

Case No. 15,994. UNITED STATES v. PARKHILL.
[2 Wkly. Notes Cas. 604, note.]

District Court, W. D. Pennsylvania.

June 15, 1875.

INTERNAL REVENUE OFFICERS—VISITORIAL POWERS—EXAMINATION OF
NATIONAL BANKS.

[Visitorial powers are not conferred upon the internal revenue officers, under Rev. St. §§ 3177, 5241, whereby they would be authorized to examine the checks of a national bank.]

In this case the defendant [the cashier of the Monongahela National Bank of Brownsville, Pennsylvania] refused to allow a deputy collector of internal revenue to examine the bank's checks. On the trial the district judge directed the jury to find a verdict pro forma for the plaintiff, subject to the opinion

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of the court upon the question of law whether, under the acts of congress, visitorial powers over national banks are conferred upon internal revenue officers.

Upon the argument on the point reserved

Mr. Reed, for plaintiff, contended that such powers were vested in revenue officers by Rev. St § 3177, and that Id. section 5241 did not exclude them therefrom.

Mr. Sweitzer, for defendant, argued these two propositions: (1) That section 37 of the act of June 30, 1864, (Rev. St. § 3177 [13 Stat. 238]), did not, in terms or by fair implication, extend to or include national banks; (2) that national banks are protected by positive statute against any other visitorial powers than such as are authorized by the national bank act, and such as are vested in courts of law and chancery.

Before McKENNAN, Circuit Judge (sitting as assessor), and McCANDLESS, District Judge.

THE COURT ordered judgment to be entered for the defendant upon the point reserved.