

Case No. 16,565. UNITED STATES v. TWENTY-FIVE THOUSAND SEGARS.
[5 Blatchf. 500.]¹

Circuit Court, E. D. New York.

Oct. 14, 1867.

INTERNAL REVENUE LAWS—RIGHTS OF INFORMERS—TREASURY REGULATIONS.

1. The treasury circular of September 2, 1867, respecting the shares of informers, in cases of forfeiture under the internal revenue laws, does not apply to a case where the proceeds of the forfeiture had been received by the marshal prior to the issuing of that circular.
2. The right of the informer became fixed, on the receipt by the marshal of the money, to receive the amount to which, by the then existing regulation, he was entitled.

BENEDICT, District Judge. This motion presents the question, whether the treasury circular of September 2, 1867, respecting the shares of informers, in cases of forfeiture under the internal revenue laws, is applicable to a case where the proceeds of the forfeiture had been received by the marshal prior to the issuing of that circular. The same question has recently been considered by Judge Blatchford, in the district court for the Southern district of New York, in the Case of Eight Barrels of Distilled Spirits [Case No. 4,316], and I concur with him in the conclusion, that the right of the informer became fixed on the receipt by the marshal of the money, and that the subsequent circular of the secretary of the treasury can have no effect to reduce the amount to which, under the then existing regulation, the informer was entitled. The distribution in this case will, therefore, be made in accordance with that view.

¹ [Reported by Hon. Samuel Blatchford, District Judge, and here reprinted by permission.]