinets. R. 311. (21)

825. DAILY REPORTS, CASE REPORTS, AND CORRESPONDENCE, 1936 to date. Msc. material, including correspondence, daily activity reports, and reports on case investigations. (Occasionally, official.) 9 x 11 folders, 1 ft. 6 in., in 2 steel filing case drawers. R. 311. (22)

RALEIGH

ACCOUNTS AND COLLECTIONS UNIT

OFFICE OF COLLECTOR (Defunct)

Federal Bldg., Fayetteville and Martin Sts.

The office for the district of North Carolina was established in Raleigh August 1, 1919, when the eastern and western district offices, established in 1887 at Raleigh and Statesville, respectively, were consolidated and various records of the western district office were presumably moved to Raleigh. The office in Raleigh was abolished in 1934, when the district headquarters was moved to Greensboro. A few records were left in storage in the attic of the Federal Building where they were surveyed, and the following inventory was prepared. Entries are listed chronologically under subject headings.

Subsequent to the survey, some of the records in the attic which were not in permanent containers were burned and some were released to the North Carolina Historical Commission. (See below for a detailed inventory of the last-named records.)

Accounts, Assessments, and Collections

826. ASSESSMENT LIST, 1890 - 1932. Special excise tax assessment list of corporations, joint stock companies, associations, etc., with list of unassessed collections. Alphabetical index in front of vol. (Never.) 15 x 18 vols., 8 ft. 8 in., in 4 filing cases. Attic. (223)

827. RECORD OF UNCOLLECTIBLE TAXES ABATED, 1898 - 1917. Name of taxpayer, Commissioner's certificate, amount abated, and reason for abatement. Thumb index. (Never.) 11 x 16 vol., 2 in., in filing case. Attic. (205)

828. REPORT OF RECEIPTS, SALES OF STAMPS, BALANCES ON HAND, ETC., 1907 - 1934. Record of receipts and balances on hand, showing receipts from brewers' permits, estate, sales, and msc. taxes, daily collection of special tax on stock transfers, stamp sales, etc. (Never.) 9 x 11 loose-leaf books, bundles, and loose papers, 36 ft. 2 in., in pasteboard boxes and on shelves and floor. Attic. (209)

829. DEBITS AND CREDITS, Nov. 1916 - Dec. 1923. Record of accounts collected and accounts due. (Never.) 16 x 19 loose-leaf book, 2 in., on brick shelf. Dirty, scattered. Attic. (178)
830. RECORD OF SPECIAL TAXPAYERS AND REGISTERS, June 1912 - Jan. 1913; July 1916 - June 1917. (Never.) 15 x 18 vol. and loose-leaf books (2), 3 in., on floor. Dirty. Attic. (212)
831. VOUCHERS, Jan. 1919 - Dec. 1928. Income tax vouchers, credit vouchers, and public vouchers for reimbursement of travel and other expenses. (Never.) 5 x 11 envelopes, 106 ft. 3 in., in 64 filing cases. Dirty. Attic. (202)
832. DOCUMENT REGISTER, 1919; 1921; 1925. Register of special deposit accounts and income tax tabulations. (Never.) 12 x 13 vols. (5), 4 ft., in filing case. Attic. (188)
833. REMITTANCE REGISTER, Feb. 1919 - 1921; 1932. Remittance record, showing name of taxpayer and amount and date of income tax remittance. (Never.) 11 x 15 vols. (6), 3 ft. 6 in., in 2 metal filing cases. Attic. (224)
834. CHECKS AND CERTIFICATES, 1921 - 1926. Certificates of deposit, returned checks, etc. (Never.) 18 x 20 envelopes and bundles, 1 ft. 2 in., in pasteboard boxes. Attic. (215)
835. COMPARATIVE STATEMENTS, Jan. 1921 - Dec. 1930. Comparative statements of funds. (Never.) 8 x 11 loose sheets, 5 ft., in 3 wooden filing cases. Dirty. Attic. (193)
836. DOCUMENT REGISTER, 1921 - 1925; 1929 - 1933. Register of tax paid on narcotics, liquors, pool tables, cigars and cigarettes, beer, theatres, bowling alleys, etc. (Never.) 12 x 13 loose-leaf books (4), 1 ft. 10 in., on open brick shelf. Dirty, scattered. Attic. (114)
837. DAILY JOURNAL OF MISCELLANEOUS TRANSACTIONS, Jan. 3, 1921 - Dec. 1933. Record of taxes collected on narcotics, spirits, tobaccos, etc. (Never.) 9 x 11 loose-leaf books, 5 ft. 10 in., on open brick shelf. Dirty. Attic. (195)
838. CONSOLIDATED CHECK STUBS, Jan. 1922 - Dec. 1933. List of checks drawn on Treasury by disbursing officer, showing name of payee. (Never.) 12 x 18 bundles, 10 in., on open wooden shelf. Dirty. Attic. (191)
839. BOOKKEEPERS' JOURNALS, 1923 - 1933. Cashiers' and bookkeepers' daily journals of msc. transactions of tax divisions and a daily report of returns filed and taxes collected. (Never.) 8 x 11 bundles (11), 8 ft. 4 in., on open wooden shelf. Attic. (186)
840. SCHEDULES AND STUBS OF REFUND CHECKS FOR 25% REDUCTION OF 1924 TAXES, Jan. - Dec. 1924. (Never.) 12 x 19 bundle, 6 in., on open wooden shelf. Dirty. Attic. (201)

841. ACCOUNTS, 1926 - 1932. Bonded accounts and related correspondence, disbursing accounts showing itemized cost of 1928 collections, schedule of disbursements, telegrams, certificates of settlement of account, etc. (Never.) 9 x 14 bundles, 1 ft. $3\frac{1}{2}$ in., on wooden shelf. Dirty. Attic. (228)

842. DELINQUENT AND ADDITIONAL TAXES, Jan. 1927 - Dec. 1928. Report of delinquent and additional taxes due. (Never.) 8 x 12 envelopes, 3 ft. 9 in., in 2 wooden filing cases. Dirty. Attic. (229)

843. SECTIONAL CONTROL LEDGER, Nov. 1, 1930 - Oct. 31, 1932. Control ledger for income and msc. tax returns filed and tax collections, credits, and debits. (Never.) 14 x 18 loose-leaf books, 2 in., on open wooden shelf. Attic. (226)

844. OFFERS, July - Oct. 27, 1933. Index record of delinquent taxes, embracing Collector's special deposit account, showing amount of deposit, delinquency in paying special tax, and failure to secure licenses on time. Filed alphabetically. (Never.) 3 x 5 pasteboard file cases, 4 in., in pasteboard boxes. Attic. (206)

Claims, Seizures, Sales, and Suits

845. RECORD OF SUITS AND PROCEEDINGS FOR VIOLATION OF LAWS, 1893 - 1930. Record of judgments rendered, bonds, and cases in litigation. Alphabetically indexed by name of person involved. (Never.) 14 x 17 vol., 2 in., in filing case. Attic. (196)

846. REPORTS AND PAPERS, 1900 - 1919. Warrants, record of court fees, and msc. reports, including final report of proceedings before U.S. commissioners, prohibition agents' reports recommending prosecution, reports on cases bound over from one court to another, and reports of U.S. commissioner on offices notified and bills drawn. (Never.) 9 x 15 folders, 29 ft. 6 in., in 9 pasteboard boxes. Attic. (213)

847. RECORD OF SEIZURES AND SALE, Feb. 1910 - Oct. 1916. Record of seizure and sale of real estate, showing date and description of property seized. Indexed. (Never.) 11 x 18 vol., 1 in., on wooden shelf. Attic. (190)

848. RECORD OF SEIZURES AND SALE OF STILLs, Nov. 1914 - Jan. 1920. Record of seized stills and names of informers. Alphabetical index in front of vol. (Never.) 11 x 16 vols. (2), 4 in., on floor. Bindings broken, one cover gone. Attic. (181)

849. CLAIMS, CLOSED, 1914 - 1933. Record of abatement of tax assessed, credit against outstanding assessments, refund of taxes illegally collected, refund for amounts paid for stamps used in error or excess, Collector's claims for authority to refund excessive collections, etc. (Never.) 9 x 11 bundles, 2 ft. 6 in., on open wooden shelf. Dirty. Attic. (214)

850. RECORD OF OFFERS IN COMPROMISE AND COMPROMISE COLLECTIONS, Aug.

1915 - Dec. 1923. Record of compromise cases, showing amount involved, nature of violation, and final disposition; and record of seizures and sales of real estate. (Never.) 10 x 14 vols., 5 ft. 1 in., on metal shelf. Attic. (210)

851. DISCHARGE OF TAX LIENS, 1928 - 1929. Certificates of discharge of tax liens. Alphabetical index on folders. (Never.) 8 x 8 loose papers, 2 ft., in pasteboard filing case and on floor. Attic. (187)

Narcotics

852. DAILY RECORD OF ORDER FORMS FOR OPIUM AND OTHER NARCOTICS, June 1915 - July 1919. Record of daily sales and collections, showing name of purchaser, date, and place. (Never.) 10 x 16 vol., 1 in., on metal shelf. Attic. (207)

853. NARCOTICS, Feb. 1920 - June 1925. Form 8-C, record of special tax stamps for oleo and narcotics. (Never.) 14 x 17 bundles, 1 in., on brick shelf. Dirty. Attic. (203)

854. NARCOTIC EXEMPTIONS, 1928 - 1930. Exemption papers entitling officers of state institutions to purchase narcotics for such institutions. Automatic index on cover. (Never.) 9 x 12 loose-leaf books, 2 in., in pasteboard box. Attic. (197)

855. NARCOTIC INVENTORIES, 1928 - 1931. Inventories of narcotics of doctors and state institutions, showing description of drug, preparation, and quantity. (Never.) 9 x 11 bundles, 12 ft., on floor. Attic. (200)

856. APPLICATIONS FOR REREGISTRATION AND SPECIAL TAX STAMP ON NARCOTICS, 1929 - 1931. Applications by importers, manufacturers, producers, compounders, and distributors of narcotics. (Never.) 6 x 9 bundles, 16 ft., on floor. Attic. (225)

857. NARCOTIC REGISTRANTS, fiscal year 1932 - 1933. List of registrants, showing schedule of new registrants, changes, transfers to and from North Carolina, and discontinuances, name of registrant, registry number, address, and classification. (Never.) 8 x 11 envelopes, 3/4 in., on floor. Dirty. Attic. (192)

Stamp Records

858. TREASURY DEPARTMENT, Aug. 1913 - Dec. 1914. Revenue stamp invoices. Indexed. (Never.) 9 x 16 vol. and loose-leaf book, 3 in., in metal cabinet. Dirty, bindings broken. Attic. (230)

859. RECORD OF PROPRIETARY STAMPS, Nov. 1914 - Sept. 1916. Name and location of firms to which proprietary stamps were issued. (Never.) 11 x 14 vol., 1 in., in metal cabinet. Attic. (182)

860. STAMP ACCOUNT, 1914 - 1928. Documentary and proprietary stamp records, records of tobacco stamp sales, balances, and values. (Never.) 14 x 17 vol., 4 in., on brick shelf. Dirty. Attic. (189)

861. STAMP ORDERS AND REPORTS, 1923 - 1933. Orders for cigar and cigarette stamps and reports on stamp collections. (Never.) 4 x 8 bundles, 5 ft. 7 in., on open wooden shelf. Dirty, scattered. Attic. (217)

862. TOBACCO STAMP BILLS PAID, Jan. 1930 - Dec. 1933. Name of firm or individual, date of purchase, amount, etc. (Never.) 4 x 8 envelopes, 8 ft. 9 in., in 2 pasteboard boxes. Dirty. Attic. (216)

Correspondence, Reports and Tax and Miscellaneous Records

863. RECORD OF BONDS, Jan. 1893 - Oct. 29, 1923. Kind of bond, date, date of approval, name and address of principal, names of sureties, amount of bond, value of property owned by sureties, and remarks. Alphabetical index in front of vol. (Never.) 11 x 16 vols., 1 in., on floor. Scattered. Attic. (198)

864. LETTERS, REPORTS, AND PAPERS, 1898 - 1929. Tobacco reports, letters pertaining to distilleries, arrests, and indictments, survey of registered distilleries, warrants, notes on court cases, judgments, articles of agreement, violations of internal revenue laws, including reports on law violations by the Carolina Distilling Company, etc. (Never.) Various sized bundles and loose papers, 29 ft., in paper boxes and on shelf of metal case. Attic. (204)

865. RECORD OF TOBACCO MANUFACTURES, Jan. 1909 - Apr. 1910. Record of tobacco manufactures and abstract of inventories and monthly returns. Alphabetical index in front of vol. (Never.) 11 x 16 vol., 2 in., in metal cabinet. Attic. (184)

866. RECORD OF CIGAR MANUFACTURES, Jan. 1910 - Dec. 1914. Record of cigar manufactures and abstract of inventories and monthly returns. Alphabetical index in front of vol. (Never.) 12 x 18 vol., 1 in., on metal shelf. Dirty. Attic. (211)

867. RECORD OF PERMITS, Mar. 2, 1914 - Jan. 1924. Record of bonds and applications for withdrawal of alcohol for scientific purposes and use of institutions and agencies. Alphabetical index in front of vol. (Never.) 10 x 16 vol., 1 in., on floor. Attic. (199)

868. EMPLOYEES' DAILY ATTENDANCE RECORD, Jan. 1914 - Mar. 1916. (Never.) 9 x 14 vol., 2/3 in., on filing case. Attic. (183)

869. WEEKLY TIME BOOK, Jan. 1914 - Dec. 1918. Record of total hours, rate per day, and total amount paid employees of undesignated oil mill. (Never.) 8 x 14 vols. (7), 8 in., on floor. Dirty, scattered. Attic. (179)

870. IVANHOE MANUFACTURING COMPANY, 1916 - 1925. Accounts, sales, deposits, and appraisals, Ivanhoe Manufacturing Co., Smithfield, N. C., including appraisal of cost of construction of machinery and mill workers' dwellings, report of materials purchased, freight charges and allowances, raw material purchased, thread wound, etc., by-laws of mill, pay rolls,

stock certificates, etc.. (Never.) 12 x 18 loose-leaf books, 2 ft. 4 in., on floor. Attic. (221)

871. RECAPITULATION, Aug. 1919; Apr. and Mar. 1920; Oct. 1921; June and July 1922; Mar., Apr., and July 1923; Feb. 1928. Form 796, recapitulation of work in connection with collection of taxes. (Never.) 15 x 17 loose-leaf books (5), 1 ft. 8 in., on open brick shelf. Dirty. Attic. (208)

872. COTTON WAREHOUSE WEIGHT BOOK, Oct. 1919 - Sept. 1925. Record of cotton weighed at mill. (Never.) 7 x 17 vols. (10), 5 in., on floor. Dirty. Attic. (194)

873. MONTHLY REPORT OF CHIEF FIELD DEPUTY, Jan. 1920 - Mar. 1923. (Never.) 14 x 18 vol., 1 in., on open brick shelf. Dirty. Attic. (227)

874. CORRESPONDENCE, 1920 - 1933. Correspondence relative to repealed taxes, marketing of oleomargarine products, licenses for sale of beer, narcotics, etc. (Never.) 9 x 12 loose-leaf books, 11 ft. 10 in., on floor. Dirty. Attic. (222)

875. CORRESPONDENCE, MISCELLANEOUS, Jan. 1922 - 1925. (Never.) 8 x 12 pockets, 2 ft., in 2 wooden filing cases. Dirty, scattered. Attic. (328)

876. PRELIMINARY AUDIT, Jan. 1926 - Dec. 1930. Shows corrections of mathematical errors, and letters to auditors requesting final correct audit. Filed alphabetically. (Never.) 8 x 11 pockets and loose sheets, 3 ft. 9 in., in 2 wooden filing cases. Dirty, scattered. Attic. (177)

877. ORGANIZATION CHART OF THE OFFICE OF THE COMMISSIONER, Aug. 10, 1931. Photostatic copy. (Never.) 12 x 18 vol., 2 in., on floor. Attic. (219)

878. TAX-FREE CERTIFICATES OF RECEIPT, 1932 - 1933. Correspondence, bills of lading, government authorizations, and certificates of receipt and bills of lading covering tax-free shipments of tobacco. (Never.) 9 x 11 loose papers collected into 5 bundles, 4 ft., on open wooden shelves. Attic. (185)

879. RECORD OF STILLS AND DISTILLING APPARATUS, n.d. Names and addresses of owners of active and inactive stills. (Never.) 11 x 16 vol., 1 in., in metal cabinet. Attic. (218)

880. FORM LETTERS, n.d. Mimeographed form letters to retail dealers with reference to oleomargarine tax. (Never.) 8 x 11 bundles (4), 1 ft., on wooden shelf. Attic. (220)

ACCOUNTS AND COLLECTIONS UNIT
OFFICE OF COLLECTOR (Defunct)Records in Custody of the North Carolina Historical Commission
State Office Bldg., NW. cor. Edenton and Salisbury Sts.

Records listed below were left with others in the attic of the Post Office Building, now known as the Federal Building, when the office of Collector was moved to Greensboro in 1934. The records in the attic were surveyed and the above inventory was prepared. Subsequently some of the records which were not in good containers were burned and some were released into custody of the North Carolina Historical Commission. The latter records were then resurveyed and the following inventory was prepared. This inventory necessarily duplicates in part the original inventory above. The Commission plans to file the records in Room 8-10 for use of the public.

881. SEIZURE BY OFFICERS, 1898 - 1899; 1903; 1905; 1907. Form 117, reports to Commissioner immediately after seizure of property, showing date and place of seizure, name of officer, name of person claiming to be informer, and description of property; report on seizure of spirits shows, in addition, stamp numbers, serial number of each package, estimated value, name of owner, grounds for seizure, nature of proceedings, place of storage, etc. Arranged chronologically. $8\frac{1}{2}$ x 14 bundle, $1/6$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2160)

882. CERTIFICATES OF PAYMENT OF TAXES ON DISTILLED SPIRITS, 1900; 1903; 1908. Form 105, report on dealers' payment of taxes on distilled liquor sold by U.S. marshal, showing number of barrels or packages, serial numbers, proof gallons, and rate and amount of taxes; some originals and some duplicates. Arranged chronologically. $8\frac{1}{2}$ x $10\frac{1}{2}$ loose forms, $1/8$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2161)

883. STATEMENT OF DISBURSING ACCOUNT, 1900 - 1931. Disbursing agent's bank statement, showing period covered, name and title of officer, character of account, etc. Arranged chronologically. Various sized papers tied into bundle, 2 in., in pasteboard box. Dirty, brittle. R. 8-10. (2162)

884. REPORTS OF VIOLATIONS OF INTERNAL REVENUE LAW, 1901; 1904; 1906. Form 166, form letter in which Collector reports violations of the revenue law, showing district number, offender's name and residence or place of business, nature of offense, date and place offense was committed, section of law violated, and names of witnesses. Arranged chronologically. $8\frac{1}{2}$ x $10\frac{1}{2}$ loose forms (4), in pasteboard box. Dirty, brittle. R. 8-10. (2163)

885. NOTICES FROM DISTILLERS, 1903 - 1904. Notices of intent to engage or continue in business of distilling, showing name of firm, address, number and kind of stills, mode of boiling, number and kind of boilers and containers, cubic contents, mode of fermenting, kind of material used, description of land and building in use or, if new business, distance of proposed distillery from nearest place authorized for use of distiller, and names of persons interested in business. Arranged chronologically. 8 x $13\frac{1}{2}$ bundles, $1/8$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2164)

886. REPORTS OF SURVEY OF REGISTERED DISTILLERIES, 1903 - 1904. Form 123, deputy collector's reports, showing dimensions of mash and fermenting tubs, working capacity, total gallons, names and contents of spirits, and yield of spirits per bushel. Filed chronologically. $10\frac{1}{2}$ x 16 loose forms (5), in pasteboard box. Dirty, brittle. R. 8-10. (2165)

887. MISCELLANEOUS PAPERS, REPORTS, AND TELEGRAMS, 1903; 1906; 1913; 1918; 1919; 1921; 1923; 1926; 1929. Filed chronologically. Various sized papers tied into bundle and vol., $\frac{3}{4}$ in., in pasteboard box and on shelf. Dirty, brittle. R. 8-10. (2166)

888. COLLECTOR'S LETTER BOOK, Feb. 1905 - June 1908. 9 x 12 loose-leaf book, 3 in., on shelf. Dirty. R. 8-10. (2189-A)

889. RECORDS OF IVANHOE MANUFACTURING CO., 1895 - 1925. Correspondence, purchase records, accounts, cancelled checks, pay rolls, list of stockholders, by-laws of mill, etc. Arranged chronologically. Various sized papers tied into bundle, 5 ft., in pasteboard box. Dirty. R. 8-10. (2167)

890. INCOME RETURNS, 1912 - 1913; 1923 - 1928. Forms 636 and 1065, partnership returns of income, and Form 1120, corporation income and excess-profits tax returns. Arranged chronologically. 8 x $10\frac{1}{2}$ bundle, $\frac{1}{2}$ in., in pasteboard box. Dirty. R. 8-10. (2168)

891. RECORD OF BONDS AND APPLICATIONS FOR WITHDRAWAL OF ALCOHOL FOR SCIENTIFIC PURPOSES, 1916 - 1921. Also for use of institutions and agencies. 10 x 16 vol., $\frac{1}{2}$ in., on shelf. Dirty. R. 8-10. (2189-C)

892. STATEMENT OF INCOME TAXES AND INTEREST, 1917; 1919 - 1930. Revenue officers' reports of findings on payment of income taxes, showing overpayment, if any, amount due on unpaid taxes, name of individual or firm, net income, capital stock (if a corporation), surplus, deductions, deficiency, overestimated taxes, reports of special examinations of firm business, history of firm, liabilities, etc. Arranged chronologically. 8 x $10\frac{1}{2}$ bundle, $\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2169)

893. APPRAISEMENT LIST, 1918 - 1919. Form 226, list and appraisement of personal property seized by deputy collector, showing date of seizure, location and description of property, and appraisement value, with sworn statement of appraiser before deputy collector. Arranged chronologically. Various sized loose papers (8), in pasteboard box. Brittle, dirty. R. 8-10. (2170)

894. DOCUMENT REGISTER, 1918 - 1931. Kind of tax, block number, date, and amount. Arranged chronologically. $10\frac{1}{2}$ x 14 bundle, 8 in., in pasteboard box. Dirty, brittle. R. 8-10. (2171)

895. REMITTANCE REGISTER, 1919; 1925. Form 783, showing date, kind, and amount. Arranged chronologically. 10 x 14 bundle and vol., $2\frac{1}{4}$ in., in pasteboard box and on shelf. Dirty, brittle. R. 8-10. (2181)

896. INDIVIDUAL INCOME RETURNS, 1919 - 1928. Form 1040-A, individual income returns for net incomes of not more than \$5000. Arranged chronologically. $7\frac{1}{2}$ x 10 bundle, 1 in., in pasteboard box. Dirty, brittle. R. 8-10. (2172)

897. TAX DIVISION DAILY REPORT OF RETURNS FILED, 1921. Form 767, division chief's report on income taxes paid, showing block number, kind of tax, amount paid, and amount due, if any. Arranged chronologically. 8 x $10\frac{1}{2}$ bundle, $1\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2173)

898. RECORD OF UNCOLLECTIBLE TAXES ABATED, 1921 - 1922. 11 x 16 vol., 2 in., on shelf. Dirty. R. 8-10. (2189-B)

899. DAILY REPORTS OF FIELD DEPUTY COLLECTORS, 1923 - 1924. Form 795. Arranged chronologically. 8 x $10\frac{1}{2}$ bundle, $6\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2174)

900. CERTIFICATES OF SETTLEMENT OF ACCOUNT, 1923 - 1931. Form 143, certificates of Collector and Supervising Architect, showing certificate number, date, and amount due. Arranged chronologically. $8\frac{1}{2}$ x 14 bundle, $\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2175)

901. OFFERS IN COMPROMISE, 1924. Submitted by taxpayers, showing cause for nonpayment of taxes, offer, and name and address of taxpayer; transmitted to Commissioner, with recommendation relative to acceptance. Arranged chronologically. 8 x 11 bundle, $\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2176)

902. NOTICES OF TAX LIENS, 1924 - 1925. Form 668. Arranged chronologically. 7 x 8 bundle, 6 in., in pasteboard box. Dirty, torn. R. 8-10. (2177)

903. CERTIFICATES OF DISCHARGE OF TAX LIENS, 1924 - 1926. Form 669. Arranged chronologically. 8 x 8 bundle, 4 in., in pasteboard box. Dirty, brittle. R. 8-10. (2178)

904. WARRANTS FOR DISTRAINT, 1924; 1928 - 1929. Form 69. Arranged chronologically. $8\frac{1}{2}$ x $10\frac{1}{2}$ bundle, $\frac{3}{4}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2179)

905. STATEMENTS OF INCOME TAXES, 1924 - 1929. Form 1123, quarterly statement of individual or firm of income tax due, showing amount, unpaid balance, account number, and remarks. Filed alphabetically by name of taxpayer. 3 x $8\frac{1}{2}$ bundle, $2\frac{1}{4}$ ft., in paper box. Dirty, brittle. R. 8-10. (2180)

906. RECAPITULATION OF REMITTANCES, 1925. Form 784, showing nature of tax, place of deposit, name of Collector, date, block number, total checks on in-town and out-of-town banks, and total money orders, currency, coin, and certificates. Arranged chronologically. 10 x 14 bundle, $\frac{1}{4}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2182)

907. REPORTS ON WARRANTS FOR DISTRAINT, 1925 - 1928. Deputy collectors' reports, showing name and address of taxpayer, amount and date of warrant, date of service, amount of personal property listed by taxpayer for county tax, amount of real estate listed, amount of mortgage, if any, etc. Arranged chronologically. $8\frac{1}{2}$ x $10\frac{1}{2}$ bundle, $\frac{1}{4}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2183)

908. LIST OF CHECKS AND STATEMENTS OF DEPOSITORY ACCOUNT, 1925 - 1930. List of checks drawn by Gilliam Grissom, special disbursing agent (Symbol No. 19381), and statements of depository account with U.S. Treasurer. Arranged chronologically. $8\frac{1}{2}$ x $10\frac{1}{2}$ bundle, 1 in., in pasteboard box. Dirty, brittle. R. 8-10. (2184)

909. SPECIAL CONFIDENTIAL REPORTS, 1926. Special agents' confidential report on Smithfield, N. C., cases; also "Pool's Report" on Austin-Stephenson Co., Smithfield, N. C. $8\frac{1}{2}$ x $10\frac{1}{2}$ bundle, $\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2185)

910. CLAIMS FOR REFUND OF TAXES, 1926 - 1929. Form 481, claims for refund of taxes paid on cigars, showing Collector's claim number, name and address of firm, cigar class, number of cigars, and number of packages in original and unbroken statutory packages held and intended for sale, with affidavits of witnesses, and deputy collector's certificate; Form 843, claims by individual or firm for refund of taxes, showing business in which taxpayer is engaged, character and amount of assessment, dates of payment, amount to be refunded, and amount to be abated, with signatures of deponent and responsible officials and other pertinent data. Filed chronologically. 9 x 11 bundle, $\frac{1}{4}$ in., in pasteboard box. Brittle, dirty. R. 8-10. (2186)

911. RECORD OF DEALERS IN LEAF TOBACCO, 1926 - 1928; 1930 - 1931. Monthly reports of dealers in leaf tobacco; showing name of dealer, from whom tobacco was received, date of receipt, weight of tobacco, to whom delivered, dealer's or factory number, location of factory, number of pounds unstemmed tobacco, and name and location of warehouse. Arranged alphabetically. 9 x 12 books and bundle, 5 in., in pasteboard box and on shelf. Dirty, brittle. R. 8-10. (2189)

912. APPLICATIONS FOR REREGISTRY AND SPECIAL TAX STAMP, OPIUM, ETC., 1927 - 1928. Form 678. Arranged chronologically. (Never.) 5 x 8 bundle, 4 in., in pasteboard box. Dirty, brittle. R. 8-10. (2187)

913. SECOND NOTICE AND DEMAND FOR INCOME TAX, 1929. Form 21, notices to delinquent income taxpayers that first notice has been neglected, and request for payment of taxes, with interest. Arranged chronologically. $7\frac{1}{2}$ x 10 bundle, $1/8$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2188)

REIDSVILLEACCOUNTS AND COLLECTIONS UNIT
OFFICE OF DEPUTY COLLECTOR
Post Office, Morehead St.

This office was established about 1890, for the distribution of stamps. Sales in Reidsville are large due to the location there of factories of the American Tobacco Company. All records are sent to Greensboro.

914. RECEIPTS, 1895 to date. Postal receipts for registered letters to Greensboro containing daily reports and remittances, and invoices for stamp shipments received. Filed chronologically. (Never.) 12 x 14 envelopes and bundles, 6 ft., in 3 filing case drawers. Dirty. R. 224. (11)

ROCKY MOUNTINCOME TAX UNIT
OFFICE OF REVENUE AGENT
Post Office, Tarboro St.

This office was established June 1, 1927, with supervision over Edgecombe, Nash, and Wilson counties. All records, with the exception of correspondence and bulletins, are sent upon completion to Greensboro. Useless papers are destroyed.

915. INCOME TAX RETURNS, current. (Daily, official.) 9 x 14 folders, 1 ft., in metal filing case drawer. R. 225. (2)

916. BULLETINS, June 1, 1927 to date. Treasury decisions and income tax rulings. (Frequently, official.) 8 x 11 vol., 4 ft., in 2 metal filing case drawers. R. 225. (1)

917. TAX REGULATION ACTS, June 1, 1927 to date. (Earlier vols., occasionally; current vols., daily, official.) 8 x 10 vols. (10), in metal filing case drawer. R. 225. (3)

918. BULLETINS ON TAX APPEALS, June 1, 1927 to date. Issued by Board of Tax Appeals. (Frequently, official.) 8 x 12 pamphlets, 4 ft., in 2 metal filing case drawers. R. 225. (4)

919. INSTRUCTIONS AND RULINGS, June 1, 1927 to date. Mimeographed copies from Washington and Greensboro. (Occasionally, official.) 9 x 12 loose sheets, 6 in., in metal filing case drawer. R. 225. (5)

STATESVILLEACCOUNTS AND COLLECTIONS UNIT
OFFICE OF COLLECTOR (Defunct)
Post Office Bldg., Front and Center Sts.

This office was established in 1887 or subsequent to that date, with jurisdiction over the fifth district of North Carolina, west of Guilford County. It could not be ascertained whether or not there was an office in Statesville prior to 1887. The office was discontinued in 1919, when the eastern and western districts were consolidated and the district office was established in Raleigh. Records left in Statesville in custody of the postmaster were evidently considered useless.

920. RECORD OF FRUIT DISTILLERS, 1895 - 1905. (Never.) 14 x 16 vols., 1 ft., on wooden shelf. Dirty, bindings broken. Attic. (51)

921. RECORD OF SPECIAL TAXPAYERS AND REGISTERS, 1895 - 1916. (Never.) 14 x 20 vols., 2 ft., on wooden shelf. Dusty, bindings broken. Attic. (55)

922. GENERAL CORRESPONDENCE, 1895 - 1917. Bound by year and subject. (Never.) 10 x 12 vols., 40 ft., on 10 wooden shelves. Dirty, bindings broken. Attic. (57)

923. RECORD OF GRAIN AND MOLASSES DISTILLERS, 1904 - 1908. (Never.) 12 x 20 vols., 1 ft., on wooden shelf. Dirty, bindings broken. Attic. (53)

924. RECORD OF SALES OF CIGAR AND CIGARETTE STAMPS, 1904 - 1914. Number of stamps sold, name of purchaser, factory number, and amount collected. (Never.) 12 x 18 vols., 1 ft., on shelf. Damaged by vermin, dirty. Attic. (50)

925. RECORD OF BRANDY DISTILLERS, 1907. Name of person authorized to distill brandy, amount permitted, etc. (Never.) 18 x 18 vols., 1½ in., on wooden shelf. Dirty, bindings broken. Attic. (56)

926. DAILY RECORD OF SNUFF STAMPS SOLD, 1910 - 1917. Number of stamps sold, name of purchaser, and amount collected. (Never.) 12 x 20 vols., 1 ft., on wooden shelf. Dirty, bindings broken. Attic. (52)

927. DAILY RECORD OF SPECIAL STAMPS SOLD, 1913 - 1917. Name of purchaser, kind of stamp, number purchased, and amount of revenue. (Never.) 8 x 12 vols., 6 in., on wooden shelf. Dirty. Attic. (48)

928. MONTHLY RECORD OF DOCUMENTARY AND PROPRIETARY STAMPS SOLD, 1914 - 1918. Monthly report of sale of documentary and proprietary stamps, stamps for use in sale of wine, cordial, etc., and stamps for various other uses, showing number of each sold and amount of revenue derived. (Never.) 8 x 9 vols., 6 in., on wooden shelf. Dirty, bindings broken. Attic. (58)

929. DAILY RECORD OF TOBACCO STAMPS SOLD, 1914 - 1918. (Never.)
12 x 18 vols., 1 ft., on wooden shelf. Dirty, bindings broken. Attic.
(54)

930. ROSTER OF OFFICERS AND EMPLOYEES, 1915. Name, station, and number
of years in the service. (Never.) 12 x 18 vols., 6 in., on wooden shelf.
Dirty. Attic. (49)

931. DAILY RECORD OF SALE OF STAMPS FOR WINE, CORDIAL, ETC., 1916.
Kind of stamp, number sold, and amount of revenue derived. (Never.)
9 x 18 vols., 3 in., on wooden shelf. Damaged by vermin, dirty, bindings
broken. Attic. (47)

WILMINGTON

ACCOUNTS AND COLLECTIONS UNIT OFFICE OF FIELD DEPUTY COLLECTOR Bldg. No. 1, Custom House, 1 Market St.

This office serves merely for the collection of income tax returns. All
completed records are sent to Greensboro. Useless papers are destroyed by
official permission.

932. CORRESPONDENCE, 1924 to date. Correspondence with the Collector
and with taxpayers concerning general tax matters. Numerically indexed.
(Frequently, official.) 8 x 10 loose sheets, 1 ft., in metal filing case
drawer. R. 200. (232)

933. DAILY REPORT, 1933 to date. Copies of Form 795. Alphabetically
indexed. (Frequently, official.) 8 x 10 folders, 6 in., in metal filing
case drawer. R. 200. (230)

934. INCOME TAX RECORDS, 1933 to date. Taxpayers' letters concerning
failure to make return and tax matters in general, from Bladen, Brunswick,
Carteret, Craven, Duplin, Greene, Jones, Lenoir, Onslow, Pamlico, Pender,
Robeson, and Columbus counties; Form 909, questionnaires to taxpayer re-
lating to income tax return; and Form 1099. Numerically indexed. (Fre-
quently, official.) 8 x 10 folders, 3 in., in metal filing case drawer.
R. 200. (231)

INCOME TAX UNIT OFFICE OF REVENUE AGENT Custom House, 1 Market St.

This office was established in 1918, with jurisdiction over Zone 19,
composed of Bladen, Brunswick, Columbus, New Hanover, and Pender counties.
Reports are forwarded to the Division office in Greensboro, which files a
copy and sends originals to Washington.

935. DAILY REPORT, 1919 - 1926. Daily report of field work and audits. (Monthly, official.) Various sized loose sheets, 2 ft., in steel filing case drawer. R. 202. (229)

936. ORIGINAL INCOME TAX RETURNS, 1935. Original income tax returns assigned by the Bureau for examination and audit by the field agent. (Frequently, official.) 10 x 12 papers, 3 ft., in wooden bookcase. R. 202. (227)

937. AUDIT WORK PAPERS, 1936. Papers used in the examination of the records of concerns and individuals: abstracts and analyses of accounts, trial balance sheets, examinations of stock brokerage statements, etc. (Frequently, official.) Various sized loose papers, 1 ft., in steel filing case drawer. R. 202. (228)

OFFICE OF NARCOTICS
Federal Bldg., 401 N. Trade St.

This office was established about 1913 for the enforcement of the Federal
Narcotic Laws. It has operated under jurisdiction of the various
agencies of the Department of the Treasury, the Department of Justice, the
Miscellaneous Division of the Bureau of Internal Revenue, etc., until the
Division of Narcotics of the Prohibition Unit, Department of Justice, was
created in the Bureau of Prohibition, 1937-1938, and the Bureau of Narcotics,
1938 to date. It has jurisdiction over narcotic law in the southern
portion of the state, covering the northern portion of the
jurisdiction of the Bureau of Internal Revenue. The office was
the Department for District 1, at Chicago, Ill. During the years
of 1913 and 1914, the office was located in the First National Bank
Building, during the years 1915-1916.

BUREAU OF NARCOTICS

913. GENERAL INVESTIGATION, 1913 to date. (Not classified)
(Previously, official.) 10 x 12 folders, 2 in., in each folder 100
R. 231. (425)

914. INVESTIGATION AND REVENUE, 1913 to date. (Not classified)
and various agencies, during the years 1913-1914, 1915-1916, 1917-1918,
(Previously, official.) 10 x 12 folders, 2 in., in each folder 100
R. 231. (429)

915. RECORDS OF THE BUREAU, 1913 to date. (Not classified)
proceedings for violation of the narcotic laws. (Not classified)
(Previously, official.) 10 x 12 folders, 2 in., in each folder 100
R. 231. (426)

916. CHARGE CHEMICALS, 1913 to date. (Not classified)
proceedings for violation of the narcotic laws by registered persons,
doctors, druggists, etc. Filed alphabetically. (Not classified)
10 x 12 folders, 2 in., in each folder 100 R. 231. (427)

OFFICE OF NARCOTICS
(not surveyed)

BUREAU OF NARCOTICSCHARLOTTE

OFFICE OF NARCOTIC AGENT
Federal Bldg., 401 W. Trade St.

This office was established about 1915 for enforcement of the federal narcotic laws. It has operated under jurisdiction of the following agencies of the Department of the Treasury: the Narcotics Section of the Miscellaneous Division of the Bureau of Internal Revenue, 1915-1920; the Division of Narcotics of the Prohibition Unit, 1920-1927; the Division of Narcotics in the Bureau of Prohibition, 1927-1930; and the Bureau of Narcotics, 1930 to date. It has jurisdiction over counties in the southern portion of the state, counties in the northern portion coming under jurisdiction of the narcotic agent at Greensboro. The agent reports to the Supervisor for District 5, at Baltimore, Md. During several months of 1933 and 1934, the office was located in the First National Bank Building, pending an addition to the Federal Building.

938. GENERAL CORRESPONDENCE, 1915 to date. Filed alphabetically. (Frequently, official.) 10 x 12 folders, 6 in., in steel transfer case. R. 231. (428)

939. FUGITIVES AND APPREHENSIONS, 1915 to date. Record of fugitives and persons apprehended, showing name, alias, etc. Filed alphabetically. (Frequently, official.) 10 x 12 folders, 1 ft., in steel transfer case. R. 231. (429)

940. CLOSED CRIMINAL CASES, 1915 to date. Record of closed criminal prosecutions for violation of the narcotic laws. Filed alphabetically. (Frequently, official.) 10 x 12 folders, 2 ft., in steel transfer cases. R. 231. (426)

941. CLOSED CRIMINAL CASES, 1915 to date. Record of closed criminal prosecutions for violation of the narcotic laws by registered persons, doctors, druggists, etc. Filed alphabetically. (Frequently, official.) 10 x 12 folders, 2 ft., in 2 steel transfer cases. R. 231. (427)

GREENSBORO

OFFICE OF NARCOTIC AGENT

(not surveyed)

PROCUREMENT DIVISION

PROCUREMENT DIVISION

RALEIGH

OFFICE OF CUSTODIAN (Defunct)

Records in Custody of the North Carolina Historical Commission
State Office Bldg., NW. cor. Edenton and Salisbury Sts.

The records listed here pertain to the custodian service when it was under the jurisdiction of the Office of Supervising Architect. When the functions of the latter office were acquired in 1933 by the Procurement Division, Public Works Branch, these records were stored in the attic of the Post Office Building, now known as the Federal Building, in custody of the Postmaster. When the building was remodeled in 1937, the records were released to their present custody. The Commission plans to file them for public use.

See also Entry 900.

942. CORRESPONDENCE, 1912 - 1921; 1925 - 1932. Correspondence with the Supervising Architect in Washington. Arranged chronologically. Various sized papers tied in bundles, 4 in., in pasteboard box. Dirty, brittle. R. 8-10. (2190)

943. SCHEDULE OF PAY ROLLS, 1918 - 1928. Monthly report of special disbursing agent on disbursements for operating force, public buildings, showing location of building, voucher number, and amount. Arranged chronologically. 8 x 10 $\frac{1}{2}$ bundle, $\frac{1}{2}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2191)

944. PAY ROLLS, DUPLICATES, 1918 - 1931. Name of each employee, designation, period of service, regular compensation, increase in compensation, and number and amount of check, with signature of disbursing agent. Arranged chronologically. 10 $\frac{1}{2}$ x 15 $\frac{1}{2}$ bundle, 5 in., in pasteboard box. Dirty, brittle. R. 8-10. (2192)

945. REPORTS OF ABSENCES, 1921 - 1931. Monthly reports to Washington on janitors, firemen, etc., showing name of employee and date and cause of absence. Arranged chronologically. 7 x 8 $\frac{1}{2}$ bundle, 1 in., in pasteboard box. Dirty, brittle. R. 8-10. (2194)

946. PAY ROLLS, 1924 - 1931. Standard Form 1013d, disbursing agent's semi-monthly pay rolls for personal services of firemen, charwomen, laborers, etc., in public buildings, showing annual salary, amount earned, deductions, and net amount paid. Arranged chronologically. 8 $\frac{1}{2}$ x 11 bundle, 1 ft. 3 in., in pasteboard box. Dirty, brittle. R. 8-10. (2193)

947. SCHEDULE OF DISBURSEMENTS, 1928 - 1931. Special disbursing agent's monthly reports to the Supervising Architect on disbursements for custodian service in various cities, giving check number and amount. Arranged chronologically. $8\frac{1}{2}$ x 14 bundle, $\frac{1}{4}$ in., in pasteboard box. Dirty, brittle. R. 8-10. (2195)

STATE PROCUREMENT OFFICE
Academy Bldg., 305 S. Salisbury St.

This office was established July 5, 1935. It is charged with the duties of procuring materials, supplies, and equipment for all agencies in North Carolina operating with funds under the Emergency Relief Appropriation Acts of 1935-1938. It reports direct to Washington and has no branch offices. It was located in the Raleigh Building, 5 W. Hargett Street, from July 1935 through December 1936, when it was moved to its present location.

948. ADMINISTRATIVE FILE, July 1935 to date. Purchase orders for supplies and equipment for administrative offices of the WPA. Filed numerically by project number. (Daily, official.) 10 x 12 folders, 44 ft., in 22 metal filing case drawers. R. 311. (336)

949. GENERAL CORRESPONDENCE, Aug. 14, 1935 to date. Interoffice communications and correspondence relative to bills of lading, allotments, office furniture rental, lease instructions, cancelled msc. encumbrances, and rejected bids of the National Bituminous Coal Commission. Arranged alphabetically by subject and filed chronologically. (Daily, official.) 10 x 12 folders and pockets, 6 ft., in 3 metal filing case drawers. R. 311. (332)

950. PURCHASE ORDERS UNPAID, Aug. 1935 to date. Purchase orders which have not been cleared for payment. Filed alphabetically by district. (Daily, official.) 10 x 12 folders, 24 ft., in 12 metal filing case drawers. R. 311. (338)

951. DISTRICT CORRESPONDENCE, July 1935 to date. Transmittal sheets, covering supplies and equipment transmitted from one place to another, and correspondence pertaining to districts. Arranged by district and filed alphabetically. (Daily, official.) 10 x 12 folders, 2 ft., in metal filing case drawer. R. 311. (334)

952. VENDOR CORRESPONDENCE, Sept. 24, 1935 to date. Vendors' correspondence with chief of the proposals section relative to sale of material and equipment, with quotation of prices. Filed alphabetically. (Daily, official.) 10 x 12 folders, 2 ft., in metal filing case drawer. R. 311. (337)

953. FIELD, UNPAID AND ADMINISTRATIVE FILE, Oct. 14, 1935 to date. Contracts and permanent purchase orders, purchase orders for equipment of administrative offices, and purchase orders which have not been cleared for payment. Filed numerically by project number. (Daily, official.)

10 x 12 folders, 100 ft., in 50 metal filing case drawers. R. 311. (335)

954. MISCELLANEOUS CORRESPONDENCE, Oct. 24, 1935 to date. Msc. correspondence, with vouchers, examination procedures, bulletins and releases, vouchers held for examination, and general regulations of the Division of Disbursement; also charts of coding system. Filed alphabetically. (Daily, official.) 10 x 12 folders, 1 ft., in metal filing case drawer. R. 311. (333)

955. APPLICATIONS, Nov. 6, 1935 to date. Applications for positions in the office, with photographs and letters of recommendation attached. Filed alphabetically. (Daily, official.) 10 x 12 folders, 2 ft., in metal filing case drawer. R. 311. (331)

956. BIDS, current. Filed alphabetically. (Daily, official.) 10 x 12 folders, 8 ft., in 4 metal filing case drawers. R. 311. (330)

WILMINGTON

OFFICE OF CUSTODIAN
Custom House, 1 Market St.

See Entry 566.

957. CHECKS, 1923 - 1924. Form 19592, schedule of pay rolls, for custodian's force in Custom House. Numerically indexed. (Never.) 9 x 17 vol., $\frac{1}{2}$ in., in wooden cabinet. R. 208. (295)

958. PAY VOUCHERS, 1932 - 1934. Standard Form 1025, schedule of disbursements; Form 1070, schedule of Civil Service retirement and disability fund credits; Form 1077, schedule of furlough compensation deductions; and Form 1013a, pay rolls for personal services. (Occasionally, official.) 9 x 12 loose-leaf books (2), 2 in., in bookcase. R. 206. (240)

BUREAU OF PUBLIC HEALTH SERVICEELIZABETH CITYTHIRD CLASS RELIEF STATION
Kramer Bldg., E. Main St.

This station was established prior to 1911, although records before that date could not be located. Useless papers are destroyed.

959. RECORD OF MEDICAL TREATMENT OF SEAMEN, 1911 to date. Record of examination of applicants for the Coast Guard Service, showing date, age, nativity, and vessel on which applicant intends shipping. (Daily, official.) 6 x 16 vol., 1 in., in wooden filing case drawer. R. 232. (600)

960. APPLICATIONS FOR COAST GUARD AND LIGHTHOUSE RELIEF, 1924 to date. Also Master Certificates for sick and injured seamen. (Daily, official.) 9 x 12 folders, 6 in., in wooden filing case drawer. R. 232. (602)

961. GENERAL FILE, 1924 to date. Personal letters, proposals, property return, monthly reports on the Coast Guard, medical officer's monthly and annual reports, and bureau circular letters. (Daily, official.) 9 x 12 folders, 8 in., in wooden filing case drawer. R. 232. (601)

962. OUT- AND IN-PATIENT RECORDS, 1928 to date. Record of examinations. Filed alphabetically. (Daily, official.) 4 x 5 cards, 1 ft., in 2 wooden filing case drawers. R. 232. (599)

SOUTHPORTCAPE FEAR QUARANTINE AND RELIEF STATION
Morrison Bldg., Bay St.

This office was established in 1896. From 1896 to 1934 it occupied the Cape Fear Quarantine Station. When this station burned February 28, 1934, an office was opened in the Morrison Building. Practically all records prior to 1934 were lost.

963. QUARANTINE CIRCULARS, 1917 - 1935. Instructions from the Bureau. Arranged chronologically; indexed by subject. (Frequently, official.) 9 x 11 vols., 1½ in., on table. SE. corner room, 2d floor. (16)

964. CIRCULAR LETTERS, 1928 to date. From various government departments. Arranged chronologically; indexed by subject. (Rarely, official.) 9 x 11 vols., 2 in., on table. SE. corner room, 2d floor. (2)

965. REQUISITIONS FOR SUPPLIES AND EQUIPMENT, 1931 to date. Copies of requisitions for supplies and equipment. Filed chronologically. (Rarely, official.) 9 x 11 bundles, $\frac{1}{2}$ in., in wooden filing case drawer. SE. corner room, 2d floor. (17)

966. SUBSISTENCE PROCUREMENT PROPOSALS, 1933 to date. Proposals and invitations to bid for subsistence supplies, accepted contracts, and letters of transmittal. Filed chronologically. (Rarely, official.) 8 x 12 folders, $\frac{1}{2}$ in., in wooden filing case drawer. SE. corner room, 2d floor. (7)

967. OFFICIAL LETTERS RECEIVED, 1934 to date. From various departmental officials. Arranged chronologically; indexed by subject. (Frequently, official.) 9 x 11 vols., $1\frac{1}{2}$ in., on table. Torn. SE. corner room, 2d floor. (4)

968. OFFICIAL LETTERS SENT, 1934 to date. Copies of letters to headquarters. Arranged chronologically; indexed by subject. (Frequently, official.) 9 x 12 vols., $\frac{1}{2}$ in., on table. Torn. SE. corner room, 2d floor. (3)

969. MISCELLANEOUS LETTERS SENT, 1934 to date. Copies of letters, chiefly to private firms and individuals. Arranged chronologically; indexed by subject. (Seldom, official.) 9 x 11 vols., $\frac{1}{2}$ in., on table. Torn. SE. corner room, 2d floor. (5)

970. MISCELLANEOUS LETTERS RECEIVED, 1934 to date. Chiefly from private individuals and firms, relative to fuel, drugs, equipment, supplies, etc. Arranged chronologically; indexed by subject. (Seldom, official.) 9 x 11 vols., $1\frac{1}{2}$ in., on table. SE. corner room, 2d floor. (1)

971. CORRESPONDENCE, 1934 to date. Correspondence and contracts covering purchase of petroleum products from Standard Oil Company. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SE. corner room, 2d floor. (15)

972. PERSONNEL, 1934 to date. Correspondence and reports concerning personnel. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SE. corner room, 2d floor. (14)

973. CIVIL SERVICE COMMISSION, 1934 to date. Correspondence, with reports to the Commission relative to personnel. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SE. corner room, 2d floor. (24)

974. EMPLOYEES COMPENSATION COMMISSION, 1934 to date. Reports and correspondence on compensation of employees under the Civil Service for services other than personal. Filed chronologically by fiscal year.

964. CIRCULAR LETTERS, 1928 to date. From various government departments. Arranged chronologically; indexed by subject. (Rarely, official.) 9 x 11 vols., 2 in., on table. SE. corner room, 2d floor. (2)

965. REQUISITIONS FOR SUPPLIES AND EQUIPMENT, 1931 to date. Copies of requisitions for supplies and equipment. Filed chronologically. (Rarely, official.) 9 x 11 bundles, $\frac{1}{2}$ in., in wooden filing case drawer. SE. corner room, 2d floor. (17)

966. SUBSISTENCE PROCUREMENT PROPOSALS, 1933 to date. Proposals and invitations to bid for subsistence supplies, accepted contracts, and letters of transmittal. Filed chronologically. (Rarely, official.) 8 x 12 folders, $\frac{1}{2}$ in., in wooden filing case drawer. SE. corner room, 2d floor. (7)

967. OFFICIAL LETTERS RECEIVED, 1934 to date. From various departmental officials. Arranged chronologically; indexed by subject. (Frequently, official.) 9 x 11 vols., $1\frac{1}{2}$ in., on table. Torn. SE. corner room, 2d floor. (4)

968. OFFICIAL LETTERS SENT, 1934 to date. Copies of letters to headquarters. Arranged chronologically; indexed by subject. (Frequently, official.) 9 x 12 vols., $\frac{1}{2}$ in., on table. Torn. SE. corner room, 2d floor. (3)

969. MISCELLANEOUS LETTERS SENT, 1934 to date. Copies of letters, chiefly to private firms and individuals. Arranged chronologically; indexed by subject. (Seldom, official.) 9 x 11 vols., $\frac{1}{2}$ in., on table. Torn. SE. corner room, 2d floor. (5)

970. MISCELLANEOUS LETTERS RECEIVED, 1934 to date. Chiefly from private individuals and firms, relative to fuel, drugs, equipment, supplies, etc. Arranged chronologically; indexed by subject. (Seldom, official.) 9 x 11 vols., $1\frac{1}{2}$ in., on table. SE. corner room, 2d floor. (1)

971. CORRESPONDENCE, 1934 to date. Correspondence and contracts covering purchase of petroleum products from Standard Oil Company. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SE. corner room, 2d floor. (15)

972. PERSONNEL, 1934 to date. Correspondence and reports concerning personnel. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SE. corner room, 2d floor. (14)

973. CIVIL SERVICE COMMISSION, 1934 to date. Correspondence, with reports to the Commission relative to personnel. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, $\frac{1}{2}$ in., in wooden filing case. SE. corner room, 2d floor. (24)

974. EMPLOYEES COMPENSATION COMMISSION, 1934 to date. Reports and correspondence on compensation of employees under the Civil Service for services other than personal. Filed chronologically by fiscal year.

(Rarely, official.) 9 x 12 folders, 1/8 in., in wooden filing case. SE. corner room, 2d floor. (21)

975. PERSONNEL REPORTS, 1934 to date. Reports on promotions, discharges, demotions, changes in pay, etc. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, 1/4 in., in wooden filing case. SE. corner room, 2d floor. (23)

976. PAY ROLLS, 1934 to date. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, 1 in., in wooden filing case. SE. corner room, 2d floor. (9)

977. ADVICE OF AMENDMENT OF ALLOTMENTS, 1934 to date. From headquarters, showing changes in allotments and reasons. Filed chronologically. (Rarely, official.) 8 x 11 envelopes, 1/2 in., in wooden filing case. SE. corner room, 2d floor. (19)

978. ANNUAL PROPOSALS, LAUNCHES, RAILWAY, HOSPITAL, AND FUNERAL HOME, 1934 to date. Annual proposals for repairs to launches, Brunswick County Hospital services, and burial of deceased patients in care of station. Filed by fiscal year. (Seldom, official.) 9 x 11 envelopes, 1/4 in., in wooden filing case. SE. corner room, 2d floor. (22)

979. REPORT ON ENCUMBRANCES, 1934 to date. For station expenditures. Filed chronologically by fiscal year. (Seldom, official.) 7 x 9 bundles, 1/2 in., in wooden filing case. SE. corner room, 2d floor. (12)

980. PUBLIC VOUCHERS FOR PURCHASES AND SERVICES OTHER THAN PERSONAL, 1934 to date. Filed chronologically by fiscal year. (Rarely, official.) 9 x 13 bundles, 1 in., in wooden filing case. SE. corner room, 2d floor. (10)

981. LEASES, 1934 to date. Data on all transactions for lease of property. Filed chronologically by fiscal year. (Seldom, official.) 9 x 11 folders, 1/2 in., in wooden filing case. SE. corner room, 2d floor. (13)

982. PROPERTY INVOICE AND RECEIPT, 1934 to date. Invoices for expendable and nonexpendable property received from government agencies, private firms, and individuals. Filed chronologically by fiscal year. (Seldom, official.) 9 x 15 folders, 1 1/2 in., in wooden filing case. SE. corner room, 2d floor. (11)

983. MONTHLY REPORT OF RELIEF, 1934 to date. Covering relief of the sick and injured. Filed chronologically by fiscal year. (Rarely, official.) 9 x 12 folders, 1/8 in., in wooden filing case. SE. corner room, 2d floor. (20)

984. MONTHLY STATEMENT OF QUARANTINE TRANSACTIONS, 1934 to date. Filed chronologically by fiscal year. (Rarely, official.) 8 x 11 bundles, 1 1/2 in., in wooden filing case. SE. corner room, 2d floor. (18)

985. CASE CARDS, HOSPITAL, 1934 to date. Name of each patient treated in hospital and record of frequency with which he appears for treatment. Filed alphabetically. (Frequently, official.) 5 x 8 cards, 3 in., in drawer of card cabinet. SE. corner room, 2d floor. (8)

986. CASE CARDS, OUT-PATIENTS, 1934 to date. Case histories of ambulatory patients and record of frequency with which patient appears for treatment. Filed alphabetically. (Frequently, official.) 5 x 8 cards, 8 in., in drawer of card cabinet. SE. corner room, 2d floor. (6)

SECRET SERVICE DIVISION

SECRET SERVICE

OFFICE OF AGENT IN CHARGE
Federal Building, 401 N. Third St.

This office was established in 1945. Prior to November 1, 1945, it covered both North and South Carolina, but since that time it has covered North Carolina only. It is the only office of the Secret Service Division located in the state and is charged with the usual duties of an office. It reports to the Assistant Agent in Charge, District 3 at Baltimore, Md. For a short period while reports were in progress of the Federal Building, the office was located in the Federal Building. All records are preserved and are properly classified.

801. GENERAL INFORMATION, 1945 - 1949. These copy records of all cases presented by the office, approximately 100. (Occasionally, official, 10 x 12 cards, 5 in., in wooden filing case, R. 211, 1149)

SECRET SERVICE DIVISION

802. REPORTS OF AGENTS ON CASES, 1945 - 1949. Reports of agents of court officials, sent directly to U.S. Attorney, and requests for information. (Daily, official, 5 x 12 cards, 5 in., in wooden filing case, R. 209, 1144)

803. OWN JACKET AND MEMORANDUM, 1945 - 1949. Confidential case jackets and police memoranda. Approximately 100. (Frequently, official, 5 x 12 cards, 5 in., in wooden filing case, R. 209, 1144)

804. REPORTS ON CASES AND CONFIDENTIAL INFORMATION, 1945 - 1949. Confidential and confidential reports of Agents on cases. (Daily, official, 5 x 12 cards, 5 in., in wooden filing case, R. 209, 1144)

805. REPORTS ON CIRCULARS, 1945 - 1949. Data on reports circulars. (Daily, official, 5 x 12 cards, 5 in., in wooden filing case, R. 209, 1144)

806. TRANSACTIONS OF T.O. OFFICIALS, 1945 - 1949. Data on the transactions of Secret Service agents and officials of the Department of the Treasury. Filed alphabetically by name of Department. (Occasionally, official, 5 x 12 cards, 5 in., in wooden filing case, R. 209, 1144)

807. GENERAL INFORMATION, 1945 - 1949. Confidential case jackets. (Daily, official, 5 x 12 cards, 5 in., in wooden filing case, R. 211, 1149)

SECRET SERVICE DIVISIONCHARLOTTE

OFFICE OF AGENT IN CHARGE
Federal Bldg., 401 W. Trade St.

This office was established in 1898. Prior to December 1, 1936, it covered both North and South Carolina, but since that date it has covered North Carolina only. It is the only office of the Secret Service Division located in the state and is charged with the usual duties of the service. It reports to the Supervising Agent of District 5 at Baltimore, Md. For a short period while repairs were in progress on the Federal Building, the office was located in the Builders' Building. All records are preserved and are strictly confidential.

987. CASES PROSECUTED, 1898 - 1930. Press copy record of all cases prosecuted by the office. Alphabetical index. (Occasionally, official.) 10 x 12 vols., 3 ft., on steel shelves and in steel transfer case. R. 211. (167)

988. REPORTS OF ARRESTS AND CASES, 1909 - 1928. Reports of arrests of court officials, case reports to U.S. attorney, and requests for information. (Daily, official.) 6 x 10 bundles, 5 in., in wooden filing case. R. 209. (144)

989. COIN JACKET AND MEMORANDA, 1915 - 1920. Counterfeit coin jackets and pocket memoranda. Alphabetical index. (Frequently, official.) 8 x 10 bundles, 2 in., in wooden filing case. R. 209. (142)

990. CIPHER CODE AND CONFIDENTIAL REPORTS, 1916 to date. Cipher code and confidential reports of Operative Sturgil checks. (Rarely, official.) 4 x 10 bundles, 4 in., in wooden transfer case. R. 209. (151)

991. REWARD CIRCULARS, 1917 - 1918. Data on reward circulars. (Rarely, official.) 8 x 10 bundles, 3/4 in., in wooden transfer case. R. 209. (147)

992. IMPERSONATIONS OF U.S. OFFICERS, 1917 - 1934. Data on the impersonation of Secret Service agents and officials of the Department of the Treasury. Filed alphabetically by name of impersonator. (Occasionally, official.) 8 x 10 bundles, 3 in., in wooden filing case. R. 209. (149)

993. GENERAL CORRESPONDENCE, 1917 to date. Alphabetical index. (Daily, official.) 8 x 11 bundles, 8 ft. 1 in., in steel transfer case. R. 211. (174)

994. CORRESPONDENCE, 1918. Letters from the Chief relative to investigation of cases which have since been closed. (Rarely, official.) 8 x 10 bundles, $1\frac{1}{2}$ in., in wooden filing case. R. 209. (152)

995. CORRESPONDENCE, 1918 - 1920. Correspondence with U.S. attorneys, marshals, deputies, and postmasters. (Frequently, official.) 8 x 10 bundles, $1\frac{1}{2}$ in., in wooden filing case. R. 209. (161)

996. CASES THREATENING THE LIFE OF THE PRESIDENT OF THE U.S., 1918 - 1935. Records of cases in which the life of the President of the U.S. was threatened. (Rarely, official.) 8 x 10 bundles, 3 in., in wooden filing case. R. 209. (145)

997. INFORMATION CONCERNING BANK AND POST OFFICE ROBBERIES, 1919 - 1921; 1924 - 1926. Information concerning bank and post office robberies in North and South Carolina. (Rarely, official.) 8 x 11 bundles, $7\frac{1}{2}$ in., in 2 wooden filing cases. R. 211. (148)

998. TELEPHONE BILLS, 1919 - 1935. (Rarely, official.) 4 x 13 bundles, $1\frac{1}{2}$ in., in wooden transfer case. R. 209. (146)

999. CHECK CASES NOT PROSECUTED, 1921 - 1933. Check cases closed without prosecution. Filed alphabetically. (Rarely, official.) 5 x 11 envelopes, 3 ft. 4 in., in steel transfer case. R. 211. (170)

1000. CRIMINAL LAWS, 1921 to date. Information on laws relative to counterfeiting and violations against the Treasury Department and concerning counterfeiting in District 5. (Daily, official.) 8 x 11 bundles, 6 in., in wooden filing case. R. 211. (168)

1001. COUNTERFEIT CASES, 1923 - 1928. Counterfeit cases in which parties have been indicted and capiases issued. Alphabetical index by name of counterfeiter. (Occasionally, official.) 8 x 10 bundles, 4 in., in wooden filing case. R. 209. (154)

1002. CASES PENDING PROSECUTION, 1923 to date. Records of court cases pending prosecution in North Carolina, and in South Carolina to Dec. 1, 1936. Filed alphabetically. (Constantly, official.) 9 x 12 pockets, 3 ft. 3 in., in wooden transfer case. R. 211. (172)

1003. RECEIPTS FOR RETURNED CURRENCY, 1925 - 1929. (Rarely, official.) 8 x 10 bundles, 5 in., in wooden transfer case. R. 209. (153)

1004. GOVERNMENT BONDS, 1926 to date. Information concerning stolen and altered U.S. government bonds. (Frequently, official.) 8 x 11 bundles, 5 in., in wooden transfer case. R. 211. (173)

1005. CRIMINALS APPREHENDED, 1927 to date. Names of criminals apprehended in the U.S. by the Secret Service Division. Filed alphabetically. (Constantly, official.) 3 x 5 cards, 4 ft. 6 in., in wooden filing case. R. 211. (165)

1006. ALPHABETICAL CARD INDEX, 1927 to date. Names of persons apprehended in the U.S. by Secret Service agents. Filed alphabetically. (Con-

stantly, official.) 3 x 15 bundles, 1 ft. 3 in., in wooden filing case. R. 211. (163)

1007. SUMMARY REPORTS OF COURT CASES, 1927 to date. Single sheet reports of court trials. Alphabetical index. (Frequently, official.) 8 x 10 bundles, 3 in., on steel shelf. R. 211. (166)

1008. COUNTERFEIT MONEY, SOUTH CAROLINA, 1928 - 1935. Record of counterfeit money in South Carolina with no history. (Frequently, official.) 8 x 10 bundles, $\frac{1}{2}$ in., in wooden filing case. R. 209. (158)

1009. FINGERPRINT FORMS, 1928 to date. Transcriptions of fingerprints. (Rarely, official.) 8 x 10 bundles, 2 in., in wooden filing case. R. 209. (150)

1010. COUNTERFEIT CASES PRNDING, 1929 - 1934. Records of cases pending in North Carolina in the Eastern District (1934), the Western District (1929-1933), and the Middle District. Filed alphabetically. (Occasionally, official.) 8 x 10 bundles, $2\frac{1}{4}$ in., in wooden filing case. R. 209. (143)

1011. CASES CLOSED, 1929 to date. Counterfeiting and forgery cases which have been prosecuted or investigated and closed. Filed alphabetically. (Rarely, official.) 10 x 12 folders, 12 ft., in wooden transfer cases. R. 211. (164)

1012. INVENTORIES OF COUNTERFEIT MATERIALS, 1929 to date. Certified inventories of counterfeit materials. Filed numerically. (Occasionally, official.) 8 x 10 bundles, 10 in., in wooden filing case. R. 209. (160)

1013. DAILY REPORTS AND CORRESPONDENCE, 1930 to date. Daily report, description of correspondence received and sent, complaints, histories of all cases tried, under investigation, and pending, and daily reports of all agents relative to activities and expenses incurred. Indexed by month. (Daily, official.) 8 x 11 pockets, 2 ft. 6 in., in steel transfer case. R. 211. (169)

1014. NORTH CAROLINA COUNTERFEIT MONEY WITH NO HISTORY, 1932 - 1934. Filed numerically. (Occasionally, official.) 8 x 10 bundles, 2 in., in wooden filing case. R. 209. (156)

1015. CARD INDEX, 1933 to date. Card index of all cases investigated and to be investigated. Filed alphabetically. (Daily, official.) 3 x 5 bundles, 2 ft., in steel filing case. R. 211. (162)

1016. COUNTERFEIT MONEY HELD FOR INVESTIGATION, SOUTH CAROLINA, 1933 - 1935. Filed numerically. (Occasionally, official.) 8 x 10 bundles, 2 ft. 6 in., in wooden filing case. R. 209. (157)

1017. COUNTERFEITERS AND COUNTERFEIT MONEY, 1933 - 1935. Description of counterfeiters and counterfeit money held for investigation. Alphabetical index. (Occasionally, official.) 8 x 10 bundles, 3 in., in wooden filing case. R. 209. (155)

1018. CASES UNDER INVESTIGATION, 1933 to date. Court cases under investigation in North Carolina, and in South Carolina to Dec. 1, 1936. Alphabetical card index. (Daily, official.) 10 x 14 bundles, 2 ft., in 4 wooden transfer cases. R. 211. (175)

1019. RECORD OF MUTILATED CURRENCY REDEEMED AND RECEIPTED, 1934 to date. Numerical index. (Occasionally, official.) 8 x 10 bundles, 9 in., in wooden filing case. R. 209. (159)

1020. COUNTERFEIT WHISKEY AND STRIP STAMPS, 1934 to date. Information concerning counterfeit whiskey and strip stamps for sealing bottles. (Rarely, official.) 8 x 10 bundles, 3/4 in., in wooden filing and transfer cases. R. 211. (176)

