

Case No. 16,586. UNITED STATES V. TWO. HUNDRED BUSHELS OF CORN.
[9 Ben. 186.],¹

District Court, E. D. New York.

July, 1877.

PRACTICE IN INTERNAL REVENUE CASES—BILL OF PARTICULARS.

Where an information on behalf of the United States had been filed, for violation of the internal revenue law, as entries upon the books and other offences, and a quantity of corn, spirits, and other property seized, *held*, that the information filed being vague, claimant of the property was entitled to a bill of particulars.

BENEDICT, District Judge. The claimant's motion for a bill of particulars must be granted. Under an information so vague as this it would be impossible to make due preparation for trial. He is entitled to such a description of the spirits referred to in the second count as will enable him to identify the spirits on which it is claimed the tax was not paid. He is also entitled to be informed as to what entries in his books it is intended to show he should have made and has not done so under the third count. This information should be sufficiently definite to enable the claimant to know what materials and what grain it is charged that he did not enter, and by date, quantity, or other description informed what spirits distilled have not been entered at all, and what entry of material made or spirits it is intended to show has been omitted. He is also entitled to be informed as to what entries in his books it is intended to show are false.

The order must be that the district attorney, within forty days from this time, furnish a bill of the above-named particulars to the claimant in this action.

¹ [Reported by Robert D. Benedict, Esq., and Benj. Lincoln Benedict, Esq., and here reprinted by permission.]