

United States Bureau of Internal Revenue Distillery Forms

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1902-1913



Title Statement

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Profile Description

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Descriptive Summary

Unit ID

Ms.2008.095

Unit Date

1902-1913

Language

The materials in the collection are in English.

Abstract

The collection contains a set of forms used by the United States Bureau of Internal Revenue in the regulation of distilled spirits.

Creator

United States. Bureau of Internal Revenue

Extent

0.1 Cubic Feet 1 folder

Repository

Special Collections and University Archives, Virginia Tech

Administrative Information

Conditions Governing Access

The collection is open for research.

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Source of Acquisition

The United States Bureau of Internal Revenue Distillery Forms were purchased by Special Collections in 2008.

Processing Information

The processing, arrangement, and description of the United States Bureau of Internal Revenue Distillery Forms commenced and was completed in December 2008.

Preferred Citation

Researchers wishing to cite this collection should include the following information: [identification of item], [box], [folder], United States Bureau of Internal Revenue Distillery Forms, Ms2008-095, Special Collections and University Archives, Virginia Tech, Blacksburg, Va.

Administrative History

The United States Office of Internal Revenue was created during the Abraham Lincoln administration to enforce the income tax imposed to pay costs associated with the American Civil War. By 1877, the agency was known as the Bureau of Internal Revenue. Among its duties, the Bureau was charged with ensuring that alcohol products were produced in accordance with Federal law and collecting taxes on those products. In 1919, the United States enacted a nationwide ban on the "manufacture, sale or transportation of intoxicating liquors for beverage purposes," and the Bureau was responsible for enforcing the law until the repeal of Prohibition in 1933. (In Southern Appalachia and other rural areas, the Bureau's revenue agents would become very active in pursuing and apprehending producers of moonshine liquor.) Today (2008), the taxation and regulatory control of the alcohol industry falls within the bailiwick of the Alcohol and Tobacco Tax and Trade Bureau.

Scope and Content

This collection contains a set of forms used by the United States Bureau of Internal Revenue in regulating the distillation of alcoholic spirits early in the twentieth century. The forms remain as printed, with no data having been recorded on any of them. The collection contains the following forms:

- Return of Gaugers' Manuals, Hydrometers, Locks, Seals, Weighing Beams and Appliances
- Distiller's Record of Filling and Refilling of Fermenters
- Personal Services [voucher for services rendered as informer, posseman or special employee]
- Return of Special-Tax Payer
- Report Showing Condition of Fruit Distillery
- Report of Distilled Spirits In Possession of Dealers

Related Archival Materials

See the United States Internal Revenue Special Tax Stamps, Ms2015-061, also at Virginia Tech Special Collections and University Archives.

Keywords

Cocktails -- History
Cocktail History Collection
History of Food and Drink

Rights Statement for Archival Description

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Arrangement

The collection is arranged chronologically according to the date on which each form was created.

Description of Subordinate Components

Forms

Unit Date 1902-1913

folder 1