ANNUAL REPORT OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1933

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TREASURY DEPARTMENT

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Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D.C., October 15, 1933.

SIR: I have the honor to snbmit the following report for the fiscal year ended June 30, 1933:

COLLECTIONS

Internal-revenue collections for the fiscal year were $1,619,839,224.30' compared with $1,557,729,042.64 for the fiscal year 1932, an increase of $62,110,181.66, or 4 per centum.

Income-tax collections were $746,791,404.11, compared with $1,056,756,697.54 for the fiscal year 1932, a decrease of $309,965,293.43, or 29 per centum. The miscellaneous internal-revenue collections during the fiscal year were $873,047,820.19, as compared with $500,-972,345.10 for the fiscal year 1932, an increase of $372,075,475.09, or 74 per centum.

The last two quarterly payments on incomes for the calendar year 1931, made under the provisions of the Revenue Act of 1928, were received during the first half of the fiscal year 1933, and the first two quarterly payments on incomes for the calendar year 1932, made under the provisions of the Revenne Act of 1932, were received during the last half of the fiscal year 1933.

Revenue resulting from the act of March 22, 1933, which legalized the sale of fermented liquors with alcoholic content of not more than 3.2 per centum by weight, amounted to $720,808.74 for March, $9,139,687.64 for April, $11,576,901.73 for May, and $13,793,043.56 for June, a total of $35,230,441.67.

Details of the receipts for the fiscal year 1933, with a comparison of receipts for the fiscal year 1932, appear in the statistical tables appended to this report. Summary comparison of these receipts by quarters follows:

Quarter ended—	Corporation	Individual	Total income tax	Miscellaneous taxes	Grand total
Sept. 30, 1931	$191,859,960.64	$121,605,811.27	$313,465,771.91	$141,678,556.21	$455,144,328.12
Dec. 31, 1931	186,801,008.37	115,040,280.95	301,841,289.32	125,112,326.90	426,953,616.22
Mar. 31, 1932	128,574,086.75	109,580,065.96	238,154,152.71	115,268,227.76	353,422,380.47
June 30, 1932	122,331,059.79	80,964,423.81	203,295,483.60	118,913,234.23	322,208,717.83
Fiscal year 1932	629,566,115.55	427,190,581.99	1,056,756,697.54	500,972,345.10	1,557,729,042.64
Sept. 30, 1932	107,732,106.83	67,011,283.86	174,743,390.69	183,364,674.54	358,108,065.23
Dec. 31, 1932	105,554,217.42	62,869,851.59	168,424,069.01	217,905,361.19	386,329,430.20
Mar. 31, 1933	89,514,962.09	132,346,636.95	221,861,599.04	198,122,811.86	419,984,410.90
June 30, 1933	91,416,497.59	90,345,847.78	181,762,345.37	273,654,972.60	455,417,317.97
Fiscal year 1933	394,217,783.93	352,573,620.18	746,791,404.11	873,047,820.19	1,619,839,224.30

Following is a summary of internal-revenue collections, classified according to objects of taxation:

Sources	1932	1933	Decrease (−) or increase (+)
Income taxes:			
Corporation	$629,566,115.55	$394,217,783.03	−$235,348,331.62
Individual	427,190,581.99	352,573,620.18	−74,616,961.81
Total income taxes	1,056,756,697.54	746,791,404.11	−309,965,293.43
Miscellaneous internal revenue:			
Estates and gifts	47,422,313.00	34,309,723.85	−13,112,589.15
Tobacco manufactures	398,578,618.56	402,739,059.25	+4,160,440.69
Sales (liquors, stamp and excise taxes, admissions, communications, checks, oleomargarine, etc.)[1]	54,370,070.89	435,412,325.04	+381,042,254.15
Miscellaneous receipts (prohibition, customs, delinquent under repealed laws)	601,342.65	586,712.05	−14,630.60
Total miscellaneous revenues	500,972,345.10	873,047,820.19	+372,075,475.09
Total internal revenue	1,557,729,042.64	1,619,839,224.30	+62,110,181.66

[1] See p. 14 of this report.

COST OF ADMINISTRATION

The amount expended and obligated in administering the internal-revenue laws for the fiscal year 1933 was $30,031,722.98. The amount expended during the fiscal year 1932 was $33,870,903.62, or 11 per centum more than for the fiscal year 1933. The cost of collecting each $100 of revenue during the fiscal year 1933 was $1.85, as compared with $2.17 during the fiscal year 1932.

NEW TAXES

During the fiscal year a number of important changes were made by Congress in internal-revenue laws, designating new objects of taxation as well as increasing the rate upon gasoline and extending the repeal date fixed by the Revenue Act of 1932 with respect to certain taxes. The most notable changes were in connection with the tax imposed and authorized to be withheld upon corporate dividends, the tax upon the declared value of corporate capital stock, the excess-profits tax of 5 per centum imposed upon the net incomes in excess of 12½ per centum of the declared value of the capital stock in the business, and the processing taxes authorized by the Agricultural Adjustment Act. The most important new source of revenue was created by the act of March 22, 1933, which legalized the manufacture and sale of beer and wine having an alcoholic content of not more than 3.2 per centum by weight.

Processing taxes.—In addition to the various excise and sales taxes for the administration of which the Bureau of Internal Revenue is responsible under the law, the Agricultural Adjustment Act of May 12, 1933, imposed upon the Bureau the duty of collecting the taxes authorized by that act to be levied upon the processing of certain basic agricultural commodities. The commodities comprise wheat, cotton, field corn, hogs, rice, tobacco, and milk. The tax may be levied upon the first domestic processing of such commodities as may be designated by proclamation of the Secretary of Agriculture. That office is also authorized to fix the rate of tax. The tax may also be levied upon the first domestic processing of any commodity found by the Secretary of Agriculture to be competing disadvantageously with any one of the aforementioned commodities. The tax must be paid by the processor. The act also authorizes a tax on floor stocks of articles which, on the date on which the processing tax becomes effective with respect to any commodity, have been manufactured wholly or in chief value from that commodity and are on that date held for sale or disposition. A compensating tax is authorized to be levied upon articles processed or manufactured wholly or in chief value from any imported commodity to which the processing tax would apply within the United States or any possession thereof.

The Secretary of Agriculture proclaimed the first processing tax to be effective on July 9, 1933. This is a tax of 30 cents per bushel of 60 pounds on the first domestic processing of wheat. Regulations, approved by the President, established conversion factors for articles processed from wheat to determine the amount of tax imposed or refunds to be made with respect thereto.

Early in June collectors of internal revenue were directed to prepare mailing lists for the distribution of forms, regulations, and instructions to prospective taxpayers under the act. Floor tax forms, P.T. Forms 31 and 41, and the import compensating tax return, P.T. Form 11, in respect to wheat, were prepared, printed, and forwarded to collectors for distribution. General regulations applicable to any commodity with respect to which taxes are imposed under the act were prepared, namely, Regulations 82, relating to the tax on floor stocks, Regulations 81, relating to processing tax and compensating tax, and Regulations 83, relating to exportation. Supplemental regulations applying specifically to processing and other taxes with respect to wheat have been and will be issued as Treasury decisions.

INCOME TAXES

Returns closed

The number of income-tax returns examined and closed during the year was 2,120,197, of which 1,659,418 represented individuals and partnerships and 460,779 represented corporations. The following table shows the details of this work as related to tax years:

Returns closed during the fiscal year 1933, by tax years

Tax years	Deficiency taxes assessed: Agreement[1]	Default[2]	Decision[3]	Jeopardy[4]	Overassessments scheduled	No change	Total
1917	7	5	23	7	135	100	337
1918	18	38	52	9	163	201	481
1919	27	41	81	8	214	257	628
1920	45	62	157	25	232	332	853
1921	35	50	135	20	211	253	734
1922	49	85	217	30	223	316	920
1923	72	74	289	45	276	363	1,119
1924	104	67	486	58	611	542	1,868
1925	141	134	560	74	490	827	2,226
1926	263	194	717	96	655	1,167	3,092
1927	359	306	949	161	1,265	2,321	5,362
1928	562	418	1,457	210	2,242	3,533	8,422
1929	2,726	1,338	1,197	265	5,124	7,981	18,631
1930	60,292	6,500	278	417	23,567	184,462	275,516
1931	23,631	306	15	157	10,301	935,181	969,591
1932	442	9	....	13	277	829,676	830,417
Total	88,764	9,657	6,613	1,595	45,986	1,967,582	2,120,197

[1] Taxpayers signed agreements to deficiency taxes.
[2] Taxpayers failed to file petitions with Board of Tax Appeals within 60 days of the mailing of final notices of deficiency.
[3] Deficiencies determined by Board of Tax Appeals.
[4] Deficiencies assessed without usual notices because of fraud, bankruptcy, etc.

Back taxes

The additional income taxes assessed and made available for collection as the result of examining returns for past years was $169,629,609.96, as compared with $218,521,218.58 for the previous fiscal year, a decrease of $48,891,608.62. Field representatives secured agreements to the immediate assessment and collection of $21,361,130.31, while $148,268,479.65 was assessed after administrative review in Washington.

The following table classifies the additional assessments made after administrative review, according to the procedure involved:

	Amount assessed	Percent of total
Assessments based on agreements executed prior to mailing of 60-day letters	$39, 754, 165. 18	26. 8
Assessments based on agreements executed subsequent to mailing of 60-day letters	10, 653, 592. 10	7. 2
Assessments listed in cases where taxpayers neither executed agreements nor filed petitions with the Board of Tax Appeals within 60 days of the mailing of final notices of deficiency	27, 751, 240. 03	18. 7
Assessments listed in appealed cases, after decision by Board of Tax Appeals	68, 630, 631. 96	46. 3
Abatement and credit claims rejected	1, 478, 847. 40	1. 0
Total	148, 268, 479. 65	100. 0

In addition to the amounts analyzed above additional assessments were made under the jeopardy provisions of the several revenue acts, as follows:

Under bankruptcy and dissolution procedure	$78, 177, 841. 35
Returns believed to be fraudulent	11, 783, 456. 63
Total assessed	89, 961, 297. 98
Interest	16, 806, 103. 31
Penalties	3, 128, 595. 28
Grand total	109, 895, 996. 57

Claims and overassessments

Refund claims adjusted and certificates of overassessment issued, together with the amounts involved, were as follows:

Claims—	Number
Pending at beginning of year	24, 046
Filed during year	39, 326
Total to be adjusted	63, 372
Allowed in full or in part	27, 147
Rejected	13, 791
Total adjusted	40, 938
Pending at end of year	22, 434
Certificates of overassessment issued when no claim had been filed	30, 157

Amount of overassessment settled by—	
Abatement	$108, 614, 453. 21
Credit	18, 877, 869. 82
Refund	32, 627, 780. 15
Total	160, 120, 103. 18
Interest	10, 379, 441. 26
Grand total	170, 499, 544. 44

NOTE.—The amount involved in claims filed during the year was $229,134,005.48, as compared with $265,479,501.06 the preceding year. Of the claims adjusted during the year, the amounts rejected totaled $170,934,417.94, as compared with $418,258,438.95 the preceding year.

During the year 8,233 collectors' claims were allowed, of which 7,059 recommended abatements or credits and 1,174 recommended refunds. These claims were largely multiple item claims, or claims for refund to numbers of taxpayers, and involved 12,227 items for abatement or credit and 51,382 items for refund. These adjustments usually are made necessary by mathematical errors made by taxpayers in the preparation of returns and as a rule claims by taxpayers are not required.

Final notices of deficiency (60-day letters)

During the year 17,772 final notices of deficiency (60-day letters) were mailed. During the previous fiscal period 22,456 such notices were mailed.

Petitions were filed with the Board of Tax Appeals in 33 per centum of the cases in which 60-day letters were issued during the year, as compared with 34 per centum during the fiscal year 1932.

The following table shows the number of times each of the respective tax years was involved in petitions filed with the Board of Tax Appeals during the fiscal years 1932 and 1933:

Tax year	Number in 1932	Number in 1933	Tax year	Number in 1932	Number in 1933
1917	18	9	1925	161	65
1918	28	35	1926	246	113
1919	28	32	1927	840	175
1920	86	64	1928	1, 493	298
1921	29	37	1929	5, 107	1, 827
1922	62	35	1930	209	3, 676
1923	66	37	1931	4	236
1924	108	52	1932	1	6

Returns reopened

During the fiscal year 1933, 112,972 returns were reaudited, as compared with 131,795 for the fiscal year 1932, a decrease of 18,823, or 14 per centum.

The tax years involved in the returns reopened are indicated in the following tabulation:

Returns reopened during the fiscal years 1932 and 1933, by tax years

Tax year	1932	1933	Tax year	1932	1933
1917	1,543	480	1925	4,797	2,577
1918	3,005	522	1926	5,394	3,256
1919	2,700	644	1927	10,440	4,588
1920	3,376	818	1928	17,061	6,674
1921	3,033	712	1929	69,365	13,371
1922	3,331	858	1930		75,524
1923	3,464	1,061			
1924	4,286	1,887	Total	131,795	112,972

The Bureau also considered 1,573 reqnests by taxpayers for the reopening of claims for refund which had previously been aeted upon. Of these requests, 999 were denied and 574 allowed.

Returns on hand, end of year

A comparative table of the number of returns for different years with respect to which examination was unfinished at the close of the past two fiscal years follows:

Returns on hand on June 30, 1932 and 1933, by tax years

Tax year	1932	1933	Tax year	1932	1933
1917	150	293	1926	1,101	1,265
1918	207	248	1927	3,713	2,939
1919	251	267	1928	4,380	2,652
1920	276	240	1929	10,496	5,236
1921	261	239	1930	209,921	9,929
1922	307	245	1931	[1] 22,142	208,111
1923	373	315	1932		[1] 92,211
1924	517	536			
1925	677	1,028	Total	254,771	325,734

[1] Figures are incomplete. The preliminary work incident to returns for the taxable year just previous to the end of the fiscal year cannot be completed within that fiscal year.

Returns for the tax years 1917 to 1930, inclusive, as to which the statute of limitations has expired but with respect to whieh waivers of the limitation are on file, are regarded for purposes of identification as prior year returns. The retnrns for 1931 are regarded, insofar as audit work is eoncerned, as current work, since the period of limitation on assessment for this year, except in the case of fiscal year returns, will not expire until March 15, 1934.

Returns pending in Washington

The following table presents an analysis of the prior year returns undor original oxamination or reexamination by the several divisions and soctions of the Ineome Tax Unit at the elose of the fiscal year:

Original and reopened returns under consideration in Washington, June 30, 1933, by tax years

Tax year	Audit Review Division: Individual returns		Audit Review Division: Corporation returns		Audit Review Division: Consolidated returns		Valuation Division		Special Adjustment Section	Total	
	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened	Reopened	Original	Reopened
1917		164		7		45		10	32		258
1918		150		8	4	39		11	22	4	230
1919		159		7	4	33		15	37	4	251
1920		111		9	4	41		14	44	4	219
1921		105		5	2	39		13	59	2	221
Total		689		36	14	197		63	194	14	1,179
1922		75		5	11	37		11	91	11	219
1923		104		9	15	42		17	108	15	280
1924	4	236	1	11	49	54	2	27	111	56	439
1925	4	665	2	10	55	65	6	23	138	67	904
1926	5	741	2	19	73	109	7	34	202	87	1,105
1927	16	2,205	4	69	98	160	17	34	196	135	2,653
1928	38	1,396	7	114	125	230	26	68	254	196	2,162
Total	67	5,425	16	227	426	696	58	214	1,200	567	7,702
1929	631	2,206	52	322	281	319	67	153	501	1,031	3,501
1930	2,996	1,669	504	418	505	205	596	182	614	4,661	3,148
1931	7,734	362	1,579	95	1,585	33	1,431	8	352	12,329	850
Total	11,361	4,237	2,135	835	2,431	617	2,094	843	1,467	18,021	7,499
Grand total	11,428	10,351	2,151	1,098	2,871	1,510	2,152	620	2,861	18,602	16,440

Returns pending in the field

During tbe year, 493,626 returns were sent to the field divisions for examination. These, added to the 201,431 returns on hand at the beginning of the year, made a total of 695,057 to be aceonnted for. Of this nnmber, 464,938 were disposed of during the year, leaving a balanee of 230,119 returns pending June 30, 1933.

The returns in the field on June 30, 1933, involved tax years as follows:

Tax year:	Number of returns
1921 and prior years	94
1922 to 1926	206
1927 to 1930	3,249
1931	194,932
1932–33	31,638
Total	230,119

Of the total of 464,938 returns disposed of, examination resulted in changing the reported tax liability in 132,396, or 28.47 per centum. With respect to 104,844, or 79.15 per centum of the returns in whieh the reported tax liability was changed, taxpayers agreed with revenne agents with respect to the changes recommended.

Examination of 1932 returns

The filing period for 1932 calendar year returns euded March 15, 1933. Approximately 2,225,000 returns for this period have bcen or will be forwarded to Washington. Of this number, 830,417 were closed by June 30, 1933, and 31,572 were in the offices of internal revenue agents in charge for examination. All 1932 returns which are to be examined in the field will be in the possession of the revenue agents at an early date.

Examination of fiduciary and partnership returns with the related individual returns

The procedure for examination of fiduciary and partnership returns and the related individual returns was revised on June 16, 1933, by Income Tax Mimeograph, Coll. No. 4030, R.A. No. 665. This revision will eliminate unnecessary examinations, secure concurrent verification of the returns of fiduciaries and partnerships and the returns of the beneficiaries and partners, as well as curtail clerical work incident to preparing notices, assembling and transmitting papers relating to these returns.

Collection of taxes assessed on withholding returns

Collectors of internal revenue were instructed on June 24, 1933, to proceed with the collection of taxes assessed on withholding returns but not paid on or before June 15, the date due. During the year 1932 many changes occurred in ownership of apartment houses, office buildings, etc. New owners and their agents were not familiar with the law requiring returns and payment of tax due on interest from bonds containing tax-free covenants.

Administration of the tax provisions of the National Industrial Recovery Act

Prior to the close of the year considerable progress was made in preparing instructions and return forms necessary for the administration of the new tax provisions of the National Industrial Recovery Act, approved June 16, 1933. Mimeograph letters were prepared elucidating the provisions of section 213 of that act, which relates to the tax to be deducted and withheld at the source on dividends; the provisions of section 216, which relates to the excess-profits tax; and the provisions of section 218 of the act, which relates to important changes in certain income tax provisions of the Revenue Act of 1932. Hundreds of letters inquiring about these new taxes were answered during the year.

Settlement of tax disputes

Throughout the year the Bureau continued the work, commenced in 1927, of endeavoring to settle cases of disputed tax liability without the formality of trial before the United States Board of Tax Appeals. This work was carried on mainly through the agency of the Commissioner's Special Advisory Committee, a group of technicians and attorneys of long experience in the Bureau.

The duty of the committee is to examine into cases and make recommendations for settlement of disputes that may be divided into two general classes, viz, (1) recommendation for stipulation to the Board by the Commissioner and taxpayers of deficiencies agreed upon as the tax properly due; (2) recommendations to accept the acquiescence of taxpayers in the assessment and collection of deficiencies agreed upon as the tax properly due in cases in 60-day status, with respect to which petitions have not yet been filed with the Board.

The following statement contains a detailed analysis of the work done by the committee during the fiscal year:

Number of cases released of by Special Advisory Committee during the fiscal year 1933, and amounts of proposed and redetermined deficiencies

	Appeals filed with Board		60-day letters		Miscellaneous cases	
	Number of cases	Number of tax years	Number of cases	Number of tax years	Number of cases	Number of tax years
On hand July 1, 1932	10,398	13,199	116	206	96	295
Received during year:						
60-day appeal filed	353	385				
All others	6,803	7,573	643	690	277	350
Total to be accounted for	17,554	21,157	759	896	373	645
Released during year:						
By action of committee:						
By agreement	4,101	4,935	180	191	259	208
No appeal filed			52	52		
Changes recommended and agreement not yet filed [1]	25	42			10	14
No change [1]	3,852	4,565	1	1	60	72
Total	7,978	9,642	233	244	320	384
No action by committee:						
60-day appeal filed			353	388		
All others	1,924	2,396	37	43	14	23
Total	1,924	2,396	390	431	14	23
Total released during year	9,902	11,938	623	675	343	407
On hand June 30, 1933	7,652	9,219	136	221	30	238

	Appeals	60-day letters
Amounts of proposed and redetermined deficiencies in cases released by committee:		
Deficiency proposed on cases recommended for settlement	$75,132,637.56	$1,134,395.82
Deficiency recomputed on cases recommended for settlement	25,899,466.55	414,491.00
Decrease in proposed deficiency	49,233,171.01	719,904.82
Deficiency proposed in all cases handled [1]	125,726,961.58	1,138,873.77
Deficiency recomputed in cases settled	25,899,466.55	
Deficiency recommended for defense	50,594,324.32	[2] 414,491.00
Increased deficiency recommended	9,231,393.21	4,477.95
Total	85,725,184.08	418,968.95

[1] Refers to total releases, excluding the item "No action by committee."
[2] Includes entire asserted deficiency in many nonsettled cases where no appeal was filed with board.

MISCELLANEOUS INTERNAL REVENUE

Estate and gift taxes

Estate tax collections were affected by the unfavorable economic conditions which prevailed throughout the country during the year. Many taxpayers availed themselves of the privilege provided by the law to extend the time for payment of taxes due during the fiscal year 1933. The assessment and possible collection of nearly $20,000,000 were delayed because of appeals filed with the Board of Tax Appeals. It should also be noted that practically 80 per centum of the Federal estate tax was absorbed by credit for State estate, inheritance, legacy, or succession taxes.

Gift tax collections resulting from taxes imposed by the Revenue Act of 1924 and the Revenue Act of 1932 amounted to $4,616,661.96, of which amount, approximately $1,100,000 was reported by the collectors as tax shown upon the returns filed under the provisions of the 1932 Act.

Examination of returns.—The following table summarizes the field and Bureau examination of estate tax and gift tax returns:

	1933	
	Estate tax	Gift tax
Returns in field:		
On hand at beginning of year	2,118	
Received for investigation	7,832	1,397
Total to be disposed of	9,750	1,397
Major reports submitted by field force	7,783	329
On hand at end of year	1,967	1,068
Returns in Bureau:		
Not closed, on hand at beginning of year	5,523	
Received	8,504	1,710
Total to be disposed of	14,027	1,710
Disposed of	9,440	4
On hand at end of year	4,587	1,706
Protest letters of taxpayers as a result of tax determined by audit:		
On hand at beginning of year	139	
Received	2,137	
Total to be disposed of	2,276	
Disposed of	2,178	
On hand at end of year	98	
Final agreements, section 606 of the Revenue Act of 1928:		
On hand at beginning of year	210	
Cases received for agreements	380	
Total to be disposed of	602	
Disposed of	314	
On hand at end of year	268	
Cases adjudicated by the Board of Tax Appeals	297	

As a result of the audit of estate tax returns, deficiencies were assessed in approximately 51 per centum of the cases closed, amounting to $35,361,898.58. This amount includes an assessment of more than $20,000,000 which was made in one case to protect the interests of the Government where the taxpayer failed to furnish the data necessary to procure credit for payment of State estate, inheritance, legacy, or succession taxes prior to the running of the statute of limitations. The greater portion of this assessment was subsequently abated, the requisite data being filed in the meantime. Deficiencies of $3,626,914.37 were assessed as the result of the audit of gift tax returns filed in accordance with the requirements of the Revenue Act of 1924. Nearly all of this amount resulted from the decision of the Supreme Court in one case.

Claims.—The following table shows estate tax and gift tax claims on hand, received, and disposed of during the fiscal year 1933:

	Estate tax claims				Gift tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1932	325	$6,355,909.56	17	$128,805.23	1	$1,766.11		
Received	1,605	9,747,592.05	779	55,236,822.83	4	13,563.51		
Total to be disposed of	1,920	16,103,501.61	796	55,365,628.06	5	15,329.62		
Allowed	1,417	5,621,245.19	789	55,350,805.58	2	2,981.91		
Rejected	284	3,977,454.92	1	141.93	2	3,693.31		
Total disposed of	1,701	9,598,700.11	790	55,350,947.51	4	6,675.22		
On hand June 30, 1933	219	6,504,801.50	6	14,680.55	1	8,654.40		
No claims filed, overassessments allowed	662	1,138,535.59	624	30,823,614.43	1	125.00	2	$979.05
Interest allowed		707,899.64				632.57		
Additional 2 percent interest [1]	705	165,944.05			1	170.34		
Total amount allowed, including interest	2,784	7,633,625.27	1,413	86,174,420.01	4	3,909.82	2	979.05

[1] As provided by the act of Mar. 3, 1933.

Included in the amounts of estate tax and gift tax refund claims are 19 estate tax judgment claims, amounting to $307,219.61, and 1 gift tax judgment claim, amounting to $1,437.85. Included also are refunds of $27,035.81, without interest, under the provisions of section 325 of the Revenue Act of 1926.

There were 11 estate tax claims for refund allowed in excess of $75,000, which were reported to the Joint Committee on Internal Revenue Taxation during the year.

Tobacco taxes

Collections from tobacco taxes amounted to $402,739,059.25 for the year, an increase of $4,160,440.69, or 1.04 per centum, compared with the previous year. Tobacco taxes represent 24.86 per centum of the total internal-revenue collections of 1933, compared with 25.59 per centum for the previous year. The following table contains a detailed analysis of tobacco taxes collected during the fiscal years 1932 and 1933:

Tobacco taxes collected during the fiscal years 1932 and 1933

Source	1932	1933	Increase (+) or decrease (−)	
			Amount	Percent
Cigars (large):				
Class A	$7,576,554.59	$7,335,835.23	−$240,719.36	−3.18
Class B	212,642.05	115,328.58	−97,313.47	−45.76
Class C	5,555,852.16	3,264,289.14	−2,291,563.02	−41.25
Class D	728,872.48	513,609.42	−215,263.06	−29.53
Class E	133,758.22	75,933.54	−57,824.68	−43.23
Total	14,207,679.50	11,304,995.91	−2,902,683.59	−20.43
Cigars (small)	226,508.98	173,730.47	−52,778.51	−23.30
Cigarettes (large)	31,659.71	21,267.58	−10,392.13	−32.82
Cigarettes (small)	317,533,080.02	328,418,413.58	+10,885,333.56	+3.43
Tobacco, manufactured	58,030,155.75	55,450,340.99	−2,579,814.76	−4.45
Snuff	6,846,301.69	6,404,999.69	−441,302.00	−6.45
Total	64,876,457.44	62,055,340.99	−2,821,116.76	−4.35
Leaf tobacco sold	2,730.06	7,165.69	+4,435.63	+162.47
Cigarette papers	1,645,241.95	918,552.84	−726,689.11	−44.43
Cigarette tubes	55,260.90	39,592.50	−15,668.40	−28.35
Grand total	398,578,618.56	402,739,059.25	+4,160,440.69	+1.04

The taxes on small cigarettes, the source of the greatest portion of the tobacco tax collections, amounted to $328,418,413.58, an increase of $10,885,333.56, or 3.43 per centum, over the previous year, and represents 81.55 per centum of the total tobacco taxes collected during 1933, as compared with 79.66 per centum for the previous year. Principal decreases in tobacco tax collections were $2,902,683.59 on large cigars, $2,579,814.76 on manufactured tobacco, and $441,302 on snuff. The taxes collected on cigarette papers and tubes amounted to $918,552.84 and $39,592.50, respectively, decreases of $726,689.11 and $15,668.40, respectively, compared with the previous year.

Cigarette papers and tubes.—Taxes were collected in 1933 on 9,819,889 packages of cigarette papers of domestic manufacture and on 57,894,783 packages of imported cigarette papers, an increase of 1,812,063 packages and a decrease of 61,750,289 packages, respectively, as compared with the previous year; and on 25,896,200 cigarette tubes of domestic manufactnre and 171,702,500 imported cigarette tubes, a decrease of 110,084,300 and an increase of 31,106,350 tubes, respectively, as compared with the previous year. There were removed from the place of manufacture and imported during the year 1,458,496,429 and 457,074,483 packages, respectively, containing not more than 25 papers each which were not subject to tax, increases of 439,819,611 and 214,475,250 packages, respectively, as compared with the previous year. There were also removed during the year from the place of manufacture 20,893,300 cigarette tubes exempt from tax for use by cigarette manufacturers and for use in the manufacture of medicinal cigarettes, an increase of 7,028,250 cigarette tubes compared with the previous year.

Tax-free products for use of United States.—There were 532 permits issued during the year for removal of tobacco products tax-free for use of the United States, covering 9,944,000 cigarettes and 240,758 pounds of manufactured tobacco, as compared with 426 permits covering 8,126,000 cigarettes and 213,021 pounds of manufactured tobacco during the fiscal year 1932.

Claims.—The following table contains an analysis of claims received and disposed of in connection with tobacco taxes:

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1932	4	$1,622.27	42	$91,004.35	11	$7,302.87			4	$20,461.09
Received	18	998.75	1,024	704,004.19	74	14,433.16	23	$15,280.90	57	63,310.77
Allowed	16	[1] 809.98	980	696,750.95	63	16,624.41	9	4,560.15	61	89,751.74
Rejected	2	1,608.83	19	60,578.31	14	1,716.35	7	87.70		20.72
On hand June 30, 1933	4	200.21	67	37,679.28	8	3,395.27	7	10,624.02		

[1] In addition, interest in the amount of $10.85 was allowed.

Claims were allowed for redemption of stamps spoiled or rendered useless in the amount of $577,946.34. Claims were allowed where the owner alleged that he had no use for the stamps in the amount of $10,908.75. Stamps in the value of $107,895.86, of series 102 and 103, were affixed to products withdrawn from the market, and presented for redemption or destroyed under regulations promulgated in Treasury Decision 4330, approved December 31, 1931, as amended by Treasury Decision 4346, under the act of March 3, 1931 (Public, No. 828, 71st Cong.). There was an increase in the number and amount of claims for redemption received and allowed compared with the previous year, due to the operation of the above-mentioned act.

Tobacco sea stores.—Withdrawals of tobacco products without the payment of tax as sea stores, for consumption beyond the jurisdiction of the internal revenue laws of the United States, were made during the year by 35 manufacturers under Regulations 76, revised. These withdrawals comprised 582 pounds of tobacco and snuff, 84,324,000 small cigarettes, and 13,600 large cigars delivered direct to vessels; 18,045 pounds of tobacco and snuff and 232,229,980 small cigarettes delivered to bonded tobacco sea stores warehouses. There were 19 such warehouses in operation at the close of the year and there were 18,478 pounds of tobacco and snuff, 9,500 large cigars, 232,212,680 small cigarettes accounted for as delivered from these warehouses direct to vessels.

Other taxes

Collections.—Detailed comparison of collections of the various taxes classified as "Other taxes" in the preceding summary are shown in the following table:

Collections of other taxes in the fiscal years 1932 and 1933

Source	1932	1933	Increase (+) or decrease (−)
Documentary stamps:			
Bonds of indebtedness, capital stock issues	$9, 108, 539. 57	$16, 034, 755. 59	+$6, 836, 216. 02
Capital stock sales or transfers	17, 696, 129. 86	33, 188, 494. 94	+15, 492, 365. 08
Sales of produce (future delivery)	959, 319. 64	4, 206, 597. 74	+3, 247, 278. 10
Playing cards	4, 386, 830. 50	3, 908, 354. 20	−478, 476. 30
Total	32, 240, 819. 57	57, 338, 202. 47	+25, 097, 382. 90
Oleomargarine:			
Colored	204, 080. 11	45, 929. 75	−156, 150. 36
Uncolored	525, 656. 72	537, 234. 53	+11, 577. 81
Special taxes	1, 014, 999. 95	764, 026. 17	−250, 973. 78
Total	1, 744, 736. 78	1, 347, 190. 45	−397, 546. 33
Adulterated butter	21. 20	2, 220. 62	+2, 199. 42
Renovated butter	2, 941. 04	2, 899. 86	−41. 18
Mixed flour	5, 503. 80	5, 891. 49	+387. 69
Filled cheese	370. 96	4, 500. 00	+4, 129. 04
Total	8, 837. 00	15, 511. 97	+6, 674. 97
Manufacturer's excise taxes (title IV, Revenue Act 1932)		219, 188, 686. 92	+219, 188, 686. 92
Transfer of oil by pipe line		7, 467, 297. 50	+7, 467, 297. 50
Electrical energy		28, 562, 739. 33	+28, 562, 739. 33
Telegraph, telephone, cable and radio messages, etc		13, 734, 173. 58	+13, 734, 173. 58
Leased wires, etc. (telegraph and telephone)		830, 582. 59	+830, 582. 59
Safe deposit boxes		2, 365, 040. 83	+2, 365, 040. 83
Checks		38, 456, 493. 49	+38, 456, 493. 49
Total		310, 605, 014. 24	+310, 605, 014. 24
Admissions	1, 858, 505. 97	15, 520, 512. 30	+13, 661, 006. 33
Dues and initiation fees	9, 204, 587. 04	6, 679, 260. 95	−2, 525, 326. 09
Total	11, 063, 193. 01	22, 199, 773. 25	+11, 136, 580. 24
Pistols and revolvers	87, 358. 40	35, 388. 89	−51, 969. 51
Distilled spirits, etc. (act of Mar. 22)	8, 703, 963. 27	43, 174, 316. 92	+34, 470, 353. 65
Narcotics	521, 162. 86	457, 067. 63	−64, 095. 23
Yachts and boats	1, 180. 00	239, 859. 22	+238, 679. 22
Delinquent under repealed laws	79, 025. 51	44, 612. 64	−34, 412. 87
Total	9, 392, 690. 04	43, 951, 245. 30	+34, 558, 555. 26
Total miscellaneous taxes	54, 450, 276. 40	435, 456, 937. 68	+381, 006, 661. 28

Claims.—The following is an analysis of the work of the fiscal year relating to claims filed in connection with "Other taxes":

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1932	673	$897, 052. 44			201	$20, 308. 29	138	$15, 309. 08
Received	3, 091	2, 782, 206. 74			3, 460	2, 832, 124. 30	1, 458	257, 602. 59
Reopened	53	147, 049. 21			12	26, 606. 47	1	12. 50
Allowed	1, 940	479, 438. 11			1, 087	340, 707. 97	1, 189	221, 072. 69
Rejected	399	214, 053. 78			86	800, 245. 39	7	295. 75
On hand June 30, 1933	2, 278	3, 132, 216. 50			2, 530	1, 737, 995. 70	431	51, 556. 63
Miscellaneous stamp:								
On hand July 1, 1932	46	$277, 264. 03	2, 129	$2, 343, 535. 08	43	$160, 800. 52	18	$28, 589. 05
Received	1, 036	169, 595. 84	22, 686	1, 301, 308. 03	227	288, 294. 43	330	290, 019. 75
Reopened	2	3, 473. 05	198	407, 884. 58	2	6, 659. 56		
Allowed	1, 017	111, 963. 08	21, 047	2, 550, 475. 50	173	157, 532. 95	311	297, 754. 62
Rejected	50	166, 676. 26	1, 861	627, 489. 43	49	142, 968. 94	1	1, 019. 88
On hand June 30, 1933	17	171, 693. 58	2, 105	574, 762. 76	50	164, 252. 62	36	19, 834. 30
Spirits-narcotics:								
On hand July 1, 1932	9	256. 96	2	363. 90	53	7, 788. 75	66	3, 505. 78
Received	281	13, 833. 40	542	6, 594. 47	383	234, 942. 47	4, 043	457, 566. 41
Reopened	2	12. 54			5	63. 58		
Allowed	188	6, 028. 30	170	3, 537. 91	59	2, 871. 12	4, 016	347, 150. 15
Rejected	14	2, 375. 42	13	457. 69	74	14, 544. 75	23	2, 915. 29
On hand June 30, 1933	90	5, 699. 18	361	2, 962. 87	308	225, 378. 93	670	111, 087. 75
Capital stock tax:								
On hand July 1, 1932	5	4, 147. 00						
Received	10	45, 927. 20					5	4, 200. 31
Reopened	20	26, 611. 57						
Allowed	22	34, 039. 57					3	4, 126. 75
Rejected	10	40, 830. 73						
On hand June 30, 1933	3	1, 815. 47					2	73. 56
Total claims:								
On hand July 1, 1932	633	1, 178, 720. 43	2, 131	2, 343, 898. 98	297	197, 897. 56	222	47, 494. 81
Received	5, 318	3, 011, 563. 18	23, 228	1, 307, 902. 50	4, 100	3, 355, 361. 20	5, 466	1, 009, 389. 06
Reopened	77	177, 146. 77	198	407, 884. 58	19	33, 329. 61	1	12. 50
Allowed	3, 167	631, 469. 06	21, 217	2, 854, 013. 41	1, 319	501, 112. 04	5, 519	870, 153. 21
Rejected	473	424, 536. 19	1, 874	627, 947. 02	209	957, 759. 08	31	4, 230. 92
On hand June 30, 1933	2, 388	3, 311, 424. 73	2, 466	577, 725. 63	2, 888	2, 127, 627. 25	1, 139	182, 552. 24

Interest amounting to $694,285.98 was allowed on refunds and redemption of stamps, compared with $585,358.76 allowed in 1932. There were 275 refund and redemption claims, involving $585,030.95, reopened during the year, as compared with 211, involving $694,844.88, for 1932.

The decision of the Supreme Court in the case of the Standard Nut Margarine Co. of Florida, relative to oleomargarine taxes, required the allowance during the year of 18,144 claims, involving redemption of stamps and refunds of taxes, in the amount of $2,484,262.43, with interest in the amount of $424,941.48. Including allowances made during the fiscal year 1932, the total allowances to June 30, 1933, in redemption of stamps and refund of tax on account of this decision was $3,767,592.02, with interest in the amount of $624,988.19.

Credit cases.—There were 13 sales tax credit cases, totaling $10,241.36, on hand at the beginning of the year; 18,944 cases, amounting to $2,481,054, were received; 10,026 cases, aggregating $563,697.42, were disposed of, leaving on hand at the end of the year 9,041 cases, amounting to $1,927,597.94.

Capital stock tax.—Work was begun upon the preparation of the return forms and regulations relating to the capital stock tax imposed under section 215 of the National Industrial Recovery Act, which became effective on June 16, 1933. The final drafts of the forms and the preliminary draft of the regulations were completed and forwarded to the Government Printing Office before the close of the fiscal year.

There were received during the year 105 delinquent capital stock tax returns filed under the Revenue Act of 1924, involving $1,673.50, all of which were examined and closed. The tax imposed by this act was repealed, effective July 1, 1926.

Oleomargarine and adulterated and process butter.—There were produced during the year 2,813,198 pounds of colored and 216,229,634 pounds of uncolored oleomargarine, compared with 4,636,218 pounds of colored and 210,706,042 pounds of uncolored oleomargarine in 1932, a decrease of 39.33 per centum and an increase of 2.62 per centum, respectively. (See pp. 94–96 for additional statistics.)

On July 1, 1932, there were 54 oleomargarine manufacturers in business. Four closed during the year, leaving 50 in business June 30, 1933. There were 19,437 manufacturers' and wholesale dealers' returns on hand and received, and 16,659 were examined during the year.

During the year 1,570,811 pounds of colored oleomargarine were withdrawn free of tax for export, compared with 1,666,182 pounds during the preceding year. There were withdrawn tax-free for use of the United States 768,714 pounds of colored oleomargarine during the year, compared with 910,749 pounds the preceding year.

Only one registered manufacturer of adulterated butter was engaged in business during the year.

Five manufacturers of process or renovated butter, who were in business during the year, produced a total of 1,002,131 pounds of process or renovated butter, compared with 1,124,299 pounds in 1932.

Mixed flour, filled cheese, matches, and playing cards.—Twenty-three makers, packers, or repackers of mixed flour engaged in business during the year made, packed, or repacked a total of 19,645,520 pounds of mixed flour, compared with 21,342,549 pounds in 1932.

No filled cheese or white phosphorus matches were manufactured during the year.

There were 73 manufacturers, repackers, or importers of playing cards registered during the year. They manufactured, repacked, or imported a total of 38,481,301 packs of cards, compared with 61,306,258 packs in 1932.

Spirits and narcotics.—Collections of taxes on spirits and other alcoholic liquor, where the alcoholic content was more than 3.2 per centum, show a decrease of $760,088.02 compared with the previous year. Narcotic taxes show a decrease of $64,095.23. Legislation was enacted liberalizing the prescribing of medicinal liquors which should reflect an increase in taxes on distilled spirits in the future. No legislation was enacted affecting narcotics taxes.

Nonintoxicating liquors.—The inhibitions imposed by the National Prohibition Act upon the manufacture, sale, and consumption of fermented malt liquors, wines, and fruit juice were liberalized by legislation enacted during the fiscal year. The limitation upon the alcoholic content was raised from one half of 1 per centum to 3.2 per centum. Collections for the fiscal year from this source aggregated $35,149,492.90 for fermented malt liquors and $80,948.77 for wines and fruit juice.

Offers in compromise

The number of offers in compromise submitted in settlement of liabilities incurred in connection with sales, tobacco, estate, gift, spirits, narcotics, and miscellaneous stamp and special taxes, and aggregate amounts thereof, received and disposed of, are summarized in the following table:

	1933	
	Number	Amount
On hand at beginning of year	1,532	$116,277.73
Received during year	17,194	689,054.41
Total to be disposed of	18,726	805,332.14
Accepted	7,761	327,629.89
Rejected	715	52,259.70
Withdrawn	362	34,154.60
Total disposed of	8,828	414,044.19
On hand at end of year	9,898	391,287.95

Assessments

A total of $399,194,746.92, representing 1,444,965 items, was approved by the Commissioner on miscellaneous assessment lists, which embrace original and additional assessments of all internal-revenue taxes except those administered by the Income Tax Unit. There were included in the lists $43,324,188.66, representing 44,025 additional assessments resulting from office audit and field investigations. The amount of interest paid and assessed on the miscellaneous tax lists totaled $6,418,871.40.

ACCOUNTS AND COLLECTIONS

During the fiscal year 7,288,080 tax returns were filed in collectors' offices, compared with 5,069,594 filed during the fiscal year 1932, an increase of 2,218,486. Of the total filed, 5,166,091 were income-tax returns, compared with 4,528,335 filed during the fiscal year 1932, an increase of 637,756.

Revenue stamps in the number of 8,415,413,120, valued at $565,354,578.51, were issued to collectors of internal revenue and to the Postmaster General, compared with 8,103,030,260 stamps, valued at $441,150,316.28, issued during the fiscal year 1932.

Revenue stamps were returned by collectors of internal revenue and by the Postmaster General in the amount of $5,698,164.98. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale.

During the year 27,610 income-tax returns were investigated and 4,327,762 information returns were verified in the offices of collectors of internal revenue. At the close of business June 30, 1933, there were outstanding in the 64 collection districts for field investigation 4,142 income-tax returns, compared with a total of 9,587 as of June 30, 1932. The number of information returns on hand June 30, 1933, was 1,641,858, compared with 1,431,052 as of June 30, 1932. On June 30, 1933, there were 27,434 distraint warrants in the hands of the collectors' field forces for execution, compared with 21,056 as of June 30, 1932.

During the year collectors of internal revenue acted administratively upon 110,519 claims. The number of claims on hand in collectors' offices at the end of the fiscal year was 2,396, compared with 1,037 as at the close of the previous fiscal year. Collectors handled 5,092 more claims during 1933 than during 1932.

During the year 47,239 warrants for distraint were served by deputy collectors of internal revenue, which resulted in the collection of $17,400,799.

During the year the supervisors of accounts and collections submitted 120 reports covering examinations of accounts of collectors of internal revenue, compared with 117 reports submitted during the fiscal year 1932. Every collector's office was examined at least once, with the exception of the district of Hawaii, and all but 12 offices were examined twice.

During the fiscal year $208,998.10 was expended for the rental of quarters for collectors' offices and branch offices, compared with $270,593.51 during the preceding fiscal year. The decrease of $61,595.41 was effected by the removal of certain offices from commercial to Federal space and, in certain instances, through reductions in rental under existing leases.

OFFICE OF THE GENERAL COUNSEL

The General Counsel acts as law officer and legal adviser to the Commissioner of Internal Revenue. Besides the preparation of regulations, Treasury decisions, and opinions for the guidance of officers and employees of the Bureau, he prepares and presents to the Board of Tax Appeals the Government's defense in all appeals by taxpayers to that tribunal from tax determinations made by the Commissioner, and prepares at the request of the Department of Justice, and particularly at the request of the United States attorneys, data for use by them in the prosecution or defense of either civil or criminal tax cases.

Appeals division.—The appeals division of the General Counsel's Office represents the Commissioner in all appeals from his determination to the United States Board of Tax Appeals.

The number of appeals filed with the United States Board of Tax Appeals, the number of appeals closed, and the number of appeals pending at the end of each of the fiscal years 1928–33 were:

Cases before the United States Board of Tax Appeals; number filed and closed during the fiscal years 1928 to 1933, inclusive

Cases	1928	1929	1930	1931	1932	1933
Filed [1]	10,262	5,458	4,369	11,726	7,618	5,997
Closed:						
By dismissal, default, consolidation, etc.	1,525	1,306	991	849	1,532	1,122
By decision on merits	2,085	1,786	1,533	1,329	1,143	1,537
By agreed settlement	3,479	6,013	4,467	4,350	5,707	5,727
Total	7,089	9,105	6,991	6,528	8,382	8,386
Pending, end of year	21,639	18,301	16,035	21,233	20,469	18,080

[1] Includes reopened cases.

Amounts involved in cases before the United States Board of Tax Appeals during the fiscal year 1933 [1]

Cases	Amount involved
Pending July 1, 1932	$707,265,709.56
Filed	229,620,213.68
Total	936,885,923.24
Closed	164,409,489.40
Pending June 30, 1933	772,476,433.84

Number of tax years, and amount involved for each year, in cases filed with the United States Board of Tax Appeals during the fiscal year 1933

Tax year	Number petitioned	Amount	Tax year	Number petitioned	Amount
1916	11	$4,115.63	1926	129	$1,888,135.99
1917	7	5,501.43	1927	213	2,661,935.68
1918	38	2,264,904.22	1928	352	33,626,044.60
1919	34	1,755,566.50	1929	1,961	92,552,426.70
1920	64	1,104,888.37	1930	3,728	83,931,901.97
1921	42	352,803.62	1931	318	2,903,561.79
1922	39	1,415,600.80	1932	7	27,825.86
1923	43	397,899.45			
1924	67	1,072,703.66		7,135	229,620,213.68
1925	82	3,645,588.51			

Status of cases pending before the United States Board of Tax Appeals June 30, 1933

Issue not yet joined		473
Issue joined and awaiting trial:		
On reserve calendar	1,342	
On general calendar	6,063	
On circuit calendar	6,858	
		14,263
Tried and awaiting further action before the Board		1,763
Decided and subject to appeal		619
Ready for closing		42
Total		17,160

Status of cases in the appellate courts on appeal from decisions of the United States Board of Tax Appeals

CASES IN CIRCUIT COURTS

Pending at beginning of fiscal year			816
Appealed during fiscal year:			
Appealed by Commissioner		183	
Appealed by taxpayers		357	
Appealed by both		31	
			571
Total to be disposed of			1,387
Closed during fiscal year:			
Favorable to Commissioner	264		
Favorable to taxpayers	128		
Modified	56		
		448	
Taken to Supreme Court		52	
Total number taken out of circuit courts			500

[1] Figures in this table include a large amount of duplication on account of identical deficiency letters issued to transferees and affiliated corporations.

Status of cases in the appellate courts on appeal from decisions of the United States Board of Tax Appeals—Continued

CASES IN CIRCUIT COURTS—continued

Pending in circuit courts at end of fiscal year:		
Appealed by Commissioner	194	
Appealed by taxpayers	661	
Appealed by both	32	
Total pending		887

CASES IN SUPREME COURT

Pending at beginning of fiscal year		0
Taken to Supreme Court during fiscal year:		
On application of Commissioner	28	
On application of taxpayers	24	
		52
Closed during fiscal year:		
Favorable to Commissioner	17	
Favorable to taxpayers	2	
		19
Pending at end of fiscal year:		
On application of Commissioner	20	
On application of taxpayers	13	
		33

Results obtained in cases closed before the United States Board of Tax Appeals, fiscal year 1933

Cases closed during the fiscal year:	
By dismissal, default, consolidation, etc	1,122
By decision on merits	1,537
By agreed settlement	5,727
Total	8,386
General results:	
Commissioner sustained	2,403
Taxpayer sustained	1,949
Modified	4,034
Total	8,386

Fiscal results

Number of cases	Deficiencies proposed	Deficiencies approved	Overpayments approved
5,727 [1]	$124,670,161.87	$42,018,589.38	$5,085,012.88
2,659 [2]	39,739,327.53	28,141,547.17	798,977.67
8,386	164,409,489.40	70,160,136.55	5,883,990.55

[1] Number of cases closed by agreed settlement.
[2] All other cases closed.

Interpretative division.—The following table shows in some detail the work done by the interpretative division of the General Counsel's Office in the course of the fiscal year 1933, including a limited analysis of the character of the cases on hand at the close of the year:

Cases received and disposed of during the fiscal year

On hand July 1, 1932		362
Received during the year		2,045
Disposed of during the year		2,079
Remaining June 30, 1933:		
Involving one or more tax years	155	
Miscellaneous (no tax years)	173	
		328

In addition to the above, the interpretative division answers specific inquiries from the Secretary of the Treasury, from an Assistant Secretary of the Treasury, from the several branches of the Bureau, and from outside correspondents. This division also considers cases arising under section 104 of the Revenue Acts of 1928 and 1932 and section 220 of the prior Revenue Acts, taxing corporations formed or availed of to prevent the imposition of the surtax on shareholders by permitting gains and profits to accumulate. Regulations, Treasury decisions, and all matters prepared for publication in the Internal Revenue Bulletin, are prepared or approved by this division.

Penal division.—The cases handled by the penal division of the General Counsel's Office are classified as (1) interpretative and (2) law cases. These are subdivided so that under each classification there are (*a*) income-tax cases and (*b*) miscellaneous tax cases—the latter involving the large variety of taxes other than income and excess-profits taxes, such as estate, gift, tobacco, admissions, and excise taxes. This division prepares opinions construing criminal and percentage-penalty statutes, and deals with particular cases involving criminal liability and percentage penalties for fraud, negligence, or delinquency, including offers in compromise of such cases. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions of other revenue acts, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact," and considers claims for reward under section 3463 of the Revised Statutes. Whenever requested by the Department of Justice or the United States attorneys, an attorney from this division assists in the prosecution of criminal cases.

At the beginning of the year there were pending in the penal division 933 cases. New cases in the number of 1,444 were received, making a total of 2,377 cases under consideration during the year. The number of cases disposed of was 1,254, leaving 1,123 pending June 30, 1933. There was, therefore, a net increase of 190 in cases pending at the close of the year.

The following table shows the work of the division during the fiscal year 1933:

Cases received and disposed of by the penal division, fiscal year 1933

	Interpretative	Law	Total
Pending July 1, 1932:			
Income tax	572	323	895
Miscellaneous tax	15	23	38
Total	587	346	933
Received:			
Income tax	865	524	1,389
Miscellaneous tax	26	29	55
Total	891	553	1,444
Total to be disposed of	1,478	899	2,377
Closed:			
Income tax	772	429	1,201
Miscellaneous tax	27	26	53
Total	799	455	1,254
Pending June 30, 1933:			
Income tax	665	418	1,083
Miscellaneous tax	14	26	40
Total	679	444	1,123

Following is a statement of internal revenue criminal cases handled by the district courts of the United States during the fiscal year, as furnished this office by the Department of Justice:

	Number of cases
Pending July 1, 1932	[1] 481
Commenced during fiscal year 1933	775
Terminated during same period	674
Pending June 30, 1933	582

Formal claims for reward for information relative to violations of the internal revenue laws were filed and disposed of during the year ended June 30, 1933, as follows: Pending July 1, 1932, 190; presented during year, 274; disposed of during year, 135; pending June 30, 1933, 329. Of the 135 claims disposed of, 80 were rejected and 55 were allowed in a total sum of $87,812.94, all of which were paid prior to July 1, 1933. The 329 claims pending are awaiting receipt of reports from the field officers of the Bureau who are conducting investigations thereof or the closing of the tax cases to which such claims relate. There were also disposed of during the fiscal year ended June 30, 1933, 55 informal claims, which left 63 informal claims pending.

Civil division.—The civil division of the General Counsel's Office in cooperation with, and at the request of, the Department of Justice and the various United States attorneys, assists said United States attorneys in handling all civil internal revenue cases arising in the Federal district courts, the United States Court of Claims, and the Supreme Court of the District of Columbia, together with a limited number of cases originating in State courts. At the request of the

[1] The difference between the number of criminal cases herein given as pending on June 30, 1932, and the number given by the report for the previous year (533) is the result of careful revision by the Department of Justice, the discrepancy of 52 cases applying to the southern district of New York.

United States attorneys this division also assists in the preparation of briefs and arguments in the circuit courts of appeals. At the request of the Department of Justice this division prepares drafts of briefs in support of and in opposition to petitions for certiorari in the Supreme Court of the United States.

While the Department of Justice and the United States attorneys acting under its jurisdiction are charged with the responsibility for and the conduct of litigation and retain full control over it, they invite and welcome the assistance of the General Counsel's Office in the preparation of pleadings, the assembling of evidence, the preparation of briefs, and the actual trial or argument of cases in court.

The civil division, in a similar manner, handles all claims for taxes filed in bankruptcy and receivership cases pending in both Federal and State courts.

The major activities of the civil division during the fiscal year are shown in the following tables:

Cases received and disposed of during the fiscal year 1933 [1]

	Number
Pending July 1, 1932:	
In court (exclusive of lien cases)	2,963
Not pending in court	185
Lien cases in court	968
Total	4,116
Received during the year:	
Suits by taxpayer	617
Lien suits	876
Cases for the United States	215
Total	1,708
Total to be disposed of	5,824
Closed during the year:	
Lien cases	772
Other cases	833
Total	1,605
Pending June 30, 1933	4,219

[1] Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

Civil cases pending at the beginning and end of the fiscal year 1933 [1]

	Pending July 1, 1932	Pending July 1, 1933
For suit by the United States	185	212
Pending in district courts	2,000	1,900
Involving liens	958	1,072
Pending in circuit courts of appeals	115	116
Pending in Court of Claims	737	687
Pending in Supreme Court	21	25
Pending payment of judgment claims	60	149
State court and miscellaneous	21	49
Total	4,110	4,219

[1] Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

There were 55 offers in compromise of pending suits received during the year. Compromise cases disposed of, including those pending at the beginning of the fiscal year, numbered 46, 27 of which were accepted and 19 were rejected. The total amount of taxes claimed in these compromises was $1,619,954.11, and $695,197.71 was accepted in lieu thereof.

The number of cases tried or decided during the fiscal year are shown in the following table:

Court	Cases tried	Cases decided—			
		For the Government	Against Government	Partly for Government and partly against Government	Total
District courts	196	146	65	15	226
Circuit court of appeals	66	63	30	5	98
Court of Claims	65	53	23	3	79
Supreme Court	15	17	6	0	23
Total	342	279	124	23	426

The work of the division for the fiscal year in bankruptcy and receivership cases is summarized as follows:

Bankruptcy and receivership cases closed during the fiscal year 1933

Cases pending July 1, 1932	1,869
Cases closed during the year	980
Cases pending June 30, 1933	2,174

In the 980 cases closed relating to bankruptcy and receivership, claims were filed in the amount of $8,770,728.94, and the sum of $1,561,780.25 was collected.

Review division.—The review division of the General Counsel's Office reviews overassessments of income, excess and war profits, and estate tax which other Bureau agencies propose for allowance, where the amount of overassessment in any case exceeds $20,000, and miscellaneous tax refunds exceeding $20,000. It prepares reports to the Joint Committee on Internal Revenue Taxation, required by section 710 of the Revenue Act of 1928, where the overpayments of income, excess profits, war profits, estate or gifts taxes exceed $75,000, and prepares public decisions where the overassessment exceeds $20,000.

During the year 75 formal conferences and numerous informal conferences were held in this division. The division disposed of 1,195 cases during the fiscal year 1933, as shown by the following summary:

	Estate and miscellaneous tax	Income tax	Total
On hand July 1, 1932	50	122	172
Received to July 1, 1932	495	649	1,144
Total	545	771	1,316
Disposed of during year	527	668	1,195
On hand July 1, 1933	18	103	121
Amounts involved:			
Claimed by taxpayer	$74,133,017.01	$86,296,423.71	$160,429,440.72
Approved by review division	85,223,029.29	60,736,612.38	145,959,641.67

NOTE.—The excess of amounts of estate and miscellaneous taxes approved, over the amounts shown as claimed, is due primarily to allowance of credits under section 301 (b) or (c) of the Revenue Acts of 1926, etc., for payment of State inheritance taxes after the Federal estate tax return was filed and without specific claims therefor being filed.

Public decisions promulgated under Treasury Decision 4264 during the fiscal year by months were as follows:

Month	Decisions numbered—	Income-tax cases		Estate and miscellaneous tax cases	
		Number	Amount approved	Number	Amount approved
July	3709–3797	46	$10,050,152.16	44	$6,481,278.30
August	3798–3875	48	3,575,453.41	30	5,057,141.24
September	3876–3962	38	4,732,946.11	49	4,158,658.00
October	3963–4043	43	5,407,258.41	38	8,089,900.64
November	4044–4109	41	3,392,785.50	25	5,422,802.83
December	4110–4217	32	4,676,453.07	76	11,864,923.54
January	4218–4271	32	3,845,941.89	22	1,502,702.98
February	4272–4314	12	891,409.99	31	5,091,028.89
March	4315–4386	45	4,377,350.70	27	26,845,553.32
April	4387–4467	45	8,629,822.72	56	4,710,110.57
May	4468–4579	56	5,716,439.99	36	4,905,463.59
June	4580–4640	37	3,010,733.99	24	2,806,052.34
Total for fiscal year		474	58,306,748.12	458	87,025,711.54
Abatements			36,993,073.00		82,700,227.05
Credits			7,224,251.25		
Refunds			13,369,282.67		4,325,453.67
Unadjusted			720,141.20		.82

The difference between the total of $145,959,641.67, approved in all cases reviewed, and the above total of $145,332,459.66, as shown in the public decisions, is attributable in part to delayed application of credits and in part to cases pending before the joint committee during the 30-day period not yet expired on June 30, and to uncompleted final scheduling of allowances.

Administrative division.—The administrative division of the General Counsel's Office reviews offers in compromise and holds conferences on protested cases. The division is charged with the supervision of the personnel, library, manuscripts, mail, and records; it devises and inaugurates methods of procedure, assembles and reviews efficiency ratings, interviews applicants, and performs other varied and miscellaneous duties pertaining to the work of the General Counsel's Office.

Compromise section.—The compromise section handles all offers submitted to compromise income and miscellaneous taxes, except offers involving the compromise of taxes asserted for evasion of surtaxes by incorporation and compromise of criminal or fraud cases. This section also passes upon the legal problems arising in the collection of taxes from taxpayers who have made an assignment of assets for the benefit of creditors, from banks in liquidation, and from the estates of deceased taxpayers. Penalty and interest compromise cases prepared in the Income and Miscellaneous Tax Units with recommendation of acceptance are reviewed by the compromise section and recommendation thereon made to the Commissioner's office.

Report of cases handled in compromise section during the fiscal year 1933

Cases	Insolvent compromises [1]	Decedents' estates, assignments, etc.[2]	Liquor cases	Interest and delinquency penalty compromises
Pending July 1, 1932	679	540	4	6
Closed during year	1,870	519	2	10,131
Pending June 30, 1933	919	577	8	28

[1] Of the 1,870 cases closed, 753 offers in compromise were accepted in the sum of $4,942,031.70 for assessments aggregating $15,798,548.83; 1,051 were rejected; and 66 were disposed of by transfer and otherwise.
[2] In the 519 cases closed, claims were filed in the amount of $2,139,842.11, and the sum of $718,101.69 was collected.

PERSONNEL

The following table shows the number of employees in the Internal Revenue Service on June 30, 1933, compared with the number in the Service at the end of the preceding fiscal year:

Number of employees in the Internal Revenue Service June 30, 1932 and 1933

	June 30, 1932	June 30, 1933	Increase (+) or decrease (−)
Employees in Washington	3,407	3,383	−24
Collectors' offices	4,666	[1] 4,553	−113
Internal revenue agents' forces:			
Income and estate taxes	3,441	3,390	−51
Miscellaneous and sales taxes	4	4	
Supervisors of accounts and collections	34	34	
Intelligence force	143	142	−1
Field force (General Counsel's Office)	20	18	−2
Stamp agent	1		−1
Total	11,716	11,524	−192

[1] Exclusive of 119 temporary employees.

Under the provisions of the Retirement and Economy Acts, 1 classified employee over 70 years of age was retained in the Service; 62 were retired on annuity, 30 of whom were retired on account of disability.

Respectfully,

Guy T. Helvering,
Commissioner of Internal Revenue.

Hon. W. H. Woodin,
Secretary of the Treasury.

STATISTICAL TABLES

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RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*

Districts	Income tax: Corporation	Income tax: Individual	Income tax: Total	Estates—transfer of estates of decedents	Gift tax—transfer of any property by gift	Stamp taxes: Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance	Stamp taxes: Capital-stock transfers, on each $100 of face value or fraction thereof, 4 and 5 cents	Stamp taxes: Sales of produce on exchange, etc., for each $100 of face value or fraction thereof, 5 cents	Stamp taxes: Playing cards, per pack, 10 cents	Stamp taxes: Total
Alabama	$666,843.96	$960,141.22	$1,626,985.18	$496,101.03	$11,069.23	$53,368.25	$13.40			$53,381.65
Arizona	183,542.01	376,123.09	559,665.10	10,123.98		27,447.93				27,447.93
Arkansas	327,893.71	256,785.33	584,679.04	18,933.61		27,071.32	563.25			27,634.57
First California	12,869,291.83	9,220,540.77	22,089,832.60	549,915.43	456,719.48	639,887.65	385,576.10		$1,096.30	1,026,560.05
Sixth California	11,750,779.84	16,632,627.19	28,383,407.03	1,083,004.49	31,996.93	611,033.46	201,415.48		828.80	813,277.74
Colorado	2,034,444.25	1,790,873.89	3,825,317.14	31,682.77	2,339.83	85,992.01	14,523.82	$1,186.50	219.80	101,922.13
Connecticut	6,425,541.04	8,142,007.02	14,567,548.06	308,449.51	12,032.37	49,862.24	58,611.96		267.10	108,741.30
Delaware	7,169,184.00	4,342,271.42	11,511,455.42	66,360.66	10,278.17	51,106.05	247,559.95			298,666.00
Florida	1,158,029.72	3,120,941.60	4,278,971.32	637,011.39	2,034.01	47,328.09	9,850.45		24.90	57,203.44
Georgia	1,889,754.55	1,691,063.36	3,580,817.91	168,622.57	1,050.05	60,901.21	3,738.23			64,639.44
Hawaii	1,572,118.60	1,090,539.79	2,662,658.39	46,645.39	21.60	75,342.66	2,241.47		3,597.00	81,181.13
Idaho	353,582.05	113,746.04	467,328.09	1,306.26		13,111.15				13,111.15
First Illinois	27,508,592.71	26,213,137.71	53,721,730.42	4,018,314.84	22,979.40	974,962.47	861,070.35	2,216,375.06	235,056.10	4,287,463.98
Eighth Illinois	1,174,575.35	1,556,793.98	2,731,369.33	58,902.86	288.51	45,797.25	2,708.12			48,505.37
Indiana	4,581,472.88	3,856,200.33	8,437,673.21	277,280.52	165,193.41	108,885.91	1,934.92	135.00	26.60	110,982.43
Iowa	2,634,627.24	1,762,345.57	4,396,972.81	83,560.82	1,650.27	84,043.59	9,369.40		.20	93,413.19
Kansas	2,897,686.86	1,398,915.15	4,296,602.01	90,056.51	615.42	57,853.52		414.83		58,268.35
Kentucky	2,425,515.85	1,746,330.32	4,171,846.17	233,043.84		68,483.09	6,666.33			75,149.42
Louisiana	2,536,451.19	1,427,299.45	3,963,750.64	439,418.70		111,531.85	3,088.17	289,869.93	14.00	404,503.95
Maine	1,355,804.14	1,681,280.38	3,037,084.52	101,728.69	241.95	24,773.52	1,400.00		4.80	26,178.32
Maryland	12,086,803.83	13,135,477.38	25,222,281.21	1,840,893.64	36,319.17	234,925.53	29,559.12		33.80	264,518.45
Massachusetts	18,344,521.05	16,825,039.01	35,169,560.06	1,552,834.09	11,513.77	682,606.23	517,222.00		85.50	1,199,913.73
Michigan	18,478,047.18	10,721,542.51	29,199,589.69	604,126.95	7,030.13	307,953.70	118,273.55		2.00	426,229.25
Minnesota	6,382,001.62	3,645,763.65	10,027,765.27	178,185.05	1,049.98	182,244.39	22,518.91	184,242.44	145,722.10	534,727.84
Mississippi	306,622.37	165,166.31	471,788.68	28,188.60		22,737.83				22,737.83
First Missouri	9,083,066.37	5,133,636.03	14,216,702.40	465,735.56	1,680.91	138,450.86	32,026.37	5,544.58	20.00	176,041.81
Sixth Missouri	2,955,161.24	2,422,472.66	5,377,633.90	144,881.43	16,983.64	94,003.00	12,222.52	188,635.00	72.80	294,933.32
Montana	196,472.58	439,984.36	636,456.94	9,445.20	6,745.58	27,485.92				27,485.92
Nebraska	1,375,314.29	981,821.78	2,357,136.07	31,852.10		59,290.23	860.41	15.30		60,165.94
Nevada	1,154,098.05	368,833.37	1,522,931.42	835.05		817.50	25,211.27			26,028.77
New Hampshire	419,239.54	798,893.74	1,218,133.28	57,303.96	213.60	10,168.91	228.74			10,397.65
First New Jersey	2,115,847.04	3,438,600.34	5,554,447.38	680,670.04	9,283.51	28,846.13			300.00	29,146.13
Fifth New Jersey	15,135,708.59	16,640,281.63	31,775,990.22	1,459,972.29	17,744.75	272,576.24	7,109.51		630,812.20	910,497.95
New Mexico	80,362.26	201,126.05	281,488.31	3,290.90		7,465.89	545.73			8,011.62
First New York	8,098,323.59	11,004,347.32	19,102,670.91	1,746,585.74	5,280.01	169,816.17	782.05		232,800.00	403,398.22
Second New York	68,796,446.19	55,089,439.35	123,885,885.54	1,438,739.33	3,577,812.04	7,861,156.20	29,908,688.73	1,208,846.33	1,243.00	39,079,934.26
Third New York	36,969,837.08	33,026,486.46	69,996,323.54	3,249,930.84	99,456.51		49,681.60		49.80	49,731.40
Fourteenth New York	2,525,084.69	8,684,743.07	11,209,827.76	650,346.97	6,691.14	121,418.64	21.00		2,638.30	124,077.94
Twenty-first New York	1,582,409.51	2,219,547.78	3,801,957.29	149,014.59	1,053.65	55,400.59				55,400.59
Twenty-eighth New York	5,862,331.31	6,142,795.99	12,005,127.30	905,414.74		129,602.80	30,876.37		45,809.60	206,288.77
North Carolina	9,482,484.60	3,278,235.62	12,760,720.22	71,971.91	991.47	49,651.13	2,160.81			51,811.94
North Dakota	122,424.78	98,232.61	220,657.39	1,041.62	90.00	11,238.39				11,238.39
First Ohio	5,248,214.51	4,146,252.64	9,394,467.15	622,624.04	2,578.18	137,561.03	21,338.78		1,795,063.10	1,953,962.91
Tenth Ohio	1,848,106.63	1,082,816.94	2,930,923.57	62,637.96	1,104.85	61,259.78	4,012.93	20.40	10.00	65,303.11
Eleventh Ohio	1,412,698.63	1,081,124.64	2,493,823.27	95,209.62		87,505.72	1,451.28			88,957.00
Eighteenth Ohio	8,541,994.01	6,924,256.88	15,466,250.89	284,967.13	10,168.88	222,647.82	60,232.54		185,454.10	468,334.46
Oklahoma	3,178,674.68	1,814,278.33	4,992,953.01	287,234.82	30.04	84,391.14	258.00			84,649.14
Oregon	736,393.32	819,714.90	1,556,108.22	48,083.25	10,322.04	88,201.09	142.42	726.28	40.00	89,109.79
First Pennsylvania	23,801,099.01	18,963,889.44	42,764,988.45	1,273,020.29	31,043.82	711,583.02	325,663.12		3.60	1,037,249.74
Twelfth Pennsylvania	2,499,802.31	2,709,824.33	5,209,626.64	111,599.23	2,431.09	37,816.90	10,687.45			48,504.35
Twenty-third Pennsylvania	6,558,080.97	10,822,214.34	17,380,295.31	1,193,696.50	11,363.11	157,586.93	137,570.34		160.20	295,317.47
Rhode Island	1,747,292.38	3,462,247.98	5,209,540.36	163,829.05	476.63	34,477.05	21,838.58		.40	56,316.03
South Carolina	721,637.82	329,312.79	1,050,950.61	16,438.28		14,848.67	135.33			14,984.00
South Dakota	125,124.17	141,530.07	266,654.24	4,706.75		20,705.22				20,705.22
Tennessee	2,265,825.26	1,980,711.75	4,246,537.01	46,548.84	1,872.19	65,268.61		2,784.10	1.20	68,053.91
First Texas	3,184,171.18	3,757,417.50	6,941,588.68	275,885.66	11,967.25	89,141.92	201.38		156.70	89,500.00
Second Texas	3,024,002.37	3,330,495.25	6,354,497.62	223,923.47	9,638.44	124,085.05			.60	124,085.65
Utah	506,459.54	350,750.88	857,210.42	11,568.66		24,398.67	2,017.52			26,416.19
Vermont	219,606.22	385,773.56	605,379.78	25,063.27	10.51	9,357.95				9,357.95
Virginia	7,534,552.87	2,142,653.84	9,677,206.71	232,222.64	3,125.50	65,103.66	8,484.85			73,588.51
Washington	1,626,078.98	1,901,173.43	3,527,252.41	64,342.34	153.19	127,240.08	16,911.22	940.25	97.00	145,188.55
West Virginia	2,038,458.34	987,357.46	3,025,815.80	50,853.03		32,884.21	5,491.72			38,375.93
Wisconsin	4,226,478.92	3,367,272.65	7,593,751.57	318,078.04	976.42	133,560.86	3,796.67	6,860.74	626,650.00	770,883.27
Wyoming	194,631.37	140,120.95	334,752.32	2,613.09		8,406.84	40.72			8,447.56
Philippine Islands						1,038.25				1,038.25
Total	394,217,783.03	352,573,620.18	746,791,404.11	29,693,061.89	4,616,661.96	16,034,755.59	33,188,494.94	4,206,507.74	3,908,354.20	57,338,202.47

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Income tax: Corporation	Income tax: Individual	Income tax: Total	Estates—transfer of estates of decedents	Gift tax—transfer of any property by gift	Stamp taxes: Issues and transfers of bonds, etc.	Stamp taxes: Capital-stock transfers	Stamp taxes: Sales of produce on exchange	Stamp taxes: Playing cards	Stamp taxes: Total
Alaska	$45,192.48	$106,975.58	$152,168.06							
California	24,620,071.67	25,853,167.96	50,473,239.63	$1,633,819.92	$488,716.41	$1,250,921.11	$586,991.58		$1,925.10	$1,839,837.79
District of Columbia	2,286,283.03	3,986,597.93	6,272,880.96	972,101.38	28,113.27	62,708.87	3,382.27		31.80	66,122.94
Illinois	28,683,168.06	27,769,931.69	56,453,099.75	4,077,217.70	23,267.91	1,020,759.72	863,778.47	$2,216,375.06	235,056.10	4,335,969.35
Maryland	9,800,580.80	9,148,879.45	18,949,460.25	868,792.26	10,205.90	172,216.66	26,176.85		2.00	198,395.51
Missouri	12,038,227.61	7,556,108.69	19,594,336.30	610,616.99	17,664.55	232,483.85	44,248.89	194,179.58	93.40	471,005.72
New Jersey	17,251,555.63	20,078,881.97	37,330,437.60	2,140,543.23	27,028.26	301,422.37	7,109.51		631,112.20	939,644.08
New York	123,744,432.37	116,257,359.97	240,001,792.34	8,337,031.61	3,690,293.35	8,337,394.40	29,990,049.75	1,208,846.33	282,540.70	39,918,831.18
Ohio	17,051,013.78	13,234,451.10	30,285,464.88	1,065,728.78	13,851.91	508,974.35	87,035.53	20.40	1,980,527.20	2,576,557.48
Pennsylvania	32,858,982.29	32,495,928.11	65,354,910.40	2,578,316.11	44,868.02	906,986.85	473,820.91		153.80	1,380,961.56
Texas	6,208,173.55	7,087,912.75	13,296,086.30	499,809.33	21,605.69	213,229.97	201.38		157.30	213,588.65
Washington	1,580,886.50	1,794,197.85	3,375,084.35	64,342.34	153.19	127,240.08	16,911.22	940.25	97.00	145,188.55

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Distilled spirits and alcoholic beverages										
	Nonbeverage spirits, per gallon, $1.10	Rectified spirits or wines, per gallon, 30 cents	Rectifiers: Less than 500 barrels, $100	Rectifiers: 500 barrels or more, $200	Still or sparkling wines, cordials, etc.[1]	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Spirits for export; stamps, each, 5 and 10 cents	Bottled-in-bond spirits; case stamps, each, 10 cents	Stills or worms manufactured, each, $20	Manufacturers of stills, $50	Fermented liquors (Revenue Act of 1918), per barrel, $6
Alabama											
Arizona											$28.10
Arkansas	$79.34		$26.45			$3.00					16.50
First California	273,118.57				$59,099.83	29,043.40		$82.00	$20.00	$58.34	
Sixth California	97,975.31	$100.00			20,075.27	12,199.63				4.17	
Colorado	15,436.74										
Connecticut	112.29				75.28					16.67	15.75
Delaware											9.00
Florida						8.60					
Georgia	176.14										
Hawaii	3.14										
Idaho											
First Illinois	374,123.78				3,453.61						
Eighth Illinois	598,310.93										
Indiana	415,653.42										160.85
Iowa	65.03										
Kansas	1,168.41										6.00
Kentucky	674,220.74				16.00			34,680.00		61.30	18.14
Louisiana	208,714.73										
Maine											
Maryland	295,950.86				2,531.20		$0.20	5,094.00		50.00	
Massachusetts	393,048.38	3,606.99		$250.00	534.38		8.20	48.00			
Michigan	77,291.73										81.26
Minnesota	34,124.51										
Mississippi											
First Missouri	150,846.04				3,002.44			982.00			712.58
Sixth Missouri	24,506.92										
Montana											
Nebraska					224.50						
Nevada											
New Hampshire											
First New Jersey	31,707.00				3,598.40						
Fifth New Jersey	835,643.27				3,685.09		.60				
New Mexico	225.56										21.25
First New York	33,280.73	5.70			46,787.36			394.00			
Second New York	95,228.50	84.57	100.00		39,276.65			40.00		163.50	571.78
Third New York	408,648.00		89.63		1,847.73						
Fourteenth New York	290.69				3,519.94						1,058.53
Twenty-first New York	207.46				39.20						881.72
Twenty-eighth New York	58,859.05				8,161.07	5,759.58			40.00	100.00	943.39
North Carolina					10.00						
North Dakota	57.60										
First Ohio	143,283.11									33.34	
Tenth Ohio	16.50				9,610.15	1,079.83					
Eleventh Ohio											
Eighteenth Ohio	43,762.85									26.69	44.10
Oklahoma	23.86										6.00
Oregon											
First Pennsylvania	1,212,299.24				10.00			186.00		62.50	193.22
Twelfth Pennsylvania	351.13				1.47						2,252.60
Twenty-third Pennsylvania	220,766.94				14.22			10,222.00		1,458.39	1,290.72
Rhode Island					5.00						91.80
South Carolina	114.58										
South Dakota											
Tennessee	178.21										
First Texas	446.56										6.75
Second Texas											
Utah	38.00										6.00
Vermont											
Virginia	142.78										
Washington	81.23									200.00	
West Virginia										50.00	
Wisconsin	24,269.52				3,068.25						264.55
Wyoming	8.80										98.64
Total	6,744,923.17	3,797.26	216.08	250.00	208,627.22	48,094.13	9.00	51,734.00	60.00	2,294.90	8,779.29

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Nonbeverage spirits, per gallon, $1.10	Rectified spirits or wines, per gallon, 30 cents	Rectifiers: Less than 500 barrels, $100	Rectifiers: 500 barrels or more, $200	Still or sparkling wines, cordials, etc.[1]	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Spirits for export; stamps, each, 5 and 10 cents	Bottled-in-bond spirits; case stamps, each, 10 cents	Stills or worms manufactured, each, $20	Manufacturers of stills, $50	Fermented liquors (Revenue Act of 1918), per barrel, $6
Alaska	$19.50										
California	371,093.88	$100.00			$79,175.10	$41,243.03		$82.00	$20.00	$62.51	
District of Columbia	13,574.00										
Illinois	972,440.71				3,453.61						
Maryland	282,376.86				2,531.20		$0.20	5,094.00			
Missouri	175,352.96				3,002.44			982.00			$712.58
New Jersey	867,350.27				7,283.49		.60				
New York	606,574.42	90.27	$189.63		99,612.15	5,759.58		440.00	40.00	263.50	3,455.42
Ohio	187,062.46				9,610.15	1,079.83				60.03	44.10
Pennsylvania	1,433,417.31				25.69			10,408.00		1,520.89	3,736.54
Texas	446.56										6.75
Washington	61.73									200.00	

[1] (a) Still wines according to per centum of absolute alcohol, per wine gallon, 4, 10, and 25 cents.
(b) Sparkling wines, cordials, or similar compounds (in bottles or other containers), on each one-half pint or fraction thereof, 5 and 12 cents.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Distilled spirits and alcoholic beverages—Continued: Retail liquor dealers, special tax, $25 per year	Distilled spirits and alcoholic beverages—Continued: Wholesale liquor dealers, special tax, $100 per year	Distilled spirits and alcoholic beverages—Continued: Total from spirituous liquor sources	Nonintoxicating liquors (Act of Mar. 22, 1933): Retail dealers in fermented malt liquors, special tax, $20 per year	Nonintoxicating liquors (Act of Mar. 22, 1933): Wholesale dealers in fermented malt liquors, special tax, $50 per year	Nonintoxicating liquors (Act of Mar. 22, 1933): Brewers, special tax, $1,000 per year	Nonintoxicating liquors (Act of Mar. 22, 1933): Fermented malt liquors, per barrel, $5	Nonintoxicating liquors (Act of Mar. 22, 1933): Fermented vinous or fruit juice liquors, per barrel, $5	Nonintoxicating liquors (Act of Mar. 22, 1933): Total (Act of Mar. 22, 1933)	Prohibition: Internal revenue collections in connection with prohibition enforcement
Alabama	$201.67		$201.67	$6.68					$6.68	$11,497.51
Arizona	4,105.63	$416.71	4,522.34	10,134.08	$1,976.29				12,109.37	756.33
Arkansas			108.88	654.94	50.04				704.98	81.38
First California	23,872.93	1,908.45	387,183.52	71,119.45	6,888.16	$3,500.05	$1,204,984.80	$9,075.01	1,295,567.47	71,471.19
Sixth California	27,510.13	2,158.65	160,043.16	29,180.62	4,320.15	416.68	334,085.00	39,161.64	407,173.00	26,645.81
Colorado	14,828.23	1,083.35	31,348.32	9,885.75	2,487.71	1,750.00	242,950.00		257,073.46	1,403.43
Connecticut	11,008.53	725.01	11,937.78	2,563.97	15,761.04	1,333.34	314,315.00		333,973.35	1,000.00
Delaware	770.35	100.00	879.35	3,113.30	587.54				3,700.84	91.00
Florida	3,128.17	170.85	3,307.62	7,622.89	1,077.75	166.67	26,175.00		35,042.31	7,640.95
Georgia	200.00		375.14	1,293.31	229.36				1,622.67	8,595.28
Hawaii	658.36	3,045.93	3,707.43	6,559.60	1,545.19				8,204.79	29.98
Idaho	193.80		193.80	2,935.19	500.10				3,435.29	492.02
First Illinois	37,900.59	912.52	416,390.50	92,600.87	11,613.43	8,750.08	2,387,796.88	5,483.47	2,506,144.73	21,460.29
Eighth Illinois	20,719.49	125.01	819,161.43	33,866.80	7,591.95	3,000.01	111,775.00		156,233.76	3,797.07
Indiana	8,066.75	808.34	421,528.51	23,306.73	3,805.38	3,166.68	495,212.50		525,491.29	5,984.88
Iowa	2,122.99	500.00	2,688.02	40,985.20	7,551.00				48,536.80	2,291.00
Kansas	25.00	100.00	1,203.41	1,650.52	171.00				1,821.52	2,822.00
Kentucky	11,242.29	1,908.33	722,128.66	24,692.52	2,985.43	1,666.67	495,590.00		524,934.62	730.10
Louisiana	8,185.89	625.01	217,525.63	30,059.63	2,932.66	916.68	464,045.63		497,954.60	4,880.55
Maine	50.00		50.00	6,500.00	950.00				7,450.00	166.25
Maryland	14,487.91	1,106.27	319,170.44	40,653.04	4,445.98	3,666.00	643,891.25	.45	692,657.41	24,807.38
Massachusetts	34,866.20	1,979.79	434,391.92	36,627.65	5,216.49	4,333.37	579,012.50		625,090.01	2,244.74
Michigan	21,291.27	1,778.50	100,361.50	19,256.78	4,225.29	6,750.75	440,677.50		470,900.62	21,636.76
Minnesota	16,881.90	416.68	51,423.09	78,646.41	14,526.69	3,666.69	1,723,075.00		1,819,914.79	7,606.36
Mississippi	25.00	2.09	27.09	1,031.10					1,031.10	1,244.70
First Missouri	12,165.57	1,100.00	168,096.05	58,147.82	4,610.64	3,083.37	1,259,250.00		1,325,091.85	1,936.00
Sixth Missouri	6,233.58	700.00	31,440.60	41,993.08	4,666.94	333.34	428,255.00		475,246.36	13,648.30
Montana	7,052.02	500.00	7,552.02	4,351.02	2,617.77	583.35	7,900.00		15,472.14	4,160.03
Nebraska	308.34	408.34	941.18	4,447.24	418.89	166.67	18,350.00		23,382.80	629.28
Nevada	1,228.77	16.68	1,245.45	4,217.16	819.03	1,500.00	34,150.00		40,686.19	2,033.14
New Hampshire	6,378.09	664.63	7,042.72	5,342.09	959.98				6,302.58	165.00
First New Jersey	13,616.15	141.68	49,063.23	21,060.37	3,249.32	583.34	290,856.25	28.36	316,377.64	9,278.59
Fifth New Jersey	41,234.38	625.02	861,188.36	54,075.61	7,071.27	6,333.34	1,885,800.00	8,316.00	1,961,596.22	30,105.17
New Mexico	214.60	16.67	456.83	1,695.60	143.81				1,839.41	622.50
First New York	58,374.95	975.03	130,797.78	129,375.87	6,662.72	10,750.00	4,066,255.22	2,899.96	4,215,943.77	20,083.08
Second New York	11,179.36	5,480.08	151,558.86	14,403.37	1,508.41			10,519.19	26,490.97	69,025.69
Third New York	24,484.62	1,229.59	436,299.57	47,708.87	2,334.47	4,250.00	2,171,262.23		2,225,555.57	3,358.34
Fourteenth New York	41,063.58	475.02	45,351.23	85,658.59	7,057.73	4,750.01	564,250.00		661,716.33	7,536.12
Twenty-first New York	25,992.56	750.07	28,049.28	44,206.18	5,032.13	4,000.03	447,406.25		500,644.59	2,552.75
Twenty-eighth New York	30,575.22	366.68	103,811.60	61,536.87	5,498.95	11,499.90	727,265.00	227.89	806,028.61	9,210.10
North Carolina	1,129.66	163.37	1,323.03	7,521.73	1,417.51				8,939.24	1,073.15
North Dakota			57.60	6,702.79	323.08				7,025.87	210.00
First Ohio	11,090.25	825.02	155,231.72	20,208.31	1,420.95	3,000.02	358,960.00		383,589.28	200.80
Tenth Ohio	7,035.17	341.69	18,083.34	13,548.94	1,118.86	4,333.36	156,510.00	4,562.15	180,073.31	375.00
Eleventh Ohio	9,590.13	1,070.87	10,661.00	16,517.30	2,040.75	2,333.34	198,325.00		219,216.48	894.00
Eighteenth Ohio	17,078.11	1,291.73	62,152.38	25,944.16	1,882.67	1,416.69	467,353.75		496,597.27	1,580.57
Oklahoma	75.00		98.86	1,100.08	200.00				1,300.05	1,560.73
Oregon	6,088.21	333.34	6,421.55	18,204.56	1,963.69	1,500.00	41,318.70		62,986.98	4,063.12
First Pennsylvania	69,419.80	2,208.30	1,284,235.93	93,100.54	20,835.55	12,166.70	2,577,830.00		2,703,932.79	20,417.00
Twelfth Pennsylvania	18,037.92	541.69	18,932.21	53,934.90	10,451.59	7,166.69	946,925.00		1,018,478.24	12,991.60
Twenty-third Pennsylvania	10,260.26	28,777.18	271,498.99	92,868.58	33,137.04	11,155.02	1,183,412.50		1,320,573.14	7,071.23
Rhode Island	6,360.43	193.76	6,565.19	7,124.59	945.02	2,250.00	90,750.00	174.65	101,244.26	1,684.25
South Carolina	1,455.45	8.34	1,578.37	17,223.47	2,392.78				19,616.25	8,747.85
South Dakota	1,509.92	100.00	1,609.92	2,301.88	141.73				2,443.61	65.05
Tennessee	498.46	235.42	912.00	9,661.72	1,030.76	166.67	31,275.00		42,134.15	4,671.75
First Texas	5,601.69	400.00	6,448.25	3,137.35	337.61				3,474.90	11,081.81
Second Texas	9,676.93	545.87	10,221.80	34.20					34.20	7,319.91
Utah		100.00	138.00	5.00	12.50	250.00	8,825.00		9,092.50	1,228.09
Vermont	1,933.35	100.00	2,033.35	8,201.11	587.57				8,788.68	50.00
Virginia	6,666.81	100.00	6,909.50	60.91	230.37				291.28	2,827.84
Washington	22,758.27	1,570.92	24,610.42	23,569.08	4,222.28	3,906.87	154,273.86		186,062.09	10,836.28
West Virginia	10,951.73	2,196.14	13,197.87	284.02	114.30				898.62	339.81
Wisconsin	37,274.66	306.70	84,979.13	75,155.43	11,631.50	24,250.25	5,495,085.00	500.00	5,606,622.18	21,573.92
Wyoming	2,318.92	16.68	2,344.90	1,824.51	1,173.20	1,166.67	4,200.00		8,364.38	5,095.24
Total	800,222.11	74,878.09	7,935,095.96	1,652,063.19	251,730.60	166,069.29	33,079,629.62	80,946.77	35,230,441.67	529,788.84

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Retail liquor dealers, special tax, $25 per year	Wholesale liquor dealers, special tax, $100 per year	Total from spirituous liquor sources	Retail dealers in fermented malt liquors, special tax, $20 per year	Wholesale dealers in fermented malt liquors, special tax, $50 per year	Brewers, special tax, $1,000 per year	Fermented malt liquors, per barrel, $5	Fermented vinous or fruit juice liquors, per barrel, $5	Total (Act of Mar. 22, 1933)	Prohibition: Internal revenue collections in connection with prohibition enforcement
Alaska	$1,234.46	$12.50	$1,266.48	$981.25	$133.34				$1,114.59	
California	51,383.06	4,067.10	547,226.68	100,300.07	11,217.31	$3,916.73	$1,539,069.80	$48,236.65	1,702,740.56	$98,017.00
District of Columbia	6,997.20	166.68	19,137.88	8,740.77	1,080.57	416.67	125,810.00		136,057.01	6,452.00
Illinois	58,620.08	1,037.53	1,035,551.93	126,467.67	19,105.38	11,750.09	2,499,571.88	5,483.47	2,662,378.49	25,257.26
Maryland	9,090.71	939.69	300,032.56	31,003.27	3,365.41	3,250.02	518,081.25	.45	556,000.40	18,355.38
Missouri	18,399.25	1,800.00	200,249.23	100,140.90	9,277.58	3,416.71	1,687,605.00		1,800,340.19	15,584.30
New Jersey	54,850.53	766.70	930,251.59	75,735.98	10,320.59	6,916.68	2,176,656.25	8,344.36	2,277,973.86	39,383.76
New York	192,822.30	9,270.47	906,323.74	382,949.75	28,094.41	35,249.94	7,976,438.70	13,647.04	8,436,379.84	111,766.08
Ohio	44,793.66	3,529.31	246,179.54	76,218.80	6,463.23	11,083.41	1,181,146.75	4,562.15	1,279,476.34	2,750.37
Pennsylvania	97,717.98	31,577.26	1,578,403.67	239,904.08	64,424.18	30,488.41	4,708,167.50		5,042,984.17	40,470.83
Texas	15,277.62	945.87	16,676.80	3,171.55	337.61				3,509.16	18,401.72
Washington	21,523.79	1,558.42	23,343.94	22,587.83	4,088.94	3,996.87	154,273.86		184,047.50	10,636.28

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Tobacco and tobacco manufactures						
	Large cigars according to intended retail prices					Small cigars, per thousand, 75 cents	Total from cigars
	Class A, per thousand, $2	Class B, per thousand, $3	Class C, per thousand, $5	Class D, per thousand, $10.50	Class E, per thousand, $13.50		
Alabama	$1,883.96	$21.61	$9.75		$0.68		$1,916.00
Arizona							
Arkansas	263.50	48.00	8.25		.32		320.07
First California	53,159.04	591.71	21,949.85	$268.34	410.75		76,379.71
Sixth California	7,659.90	1,188.70	55,222.26	424.46	856.49	$0.02	65,351.87
Colorado	2,478.04	23.40	1,350.03				3,851.47
Connecticut	11,363.74	18,879.02	24,152.30	26.25	.68		54,421.99
Delaware	380.45	17.85	134.75	1.05	1.35		541.45
Florida	646,263.86	14,540.07	560,459.16	315,463.70	7,918.78		1,544,644.57
Georgia	14,831.48	42.00	1,478.75		4.05		16,356.28
Hawaii	287.80	13.28	.63	1.06			302.77
Idaho	125.50		82.50				208.00
First Illinois	26,515.34	2,968.01	41,319.84	6,820.00	161.32		77,824.51
Eighth Illinois	6,813.12	1,144.57	3,795.80	.10			11,753.59
Indiana	116,013.82	1,958.77	76,876.12	39.13	24.98		194,912.82
Iowa	9,042.49	2,151.90	1,386.87				12,581.26
Kansas	3,173.13	54.38	76.35				3,303.86
Kentucky	384,640.53	3,982.63	4,006.57		9.02		392,638.75
Louisiana	65,940.37	315.23	53,443.82	416.02	293.58		120,409.02
Maine	4,419.03	73.95	5,853.31				10,346.29
Maryland	26,197.68	2,367.20	6,250.19	75.93	424.97		35,315.97
Massachusetts	51,815.77	2,708.71	95,630.31	834.64	3,436.49	11.28	154,340.20
Michigan	312,266.43	1,079.51	148,702.92	1,099.49	112.22		463,170.57
Minnesota	33,467.52	121.30	5,392.88		1.70		38,983.40
Mississippi	44.55						44.55
First Missouri	6,548.32	249.85	6,508.10	82.47	340.27	9.03	13,738.04
Sixth Missouri	31,759.46	180.66	5,339.04	10.50	9.12		37,298.78
Montana	265.52	.60	728.25				994.37
Nebraska	3,276.95	48.60	269.75				3,595.30
Nevada	80.30		131.79				212.09
New Hampshire	58,847.37	66.31	71,865.25	23.10			130,802.03
First New Jersey	110,213.86	1,459.50	362,523.84	120,998.76	22,182.03		617,377.99
Fifth New Jersey	485,293.63	4,783.30	499,660.83	22,258.27	1,649.76	148.45	1,013,794.24
New Mexico							
First New York	144,009.28	5,034.30	22,727.94	5,064.04	131.68		176,967.24
Second New York	24,079.76	2,794.17	19,293.78	3,906.15	31,450.59	1,814.95	83,333.40
Third New York	92,500.58	11,658.71	136,547.40	30,344.71	2,611.95	2,348.10	276,020.45
Fourteenth New York	80,387.10	2,400.53	107,894.93	538.67			191,221.23
Twenty-first New York	120,636.04	593.63	4,484.24				125,713.91
Twenty-eighth New York	8,135.55	700.52	6,599.14	36.75	546.16	15.30	16,033.48
North Carolina	35,198.01	3.15	3.94			16,500.00	51,705.10
North Dakota	108.16	18.75	4.25				131.16
First Ohio	43,748.70	4,947.15	7,856.93	863.91	7.09		57,423.87
Tenth Ohio	245,474.46	312.45	27,673.56				273,460.47
Eleventh Ohio	67,567.00	55.65	21.25			54.00	67,737.73
Eighteenth Ohio	86,942.29	1,154.29	5,693.45	57.75	39.88	512.63	94,360.41
Oklahoma	57.95						57.95
Oregon	957.05	13.95	730.75				1,701.75
First Pennsylvania	2,208,548.51	15,688.14	711,231.19	2,221.32	2,751.94	6,540.00	2,947,031.10
Twelfth Pennsylvania	450,870.91	1,474.65	91,366.96	44.63	14.18		543,771.33
Twenty-third Pennsylvania	105,546.06	221.70	476.31	.52	9.05	73.50	106,328.04
Rhode Island	7,574.13	4.50	175.50		40.50		7,794.63
South Carolina	297,373.27	3,467.34	1,257.81	24.16	50.30		302,172.88
South Dakota	597.15	6.00	406.25	63.75			1,073.15
Tennessee	3,890.88	45.30	1,595.67	1.05	1.35		5,534.25
First Texas	31,713.85	455.03	7,053.06	63.53	.68		39,287.05
Second Texas	188.95	110.70	2.20		2.04		303.95
Utah	604.96		1,702.88		3.51		2,311.35
Vermont	229.60	5.00	40.58				275.18
Virginia	309,409.66	176.70	16,435.86			145,565.45	471,587.69
Washington	1,135.06	15.78	454.77				1,605.61
West Virginia	139,312.64	43.50	16.00		40.50	37.70	139,450.24
Wisconsin	34,674.02	1,189.06	36,665.61	1,609.40	10.17		74,148.26
Wyoming	48.00	9.00	89.93				146.93
Philippine Islands	318,907.30	1,628.25	1,217.96	21.81	303.46		322,078.78
Total	7,335,835.23	116,328.58	3,264,289.14	513,609.42	75,933.54	173,730.47	11,478,726.38

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

California	$60,818.94	$1,780.41	$77,172.11	$692.80	$1,267.24	$0.02	$141,731.58
District of Columbia	67.45	52.37	11.75	10.59	302.77		444.84
Illinois	33,328.46	4,132.58	45,115.64	6,820.10	181.32		89,578.10
Maryland	26,130.23	2,314.63	6,238.44	95.43	122.20		34,871.13
Missouri	38,307.78	430.51	11,847.14	92.97	349.39	9.03	51,036.82
New Jersey	595,507.49	6,242.80	862,184.67	143,257.03	23,831.79	148.45	1,631,172.23
New York	469,757.31	23,181.86	297,547.43	39,884.32	34,740.38	4,178.41	869,289.71
Ohio	443,732.54	6,469.54	41,245.19	921.66	46.93	566.63	492,982.46
Pennsylvania	2,764,966.38	17,384.49	803,124.46	2,266.47	2,775.17	6,613.50	3,597,130.47
Texas	31,902.80	565.73	7,055.22	63.53	2.72		39,591.00
Washington	1,135.06	15.78	454.77				1,605.61

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Tobacco and tobacco manufactures—Continued						
	Cigarettes (large), per thousand, $7.20	Cigarettes (small), per thousand, $3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R.S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Total from all sources of tobacco
Alabama			$1.80	$58.70			$1,974.50
Arizona							
Arkansas	$14.03	$16.20	1,062.00	1,811.59			4,123.85
First California	46.36	9,140,830.41	34,333.12	10.00	$164,364.40		9,415,062.98
Sixth California	42.23	612.89	3,035.93				60,042.04
Colorado		9.45	1,380.87				5,250.79
Connecticut		46.95	9,241.22				63,710.10
Delaware			400,386.24				400,027.60
Florida		2,532.80	781.06		92.40		1,548,050.83
Georgia		2,721.00	483.22	5.00			10,568.50
Hawaii		113.73	2,191.55				2,608.05
Idaho			.72				208.72
First Illinois	351.98	401,476.51	5,465,668.71				5,045,321.71
Eighth Illinois			20,523.04				32,276.63
Indiana			35,366.36				230,279.18
Iowa			33,757.16				46,338.42
Kansas			723.24				4,027.10
Kentucky		38,100,426.22	6,117,073.88	15.05	11,763.17	$34,000.00	44,655,917.07
Louisiana		4,586.96	14,763.87				139,760.85
Maine			3.24				10,349.53
Maryland	95.04	74.36	935.11				36,420.48
Massachusetts	91.40	49,056.17	69,119.37				272,616.14
Michigan	43.20	105,438.46	1,476,025.57				2,047,677.80
Minnesota		11.12	9,216.96				48,211.48
Mississippi			6.00				50.55
First Missouri	10.80	179,483.13	6,419,554.50		348.12		6,613,134.59
Sixth Missouri		2.70	369.06				37,070.54
Montana			111.91				1,100.28
Nebraska			5,364.97				8,000.27
Nevada							212.09
New Hampshire	.72		622.97				131,425.72
First New Jersey		51.00	146.70				617,578.69
Fifth New Jersey		12,424,791.33	1,307,109.98		177.00		14,745,872.55
New Mexico			1.44				1.44
First New York	3,463.05	241,634.85	100,828.01		39.50	1,850.00	614,784.45
Second New York	5,856.72	201,062.67	28,857.77		480,812.35	3,742.00	804,594.81
Third New York	1,060.02	951,075.71	5,940.27	10.00	95,576.00		1,362,689.85
Fourteenth New York		271.68	67,896.78				250,389.50
Twenty-first New York		.30	109,091.24				235,705.45
Twenty-eighth New York		2.52	15,374.75				31,410.75
North Carolina	8,355.00	177,535,055.46	21,447,225.05	66.00	165,375.00		109,611,718.51
North Dakota							131.16
First Ohio		17.42	7,208,066.35				7,265,507.04
Tenth Ohio		4.19	1,809,046.07				2,082,510.73
Eleventh Ohio		27.00	473.71	307.92			65,500.53
Eighteenth Ohio		273.69	54,651.15				149,325.08
Oklahoma	6.92		4.43				69.30
Oregon		5.10	563.94				2,270.79
First Pennsylvania	682.20	546,506.70	279,990.46	208.62	.50		3,774,419.56
Twelfth Pennsylvania	900.00	17,744.76	693,656.69				1,250,072.75
Twenty-third Pennsylvania	20.97	76.18	16,767.29				123,192.48
Rhode Island			3,230.09				11,024.72
South Carolina		10.50	3,864.70				308,048.47
South Dakota			282.15				1,355.30
Tennessee		3.03	3,168,194.02	2,392.15			3,190,124.05
First Texas		16.86	12,063.98		4.40		51,372.20
Second Texas		4.50	89.67	.84		.50	399.40
Utah			121.74				2,436.00
Vermont			8.28				283.40
Virginia	108.00	88,160,920.48	3,741,720.72				92,380,430.89
Washington		83.25	295.50				1,984.30
West Virginia	29.10		1,512,614.03				1,052,005.37
Wisconsin		9.80	33,238.08	2,261.82			100,078.08
Wyoming							146.00
Philippine Islands	23.04	4,517.10					320,730.01
Total	21,207.58	328,418,413.58	[1] 61,855,340.08	7,155.60	918,552.84	39,592.50	402,730,050.25

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

California	$87.50	$9,141,443.30	$37,369.05	$10.00	$164,364.40		$9,485,005.92
District of Columbia	73.44	35.16	154.80				708.24
Illinois	351.98	401,476.51	5,486,191.75				5,077,598.34
Maryland	21.60	39.20	780.31				35,712.24
Missouri	10.80	179,485.83	6,419,923.56		348.12		6,650,805.13
New Jersey		12,424,845.33	1,307,256.68		177.00		15,363,451.24
New York	10,411.59	1,427,047.63	418,895.72	10.00	576,427.85	$5,592.00	3,308,674.50
Ohio		322.30	9,072,237.28	307.92			9,563,849.98
Pennsylvania	1,603.17	564,327.64	990,414.44	208.62	.50		5,153,684.84
Texas		21.36	12,153.65	.84	4.40	.50	51,771.75
Washington		83.25	295.50				1,984.30

[1] Collected from the tax on chewing and smoking tobacco, $55,450,840.99, and from snuff, $6,404,999.09.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Oleomargarine: Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Imported from foreign countries, per pound, 15 cents	Manufacturers, $600	Retail dealers: Colored oleomargarine, $48	Retail dealers: Uncolored oleomargarine, $6	Wholesale dealers: Colored oleomargarine, $480	Wholesale dealers: Uncolored oleomargarine, $200	Total
Alabama	$171.20	$217.70				$8,936.88		$2,482.34	$11,608.12
Arizona						3,148.90		800.00	3,948.90
Arkansas	68.02	.36	$0.31	$135.00	$1,557.63	3,855.94		1,600.00	7,447.26
First California		37,679.00		3,000.00		10,423.15		3,250.00	63,352.15
Sixth California		33,351.95		3,000.00		27,827.86		8,250.00	72,429.81
Colorado		1,124.50		1,200.00		6,185.45	$312.00	1,200.00	10,021.95
Connecticut						1,624.50		1,000.00	2,624.50
Delaware					69.00	668.03		500.00	1,237.03
Florida					9.25	9,574.68	1,200.00	2,683.34	13,467.17
Georgia						12,187.22		3,267.68	15,454.90
Hawaii						120.00			120.00
Idaho						5.00			5.00
First Illinois	9,348.80	201,345.00		4,800.00		34,019.66	480.00	9,701.51	259,694.97
Eighth Illinois	2,135.00	13,065.75		1,200.00		28,094.69		7,400.08	53,695.52
Indiana	4,647.10	22,467.50		1,200.00	224.00	41,418.08		9,033.88	78,990.06
Iowa						8,427.30	1,200.00	2,406.68	10,003.08
Kansas	5,110.00	31,214.50		2,400.00		10,612.61		4,383.34	59,750.45
Kentucky	471.16				25.00	702.91		1,016.67	2,215.73
Louisiana						4,907.34		2,730.02	7,637.36
Maine						4,637.02		916.67	6,453.69
Maryland	18,334.48	12,209.21		1,800.00	2,302.00	11,628.12	484.17	2,906.67	49,700.65
Massachusetts		3,809.00		600.00		7,901.30		2,800.01	15,110.31
Michigan		20,142.50		[illegible]		47,185.36		13,165.70	87,064.50
Minnesota		2,379.63				6,759.20		5,550.00	16,688.63
Mississippi					45.00	1,225.53			1,270.53
First Missouri		7,690.00		600.00	320.00	12,418.01		1,166.67	22,394.68
Sixth Missouri	24.00	830.78		610.00		10,766.53		2,050.01	20,881.32
Montana						9.00			9.00
Nebraska	130.00	2,106.75		600.00		9,393.09		3,600.00	16,729.84
Nevada						458.53		200.00	666.53
New Hampshire						1,578.13			1,578.13
First New Jersey						7,839.03		1,214.00	9,053.03
Fifth New Jersey	4,590.00	41,683.50				5,109.38	480.00	1,000.00	52,862.88
New Mexico						1,024.75			1,024.75
First New York						6,663.00		900.00	7,563.00
Second New York						103.20		2,533.34	2,830.50
Third New York						201.00		316.67	517.67
Fourteenth New York						7,258.75		2,850.00	10,108.75
Twenty-first New York						11,633.42		6,450.01	18,083.43
Twenty-eighth New York						11,111.29		4,766.67	15,877.96
North Carolina						8,729.95	5.00	2,605.01	11,339.96
North Dakota						5.00			5.00
First Ohio	2.00	26,075.50		1,225.00		16,290.41		3,916.60	47,428.69
Tenth Ohio		25,765.00		1,200.00		13,295.93		2,283.35	42,544.28
Eleventh Ohio		38,651.00		600.00		17,812.07		5,683.35	62,746.42
Eighteenth Ohio						28,128.04		7,400.02	35,528.06
Oklahoma					6.00	6,234.68		1,683.34	7,923.02
Oregon		2,122.50		600.00		9,432.51		2,400.00	14,555.01
First Pennsylvania						6,187.01		2,083.34	8,270.35
Twelfth Pennsylvania	15.00			15.00		2,951.75		383.34	3,365.09
Twenty-third Pennsylvania						10,430.53	150.00	2,721.33	13,301.86
Rhode Island		641.34		675.00		896.50		400.00	2,612.84
South Carolina						5,085.14		950.00	6,035.14
South Dakota	1.20					856.89		550.00	1,408.09
Tennessee	25.00	35.00				2,151.88		800.00	3,011.88
First Texas				10.00		4,340.03		1,716.68	6,000.71
Second Texas	150.00	5,606.25		600.00	60.00	3,910.31		2,200.00	12,550.56
Utah						166.38		400.00	566.38
Vermont						627.00		683.34	1,310.34
Virginia	534.40				468.00	11,341.14		3,757.50	16,101.04
Washington						85.94		200.00	285.94
West Virginia	162.40				481.00	13,572.96	36.67	6,958.36	21,211.39
Wisconsin				5.00		62.62			67.62
Wyoming						464.80		166.67	631.47
Total	45,929.75	537,234.22	.31	26,075.00	5,569.88	502,488.67	4,347.84	104,944.78	1,347,180.45

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Imported from foreign countries, per pound, 15 cents	Manufacturers, $600	Retail dealers: Colored oleomargarine, $48	Retail dealers: Uncolored oleomargarine, $6	Wholesale dealers: Colored oleomargarine, $480	Wholesale dealers: Uncolored oleomargarine, $200	Total
Alaska						$71.00			$71.00
California		$71,030.95		$6,000.00		47,251.01		$11,500.00	135,781.96
District of Columbia					$172.00	3,538.54		566.67	4,276.21
Illinois	$11,483.80	215,310.75		6,000.00		62,014.83	$480.00	17,101.59	313,390.49
Maryland	18,334.48	12,209.21		1,800.00	2,130.00	7,098.68	484.17	2,400.00	45,434.44
Missouri	24.00	8,720.78		1,210.00	320.00	29,184.54		3,816.68	43,276.00
New Jersey	4,590.00	41,683.50				12,948.41	480.00	2,214.00	61,915.91
New York						36,980.72		17,816.69	54,797.41
Ohio	12.00	90,391.50		3,025.00		75,635.45		19,283.41	188,247.36
Pennsylvania	15.00			15.00		19,569.29	150.00	5,188.01	24,937.30
Texas	150.00	5,606.25		610.00	60.00	8,250.34		3,916.68	18,023.27
Washington						14.94		200.00	214.94

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Adulterated butter					Process or renovated butter		Filled cheese, manufacturers, special tax, $400	Mixed flour	
	Manufactured or sold, etc., per pound, 10 cents	Manufacturers, special tax, $600	Retail dealers, special tax, $48	Wholesale dealers, special tax, $480	Total	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers, special tax, $50		Per barrel, 4 cents	Manufacturers or packers, special tax, $12
Alabama						$1,048.50	$50.00			
Arizona										
Arkansas										
First California		$90.83			$90.83				$820.00	$12.00
Sixth California									59.40	
Colorado									.30	12.00
Connecticut										
Delaware										
Florida										
Georgia				$222.20	222.20					
Hawaii										
Idaho										
First Illinois			$61.09		61.09			$4,500.00		
Eighth Illinois										
Indiana										
Iowa									190.03	24.00
Kansas						10.82	50.00		11.10	17.00
Kentucky										
Louisiana										
Maine										
Maryland						941.50	100.00			
Massachusetts										
Michigan										
Minnesota						61.53	37.50			
Mississippi										
First Missouri										
Sixth Missouri										12.00
Montana										
Nebraska										
Nevada										
New Hampshire										
First New Jersey										
Fifth New Jersey										
New Mexico										
First New York									10.00	
Second New York		1,200.00			1,200.00					
Third New York										
Fourteenth New York										
Twenty-first New York										
Twenty-eighth New York									625.00	29.00
North Carolina									6.62	
North Dakota										
First Ohio										
Tenth Ohio										
Eleventh Ohio									823.04	
Eighteenth Ohio										
Oklahoma										
Oregon									2,425.00	24.00
First Pennsylvania	$26.50				26.50					
Twelfth Pennsylvania										
Twenty-third Pennsylvania										
Rhode Island		600.00			600.00					
South Carolina										
South Dakota										
Tennessee									31.00	12.00
First Texas										
Second Texas										
Utah										
Vermont										
Virginia										
Washington									338.00	36.00
West Virginia										
Wisconsin		20.00			20.00				350.00	24.00
Wyoming										
Total	26.50	1,910.83	61.09	222.20	2,220.62	2,062.35	237.50	4,500.00	5,689.49	202.00

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Manufactured or sold, etc., per pound, 10 cents	Manufacturers, special tax, $600	Retail dealers, special tax, $48	Wholesale dealers, special tax, $480	Total	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers, special tax, $50	Filled cheese, manufacturers, special tax, $400	Per barrel, 4 cents	Manufacturers or packers, special tax, $12
California		$90.83			$90.83				$879.40	$12.00
Illinois			$61.09		61.09			$4,500.00		
Maryland						$941.50	$100.00			
Missouri										12.00
New York		1,200.00			1,200.00				635.00	29.00
Ohio									823.04	
Pennsylvania	$26.50				26.50					
Washington									338.00	36.00

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories—Continued

Districts	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, $24	Dealers		Practitioners, $1	Dealers in untaxed narcotic preparations, $1	Opium order blanks, per hundred, $1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Total
			Wholesale, $12	Retail, $2					
Alabama	$70.60	$72.00	$281.00	$2,271.50	$2,057.00	$60.00	$162.40	$575.25	$5,640.16
Arizona			96.00	539.50	467.57	38.25	22.30		1,163.62
Arkansas		24.00	112.00	1,700.50	2,104.24	185.50	111.30	50.00	4,380.54
First California	231.10	96.00	391.00	4,024.00	4,220.00	80.00	247.55	1,055.00	10,344.66
Sixth California	33.60	54.00	418.00	5,127.50	5,051.04	90.00	387.10	55.00	11,216.24
Colorado			480.70	1,571.70	1,766.75	83.50	98.45	1,265.75	6,286.85
Connecticut		48.00	192.00	1,973.75	1,318.00	106.75	128.10		4,316.60
Delaware	2.00	24.00	80.25	357.75	230.00	52.00	19.90		765.90
Florida	9.00	24.00	221.00	2,361.15	1,712.70	114.00	130.80	965.00	5,567.65
Georgia	21.00	24.00	512.00	2,861.62	2,878.31	299.00	244.40	106.00	6,940.33
Hawaii	.25	48.00	144.00	62.25	281.25	45.25	12.80	2,183.00	2,776.80
Idaho			289.84	558.45	389.50	4.00	22.40		1,254.19
First Illinois	1,495.50	276.00	601.00	8,210.74	7,356.17	84.00	407.00	605.00	19,125.41
Eighth Illinois	30.10	97.00	333.00	1,620.40	2,740.50	141.75	120.84	1,045.00	6,134.59
Indiana	6,811.11	168.00	685.17	3,134.40	3,928.44	251.00	224.02	300.00	15,432.74
Iowa	41.44	24.00	488.00	2,220.22	2,900.25	246.33	151.40	2,192.44	8,270.08
Kansas			255.00	2,334.76	2,803.31	101.25	144.70	1,355.00	7,084.01
Kentucky	100.09	72.00	339.00	2,507.13	2,786.25	166.00	189.40	250.00	6,400.88
Louisiana	3.00	72.00	144.00	2,899.13	2,008.75	306.50	103.20	1,332.71	6,669.29
Maine		24.00	72.00	906.70	1,117.15	298.75	65.80	300.00	2,872.40
Maryland	407.72	402.00	408.00	2,096.22	3,306.25	375.75	213.00	2,382.10	10,179.64
Massachusetts	514.50	216.00	893.75	5,568.08	6,651.82	195.63	364.80	581.18	14,785.76
Michigan	4,893.84	336.00	700.00	6,363.82	5,654.13	356.25	291.60	963.00	19,587.04
Minnesota	2.00	24.00	292.75	2,759.98	2,452.25	21.25	184.60	1,531.01	7,267.82
Mississippi			150.00	1,093.14	1,029.75	171.25	189.74	53.90	3,396.78
First Missouri	9,499.37	278.00	319.00	3,375.81	3,401.00	102.25	170.70	1,870.00	10,025.13
Sixth Missouri	16.41	120.00	348.00	2,240.77	2,442.65	190.95	176.60	3,598.50	9,133.78
Montana			72.00	802.19	500.50	11.25	25.10	50.00	1,471.04
Nebraska	18.10	48.00	134.62	2,150.17	1,078.25	102.50	99.90	590.00	5,121.54
Nevada				51.00	158.75	93.00	9.50		312.25
New Hampshire	34.00	25.00	60.00	557.25	607.67	128.00	27.84	64.55	1,504.31
First New Jersey	15.00	24.00	60.00	1,386.85	1,063.90	8.25	68.90	55.00	2,680.00
Fifth New Jersey	34,920.54	72.00	96.00	3,490.50	3,121.75	17.00	105.40	75.00	41,968.19
New Mexico			39.00	341.94	356.75	23.00	10.80		780.49
First New York	5,907.00	72.00	123.00	7,668.21	4,334.14	19.00	312.50		18,433.65
Second New York	384.60	108.40	450.00	940.75	668.00	11.50	81.10		2,734.35
Third New York	152.00	108.00	181.50	3,860.22	4,394.17	13.00	78.21	185.00	8,970.10
Fourteenth New York	928.11	264.00	315.00	4,532.32	3,750.50	78.00	240.50	186.00	10,294.43
Twenty-first New York	70.44	192.00	168.07	1,335.25	1,941.37	155.23	106.60	175.00	4,144.00
Twenty-eighth New York	435.25	160.00	264.00	1,720.02	2,430.50	41.50	149.50	202.15	5,408.92
North Carolina	1.00	24.00	288.00	2,450.39	2,452.00	407.75	176.10	245.00	6,044.24
North Dakota			99.00	326.00	637.00	7.25	28.30	10.00	1,707.55
First Ohio	406.16	216.00	276.00	1,594.25	1,890.00	65.25	112.80	60.00	4,620.46
Tenth Ohio	13.20	50.00	181.00	993.13	1,449.25	112.50	62.70	178.50	3,040.28
Eleventh Ohio	686.60	120.00	270.00	1,169.00	1,631.06	98.50	95.10	160.00	4,229.22
Eighteenth Ohio	276.40	240.00	480.25	3,796.93	3,736.75	103.25	200.40	878.45	9,721.43
Oklahoma	6.00		200.00	2,002.50	2,583.00	127.33	134.60	635.00	6,877.33
Oregon		48.00	235.00	1,670.88	1,273.75	12.25	99.20	5.00	3,344.08
First Pennsylvania	7,415.02	610.00	882.00	8,100.56	7,180.50	48.25	370.00	695.00	25,301.33
Twelfth Pennsylvania			263.00	1,472.75	1,560.00	10.75	90.00		3,396.50
Twenty-third Pennsylvania	183.25	48.00	290.00	3,696.70	4,125.69	34.00	221.00	538.29	9,137.33
Rhode Island	117.87	78.00	120.00	1,063.00	947.50	102.75	57.80		2,486.92
South Carolina	22.00	48.00	156.00	1,592.00	1,421.60	414.87	125.20	850.00	4,630.27
South Dakota			106.00	848.00	636.11	22.25	27.60	2.00	1,690.96
Tennessee	211.52	60.00	398.00	2,776.94	2,958.96	187.75	217.20	1,930.05	8,740.42
First Texas		24.00	421.00	3,374.61	3,113.20	268.75	201.60	1,210.00	8,611.16
Second Texas	307.80	24.00	376.00	4,116.29	3,110.10	593.99	220.60	1,160.00	9,910.78
Utah			108.00	499.25	439.25	41.50	28.50	10.00	1,120.50
Vermont			72.00	358.00	486.50	192.50	32.00	275.00	1,416.00
Virginia	5.52	24.00	305.75	2,025.75	2,664.31	569.50	186.90	1,000.00	6,784.78
Washington			320.00	2,220.24	1,902.00	51.75	129.50	130.00	4,753.49
West Virginia	16.80	24.00	132.00	952.50	1,617.25	128.00	98.10	7.70	2,976.35
Wisconsin	31.16	48.00	125.00	2,888.41	2,717.00	149.75	187.80		6,147.12
Wyoming			75.00	278.00	243.77	5.00	11.30		613.07
Total	76,740.26	5,370.40	17,373.78	153,201.95	150,361.73	8,681.83	9,164.35	36,167.53	457,067.83

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska			$12.00	$55.00	$61.75	$2.00	$2.80		$133.55
California	$264.70	$150.00	809.00	9,151.50	9,271.04	170.00	634.65	$1,110.00	21,560.89
District of Columbia		54.00	150.00	896.22	1,115.75	1.00	69.00	225.00	2,508.97
Illinois	1,525.60	373.00	1,024.00	9,837.14	10,096.67	225.75	527.64	1,650.00	25,260.00
Maryland	407.72	348.00	346.00	2,100.00	2,192.50	371.76	144.60	2,157.10	8,070.07
Missouri	9,515.78	398.00	667.00	5,616.58	5,843.55	293.20	350.30	5,468.50	28,168.91
New Jersey	34,935.54	96.00	156.00	4,876.35	4,185.65	25.25	264.30	130.00	44,669.09
New York	7,877.40	992.40	1,501.50	20,060.77	17,518.08	318.23	968.61	748.15	49,985.74
Ohio	1,382.26	626.00	1,216.25	7,553.37	8,716.06	374.50	480.00	1,266.95	21,617.39
Pennsylvania	7,598.27	658.00	1,435.00	13,269.01	12,866.19	93.00	681.90	1,233.29	37,835.16
Texas	307.80	48.00	797.00	7,490.90	6,223.30	862.74	422.20	2,370.00	18,521.94
Washington			308.00	2,165.24	1,840.25	42.75	126.70	130.00	4,619.94

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Manufacturers' excise taxes										
	Lubricating oils, per gallon, 4 cents	Brewer's wort, per gallon, 15 cents	Malt, liquid, sirup or extract, per pound, 3 cents	Grape concentrate or evaporated juice, etc., per gallon, 20 cents	Tires (wholly or in part of rubber), per pound, 2¼ cents	Inner tubes, per pound, 4 cents	Toilet preparations, 5 or 10 percent	Furs, 10 percent	Jewelry, etc., 10 percent	Automobile truck chassis and bodies, 2 percent	Other automobile chassis and bodies and motorcycles, 3 percent
Alabama	$12,786.50				$210,924.92	$1,265.12	$3,608.24	$133.19	$618.43	$560.42	$35.21
Arizona							106.39		493.38	72.63	
Arkansas	100,502.00						405.78	109.25	4.41	20.46	4.92
First California	1,425,996.14	$245.25	$34,780.00	$3,571.22	787.61	4.70	44,972.51	56,640.40	65,643.13	5,324.93	2,848.58
Sixth California	362,461.42	27,301.12	1,472.85	3,563.49	1,090,828.92	229,734.92	185,582.63	70,939.53	46,567.71	22,491.04	50,474.40
Colorado	65,017.76		82.32		136,037.37	38,770.78	3,840.18	2,908.44	5,507.73	656.43	48.56
Connecticut	1,148.23	3,001.79			76,527.70	23,591.78	221,723.44	4,689.71	107,860.24	990.58	7.32
Delaware	5.74						2,188.93	931.43	232.43	170.55	184.20
Florida	1,076.56						2,297.15	1.70	299.53	298.19	14.09
Georgia	639.63					2,121.95	40,859.99	6.01	4,412.40	645.14	126.90
Hawaii					2.13	2.50	4,119.93	4.14	2,697.40	150.04	4.82
Idaho	277.08				3.37		109.70	259.45	94.09	42.44	.53
First Illinois	1,486,775.64	197,556.52	1,395,854.50	205.68	19,454.72	150.34	1,848,698.79	137,685.14	348,284.62	197,031.86	11,467.01
Eighth Illinois	41,258.73	5,944.35	11,647.36	6.35	.22	2.20	16,417.28	513.70	900.10	1,377.91	510.41
Indiana	13,659.25	1,089.00	38,216.98		7,234.95	.24	80,208.82	8,951.88	33,636.70	41,828.44	409,033.86
Iowa	5,871.09				151,888.91	4,378.20	163,559.43	7,093.51	25,399.64	1,781.95	14.79
Kansas	16,430.19				6.05	36,431.79	31,229.88	327.95	277.55	154.76	188.29
Kentucky	24,935.36				10.80	2.16	14,526.68	1,259.22	6,632.53	532.04	
Louisiana	430,796.51		6,791.00	16.00			14,122.94		5,742.89	110.26	
Maine	6.47						638.27	2,075.07	2,520.87	92.60	
Maryland	66,154.42	38.25	40,876.65		12,887.50	549.77	17,588.70	38,029.46	45,757.80	1,154.77	1,591.96
Massachusetts	238,450.62	7,123.78	189,572.49		446,522.57	76,201.92	915,873.06	83,581.04	252,192.72	9,682.07	20,936.58
Michigan	46,669.04	517,876.27	23,005.01		1,658,152.67	301,532.02	121,319.15	28,721.99	37,718.15	1,081,605.72	11,566,769.61
Minnesota	5,975.12	1,225.25	19,183.74		3,059.46	11,440.74	140,729.65	76,722.35	40,333.18	2,626.25	192.38
Mississippi							1,991.71		139.37	615.20	
First Missouri	343,501.39	750.54	125,335.80		7,567.96	24,814.60	485,039.47	44,687.05	31,657.78	193.11	1,963.89
Sixth Missouri	25,582.97				35.80	.31	80,320.69	48,396.55	13,476.10	3,248.13	34.13
Montana	3,385.10						299.84	1,093.42	435.64	151.92	
Nebraska	16,401.20	186.18	63.45				10,727.91	6,451.72	1,922.61	586.05	112.95
Nevada		369.00					86.61		193.73		
New Hampshire	23.08						595.29	24.52	1,573.79	91.48	.37
First New Jersey	6,526.51	1,293.00		10.00	80,365.13	9,387.56	38,149.97	12,654.51	1,954.25	2,606.78	18.05
Fifth New Jersey	988,016.67	11,703.23	68,550.55		1,202.08	2,340.28	728,194.62	8,616.59	141,080.66	4,491.46	2,357.17
New Mexico	364.92		10.58				65.59	9.26	287.95	11.68	
First New York	56,845.74	917.41	273,037.67	1,563.67	415.87	290.22	290,330.07	22,506.93	51,932.07	6,467.40	832.02
Second New York	2,171,171.86	3.75	975.55	557.95	3,943.91	368.17	957,655.28	51,482.35	339,702.65	42,142.43	4,446.15
Third New York	611,033.40	8,722.50	658,670.49	3.20	386,610.43	51,279.76	1,309,423.54	6,461,022.07	826,058.79	6,855.86	727.17
Fourteenth New York	254.10	28,230.24	8,390.29	.08			72,649.47	15,809.53	8,312.65	2,234.68	109.38
Twenty-first New York	1,768.02	3,601.80	100,924.46	478.90			57,360.93	3,614.14	9,200.55	16,370.57	48,548.77
Twenty-eighth New York	9,377.12	237,605.04	250,450.09	460.47	181,052.61	14,983.12	212,529.60	24,725.15	30,060.16	20,378.30	80,988.65
North Carolina	21,274.97				44,568.18	3,205.70	680.55	61.75	1,230.88	6,681.78	255.96
North Dakota							29.12	1,469.09	330.09	138.78	
First Ohio	108,996.02	10,431.60	95,504.03		108,883.94	22,372.27	978,166.36	6,875.18	88,041.47	8,841.05	15,302.19
Tenth Ohio	3,162.84	17,675.65	1,972.14		14,978.36	112.31	9,719.22	6,265.24	5,587.95	7,840.17	127,692.59
Eleventh Ohio	6,962.65	1,422.75			336,535.29	58,578.16	8,206.39	403.44	9,085.36	701.96	
Eighteenth Ohio	733,964.98	39,986.22	716.94		6,813,821.18	1,437,367.87	44,386.00	127,664.71	21,314.13	99,695.24	43,895.00
Oklahoma	1,231,460.97						2,370.53	600.56	1,865.41	349.63	69.30
Oregon	715.73	99.00	9.90		4.15		8,602.81	8,099.13	5,550.55	500.06	25.87
First Pennsylvania	1,358,532.05	67,119.66	35,600.07		165,048.99	43,708.39	161,296.10	58,436.20	205,513.68	36,003.66	7,047.01
Twelfth Pennsylvania	220.50	15,958.44	5,702.70		8.20		2,042.55	18,657.81	1,962.78	5,898.24	177.83
Twenty-third Pennsylvania	2,571,598.45	36,555.28	193.28		234,237.22	62,044.14	15,772.17	10,692.41	26,873.90	6,070.04	25,073.87
Rhode Island	4,621.68		30.00				4,846.63	382.13	122,786.52	281.12	228.17
South Carolina	10.80						129.21	9.50	471.08	101.17	
South Dakota							212.33	630.60	196.43	140.31	2.21
Tennessee	874.33	753.75				1.94	130,257.30	305.98	4,974.27	347.47	31.75
First Texas	1,166,715.66				3.33		4,050.01	898.62	12,654.00	323.95	9.93
Second Texas	276,861.10	822.75			99.53	8.04	32,403.61	333.63	9,996.26	1,015.20	45.05
Utah	21,516.22						11,555.55	543.87	1,774.34	4.40	
Vermont	143.32				147.03	11.83	214.25	232.25	318.11		
Virginia	505.57					40.51	12,190.76	682.16	1,110.03	274.91	416.26
Washington	3,508.18	411.29	7.74		12.19		23,317.51	30,506.66	16,014.63	3,583.28	572.22
West Virginia	121,993.67						12,722.25	132.11	868.51	1.35	5.19
Wisconsin	9,026.75	522,160.95	541,355.23	365.25	272,943.59	49,566.37	8,863.23	29,065.16	33,891.46	13,707.43	148,586.56
Wyoming	194.69						94.29	108.76	47.21		
Total	16,232,924.81	1,768,191.61	3,928,910.86	10,802.16	12,473,421.84	2,506,662.08	9,602,539.37	7,646,274.34	3,068,494.24	1,654,040.02	12,573,922.08

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska							$12.04	$222.95	$133.90		
California	$1,788,457.56	$27,546.37	$36,252.85	$7,134.71	$1,091,616.53	$229,739.62	230,555.14	127,579.93	112,210.84	$27,815.97	$53,322.98
District of Columbia	1,852.36						4,864.27	2,069.31	16,412.57	113.45	
Illinois	1,528,034.37	203,500.87	1,407,501.86	212.03	19,454.94	152.54	1,865,116.07	138,198.84	349,184.72	198,409.77	11,977.42
Maryland	64,302.06	38.25	40,876.65		12,887.50	549.77	12,724.43	35,960.15	29,345.23	1,041.32	1,591.96
Missouri	369,084.36	750.54	125,335.80		7,603.76	24,814.91	565,360.16	93,083.60	45,133.88	3,441.24	1,998.02
New Jersey	994,543.18	12,996.23	68,550.55	10.00	81,567.21	11,727.84	766,344.59	21,271.10	143,034.91	7,098.24	2,375.22
New York	2,850,616.24	279,080.74	1,292,463.55	3,064.17	572,022.82	66,921.27	2,909,998.89	6,599,128.17	1,265,362.77	94,449.63	135,654.14
Ohio	853,086.49	69,516.22	98,193.11		7,274,218.77	1,518,430.61	1,040,477.97	141,209.57	125,628.01	117,081.42	186,789.78
Pennsylvania	3,930,351.00	119,633.38	41,396.05		399,892.41	105,752.53	179,110.82	87,836.45	234,350.36	48,880.94	32,298.71
Texas	1,443,576.76	822.75			102.86	8.04	36,453.65	1,232.25	22,650.26	1,339.16	54.98
Washington	3,508.18	411.29	7.74		12.19		23,305.47	30,283.71	15,880.73	3,583.28	572.22

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Continued

Districts	Manufacturers' excise taxes—Continued									
	Parts and accessories for automobiles, 2 percent	Radio sets, phonograph records, etc., 5 percent	Mechanical refrigerators, 5 percent	Sporting goods, 10 percent	Firearms, shells, and cartridges, 10 percent	Pistols and revolvers, 10 percent[1]	Cameras and lenses, 10 percent	Matches, per thousand, wooden, 2 cents, paper, ½ cent	Candy, 2 percent	Chewing gum, 2 percent
Alabama	$943.54	----	$168.77	$1,339.97	----	$2.42	----	----	$5,575.11	----
Arizona	382.14	----	----	14.84	----	----	----	----	619.76	----
Arkansas	913.43	----	----	3.78	----	----	----	----	3,238.20	----
First California	41,481.14	$7,361.43	1,379.00	14,055.38	$684.39	48.01	$2,728.96	$289.80	77,375.91	$663.29
Sixth California	68,143.54	32,195.76	10,416.99	5,083.75	----	----	936.72	----	60,004.14	111.87
Colorado	15,383.05	----	----	1,358.47	6.00	----	----	----	16,720.18	----
Connecticut	72,099.06	16,424.52	233.77	94,836.51	505,050.37	24,860.64	262.60	1,152.00	34,962.68	6.98
Delaware	3,472.48	----	----	21.60	----	----	----	----	1,207.60	----
Florida	2,679.10	----	----	475.28	----	----	----	----	2,413.70	----
Georgia	4,242.31	----	----	10,454.13	----	----	73.85	----	35,362.49	----
Hawaii	683.74	604.23	4.63	656.15	30.65	1.00	41.37	15,600.80	1,499.27	2.32
Idaho	140.87	----	----	14.67	----	----	----	----	1,893.73	----
First Illinois	363,924.15	396,769.54	196,663.65	753,576.70	5,348.52	----	8,256.20	12,807.88	881,746.80	283,676.32
Eighth Illinois	3,316.35	138.12	5,778.96	1,805.76	148,386.33	----	1.00	.36	44,957.73	.20
Indiana	221,483.38	144,765.63	250,721.57	62,075.78	----	----	6.94	305.76	33,070.03	.92
Iowa	8,331.68	900.25	1,518.96	26,550.63	----	----	781.67	----	32,321.31	----
Kansas	3,421.28	41.73	271.89	1,933.78	----	----	----	----	4,420.10	----
Kentucky	5,597.93	48,033.27	----	61,037.05	1.99	----	----	----	14,706.62	----
Louisiana	542.29	----	----	453.04	----	----	----	----	13,497.42	----
Maine	25.41	----	----	15,377.91	----	----	----	----	4,338.53	63.02
Maryland	11,959.11	209.81	15.10	6,934.88	1,074.41	----	16.29	----	47,845.51	1,255.77
Massachusetts	54,258.70	130,192.01	13,527.76	334,164.38	37,820.11	8,784.69	731.79	350.71	544,739.40	13,160.24
Michigan	1,074,195.68	95,040.31	599,732.03	83,943.85	1,095.07	----	6.13	----	35,357.88	973.30
Minnesota	114,515.00	1,627.40	18,803.06	34,285.18	92,699.42	----	----	----	36,385.10	----
Mississippi	----	----	----	----	----	----	----	----	2,044.00	----
First Missouri	86,817.35	518.20	272.75	39,260.44	877.86	----	4,469.50	18,144.76	75,076.60	146.07
Sixth Missouri	12,620.99	68.97	----	10,393.20	----	----	91.58	----	70,289.02	576.46
Montana	130.94	.23	----	3.38	.72	----	----	----	912.43	----
Nebraska	6,420.81	21.44	----	1,258.13	7.08	----	----	3.72	5,655.86	----
Nevada	----	----	----	----	----	----	----	----	75.68	----
New Hampshire	1,290.60	----	1,205.62	34,524.88	----	----	----	----	1,716.79	7.02
First New Jersey	11,372.20	285,083.34	1,728.03	6,127.73	----	----	----	----	13,255.59	49.52
Fifth New Jersey	56,631.03	335,643.37	726.09	37,913.46	469.78	3.50	57.23	17,459.03	42,835.74	1,250.49
New Mexico	----	----	----	----	----	----	----	----	398.98	----
First New York	30,798.34	17,863.23	1,632.97	33,550.85	512.39	46.78	87.62	20.11	343,402.61	110,826.52
Second New York	94,872.28	62,654.33	----	315,437.95	1,229.10	972.59	14,523.81	965,855.24	139,072.81	----
Third New York	19,154.07	26,589.81	1,491.74	26,877.48	2,604.65	353.62	22,575.10	482,444.95	53,560.08	81.58
Fourteenth New York	9,496.02	1,583.31	----	51,640.56	----	----	----	----	70,491.19	64,231.46
Twenty-first New York	35,261.08	----	320.35	51,140.84	18,710.09	----	14,027.03	----	24,177.73	27.92
Twenty-eighth New York	90,179.86	123,476.29	20,147.39	49,647.38	----	----	90,791.98	----	56,871.82	3,714.15
North Carolina	11,464.60	10.22	----	722.32	----	----	94.62	----	9,082.49	2.54
North Dakota	----	----	----	13.37	----	----	----	----	906.05	----
First Ohio	36,591.50	86,767.70	553,176.16	146,569.63	76,962.30	----	273.98	99,383.00	41,909.33	1,434.27
Tenth Ohio	213,001.58	12,916.77	259.05	8,031.34	----	----	.76	----	17,140.71	----
Eleventh Ohio	5,678.99	20.29	654.48	27,192.22	23.39	----	----	----	7,863.12	----
Eighteenth Ohio	352,980.89	12,491.09	277,521.11	58,240.30	18.87	43.35	----	783,927.59	48,758.48	2,242.65
Oklahoma	7,647.10	----	----	84.82	----	----	----	----	6,772.38	----
Oregon	3,670.51	2.25	----	650.72	5.79	----	----	----	12,320.32	.10
First Pennsylvania	210,456.14	329,145.65	1,356.51	128,855.00	1,601.52	260.23	7.76	9,238.78	493,013.23	17,905.35
Twelfth Pennsylvania	2,865.54	23,427.62	----	2,484.64	----	----	----	----	18,163.37	----
Twenty-third Pennsylvania	32,720.25	3,085.33	140,019.04	29,005.81	1,290.73	----	----	----	86,224.46	16,723.70
Rhode Island	5,709.98	6,932.58	370.32	56,363.09	----	----	----	823.68	8,870.66	2,154.21
South Carolina	370.24	----	----	657.29	----	----	----	----	2,974.42	----
South Dakota	----	----	----	4.07	----	----	----	----	1,092.03	----
Tennessee	3,326.96	----	2,102.02	4,482.95	.79	----	----	----	45,224.83	458.86
First Texas	6,879.92	.25	----	7,226.83	162.14	7.46	9.95	----	10,834.15	.04
Second Texas	7,771.37	11.20	----	5,310.70	26.95	4.60	5.40	165.57	35,390.32	.12
Utah	534.48	----	----	----	----	----	----	----	19,445.42	.74
Vermont	929.93	----	----	6,171.98	131.40	----	----	----	2,216.81	.28
Virginia	4,816.58	230.86	----	181.28	.90	----	----	----	13,797.83	----
Washington	4,696.98	2,474.52	319.92	1,348.61	3.56	----	----	139,737.56	29,702.00	30.98
West Virginia	765.48	----	----	2,769.33	----	----	----	72,288.88	1,880.29	----
Wisconsin	155,847.07	1,431.53	3,329.07	45,275.05	5.75	----	142.45	251,722.95	75,121.12	.06
Wyoming	163.82	----	----	----	----	----	----	----	303.23	----
Total	3,597,276.24	2,206,763.39	2,111,868.76	2,701,680.08	896,833.02	35,386.99	170,002.29	2,671,902.13	3,028,443.24	621,784.41

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska	----	----	----	----	----	----	----	----	$14.86	----
California	$109,624.68	$39,557.19	$11,795.99	$20,039.13	$684.39	$48.01	$3,665.68	$289.80	143,380.05	$775.16
District of Columbia	836.22	206.96	----	1,161.04	70.90	----	16.29	----	6,584.37	48.07
Illinois	367,240.50	396,907.66	202,442.61	755,382.52	153,734.85	----	8,257.20	12,808.24	926,704.59	283,676.52
Maryland	11,122.89	2.85	15.10	5,773.84	1,003.51	----	----	----	41,281.14	1,207.70
Missouri	99,438.34	587.17	272.75	49,653.64	877.86	----	4,561.08	18,144.76	145,365.62	722.53
New Jersey	68,003.23	620,726.71	2,454.12	44,041.19	469.78	3.50	57.23	17,459.03	56,091.33	1,300.01
New York	279,761.15	232,166.97	23,592.45	528,295.06	23,056.23	1,372.99	142,005.54	1,448,320.30	688,176.24	178,881.63
Ohio	608,552.96	112,195.85	831,610.80	240,033.49	77,004.56	43.35	274.74	883,310.59	115,671.64	3,676.92
Pennsylvania	246,041.93	355,658.60	141,375.55	160,345.45	2,892.25	260.23	7.76	9,238.78	597,411.06	34,629.05
Texas	14,651.29	11.45	----	12,537.53	189.09	12.06	15.35	165.57	46,224.47	.16
Washington	4,696.98	2,474.52	319.92	1,348.61	3.56	----	----	139,737.56	29,687.14	30.98

[1] Sec. 600, Revenue Act of 1926.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Manufacturers' excise taxes—Continued									
	Soft drinks									
	Cereal beverages, per gallon, 1¼ cents	Grape juice, unfermented, per gallon, 5 cents	Fruit juices, unfermented, per gallon, 2 cents	Carbonated beverages, made with concentrates, etc., per gallon, 2 cents	Still drinks, per gallon, 2 cents	Mineral or table waters, per gallon, 2 cents	Finished sirups for use at soda fountains, etc., per gallon, 6 cents	Finished sirups for bottled carbonated beverages, per gallon, 5 cents	Carbonic acid gas, per pound, 4 cents	Total (sec. 615, Revenue Act of 1932)
Alabama	$0.13	$25.35	$335.01	$70.11	$625.15	$25.46	$2,731.42	$6,708.85	$13,469.23	$23,090.71
Arizona	1.26	1.93	347.99	75.96	400.47	6.01	1,543.99	1,206.37	124.08	3,715.56
Arkansas	2.62	435.40	190.63	220.35	340.76	5,144.01	2,251.14	4,174.72	1,268.81	14,028.53
First California	13,816.52	1,048.04	5,725.07	1,271.79	3,411.71	14,354.53	14,045.99	11,704.26	7,214.64	72,652.55
Sixth California	4,970.69	5,632.18	7,016.13	2,115.57	3,707.59	2,607.21	17,436.92	8,899.21	17,842.62	70,228.12
Colorado	3,062.08	6.79	123.19	213.86	858.77	768.65	5,471.29	3,481.20	279.05	14,306.88
Connecticut	10.59	130.70	122.45	319.74	244.05	1,744.69	5,855.78	10,585.11	538.76	19,552.16
Delaware		2.57	18.47	2.78	106.83	11.65	924.55	1,098.80	1,229.60	3,385.25
Florida	164.79	53.38	15,475.59	656.26	1,783.66	300.76	6,163.92	10,453.70	14,097.08	49,139.14
Georgia	950.20	77.76	420.29	334.45	1,253.44	218.71	332,510.84	392,704.21	23,734.44	752,273.34
Hawaii	13.12	525.74	14,881.78	115.91	661.71	441.97	1,081.01	4,446.31	1,114.29	23,281.87
Idaho	10.78	48.35	60.81	163.97	87.95	9.27	1,868.16	546.98	129.60	2,935.87
First Illinois	84,702.28	4,059.97	3,885.20	3,674.35	9,736.98	16,025.56	37,254.77	92,610.16	482,686.92	735,536.10
Eighth Illinois	73.98	207.02	74.05	1,491.05	842.60	127.50	8,213.69	8,155.91	203.43	19,380.53
Indiana	2,920.25	65.52	307.76	858.62	3,058.43	6,126.12	11,256.47	9,929.55	1,206.80	35,830.52
Iowa	.68	104.62	173.46	1,239.33	3,287.41	256.07	4,783.74	11,604.00	808.10	22,407.53
Kansas	19.08	60.75	178.82	726.35	1,536.79	234.86	7,035.45	5,389.52	173.13	15,356.76
Kentucky	10,682.53	32.43	210.06	622.36	691.98	561.20	2,574.74	8,031.76	2,135.93	25,551.98
Louisiana	10,468.56	10.22	504.55	185.69	758.72	167.01	4,727.85	14,428.40	1,100.79	32,421.08
Maine			39.88	86.76	258.80	4,390.51	3,587.08	4,431.06	29.93	12,824.92
Maryland	8,189.36	184.08	200.77	732.24	2,791.77	597.28	12,815.64	31,712.78	3,446.98	60,670.90
Massachusetts	8,200.81	1,599.82	3,646.76	1,626.60	3,218.57	1,531.69	43,010.40	45,537.86	5,913.16	114,284.71
Michigan	3,326.02	524.60	4,851.67	4,085.46	4,113.78	2,302.83	10,916.85	25,215.40	12,511.08	67,848.32
Minnesota	87,324.26	524.07	847.33	1,079.13	2,739.38	534.08	4,214.87	13,930.06	2,011.07	113,214.45
Mississippi	3.59	13.40	646.85	337.56	705.62	345.92	1,730.95	3,553.00	151.04	7,678.13
First Missouri	9,816.15	260.06	392.80	1,903.27	201.79	736.45	10,000.31	11,844.57	521.94	35,707.34
Sixth Missouri	24,576.41	2.05	749.93	307.68	908.32	493.52	6,579.62	8,515.91	2,244.32	44,437.76
Montana	21.81	.20	7.89	39.87	101.80	129.57	1,249.00	1,389.52	147.21	3,085.87
Nebraska	1,725.09	570.47	138.00	639.99	1,035.47	90.47	3,703.53	4,774.34	358.50	13,130.55
Nevada	373.64	10.91	.87	73.83	55.43	99.65	479.36	149.67	5.25	1,248.51
New Hampshire	4.83	6.08	97.69	37.08	412.01	42.52	2,923.97	2,768.63	104.37	6,397.38
First New Jersey	227.03	31.90	369.68	146.33	547.65	746.40	3,041.12	4,527.80	992.45	11,530.48
Fifth New Jersey	12,826.99	53.22	143.12	402.30	559.90	4,188.05	7,350.90	48,804.35	267,703.33	340,032.16
New Mexico	2.34	14.70	52.19	111.85	340.22	15.26	1,167.81	883.98	49.28	2,637.73
First New York	88,658.83	6,776.12	4,551.04	799.73	1,850.26	12,777.07	31,247.25	21,809.53	8,818.47	177,288.30
Second New York	462.68	2,662.72	4,033.41	10,558.29	9,166.03	22,921.13	12,007.10	7,147.18	16,024.98	84,043.52
Third New York	55,423.97	99.30	10,817.89	130.87	6,919.06	7,090.19	23,314.72	65,236.92	23,563.28	192,696.18
Fourteenth New York	3,960.56	57.49	122.02	384.90	939.17	6,173.10	11,233.51	13,879.34	903.37	37,053.52
Twenty-first New York	2,710.72	100.04	91.44	534.48	444.65	548.50	5,121.35	6,730.62	139.07	15,420.87
Twenty-eighth New York	2,256.70	70,796.28	531.01	513.55	2,852.90	1,593.39	21,713.34	12,361.50	4,891.30	123,509.97
North Carolina	19.77	43.75	116.30	154.51	365.79	3.11	1,549.21	9,645.46	24,470.59	36,568.68
North Dakota				201.62	364.22	7.46	968.01	1,062.70	284.12	2,889.02
First Ohio	7,635.70	1,684.62	322.32	953.09	1,819.20	6,536.03	5,416.52	14,076.86	11,349.09	50,392.87
Tenth Ohio	1,870.12	2,046.24	223.89	395.42	1,508.34	1,920.24	3,097.42	3,535.74	186.90	14,784.31
Eleventh Ohio	6,263.33	9.49	68.82	870.83	708.33	287.08	3,058.91	4,114.80	739.28	16,178.87
Eighteenth Ohio	2,072.84	2,702.50	2,200.73	525.49	1,605.08	1,757.12	9,126.02	12,580.61	4,014.39	36,074.78
Oklahoma		41.47	277.79	107.01	699.58	.40	4,633.10	5,689.50	914.14	12,452.90
Oregon	1,640.06	134.04	154.18	415.91	132.27	132.94	2,809.25	1,453.55	176.97	7,149.17
First Pennsylvania	35,019.88	346.71	2,417.86	1,585.27	2,664.40	4,434.66	36,737.62	27,734.80	39,858.31	150,798.60
Twelfth Pennsylvania	6,775.00	40.70	117.26	464.85	763.13	1,072.60	4,386.44	9,474.08	480.32	23,574.38
Twenty-third Pennsylvania	10,096.15	206.95	863.12	871.86	625.54	2,898.34	10,203.11	13,390.86	6,402.73	45,558.66
Rhode Island		.40	60.96	112.31	249.28	386.78	3,975.87	7,613.16	241.63	12,846.38
South Carolina	20.29	74.59	189.68	77.31	706.98	260.22	1,116.04	4,451.16	1,312.31	8,208.56
South Dakota	30.28	1.94	14.78	423.50	800.89	90.55	1,255.03	1,389.68	121.18	4,127.83
Tennessee	925.05	21.02	436.20	400.80	1,602.71	192.55	2,484.14	6,248.55	24,025.52	36,936.54
First Texas	2,947.54	60.72	931.26	1,136.28	1,650.53	93.24	6,488.34	11,207.39	10,486.07	35,002.27
Second Texas	16.90	60.16	322.10	407.83	1,849.57	499.83	13,838.04	20,985.11	47,577.30	95,556.93
Utah	822.90	.05	37.98	40.61	93.32	66.80	2,434.71	1,016.43	3,277.47	7,701.27
Vermont	3.09	.28	43.18	49.91	196.05	11.40	1,145.77	728.34	82.46	2,260.45
Virginia	23.38	115.85	1,457.38	750.13	3,638.35	2,879.98	8,763.05	10,655.69	5,876.95	34,149.75
Washington	1,462.62	4,169.02	206.79	697.58	337.32	217.93	4,374.73	3,595.52	3,053.33	13,175.84
West Virginia	34.22	.10	213.40	48.82	630.28	11.50	2,798.00	5,437.96	258.51	9,432.79
Wisconsin	69,113.05	251.72	339.62	7,505.36	1,556.71	3,758.17	6,909.61	24,019.05	9,365.23	122,908.52
Wyoming			15.70	58.67	170.84	18.58	1,056.80	320.10	2.00	1,642.69
Total	588,775.10	114,920.88	93,633.77	57,325.41	98,002.69	144,047.12	824,917.37	1,149,810.52	1,114,114.57	4,186,447.33

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska		$0.24	$0.72	$4.28	$4.64	$6.31	$12.78	$33.97	$0.26	$93.20
California	$18,787.21	6,680.22	12,741.20	3,387.36	7,119.30	16,961.74	31,482.91	20,603.47	25,057.26	142,880.67
District of Columbia	2,141.70	98.11	95.55	625.08	1,623.99	122.90	2,646.02	9,049.51	829.91	17,832.79
Illinois	84,776.26	4,266.99	3,950.25	5,165.40	10,579.58	17,053.06	45,468.70	100,766.07	482,890.35	754,925.72
Maryland	6,047.66	85.97	105.22	107.16	1,167.78	474.38	10,169.02	22,063.25	2,617.07	42,838.11
Missouri	34,392.56	262.11	1,142.73	2,210.95	1,260.11	1,229.97	16,579.93	20,360.48	2,766.26	80,205.10
New Jersey	13,054.02	85.18	512.80	548.63	1,107.55	4,934.45	11,292.02	51,332.21	268,605.78	351,562.64
New York	153,473.46	80,491.95	20,146.81	12,921.98	22,172.07	51,103.38	104,697.27	120,165.09	53,340.45	630,512.36
Ohio	17,841.99	6,532.85	2,815.76	2,744.83	5,098.95	10,500.47	20,698.97	34,907.51	16,289.60	117,430.83
Pennsylvania	51,891.03	593.36	3,398.24	2,921.98	4,063.07	8,405.60	51,327.17	60,599.83	46,741.56	219,931.84
Texas	2,964.44	120.88	1,253.46	1,544.11	3,500.10	593.07	20,326.38	42,192.50	58,064.27	130,550.20
Washington	1,463.62	4,168.78	206.07	693.30	332.68	211.62	4,331.95	3,561.55	3,053.07	18,082.64

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Manufacturers' excise taxes—Continued: Electrical energy, 3 percent	Gasoline, per gallon, 1 cent	Total, manufacturers' excise taxes [1]	Miscellaneous taxes: Telegraph, telephone, radio and cable facilities	Transportation of oil by pipe line, 4 percent	Leases of safe deposit boxes, 10 percent	Checks, etc., each, 2 cents	Pleasure boats, etc. (over 28 feet in length), $10 to $400	Total (parts 1, 4, 5, 6, and 7 of title V, Revenue Act of 1932)
Alabama	$193,780.07	$217,256.21	$678,765.73	$8,263.08		$6,260.70	$319,236.23	$1,583.07	$335,343.06
Arizona	92,096.44		97,501.14	1,717.45		3,729.24	103,316.44		108,762.13
Arkansas	111,145.15	279,234.96	518,661.48	20,107.57	$5,821.44	3,974.64	217,252.12	110.84	247,266.61
First California	991,218.30	6,622,534.94	9,473,287.57	549,883.05	216,860.24	106,308.99	1,920,437.66	6,693.68	2,600,188.62
Sixth California	1,027,723.11	8,369,381.82	11,742,543.85	250,464.93	247,789.04	67,570.86	1,312,784.09	11,308.85	1,889,917.77
Colorado	271,359.68	91,712.19	663,728.02	221,603.74	23,637.17	18,429.18	362,123.31		625,793.40
Connecticut	531,219.18		1,740,209.26	169,084.64		32,866.51	560,740.05	7,745.56	779,430.75
Delaware	62,005.60	14,236.35	89,002.10	.40	3,325.71	4,397.85	94,390.47	2,790.06	101,904.49
Florida	368,908.03	20,012.41	447,513.83	42,124.10		17,710.73	317,454.56	5,783.74	383,082.43
Georgia	282,440.03	51,594.82	1,185,052.39	839,677.42		10,865.25	432,497.41	568.37	1,283,608.45
Hawaii	65,958.50		115,605.62	6,325.36		1,675.16	62,950.28	785.57	71,745.36
Idaho	70,566.25	59.62	70,403.67	2,027.14		3,646.07	110,507.85	164.08	116,345.14
First Illinois	1,915,985.08	12,274,628.40	22,472,064.37	648,989.17	244,717.34	167,403.05	2,013,290.17	6,378.42	3,130,778.15
Eighth Illinois	367,798.25	1,226,061.75	1,897,113.04	32,560.59		20,354.82	502,488.37	167.50	815,610.28
Indiana	647,672.66	204,661.48	2,244,284.79	231,703.37	13,749.14	35,624.09	839,357.12	475.77	1,121,100.39
Iowa	539,811.64	7,563.13	1,003,174.32	31,870.15		25,133.61	870,250.40	114.17	727,318.63
Kansas	320,615.34	2,897,614.67	3,328,731.01	61,735.59	375,558.69	15,163.26	685,503.66		1,138,019.20
Kentucky	286,451.07	2,441,093.33	2,920,363.03	15,706.36	17,318.19	12,434.39	557,124.82	903.36	603,487.12
Louisiana	287,903.51	2,071,987.26	2,904,387.20	4,082.81	327,467.69	13,406.03	304,381.07	3,700.09	743,104.00
Maine	175,570.16		213,539.22	5,839.05		11,204.00	229,880.57	6,190.07	253,100.50
Maryland	550,210.37	421,479.10	1,326,330.53	232,683.18		39,880.44	734,907.06	14,860.53	1,022,417.41
Massachusetts	1,455,921.07	1,758,573.07	6,500,063.40	645,545.01		112,042.51	1,549,813.87	23,438.83	2,381,140.22
Michigan	1,000,784.82	1,034,500.48	19,416,945.50	324,808.54	18,572.34	62,067.02	1,012,823.89	10,702.14	1,410,723.03
Minnesota	538,544.43	3,170.32	1,254,742.48	81,352.41		33,397.19	952,909.50	1,187.30	1,090,100.40
Mississippi	110,939.84	1,720.30	124,928.55	374.12		5,607.72	221,619.40	278.34	230,879.59
First Missouri	393,683.60	4,223,243.01	5,943,779.07	995,061.44	479,864.93	40,360.62	712,352.32	691.68	2,218,330.60
Sixth Missouri	367,784.51	21,819.66	699,176.83	23,262.78	207,875.27	22,172.66	637,694.01	81.39	801,076.11
Montana	80,011.13	161,025.72	246,566.34	3,251.11	137.33	4,078.45	154,651.77	130.00	183,048.66
Nebraska	276,175.12	153.74	338,278.52	411,969.22		12,359.06	511,780.43	122.51	936,231.22
Nevada	32,500.87		34,474.50	5,392.26		9,507.31	22,303.47		87,293.04
New Hampshire	111,059.28		169,110.60	4,846.29		12,171.50	141,408.20	1,790.06	100,216.05
First New Jersey	247,619.58		729,732.23	1,549.85		16,181.43	345,840.14	8,385.46	371,905.88
Fifth New Jersey	1,072,609.28	4,976,546.54	8,838,731.01	273,135.93		72,475.37	1,235,697.40	10,091.21	1,591,399.91
New Mexico	51,181.08	50,958.94	105,875.71	1,351.24		1,640.63	81,070.70		84,002.57
First New York	1,464,683.48	11.23	2,894,692.40	1,304.40		57,173.27	474,821.54	24,951.81	658,251.02
Second New York	1,760,737.00	17,028,343.57	24,041,094.25	6,091,425.50	17,797.18	248,381.59	4,448,179.65	17,673.30	10,823,337.02
Third New York	346,599.68	7,365,638.91	18,881,219.46	438.41	145.47	35,722.48	173,940.87	9,667.66	219,843.69
Fourteenth New York	770,155.15	19,918.74	1,151,949.46	33,129.54		45,970.83	751,785.33	11,365.23	842,250.93
Twenty-first New York	630,994.21	14,408.96	950,383.22	13,193.69		21,585.35	419,367.29	4,221.60	468,379.93
Twenty-eighth New York	466,455.60	19,028.62	2,116,340.05	69,476.55	7,651.74	32,122.58	595,834.37	2,144.88	706,730.12
North Carolina	318,130.89	47,079.78	501,042.11	51,559.16		13,260.83	428,660.79	622.19	494,002.97
North Dakota	35,069.21	6.50	40,857.14	6,909.64		2,734.25	147,884.94		157,628.83
First Ohio	372,029.36	40,630.59	2,920,334.80	87,288.50	11,555.55	23,590.96	484,388.70	1,604.18	608,427.89
Tenth Ohio	182,553.69	728,968.32	1,372,397.19	32,707.85	304,087.50	11,784.47	284,506.97	1,570.26	634,657.05
Eleventh Ohio	392,327.95	22,754.88	895,792.19	41,838.84	269.07	14,173.86	329,208.64	267.50	385,846.91
Eighteenth Ohio	672,895.49	3,398,319.88	15,036,326.75	411,170.50	474,254.37	40,160.00	790,854.15	1,400.00	1,717,866.17
Oklahoma	310,742.83	15,297,496.26	10,871,921.78	12,076.05	1,807,968.37	10,358.32	605,340.89	145.50	2,435,869.13
Oregon	297,631.39	1,338.50	347,190.05	9,561.14		16,739.20	391,516.04	645.85	408,360.89
First Pennsylvania	1,465,000.89	6,019,649.75	12,966,743.22	739,454.72	257,371.44	88,452.49	1,480,497.67	12,940.40	2,584,746.92
Twelfth Pennsylvania	134,201.13	13,487.22	268,892.98	10,708.62		18,075.34	425,071.67	177.50	464,033.13
Twenty-third Pennsylvania	746,938.49	9,418,677.55	13,510,263.78	47,763.00	667,302.03	49,602.08	1,012,583.02	1,890.85	1,779,142.78
Rhode Island	215,180.44	40,925.82	481,150.63			17,306.10	214,887.35	4,089.65	238,043.10
South Carolina	60,774.27	1,680.14	81,394.68	12,117.13	58.80	2,847.65	155,532.50	906.08	171,402.23
South Dakota	100,418.88	604.06	113,428.75	25,212.25		3,400.66	164,021.60	62.50	182,705.91
Tennessee	304,650.17	7,917.97	542,656.88	21,135.71	4.79	18,510.60	490,110.12	537.51	530,318.73
First Texas	349,701.60	9,680,379.27	11,274,055.47	26,056.32	1,372,206.66	14,064.27	829,603.45	2,566.70	2,245,297.40
Second Texas	441,161.23	3,750,871.39	4,657,860.95	117,631.75	356,390.18	13,284.25	968,252.07	63.03	1,458,031.78
Utah	123,456.44	104,139.11	350,707.84	1,323.96		4,976.94	135,021.05		142,221.96
Vermont	51,640.03		64,917.70	2,190.65		3,102.27	119,744.56	151.67	125,189.16
Virginia	418,662.07	19,023.76	505,089.24	123,488.82		436,040.60	160,736.11	3,061.80	723,327.62
Washington	415,904.78	944.51	690,402.96	42,209.69		32,532.74	546,948.01	7,762.41	628,453.75
West Virginia	133,913.68	178,312.41	634,205.91	102,348.95	1,760.06	6,523.80	330,669.09	253.01	440,584.91
Wisconsin	660,203.35	202,231.54	3,152,840.44	292,301.97		43,137.09	800,339.05	2,115.01	1,230,894.02
Wyoming	41,894.57	11,941.10	56,390.42	327.61	2,773.07	2,391.72	83,710.31		80,211.71
Total	28,662,730.33	121,029,412.02	247,780,815.14	14,564,756.17	7,467,207.50	2,305,010.83	38,450,493.49	239,859.22	63,093,447.21

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Electrical energy, 3 percent	Gasoline, per gallon, 1 cent	Total, manufacturers' excise taxes [1]	Telegraph, telephone, radio and cable facilities	Transportation of oil by pipe line, 4 percent	Leases of safe deposit boxes, 10 percent	Checks, etc., each, 2 cents	Pleasure boats, etc. (over 28 feet in length), $10 to $400	Total (parts 1, 4, 5, 6, and 7 of title V, Revenue Act of 1932)
Alaska	$11,798.51	$683.09	$12,959.36	$1,367.11		$420.50	$13,052.20	$160.00	$15,000.90
California	2,018,941.41	14,991,916.76	21,215,831.42	800,347.98	$464,649.28	173,879.85	3,233,221.75	18,007.53	4,030,108.39
District of Columbia	272,415.34		254,463.94	95,351.06		15,241.30	273,762.80	3,999.37	391,354.53
Illinois	2,283,783.33	13,501,690.15	25,369,197.41	681,559.76	244,717.34	207,787.87	2,005,778.54	6,545.92	3,746,398.43
Maryland	347,825.03	421,479.10	1,071,866.59	137,332.12		21,645.34	401,234.20	10,861.16	631,062.88
Missouri	761,468.11	4,245,062.67	6,642,955.90	1,008,324.22	687,739.90	62,533.28	1,350,036.38	773.07	3,109,406.80
New Jersey	1,320,228.86	4,976,546.54	9,568,463.24	274,685.78		88,656.80	1,551,546.54	18,476.07	1,963,305.79
New York	5,330,618.21	24,448,247.43	50,041,668.84	6,208,968.09	25,594.39	440,965.90	6,803,435.05	69,846.48	13,608,812.01
Ohio	1,619,836.68	4,190,675.67	20,224,850.93	573,012.78	790,160.49	89,718.35	1,889,048.46	4,850.04	3,346,797.02
Pennsylvania	2,346,800.51	17,451,814.52	26,745,899.98	797,956.34	924,673.47	156,130.61	2,924,153.40	15,008.75	4,817,922.83
Texas	790,862.89	13,431,250.66	15,932,816.42	143,688.07	1,731,605.84	29,248.52	1,797,756.42	2,630.33	3,703,929.18
Washington	403,296.27	280.61	677,503.60	40,822.58		32,112.24	532,890.62	7,612.41	613,443.65

[1] Sec. 600 of Revenue Act of 1926 and Title IV of Revenue Act of 1932

ABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1933, by collection districts, States, and Territories*—Continued

Districts	Miscellaneous taxes—Continued										
	Admissions										
	Theaters, etc., for each 10 cents of the amount paid, 1 cent (admissions under 41 cents, exempt)	Free or reduced rate, equivalent tax on the amount for which similar accommodations are sold	Leases of boxes or seats, of the amount for which similar seats are sold, 10 percent	Admissions sold by proprietors in excess of established price, 50 percent of such excess	Ticket brokers' sales, for amounts in excess of the box-office price, 10 percent	Roof gardens, cabarets, etc., for each 10 cents of the amount taxable, 1½ cents (sec. 500 (a) 5, Revenue Act of 1926)	Total	Dues and initiation fees, 10 percent	Internal revenue collected through customs offices	Delinquent taxes collected under repealed laws, etc.	Grand total (all sources)
labama	$20,960.43	$3,460.50				$131.49	$30,561.42	$33,176.31			$3,298,219.76
rizona	12,581.75	70.37				389.56	13,041.68	10,751.03			849,821.71
rkansas	12,975.37	169.95					12,245.32	11,612.94		$79.12	1,437,962.08
First California	359,072.10	16,736.36	$724.04	$185.08	$1,402.06	19,240.01	397,359.68	306,250.41	$13.64	561.32	48,348,493.69
Sixth California	1,121,265.18	42,137.24	2,503.97	1,752.12	9,626.65	51,241.74	1,228,520.90	404,396.76	10.44	4,197.60	46,328,089.96
Colorado	91,433.20	4,390.94	192.54		44.90	476.73	96,638.31	46,596.60		18.77	5,704,331.87
Connecticut	203,436.99	6,258.68	463.42			1,406.99	211,556.08	178,831.16	2.22		18,414,424.85
Delaware	17,588.48	1,207.22	15.00			19.99	18,830.69	12,934.13			12,520,063.82
Florida	124,339.10	7,704.08	1,882.58			899.90	131,825.66	40,954.61		60.00	7,101,533.90
Georgia	68,477.74	7,653.28			10.90	128.83	76,270.73	50,462.82		38.29	6,472,318.17
Hawaii	58,892.28	2,304.99		40.16	231.38	158.39	61,627.20	10,146.75		171.00	3,007,249.38
Idaho	11,353.35	107.17	12.70		1.45	7.10	11,481.77	1,205.10			692,761.10
First Illinois	729,599.35	79,674.55	1,825.03	29.05	6,496.73	430,150.85	1,247,769.56	766,571.61	312.21	524.05	99,841,236.29
Eighth Illinois	21,996.64	216.23			9.86	72.88	22,295.61	28,201.20			6,273,580.10
Indiana	205,704.88	8,228.80				53.62	213,987.30	68,140.94	5.55		21,919,675.05
Iowa	70,782.00	3,527.57	.20			49.15	74,358.92	38,494.80		.01	6,537,376.10
Kansas	30,125.35	1,690.79				3.37	31,819.51	26,833.86			6,047,839.29
Kentucky	109,031.99	51,244.82	5,052.42			2,030.70	167,359.93	37,416.41		5.11	54,130,054.29
Louisiana	84,040.20	6,844.68	9.18			6,166.06	97,060.12	64,009.48		1,229.35	9,452,091.11
Maine	39,823.90	1,002.92					40,850.82	24,072.13	1.07	.01	3,723,154.04
Maryland	484,339.33	43,379.82	985.30	61.80	799.37	6,181.27	535,746.89	160,905.63	6.59	108.34	31,506,034.26
Massachusetts	817,363.14	26,876.61		268.00	8,538.60	30,084.09	883,430.34	329,911.50	166.31	40,198.43	49,598,570.82
Michigan	298,338.65	19,442.10	1,037.55	29.33	385.52	3,980.27	323,213.51	227,743.20	11.64	1,254.78	54,373,207.73
Minnesota	128,742.13	5,078.91	666.06	665.01	26.25	7,799.59	142,977.95	115,354.00	4.47	1.67	16,275,127.41
Mississippi	3,968.22	296.85					4,265.07	7,299.78		20.00	897,634.84
First Missouri	235,344.69	25,461.87	154.46	108.68	334.85	11,231.08	272,655.63	105,591.34	16.00		31,550,954.70
Sixth Missouri	70,162.83	4,546.07	145.67			4,088.08	78,942.65	64,287.57		111.17	8,165,061.52
Montana	17,978.00	140.60	6.35			9.50	18,135.05	4,672.96			1,142,328.06
Nebraska	50,358.78	570.00		116.00	634.87	1,280.57	52,960.22	32,089.43	4.13		3,863,482.63
Nevada	13,861.55	61.50					13,913.25	176.33		25.00	1,680,823.01
New Hampshire	22,347.60	1,770.95	18.15		510.65	22.20	24,669.61	12,413.18		237.54	1,700,713.03
First New Jersey	225,127.08	11,844.75	899.23			4,604.19	242,775.25	54,525.00		199.23	8,676,078.32
Fifth New Jersey	276,004.60	4,016.09		34.90		2,079.98	282,136.17	208,315.69		520.37	62,798,921.73
New Mexico	14,484.88	857.97	6.66				15,349.51	2,260.26			505,085.55
First New York	682,082.72	14,609.61	1,106.14	8.90	416.15	15,401.47	713,625.19	410,675.46			30,851,794.28
Second New York	39,681.84	547.43		205.86	189.85	5,964.07	46,589.05	82,052.53	4,828.17	47.75	204,039,143.00
Third New York	4,665,274.77	78,136.53	715.05	3,964.29	63,807.32	94,375.80	4,906,273.76	584,069.04		1,153.64	102,022,362.68
Fourteenth New York	282,029.30	23,022.97	2,271.50			10,412.88	317,736.65	372,073.09			15,870,400.02
Twenty-first New York	79,373.87	2,430.71	371.63			4,027.14	86,203.35	40,437.10	26.29		6,347,917.32
Twenty-eighth New York	132,424.79	4,401.93				3,091.04	139,920.76	181,563.91	15.47		17,215,046.45
North Carolina	30,208.62	1,674.45				418.31	32,301.38	34,362.33			213,487,759.08
North Dakota	9,054.07	420.64					9,474.71	1,923.41			452,018.67
First Ohio	79,426.48	11,082.08	533.81	42.69	217.91	5,951.64	98,154.61	99,231.34			23,656,565.42
Tenth Ohio	16,337.05	1,626.45	205.55		17.05	107.76	18,383.84	34,649.74			7,446,875.28
Eleventh Ohio	50,295.08	9,637.34	170.52	7.88		264.38	60,375.20	35,288.60		10.00	4,422,168.48
Eighteenth Ohio	144,946.47	14,618.90	33.29	26.73	56.53	1,927.53	161,609.45	151,708.53	4.09		54,052,192.24
Oklahoma	48,739.23	2,516.03				1,015.04	52,269.30	38,550.00		27.70	24,781,167.34
Oregon	69,724.03	1,412.95				931.95	72,068.93	41,951.35			2,667,285.92
First Pennsylvania	547,453.87	9,182.04		1,010.52	5,184.42	7,860.38	570,691.23	340,923.75	64.72	54.00	69,388,222.84
Twelfth Pennsylvania	127,370.50	2,252.03	9.78			953.73	130,586.13	41,154.63			8,582,317.20
Twenty-third Pennsylvania	185,035.45	4,837.72	1,138.45	372.34	54.39	1,430.35	192,868.70	176,951.50	6.20	106.05	36,286,097.24
Rhode Island	91,497.35	1,734.45	959.32			303.08	94,494.20	49,261.89	2.18		6,417,430.05
South Carolina	15,760.54	931.09				4.47	16,696.10	35,149.72			1,733,731.90
South Dakota	10,810.50	181.84					10,992.43	3,961.55		17.00	611,734.78
Tennessee	73,907.78	5,992.13	960.12			285.53	81,205.56	41,284.84		375.00	8,820,458.30
First Texas	104,317.43	5,957.70	646.68		16.08	3,649.25	114,587.14	49,164.70		37.40	21,090,045.83
Second Texas	141,302.66	4,237.64	849.90	61.97	70.00	670.64	147,192.65	61,273.93			13,077,450.20
Utah	18,384.96	829.89	66.97			344.61	19,626.43	13,619.85			1,436,252.90
Vermont	8,253.94	73.12				1.92	8,328.88	6,611.06			858,940.73
Virginia	105,563.42					44.81	105,608.23	62,544.61			103,798,963.08
Washington	76,214.48	6,212.08			31.26	72.35	82,530.17	84,346.45	4.02	.61	5,451,841.03
West Virginia	14,838.26	27.05					14,865.30	21,841.59		27.38	6,816,757.62
Wisconsin	110,208.14	8,460.45	45.85	28.73	46.14	5,858.32	124,647.63	85,325.16	.16		19,093,123.78
Wyoming	10,021.68	922.35	1.70			12.50	10,961.13	1,686.18			521,966.48
Philippine Islands											327,777.26
Total	14,027,693.69	607,097.50	27,076.77	9,020.04	99,455.14	749,569.16	15,520,512.30	6,679,260.95	5,505.52	51,417.09	1,619,839,224.30

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Alaska	$13,947.16	$75.65					$14,022.81				$196,745.75
California	1,480,337.28	58,873.60	$3,228.01	$1,937.20	$11,028.71	$70,481.78	1,625,886.58	$710,647.17	$24.06	$4,758.92	94,674,183.55
District of Columbia	241,022.59	2,885.01	53.50	57.35	709.23	5,248.54	249,976.22	59,928.51		27.50	8,464,108.66
Illinois	751,595.99	79,890.78	1,825.03	29.05	6,500.59	430,223.73	1,270,065.17	734,772.81	312.21	524.05	106,114,822.39
Maryland	243,316.74	40,494.81	931.80	4.45	90.14	932.73	285,770.67	121,037.02	6.50	80.84	23,101,025.70
Missouri	305,507.42	30,027.94	300.13	108.68	334.85	15,319.16	351,596.18	169,878.91	16.00	111.17	39,706,016.28
New Jersey	501,131.68	15,961.44	899.23	34.90		6,884.17	524,911.42	262,841.38		719.60	71,475,000.05
New York	5,880,867.29	123,152.38	4,464.32	4,179.05	64,413.32	133,272.40	6,210,348.76	1,600,141.13	4,869.93	1,201.39	376,316,672.75
Ohio	291,005.06	37,564.77	1,333.17	77.30	291.49	8,251.31	338,523.10	321,069.21	4.09	10.00	69,477,801.42
Pennsylvania	859,859.01	16,271.79	1,148.23	1,382.86	5,238.81	10,244.46	894,146.06	559,029.88	70.92	160.05	114,254,637.28
Texas	245,620.09	10,195.24	1,496.58	61.97	86.08	4,319.89	261,779.70	110,438.63		37.40	34,167,490.03
Washington	62,267.32	6,136.43			31.26	72.35	68,507.36	84,346.45	4.02	.61	5,254,805.28

TABLE 2.—*Summary of monthly internal-revenue receipts and totals for years ended June 30, 1932 and 1933, by sources*

Source	1932 July	August	September	October	November	December
come tax:						
Corporation	$9,415,964.09	$9,260,859.57	$89,056,183.17	$7,976,600.13	$8,768,020.90	$88,809,596.39
Individual	8,041,167.13	5,822,197.57	53,147,019.16	5,085,950.07	5,560,140.88	52,223,730.64
Total	17,457,131.22	15,083,057.14	142,203,202.33	13,062,550.20	14,328,161.78	141,033,327.03
state tax: Transfer of estates of decedents	1,619,188.43	2,779,067.53	1,085,121.08	3,237,065.08	2,022,280.44	4,665,090.68
ift tax: Transfer of any property by gift	276.50	141.02	1,418.34	020.01	1,172.23	
istilled spirits:						
Distilled spirits (nonbeverage)	493,662.70	535,800.22	486,844.21	543,755.13	479,757.29	507,921.11
Still or sparkling wines, cordials, etc	12,424.51	8,217.60	15,427.51	14,424.09	14,545.29	18,932.69
Grape brandy used for fortifying sweet wines	11,825.86	5,712.27	7,705.67	4,124.16	2,627.64	3,003.16
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	200,353.14	77,155.40	9,681.64	17,414.08	8,920.24	10,027.74
Miscellaneous collections relating to distilled spirits	1,411.60	1,517.14	1,242.06	7,443.71	2,341.74	6,041.17
Total	719,078.31	621,402.60	520,991.09	587,161.16	508,195.20	636,016.63
Fermented liquors:						
Fermented liquors (Revenue Act of 1918)	200.18	430.04	545.45	1,250.52	250.89	626.27
Brewers; retail and wholesale dealers in malt liquors (special taxes)						
Total	200.18	430.04	545.45	1,250.52	250.89	626.27
Tobacco:						
Cigars (large)	962,704.89	1,060,511.09	1,101,728.30	1,211,700.14	1,202,129.12	746,232.68
Cigars (small)	13,807.20	22,398.75	17,105.41	17,935.44	16,202.96	11,416.03
Cigarettes (large)	1,231.74	1,978.92	2,120.26	2,179.08	2,260.33	1,909.08
Cigarettes (small)	28,604,205.85	28,076,823.77	27,034,290.86	25,054,503.07	22,842,456.54	21,958,173.15
Snuff of all descriptions	438,690.12	504,207.07	641,208.58	440,516.20	513,142.09	568,924.35
Tobacco, chewing and smoking	4,373,873.07	5,130,900.71	5,004,597.95	4,753,071.84	4,527,025.35	3,772,242.88
Cigarette papers and tubes	102,483.53	104,448.67	107,142.10	84,537.69	82,985.69	72,337.99
Miscellaneous collections relating to tobacco	7,002.09	329.38	777.80	401.38	402.99	2,381.52
Total	34,498,888.69	35,501,707.36	34,808,881.37	31,504,843.93	29,186,635.12	27,132,697.08
Stamp taxes (not elsewhere enumerated):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	1,403,383.94	1,509,445.59	1,520,360.10	1,312,471.89	1,155,136.64	1,374,536.36
Capital stock and similar interest sales or transfers	1,451,370.19	2,021,795.77	5,504,571.53	4,443,485.95	1,988,408.72	1,677,383.84
Sales of produce (future delivery)	120,948.44	215,051.68	459,720.72	441,585.62	315,660.14	493,969.85
Playing cards	138,477.40	264,654.40	300,695.20	483,671.30	399,569.60	349,044.90
Use of yachts and boats (domestic and foreign)	69,767.64	59,701.62	23,578.59	15,132.62	9,184.42	3,958.42
Total	3,273,947.61	4,070,649.06	7,098,132.14	6,696,347.28	3,866,029.52	3,898,891.37
Manufacturers' excise taxes (Revenue Act of 1932):						
Lubricating oils	60,792.77	822,775.80	1,390,303.91	1,764,025.41	1,648,863.40	1,372,055.36
Brewers' wort, malt, grape concentrate, etc	221,359.97	356,217.20	815,249.69	660,931.56	642,524.27	422,112.59
Matches	12,461.23	49,412.89	112,940.82	129,879.03	204,530.89	163,232.06
Gasoline	539,461.45	8,944,575.38	11,409,747.92	14,734,372.73	13,942,418.27	12,208,950.95
Electrical energy	32,190.95	967,612.36	2,039,800.42	2,413,314.09	2,867,080.85	2,978,101.88
Tires and inner tubes	96,057.28	1,567,732.99	1,336,658.16	1,556,450.01	1,563,522.49	1,404,640.89
Toilet preparations, etc	68,560.00	439,784.70	849,118.11	897,468.25	1,083,045.65	1,112,200.36
Articles made of fur	12,132.90	294,812.09	619,970.68	900,770.46	1,476,799.53	1,505,615.12
Jewelry (watches, clocks, opera and field glasses, etc.)	10,221.01	81,692.52	151,313.02	249,876.21	365,938.41	449,229.09
Automobile trucks	3,331.68	101,343.01	133,778.54	147,383.30	200,911.72	133,400.22
Other automobiles and motorcycles	47,029.23	866,055.54	1,078,398.70	1,009,313.17	736,470.03	402,706.21
Parts or accessories for automobiles	42,452.66	224,241.61	342,729.30	392,681.01	425,009.61	473,006.14
Radio sets, phonograph records, etc	32,845.87	76,445.47	105,710.66	218,722.70	298,577.80	392,204.81
Mechanical refrigerators	27,012.65	177,090.77	107,003.30	201,896.25	113,963.78	103,344.23
Sporting goods	17,093.20	125,012.30	185,532.37	202,604.05	186,324.73	187,418.82
Firearms, shells, and cartridges	12,685.35	27,073.18	52,444.52	108,794.46	110,673.36	96,985.62
Cameras and lenses	451.80	10,663.16	17,760.88	20,315.73	12,394.70	14,715.30
Candy and chewing gum	52,324.92	176,762.09	306,228.25	448,392.89	481,226.55	470,439.01
Soft drinks	80,569.00	337,462.62	573,953.05	489,353.42	480,002.27	275,430.97
Total	1,389,047.61	15,658,266.36	21,727,702.28	26,544,444.23	26,800,581.39	23,283,606.21
Miscellaneous taxes (Revenue Act of 1932):						
Telephone, telegraph, radio and cable facilities, leased wires, etc	19,812.72	105,425.92	1,334,098.06	1,699,538.77	1,372,600.62	1,006,040.80
Transportation of oil by pipe line	41,863.41	252,178.77	442,009.56	589,074.32	540,976.88	711,702.17
Admissions to theaters, concerts, cabarets, etc	343,091.92	1,322,695.06	1,041,143.24	1,509,708.27	1,952,379.32	1,871,249.12
Leases of safe-deposit boxes	45,848.31	180,464.01	203,862.91	175,500.06	213,863.22	185,004.48
Checks, drafts, or orders for the payment of money	1,094,287.34	3,364,251.06	8,703,136.51	3,538,415.37	3,835,995.76	3,042,530.00
Total	1,539,163.70	5,225,015.72	7,414,310.28	7,502,324.39	7,915,815.50	8,310,580.60
nternal revenue collected by collectors of customs, total	638.38	364.53	361.19	534.76	328.37	200.08
Miscellaneous:						
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,272.60	5,796.25	929.75	938.57	660.05	537.22
Oleomargarine, including special taxes	445,811.21	124,102.14	60,407.18	82,220.61	72,920.87	65,023.45
Narcotics, including special taxes	120,368.54	16,674.80	12,037.25	19,036.94	11,990.93	9,343.21
Collections on account of prohibition enforcement, including penalties, fines, offers in compromise, etc	33,061.11	43,360.18	41,070.30	67,171.25	33,806.32	38,198.87
Club dues and initiation fees	571,993.24	801,274.59	533,175.71	461,233.47	634,232.68	522,171.25
Pistols and revolvers	5,067.20	5,021.01	2,560.52	3,581.29	2,570.74	597.54
Delinquent taxes collected under repealed laws	1,005.68	2,340.76	59.25	1,003.12	38,738.01	165.00
Receipts from other miscellaneous sources	419.51	1,332.76	454.41	178.08	80.60	1,459.51
Total	1,188,289.30	1,000,208.96	660,600.43	632,423.54	795,026.20	637,486.05
Grand total	81,686,467.93	79,940,310.43	216,451,286.87	89,849,895.72	85,484,478.64	210,995,057.84

TABLE 2.—*Summary of monthly internal-revenue receipts and totals for years ended June 30, 1932 and 1933, by sources*—Continued

Source	1933 January	February	March	April	May	June
ome tax:						
Corporation	$9,384,514.24	$12,545,582.03	$67,584,865.82	$11,043,984.39	$8,566,284.14	$71,774,229.06
Individual	8,504,340.70	15,167,794.07	108,674,502.12	8,455,523.04	7,089,726.38	74,800,598.36
Total	17,888,855.00	27,713,376.10	176,259,367.94	19,499,507.43	15,656,010.52	146,574,827.42
tate tax: Transfer of estates of decedents	2,146,800.95	1,847,188.15	1,688,763.77	1,800,009.58	3,900,032.83	4,212,849.87
ft tax: Transfer of any property by gift	5,922.55	3,010,088.75	820,196.08	68,162.74	94,208.29	5,155.45
istilled spirits, etc.:						
Distilled spirits (nonbeverage)	752,383.38	560,719.21	505,078.38	495,730.19	573,995.54	737,275.63
Still or sparkling wines, cordials, etc	16,390.20	14,224.63	19,077.64	24,135.77	30,117.66	21,807.02
Grape brandy used for fortifying sweet wines	1,064.08	1,301.35	963.17	1,720.00	5,179.01	1,887.77
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	9,424.06	4,231.81	4,901.62	20,681.68	43,979.45	405,000.30
Miscellaneous collections relating to distilled spirits	2,995.35	2,700.36	2,933.07	2,304.18	2,848.14	21,700.04
Fermented liquors (Revenue Act of 1918)	371.01	287.47	431.03	2,751.71	710.59	922.63
Total	782,237.72	582,524.83	533,476.61	542,883.48	656,830.28	1,248,573.05
onintoxicating liquors (Act of March 22, 1933):						
Fermented vinous or fruit juice liquors				824.00	40,874.73	39,250.04
Fermented malt liquors			702,300.00	8,269,052.14	11,172,322.66	12,937,776.54
Brewers; retail and wholesale dealers in malt liquors (special taxes)			18,508.74	869,811.50	363,704.34	816,016.98
Total			720,808.74	9,139,687.64	11,576,901.73	13,793,043.56
Tobacco:						
Cigars (large)	743,301.34	739,275.52	745,550.89	804,745.47	922,479.13	1,065,634.34
Cigars (small)	13,130.15	13,488.24	7,051.73	8,174.69	17,608.06	15,378.81
Cigarettes (large)	2,260.89	1,470.43	1,158.10	1,424.24	1,601.50	1,772.94
Cigarettes (small)	26,085,220.34	23,562,285.47	23,922,488.44	23,910,659.77	38,469,102.38	37,389,173.94
Snuff of all descriptions	546,020.32	479,706.74	453,325.48	619,270.59	574,069.94	625,230.12
Tobacco, chewing and smoking	4,468,877.72	3,920,837.83	4,480,025.41	4,574,050.32	5,156,490.06	5,190,622.35
Cigarette papers and tubes	81,611.70	51,664.52	70,804.05	65,111.68	68,307.18	66,800.04
Miscellaneous collections relating to tobacco	75.04	208.53	110.00	241.00	43.64	240.83
Total	31,960,498.40	28,768,697.28	29,689,547.70	29,902,680.76	45,210,301.69	44,303,772.27
Stamp taxes (not elsewhere enumerated):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	1,499,907.13	1,268,257.72	1,020,719.50	1,075,961.55	1,345,701.69	1,452,807.48
Capital stock and similar interest sales or transfers	1,810,036.73	1,656,335.15	1,462,662.77	1,525,901.97	3,359,279.25	6,199,113.07
Sales of produce (future delivery)	204,812.72	170,754.62	149,785.01	229,423.58	565,493.53	839,391.93
Playing cards	407,245.90	421,055.50	346,835.90	272,482.50	209,668.20	210,053.40
Use of yachts and boats (domestic and foreign)	3,544.81	1,467.94	3,976.38	4,077.01	1,273.66	43,916.11
Total	3,925,547.29	3,517,870.93	2,969,979.56	3,107,906.61	5,481,416.33	8,751,343.99

Source	January	February	March	April	May	June
Manufacturers' excise taxes (Revenue Act of 1932):						
Lubricating oils	1,320,910.92	1,074,566.69	1,370,720.44	1,246,950.62	2,066,215.31	2,130,141.48
Brewers' wort, malt, grape concentrate, etc	314,551.72	351,652.27	440,307.45	338,929.23	448,582.20	695,456.56
Matches	247,130.62	400,285.85	257,004.08	310,799.74	427,990.88	585,724.15
Gasoline	11,341,592.62	8,515,013.09	10,547,165.85	7,982,100.20	12,773,074.06	10,029,739.30
Electrical energy	3,016,606.18	2,760,902.85	3,200,477.82	2,826,273.25	2,789,178.99	2,078,133.25
Tires and inner tubes	507,416.50	747,568.25	1,170,660.01	1,410,163.51	1,319,345.92	2,210,959.51
Toilet preparations, etc	763,203.92	725,254.15	1,006,056.10	928,591.87	788,803.74	930,969.52
Articles made of fur	921,611.02	433,620.63	377,394.31	360,718.54	357,712.93	275,216.11
Jewelry (watches, clocks, opera and field glasses, etc.)	533,416.39	313,380.67	165,883.61	168,254.52	232,642.41	287,630.38
Automobile trucks	113,751.84	174,726.06	139,641.67	150,996.22	116,417.00	238,351.96
Other automobiles and motorcycles	774,777.31	1,180,847.07	1,011,840.18	1,714,680.22	1,056,137.90	2,014,407.33
Parts or accessories for automobiles	288,202.55	230,767.29	282,872.07	308,984.06	237,628.82	348,619.40
Radio sets, phonograph records, etc	263,426.27	173,987.28	149,650.65	138,687.02	110,747.70	105,646.40
Mechanical refrigerators	106,172.48	22,626.77	125,340.79	207,843.00	376,188.35	542,727.48
Sporting goods	220,918.42	171,713.86	251,966.42	363,310.52	403,322.53	368,672.77
Firearms, shells, and cartridges	79,049.16	8,701.13	66,144.54	63,199.04	153,397.95	110,103.71
Cameras and lenses	16,820.66	20,769.15	10,031.73	12,230.42	12,287.34	10,659.16
Candy and chewing gum	457,835.23	334,036.14	338,160.47	406,680.63	326,972.39	351,133.17
Soft drinks	349,480.08	309,168.66	211,762.19	401,518.16	366,005.21	302,745.77
Total	21,719,310.19	17,860,187.69	21,751,840.00	19,360,726.09	24,363,311.54	25,202,063.46
Miscellaneous taxes (Revenue Act of 1932):						
Telephone, telegraph, radio and cable facilities, leased wires, etc	1,420,793.59	545,754.34	2,161,594.01	1,247,305.71	1,607,349.37	1,100,754.60
Transportation of oil by pipe line	760,044.21	902,520.81	843,657.74	660,664.90	812,320.00	810,565.00
Admission to theaters, concerts, cabarets, etc	1,450,960.62	1,089,767.71	1,248,377.86	958,600.04	1,131,293.73	1,000,751.41
Leases of safe-deposit boxes	231,004.41	255,849.18	225,992.51	205,826.68	216,568.07	225,165.49
Checks, drafts, or orders for the payment of money	3,985,054.98	3,122,638.57	2,945,935.86	2,752,193.16	3,148,191.82	3,233,862.71
Total	7,848,447.81	6,006,530.91	7,425,558.68	5,824,490.48	6,915,722.99	6,440,119.24
Internal revenue collected by collectors of customs, total	281.42	812.89	470.03	437.07	610.68	444.61
Miscellaneous:						
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,500.67	694.70	656.60	376.39	770.54	1,268.03
Oleomargarine, including special taxes	69,070.74	48,521.90	69,480.49	53,833.82	85,416.00	190,700.79
Narcotics, including special taxes	15,944.00	8,768.90	18,480.32	14,901.67	23,652.78	184,048.11
Collections on account of prohibition enforcement, including penalties, fines, offers in compromise, etc	72,034.04	26,067.09	50,387.85	42,882.18	28,540.92	46,318.59
Club dues and initiation fees	363,595.50	683,352.61	440,700.63	400,909.23	664,007.45	582,434.09
Pistols and revolvers	3,704.65	1,051.03	3,277.80	3,251.30	3,575.01	1,033.65
Delinquent taxes collected under repealed laws	181.61	327.30	10.00	.50	157.00	565.11
Receipts from other miscellaneous sources	260.95	27.57	315.03	473.09	507.25	1,479.06
Total	527,007.25	768,831.10	584,374.63	516,669.08	770,786.98	1,007,903.83
Grand total	86,804,917.58	90,715,106.53	212,464,384.49	89,062,187.56	114,754,133.06	251,000,097.35

TABLE 3.—*Summary of internal-revenue receipts, years ended June 30, 1932 and 1933, by sources*

Source	1932	1933	Increase (+) or decrease (−)
Income tax:			
Corporation [1]	$629,566,115.55	$394,217,783.93	−$235,348,331.62
Individual	427,190,581.99	352,573,620.18	−74,616,961.81
Total	1,056,756,697.54	746,791,404.11	−309,965,293.43
Estate tax: Transfer of estates of decedents	47,422,313.00	29,693,061.89	−17,729,251.11
Gift tax: Transfer of any property by gift		4,616,661.96	+4,616,661.96
Distilled spirits, etc.:			
Distilled spirits (nonbeverage)	7,906,945.22	6,744,923.17	−1,162,022.05
Still or sparkling wines, cordials, etc.	186,563.29	208,627.22	+22,063.93
Grape brandy used for fortifying sweet wines	73,650.65	48,094.13	−25,556.52
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)[2]	505,704.13	877,851.18	+372,147.05
Miscellaneous collections relating to distilled spirits	31,099.98	55,600.26	+24,500.28
Fermented liquors (Revenue Act of 1918)		8,779.29	+8,779.29
Total	8,703,963.27	7,943,875.25	−760,088.02
Nonintoxicating liquors (Act of Mar. 22, 1933):			
Fermented vinous or fruit-juice liquors		80,948.77	+80,948.77
Fermented malt liquors		33,081,451.34	+33,081,451.34
Brewers; retail and wholesale dealers in malt liquors (special taxes)		2,068,041.56	+2,068,041.56
Total		35,230,441.67	+35,230,441.67
Tobacco:			
Cigars (large)	14,207,679.50	11,304,905.91	−2,902,683.59
Cigars (small)	226,508.98	173,730.47	−52,778.51
Cigarettes (large)	31,659.71	21,267.58	−10,392.13
Cigarettes (small)	317,533,080.02	328,418,413.58	+10,885,333.56
Snuff of all descriptions	6,846,301.69	6,404,999.69	−441,302.00
Tobacco, chewing and smoking	58,030,155.75	55,450,340.99	−2,579,814.76
Cigarette papers and tubes	1,700,502.85	958,145.34	−742,357.51
Miscellaneous collections relating to tobacco	2,730.06	7,165.69	+4,435.63
Total	398,578,618.56	402,739,059.25	+4,160,440.69
Stamp taxes (not elsewhere enumerated):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	9,198,539.57	16,034,755.59	+6,836,216.02
Capital stock and similar interest sales or transfers	17,696,129.86	33,188,494.94	+15,492,365.08
Sales of produce (future delivery)	959,319.64	4,206,597.74	+3,247,278.10
Playing cards	4,386,830.50	3,908,354.20	−478,476.30
Use of yachts and boats (domestic and foreign)		239,859.22	+239,859.22
Total	32,240,819.57	57,578,061.69	+25,337,242.12
Manufacturers' excise taxes (Revenue Act of 1932):			
Lubricating oils		16,232,924.81	+16,232,924.81
Brewers' wort, malt, grape concentrate, etc.		5,707,904.63	+5,707,904.63
Matches		2,871,902.13	+2,871,902.13
Gasoline		124,929,412.02	+124,929,412.02
Electrical energy		25,562,739.33	+25,562,739.33
Tires and inner tubes		14,980,054.52	+14,980,054.52
Toilet preparations, etc.		9,602,539.37	+9,602,539.37
Articles made of fur		7,546,274.34	+7,546,274.34
Jewelry (watches, clocks, opera and field glasses, etc.)		3,068,494.24	+3,068,494.24
Automobile trucks		1,654,040.02	+1,654,040.02
Other automobiles and motor cycles		12,573,922.08	+12,573,922.08
Parts or accessories for automobiles		3,597,276.24	+3,597,276.24
Radio sets, phonograph records, etc.		2,206,763.39	+2,206,763.39
Mechanical refrigerators		2,111,868.76	+2,111,868.76
Sporting goods		2,701,080.08	+2,701,080.08
Firearms, shells, and cartridges		896,833.02	+896,833.02
Cameras and lenses		170,002.29	+170,002.29
Candy and chewing gum		4,150,227.65	+4,150,227.65
Soft drinks		4,186,447.33	+4,186,447.33
Total		247,751,426.25	+247,751,426.25

[1] Includes $7,014.81 for 1932 and $4,202.03 for 1933, income tax on Alaska railroads (Act of July 18, 1914).
[2] Includes $230.40 for 1932 and $00 for 1933 on account of stills or worms manufactured.

TABLE 3.—*Summary of internal-revenue receipts, years ended June 30, 1932 and 1933, by sources*—Continued

Source	1932	1933	Increase (+) or decrease (−)
Miscellaneous taxes (Revenue Act of 1932):			
Telephone, telegraph, radio and cable facilities, leased wires, etc.		$14,664,756.17	+$14,664,756.17
Transportation of oil by pipe line		7,467,297.50	+7,467,297.50
Admission to theaters, concerts, cabarets, etc.	$1,858,605.97	16,520,512.30	+14,661,906.33
Leases of safe-deposit boxes		2,365,040.83	+2,365,040.83
Checks, drafts, or orders for the payment of money		38,456,493.49	+38,456,493.49
Total	1,858,605.97	78,374,100.29	+76,515,494.32
Internal revenue collected by collectors of customs, total	17,066.70	5,505.52	−11,561.18
Miscellaneous:			
Adulterated and process or renovated butter, mixed flour, and filled cheese	8,837.00	15,511.97	+6,674.97
Oleomargarine, including special taxes	1,744,730.78	1,347,190.45	−397,540.33
Narcotics, including special taxes	521,162.86	457,067.63	−64,095.23
Collections on account of prohibition enforcement, including penalties, fines, offers in compromise, etc.	490,773.26	529,788.84	+39,015.58
Club dues and initiation fees	9,204,587.04	6,679,260.95	−2,525,326.09
Pistols and revolvers	87,358.40	35,358.89	−51,999.51
Delinquent taxes collected under repealed laws	79,025.51	44,612.64	−34,412.87
Receipts from other miscellaneous sources	14,477.18	6,805.05	−7,672.13
Total	12,150,958.03	9,115,626.42	−3,035,331.61
Grand total	1,557,729,042.64	1,619,839,224.30	+62,110,181.66

TABLE 4.—*Summary of internal-revenue receipts,[1] year ended June 30, 1933, by States*

States [2] and Territories	Population as of April 1, 1930 (Fifteenth Census, United States)	Percent of total population	Income tax	Miscellaneous taxes	Total: Amount	Total: Percent of total
Alabama	2,646,248	2.15	$1,626,955.18	$1,671,234.58	$3,298,219.76	0.20
Alaska [3]	59,278	.05	152,166.06	44,577.69	196,745.75	.01
Arizona	435,573	.35	559,665.10	290,156.61	849,821.71	.05
Arkansas	1,854,482	1.51	584,679.04	853,303.04	1,437,982.08	.08
California	5,677,251	4.61	50,473,239.63	44,200,943.92	94,674,183.55	5.85
Colorado	1,035,791	.84	3,825,317.14	1,879,014.73	5,704,331.87	.35
Connecticut	1,606,903	1.30	14,567,548.06	3,846,876.79	18,414,424.85	1.14
Delaware	238,380	.19	11,511,455.42	1,008,608.40	12,520,063.82	.77
District of Columbia	486,869	.40	6,272,880.96	2,191,227.60	8,464,108.56	.53
Florida	1,468,211	1.19	4,278,971.32	3,315,062.58	7,594,533.90	.47
Georgia	2,908,506	2.36	3,580,817.91	2,891,530.26	6,472,348.17	.40
Hawaii	368,336	.30	2,002,658.39	404,591.00	3,067,249.39	.19
Idaho	445,032	.36	467,328.99	225,452.11	692,781.10	.04
Illinois	7,630,654	6.19	56,453,099.75	49,661,722.64	106,114,822.39	6.55
Indiana	3,238,503	2.63	8,437,073.21	5,481,901.84	13,919,575.05	.80
Iowa	2,470,939	2.01	4,396,972.81	2,140,403.29	6,537,376.10	.40
Kansas	1,880,999	1.53	4,296,602.01	4,751,237.28	9,047,839.29	.56
Kentucky	2,614,589	2.12	4,171,846.17	49,958,208.04	54,130,054.21	3.34
Louisiana	2,101,593	1.71	3,903,750.64	5,488,340.47	9,452,091.11	.58
Maine	797,423	.65	3,037,084.52	686,069.52	3,723,154.04	.23
Maryland	1,631,526	1.32	18,949,460.25	4,152,465.45	23,101,925.70	1.43
Massachusetts	4,249,614	3.45	35,109,560.06	14,219,010.76	49,388,570.82	3.05
Michigan	4,842,325	3.93	29,169,560.69	25,178,615.04	54,373,207.73	3.36
Minnesota	2,563,953	2.08	10,027,765.27	5,247,362.14	15,275,127.41	.94
Mississippi	2,009,821	1.63	471,753.68	425,846.16	897,534.84	.06
Missouri	3,629,367	2.95	19,594,336.30	20,111,679.98	39,706,016.28	2.45
Montana	537,606	.44	636,456.94	505,871.12	1,142,328.06	.07
Nebraska	1,377,963	1.12	2,357,136.07	1,506,346.56	3,863,482.63	.24
Nevada	91,058	.07	1,522,031.42	157,891.59	1,680,523.01	.10
New Hampshire	465,293	.38	1,218,133.28	572,580.65	1,790,713.93	.11
New Jersey	4,041,334	3.28	37,330,437.60	34,145,162.45	71,475,600.05	4.41
New Mexico	423,317	.34	281,488.31	223,597.24	505,085.55	.03
New York [4]	12,588,066	10.22	240,001,792.34	136,344,880.41	376,346,672.75	23.23
North Carolina	3,170,276	2.57	12,700,720.22	200,727,038.86	213,427,759.08	13.18
North Dakota	680,845	.55	220,657.39	231,361.28	452,018.67	.03
Ohio	6,646,697	5.39	30,285,404.85	39,192,396.64	69,477,801.49	4.29
Oklahoma	2,396,040	1.95	4,992,953.01	19,788,214.33	24,781,167.34	1.53
Oregon	953,786	.77	1,556,108.22	1,111,177.70	2,667,285.92	.16
Pennsylvania	9,631,350	7.82	65,354,910.40	48,899,726.88	114,254,637.28	7.05
Rhode Island	687,497	.56	5,209,540.36	1,207,889.69	6,417,430.05	.40
South Carolina	1,738,765	1.41	1,050,964.61	682,751.38	1,733,731.99	.11
South Dakota	692,849	.56	266,654.24	345,080.54	611,734.78	.04
Tennessee	2,616,556	2.12	4,246,537.01	4,573,951.29	8,820,488.30	.55
Texas	5,824,715	4.73	13,296,086.30	20,871,409.73	34,167,496.03	2.11
Utah	507,847	.41	857,210.42	579,042.48	1,436,252.90	.09
Vermont	359,611	.29	605,379.78	253,530.95	858,910.73	.05
Virginia	2,421,851	1.97	9,677,206.71	94,121,757.22	103,798,963.93	6.41
Washington	1,563,396	1.27	4,375,084.35	1,879,810.93	6,254,895.28	.39
West Virginia	1,729,205	1.40	3,025,815.80	2,790,941.82	5,816,757.62	.36
Wisconsin	2,939,006	2.39	7,593,751.57	11,499,372.21	19,093,123.78	1.18
Wyoming	225,565	.18	334,752.32	187,214.16	521,966.48	.03
Philippine Islands [5]				327,777.26	327,777.26	.02
Total	123,202,660	100.00	746,791,404.11	873,047,820.19	1,619,839,224.30	100.00

[1] The figures concerning internal revenue receipts as given in this report differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

[2] Tax receipts are credited to the States in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

[3] Includes $4,262.03 income tax on Alaska railroads (Act of July 18, 1914).

[4] Includes $51.48 collections on products from the Virgin Islands.

[5] In addition, collections on taxable products from the Philippine Islands for 1933 are reported as follows: First California, $157.37; Hawaii, $436.47; first Illinois, $0.36; Oregon, $1,088.70; Washington, $22.42.

TABLE 5.—*Comparative internal-revenue receipts, fiscal years 1932 and 1933, by collection districts and States*

Districts	Location of collector's office	Total income taxes: 1932	Total income taxes: 1933	Total income taxes: Percent increase (+) or decrease (−)	Total miscellaneous taxes: 1932	Total miscellaneous taxes: 1933	Total miscellaneous taxes: Percent increase (+) or decrease (−)	Total internal revenue: 1932	Total internal revenue: 1933	Total internal revenue: Percent increase (+) or decrease (−)
Alabama	Birmingham	$2,263,032.46	$1,626,955.18	−28	$337,847.34	$1,671,234.58	+376	$2,614,019.80	$3,298,219.76	+26
Arizona	Phoenix	868,162.43	550,665.10	−36	65,478.88	200,168.61	+306	916,031.31	849,821.71	−7
Arkansas	Little Rock	978,787.85	584,679.04	−40	53,100.05	853,303.04	+1,507	1,031,893.90	1,437,982.08	+39
First California	San Francisco	29,886,626.92	22,069,832.60	−26	12,340,895.52	26,245,660.69	+113	42,227,522.44	48,345,493.59	+14
Sixth California	Los Angeles	31,682,661.29	28,383,407.03	−10	2,420,107.00	17,945,282.93	+642	34,102,768.29	46,328,689.96	+36
Colorado	Denver	5,147,909.08	3,825,317.14	−26	246,362.11	1,879,014.73	+663	5,394,271.19	5,704,331.67	+6
Connecticut	Hartford	19,055,628.40	14,667,548.06	−24	1,350,716.63	3,848,876.79	+185	20,406,345.03	18,414,424.85	−10
Delaware	Wilmington	15,232,162.06	11,511,455.42	−24	1,216,200.37	1,008,608.40	−17	16,448,452.43	12,520,063.82	−24
Florida	Jacksonville	5,138,061.61	4,278,971.32	−17	3,327,238.73	3,315,062.58	----	8,460,308.34	7,594,033.90	−10
Georgia	Atlanta	4,155,589.14	3,580,817.91	−14	227,541.02	2,891,530.26	+1,171	4,413,130.16	5,472,348.17	+47
Hawaii	Honolulu	3,348,999.08	2,682,658.39	−20	436,880.00	404,591.00	−7	3,785,879.05	3,067,249.39	−19
Idaho	Boise	465,396.34	467,326.99	----	20,109.72	225,452.11	+1,018	485,506.06	692,781.10	+43
First Illinois	Chicago	87,767,063.91	53,721,730.42	−39	13,630,835.21	46,119,505.87	+233	101,806,099.12	99,841,230.29	−2
Eighth Illinois	Springfield	3,693,947.78	2,731,369.93	−26	1,375,550.77	3,542,216.77	+158	5,069,528.55	6,273,680.10	+24
Indiana	Indianapolis	10,691,765.72	8,437,673.21	−23	1,475,345.73	5,481,901.84	+272	12,367,051.45	13,919,575.05	+13
Iowa	Des Moines	6,166,137.45	4,396,972.81	−29	291,664.04	2,140,403.29	+534	6,457,801.49	6,537,376.10	+1
Kansas	Wichita	6,864,416.78	4,296,602.01	−37	276,053.23	4,751,237.28	+1,617	7,141,070.01	9,047,839.29	+27
Kentucky	Louisville	5,618,695.00	4,171,846.17	−26	20,055,116.94	49,958,208.04	+142	20,273,812.54	54,130,054.21	+106
Louisiana	New Orleans	5,219,132.10	3,903,750.64	−24	1,039,560.31	5,488,340.47	+428	6,258,698.41	9,452,091.11	+51
Maine	Augusta	3,938,861.50	3,037,084.52	−23	416,356.97	686,069.52	+65	4,354,218.47	3,723,154.04	−15
Maryland	Baltimore	29,272,725.14	25,222,341.21	−14	2,067,944.11	6,343,693.05	[illegible]	31,940,669.26	31,566,034.26	−1
Massachusetts	Boston	45,075,317.11	35,109,560.00	−22	4,071,050.42	14,219,010.76	+249	49,146,967.53	49,388,570.82	+½
Michigan	Detroit	55,141,031.33	29,190,589.69	−47	4,834,828.23	25,173,615.04	+421	59,976,850.60	54,373,207.73	−9
Minnesota	St. Paul	12,087,338.35	10,027,765.27	−13	1,310,220.07	5,247,362.14	+209	14,303,567.42	15,275,127.41	+7
Mississippi	Jackson	776,140.13	471,753.68	−39	68,018.79	425,846.16	+634	834,164.92	897,034.84	+9
First Missouri	St. Louis	18,926,627.71	14,216,702.40	−25	8,581,123.52	17,334,252.36	+102	27,507,751.23	31,550,954.76	+15
Sixth Missouri	Kansas City	6,544,721.20	5,377,632.90	−18	600,090.65	2,777,427.62	+356	7,154,411.85	8,155,061.52	+11
Montana	Helena	750,726.29	636,456.94	−15	110,878.28	505,871.12	+322	870,601.55	1,142,328.06	+31
Nebraska	Omaha	3,030,186.45	2,357,138.07	−22	129,603.03	1,506,346.56	+1,070	3,168,679.48	3,863,482.63	+22
Nevada	Reno	1,299,030.85	1,622,031.42	+17	47,232.43	157,891.59	+234	1,346,332.28	1,680,823.01	+25
New Hampshire	Portsmouth	1,467,083.04	1,218,133.28	−17	219,185.88	672,580.65	+161	1,686,268.42	1,790,713.93	+9
First New Jersey	Camden	7,148,657.25	5,554,447.39	−22	6,615,214.65	3,122,230.01	−53	13,763,871.90	8,676,678.32	−37
Fifth New Jersey	Newark	35,659,624.68	31,775,990.22	−11	20,021,442.48	31,022,931.51	+48	50,581,067.16	62,798,021.73	+11
New Mexico	Albuquerque	355,711.18	281,488.31	−21	21,127.50	223,597.24	+955	376,838.68	505,085.65	+34
First New York	Brooklyn	20,540,993.55	19,102,670.91	−7	4,600,078.77	11,746,123.37	+161	25,231,072.32	30,851,794.28	+22
Second New York	Custom house, New York	194,826,454.82	123,885,835.54	−26	24,810,534.92	80,163,257.46	+223	219,642,989.14	204,039,143.00	−7

TABLE 5.—*Comparative internal-revenue receipts, fiscal years 1932 and 1933, by collection districts and States*—Continued

Districts	Location of collector's office	Total income taxes 1932	Total income taxes 1933	Total income taxes: Percent increase (+) or decrease (−)	Total miscellaneous taxes 1932	Total miscellaneous taxes 1933	Total miscellaneous taxes: Percent increase (+) or decrease (−)	Total internal revenue 1932	Total internal revenue 1933	Total internal revenue: Percent increase (+) or decrease (−)
Third New York	250 W. Fifty-seventh Street, New York.	$96,441,150.87	$69,996,323.54	−27	$12,333,691.80	$32,026,039.14	+160	$108,774,772.17	$102,022,362.68	−6
Fourteenth New York	Albany	16,625,366.36	11,209,827.76	−33	2,807,901.02	4,660,581.26	+61	19,623,267.37	15,870,409.02	−9
Twenty-first New York	Syracuse	5,093,590.94	3,801,957.29	−25	689,475.68	2,545,960.03	+269	5,783,066.62	6,347,917.32	+10
Twenty-eighth New York	Buffalo	15,023,151.60	12,005,127.30	−20	1,010,884.69	5,209,919.15	+415	16,034,036.29	17,215,046.46	+7
North Carolina	Raleigh	11,464,232.47	12,760,720.22	+11	219,674,749.20	200,727,038.86	−9	231,138,981.67	213,487,760.08	−8
North Dakota	Fargo	234,543.80	220,657.39	−6	12,350.15	231,361.28	+1,773	246,893.95	452,018.67	+83
First Ohio	Cincinnati	14,122,183.37	9,394,467.15	−33	9,575,813.34	14,162,098.27	+48	23,697,996.71	23,556,565.42	−1
Tenth Ohio	Toledo	5,161,428.08	2,930,923.57	−43	2,938,128.93	4,516,951.71	+54	8,099,557.01	7,446,875.28	−8
Eleventh Ohio	Columbus	3,644,500.69	2,493,823.27	−32	299,098.74	1,928,345.21	+543	3,944,268.43	4,422,168.48	+12
Eighteenth Ohio	Cleveland	24,603,790.44	15,466,250.89	−37	1,468,787.68	18,585,941.35	+1,165	26,072,578.12	34,052,192.24	+31
Oklahoma	Oklahoma City	10,005,745.66	4,992,953.01	−50	159,602.38	19,788,214.33	+12,298	10,165,348.04	24,781,167.34	+144
Oregon	Portland	2,382,821.54	1,556,108.22	−35	177,612.14	1,111,177.70	+526	2,560,433.68	2,667,285.92	+4
First Pennsylvania	Philadelphia	57,122,879.70	42,764,988.45	−25	8,661,230.68	26,621,234.39	+207	65,784,110.47	69,386,222.84	+5
Twelfth Pennsylvania	Scranton	7,039,400.39	5,209,626.64	−26	1,806,245.34	3,372,690.56	+87	8,847,645.73	8,582,317.20	−3
Twenty-third Pennsylvania	Pittsburgh	33,015,031.22	17,380,295.31	−47	1,740,431.21	18,905,801.93	+983	34,761,462.43	36,286,097.24	+4
Rhode Island	Providence	6,189,077.06	5,209,540.35	−16	526,913.31	1,207,889.69	+129	6,715,990.37	6,417,430.05	−4
South Carolina	Columbia	1,504,070.32	1,050,950.61	−30	273,665.67	682,781.38	+149	1,777,736.99	1,733,731.99	−2
South Dakota	Aberdeen	414,637.23	266,654.24	−36	32,536.40	345,080.54	+961	447,173.63	611,734.78	+37
Tennessee	Nashville	5,456,702.93	4,246,537.01	−22	3,642,419.68	4,573,951.29	+26	9,099,122.61	8,820,488.30	−3
First Texas	Austin	9,131,968.70	6,941,588.68	−24	394,373.96	14,148,457.15	+3,488	9,526,342.66	21,090,045.83	+121
Second Texas	Dallas	8,317,476.16	6,354,497.62	−24	458,469.53	6,722,952.58	+1,366	8,775,945.69	13,077,450.20	+49
Utah	Salt Lake City	1,395,890.45	857,210.42	−39	51,202.71	579,042.48	+1,031	1,447,093.16	1,436,252.00	−1
Vermont	Burlington	857,835.45	605,379.78	−29	106,877.80	253,560.95	+137	964,713.25	858,940.73	−11
Virginia	Richmond	13,324,786.33	9,677,206.71	−27	86,646,719.48	94,121,757.22	+9	99,971,506.81	103,798,963.93	+4
Washington	Tacoma	5,494,147.18	3,527,252.41	−36	370,195.33	1,924,388.62	+420	5,864,342.51	5,451,641.03	−7
West Virginia	Parkersburg	4,982,273.39	3,025,815.80	−30	2,094,997.51	2,790,941.82	+33	7,077,270.90	5,816,757.62	−18
Wisconsin	Milwaukee	16,150,868.27	7,593,751.57	−50	1,369,044.38	11,499,372.21	+740	16,526,012.05	19,093,123.78	+10
Wyoming	Cheyenne	345,616.28	334,752.32	−3	60,207.10	187,214.16	+211	405,823.38	521,966.48	+70
Philippine Islands	Manila				356,709.58	327,777.26	−8	356,709.58	327,777.26	−8
Total		1,056,756,697.54	746,791,404.11	−29	500,972,345.10	873,047,820.19	+74	1,557,729,042.64	1,619,839,224.30	+4

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT

Districts	Location of collector's office	Total income taxes 1932	Total income taxes 1933	Total income taxes: Percent increase (+) or decrease (−)	Total miscellaneous taxes 1932	Total miscellaneous taxes 1933	Total miscellaneous taxes: Percent increase (+) or decrease (−)	Total internal revenue 1932	Total internal revenue 1933	Total internal revenue: Percent increase (+) or decrease (−)
Alaska		$122,856.31	$152,168.06	+24	$509.86	$44,577.69	+8,643	$123,366.17	$196,745.75	+59
California		61,629,288.21	50,473,239.63	−18	14,701,002.52	44,200,943.92	+199	76,330,290.73	94,674,183.55	+24
District of Columbia		7,449,921.97	6,272,880.96	−16	999,715.42	2,191,227.60	+119	8,449,637.39	8,464,108.56	
Illinois		91,461,011.69	56,453,099.75	−38	15,215,215.98	49,661,722.64	+226	106,676,227.67	106,114,822.39	−1
Maryland		21,822,803.17	18,949,460.25	−13	1,668,228.69	4,152,465.45	+149	23,491,031.86	23,101,925.70	−2
Missouri		25,471,348.91	19,594,336.30	−23	9,190,814.17	20,111,679.98	+119	34,662,163.08	39,706,016.28	+15
New Jersey		42,808,281.93	37,330,437.60	−13	27,536,657.13	34,145,162.45	+24	70,344,939.06	71,475,600.05	+2
New York		348,550,738.13	240,001,792.34	−31	46,438,465.78	136,344,860.41	+194	394,989,203.91	376,346,652.75	−5
Ohio		47,531,971.58	30,285,464.88	−36	14,282,428.69	39,192,336.54	+174	61,814,400.27	69,477,801.42	+12
Pennsylvania		97,177,311.40	65,354,910.40	−33	12,215,907.23	48,899,726.88	+300	109,393,218.63	114,254,637.28	+4
Texas		17,449,444.86	13,296,086.30	−24	852,843.49	20,871,409.73	+2,347	18,302,288.35	34,167,496.03	+87
Washington		5,371,200.87	3,375,084.35	−37	369,086.47	1,879,810.93	+409	5,740,976.34	5,254,895.28	−8

TABLE 6.—*Total internal-revenue receipts, years ended June 30, 1863–1933*

Year	Amount	Year	Amount	Year	Amount
1863 [1]	$41,003,192.93	1887	$118,837,301.06	1911	$322,526,299.73
1864	116,965,576.26	1888	124,326,475.32	1912	321,615,894.69
1865	210,855,864.53	1889	130,894,434.20	1913	344,424,453.85
1866	310,120,448.13	1890	142,594,696.57	1914	380,008,893.96
1867	265,064,938.43	1891	146,035,415.97	1915	415,681,023.86
1868	190,374,925.59	1892	153,857,544.35	1916	512,723,287.77
1869	159,124,126.86	1893	161,004,989.67	1917	809,393,640.44
1870	184,302,828.34	1894	147,168,449.70	1918	3,698,955,820.93
1871	143,198,322.10	1895	143,246,077.75	1919	3,850,150,078.56
1872	130,890,096.90	1896	146,830,615.66	1920	5,407,580,251.81
1873	113,504,012.80	1897	146,619,593.47	1921	4,595,357,061.95
1874	102,191,016.98	1898	170,866,819.36	1922	3,197,451,083.00
1875	110,071,515.00	1899	273,484,573.44	1923	2,621,745,227.57
1876	116,768,096.22	1900	295,316,107.57	1924	2,796,179,257.06
1877	118,549,230.25	1901	306,871,669.42	1925	2,584,140,268.24
1878	110,654,163.37	1902	271,867,990.25	1926	2,835,999,892.19
1879	113,449,621.38	1903	230,740,925.22	1927	2,865,683,129.91
1880	123,981,916.10	1904	232,903,781.06	1928	2,790,535,537.68
1881	135,229,912.30	1905	234,187,976.37	1929	2,939,054,375.43
1882	146,523,273.72	1906	249,102,738.00	1930	3,040,145,733.17
1883	144,553,344.86	1907	269,664,022.85	1931	2,428,228,754.22
1884	121,590,039.83	1908	251,665,950.04	1932	1,557,729,042.64
1885	112,421,121.07	1909	246,212,719.22	1933	1,619,839,224.30
1886	116,902,869.44	1910	289,957,220.16	Total	60,257,698,775.03

[1] Period of 10 months, from Sept. 1, 1862, the day on which the internal revenue laws went into practical operation, to June 30, 1863.

TABLE 7.—*Internal-revenue tax on products from Philippine Islands, fiscal years 1932 and 1933, by objects of taxation*

Articles taxed	1932	1933	Increase (+) or decrease (−)
Fermented malt liquors		$1,088.70	+$1,088.70
Cigars (large)	$351,430.43	322,604.13	28,826.30
Cigarettes (large)	8.64	23.04	+14.40
Cigarettes (small)	5,389.61	4,684.38	−705.23
Manufactured tobacco	190.06	44.08	−145.98
Total	357,018.74	328,444.33	−28,574.41

NOTE.—Under the Tariff Act of Aug. 5, 1909, the above receipts are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 8.—*Internal-revenue tax on products from Puerto Rico, fiscal years 1932 and 1933, by objects of taxation*

Articles taxed	1932	1933	Increase (+) or decrease (−)
Cigars (large)	$210,589.15	$125,746.26	−$84,842.89
Cigars (small)	3,562.50	3,303.90	−259.50
Cigarettes (large)	5,871.60	3,600.00	−2,271.60
Cigarettes (small)	20,443.50	8,063.82	−12,379.68
Total	240,466.75	140,713.08	−99,753.07

NOTE.—The above receipts were deposited at San Juan, P.R., to the credit of the treasurer of Puerto Rico. Said receipts are not included in the internal-revenue receipts, and consequently are not shown in other statements herein.

INCOME TAX AUDIT

TABLE 9.—*Summary of work accomplished by Income Tax Unit for fiscal years 1929–33*

	1929	1930	1931	1932	1933
Total returns closed	2,196,695	2,297,351	3,140,024	2,466,435	2,120,197
Total claims adjusted	92,449	81,135	75,056	99,878	71,095
Additional tax assessed [1]	$202,497,017.58	$135,894,914.75	$197,727,590.55	$179,283,709.02	$146,789,632.25
Additional tax (Mim. 3552) [2]	$39,309,375.89	$31,421,761.70	$41,002,633.22	$32,364,500.22	$21,361,150.31
Jeopardy assessments	$50,865,425.58	$36,124,226.65	$50,425,493.68	$50,973,391.84	$109,595,998.57
Rejected claims [3]	$19,421,359.67	$4,988,160.02	$4,162,714.14	$6,872,949.34	$1,478,847.40

[1] Tax items include interest and penalties in all fiscal years.
[2] Tax assessed under Mimeograph 3552 included in years during which tax was made available.
[3] Amounts made available for collection through the rejection of claims in abatement and for credit.

TABLE 10.—*Income-tax returns closed during the fiscal year 1933, by tax years*

	Without mailing 60-day letter				
	Additional tax	Certificates of overassessment	No change	Claims rejected	Total closed
1917	6	90	64	70	230
1918	15	122	106	65	308
1919	24	159	124	74	381
1920	37	167	142	84	430
1921	28	162	158	45	391
1922	37	173	179	50	433
1923	60	177	210	66	509
1924	87	468	295	102	952
1925	121	294	472	164	1,051
1926	219	444	678	260	1,599
1927	285	967	1,273	803	3,328
1928	467	1,807	1,943	1,285	5,502
1929	2,278	4,793	5,284	2,340	14,600
1930	59,008	23,160	183,071	1,099	265,428
1931	23,434	10,247	934,973	171	968,825
1932	438	274	829,071	3	830,380
Total	86,428	43,504	1,058,633	6,677	2,004,442

	After mailing 60-day letter							
	After decision of Board of Tax Appeals	By default	By agreement	Immediate and jeopardy	Certificates of overassessment	No change	Total closed	Grand total
1917	23	5	1	7	45	26	107	337
1918	52	38	3	9	41	30	173	481
1919	81	41	3	8	55	50	247	628
1920	157	62	8	25	65	106	423	853
1921	135	80	7	20	49	52	343	734
1922	217	85	12	30	50	93	487	920
1923	239	74	16	45	99	87	610	1,119
1924	486	67	17	58	143	145	916	1,868
1925	560	134	20	74	196	191	1,175	2,226
1926	717	194	44	96	211	241	1,503	3,002
1927	949	306	65	161	298	255	2,034	5,362
1928	1,457	418	95	210	435	305	2,920	8,421
1929	1,197	1,338	450	265	331	351	3,932	18,631
1930	278	6,500	2,194	417	407	292	10,088	276,516
1931	15	306	197	157	64	37	766	969,591
1932		9	9	13	3	2	31	830,417
Total	6,013	9,057	3,130	1,595	2,482	2,272	25,755	2,120,197

TABLE 11.—*Income-tax returns received and disposed of during the fiscal year 1933, by tax years*

	On hand July 1, 1932	Received during year	Closed during year	Transferred during year	On hand June 30, 1933	In field June 30, 1933	Total on hand June 30, 1933	In 60-day file June 30, 1933
1917	131	757	337	293	258	35	293	13
1918	200	935	481	420	234	14	248	24
1919	241	1,026	626	384	255	12	267	14
1920	264	1,302	853	490	223	17	240	20
1921	250	1,106	734	399	223	16	239	27
1922	291	1,397	920	538	230	15	245	43
1923	347	1,757	1,119	715	295	20	315	14
1924	480	2,812	1,868	929	495	41	536	75
1925	615	3,765	2,226	1,203	971	57	1,028	80
1926	854	5,009	3,002	1,679	1,192	73	1,265	119
1927	3,402	7,234	5,362	2,466	2,788	151	2,939	212
1928	3,802	10,647	8,422	3,669	2,358	274	2,632	108
1929	8,541	27,041	18,631	12,419	4,532	704	5,236	432
1930	10,898	209,280	275,516	32,853	7,809	2,120	9,929	904
1931	606	993,416	969,691	11,152	13,179	104,032	208,111	728
1932	6	831,326	830,417	382	533	91,678	92,211	23
Grand total	36,928	2,188,855	2,120,107	70,011	35,675	290,150	325,734	2,536

TABLE 12.—*Regular income-tax assessments during the fiscal year 1933, by tax years*

(a) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$1,217,940.85	$481,504.38	$28,786.33	$1,728,231.56
1918	2,700,798.32	1,019,873.61	97,770.62	3,818,442.55
1919	2,619,652.58	1,058,259.80	4,141.25	3,652,053.63
1920	5,118,936.78	1,995,160.14	17,102.53	7,131,198.45
1921	3,735,865.31	2,321,841.48	4,751.31	6,061,958.10
1922	4,116,501.63	2,364,609.46	17,486.71	6,498,597.80
1923	4,296,828.63	2,155,748.11	35,741.05	6,488,317.99
1924	4,564,235.71	2,041,936.93	39,037.22	6,645,209.86
1925	5,777,965.05	2,832,945.04	103,558.09	6,214,468.18
1926	6,038,840.31	2,098,053.74	239,080.54	8,375,974.59
1927	7,590,672.93	2,104,349.72	316,936.21	10,011,958.86
1928	10,647,312.36	2,392,488.75	364,233.45	13,404,034.56
1929	22,550,837.02	3,641,138.35	402,064.59	26,594,039.96
1930	29,693,897.27	3,272,370.61	270,353.86	33,236,621.74
1931	3,973,887.28	254,318.38	40,592.15	4,268,797.81
1932	570,650.31	18,092.04	2,079.07	590,821.42
1933	31,300.19	----------	7,545.00	38,845.19
Total	115,246,123.73	29,552,219.54	1,991,289.98	146,789,632.25

(b) ASSESSMENTS ON AGREEMENT BASIS WITHOUT 60-DAY LETTER

Year	Tax	Interest	Penalty	Total
1917	$113,670.38	$44,171.57	$10,700.27	$168,542.22
1918	160,739.32	19,427.39	957.19	180,123.90
1919	135,766.24	41,425.70	2,553.22	179,745.25
1920	383,407.67	144,132.41	2,814.75	530,354.83
1921	42,829.86	24,212.18	930.10	67,972.14
1922	1,265,877.77	746,881.96	1,675.33	2,014,435.06
1923	612,477.92	324,096.00	3,860.98	940,435.90
1924	146,601.83	57,656.10	7,251.32	211,436.44
1925	491,863.65	180,697.95	12,011.37	684,572.87
1926	857,349.61	277,659.57	60,045.57	1,184,054.95
1927	1,132,209.84	272,449.66	74,604.45	1,479,263.45
1928	1,706,227.62	376,555.18	57,408.49	2,140,191.27
1929	8,437,667.40	1,278,066.60	45,395.71	9,761,049.61
1930	14,655,750.45	1,448,370.33	85,750.31	16,092,946.09
1931	3,276,487.60	200,604.16	22,066.66	6,499,150.32
1932	560,048.63	17,947.05	2,039.79	550,035.67
1933	31,300.19	----------	7,545.00	38,845.19
Total	33,909,124.87	6,451,394.78	393,648.61	39,754,168.16

TABLE 12.—*Regular income-tax assessments during the fiscal year 1933, by tax years*—Continued

(c) ASSESSMENTS ON AGREEMENT BASIS AFTER ISSUANCE OF 60-DAY LETTER

Year	Tax	Interest	Penalty	Total
1917	$37,230.51	$14,490.97	----------	$51,721.48
1918	190,012.06	74,942.65	$94,656.06	359,611.37
1919	12,657.39	4,933.91	18.84	17,610.14
1920	5,411.88	2,247.86	216.58	7,876.32
1921	10,526.45	6,646.88	38.04	17,210.37
1922	23,870.20	13,520.96	513.12	37,904.28
1923	146,871.00	72,038.71	187.45	219,097.16
1924	58,499.43	23,665.30	92.67	82,257.40
1925	69,241.91	26,959.51	173.06	96,374.48
1926	1,006,744.43	359,563.89	3,882.49	1,370,190.81
1927	870,701.03	244,669.37	14,673.11	1,139,043.51
1928	681,132.25	153,434.75	18,360.81	852,927.81
1929	2,038,600.14	323,342.63	15,308.95	2,377,251.72
1930	3,232,090.53	376,764.32	6,712.02	3,615,566.87
1931	380,796.77	27,221.75	721.44	408,739.96
1932	204.09	4.83	----------	208.92
Total	8,773,590.07	1,724,447.29	155,554.14	10,653,592.10

(d) ASSESSMENTS BY DEFAULT

Year	Tax	Interest	Penalty	Total
1917	$1,220.77	$478.95	$261.63	$1,961.35
1918	289,851.72	116,929.08	2,060.58	408,841.38
1919	951,849.23	383,370.93	1,111.49	1,336,331.65
1920	142,004.79	57,610.41	3,899.88	203,515.08
1921	53,560.17	32,718.85	1,097.60	87,376.62
1922	31,683.52	17,372.69	5,326.45	54,382.66
1923	42,549.53	21,155.34	5,557.78	69,262.65
1924	65,806.14	30,802.99	18,785.28	115,394.41
1925	115,721.02	46,427.76	64,930.27	227,079.05
1926	246,730.27	82,646.81	161,623.15	491,000.23
1927	894,343.16	250,537.41	214,057.51	1,359,938.08
1928	914,743.22	207,924.88	257,737.06	1,380,405.16
1929	7,382,920.54	1,220,535.00	315,173.84	8,918,629.38
1930	11,199,696.07	1,362,523.41	172,475.63	12,734,695.01
1931	810,453.85	23,709.49	17,787.15	851,950.49
1932	10,397.39	140.16	39.28	10,576.83
Total	22,653,531.39	3,854,884.16	1,242,824.48	27,751,240.03

(e) ASSESSMENTS MADE AFTER DECISION BY THE UNITED STATES BOARD OF TAX APPEALS

Year	Tax	Interest	Penalty	Total
1917	$1,066,810.19	$422,362.69	$17,824.43	$1,506,996.51
1918	2,061,194.62	808,674.40	96.79	2,869,865.90
1919	1,610,379.72	628,559.17	457.70	2,148,306.69
1920	4,588,112.44	1,791,168.46	10,171.32	6,869,462.22
1921	3,628,946.83	2,237,704.57	2,715.57	5,869,428.97
1922	2,795,070.14	1,586,833.85	9,971.81	4,391,875.80
1923	3,404,030.38	1,738,456.06	25,134.84	5,259,621.28
1924	4,293,429.12	1,929,782.64	12,907.95	6,236,119.61
1925	5,101,138.57	2,078,859.82	26,443.39	7,206,441.78
1926	3,928,016.80	1,378,183.47	23,529.33	5,329,728.60
1927	4,684,419.40	1,336,693.28	12,701.14	6,033,813.82
1928	7,345,209.27	1,654,573.96	30,727.59	9,030,510.82
1929	4,691,725.94	522,194.22	23,156.09	5,237,109.25
1930	706,330.22	54,703.65	2,350.00	793,413.77
1931	6,140.16	2,762.96	14.90	8,947.04
Total	40,900,675.80	18,621,493.31	199,262.65	58,630,631.96

TABLE 13.—*Income-tax assessments by field agreements (Mim. 3552), June 1932, through May 1933, by tax years*

Year	Tax	Interest	Penalty	Total
1920	$138.07	$55.86	$34.74	$228.67
1924	73.97	35.09	15.32	124.38
1925	156.35	64.07	----------	220.42
1926	546.63	70.75	18.61	635.99
1927	1,585.54	441.77	209.59	2,236.90
1928	8,482.49	1,501.09	1,051.67	11,035.25
1929	175,549.10	25,709.12	338.34	201,596.56
1930	14,190,112.00	1,320,547.10	8,454.79	15,519,113.98
1931	5,284,120.23	331,838.97	1,793.38	5,617,752.58
1932	7,814.78	334.09	----------	8,148.87
1933	33.69	2.12	----------	35.81
Total	19,668,613.75	1,680,600.12	11,916.44	21,361,130.31

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1933, by tax years*

(a) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$13,735.58	$5,614.86	$1,110.26	$20,460.70
1918	3,261,048.05	1,350,876.34	602.54	4,612,526.93
1919	1,492,294.84	618,772.46	3,567.63	2,114,634.93
1920	3,034,065.69	1,296,656.87	14,847.18	4,345,569.74
1921	137,069.37	87,524.13	23,617.80	248,211.30
1922	708,976.04	409,499.01	45,540.30	1,164,015.35
1923	1,607,718.96	790,412.91	113,163.78	2,511,295.65
1924	2,263,758.94	1,049,215.39	116,590.16	3,429,564.49
1925	2,430,031.02	997,743.94	160,932.47	3,587,707.43
1926	2,936,501.66	1,006,325.59	248,099.99	4,191,227.24
1927	2,502,092.21	693,690.91	378,858.23	3,569,641.35
1928	4,511,655.27	1,006,151.33	725,603.75	6,243,411.35
1929	21,224,596.24	3,684,558.49	646,660.31	25,555,844.95
1930	25,164,930.67	2,723,296.71	427,842.75	28,316,070.13
1931	18,183,291.45	1,066,307.56	213,716.42	19,463,315.73
1932	480,230.99	9,626.60	12,701.71	502,559.30
Total	89,961,297.98	16,806,103.31	3,128,595.28	109,895,996.57

(b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Year	Tax	Interest	Penalty	Total
1917	$12,625.83	$5,159.11	$555.13	$18,339.57
1918	1,579,234.41	656,675.41	82.83	2,235,992.65
1919	751,136.74	312,939.73	1,604.00	1,065,680.47
1920	2,622,685.97	1,126,690.96	8,172.14	3,757,549.07
1921	103,336.77	66,107.47	14,204.35	183,648.59
1922	536,964.31	308,137.73	1,424.34	846,526.38
1923	1,165,706.68	554,775.05	11,985.35	1,732,467.08
1924	1,991,417.49	920,311.53	20,394.22	2,932,123.64
1925	1,768,022.42	715,931.42	31,113.27	2,515,067.11
1926	2,396,132.14	818,027.44	62,087.23	3,276,246.81
1927	1,886,492.41	518,116.12	86,541.32	2,491,149.85
1928	3,406,761.14	754,507.67	179,251.00	4,340,519.81
1929	19,561,185.74	3,404,463.45	120,852.09	23,086,525.18
1930	22,379,735.42	2,458,458.48	55,215.08	24,893,408.98
1931	17,706,857.34	1,061,600.33	10,421.61	18,778,879.28
1932	309,534.04	8,645.42	4.44	318,183.90
Total	78,177,841.35	13,690,557.62	603,909.30	92,472,308.27

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1933, by tax years*—Continued

(c) FRAUD JEOPARDY (279(a) ONLY)

Year	Tax	Interest	Penalty	Total
1917	$1,110.25	$455.75	$555.13	$2,121.13
1918	1,681,813.64	694,000.93	719.71	2,376,534.28
1919	741,156.10	305,632.73	1,963.63	1,048,954.46
1920	411,379.72	169,965.91	6,675.04	588,020.67
1921	33,732.60	21,416.66	9,413.45	64,562.71
1922	172,011.73	101,361.28	44,115.96	317,488.97
1923	442,012.28	235,637.86	101,118.43	778,768.57
1924	272,341.45	128,903.66	96,195.94	497,440.95
1925	671,008.60	271,812.52	129,819.20	1,072,640.32
1926	540,669.52	168,295.15	166,012.76	914,950.43
1927	615,599.80	175,574.79	287,316.91	1,078,491.50
1928	1,104,895.13	251,643.66	546,352.75	1,902,891.54
1929	1,663,407.50	280,104.95	525,807.32	2,469,319.77
1930	2,785,195.25	264,838.23	372,627.67	3,422,661.15
1931	476,424.11	24,717.53	203,294.81	704,436.45
1932	170,696.95	981.18	12,697.27	184,375.40
Total	11,783,456.63	3,115,545.69	2,524,685.98	17,423,688.30

TABLE 15.—*Tax items appealed to the Board of Tax Appeals during the fiscal year 1933, by tax years*

Year	Tax	Penalty	Total
1917	$5,874.72	$1,580.43	$7,455.15
1918	2,125,823.95	2,335.18	2,127,659.13
1919	1,223,422.66	10,249.55	1,233,672.11
1920	971,256.88	21,328.93	992,585.81
1921	142,630.85	20,933.28	163,563.63
1922	1,391,658.93	14,249.35	1,405,908.28
1923	343,649.78	49,705.39	393,355.17
1924	685,053.55	146,785.10	831,838.65
1925	731,851.27	219,912.07	951,763.34
1926	990,168.43	348,457.17	1,338,625.60
1927	1,537,842.88	394,110.79	1,931,953.67
1928	12,274,510.78	778,028.74	13,052,539.52
1929	75,154,746.68	1,067,969.30	76,222,715.98
1930	72,332,068.57	505,544.84	72,837,613.41
1931	1,934,553.64	167,271.71	2,101,824.35
1932	221,602.01	526.11	221,828.12
1933	326,820.57	----------	326,826.57
Total	172,443,140.55	3,746,787.94	176,189,928.49

TABLE 16.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1932, by collection districts and by States*

	Number of factories [1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	1	0	0	1			270						270
First California	15	0	1	14	2,835	22,762	99,890	19,146		1,819	1,190	7,102	154,903
Sixth California	13	2	3	12	2,468	347	15,608	1					18,424
Colorado	2	1	0	3	7,770								7,770
Connecticut	10	4	4	10	3,019	81	51,174		100		35	18	54,427
Delaware	1	0	0	1	1,922,987		5,802	335,339	497,925				2,762,053
Florida	4	0	0	4	150	692	4,049						4,801
Georgia	2	0	1	1			891	479				381	1,751
First Illinois	63	5	6	62	8,757,180	8,326,679	664,876	472,404	2,282,808	1,127,064	3,493,855	5,073,817	30,708,473
Eighth Illinois	40	2	3	30	1,605	62	116,946		1,072			10	118,665
Indiana	36	4	3	37	101,224	1,003	124,707	3,862	642	184	4,709	4,117	240,499
Iowa	26	0	4	22	44,382	552	155,669			1,438	6,768	1,276	200,085
Kansas	10	2	3	9			4,521	98					4,619
Kentucky	41	5	5	41	16,730,001	1,553,420	1,546,025	8,324,552	392,526	1,332,951	1,267,618	1,466,602	32,614,719
Louisiana	1	0	0	1	70,228		1,800		974	597	3,914	7,819	94,332
Maryland	4	0	2	2			873						873
Massachusetts	24	4	1	27	258,660	5,665	100,781	20,910	43,085				420,001
Michigan	28	5	4	29	1,394,180	3,899,770	404,399	874	1,292	576,321	1,550,208	1,020,220	8,850,291
Minnesota	20	2	4	24	900		50,246	95	303	32		524	82,100
First Missouri	11	1	0	12	2,707,606	18,039,037	1,299,845	162,083	1,932,468	6,031,004	4,601,017	2,816,980	37,682,296
Sixth Missouri	1	0	0	1			769						769
Montana	3	0	0	3			627						627
Nebraska	12	0	3	9			28,459	2,369					30,828
New Hampshire	3	1	2	2	808		1,421						2,229
First New Jersey	2	0	0	2			765						765
Fifth New Jersey	11	2	1	12	4,164,564	8,219	74,348	1,463	3,559,401	453,523	108,798	152,412	8,512,728
New Mexico	1	0	1	0									
First New York	22	4	3	23	730,700	9,506	673,984						1,414,196
Second New York	44	8	4	48	90,046	10,811	31,448	250	1,085				133,640
Third New York	8	2	1	9	2,982	2,000	51,661		534				57,177
Fourteenth New York	15	0	3	12	248,424	31	31,468	3,060	29,878	10,376	53,784	13,466	390,487
Twenty-first New York	40	3	7	36	21,765	995	598,362		513	248	200		622,083
Twenty-eighth New York	30	3	5	28	15	312	28,614		56,773				85,714
North Carolina	11	2	0	13	86,102,758	2,361,259	12,906,255	1,568,611	2,265,680	8,879,905	12,275,921	6,710,802	133,077,191
First Ohio	21	3	2	22	8,842,621	11,552,851	2,969,989	5,316	1,068,614	2,107,085	6,728,630	4,640,757	37,964,103
Tenth Ohio	9	1	1	9	420,199	2,509,450	1,919,455	22,769	543,967	648,906	3,414,383	835,478	10,614,637
Eleventh Ohio	1	1	0	2			2,134						2,134
Eighteenth Ohio	36	5	4	37	43,772		225,772	38,737	1,388	168	224	176	310,237
Oregon	2	0	0	2			3,225						3,225
First Pennsylvania	61	8	5	64	196,168	356,044	779,951	2,675	40,683	25,677	2,360	24,940	1,428,498
Twelfth Pennsylvania	9	1	1	9	3,054,388	280,092	636,513	12,441	24,742	130,097	307,107	309,563	4,754,943
Twenty-third Pennsylvania	14	5	3	16	8,276	20	86,693	168		5		44	95,206
Rhode Island	6	1	0	7	16,156	425	5,067			[illegible]		0	21,660
South Carolina	2	1	1	2	7,314		21,823			25		209	29,371
South Dakota	2	0	0	2			1,655						1,655
Tennessee	16	1	2	15	19,239,712	45,465	50,821	4,808	2,982,728	222,554	60,051	100,671	22,711,410
First Texas	2	0	0	2	110,306		25				1,950		112,281
Second Texas	1	0	0	1	155	26	141	80					402
Utah	1	0	0	1			567						567
Virginia	9	1	2	8	8,603,096	10,100,204	1,112,375	226,532	880,840	1,458,760	3,219,078	1,353,013	26,955,088
Washington	3	1	1	3		200	1,061	100	100				1,461
West Virginia	7	0	0	7		4,224,028	1,458,100	5,375	19,031	539,032	494,578	2,092,217	8,832,361
Wisconsin	37	2	2	37	1,711	3,608	182,120	3,811	1,223	260	688	526	193,947
Total, 1932	800	93	98	795	103,910,325	63,646,560	28,533,079	11,238,788	16,648,375	23,548,721	37,690,821	27,254,324	372,460,993
Total, 1931	818	85	83	800	100,676,906	67,573,649	33,029,160	7,684,412	16,699,328	28,513,559	44,472,925	30,926,296	389,676,235
Increase		28	15		3,234,419			3,554,376					
Decrease	18			5		3,927,089	4,496,081		50,953	4,964,838	6,786,104	3,671,972	17,108,212

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Total*
California	28	2	4	26	5,353	23,109	115,507	19,147		1,819	1,190	7,102	173,227
Illinois	103	7	9	101	8,758,785	8,326,731	780,822	472,494	2,283,880	1,127,064	3,403,555	5,073,827	30,917,158
Missouri	12	1	0	13	2,707,606	18,039,937	1,300,614	102,083	1,932,468	6,031,004	4,601,017	2,816,980	37,683,065
New Jersey	13	2	1	14	4,154,564	8,219	75,113	1,463	3,559,401	453,523	108,798	152,412	8,513,493
New York	150	20	23	156	1,093,938	23,655	1,415,537	3,310	88,783	10,624	53,984	13,466	2,703,297
Ohio	67	10	7	70	9,306,792	14,392,331	5,117,350	66,822	1,631,969	2,756,162	10,143,246	5,476,411	48,891,113
Pennsylvania	84	14	9	89	3,258,832	630,162	1,503,157	15,274	65,425	155,783	309,467	334,547	6,278,647
Texas	8	0	0	3	110,461	26	166	80			1,950		112,683

[1] Includes only those producing a taxable product, excluding 241 "quasi" manufacturers.

TABLE 17.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1932, by collection districts and by States*

District	Tobacco manufactured: Plug	Tobacco manufactured: Twist	Tobacco manufactured: Fine cut	Tobacco manufactured: Scrap chewing, smoking, and snuff [1]	Tobacco manufactured: Total	Manufactured tobacco: On hand Jan. 1, 1932	Manufactured tobacco: Total to be accounted for	Manufactured tobacco: On hand Jan. 1, 1933	Removed: For exportation [2]	Removed: Tax-paid during 1932	Value of stamps used
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				270	270		270			270	$48.60
First California				146,425	146,425	406	146,833	855	100	145,878	26,258.04
Sixth California			858	16,788	17,646	55	17,701	132		17,569	3,162.42
Colorado				7,741	7,741		7,741			7,741	1,393.38
Connecticut		390		51,706	52,096		52,096	14		52,082	9,374.76
Delaware				2,243,009	2,243,009		2,243,009		2,160	2,240,849	403,352.82
Florida				4,539	4,539		4,539			4,539	817.02
Georgia				1,726	1,726	366	2,092	247		1,845	332.10
First Illinois		1,575	1,712,990	31,183,279	32,897,844	176	32,898,020	191	9,298	32,846,998	5,912,459.64
Eighth Illinois		827	24	114,918	115,769	4,080	119,849	3,187		116,662	20,999.16
Indiana		58,143	290	156,350	214,783	18,710	233,493	14,289		219,204	39,456.72
Iowa			2,557	196,354	198,911	650	199,561	350		199,211	35,857.98
Kansas				5,901	5,901		5,901			5,901	1,062.18
Kentucky	1,659,220	1,155,472		28,535,630	31,350,322	640,219	31,990,541	461,547	272,774	31,256,202	5,626,116.36
Louisiana				91,361	91,361	5,823	97,184	8,025		89,159	16,048.62
Maryland			22	851	873		873			873	157.14
Massachusetts	55	3,729	1,047	394,382	399,213	2,848	402,061	2,353	913	398,795	71,783.10
Michigan	716,856	37,340	778,943	7,216,406	8,749,545	54,323	8,803,868	94,615		8,709,253	1,567,665.54
Minnesota			84	52,854	52,938	220	53,158	13		53,145	9,566.10
First Missouri	22,644,225	2,350,033	3,872	14,235,879	39,234,009	1,159,595	40,393,604	833,877	725,549	38,810,394	6,985,870.92
Sixth Missouri				546	546		546			546	98.28
Montana				627	627		627			627	112.86
Nebraska				30,870	30,870	207	31,077			31,077	5,593.86
New Hampshire				2,497	2,497		2,497	437		2,060	370.80
First New Jersey				765	765	3,516	4,281	3,516		765	137.70
Fifth New Jersey			11,806	6,977,402	6,989,208	23,733	7,012,941	24,578	510	6,987,703	1,257,786.54
New Mexico				0		0	0				
First New York	346	562		1,165,535	1,165,443	16,108	1,181,551	54,240		1,127,311	202,915.98
Second New York				114,877	114,877	18,541	133,418	14,537	5,130	113,751	20,475.18
Third New York				55,932	55,932	2,775	58,707	2,849	22,801	33,057	5,950.26
Fourteenth New York			11,413	355,256	366,669	3	366,672	91		366,581	65,984.58
Twenty-first New York			1,415	635,485	636,900	6	636,906	16		636,890	114,640.20
Twenty-eighth New York	142		38	85,897	86,077	121	86,198			86,198	15,515.64
North Carolina	32,976,047			84,922,661	117,898,708	4,710,221	122,608,929	4,179,442	151,091	118,134,798	21,264,263.64
First Ohio	2,125,744	340	268,349	84,761,942	87,156,375	271,821	87,428,196	245,588	8,518	87,174,090	15,691,336.20
Tenth Ohio				11,231,807	11,231,807	116,037	11,347,844	174,904		11,172,940	2,011,129.20
Eleventh Ohio				2,225	2,225		2,225			2,225	400.50
Eighteenth Ohio				315,167	315,167		315,167	31		315,136	56,724.48
Oregon				3,374	3,374		3,374			3,374	607.32
First Pennsylvania		15	27,089	1,543,128	1,570,232	8,050	1,578,282	8,803		1,569,479	282,506.22
Twelfth Pennsylvania			51,025	4,417,272	4,468,297	80,467	4,548,764	71,301		4,434,138	798,144.84
Twenty-third Pennsylvania			115	92,299	92,414	50	92,464	178		92,286	16,611.48
Rhode Island			262	18,086	18,348	6,979	25,327	8,757		16,570	2,982.60
South Carolina				26,676	26,676	905	27,581	488		27,093	4,876.74
South Dakota				1,655	1,655		1,655			1,655	297.90
Tennessee	68,024	1,283,392		16,530,471	17,881,887	299,108	18,180,995	179,850	2,767	17,998,378	3,239,708.04
First Texas		26,216		58,476	84,692		84,692			84,692	15,244.56
Second Texas				361	361		361			361	64.98
Utah				567	567		567			567	102.06
Virginia	1,754,514		479,863	20,259,061	22,493,438	438,926	22,932,364	389,503	1,550,894	20,985,692	3,777,424.56
Washington				1,462	1,462		1,462			1,462	263.16
West Virginia			2,350	8,606,562	8,608,912	93,393	8,702,305	65,624	973	8,635,708	1,554,427.44
Wisconsin			59	185,756	185,815	535	186,350	7,768		178,582	32,144.76
Total, 1932	61,945,173	4,918,034	3,354,471	277,061,066	347,278,744	7,977,975	355,256,719	6,852,196	2,753,478	345,392,362	62,170,625.16
Total, 1931	76,652,810	6,377,436	4,170,275	284,036,778	371,237,299	7,358,464	378,595,763	7,979,340	3,595,410	366,820,882	66,027,758.76
Increase						619,511					
Decrease	14,707,637	1,459,402	815,804	6,975,712	23,958,555		23,339,044	1,127,144	841,932	21,428,520	3,857,133.60

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff	Total	On hand Jan. 1, 1932	Total to be accounted for	On hand Jan. 1, 1933	For exportation	Tax-paid during 1932	Value of stamps used
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
California			858	163,213	164,071	463	164,534	987	100	163,447	$29,420.46
Illinois		2,402	1,713,014	31,298,197	33,013,613	4,256	33,017,869	3,378	9,298	32,963,660	5,933,458.80
Missouri	22,644,225	2,350,033	3,872	14,236,425	39,234,555	1,159,595	40,394,150	833,877	725,549	38,810,940	6,985,969.20
New Jersey			11,806	6,978,167	6,989,973	27,249	7,017,222	28,094	510	6,988,468	1,257,924.24
New York	488	562	12,866	2,412,983	2,425,898	37,554	2,463,452	71,733	27,931	2,363,788	425,481.84
Ohio	2,125,744	340	268,349	96,311,141	98,705,574	387,858	99,093,432	420,523	8,518	98,664,391	17,759,590.38
Pennsylvania		15	78,229	6,052,699	6,130,943	88,567	6,219,510	80,282		6,095,903	1,097,262.54
Texas		26,216		58,837	85,053		85,053			85,053	15,309.54

[1] Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, and with snuff is included with smoking tobacco in this table; the total of each class manufactured during the year was as follows: Scrap chewing tobacco, 50,080,201 pounds; smoking tobacco, 190,986,528 pounds; and snuff, 35,994,337 pounds.

[2] Manufactured tobacco was also removed from factories without payment of tax, as follows: (*a*) For use of the United States: First Illinois, 41,248 pounds; first Missouri, 20,358 pounds; North Carolina, 130,875 pounds; twelfth Pennsylvania, 43,325 pounds; Virginia, 3,607 pounds; total, 239,413 pounds. (*b*) For use as sea stores: First Illinois, 285 pounds; Kentucky 18 pounds; first Missouri, 3,426 pounds; fifth New Jersey, 150 pounds; North Carolina, 12,723 pounds; Virginia, 2,668 pounds; total, 19,270 pounds.

TABLE 18.—*Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1932, by collection districts and by States*

District	Number of factories[1]				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
											Removed		
	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1932	On hand Jan. 1, 1933	For exportation[2]	Personal consumption	Tax-paid[3]
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	24	1	6	19	8,920	850	9,904	916,245	17,501	11,376	----------	10,870	902,500
Arkansas	4	0	1	3	2,204	549	724	149,198	7,825	8,200	----------	2,398	146,425
First California	99	11	13	97	576,902	109,736	5,950	33,062,096	16,576,949	13,740,569	----------	123,901	35,765,575
Sixth California	104	40	34	110	92,955	191,790	7,198	15,749,028	1,153,560	955,155	----------	98,047	15,849,386
Colorado	30	5	5	30	12,758	12,932	3,422	1,361,597	67,153	60,792	----------	22,651	1,345,407
Connecticut	123	15	13	125	356,540	37,036	21,955	17,816,017	1,797,229	1,612,791	----------	240,220	17,551,235
Delaware	6	3	0	9	1,910	1,858	666	216,491	450	2,900	----------	2,266	210,776
Florida	295	90	103	282	4,626,477	1,631,277	3,010,276	473,887,430	17,879,679	17,836,511	112,050	6,527,568	466,787,980
Georgia	38	6	10	34	31,942	29,010	47,377	5,748,881	321,686	100,951	----------	48,893	5,014,603
Hawaii	1	0	1	0	----------	----------	----------	----------	----------	----------	----------	----------	----------
Idaho	5	0	0	5	875	713	144	76,098	12,950	1,875	----------	273	86,900
First Illinois	486	53	82	457	279,254	139,450	102,812	24,138,715	2,080,850	1,847,800	----------	366,147	24,005,627
Eighth Illinois	159	7	19	147	97,731	9,855	6,384	5,113,296	643,724	560,425	----------	73,836	5,122,760
Indiana	147	14	23	138	1,552,632	257,390	121,016	88,228,202	4,401,142	3,443,057	----------	89,440	89,186,838
Iowa	100	6	16	90	146,054	13,741	8,283	7,127,330	660,452	641,934	----------	35,748	7,110,130
Kansas	32	2	6	28	23,166	2,246	26,607	2,585,554	368,005	299,230	----------	3,379	2,650,950
Kentucky	42	8	16	34	417,646	2,165,761	4,330	155,665,248	14,308,440	16,966,721	----------	44,049	153,962,016
Louisiana	32	6	10	28	504,812	293,600	186,007	48,408,170	1,611,900	1,387,844	----------	176,996	48,456,230
Maine	86	6	5	87	80,176	3,013	4,057	4,044,568	216,067	187,112	----------	46,218	4,026,306
Maryland	65	0	9	56	144,405	83,601	86,359	14,997,074	711,978	615,374	----------	41,152	15,052,526
Massachusetts	353	58	61	350	481,857	406,377	111,030	51,187,891	3,198,766	3,552,600	----------	307,174	50,526,683
Michigan	162	29	34	157	901,008	2,805,557	194,903	199,400,697	10,384,678	8,182,490	----------	220,218	201,382,067
Minnesota	123	8	10	121	304,088	22,401	154,440	20,945,663	1,544,488	1,590,102	----------	112,741	20,897,308
Mississippi	3	0	1	2	347	1	611	36,374	1,000	----------	----------	824	30,550
First Missouri	100	13	20	93	90,051	17,088	11,276	5,347,668	185,144	208,399	----------	107,014	5,217,300
Sixth Missouri	34	5	6	33	212,356	462,765	4,074	37,415,535	13,006,189	186,878	----------	12,179	50,222,607
Montana	14	1	1	14	3,124	3,591	10	353,079	850	2,000	----------	11,070	340,850
Nebraska	34	0	6	28	31,027	8,794	5,717	1,979,170	235,384	120,187	----------	22,151	2,066,225
Nevada	5	0	1	4	719	726	52	80,923	28,512	26,588	----------	3,440	79,398
New Hampshire	60	33	13	80	704,181	27,607	231,871	44,549,008	626,926	635,197	----------	191,062	44,349,075
First New Jersey	27	10	7	30	350,076	2,566,337	73,677	168,398,545	13,738,718	11,116,807	69,100	127,952	170,809,804
Fifth New Jersey	134	30	33	131	3,702,071	4,140,400	99,776	387,224,990	23,463,444	18,125,871	100,650	295,927	392,166,090
New Mexico	2	0	1	1	11	17	6	800	200	----------	----------	----------	1,000
First New York	322	48	64	306	2,443,069	153,127	35,404	119,769,054	58,434,274	64,305,972	----------	309,504	113,587,852
Second New York	137	30	35	132	237,522	82,348	53,397	17,570,018	3,733,321	3,113,669	----------	76,244	18,113,426
Third New York	265	102	104	263	831,991	641,392	169,891	84,327,647	4,582,494	3,897,477	----------	573,936	84,438,728
Fourteenth New York	229	42	52	219	460,870	529,711	88,686	58,348,150	6,342,929	6,301,674	----------	171,854	58,217,551
Twenty-first New York	124	11	20	115	1,988,946	305,058	8,965	86,521,698	2,543,921	3,658,435	----------	27,578	83,379,606
Twenty-eighth New York	147	9	18	138	137,034	13,370	8,347	6,207,297	1,255,352	1,502,967	----------	49,807	5,909,775
North Carolina	17	2	5	14	116,085	143,441	143,241	13,054,140	473,303	277,552	----------	23,728	13,226,163
North Dakota	4	0	1	3	1,299	7	93	55,100	2,050	550	----------	----------	56,600
First Ohio	104	13	18	99	337,361	60,902	32,724	18,421,887	1,566,995	1,554,117	----------	92,031	18,342,714
Tenth Ohio	65	8	8	65	3,305,484	11,706	33,106	153,174,872	4,940,223	1,043,623	----------	143,356	156,928,117
Eleventh Ohio	56	11	7	60	527,279	375,253	105,696	48,605,495	4,675,802	3,198,360	----------	103,091	49,979,846
Eighteenth Ohio	144	30	20	145	532,684	157,466	210,690	47,919,197	2,459,421	2,752,867	----------	93,745	47,602,296
Oklahoma	6	1	2	5	677	12	320	40,409	8,000	1,250	----------	759	46,400
Oregon	23	1	5	10	7,319	4,393	3,637	752,058	23,350	17,823	----------	16,963	740,600
First Pennsylvania	679	130	105	704	3,723,768	10,809,691	5,482,312	1,205,231,364	80,677,412	67,412,050	487,150	598,869	1,217,410,707
Twelfth Pennsylvania	42	5	6	41	653,527	3,625,032	4,602	233,759,582	12,918,085	10,114,902	141,550	10,220	236,410,905
Twenty-third Pennsylvania	103	6	11	98	1,306,601	25,002	28,003	70,291,107	4,808,514	7,379,051	2,000	31,043	67,697,527
Rhode Island	41	2	11	32	90,547	4,749	3,333	4,684,562	1,753,924	2,500,150	----------	2,523	3,920,807
South Carolina	7	1	2	6	409,754	1,470,311	16,045	103,272,253	7,017,014	12,768,274	----------	2,201	97,618,702
South Dakota	22	1	4	19	7,048	2,559	305	481,307	7,050	18,325	----------	4,207	468,825
Tennessee	20	0	3	17	25,969	2,131	15,018	2,113,818	134,185	142,806	----------	20,009	2,085,168
First Texas	19	1	4	16	287,259	1,090	125,370	17,473,853	796,132	671,493	----------	3,612	17,594,880
Second Texas	7	2	2	7	1,987	637	442	136,762	4,100	3,650	----------	1,112	135,900
Utah	7	0	2	5	5,811	8,770	100	833,040	65,004	4,828	----------	11,925	881,931
Vermont	10	0	2	8	1,767	274	1,633	177,847	14,821	2,702	----------	3,651	186,265
Virginia	30	3	5	28	2,663,823	438,214	254,761	194,000,448	12,624,236	21,381,004	41,250	10,140	185,282,290
Washington	30	0	7	23	7,487	2,165	4,700	760,240	100,037	69,754	----------	16,823	783,700
West Virginia	63	10	11	62	1,144,568	40,720	118	52,398,627	5,118,320	2,017,043	----------	520	55,468,484
Wisconsin	370	41	50	361	307,073	101,702	145,525	26,486,012	1,853,448	1,618,016	----------	380,971	20,334,473
Wyoming	4	2	0	6	609	237	219	53,886	7,000	5,000	----------	760	55,100
Total, 1932	5,982	970	1,165	5,787	42,264,560	34,209,498	11,517,395	4,382,722,918	348,281,685	321,141,328	953,750	12,170,977	4,396,723,048
Total, 1931	6,195	943	1,156	5,982	44,047,813	47,177,545	14,744,995	5,347,921,293	340,824,747	348,251,197	1,100,454	13,884,024	5,325,446,275
Increase	----------	27	9	----------	----------	----------	----------	----------	7,456,938	----------	----------	----------	----------
Decrease	213	----------	----------	195	1,783,247	12,968,047	3,227,600	965,198,375	----------	27,109,869	146,704	1,713,047	928,734,227

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1932	On hand Jan. 1, 1933	For exportation	Personal consumption	Tax-paid
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
California	203	51	47	207	669,357	301,626	13,148	48,811,124	17,730,509	14,701,724	----------	221,948	51,614,961
Illinois	645	60	101	604	376,985	149,306	109,196	29,252,011	2,724,583	2,408,225	----------	439,992	29,128,387
Missouri	134	18	26	126	302,407	479,853	15,349	42,763,203	13,191,333	395,277	----------	119,193	55,440,068
New Jersey	161	40	40	161	4,113,047	6,706,737	173,353	555,623,535	37,202,162	29,242,678	169,750	423,879	562,975,890
New York	1,224	242	293	1,173	6,099,452	1,635,006	354,690	372,743,864	76,892,291	82,780,194	----------	1,209,023	365,646,938
Ohio	369	62	62	369	4,702,708	595,357	382,216	268,121,451	13,642,441	8,578,657	----------	432,242	272,752,963
Pennsylvania	824	141	122	843	10,653,896	14,459,725	5,514,817	1,509,282,053	98,404,011	84,906,003	630,700	640,132	1,521,509,139
Texas	26	3	6	23	289,246	1,727	125,812	17,610,615	800,232	675,343	----------	4,724	17,730,780

[1] The number of factories in business includes those factories which manufactured small cigars shown in table 21.
[2] Large cigars were also removed from factories without payment of tax for use as sea stores as follows: Florida, 3,000; first New Jersey, 13,500; total, 16,500.
[3] The number of cigars of each class removed tax-paid at different rates is shown in table 20.

Average quantity of leaf tobacco used per 1,000 large cigars, 23.55 pounds.

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1932, by collection districts and by States*

District	Class A (manufactured to retail at not more than 5 cents each)—tax-paid at $2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—tax-paid at $3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax-paid at $6 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax-paid at $10.50 per M	Class E (manufactured to retail at more than 20 cents each)—tax-paid at $13.50 per M	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
Alabama	884,725	11,700	6,075			902,500	$1,834.93
Arkansas	117,625	25,750	3,050			146,425	327.75
First California	30,020,278	208,312	5,513,431	22,900	654	35,765,575	83,481.93
Sixth California	3,707,332	359,827	11,699,697	44,780	37,750	15,649,390	67,972.44
Colorado	977,175	16,675	351,567			1,345,407	3,762.10
Connecticut	3,314,228	8,684,300	5,547,810	4,500	100	17,551,236	60,472.15
Delaware	175,625	7,400	27,550	100	100	210,775	513.00
Florida	292,407,297	5,162,556	133,731,513	35,024,782	461,532	406,787,960	1,642,954.77
Georgia	5,559,854	3,400	351,439			5,914,693	12,687.10
Idaho	56,250		30,050			86,900	265.75
First Illinois	11,920,978	1,350,801	9,747,005	974,588	12,105	24,005,627	87,027.37
Eighth Illinois	3,564,435	632,200	925,425	700		5,122,760	13,659.95
Indiana	67,886,549	1,054,528	20,233,111	7,125	5,625	89,186,838	210,251.61
Iowa	5,773,670	952,625	383,475		300	7,110,130	16,327.45
Kansas	2,689,875	37,050	24,025			2,650,950	6,411.02
Kentucky	161,172,216	1,675,274	1,114,059		465	163,962,016	312,916.86
Louisiana	34,693,688	185,825	13,613,609	62,048	1,000	48,456,230	138,475.20
Maine	2,598,400	80,900	1,397,005			4,026,305	12,274.82
Maryland	12,144,708	1,327,247	1,575,871	4,500	200	15,052,626	30,200.40
Massachusetts	26,572,433	1,387,746	22,542,629	23,125	750	50,526,683	170,274.18
Michigan	164,671,501	588,220	35,751,181	168,290	3,475	201,352,607	512,077.52
Minnesota	10,137,322	103,500	1,445,971	500	15	20,687,308	45,820.45
Mississippi	36,375		175			36,550	73.03
First Missouri	3,419,779	100,225	1,682,645	9,250	5,600	5,217,399	15,724.83
Sixth Missouri	49,035,227	76,975	1,110,465			50,222,667	103,551.70
Montana	136,250	1,150	203,450			340,850	1,203.20
Nebraska	1,061,625	22,950	81,450			2,066,225	4,399.75
Nevada	42,200		37,198			79,398	270.39
New Hampshire	26,433,100	41,710	17,872,190	2,675		44,349,675	142,380.37
First New Jersey	64,044,040	1,346,025	100,081,371	5,267,428	70,940	170,809,804	688,798.60
Fifth New Jersey	267,742,982	1,720,620	120,254,305	2,345,269	102,920	392,166,080	1,107,033.90
New Mexico			1,000			1,000	5.00
First New York	105,653,216	1,978,114	5,402,373	647,850	6,300	113,587,852	250,910.11
Second New York	12,213,141	1,046,605	4,541,953	263,606	48,121	18,113,426	63,093.36
Third New York	45,856,180	8,681,503	31,028,048	3,757,598	214,803	84,438,728	200,054.04
Fourteenth New York	24,474,551	997,376	32,640,915	98,710		58,217,551	210,212.25
Twenty-first New York	80,978,825	345,700	1,055,081			85,379,606	174,270.16
Twenty-eighth New York	4,013,715	297,250	1,695,660	150	100	5,909,775	16,911.01
North Carolina	13,222,603	1,250	2,250			13,226,103	26,160.32
North Dakota	40,900	5,100	1,600			56,600	123.10
First Ohio	13,436,970	2,855,480	1,930,233	120,025		18,342,714	48,351.82
Tenth Ohio	147,883,009	473,400	8,571,233	450	25	156,928,117	340,017.45
Eleventh Ohio	49,934,090	38,750	7,000			49,979,840	100,019.41
Eighteenth Ohio	46,103,632	918,404	1,470,400	8,100	1,600	47,502,280	100,421.73
Oklahoma	46,200		200			46,400	93.40
Oregon	527,700	12,950	199,950			740,600	2,094.00
First Pennsylvania	1,011,468,129	8,264,822	197,388,571	278,165	11,030	1,217,410,707	3,037,713.11
Twelfth Pennsylvania	217,045,818	836,150	18,521,287	6,650	1,000	236,410,905	520,289.83
Twenty-third Pennsylvania	67,448,852	109,600	129,075			67,687,527	135,871.88
Rhode Island	3,873,662	8,600	44,645			3,926,907	7,906.05
South Carolina	94,790,460	2,491,970	236,362			97,518,792	198,235.64
South Dakota	336,450	17,250	115,125			468,825	1,300.27
Tennessee	1,646,038	18,600	420,450	100		2,085,188	5,451.18
First Texas	15,621,700	350,025	1,612,430	10,125		17,594,680	40,493.74
Second Texas	86,850	48,600	450			135,900	321.75
Utah	352,550		529,171		260	881,981	3,354.47
Vermont	172,720		13,635			186,255	413.12
Virginia	176,300,848	60,870	8,920,672			185,282,290	307,387.17
Washington	649,725	8,690	125,175	200	10	783,700	1,953.33
West Virginia	55,444,254	17,000	3,700		3,500	55,468,484	111,005.32
Wisconsin	18,687,816	548,976	9,863,658	233,025	1,000	28,334,473	84,801.11
Wyoming	24,100	3,100	27,900			55,100	197.00
Total, 1932	3,460,141,748	52,452,144	833,749,039	49,387,584	991,533	4,396,722,048	11,778,340.46
Total, 1931	3,713,639,497	173,497,251	1,356,037,481	80,479,374	1,792,672	5,325,446,275	15,597,192.65
Increase							
Decrease	253,497,749	121,045,107	622,288,442	31,091,790	801,139	928,724,227	3,818,852.20

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State	Class A	Class B	Class C	Class D	Class E	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
California	33,727,610	568,139	17,213,128	67,680	38,404	51,414,965	151,454.37
Illinois	15,485,413	1,983,001	10,672,430	975,288	12,105	29,128,387	100,687.32
Missouri	52,455,006	177,200	2,793,110	9,250	5,600	55,440,066	119,578.53
New Jersey	331,787,022	3,066,645	220,335,676	7,612,697	173,860	562,975,884	1,850,732.68
New York	276,089,633	8,246,547	78,273,530	4,767,904	269,324	365,610,938	1,011,035.43
Ohio	256,357,713	4,258,094	11,978,956	128,575	1,625	272,762,963	588,810.46
Pennsylvania	1,295,962,799	9,210,572	216,038,933	284,805	12,030	1,521,508,139	3,702,904.84
Texas	15,708,550	398,625	1,612,880	10,125		17,730,780	40,785.49

TABLE 20.—*Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1932* [1]

Year	Number of warehouses				Tobacco used			Manufactured	Removed tax-paid						Value of stamps used
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scrap		Class A	Class B	Class C	Class D	Class E	Total	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
1932	3	1	0	4	317,135	99,694	19,302	25,864,752	8,442,200	9,800	9,158,082	5,581,036	959,124	24,150,242	$134,253.26
1931	4	0	1	3	320,746	14,631		18,921,318	5,719,400	20,950	6,879,355	5,364,634	229,707	18,214,046	105,328.13
Increase		1		1		85,063	19,302	6,943,434	2,722,800		2,278,727	216,402	729,417	5,936,196	28,925.13
Decrease	1		1		3,611					11,150					

[1] Compiled from monthly returns filed by the warehouses with the collector of customs; these figures are not included in above table 19, which shows operations of factories under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision, under the provisions of title III, section 311, of the Tariff Act of 1930.

Average quantity of leaf tobacco used per 1,000 cigars, 18.4 pounds.

TABLE 21.—*Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1932, by collection districts and by States*

	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1932	On hand Jan. 1, 1933	Removed: For exportation	Removed: Tax-paid during 1932	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California		2		2,180				2,180	$1.63
Sixth California			10	5,000				5,000	3.75
Fifth New Jersey	168	673		277,630	20,370	62,600		235,400	176.55
Second New York	3,500	266	2,334	2,518,660	1,345,040	395,700		3,468,000	2,601.00
Third New York	4,959	1,205	1,906	3,407,800	287,691	177,841		3,517,650	2,638.24
North Carolina	8,099	47,190		25,151,470	2,840,300	1,895,200		26,096,570	19,572.43
Eleventh Ohio	340			124,600		24,600		100,000	75.00
Eighteenth Ohio	935	14		220,900		300		220,600	165.45
First Pennsylvania		1,854	5,304	2,817,600	1,127,700	468,200		3,477,100	2,607.83
Virginia	357,518	424,150	24,155	244,222,740	21,932,190	27,336,740	20,000	238,799,190	179,099.39
West Virginia					37,000			37,000	27.75
Total, 1932	375,519	475,354	33,709	278,748,580	27,590,291	30,360,181	20,000	275,958,690	206,969.02
Total, 1931	1,000,298	7,524	5,000	338,996,780	40,417,191	27,590,291	17,000	351,806,680	263,855.01
Increase		467,830	28,709			2,769,890	3,000		
Decrease	624,779			60,248,200	12,826,900			75,847,990	56,885.99

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California		2	10	7,180				7,180	$5.38
New York	8,459	1,471	4,240	5,926,460	1,632,731	573,541		6,985,650	5,239.24
Ohio	1,275	14		345,500		24,900		320,600	240.45

The factories in business are included in table 18.
Average quantity of leaf tobacco used per 1,000 small cigars, 3.78 pounds.

TABLE 22.—*Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1932, by collection districts and by States*

	Number of factories [1]				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1932	On hand Jan. 1, 1933	Removed: For exportation [2]	Removed: Tax-paid during 1932	
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	6	1	1	6	1,005,649	6,158,442	224,356	3,213,671,143	15,451,414	5,824,916	399,378,400	2,740,425,544	$8,245,276.63
Sixth California	5	2	2	5	254	379		174,029	74,340	40,060		208,250	616.75
Connecticut	1	1	0	2		18	45	19,100	1,550			20,650	61.95
Florida	2	1	0	3	2,021	264	231	1,033,504	60,216	73,168		1,018,012	3,055.84
Georgia	1	1	1	1	106	116		65,045		45,000		20,000	60.00
First Illinois	8	0	0	8	2,684	2,346	485,399	203,526,470	1,452,900	663,560		204,418,810	613,247.43
Kentucky	3	0	0	3	13,749,239	11,228,427		10,968,516,942	7,682,136	10,475,270	63,395,048	10,901,443,760	32,704,361.28
Louisiana	1	0	0	1		10,614		4,341,000	25,200			4,366,200	13,098.60
Massachusetts	8	1	0	9	47,443	1,076	45	12,507,850	835,726	678,476		12,264,600	36,793.80
Michigan	2	3	2	3	7,188		79,560	39,366,927	260,948	976,468		38,649,230	115,947.66
First Missouri	2	0	0	2			250,367	91,229,000	516,000	696,000	254,800	90,791,200	272,382.60
First New Jersey	0	1	0	1			61	18,502		6,250		12,252	36.75
Fifth New Jersey	3	1	0	4	1,518,638	6,651,085	32	3,701,183,374	130,500	93,400	16,047,700	3,678,990,074	11,036,970.22
First New York	4	1	2	3	39,314	161,627	2,940	84,435,900	6,250	11,840	316,600	84,113,710	252,341.13
Second New York	24	4	3	25	100,642	99,756	1,670	67,248,920	2,429,874	1,031,598	500,400	68,064,500	204,193.50
Third New York	12	1	1	12	820,822	180,504	159,826	485,644,680	4,395,050	5,363,100	35,000	484,630,630	1,453,910.49
Fourteenth New York	3	0	1	2	25		228	81,550	5,400	2,900		84,050	252.15
North Carolina	6	0	0	6	17,010,147	109,186,214	783,948	58,068,164,740	317,105,642	571,227,100	1,094,893,850	57,102,723,432	171,308,170.30
First Pennsylvania	9	0	2	7	67,556	90,870	72,083	110,189,930	31,320	176,160	1,054,000	108,041,600	326,824.80
Twelfth Pennsylvania	0	1	0	1	0	0	0						
Twenty-third Pennsylvania	1	0	0	1		64		18,000	14,000	8,000		26,000	78.00
Virginia	7	2	1	8	12,068,167	46,820,726	6,255,544	28,981,027,128	196,789,948	462,377,430	1,349,045,160	27,251,126,466	81,753,379.40
West Virginia	1	0	0	1									
Total, 1932	108	21	16	113	47,339,894	180,406,527	8,340,746	106,632,433,834	486,728,723	1,049,617,696	2,925,020,958	102,781,353,780	308,344,061.34
Total, 1931	112	24	28	108	40,358,025	213,092,711	4,078,248	117,064,214,494	1,050,517,696	486,604,215	3,351,740,809	113,962,679,216	341,888,037.64
Increase				5	6,981,869		4,262,498			562,613,481			
Decrease	4	3	12			32,686,184		10,431,780,660	563,788,973		426,719,851	11,181,325,436	33,543,976.30

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	10	3	3	10	1,005,902	6,158,821	224,356	3,213,845,172	15,525,754	5,861,076	399,378,400	2,740,631,704	$8,248,895.38
New Jersey	3	2	0	5	1,518,638	6,651,085	93	3,701,201,876	130,800	99,650	16,047,700	3,679,002,326	11,037,006.97
New York	43	6	7	42	960,803	441,887	164,675	637,411,050	6,836,574	6,459,438	852,000	636,893,090	1,910,697.27
Pennsylvania	10	1	2	9	67,556	90,433	72,083	110,157,930	45,320	181,160	1,054,000	108,067,000	326,902.80

[1] The number of factories in business includes those factories which manufactured the large cigarettes shown in table 21.

[2] Cigarettes were also removed from factories without payment of tax as follows: (*a*) For personal consumption and experimental purposes: First California, 8,697; sixth California, 2,059; Florida, 2,040; Georgia, 45; Massachusetts, 500; Michigan, 2,187; second New York, 7,296; third New York, 4,800; first Pennsylvania, 499; total, 28,123 cigarettes. (*b*) For use of the United States: North Carolina, 10,304,000; Virginia, 90,000; total, 10,394,000. (*c*) For use as sea stores: First California, 71,435,900; Kentucky, 775,000; fifth New Jersey, 6,183,000; second New York, 25,000; North Carolina, 200,102,000; Virginia, 55,178,000; total, 332,743,000 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.80 pounds.

TABLE 23.—*Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1932, by collection districts and by States*

District	Tobacco used: Unstemmed	Tobacco used: Stemmed	Tobacco used: Scraps, cuttings, and clippings	Cigarettes: Manufactured	Cigarettes: On hand Jan. 1, 1932	Cigarettes: On hand Jan. 1, 1933	Removed: For exportation	Removed: Tax-paid during 1932	Value of stamps used
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	29	8	26	8,560	100	535		8,125	$58.50
Sixth California	52	13		8,980	1,440	1,920		8,500	61.20
First Illinois	382	20	25	45,000	25,800	5,650		65,150	469.08
Massachusetts	53		36	11,000	2,250	1,450		11,800	84.96
Michigan	1			50				50	.36
First New York	4,304			719,000	450	350		719,100	5,177.52
Second New York	2,574	1,346		862,510	85,770	39,710		908,570	6,541.70
Third New York	864	215		171,550	22,000	15,200		178,350	1,284.12
North Carolina	918	4,458		1,411,260	2,120	160	60,900	1,352,320	9,736.70
First Pennsylvania	190	230	185	103,887	2,403	900		105,390	758.81
Twenty-third Pennsylvania		3		500				500	3.60
Virginia			170	31,280		250		31,030	223.42
Total, 1932	9,367	6,293	442	3,373,577	142,333	66,125	60,900	3,388,885	24,399.97
Total, 1931	42,032	81	773	5,150,660	256,153	152,333	91,800	5,168,680	37,214.50
Increase		6,212							
Decrease	32,665		331	1,786,083	113,820	86,208	30,900	1,779,795	12,814.53

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1932	On hand Jan. 1, 1933	For exportation	Tax-paid during 1932	Value of stamps used
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	81	21	26	17,540	1,540	2,455		16,625	$119.70
New York	7,742	1,561		1,753,060	108,220	55,260		1,806,020	13,003.34
Pennsylvania	190	233	185	104,387	2,403	900		105,890	762.41

The factories in business are included in table 22.
Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.44 pounds.

TABLE 24.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1923–32* [1]

Year	Cigars: Large	Cigars: Small	Cigarettes: Large	Cigarettes: Small	Tobacco and snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1923	157,837,176	1,915,384	156,436	200,238,245	328,888,700	689,035,941
1924	161,356,058	2,056,781	137,929	217,562,365	322,745,284	693,858,440
1925	147,330,760	1,470,374	144,062	244,171,315	325,109,202	718,425,613
1926	151,040,170	1,322,339	108,497	267,475,086	317,390,077	737,351,169
1927	151,049,265	1,460,667	95,061	290,568,023	301,314,291	744,288,207
1928	149,993,168	1,290,722	87,632	310,070,027	293,176,363	754,624,812
1929	150,878,378	1,250,740	92,788	346,450,863	297,953,440	796,625,709
1930	136,749,916	1,151,057	65,333	347,849,455	293,990,441	779,806,202
1931	126,611,200	1,016,997	43,171	329,919,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,347	290,010,925	295,816,510	690,133,809

[1] The quantities given are unstemmed equivalent of all kinds of tobacco used. Stemmed leaf and scraps, etc., used in manufacturing have been converted to unstemmed equivalent at the ratio of 3 pounds stemmed, etc., to 4 pounds unstemmed.

In respect to leaf used in the manufacture of tobacco and snuff, prior to 1928 no conversion factor was used, but in the above table all figures are compiled on the new basis.

TABLE 25.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1923–32*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1923	120,798,439	10,665,185	7,140,828	(1)	234,944,139	39,228,284	412,776,875
1924	111,477,092	9,901,542	6,750,581	(1)	246,990,137	39,029,026	414,178,378
1925	111,390,766	9,749,836	7,151,246	(1)	247,739,899	37,841,222	413,872,969
1926	109,766,342	9,179,089	6,964,728	(1)	246,438,832	38,226,725	410,595,716
1927	103,918,416	7,998,281	6,286,483	(1)	237,033,677	40,107,123	396,323,960
1928	100,646,047	8,891,610	5,186,304	(1)	231,134,105	40,475,382	386,333,478
1929	95,744,046	8,187,608	5,555,620	(1)	229,585,163	41,127,453	381,199,890
1930	86,273,517	7,623,716	5,089,410	(1)	232,013,383	40,765,853	371,765,909
1931	76,654,810	6,377,436	4,170,275	61,235,195	182,947,238	39,854,345	371,237,299
1932	61,945,173	4,918,054	3,354,471	50,080,201	190,986,528	35,994,337	347,278,744

[1] Included under head of "Smoking" prior to 1931.

CIGARS AND CIGARETTES

Year	Cigars: Weighing more than 3 pounds per 1,000	Cigars: Weighing not more than 3 pounds per 1,000	Cigarettes: Weighing more than 3 pounds per 1,000	Cigarettes: Weighing not more than 3 pounds per 1,000
	Number	*Number*	*Number*	*Number*
1923	6,950,247,389	505,305,490	18,005,858	66,715,830,430
1924	6,597,670,535	530,714,832	16,054,255	72,708,989,025
1925	6,463,193,108	447,089,170	17,428,607	82,247,100,347
1926	6,496,641,233	472,314,735	13,239,765	92,096,973,926
1927	6,519,004,980	439,412,390	11,432,360	99,809,031,619
1928	6,373,181,751	415,535,410	10,400,004	106,705,505,650
1929	6,518,533,042	419,880,335	9,952,480	122,392,380,846
1930	5,893,890,418	383,069,960	7,360,925	123,802,186,217
1931	5,347,021,293	338,996,780	5,159,000	117,062,504,394
1932	4,382,722,918	278,745,560	3,373,577	106,632,433,834

Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns, filed under the United States internal revenue laws. For cigars produced in and removed for domestic consumption from bonded manufacturing warehouses, see table 20.

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1932*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	5	Small cigars exclusively	1
Twist tobacco exclusively	21	Large cigars exclusively	5,771
Fine cut tobacco exclusively	5	Small cigarettes exclusively	72
Scrap chewing tobacco exclusively	66	Large cigarettes exclusively	1
Smoking tobacco exclusively	518	Two or more kinds	55
Snuff exclusively	21		
Two or more kinds	159	Total	5,900
Total	795		
Quasi manufacturers except perique	195		
Perique producers and dealers	48		
Total	1,036		

NUMBER OF TOBACCO MANUFACTURERS, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1931 AND 1932

Output of tobacco (pounds)	Number of manufacturers			1931	1932	Increase (+) or decrease (−)	Percent of total	
	1931	1932	Increase (+) or decrease (−)				1931	1932
				Pounds	*Pounds*	*Pounds*		
Under 50,000	803	817	+14	2,539,537	2,622,432	+82,595	0.68	0.76
50,000 to 100,000	21	19	−2	1,531,703	1,462,618	−69,085	.41	.42
100,000 to 250,000	12	12		1,806,643	2,145,494	+338,851	.49	.62
250,000 to 500,000	14	11	−3	5,011,281	3,920,533	−1,090,748	1.35	1.13
500,000 to 5,000,000	14	13	−1	28,622,224	17,798,444	−10,823,780	7.71	5.12
Over 5,000,000	19	21	+2	331,725,611	319,329,223	−12,396,388	89.36	91.95
Total	883	893	+10	371,237,299	347,278,744	−23,958,555	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1931 AND 1932

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1931	1932	Increase (+) or decrease (−)	1931	1932	Increase (+) or decrease (−)	1931	1932
				Number	*Number*	*Number*		
Under 250,000	6,490	6,324	−166	217,651,695	190,541,702	−27,109,993	4.07	4.35
250,000 to 500,000	174	170	−4	61,056,972	59,689,310	−1,367,662	1.14	1.36
500,000 to 1,000,000	117	117		85,658,212	81,072,999	−4,585,213	1.60	1.85
1,000,000 to 2,000,000	87	94	+7	123,202,514	135,446,868	+12,244,354	2.30	3.09
2,000,000 to 3,000,000	64	54	−10	160,458,448	131,821,904	−28,636,544	3.00	3.01
3,000,000 to 4,000,000	28	31	+3	95,071,703	108,136,170	+13,064,467	1.78	2.47
4,000,000 to 5,000,000	24	19	−5	105,381,508	85,921,044	−22,460,464	2.03	1.96
5,000,000 to 7,500,000	33	35	+2	199,608,501	212,390,413	+12,781,912	3.73	4.85
7,500,000 to 10,000,000	18	23	+5	154,507,266	202,264,104	+47,756,838	2.89	4.61
10,000,000 to 20,000,000	46	37	−9	631,819,142	504,745,641	−127,073,501	11.81	11.52
20,000,000 to 40,000,000	25	21	−4	702,734,019	569,068,674	−133,665,345	13.14	12.98
Over 40,000,000	32	27	−5	2,807,771,313	2,101,624,309	−706,147,004	52.50	47.95
Total	7,138	6,952	−186	5,347,921,293	4,382,722,918	−965,198,375	100.00	100.00

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1933, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1932	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	100	75	175		
Delaware		1,500	1,500		
First Illinois	880	8,762	8,803		839
Kentucky	27,570	327,893	339,165	150	16,148
Massachusetts		670	670		
First Missouri	3,430	710,209	659,460		54,239
Fifth New Jersey		430	430		
Second New York		45	45		
Third New York		40,255	37,768		2,487
North Carolina	2,143	114,260	100,454		6,949
First Ohio	309	8,712	8,658	36	327
Tennessee		3,069	3,069		
Virginia	156,628	1,495,975	1,495,444	2,020	155,139
West Virginia	157	1,366	1,417		128
Total	191,217	2,713,361	2,666,118	2,206	236,254

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Florida	5,425	96,150	95,575	6,000	
First New Jersey	6,000	37,100	39,100	3,000	1,000
Fifth New Jersey	2,000	58,100	60,100		
First Pennsylvania	12,500	641,550	601,800		52,260
Twelfth Pennsylvania		162,650	154,900		7,750
Virginia	7,000	28,750	33,750		2,000
Total	32,925	1,024,300	985,225	9,000	63,000

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Virginia		13,000	13,000		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
North Carolina		67,700	67,700		

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	20,240,000	367,132,000	381,312,000		6,060,000
Kentucky	3,332,464	92,809,816	89,786,640	440	6,355,200
Louisiana		20,000	20,000		
First Missouri	60,000	284,600	344,600		
Fifth New Jersey	532,000	15,044,600	14,751,500		825,000
First New York		413,200	413,200		
Second New York		11,600	11,400		200
Third New York	3,000	57,500	60,500		
North Carolina	14,653,000	999,692,390	983,653,390	611,200	30,080,800
First Pennsylvania	370,000	4,889,000	4,754,000		505,000
Twelfth Pennsylvania		552,050	552,050		
Virginia	94,548,400	1,206,366,240	1,204,494,840	613,000	35,806,800
Total	133,738,864	2,687,272,896	2,740,164,120	1,224,640	79,633,000

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1933, by collection districts*—Continued

PERIQUE TOBACCO, SCRAPS, CUTTINGS, CLIPPINGS, SIFTINGS, ETC.

District	Unaccounted for July 1, 1932	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Louisiana	----------	51,212	51,212	----------	----------
New Hampshire	18,108	----------	18,106	----------	----------
Fifth New Jersey	----------	22,427	22,427	----------	----------
Second New York	----------	4,480	4,450	----------	----------
First Pennsylvania	6,726	64,611	61,539	----------	9,798
Total	24,834	142,730	157,766	----------	9,708

CIGARETTE PAPER BOOKS

District	Unaccounted for July 1, 1932	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Number	*Number*	*Number*	*Number*	*Number*
Kentucky	----------	134,400	134,400	----------	----------
Second New York	9,000	508,600	517,600	----------	----------
Total	9,000	643,000	652,000	----------	----------

CIGARETTE TUBES

District	Unaccounted for July 1, 1932	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Number	*Number*	*Number*	*Number*	*Number*
Second New York	----------	620,000	620,000	----------	----------

TABLE 28.—*Shipment or delivery from factory in bond, for use as sea stores, of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1933, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1932	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois	54	87	24	117	----------	----------
Kentucky	18	155	----------	41	----------	182
First Missouri	119	3,516	3,415	160	----------	60
Fifth New Jersey	----------	160	----------	150	----------	----------
North Carolina	17	12,090	12,020	33	----------	66
Virginia	120	2,643	2,556	61	6	87
Total	328	18,650	16,045	562	6	345

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1932	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Florida	----------	3,000	----------	3,000	----------	----------
First New Jersey	5,000	5,000	----------	10,000	----------	----------
Third New York	----------	600	----------	600	----------	----------
Total	5,000	8,000	----------	13,000	----------	----------

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1932	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
First California	1,154,000	55,965,000	9,350,000	48,074,000	920,000	775,000
Kentucky	----------	4,315,000	3,810,000	305,000	----------	200,000
Fifth New Jersey	35,000	5,166,000	2,693,000	2,170,000	----------	136,000
North Carolina	350,000	190,107,000	170,762,350	16,435,000	141,620	2,115,000
Virginia	1,955,000	65,460,000	48,412,000	19,337,000	47,400	2,618,000
Total	3,494,000	321,013,000	232,229,960	84,324,000	1,109,020	6,844,000

TABLE 29.—*Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1933, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1932	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	96	1,290	1,380	----------	6
Sixth California	6	660	666	----------	----------
Florida	----------	42	42	----------	----------
Georgia	----------	414	414	----------	----------
Louisiana	----------	5,949	5,576	373	----------
Maryland	18	1,480	1,480	18	----------
Massachusetts	----------	632	611	----------	21
Second New York	104	5,520	5,562	18	60
First Pennsylvania	----------	414	414	----------	----------
First Texas	----------	1,497	1,497	----------	----------
Virginia	----------	666	612	30	24
Washington	----------	234	234	----------	----------
Total	224	18,804	18,478	439	111

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1932	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Number	*Number*	*Number*	*Number*	*Number*
Second New York	9,500	4,000	9,500	4,000	----------

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1932	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1933
	Number	*Number*	*Number*	*Number*	*Number*
First California	1,535,400	35,683,580	36,891,580	1,400	220,000
Sixth California	20,000	41,196,000	40,654,000	452,000	110,000
Florida	----------	669,500	664,500	----------	5,000
Georgia	----------	1,573,400	1,573,400	----------	----------
Louisiana	1,200	29,452,600	27,747,600	1,706,200	----------
Maryland	93,000	11,623,100	11,653,100	63,000	----------
Massachusetts	21,200	8,755,000	7,871,200	----------	905,000
Second New York	1,067,000	80,617,000	79,243,000	100,000	2,341,000
Oregon	----------	1,570,000	1,570,000	----------	----------
First Pennsylvania	----------	3,936,000	3,856,000	80,000	----------
First Texas	----------	7,800,000	7,800,000	----------	----------
Virginia	20,000	4,750,000	4,720,000	----------	50,000
Washington	210,000	7,758,000	7,968,000	----------	----------
Total	2,967,800	235,284,480	232,212,080	2,402,600	3,637,000

TABLE 30.—*Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1933, by ports and prior years 1928–32*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
New York	12	12,107	----------	----------	27,100	6,781,304	\$22,718.68
Newport News	11	----------	----------	----------	----------	7,816,400	23,442.41
Norfolk	9	21,910	----------	78,950	50,170	20,177,672	41,894.71
San Francisco	29	4,588	87,750	----------	----------	186,000	1,098.94
Total, 1933	61	38,605	87,750	78,950	77,270	34,961,376	89,731.74
Total, 1932	79	85,629	20,325	143,790	110,160	96,775,076	307,178.89
Total, 1931	55	62,159	500	91,280	1,293,770	35,234,104	117,035.07
Total, 1930	83	66,171	49,520	143,532	53,830	52,491,097	170,170.10
Total, 1929	92	167,907	1,000	178,056	46,580	41,352,669	141,484.71
Total, 1928	70	71,214	----------	147,000	64,190	30,709,503	105,341.89

TABLE 31.—*Tobacco products withdrawn for consumption, computed from receipts from the sales of stamps, fiscal year 1933*

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Domestic manufacture	3,667,917,615	38,442,860	652,857,828	48,915,183	5,524,707	4,413,758,193
Bonded manufacturing warehouses [1]	9,389,850	10,000	5,616,673	2,554,898	96,679	17,588,100
Imported—Cuba	530	2,525	240,954	508,721	3,079,019	3,831,749
Imported—other countries	19,964	14,548	23,692	2,650	5,531	66,385
Total	3,677,327,959	38,469,933	658,639,147	51,981,452	8,805,936	4,435,224,427
Philippine manufacture	159,674,480	546,336	246,178	2,077	26,923	160,495,994
Puerto Rican manufacture	58,709,230	1,045,550	1,035,080	1,500		60,791,360
Total	3,895,711,669	40,061,819	659,920,405	51,985,029	8,832,859	4,656,511,781

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*
Domestic manufacture	231,640,626	2,953,831	109,472,804,527	308,057,450	35,583,332	110,051,039,766
Imported—Cuba	12,420	2,010	573,105	1,842	1	589,378
Imported—other countries	200,065	146,500	1,482,539	120,582	18,971	1,968,657
Total	231,853,111	3,102,341	109,474,860,171	308,179,874	35,602,304	110,053,597,801
Philippine manufacture		3,200	1,561,460	245		1,564,905
Puerto Rican manufacture	4,404,000	500,000	2,687,940			7,591,940
Total	236,257,111	3,605,541	109,479,109,571	308,180,119	35,602,304	110,062,751,646

[1] Manufactured under customs supervision from tobacco imported from any one country.

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1932, by collection districts and by States*

	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by [1]—			
	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
DISTRICT	*Number*	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	10	0	0	10	23,635	2,314			25,949	23,477	816	300	24,593
Sixth California	8	0	0	8	2,990	858			3,848		30	3,040	3,070
Connecticut	62	16	10	68	25,808	40			25,848	20,524,744	8,461	2,418	20,535,623
Delaware	1	0	0	1									
Florida	36	8	12	32	146,227	10			146,237	1,367,480	61,090	22,746	1,454,216
Georgia	34	77	85	26	1,691,693	99,497			1,791,190	11,909,681	172		11,909,853
Hawaii	1	0	1	0									
First Illinois	26	2	5	23	1,407				1,407	54,631	2,611		57,242
Eighth Illinois	3	1	1	3									
Indiana	22	8	5	25						7,146,956	10,361	15,404	7,172,701
Iowa	1	0	0	1							150		150
Kansas	1	0	0	1									
Kentucky	486	319	226	579	70,933,744	3,680,329	206,334	841,791	75,662,198	328,309,475	6,396	1,885,390	330,201,267
Louisiana	4	0	0	4	2,176,069	1,145	265	26,712	2,204,191	14,939	5,832	51,800	72,571
Maine	0	0	0	0							240		240
Maryland	65	2	14	53	12,248,811			4,458,839	16,707,650	27,229,845	240		27,230,085
Massachusetts	23	4	3	24	267			54,709	54,976	1,721,204	12,379		1,733,583
Michigan	7	2	2	7				159,427	159,427	573	6,531		7,104
Minnesota	2	0	0	2						38,971	1,527		40,498
First Missouri	5	0	2	3	590				590	278,193	1,846	1,760	281,799
Sixth Missouri	11	4	2	13						3,045,270			3,045,270
Montana	0	0	0	0									
New Hampshire	1	0	1	0							307	2,886	3,193
First New Jersey	0	0	0	0									
Fifth New Jersey	12	1	2	11	120,735	420,806	26,216	348,985	916,742	154	426		580
First New York	8	3	4	7						1,812	209		2,021
Second New York	136	13	23	126	5,595,692	224,904		777,076	6,597,672	7,837,184		794	7,837,978
Third New York	43	12	14	41	3,641,693	10,958		1,851,715	5,504,366	1,448,698			1,448,698
Fourteenth New York	7	1	3	5							3,856		3,856
Twenty-first New York	6	0	0	6						7,241	300		7,541
Twenty-eighth New York	9	0	1	8	20,188				20,188	197,349			197,349

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 14,666,172 pounds of unstemmed leaf tobacco from cooperative associations no tregistered as dealers in leaf tobacco.

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1932, by collection districts and by States*—Continued

District	Dealers in leaf tobacco: In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Leaf tobacco exported by dealers: Unstemmed	Stemmed	Scrap	Stems	Total	Leaf tobacco received from farmers by—: Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
North Carolina	536	384	462	458	35, 666, 250	2, 257, 603	3, 960, 620	1, 043, 205	42, 927, 678	308, 815, 123		1, 030	308, 816, 153
First Ohio	68	22	22	68	142, 126			90, 175	232, 301	34, 002, 273	45, 684	4, 159	34, 052, 116
Tenth Ohio	17	0	3	14						4, 767, 459	16, 948		4, 784, 407
Eleventh Ohio	8	3	1	10						186, 375	40		186, 415
Eighteenth Ohio	15	1	2	14						376, 110	7, 409	2, 200	385, 719
Oregon	1	0	0	1							149		149
First Pennsylvania	203	13	27	189	34, 824	592		1, 068, 120	1, 103, 536	60, 580, 575	84, 327	324, 374	60, 989, 276
Twelfth Pennsylvania	9	0	1	8				464, 366	464, 366		141		141
Twenty-third Pennsylvania	9	2	2	9						341, 499	3, 263		344, 762
Rhode Island	0	0	0	0									
South Carolina	65	100	105	60	6, 385, 156	1, 202, 740		89, 666	7, 677, 562	37, 656, 741	1, 038		37, 657, 779
Tennessee	158	95	67	186	24, 664, 069	173, 751	154, 195	54, 345	25, 046, 360	134, 510, 436	6, 031	18, 447	134, 534, 914
First Texas	4	0	0	4	48, 600				48, 600	160, 156	42, 086		202, 242
Virginia	271	78	95	254	196, 702, 207	13, 261, 955	3, 937, 380	3, 988, 869	217, 890, 411	86, 003, 054			86, 003, 054
Washington	1	0	0	1									
West Virginia	13	8	3	18	710				710	2, 919, 056	691		2, 919, 747
Wisconsin	61	7	13	55	6, 165				6, 165	26, 659, 868	12, 144	8, 189	26, 680, 201
Total, 1932	2, 469	1, 186	1, 219	2, 436	360, 279, 656	21, 397, 608	8, 285, 009	15, 257, 905	405, 220, 168	1, 108, 210, 612	345, 631	2, 344, 943	1, 110, 901, 186
Total, 1931	2, 501	1, 103	1, 135	2, 469	445, 818, 586	40, 706, 955	11, 164, 810	9, 281, 970	507, 032, 321	1, 506, 813, 638	448, 921	725, 648	1, 508, 988, 207
Increase		83	84					5, 975, 935				1, 619, 295	
Decrease	32			33	85, 538, 930	19, 309, 347	2, 879, 801		101, 812, 153	398, 603, 026	103, 290		398, 087, 021

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State	In business Jan. 1, 1932	Opened	Closed	In business Jan. 1, 1933	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	18	0	0	18	26, 625	3, 172			29, 797	23, 477	846	3, 240	27, 563
Illinois	29	3	6	26	1, 407				1, 407	54, 631	2, 611		57, 242
Missouri	16	4	4	16	590				590	3, 323, 463	1, 846	1, 700	3, 327, 009
New Jersey	12	1	2	11	120, 735	420, 806	26, 215	348, 986	916, 742	154	426		580
New York	209	29	45	193	9, 257, 573	235, 862		2, 628, 791	12, 122, 226	9, 492, 284	4, 365	794	9, 497, 443
Ohio	108	26	28	106	142, 126			90, 175	232, 301	39, 332, 217	70, 081	6, 359	39, 408, 657
Pennsylvania	221	15	30	206	34, 824	592		1, 532, 486	1, 567, 902	60, 922, 074	87, 731	324, 374	61, 334, 179

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1932 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Dealers	376, 889, 527	90, 322, 202	51, 558, 452	40, 405, 516	30, 226, 912	20, 257, 029	9, 591, 531	43, 916, 613	94, 626, 936	121, 391, 829	83, 293, 688	145, 730, 047	1, 108, 210, 612
Cigar	22, 226	14, 472	24, 126	13, 479	7, 775	28, 848	17, 915	35, 511	88, 835	49, 088	27, 396	15, 360	345, 631
Tobacco	586, 075	800, 426	364, 334	41, 208	8, 735	73, 808	70, 053	152, 614	43, 391	38, 791	36, 667	128, 241	2, 344, 943
Total	377, 498, 728	91, 137, 100	51, 946, 912	40, 460, 203	30, 243, 422	20, 359, 685	9, 679, 499	44, 104, 738	94, 759, 162	121, 480, 308	83, 357, 751	145, 873, 618	1, 110, 901, 186

OCCUPATIONS SUBJECT TO SPECIAL TAXES (FEDERAL LICENSES)

TABLE 33.—*Number of each class of special-tax payers filing returns covering the fiscal year 1938, or any portion thereof, under the various annual rates*

Collection districts[1]	Distilled spirits					Fermented malt liquors			Oleomargarine					Adulterated butter manufacturers, $600	Process or renovated butter manufacturers, $50	Mixed flour, manufacturers or packers, $12	Narcotics					Users of yachts and boats, $10 to $400	Total all classes of special-tax payers
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Wholesale liquor dealers, $100	Retail liquor dealers, $25	Brewers, $1,000	Wholesale dealers, $50	Retail dealers, $20	Manufacturers, $600	Wholesale dealers in colored, $480	Retail dealers in colored, $48	Wholesale dealers in uncolored, $200	Retail dealers in uncolored, $6				Manufacturers, importers, and compounders, $24	Wholesale dealers, $12	Retail dealers, $3	Practitioners, $1	Dealers in untaxed narcotic preparations, $1		
Alabama					6			4				15	1,509		1		3	22	739	1,982	47	55	4,383
Alaska					81		7	91					14					2	22	62	1	12	292
Arizona				10	168		101	1,658				6	627					9	182	460	38		3,265
Arkansas							7	268			2	11	1,050				1	9	626	1,923	201	9	4,107
First California			1	37	1,147	9	485	13,710	5			17	3,620			1	4	37	1,307	4,175	72	406	25,192
Sixth California			1	88	659	1	402	6,517	5			37	5,576				5	57	2,633	6,241	86	513	22,821
Colorado				12	468	4	135	1,679	2			8	1,210			1		33	472	1,682	78		5,779
Connecticut			1	9	576	6	214	4,100				5	305				2	21	842	2,077	181	590	8,929
Delaware				1	30		29	294			1	3	162				1	1	96	307	77	123	1,134
District of Columbia				4	264	2	93	1,816			5	4	614				3	9	295	1,087	3	300	4,409
Florida				5	584	1	98	1,963				23	1,794				1	19	861	1,674	86	489	7,598
Georgia					8		28	416				18	2,186				1	43	980	2,739	200	41	6,760
Hawaii				5	29		71	959					12				2	9	15	282	52	34	1,470
Idaho					8		41	710					1					3	190	438	4	14	1,409
First Illinois				12	1,852	16	886	16,918	9			63	6,524				18	59	3,023	7,007	87	318	37,092
Eighth Illinois				2	294	6	452	5,513	3			40	4,893				3	30	611	2,609	144	14	14,613
Indiana				8	531	6	177	2,624	2		2	53	7,523				8	82	1,095	3,968	278	24	16,381
Iowa				7	97		378	4,421				28	1,384			2	3	48	880	3,235	204	7	10,764
Kansas				1	1		35	700	4			24	3,087		1	2		21	786	2,361	100		7,129
Kentucky			1	17	477	2	168	3,199				7	114				3	30	877	2,780	186	64	7,925
Louisiana				5	348	4	212	4,658			1	16	884				3	12	871	1,890	306	244	9,454
Maine												12	786				1	9	354	1,109	297	303	2,871
Maryland (State)				13	406	5	221	4,723	3	1	40	13	1,956		3		10	32	715	2,188	408	679	11,425
Massachusetts		2	1	22	1,306	7	360	5,179				9	904				8	58	2,166	6,737	210	1,338	16,307
Michigan				58	3,460	15	447	4,467	1			81	8,603				13	68	2,072	5,535	343	543	25,706
Minnesota				8	555	10	735	10,583	1			20	1,667		1		1	27	1,125	2,847	29	57	17,675
Mississippi					4			127			1	3	193					12	528	1,512	160	16	2,502
First Missouri				5	493	6	231	7,293	1	1	12	9	2,285				11	32	1,057	3,158	96	43	14,733
Sixth Missouri				8	271	1	240	5,696	1			18	2,984			1	4	28	771	2,329	86	5	12,443
Montana				5	262	4	178	766					2					6	275	493	10	6	2,007
Nebraska				5	6	1	18	952	1			17	1,613			1	2	11	732	1,949	104	2	5,414
Nevada				2	39	2	47	615				1	73					1	48	142	5		975
New Hampshire				15	402		50	706					250				1	5	184	592	124	140	2,505
First New Jersey				3	234	3	273	3,364				7	1,499				1	7	536	1,271	11	412	7,071
Fifth New Jersey				10	724	11	457	9,644	3	1		7	1,389				6	9	1,420	3,358	11	591	17,641
New Mexico				1	4		15	406				1	166					3	318	355	20		1,089
First New York				15	2,783	17	391	18,305				7	1,353			1	4	6	3,522	3,969	12	2,273	32,600
Second New York	1		2	50	290		70	2,059				14	18	1			10	40	337	605	16	664	4,267
Third New York				10	1,046	8	140	7,259				2	58				5	29	1,083	3,946	13	395	14,004
Fourteenth New York				6	939	8	400	12,500				15	1,440				12	24	1,639	3,870	94	697	21,444
Twenty-first New York				8	445	7	257	6,368				31	2,131				6	21	487	1,675	155	266	12,077
Twenty-eighth New York			4	9	2,305	24	315	10,108				31	2,647			2	11	37	665	2,352	76	174	18,660
North Carolina				11	119		134	1,516				22	1,777				1	25	835	2,472	441	39	7,693
North Dakota							41	1,403										7	256	544	5		2,346
First Ohio			1	9	484	8	73	3,061	2			20	2,419				10	25	552	1,837	77	94	8,672
Tenth Ohio				8	232	11	73	2,009	1			3	2,442				3	17	343	1,451	115	99	6,807
Eleventh Ohio				10	217	2	81	1,503	1			26	3,034				6	22	429	1,669	112	18	7,433
Eighteenth Ohio				38	1,024	8	175	4,816				39	4,684				8	1,120	1,224	3,553	91	89	16,869
Oklahoma				1	3							13	1,200				1	20	960	2,405	111	1	4,725
Oregon				4	562	3	162	3,315	1			12	1,647			2	1	20	570	1,286	14	47	7,646
First Pennsylvania			2	27	2,430	21	999	15,298				7	877				26	70	2,407	6,512	41	493	29,270
Twelfth Pennsylvania				6	439	10	430	7,064				3	577					15	547	1,626	10	9	10,741
Twenty-third Pennsylvania				41	1,091	15	1,556	12,176				18	1,977				3	25	1,351	4,171	31	90	22,545
Rhode Island				7	386	3	84	1,176	2			2	191				3	10	360	915	97	304	3,540
South Carolina				1	18		173	2,758				5	870				2	13	526	1,346	399	62	6,173
South Dakota				1	60		9	307				4	189					7	300	631	19	3	1,530
Tennessee				3	21	1	86	2,356				5	379			1	6	34	969	2,834	192	28	6,945
First Texas				5	261		23	548			1	18	978				1	36	1,297	3,127	270	120	6,685
Second Texas				6	383		4	115	2	1	3	17	952				1	33	2,017	3,442	370	3	7,349
Utah				1		1	1	1				2	33					9	179	440	44		711
Vermont				1	91		47	1,354				3	60					6	126	532	218	13	2,471
Virginia				2	302		35	24			15	27	3,004				1	26	725	2,130	526	222	6,039
Washington (State)				37	1,500	9	187	2,811				1	3				1	34	747	1,852	60	612	7,754
West Virginia			2	1	202		135	1,533			10	36	1,981				1	14	444	1,728	135	22	6,244
Wisconsin				17	1,659	53	667	13,129					13			2	4	20	1,290	3,262	670	146	20,938
Wyoming				2	86	1	87	446				1	83					7	97	256	4		1,070
Total	1	2	16	714	35,233	331	14,135	262,639	50	4	102	966	103,501	1	6	16	246	2,639	55,855	150,188	8,949	14,335	649,928

[1] Combine Alaska with Washington to obtain the number of special-tax payers for Washington district, and District of Columbia with Maryland for Maryland district.

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 34.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1933, by collection districts*

District	On hand July 1, 1932	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois	11,693	324,535	114,853	88,014	127,090	560	5,901
Eighth Illinois	1,984	35,067	31,636		4,000		1,418
Indiana	5,190	47,549	45,132	1,250		661	2,696
Kansas	12,260	266,594	56,392		213,800	1,450	7,212
Maryland	24,657	672,957	164,106	459,350	32,578	1,000	20,760
First Missouri		281,430	1,340		277,454		5,636
Sixth Missouri	1,996	14,028	300		15,704		20
Nebraska	556	5,416	5,352				620
Fifth New Jersey	62,014	1,152,005	53,670	1,017,147	95,055	6	45,105
Rhode Island	350	5,720		5,250		350	470
Second Texas	146	4,627	4,190				583
Total	121,046	2,813,108	500,021	1,570,811	768,714	4,027	90,671

TABLE 35.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1933, by collection districts*

District	On hand July 1, 1932	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	271,141	15,055,367	15,161,452			165,056
Sixth California	207,036	13,077,473	13,063,903		800	219,808
Colorado	11,434	450,765	455,684			6,515
First Illinois	801,513	81,659,643	81,758,438	180	500	702,038
Eighth Illinois	75,852	5,672,513	5,661,400			86,965
Indiana	125,825	8,898,664	8,680,396		10,562	333,591
Kansas	122,359	12,503,467	12,509,962			116,864
Maryland	127,278	4,940,020	4,867,668			199,630
Massachusetts	20,510	1,538,250	1,527,426			31,334
Michigan	103,390	10,453,462	10,279,796			277,056
Minnesota	21,064	962,674	960,046			13,702
First Missouri	16,364	3,233,010	3,162,680			87,504
Sixth Missouri	11,522	325,114	328,328			8,308
Nebraska	22,151	904,527	908,460			18,218
Fifth New Jersey	280,604	17,003,378	17,057,098		25,969	200,597
First Ohio	66,800	10,329,865	10,300,698			92,887
Tenth Ohio	19,460	10,471,210	10,490,190			480
Eleventh Ohio	50,450	15,346,827	15,340,570			56,707
Oregon	18,326	897,771	897,277			18,820
Rhode Island	16,600	246,975	253,360			10,215
Second Texas	35,155	2,257,639	2,254,116			38,706
Total	2,493,026	216,229,634	215,990,086	180	37,851	2,695,443

TABLE 36.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1933, by months*

Month	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed
1932	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	185,693	34,935	112,664	46,420	11,202,668	11,451,479		
August	337,734	33,055	227,951	64,502	15,695,807	15,424,874		4,083
September	207,220	43,091	87,337	92,632	10,918,812	10,840,481		800
October	168,913	48,552	52,018	75,700	10,355,428	10,503,770		1,529
November	179,440	47,508	80,683	67,028	16,080,676	10,139,541	180	3,768
December	203,540	56,897	129,510	50,328	10,850,216	10,443,184		1,162
1933								
January	211,601	45,456	90,881	65,288	20,821,526	20,855,100		
February	175,043	36,670	96,664	64,450	17,000,500	17,457,002		
March	321,187	38,684	169,205	66,836	21,047,041	20,608,858		
April	256,230	35,190	201,148	44,112	20,171,069	20,721,720		500
May	342,424	41,460	220,061	45,124	19,659,069	18,071,241		
June	163,725	32,062	87,719	58,294	15,367,472	15,552,605		25,969
Total	2,813,108	500,021	1,570,811	768,714	216,229,634	215,990,086	180	37,851

TABLE 37.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1924–33*

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1924	11,545,371	9,833,365	918,144	793,622	228,150,378	227,974,866	209,770	
1925	11,250,121	8,947,852	1,375,228	655,653	204,122,417	204,054,447	11,040	4,080
1926	13,180,497	10,731,362	1,543,374	678,370	234,868,321	234,598,548	18,920	
1927	14,501,929	11,343,879	2,122,911	907,984	242,654,698	242,332,227	11,310	
1928	15,351,186	12,803,908	1,791,668	1,150,620	279,348,104	279,499,211		1,760
1929	16,305,863	12,696,252	2,142,060	1,268,052	319,815,588	315,984,180	5,548	
1930	17,102,771	13,734,848	2,030,752	1,465,186	332,030,934	331,288,735	8,736	
1931	8,846,975	5,793,325	1,945,501	1,338,469	268,928,049	270,394,635	5,372	
1932	4,636,218	2,090,578	1,666,182	910,749	210,706,042	210,450,678	15	
1933	2,813,108	500,021	1,570,811	768,714	210,229,634	215,990,086	180	
Total	115,567,128	87,977,390	17,106,631	10,437,619	2,533,840,185	2,532,567,613	270,891	5,840

TABLE 38.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1933*

Material	Pounds	Material	Pounds
Butter	16,166	Oleo stearine	3,253,076
Coconut oil	134,429,830	Oleo stock	573,030
Color	2,700	Palm oil	388,485
Corn oil	102,240	Peanut oil	2,337,603
Cottonseed oil	10,030,566	Salt	12,507,073
Derivative of glycerin	358,125	Soda (benzoate of)	70,185
Lecithin	1,231	Soybean oil	7,457
Milk	52,007,032	Sugar	33,551
Neutral lard	9,129,957		
Oleo oil	12,457,335	Total	243,835,832

TABLE 39.—*Production and withdrawals of renovated butter, year ended June 30, 1933, by collection districts*

District	On hand July 1, 1932	Produced	Withdrawn tax-paid	Destroyed	On hand June 30, 1933
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama	7,165	661,631	686,816		2,000
Kansas	10	5,411	2,996		2,425
Maryland	4,410	380,384	393,650		150
Minnesota		25,705	24,865	840	
Total	11,611	1,002,131	1,008,327	840	4,575

TABLE 40.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1924–33*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1924	4,044,476	4,041,994	1930	1,749,713	1,766,573
1925	3,824,920	3,854,176	1931	1,499,041	1,507,405
1926	2,482,000	2,455,060	1932	1,124,299	1,117,764
1927	4,272,032	4,305,753	1933	1,002,131	1,008,327
1928	3,160,405	3,150,357	Total	26,200,641	26,240,627
1929	3,040,805	3,033,193			

TABLE 41.—*Production and withdrawals of mixed flour, year ended June 30, 1933, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total
Stock on hand July 1, 1932		858	2,480	3,244	223,042
First California		571	60,897	26,332	2,346,013
Colorado				128	2,673
Iowa	25	313	17,067		749,211
Kansas	5	213	265		28,657
First New York				2,256	47,764
Twenty-eighth New York		37,564			3,651,272
Oregon		45,265	121,882	68,447	9,364,176
Tennessee			642	6,651	164,884
Washington		6,459	16,451	963	1,221,978
Wisconsin		18,325			1,795,850
Total	30	109,810	219,234	104,777	19,422,478
Grand total	30	109,868	221,714	108,021	19,645,520

WITHDRAWN TAX-PAID

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total
First California		665	60,304	27,150	2,339,670
Colorado				128	2,673
Iowa	25	313	16,876		741,943
Kansas	5	213	266		28,703
First New York				2,256	47,764
Twenty-eighth New York		37,122			3,637,056
Oregon		45,499	116,643	65,570	9,308,245
Tennessee			670	6,656	166,346
Washington		6,258	16,651	941	1,205,775
Wisconsin		18,477			1,610,746
Total	30	105,747	213,440	102,716	19,189,125
Lost or destroyed		19	28	568	17,790
Stock on hand June 30, 1933		1,102	8,246	4,737	433,605
Grand total	30	109,668	221,714	108,021	19,645,520

TABLE 42.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1933*

Month	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
	Packs	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
On hand July 1, 1932	14,008,254					
1932						
July	1,631,292		1,417,351	119,803	22,484	100
August	2,248,555		2,367,043	70,500	720	150
September	2,901,230		3,940,952	65,515		36
October	4,563,962	50	4,990,068	67,650	6,192	98
November	4,056,559	200	4,183,814	262,346		13,368
December	3,739,027		3,565,773	78,726	1,728	
1933						
January	3,941,042	50	4,060,082	104,830		10
February	4,110,029		4,200,473	93,045		66
March	3,894,561		3,537,975	206,594	18,000	
April	2,820,453		2,607,810	88,769		
May	2,494,059		2,161,192	76,548	3,312	
June	1,980,293		2,100,879	134,729	2,304	
Total	38,451,001	300	39,292,036	1,428,557	54,720	13,828
On hand June 30, 1933						11,700,412
Grand total	52,459,255	300	39,292,038	1,428,557	54,720	11,714,240

MISCELLANEOUS STATISTICS

TABLE 43.—*Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1933*

District	In rem cases, proceeds	Judgments: Civil suits, suits on bonds, etc.	Judgments: Fines and penalties	Interest	Costs	Total
Alabama			$11,531.05			$11,831.05
Arizona			325.00		$170.33	501.33
Arkansas	$74.78		650.00			724.78
California:						
First district	1,899.38		39,470.47		215.40	41,597.25
Sixth district	3,370.00		4,250.00		790.21	8,410.21
Colorado			100.00		10.00	110.00
Connecticut			600.00			600.00
Florida			6,386.58	$52.14	181.06	6,619.78
Georgia	182.06		5,051.00		1,041.88	6,274.94
Hawaii			2,155.00			2,155.00
Illinois:						
First district			34,430.58		691.53	35,122.11
Eighth district					310.00	310.00
Indiana					35.00	35.00
Iowa			1,475.00		98.44	1,573.44
Kansas			437.56		22.00	459.56
Kentucky					45.30	45.30
Louisiana			1,200.00		82.71	1,282.71
Maine			300.00		20.00	370.00
Maryland			1,250.00		67.10	1,317.10
Massachusetts			253.00		250.59	503.59
Michigan	112.16		2,885.77			2,997.93
Minnesota	400.00		3,840.00		20.00	4,260.00
Missouri, sixth district		$3,000.00	1,160.50			4,160.50
Mississippi			5,610.57		2.50	5,613.07
Montana					144.72	144.72
Nebraska			500.00		69.75	569.75
Nevada	25.00		1,092.09		838.03	1,955.12
New Hampshire					64.55	64.55
New Jersey, fifth district			75.00			75.00
New York:						
Second district			11,963.67			11,963.67
Third district			878.00	30.16	21.35	932.51
Fourteenth district			643.12		100.72	743.84
Twenty-first district			200.00			200.00
Twenty-eighth district			620.00		30.76	650.76
North Carolina			3,125.00		100.97	3,225.97
Ohio:						
First district					65.80	65.80
Tenth district					186.80	186.80
Eighteenth district			4,500.00		1,302.02	5,802.02
Oklahoma			4.00		46.45	50.45
Oregon			93.30			93.30
Pennsylvania:						
First district	89.02		415.00		500.00	1,004.02
Twelfth district			551.00		191.38	742.38
Twenty-third district			100.00		234.71	334.71
Rhode Island					60.00	60.00
South Carolina	210.00		125.00		14.15	349.15
Tennessee	624.00		25.05			649.05
Texas:						
First district			11,477.76		10.00	11,487.76
Second district			450.00			450.00
Utah	200.00					200.00
Virginia			4,737.55		90.56	4,828.11
Washington	323.50		1,256.72		495.85	2,076.07
West Virginia			25.00		47.50	72.50
Wyoming					2.00	2.00
Totals	7,709.90	3,000.00	166,555.34	58.30	8,777.72	186,131.26

TABLE 44.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1933*

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$83,327.25	$5,428.71		$3.14	$304.50	$762.25	$129.05	$89,954.90
Arizona	44,038.72	2,179.78	$4,000.00	5.43	239.80	371.19	625.33	51,400.19
Arkansas	79,872.01	13,358.40	2,567.10	11.16	427.08	294.62	259.79	96,790.31
California:								
First district	269,098.71	10,034.57		2.60	2,229.91	1,116.40	528.13	283,010.35
Sixth district	273,482.32	15,075.58	20,707.02	14.40	2,455.88	2,670.51	647.22	316,052.93
Colorado	98,563.24	6,781.09		7.56	889.22	407.94	278.36	106,927.41
Connecticut	149,463.48	2,578.35	11,041.67		776.62	93.00	262.81	164,216.03
Delaware	37,833.48	492.54			270.71	38.60	94.50	38,720.73
Florida	129,085.95	8,804.46	12,040.04	9.45	1,362.83	628.38	687.91	153,519.02
Georgia	89,818.30	8,485.06	480.00	8.01	669.04	59.60	154.02	99,676.13
Hawaii	41,594.21	2,753.46			397.95	62.50	73.13	44,881.24
Idaho	39,326.25	4,001.40		11.99	214.85	74.50	204.29	43,832.28
Illinois:								
First district	520,546.31	9,010.11	720.00	3.48	3,834.18	4,702.58	612.01	543,401.57
Eighth district	117,049.12	11,622.90		2.74	488.61	48.50	327.02	129,438.80
Indiana	145,174.30	9,421.14	180.00	1.09	1,874.57	208.88	205.83	153,066.77
Iowa	156,765.34	11,881.40			944.90	198.73	103.38	169,917.34
Kansas	90,632.21	15,009.12	1,000.00	6.85	941.20	644.00	367.73	108,651.11
Kentucky	136,333.83	13,074.93			1,322.25	167.00	383.12	151,881.13
Louisiana	98,042.02	6,043.43		10.30	419.25	78.25	303.15	104,896.40
Maine	70,039.82	4,377.83		.25	277.97	40.50	112.50	74,834.87
Maryland	249,564.09	4,598.25		16.41	2,595.00	1,186.50	1,045.60	259,006.35
Massachusetts	446,258.64	6,081.03	32,000.00		2,657.86	5,073.89	397.70	493,207.13
Michigan	278,895.00	15,527.91	33,360.96	15.50	1,762.91	760.06	2,224.50	332,556.93
Minnesota	150,695.20	9,530.58		3.47	1,799.55	220.50	208.86	162,458.13
Mississippi	57,302.92	6,482.28	6,000.00	11.60	212.95	41.68	130.01	70,101.28
Missouri:								
First district	139,400.79	5,779.45		2.18	512.27	41.00	97.89	145,833.58
Sixth district	92,955.36	3,674.37		1.03	310.30	326.10	118.58	97,385.74
Montana	62,550.39	7,177.08	4,600.00	2.65	532.40	80.91	133.57	75,077.00
Nebraska	97,537.33	8,371.09			306.62	178.55	43.35	106,437.84
Nevada	29,601.95	3,872.79	2,700.00	14.90	125.80	56.60	97.86	36,630.15
New Hampshire	59,522.40	3,972.55			329.15	46.00	156.00	64,026.70
New Jersey:								
First district	65,339.89	1,303.92			814.35	238.50	634.19	68,330.85
Fifth district	231,294.57	4,331.74	20,000.00		2,152.98	420.69	752.77	258,956.75
New Mexico	41,519.09	4,631.82		17.24	166.01	305.10	113.82	46,753.08

TABLE 44.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1933*—Continued

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First district	$308,788.37	$6,611.10	----------		$1,035.24	$973.00	$400.71	$317,907.42
Second district	429,620.93	1,223.60	----------	$11.16	2,039.95	205.91	630.17	434,337.72
Third district	328,178.07	2,032.55	$34,000.00	1.33	2,506.09	399.01	1,822.91	366,930.96
Fourteenth district	171,366.24	7,658.15	1,900.00	1.00	1,291.62	812.00	452.51	183,511.52
Twenty-first district	128,209.78	6,084.93	----------	5.90	698.55	157.25	170.09	135,333.40
Twenty-eighth district	158,708.67	4,066.11	----------	----------	1,602.42	634.50	302.17	195,403.87
North Carolina	110,318.09	8,490.85	----------	3.31	838.22	69.27	1,884.40	121,594.14
North Dakota	41,852.83	6,183.94	----------	4.80	430.85	1,046.80	96.43	40,345.65
Ohio:								
First district	117,640.01	2,838.91	----------	1.50	560.56	460.20	227.80	121,735.70
Tenth district	95,019.71	5,430.18	----------	.75	708.85	510.28	382.99	103,042.64
Eleventh district	72,612.77	3,327.06	----------	1.00	601.70	313.13	145.96	70,992.52
Eighteenth district	262,409.71	8,355.98	----------	1.50	2,088.91	473.10	209.95	273,719.10
Oklahoma	104,029.98	10,577.46	----------	5.85	929.66	532.60	356.62	110,432.10
Oregon	99,597.98	4,575.14	120.00	4.47	401.37	45.33	100.21	104,844.50
Pennsylvania:								
First district	327,709.70	9,075.63	1,030.00	6.75	2,363.23	652.03	1,988.90	330,827.26
Twelfth district	100,513.71	3,127.68	----------	1.53	384.73	581.00	234.79	104,843.44
Twenty-third district	209,070.33	7,049.89	27.00	.25	823.55	955.23	704.73	270,530.98
Rhode Island	76,878.40	118.01	----------	1.00	690.02	80.30	90.79	77,782.52
South Carolina	80,355.33	4,905.47	----------	.25	240.70	38.50	139.50	94,760.81
South Dakota	49,580.53	6,060.16	----------	1.40	183.30	38.50	190.30	56,642.18
Tennessee	99,961.39	6,163.89	----------	11.18	650.15	140.00	206.24	107,132.05
Texas:								
First district	143,078.72	13,972.33	737.55	25.39	1,077.22	280.05	290.47	169,401.73
Second district	130,374.02	18,769.28	----------	8.09	1,020.49	551.00	313.32	151,037.10
Utah	54,747.84	4,026.02	----------	----------	358.44	63.60	81.36	50,277.15
Vermont	44,949.02	3,132.16	----------	----------	450.53	50.25	137.43	48,737.30
Virginia	125,518.17	7,688.33	12,000.00	2.96	892.00	570.30	1,317.30	147,098.75
Washington	151,803.47	7,909.19	3,579.00	14.25	1,220.98	173.73	309.57	105,070.10
West Virginia	94,921.06	6,272.78	----------	19.25	822.81	572.75	281.21	102,889.60
Wisconsin	215,139.05	14,731.68	----------	13.20	1,495.24	502.24	320.88	232,202.29
Wyoming	45,186.26	5,503.00	3,600.00	3.60	210.85	38.50	74.20	54,022.37
Total	9,155,431.98	434,952.04	209,305.43	336.26	63,620.34	34,656.25	20,658.28	9,924,962.58

B. DISBURSEMENTS BY INTERNAL REVENUE AGENTS[1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$98,865.16	$5,994.72	----------	$8.97	$313.50	$153.50	$270.25	$105,378.10
Baltimore	302,643.04	12,781.98	----------	----------	117.32	200.60	537.87	316,280.71
Boston	607,581.50	25,061.92	$17,550.00	1.00	2,303.12	636.00	924.07	654,358.61
Brooklyn	383,346.65	4,413.09	----------	----------	2,026.68	217.00	672.06	390,676.97
Buffalo	223,782.67	15,331.37	9,546.00	4.09	900.16	362.25	794.26	250,720.80
Chicago	544,480.29	9,238.38	10,652.25	.73	1,645.70	3,391.06	1,072.50	570,651.81
Cincinnati	161,001.50	9,459.60	----------	26.21	447.77	220.25	417.28	172,407.69
Cleveland	257,469.86	14,802.92	10,840.44	8.74	1,008.26	801.76	900.20	286,538.18
Columbia	50,622.12	5,449.79	----------	2.37	222.60	188.50	96.20	50,681.56
Dallas	355,241.57	32,500.93	3,314.70	47.67	1,293.58	708.00	921.96	394,068.30
Denver	102,125.70	12,501.61	----------	7.48	487.37	274.00	160.43	115,602.59
Detroit	299,601.70	16,668.17	11,060.00	4.61	1,279.11	1,020.60	501.84	332,311.93
Greensboro	101,376.79	9,690.78	----------	4.41	95.80	218.20	370.56	111,678.54
Honolulu	41,989.56	3,934.25	----------	----------	180.03	117.50	34.15	46,255.40
Huntington	80,146.14	8,000.87	----------	4.54	300.63	388.00	240.75	89,218.03
Indianapolis	148,959.02	9,261.11	----------	.75	251.95	302.50	170.38	158,946.01
Jacksonville	140,065.93	17,668.63	5,040.00	24.45	401.00	607.50	707.91	164,605.45
Los Angeles	571,306.73	20,270.00	16,530.42	10.03	2,231.44	935.28	997.08	612,284.38
Louisville	100,200.39	5,962.54	----------	3.65	250.77	319.50	187.55	106,924.30
Milwaukee	164,547.96	8,912.47	----------	1.81	414.36	406.50	345.30	104,718.40
Nashville	160,038.09	13,051.64	279.15	18.26	998.83	371.50	591.38	180,950.75
Newark	318,958.33	9,606.64	10,212.00	45.25	2,117.07	1,070.01	1,303.01	343,874.31
New Haven	231,840.30	9,115.66	1,224.56	.03	1,090.09	302.50	405.87	243,908.57
New Orleans	110,393.85	11,061.18	----------	4.76	135.05	272.00	352.80	125,220.30
New York:								
Second division	850,273.13	2,406.18	45,662.95	----------	2,828.11	3,768.04	1,924.58	906,863.89
Upper division	813,945.06	8,045.77	32,979.98	1.55	4,088.37	1,870.00	1,240.54	863,071.25
Oklahoma	165,302.68	23,116.44	480.00	23.22	404.80	431.50	428.60	190,157.39
Omaha	201,636.05	14,653.24	----------	7.95	345.68	359.50	160.64	217,101.93
Philadelphia	576,035.02	14,500.80	11,439.00	3.26	1,801.10	980.22	703.95	605,475.35
Pittsburgh	305,280.32	12,127.19	8,600.00	2.80	898.44	488.70	977.73	328,373.24
Richmond	130,263.25	10,469.68	5,883.00	11.85	300.01	481.50	379.70	147,795.85
Salt Lake City	99,257.24	9,959.07	975.00	5.30	124.21	514.50	184.35	111,019.67
San Francisco	292,812.28	12,544.63	13,216.00	3.75	1,088.30	1,170.15	972.55	322,109.75
Seattle	241,059.77	9,758.36	5,037.42	7.62	637.55	627.00	513.14	257,070.66
Springfield	90,819.51	13,115.58	----------	10.86	166.00	471.55	200.98	104,804.38
St. Louis	268,355.17	5,816.28	3,000.00	11.71	362.93	301.50	320.56	270,288.15
St. Paul	173,855.22	15,074.50	----------	4.50	442.50	331.00	513.45	190,221.17
Wichita	84,421.76	8,297.98	----------	1.25	91.00	274.00	96.10	93,182.09
Total	9,850,673.27	453,423.81	223,880.85	325.15	35,109.29	20,429.53	21,054.30	10,611,556.20

TABLE 44.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1933*—Continued

C. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CLAIMS DIVISION [1]

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Total	$8,569,279.09	$343,831.52	$8,862.33	$5,468.44	$39,215.39	$10,129.33	$80,011.84	$4,270.30	$125,703.13	$9,216,771.46

D. RECAPITULATION [1]

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1933:								
Collectors	[2] $9,155,431.98	$434,052.04	$209,305.43	$336.26	$63,620.31	$34,658.25	$20,658.28	$9,924,962.58
Agents	[3] 9,850,673.27	453,423.81	223,880.85	325.16	35,169.20	26,429.53	21,654.36	10,611,556.26
Disbursing clerk Treasury Department and General Accounting Office	[4] 8,599,279.09	343,831.52	8,862.33	5,468.44	39,215.39	90,141.17	129,973.52	9,216,771.46
Total	27,605,384.34	1,237,207.37	442,048.61	6,129.85	138,005.02	151,228.95	176,286.16	29,753,290.30

[1] From the appropriation "Collecting the internal revenue, 1933."
[2] $80,019.07 retirement deductions included.
[3] $382,565.22 retirement deductions included.
[4] $317,643.09 retirement deductions included.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1931 and prior years	1932 and prior years	1933 and prior years	Total
Refunding taxes illegally collected	$6,673,172.49	$24,604,582.70	$20,207,090.73	$51,484,845.92

TABLE 45.—*Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General for the year ended June 30, 1933*

Kind	Quantity	Value
Spirits:		
Domestic	159,550	$46,186,570.50
Case (domestic)	516,520	51,652.00
Wholesale liquor dealer	500	
Rectified	1,100	5,967.00
Industrial alcohol transfer	104,000	
Warehousing	13,200	
Fermented liquor	13,139,460	66,996,255.33
Tobacco and snuff:		
Tobacco	2,351,801,100	65,206,430.30
Snuff	364,702,516	6,451,118.75
Tin foil wrapper for tobacco	3,133,500	35,062.71
Cigar:		
Large	137,757,200	11,002,186.10
Small	23,443,600	87,997.50
Cigarette:		
Class A	5,391,862,500	330,836,454.80
Class B	196,000	27,950.84
Oleomargarine:		
Domestic (colored)	3,100	5,280.00
Domestic (uncolored)	11,251,700	572,505.00
Process or renovated butter	37,420	4,785.50
Mixed flour	406,500	4,635.00
Playing card	34,634,140	3,463,414.00
Documentary	13,067,780	16,155,504.00
Stock transfer	32,559,702	45,419,029.00
Future delivery	188,602	4,060,424.60
Wines, cordials, etc	8,405,204	588,422.00
Wines or fermented fruit juice	10,765,050	854,127.87
Narcotic	2,971,525	74,320.50
Order forms for opium	940,000	9,400.00
Cigarette tubes	3,320,000	33,200.00
Special tax	908,191	17,218,558.01
Total	8,415,413,120	505,354,578.51

TABLE 46.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1932 and 1933*

Class of work	1932		1933	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc	1,196,110	$77,073.64	1,504,225	$53,911.32
Blank forms	89,400,000	160,694.99	100,031,000	144,002.60
Letterheads	5,100,000	7,470.15	4,885,000	5,164.15
Miscellaneous: Binding, memorandum sheets, etc		3,299.05		1,497.70
Total		248,537.83		[1] 204,575.86

[1] This amount covers bills rendered for completed work up to June 30, 1933. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1933, was $21,255.77. This estimated amount, together with the cost of completed work, will make an approximate total expenditure of $225,831.63 for printing and binding for the fiscal year 1933.