ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1919

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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 THE COMMISSIONER OF INTERNAL REVENUE,
Washington, October 15, 1919.

SIR: I have the honor to make report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1919.

The second year of the war brought to the Bureau of Internal Revenue, as well as to other essential activities of the Government, heavier burdens of responsibility and more urgent need for large accomplishment. Happily, the operations of the second year were facilitated by the preparations made and experience gained in the previous year, and the second year brought also the victorious consummation and gradual relaxation of the supreme effort of the armed forces abroad and the economic forces at home. The armistice of November arrested the enormous and ever increasing consumption of the war, and in February following Congress brought to completion the Revenue Act of 1918 based on a comprehensive survey of the expenditures which had been made and of the continuing fiscal obligations of the Federal Government.

During the active prosecution of the war the requirements of the new system of taxation were accepted cheerfully as necessary measures of national defense. The equally loyal and prompt response of citizens generally to the heavier obligations imposed upon them after the imminent dangers of the war had passed was, therefore, highly significant of widespread intelligent appreciation of the sound purposes of the war-revenue legislation.

The record of the Internal Revenue Bureau for the past two years may properly be regarded with pride and satisfaction by all citizens. The raising of nearly $8,000,000,000, involving direct transactions with more than 4,000,000 taxpayers, within the fiscal years 1918 and 1919 and of over eight and one-half billion dollars in the first 24 months under the 1917 and 1918 laws when many other demands had to be met by every family and every business is evidence not only of financial strength but also of the highest type of citizenship. The cost of collection has been so low that the result must be recognized as preeminently an accomplishment of the people. Not every citizen has been privileged to bear arms or to render signal public service during the war. As to the economic activities in

which many were engaged during the war, it is not always easy to distinguish the selfish and the patriotic motive, because profit went hand in hand with the furnishing of the materials of war; but in the payment of internal-revenue taxes every American has had the opportunity to recognize and support in an orderly, substantial, and equitable manner, the established institutions of Government and the Constitution of the United States.

The duty devolving on the officers and employees of the Internal Revenue Bureau has been to make known the requirements of the law, to aid in the interpretation of its provisions as applied to varying conditions of fact, to provide the machinery through which tax liability might be acknowledged and discharged by citizens, and, finally, to enforce the collection of tax from the relatively small number of persons who, through ignorance or intention, have failed to meet the full requirement of the law. A serious effort has been made to inculcate in all representatives of the Bureau the true ethics of their relationship to taxpayers, and it is believed that the cooperation of the public has been induced partly by the courteous and considerate attitude of internal-revenue officers. To all officers who have maintained this standard of official conduct during a most trying period, when the duties and responsibilities of their positions were greatly increased, high praise is due. Steps have consistently been pursued and other plans are now in progress to improve conditions of employment within the service, to offer opportunity for development and advancement, and to accord due recognition for efficient and faithful efforts.

From the outset of the administration of the new tax program it has been the fixed policy to recognize the paramount importance of the law and of the observance of the law by the people of their own volition. Whatever success has attended the efforts of the Bureau, and whatever part the Bureau has actually had in the revenue accomplishment of the country, is believed to have resulted from the recognition and observance of this fundamental principle.

The distinctive accomplishment of the Bureau in the fiscal year 1919 has been the laying of a foundation for the new methods of taxation without interfering with the determination and collection of current taxes. The final audit of tax returns, involving additional assessments and refunds, has presented a serious problem on account of the magnitude and complexity of this work as related to income and profits taxes. As rapidly as possible competent auditors, lawyers, engineers, and clerks have been recruited and organized to carry on this work of verification, on which thousands of claims of taxpayers as well as large sums of additional tax due the Government depend. It has been impracticable at any time up to the present to put this work on a current basis because the organization could not safely assimilate a larger number of new appointees than have been secured from time to time. The expansion, however, has been rapid and the output of finished cases has increased much more rapidly than the increase in force. Moreover, the time seems now at hand when definite estimates may be made for the further expansion necessary and such estimates are now being prepared.

COLLECTIONS.[1]

The estimates of revenue from the operation of the first War Revenue Act were exceeded by the collections made before the close of the fiscal year 1918, and largely augmented during the first eight months of the fiscal year ended June 30, 1919. The revenues expected from the act of 1918 (approved February 24, 1919) are already assured by the taxable returns which have been filed, by the payment before the close of the year of the full proportion of income and profits taxes due within the year, and by the uninterrupted flow of collections arising from the other objects of taxation.

The operations of the Internal Revenue Bureau during the second fiscal year under the war-revenue legislation have resulted in the collection of $3,850,150,078.56, compared with $3,698,955,820.93 in the fiscal year ended June 30, 1918—an increase of $151,194,257.63. The amount assessed in the fiscal year 1919, however, exceeded the assessments of 1918 by more than two billion dollars. Large taxpayers generally have availed themselves of the privilege of installment payment, which first became operative in connection with assessments made under the Revenue Act of 1918 (approved February 24, 1919). The first two installments were due on March 15 and June 15, 1919, and resulted in collections of income and profits taxes amounting, together with additional assessments for prior years, to $2,600,783,902.70, or $238,244,035.87 less than the entire collections from similar sources during 1918, when the full amount of all assessments was collectible within the fiscal year. The third and fourth installments of income and profits taxes assessed during the fiscal year 1919, due September 15 and December 15, 1919, are expected to yield jointly about $2,000,000,000. Reports already on hand of the third installment fully support this expectation. It may be stated confidently, therefore, that the estimate of $6,000,000,000 as the yield from the first 12 months of operations under the Revenue Act approved February 24, 1919, will be closely approached, if not fully realized. With the additional assessments resulting from the final audit and verification of returns, this estimate unquestionably will be exceeded.

The collections of internal-revenue taxes for the fiscal year 1919 and selected prior years are summarized in the following table:

Sources.	1919	1918	1917	1914
Distilled spirits	$365,211,262.26	$317,553,687.33	$192,111,318.81	$159,098,177.31
Fermented liquors	117,839,602.21	126,286,857.65	91,897,193.81	67,081,512.45
Tobacco	206,003,091.84	156,188,659.90	103,201,592.16	79,986,639.68
Oleomargarine	2,791,881.08	2,336,907.00	1,995,720.02	1,325,219.13
Special taxes	60,407,141.47	27,281,269.12	15,708,732.87	.....
Miscellaneous and war excise taxes	486,913,790.49	225,973,363.44	44,793,935.27	1,136,070.65
Stamp sales for parcel-post packages, etc.	10,199,466.51	4,336,182.21	.....	.....
Total receipts from other than income and excess-profits taxes	1,249,366,175.86	859,955,926.65	449,708,492.94	308,627,619.22
Income and excess-profits taxes	2,600,783,902.70	2,838,999,894.28	359,685,147.50	71,381,274.74
Total receipts	3,850,150,078.56	3,698,955,820.93	809,393,640.44	380,008,893.96

[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 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

REVENUE ACT OF 1918.

In the preceding annual report of the Bureau attention was directed to the extraordinary nature of the legislation provided by the Revenue Act approved October 3, 1917. By that act, which provided for the collection of revenues required by the Government in the war emergency, the established system of Federal taxation was radically altered. Higher rates of existing taxes were provided, many new objects of taxation were included, and the incomes of individuals and corporations became the principal sources of Federal revenue. The collections in the fiscal year ended June 30, 1918, amounted to $3,698,955,820.93, or about $300,000,000 in excess of the amount estimated at the time the act was framed. This large sum, however, was found in due course not to constitute an annual yield sufficient for the fiscal requirements of the country, and accordingly the Revenue Act of 1918 was made to provide still higher rates and to include still additional objects of taxation. The new law, which repeals the income-tax title of the acts of September 8, 1916, and October 3, 1917, imposed as the normal rate of tax on the incomes of individuals and corporations 12 per cent for the calendar year 1918, with the modification that 6 per cent only should apply to the first $4,000 of taxable income received by an individual citizen or resident alien, whereas for 1917 the normal tax for individuals was 4 per cent and for corporations 6 per cent.[1]

New provisions of the Revenue Act of 1918 include amortization allowance for special war equipment investments, limited taxation of income derived from sales of mining and oil properties by the prospectors, exemption of personal-service corporations as such, adjustment of losses sustained in 1919 by reason of depreciated 1918 inventory or of 1919 rebate payments on 1918 contracts and sales, credits against the tax for income and excess-profits taxes paid to other taxing authorities, and restricted allowance for net losses. Other new features are provisions relating to the following: Inventories, a specific exemption of $2,000 to corporations, an allowance to individuals of full losses in transactions entered into for profit outside of trade or business, the deduction by corporations of all interest paid on strictly business indebtedness, consolidated returns by affiliated corporations, permission to corporations to deduct dividends received, specific personal exemption and credits for dependents to nonresident aliens, individual returns on a fiscal-year basis, and payment of tax in installments. The act does away with the allocation, in applying the tax rates, of dividends from funds earned since March 1, 1913 (other than certain stock dividends), and materially changes certain administrative features.

The rates of tax imposed upon the transfer of the net estate of every decedent dying after February 25, 1919, are somewhat less upon small estates, under the Revenue Act of 1918, than they were in 1917, although they are the same on estates exceeding $1,500,000. Dower, curtesy, property passing under a general power of appointment exercised by the decedent, and amounts received as insurance under policies taken out by the decedent upon his own life are expressly included in determining the value of the gross estate of the decedent under the new law. The tax does not apply to the transfer of any estate of any decedent dying while serving in the military or naval forces of the United States in the present war. The amounts of all gifts to charity are excluded in determining the value of the net estate, as is an amount equal to the value at the time of the decedent's death of any property received by the decedent from the estate of any person who died within five years of the death of the decedent if an estate tax was collected from such estate under the Revenue Act of 1917 or the Revenue Act of 1918. The tax is a lien upon the gross estate of the decedent, but the Commissioner has authority under this new law to release the lien in proper cases.

[1] In the case of earned income the normal rate for individuals is actually no higher than for 1917, because of the application in that year of the 8 per cent excess-profits tax to professions and occupations in addition to the normal tax of 4 per cent.

Under the Revenue Act of 1918 the rates upon the transportation of freight, express, and passengers remain the same; Pullman accommodations are reduced from 10 per cent to 8 per cent because of the new single-ticket arrangement; the rates upon transportation by pipe line are increased from 5 per cent to 8 per cent. Rates on wire or wireless messages are increased from 5 cents for 15-cent charge or more to 5 cents for 15-cent to 50-cent charge and 10 cents for charges over 50 cents, with the special 10 per cent charge for private wires.

The stamp-tax provisions of the new law are the same as they were in the 1917 act, except that under the new law policies of guaranty and fidelity insurance, including policies guaranteeing titles to real estate and mortgage guaranty policies, are taxed as bonds of indemnity and surety; issues and transfers of certificates of profits or of interest in property or accumulations in any corporation are taxed the same as issues and transfers of stock; and each policy of insurance or certificate, binder, covering note, memorandum, cablegram, letter, or other instrument by whatever name called, whereby insurance is made or renewed upon property within the United States, is now subject to a tax of 3 cents on each dollar or fractional part of the premium charged therefor. This last provision is wholly new.

There is also under the new law a tax of 10 per cent of the entire net profits of any mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment employing children under certain ages or outside of certain established hours of employment.

Under the new law the basis of the capital-stock tax remains the same as under the old law, namely, "carrying on or doing business." The rate of tax under the present law is $1 for each $1,000 of the fair average value of the capital stock in excess of $5,000, instead of 50 cents for each $1,000 of the fair average value of the capital stock, with a specific exemption of $99,000, as provided in the old law. The rate for a foreign corporation under the present law is $1 for each $1,000 of the average amount of capital employed in the transaction of its business in the United States, whereas under the old law the rate was 50 cents for each $1,000 of the capital actually invested in the transaction of its business in the United States with an exemption of a proportionate part of $99,000. Mutual insurance companies are taxed upon the sum of their surplus and reserves in excess of $5,000.

Changes have also been made in the taxes imposed upon spirits, tobacco, admissions and dues, and in the special taxes on the sale of certain articles and on certain occupations.

The high rates, particularly those relating to incomes and profits, naturally enhanced the importance of providing an equitable basis

of tax computation so that undue hardship might not be imposed on any taxpayer. This consideration not only resulted in a careful definition of the basis of assessment but also gave rise to the inclusion of certain special relief provisions, such as the provision for amortization of the cost of facilities provided for manufacturing articles contributing to the prosecution of the war; the inventory loss provision to cover anticipated shrinkage in values after the close of the year; the net loss provision for recomputing taxable income of 1918 to deduct therefrom net loss under certain conditions in 1919; and the provision for special treatment of certain corporations whose war profits and excess profits tax credits could not be satisfactorily determined as in ordinary cases and which are, therefore, to be taxed on the basis of the ratio between tax and income of representative concerns. The general purposes of these provisions are, first, to permit the taxpayer to deduct in determining taxable income amounts which are needed to recoup him for extraordinary losses of the taxable year, and second, to provide an alternative method of tax computation to be applied, at the discretion of the administrative authority, in cases in which abnormal conditions with respect to capital or income of a corporation would result under the ordinary method of tax computation provided by the law in exceptional hardship on account of a tax liability grossly disproportionate to the tax liability of other corporations engaged in the same line of business and similarly circumstanced with respect to business operations. Such conditions have been found in the cases of businesses conducted on abnormally small amounts of invested capital but large amounts of borrowed money; businesses realizing income arising out of intangible assets excluded under the ordinary items of income representing the reward of effort carried on through a number of prior years; and businesses sustaining losses on account of amortization, obsolescence, or depreciation of character not recognized by other provisions of the law. The effect of these several equitable provisions necessarily was to complicate the interpretation and administration of the law, because it became necessary, in the case of every return of income or profits, for the taxpayer to consider whether special circumstances warranted the application of the relief provisions. On the other hand, the Bureau was under the necessity of advising taxpayers as to their rights in these respects and of reviewing and passing upon the claims based on the relief provisions.

ADVISORY TAX BOARD.

The complex income and profits tax provisions of the law of 1917 led the Secretary of the Treasury to authorize the appointment of a group of representative business and professional men, designated as Excess Profits Tax Advisers, to assist in analyzing and interpreting the new law in the light of industrial necessities and business practice. At a later period certain members of this group, supplemented by a number of public accountants, auditors, and accounting clerks, were organized into a special unit known as the Excess Profits Tax Reviewers, charged with the duty of auditing certain classes of particularly difficult returns and deciding certain classes of appeals, the determination of which had to be expedited.

While this unit, in accordance with plans described in the Annual Report of the Commissioner of Internal Revenue for 1918, has been absorbed in the main by the regular administrative organization, certain of its activities were continued for a limited period by section 1301 (d) of the Revenue Act of 1918, which created an Advisory Tax Board to consist of not to exceed six members, appointed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury. The life of the Board was limited by the statute to two years, or it might be terminated at any time by the Commissioner with the approval of the Secretary of the Treasury. The statute provided that "the Commissioner may, and on the request of any taxpayer directly interested shall, submit to the Board any question relating to the interpretation or administration of the income, war-profits or excess-profits tax laws." Articles 1701 and 1702 of Regulations 45 established a procedure for the Board.

Matters handled by the Advisory Tax Board have been of two classes—those submitted by the Commissioner of Internal Revenue on his own initiative and those submitted at the request of a taxpayer directly interested. With reference to the second class of cases, it has been required that a decision be rendered by the Income Tax Unit of the Bureau before any case might be taken on appeal to the Board, and it has been the rule, further, that evidence could not be entertained by the Board until the Income Tax Unit had been accorded opportunity to review its decision in the light of the additional facts presented. Within 30 days after notification of a decision by the Income Tax Unit the taxpayer might request in writing a submission of the question to the Advisory Tax Board. When necessary, oral presentation of the case to the Board has been permitted.

The Advisory Tax Board was organized March 13, 1919, and proceeded immediately to assist, as the Excess Profits Tax Advisers had done in connection with the Revenue Act of 1917, in analyzing and interpreting those provisions of the Revenue Act of 1918—such as the sections relating to reorganizations, net losses, amortization, inventory losses, and the like—whose application gave rise to especially novel or complex questions. In connection with this work of interpretation and review as provided by law of particular assessments or other decisions made by the Bureau, the Board has held many hearings and made special investigations of a large number of questions on reference by the Commissioner and on appeal by taxpayers. All decisions and rulings relating to income and profits taxes have been reviewed by the Advisory Tax Board with the particular purpose of giving adequate attention to the viewpoint of the taxpayer. From its organization on March 13, 1919, to the close of the fiscal year 1919 the Board heard 54 appeals from taxpayers; investigated 75 questions submitted by the Commissioner, the Solicitor, or the Income Tax Unit; examined 112 law opinions or Solicitor's memoranda; and in addition dealt with a very large number of miscellaneous matters.

The members of the Board have rendered, through a period of heavy administrative pressure and strain, assistance of great value. Their constant endeavor has been to assist in the upbuilding within the Bureau of regular units designed to render permanently the special service which they have provided in a period of emergency. These permanent units or services are now in position to carry on this work, and when, on October 1, 1919, it became necessary for the members of the Board to return to their own personal affairs, from

which they had only temporarily separated themselves, it was deemed wise to discontinue and dissolve the Advisory Board. The objects of its establishment had by that time been attained. Regulations had been formulated and issued and the most difficult questions arising under the new law thoroughly considered and decided. The membership of the Board was as follows: Dr. T. S. Adams (chairman), economist; J. E. Sterrett, accountant; Fred T. Field, lawyer; Stuart W. Cramer, manufacturer; and Luther F. Speer, former Deputy Commissioner of Internal Revenue.

In order that there may be no diminution of the effort to keep the Bureau closely in touch with outside business conditions or of the considerate attention which has been accorded, through the Advisory Tax Board, to the appeals and suggestions of the taxpaying public, there has been organized for review work a special group of lawyers and accountants who have had wide experience and training in the Bureau, especially in connection with the operations of the Advisory Tax Board.

REGULATIONS.

As the most effective means of instructing the field officers of the Bureau and of making available to the public authoritative information regarding the taxes imposed by the Revenue Act of 1918, 17 sets of regulations covering separately each object of internal-revenue taxation have been formulated, arranged, and published. This comprehensive program was undertaken while the bill was being framed in Congress, in order that the regulations might be issued as soon as possible after the effective date of the act. The administrative units of the Bureau cooperated in this work with the Solicitor, who assigned to the preparation of each set of regulations a competent attorney. The regulations relating to income and profits taxes were brought so near to completion before the act was passed that within a few days a tentative press-proof edition of the regulations relating to individual incomes was placed in the mails—in time to be used for the filing of returns on March 15. Within a few days after that date a tentative edition of the corporate income and profits tax regulations appeared, and on April 17, 1919, the final edition was completed and published. Other sets of the series of regulations not so urgently needed have been completed in the light of administrative experience during the first few months of the operation of the act and have been promulgated from time to time. Within three months after the close of the fiscal year a practically complete series of regulations under the act of February 24, 1919, was issued for the guidance of internal-revenue officers and the public.

The preparation of this series of regulations was carried on while the Bureau had available the services of lawyers, technologists, and accountants of recognized standing in their professions who had been attracted to the Bureau as a patriotic war service. An excellent result of this program has been the training and specialization of junior administrative and legal officers of the Bureau who are eventually to take full charge of the several branches of work which have been organized and carried on by prominent specialists and professional men, who can not be expected to remain in the service of the Bureau long after the war emergency has passed. All such business and professional men have been compensated on the regular salary scale, no "dollar-a-year" men being employed.

FORMS.

The many radical changes in revenue legislation effected by the act of February 24, 1919, necessitated the discontinuance or revision of a large proportion of all forms prescribed for transaction of the Bureau's business, both within the service and with taxpayers, as well as the preparation of many new forms. Special expert attention was given this phase of the Bureau's work, with the object of reducing as much as possible the occasion for correspondence and of eliminating delay and uncertainty.

The preparation of the forms to be furnished taxpayers for making returns of taxable income presented an opportunity for educating taxpayers regarding essential features of the income and profits tax provisions of the law. If all taxpayers were fully cognizant of the requirements of the law and could safely be relied upon to determine their tax liability correctly, it would not be necessary to verify the returns and it would be possible to omit from the forms provision now made for much detailed information. Under these circumstances a suitable form for the return of taxable income need not exceed the dimensions of a letter-size page. Such a concise form, however, would place upon the taxpayer the responsibility of reviewing the entire body of the law and regulations to be sure that no taxable income, as well as no deduction to which he might be rightfully entitled, had been omitted.

It was decided, therefore, to provide in the forms to be issued a method of making the return which would require the taxpayer to consider every provision of the law in its natural order as related to the computation of income and capital. The same principle is adopted with respect to all forms issued by the Bureau. Special instructions and excerpts from law and regulations are included in the make-up of forms, and in addition the arrangement of the form itself is such as to insure attention to those parts of the law which relate to each step of the computation. With respect to the income and profits tax provisions of the Revenue Act of 1918, the forms necessary to carry out this intention presented an extraordinary difficulty. The forms involved not only the interpretation and analysis of the law, but the devising of a program in logical sequence which would provide for the application to any conceivable set of facts of all pertinent provisions of the law and their orderly presentation in sufficient detail to permit audit and verification with a minimum of subsequent correspondence or other inquiry. To this task the Bureau was fortunately in a position to assign the highest professional talent. The forms as issued represent the composite judgment of practical business men and technologists, as well as Government specialists on the mechanics of forms and procedure. Necessarily, the forms were extensive, constituting an analysis of a most important and detailed law, to comply with which every citizen was presumed to acquaint himself in a brief space of time with many highly technical provisions embodying not only duties exacted but also rights of exemption, exception, and deduction. By making return in the manner indicated by the form, the taxpayer was reminded of all privileges to which he was entitled. The form also was designed to suggest the points in each calculation at which the law should be studied or advice sought, in order to avoid delin-

quency and at the same time secure to the taxpayer the advantages intended by the law.

In all forms prescribed for the use of taxpayers in making returns of tax liability or information required under the law, the effort has been, as with the income-tax forms, to follow the logical analysis of the provisions of law and the regulations to which the forms relate and to call for information in sufficient detail to permit intelligent review without the necessity of correspondence or further inquiry. Clarity of expression and simplicity of arrangement have received diligent attention not only in the interest of convenience to the taxpayer but also because every failure to understand the proper use of a form adds to the labor of the Bureau and lessens the effectiveness of its efforts. In the light of experience and with the suggestions received for the improvement of the various forms, constant study has been carried on during the year to simplify the outstanding forms when occasion arises for reprinting them. The Bureau has solicited suggestion in this connection from its field officers and from the public generally. The data received in this way have been carefully analyzed and every practicable suggestion for the simplification of the forms will be adopted.

The variety and number of forms, regulations, and special publications which were made necessary and which have been prepared, published, and distributed to facilitate the administration of the Revenue Act of 1918 is quite significant, totaling more than 129,000,000 copies. The distribution in detail is shown in Table 90, on pages 229–232.

TREASURY DECISIONS.

Amendments to the regulations and principles of interpretation of general application have been issued from time to time, with the approval of the Secretary of the Treasury, in the form of Treasury decisions, which are published weekly by the Department. Through this means the tax-paying public has been given the benefit of current information regarding the progress in the determination, through administrative experience or court decisions, of doubtful questions.

ADMINISTRATIVE RULINGS.

The duty imposed by statute upon the Commissioner of Internal Revenue is the superintendence of the assessment and collection of internal-revenue taxes. In the performance of this duty he is controlled by the provisions of the law and those regulations and Treasury decisions which have been made by him, with the approval of the Secretary of the Treasury, under authority delegated by Congress. Such regulations and Treasury decisions prescribe the form and manner of making returns and lay down general administrative rules. Moreover, in accordance with a practice of long standing, they include statutory interpretations which are of wide application. From time to time, as conditions warrant, additional interpretations are so promulgated. Ordinarily these interpretations are reached as the result of the study of specific cases and are codifications of rulings made in such cases. Obviously, such general rules should not be promulgated until thorough study of the subject matter enables the Department to speak with a high degree of confidence in the accuracy of its conclusions, though there is always the possibility that later legislative changes or judicial interpretations will render necessary modifications in such general rules. It is, however, the policy of the Bureau to go as far as it safely can in issuing such regulations and Treasury decisions in order that the taxpayers may have all possible assistance in determining their tax liabilities.

Except as it can properly codify its rulings in regulations and Treasury decisions, the function of the Bureau in relation to the determination of amounts, of taxes is that of assessment in specific cases. In making such assessments the Bureau is guided by the statutes, the regulations, and Treasury decisions, and by its previous rulings in similar cases which have not yet crystallized into general rules included in regulations and Treasury decisions. It has sought to make available to the public so far as possible its own sources of information. The Bureau has recognized, however, after careful consideration of the matter, that it is impracticable to go further and advise taxpayers as to their future or hypothetical tax liability, though at the same time it has clearly recognized that the uncertainties surrounding the Federal tax liability have a vital bearing on commercial and financial transactions. Persons and corporations who have already become liable to Federal taxation, and who have actual cases pending before the Bureau, are clearly entitled to precedence over those whose problems are future or merely problematical, and so long as such cases are pending before the Bureau it is not warranted in venturing into the other field. Moreover, the disposal of these actual cases tends to build up a body of precedents on the basis of which the other problems will be disposed of. But, even if it were possible to dispose of actual cases and at the same time answer questions with respect to future or problematic liability, it would be unwise to do so except as such questions can be answered upon the basis of decisions made in actual cases. A decision as to tax liability must be made upon facts known at the date of assessment in the light of the then knowledge of the law. Even the most careful opinion of an administrative officer given prior to that time may have to be reversed or altered as the result of securing new information, the passage of legislation, adjudications by the courts, or the development through experience of a better judgment. While the urgency of many questions which will be presented for advance decision must be acknowledged, it is clear that taxpayers require authoritative rulings or in lieu thereof competent opinion; that advance opinions of the Bureau can not in any sense be more authoritative than competent private opinion, and that taxpayers and their advisers have the same recourse to the statutes, the decisions of the courts, and the regulations and Treasury decisions as have the officers and employees of the Bureau. It is believed, therefore, that the public will be best served if the Bureau confines itself to carefully ruling upon actual cases as they arise for determination, in the light of the best knowledge of the law then obtainable, and to making available for the public through the medium of regulations, Treasury decisions, or otherwise, so far as possible, the conclusions which it has reached in the consideration of such cases.

It must be borne in mind that the existing revenue legislation is of recent enactment, and that, although some degree of uncertainty may have existed at the outset or may still continue with respect to some provisions of this legislation, definite interpretations are constantly being announced in the form of Treasury decisions and these in turn are being passed in review before the Federal courts.

TAX ADJUSTMENTS.

A program of intensive investigation has been organized and vigorously carried on to insure the assessment and collection of unpaid taxes and the refund of amounts paid in excess of correct tax liability. In view, on the one hand, of the urgent need of the Government for large revenues, and, on the other hand, of the serious economic effect of uncertainty as to tax liability, the discovery and adjustment of such cases has been recognized as a responsibility and duty of the highest importance. The result of all such activity is to increase greatly rather than to decrease the aggregate collections, but this result is not brought about by any discrimination against the handling of cases which are expected to result advantageously to taxpayers. It has been a fundamental policy that the Government should with equal diligence refund amounts illegally collected and collect taxes illegally withheld. Public appreciation of this impartial attitude of the Bureau has probably contributed to the remarkable response of citizens generally to their Federal tax liabilities.

The uncertainties inevitably incident to a new and elaborate system of taxation have resulted in many errors in the returns filed and also in many misconceptions regarding the respective rights of taxpayers and the Government. The intensive audit of every return of the many millions received became necessary as a prerequisite to the correction of errors both against the Government and against taxpayers. In this great problem of adjustment, taxpayers have a certain advantage in the privilege of filing formal claims for abatement and refund. This procedure insures a degree of precedence for their cases over the cases in which no claims are filed. Obviously, however, it would not be fair to the Government to concentrate the entire available force on the claims cases alone, reserving for future consideration the great mass of cases among which the instances of underpayment are to be found. As a matter of fact, the adjustment of claims depends in a large measure on the decisions and rulings which result from the audit and verification of large numbers of returns in regular course. Accordingly, two groups of auditors have been separately organized and trained as rapidly as possible—one to audit the mass of returns and the other to consider specially and expedite the claims of taxpayers.

The income-tax auditing machinery of the Bureau is now occupied with those cases arising out of 1917 and 1918 returns—that is, the returns filed in 1918 and 1919 disclosing taxable income in the calendar years 1917 and 1918. Returns of 1918 income, filed during the present taxable year, were held for some time in the offices of collectors in order that a preliminary audit might be made and apparent errors and omissions adjusted while there was convenient opportunity for any necessary conferences with the taxpayers. These returns are now being rapidly received and assembled

at Washington for consideration in connection with claims and for final audit and verification. This work at the Bureau will be regarded as current as soon as a condition is reached in which every return will be examined within three months after the date on which the fourth installment payment of tax is due. This condition can not be attained until the present organization is expanded in accordance with estimates now in course of preparation. The purpose of the efforts which are being made in this direction are to expedite the adjustment of tax cases and to relieve taxpayers of correspondence relating to tax liability in back years. The progress of all this work is being accelerated by the gradual decentralization of audit work from Washington to the field offices. During the formative period under the war-revenue legislation it was necessary to centralize the work at Washington in order that interpretation of the law, formulation of detailed regulations, and the development of a body of rulings might be worked out in a uniform and consistent manner. However, with the passing of this period and the development of a specially qualified personnel at Washington and in the field offices, it has been practicable to adopt measures looking to the extension of authority and discretion to field officers in the determination of tax liability.

SOLICITOR OF INTERNAL REVENUE.

The Solicitor of Internal Revenue is an officer of the Department of Justice assigned to act as legal adviser to the Commissioner. In the interest of effective administration, as set forth in the preceding annual report, this officer has been given supervision of the Legal Unit of the Bureau, formerly operated independently, and directs the performance of a variety of duties intimately related to the administration of the internal-revenue laws.

The demands on the Legal Unit from the several technical and administrative offices of the Bureau and for the performance of certain administrative functions were greatly increased by the Revenue Act of 1918. However, during the preceding year the Legal Unit had been reorganized along lines of specialization and competent attorneys had been recruited and trained to handle particular phases of the legal subject matter of the Bureau. Thus the Legal Unit had been rendered susceptible of expansion to take on the increased work resulting from the new legislation. Its enlarged operations have been expedited by a system of executive control under which all cases are routed and followed through to completion. As a result, despite the greatly increased difficulty and volume of work, the time required for the completion of opinions and other projects has been reduced.

The condition of the office of the Solicitor is regarded as an index to the condition of work in the Bureau, as the work of the Legal Unit is supplementary to the work of the administrative and technical units. Difficulty in any of these units on account of an excessive number of doubtful questions arising under new provisions of law or on account of inability to assimilate and give effect to legal opinions already rendered results immediately in imposing on the Legal Unit the necessity of providing guidance in the form of legal opinions and revisions of administrative correspondence. The fact

that the work of the Solicitor is practically current not only reflects credit on that officer and his organization but also indicates that the functioning of the Advisory Tax Board and the selection and training of officers and employees in the technical subject matter of the various administrative and technical units have been productive of increased efficiency throughout the Bureau.

As to the quality of work performed under the direction of the Solicitor and the general accuracy of the applications of the law by the administrative and technical units, it has been gratifying to note that the decisions of Federal courts during the year in cases involving the internal-revenue laws have for the most part sustained the positions taken by the Bureau. A digest of the more important court decisions arising out of the internal-revenue legislation of 1913, 1916, and 1917 is presented on page 232.

In the prosecution of the various duties outlined above, the attempt has been made to secure as assistants to the Solicitor of Internal Revenue attorneys of sound legal education and experience, whose contact with the business world has been such as to permit them to deal intelligently with the broad problems of business law which are daily presented.

The following summary reviews the activities of the Legal Unit and records the accomplishments of the fiscal year ended June 30, 1919:

1. Novel questions of law arising in the construction of the various revenue acts are formally referred to the Solicitor for opinion by the head of the unit having immediate administrative supervision over the subject matter. These questions are studied by attorneys in the Legal Unit and opinions prepared under the direction of the Solicitor. In many cases hearings are held, at which interested taxpayers are represented, before conclusion is reached. Opinions so prepared follow a definite form, giving the reasoning and precedents relied on, and are ordinarily reproduced by mimeograph for use in the administrative divisions in which similar questions are likely to arise. During the past year 1,015 such formal legal opinions were prepared.

2. Letters originating in the administrative and technical units and involving legal interpretations or applications of the law about which some doubt may be entertained are routed to the Solicitor for confirmation. All such letters are reviewed by competent attorneys in the Legal Unit and many of them are made the subject of recommendations for change on account of error in the interpretation or application of the law.

3. Frequent occasions arise for the assignment of attorneys from the Legal Unit to support administrative officers in conferences with taxpayers.

4. All compromise cases arising under internal-revenue laws are examined in the Legal Unit and recommended either for approval or rejection. This involves a very large number of cases, and in many instances conferences and the careful examination of records. During the year 57,983 offers in compromise were received, 37,977 were accepted, and a large number of offers, including many on hand at the beginning of the year, were rejected or made the bases of counter offers. The amount of money covered into the Treasury through these acceptances was $1,135,592.22. At the close of the year 18,858 offers were pending.

5. A special division of the Legal Unit has been created to cooperate with United States attorneys in the conduct of all court cases, civil and criminal, involving the internal-revenue laws. The reports which United States attorneys are required by law to make to the Commissioner of Internal Revenue of such cases are carefully indexed and abstracted with special reference to the subject matter and the legal points involved. The indexing of these cases has been developed during the past year to the point that all cases pending at any time relating to any particular legal question may be quickly assembled and the status of each case ascertained. As cases approach argument or trial every effort is made to give to the United States attorneys assistance that may be needed for the adequate presentation of the contentions of the Government. To this end, advice and information are sought from the administrative and technical units of the Bureau which may be concerned, and the questions of law involved are studied with reference to their general bearing on internal-revenue administration and with reference to all similar cases pending in all judicial districts. Frequently, in important cases, it has been found advantageous to assign an attorney of the Legal Unit to be present during trial and prepared to render any assistance to the United States attorney for which need may arise. In all cases involving the internal-revenue laws the United States attorneys are furnished on request with memoranda of law bearing on the particular case in hand.

At the beginning of the year 560 civil and 3,751 criminal cases under the internal-revenue laws were pending in the United States district courts. During the year 441 civil and 5,807 criminal suits were instituted. Final disposition was made of 303 civil and 3,853 criminal cases, leaving pending at the close of the year 698 civil and 5,705 criminal cases.

6. Administrative units charged with the preparation of material to be used in criminal prosecutions for evasion of the tax laws or in connection with the assessment and collection of taxes which have been omitted, fraudulently or otherwise, from the returns of taxpayers are authorized to submit to the Legal Unit the results of their investigations for the judgment of the Solicitor as to whether such results are legally sufficient and for suggestions as to further steps to be taken. The Legal Unit also advises with regard to the steps to be taken in securing evidence. In many cases where quick action is required an attorney from the Legal Unit has been detailed to assist field officers of the Bureau in important investigations. During the past year the field division of the Legal Unit has, in this manner, assisted in the detection and development for prosecution of a number of large frauds against the Government, briberies and attempted briberies of Government officials, and falsifications of books and tax returns by accountants and taxpayers, with the result that indictments have been returned and a number of offenders have been sentenced to prison. The demands on the Legal Unit for such assistance are so frequent that new attorneys are in training with the idea of increasing the activities and usefulness of the Legal Unit in this regard.

7. Regulations and Treasury decisions governing the administration of the various tax laws are initiated in the administrative units having to do with the subject matter in question, and are reviewed and revised by the Legal Unit. A careful study by the attorney in

charge is made of all the legal opinions bearing on the questions involved, so that the regulations and Treasury decisions when published shall make available to the public all of the more important conclusions which have been reached in law opinions. During the past year there were reviewed and revised under the Solicitor's supervision 17 publications containing formal regulations authorized by law and 137 Treasury decisions.

8. A new compilation of the internal-revenue laws, to succeed the one issued in 1911, with new annotations, is in process of preparation by the Legal Unit.

9. The legality of approximately 269 sets of instructions prepared for issuance by the Commissioner in mimeographed form to officers of the service were reviewed during the year by the Legal Unit, and when necessary made the subject of recommendations for change.

10. Recommendations to the Secretary of the Treasury were prepared in the cases of 11 claims for reward during the year. The amount paid out on this account during the year was $5,361.12. The small amount of this item is indicative of the general policy pursued by the Bureau with respect to securing information regarding violations of the law relating solely to revenue taxes. It is the belief of the Bureau that every citizen should be prepared to cooperate without the inducement of reward in the tax-gathering functions of the Bureau. It is chiefly in connection with the discharge of police functions that the former practice of securing information on the basis of the payment of rewards has been continued to the extent indicated during the year.

FIELD SERVICE.

Plans for the expansion and reorganization of the field service, as outlined in the preceding report, have been materially advanced. The objective is to afford convenient local service to taxpayers and to expedite, by decentralizing as far as possible, the adjustment of tax cases. The reorganization has embraced a number of features, including a readjustment of geographic jurisdictions of collection districts, the establishment of branch offices for the convenience of taxpayers, the establishment of separate units to deal with field operations in collection districts, with which the office of Chief of Revenue Agents is closely coordinated, and the institution of examination tests and intensive training, along with revision of the salary scale to promote the efficiency of the personnel.

The reorganization of the field service had progressed sufficiently when plans were being formulated for the administration of the 1918 Revenue Act to warrant the Bureau in taking the first important step toward the necessary decentralization of the preliminary examination of income and profits tax cases. Collectors were authorized to retain returns of taxable income not exceeding $5,000 and to assign competent employees to the task of examining the returns for omissions and errors. As this class of returns includes the greater proportion of all returns filed, it was possible by this means to eliminate a vast amount of subsequent correspondence by having the taxpayers make necessary corrections in their returns at the office of the collector before the returns were forwarded to Washington.

The establishment of service stations in every town and city where the number of taxpayers is sufficient will have the effect of greatly facilitating these conferences with taxpayers, and, with the development of qualified personnel in collectors' offices, which is proceeding satisfactorily under the new system of training and selection, it will be practicable in subsequent years to have more difficult and larger tax cases handled in the same way.

Under Executive order of June 27, 1919 (later amended by the Executive orders of July 19 and July 29, 1919), 10 new collection districts have been authorized for the States of Maine, Vermont, Rhode Island, Delaware, Mississippi, North Dakota, Wyoming, Idaho, Utah, and New Mexico. Every State in the Union, with the exception of Nevada, which is for the present embraced in the northern district of California, is now to have at least one collector of internal revenue. State lines are followed in the boundaries of all districts, so that with the minor exception noted no collection district embraces territory in more than one State. To effect this rearrangement in the collection districts, which are limited by law to 64, it was necessary to discontinue the following 10 districts: The second, sixth, seventh, and eighth of Kentucky; the seventh of Indiana; the fifth and thirteenth of Illinois; the first of Wisconsin; the ninth of Pennsylvania, and the fifth of North Carolina. The territory formerly comprising these districts is now assigned to the jurisdiction of other established districts in the same States.

During the year a modern system of accounting and office procedure for collection districts was devised to meet the conditions created by the new system of taxation. A few years ago the total number of returns of tax liability made by taxpayers to the Federal Government did not aggregate four hundred thousand, and all these returns related to a few lines of business. Under the war-revenue legislation the offices of the 64 collectors of internal revenue receive nearly twenty million returns for tax payments each year and every kind of business in the country is involved. It has been necessary to make a complete change in the methods of handling returns and remittances. A complete double-entry system of bookkeeping was installed in the office of each collector, with daily journals, sectional control ledgers, and financial ledgers, to replace the simpler bookkeeping systems which had previously been in vogue. The new accounting procedure provides a complete check on every transaction and the records are so arranged that the account of any taxpayer can be readily located, adjusted, and balanced. A printed manual of accounting and all necessary blank forms and books were provided, and expert accountants have been sent from Washington to install the new system and to train the employees of collectors in the operation of the system. The practical and effective working of the new procedure was demonstrated during the month of March, when more than four million returns and remittances of income-tax payers were received without confusion, correctly recorded, and the proceeds of the greatest single business achievement ever attempted in this country fully accounted for within a few days.

To meet the greatly increased requirements of efficient service in the offices of collectors it has been necessary to materially raise the personnel standards. Collectors have been instructed to exercise greater care in the selection of new employees and arrangements

have been made at the Bureau within the year for reviewing in detail the recommendations of collectors on the basis of newly established records of qualification and performance relating to every employee in the collection districts. It has been necessary to discontinue the services of employees found to be incompetent, and a considerable number of such separations have been made, but the expansion of the service and the appointment of well-qualified persons to new positions made necessary by the increased work has permitted the retention of many employees, who are not qualified to engage in difficult accounting and technical income-tax work, on the simpler duties with which such employees are familiar through many years of experience. On June 7 a general examination of about 3,000 field deputies was held simultaneously in all collection districts. The examination was in two parts, one relating to income tax and the other to taxes other than income tax. The purpose of the examination was three-fold—first, to discover the special qualifications and deficiencies of all deputies who were at that time assigned to duties involving the giving of advice to taxpayers and the adjustment of tax cases in personal interviews with taxpayers; second, to afford the basis for the immediate elimination of all employees who were manifestly incompetent and entirely unfit for retention in the service; and third, to afford the basis for more intelligent review of the recommendations of collectors in connection with personnel matters. The examination papers included tests in practical mathematics, penmanship, facility in writing letters and preparing written reports and accounts, and general knowledge of the proper manner of handling internal-revenue cases similar to those met with in the daily work of the deputies. The examination papers were returned to Washington and carefully rated in the course of the following month, whereupon all collectors were fully advised of the results attained by their employees to be used as the basis for making obviously desirable separations from the service and rearrangement of the duties of employees so that each might be utilized to the best advantage.

The examination had a special advantage to the employees in apprising them of their relative standing and of their deficiencies in order that they might take steps to improve their qualifications. To facilitate the efforts of the employees in this direction the Bureau has established a branch of correspondence study offering courses of instruction to the field officers along general educational lines with specific relation to the work of the Internal Revenue Service. Practically all deputies who stood the test on June 7 signified their desire to take advantage of this educational work and specified the particular courses in which they were interested. The general effect of this activity of the Bureau is to afford greater opportunity of advancement to ambitious employees and to improve the efficiency of the service.

The scale of salaries established for the deputy collectors until recently was based on the comparatively simple and routine character of work in collectors' offices prior to the enactment of the war-revenue legislation. The higher character of service now required has prompted the Bureau to recognize the desirability of increasing the general average of compensation, which has already been done, and of affording to especially competent employees the opportunity for advancement to salaries higher than any which have heretofore been paid for services under the direction of collectors of internal revenue. Inasmuch as the plan of decentralization will gradually

exact of deputies a more complete understanding of the intricate technical details of the present system of taxation, it is expected that eventually there will be provided a scale of higher salaries for technical officers in the collection service, commensurate with the added requirements of their positions. These officers will become equal in proficiency and rank to the revenue agents who are engaged in specialized investigative work. In the practical operation of the field service the two forces of employees are now more or less interchangeable and the effective utilization of field deputies as well as revenue agents for difficult and important work will be facilitated by the plans which are being carried on to raise the requirements and improve the qualifications of the forces of collectors so as to justify a salary scale similar to that obtaining in the force of revenue agents.

Revenue agents in the field who carry on for the Bureau the investigations referred as the result of the review of taxpayers' returns by the Bureau have been at a serious disadvantage in the past on account of the highly technical nature of the new tax laws and their lack of opportunity to familiarize themselves with new methods of investigation. Two hundred and seventy-five of these agents were brought to Washington during the year and assigned to reviewing the reports of other agents in income and profits tax cases. At the same time they were given intensive training and instruction by the educational staff of the Bureau. These specially trained agents, together with a number of expert accountants transferred from the Bureau to the field, have been of great assistance to the revenue agents in charge in the several divisions in the instruction and training of the entire force of agents and inspectors. This improvement has been facilitated by the frequent issuance of special instructions and bulletins of information to the field force.

Each collection district embraces considerable territory, in most instances an entire State, so that an office of a collector of internal revenue has not been reasonably accessible to all taxpayers. This situation was not especially objectionable during the years when internal-revenue transactions were comparatively few in number and simple in character. However, with the war-revenue legislation bringing the service in intimate relationship with millions of citizens and creating the necessity for personal conferences between many taxpayers and qualified representatives of the Bureau, collectors and revenue agents in charge have been under the necessity of utilizing a large part of their forces in traveling about the country for the purpose of meeting taxpayers and carrying on investigations. The considerable increase in the number of deputy collectors and agents has made it feasible to establish branch offices under the direction of the collectors and to utilize the traveling deputies and agents to man these offices. Thus it is expected that every important tax community may be given a permanent internal-revenue office without any unusual increase in force, and this plan will have the further advantage of eliminating unnecessary travel by the employees. Already such service stations have been established in a number of States and the improved facilities for transacting internal-revenue business and for receiving advice and information have been so favorably received by taxpayers generally in these States that there seems to be no doubt that similar service stations should be established throughout the country.

OBSERVANCE AND ENFORCEMENT.

During eight months of the fiscal year ended June 30, 1919, the Revenue Act of 1917 was in full operation. Not until February 25, 1919, did the Revenue Act of 1918 become effective, although the most important provisions of the act related to income and profits realized in the calendar year 1918. This delay in the enactment of the new legislation was the occasion of serious administrative embarrassment, especially with respect to the provisions relating to income and profits taxes. Less than one month in advance of March 15, the date set for the filing of returns of income and the payment of at least one-fourth of the tax due, the Bureau was confronted with the task of issuing regulations and devising and distributing to taxpayers the necessary forms. A general extension of time for complying with the law was precluded on account of the fiscal requirements of the Government, and the expedient was adopted of authorizing the filing of tentative returns and the payment of amounts based on estimates of the tax due in each case.

Officers of the Bureau kept in continuous touch with the progress of the bill in Congress, and conferred frequently with the congressional committees with a view to rendering every assistance possible and making advance preparation for administering the law in the light of the best information available from time to time as the bill advanced toward enactment. Provisional regulations which had been in course of preparation were rushed to completion and mailed, together with the tentative forms, to all collectors of internal revenue for distribution. The most complete instructions that could be prepared on such short notice were issued to internal-revenue officers. Newspapers and other private agencies of publicity cooperated with the Government officers in giving wide circulation to information regarding the requirements of the law. Banks and other financial institutions distributed forms and regulations, in some instances printing additional supplies at their own expense, and furnished expert advice in the preparation of returns. Throughout the brief period remaining between the passage of the act and the final date for filing returns, the entire available force of the Internal Revenue Service was detailed to assist taxpayers and to receive in the most systematic order possible the expected avalanche of returns and remittances. Despite the brief notice and considerable uncertainty regarding the proper interpretation of the new provisions, which were complex and difficult of application because intended to anticipate and relieve inequities arising under many diverse conditions, the response of taxpayers was uniformly satisfactory in all parts of the country. By the close of March 15 all returns, with the exception of those of a small percentage who sought to evade or who were ignorant of the requirements of the law, had been filed with the collectors, and millions of remittances aggregating more than $1,000,000,000 had been passed to the credit of the United States.

The war-revenue legislation, imposing the heaviest burden of taxation ever experienced by this country, has been accorded almost universal acceptance by the people and generally prompt and intelligent compliance with the requirements of the law. During the active prosecution of the war the understanding of the national peril provided an urgent patriotic motive for unquestioning response to

every requirement of the Government. With the cessation of hostilities the need of the Federal Government for revenues to pay the unpaid bills of the war, to carry on activities necessary to the adjustment of the Nation to conditions of peace, and to support the Government generally has been clearly perceived in every part of the country and by citizens in every walk of life. The responsiveness of the people to Federal tax liabilities in 1919, following the successful consummation of the European war campaign, has been even more complete than in 1918, when the war was still in progress and its outcome uncertain. The stability of the National Government is closely related to the program of taxation. If any assurance were needed of the loyal support of the people of the United States to their established institutions of government, it would be afforded in the voluntary filing on March 15, 1919, of more than four million tentative returns of taxable income accompanied by remittances aggregating on that date more than a billion dollars.

The administration of the internal-revenue laws thus rests on the solid foundation of the observance of the law by the people, which has been fully demonstrated. The part of the Bureau of Internal Revenue in inducing this satisfactory condition has been to disseminate information regarding tax liability and to provide the administrative machinery of assessment and collection. In this task it has had during the past year, as during the year preceding, the full cooperation and assistance not only of all collectors of internal revenue and field officers and employees of the service, but also of many private instrumentalities of publicity. These instrumentalities were enumerated in the preceding annual report of the Bureau and include the national press associations, the Washington newspaper correspondents, press syndicates, weekly and monthly publications of all kinds, farm papers, the lessees of advertising space in street cars and other places used for similar publicity purposes, motion-picture companies, advertising clubs, clergymen and public speakers, cartoonists, and banking and public-service institutions. All public-spirited citizens, in fact, have been found ready to participate in the important service of popularizing the Federal taxes and of promoting the observance of the internal-revenue laws as an essential to public safety.

Appreciating clearly the responsibility of the Bureau to enforce the collection of all taxes due under the revenue law, it has been further recognized that a successful program of administration must be such as to attract and not repel the advances of taxpayers who would generally seek to discharge their tax liabilities in a businesslike and open-minded manner. From the outset every effort has been made to insist on a courteous and fair attitude on the part of all officers and employees of the Internal Revenue Service and to eliminate arbitrary and bureaucratic methods. The necessity of doing everything possible to provide for the correct and prompt disposition of cases involving claims for the refund of taxes paid or additional assessments of tax on account of erroneous interpretation of the law by taxpayers has received earnest attention. Although it has not been possible within the brief period in which war-revenue legislation has been in operation to dispose of all claims and investigations within as short a period as is desired, the selection and training of a large force and the gradual elucidation of many problems of legal interpretation have progressed satisfactorily and now enable the Bureau to estimate the

additional expansion of force required to place this work on a current basis. Taxpayers generally have recognized the obvious limitations of the Bureau, the manifest difficulties resulting from the complex provisions of the laws and the enormous volume of work, and have refrained from adding to the burden of the Bureau or complaining against unavoidable delays that have occurred.

The compliance of the great majority of taxpayers with the requirements of the revenue laws has reduced to a minimum the task of the Bureau in enforcing the law. Effective measures of enforcement, in fact, have been made possible by the general attitude of law observance. It is natural and proper that those citizens who respond to their tax liabilities should resent the evasion of tax by other persons, especially those engaged in the same line of business. For this added reason the Bureau has recognized an urgent responsibility to discover all delinquents and enforce the payment of all taxes due and penalties incurred, and in this effort has expected, and in a liberal measure received, the cooperation and assistance of law-abiding citizens. Large forces of employees throughout the country have been concentrated at appropriate times for intensive campaigns looking to the discovery of delinquents. Collection districts have been divided into as many divisions as there have been deputies available and the deputies have been assigned with a view to giving every man the opportunity to work in the district in which he may be expected to produce the best results. In these intensive drives many sources of information have been utilized, such as the records of real estate transfers in county offices, the lists of banks and corporations containing the names of persons to whom dividends have been paid, carefully compiled statistics relating to each kind of business, State and municipal tax records, records of licenses, and many other sources of information available in each community. In addition to data obtained in this way, the officers have available the information which is furnished by taxpayers regarding salaries and other payments, and the results of statistical studies compiled and furnished by the Bureau. The comparison year by year of returns made by the same individuals and corporations is often productive of information leading to the discovery of tax evasion. Cases in which persons who have evaded tax or otherwise perpetrated fraud on the Government in connection with their tax liabilities desire to make voluntary disclosures and amends have been increasing in frequency. It is the policy in these cases to give full consideration to the fact of voluntary disclosure as a basis for mitigating the penalty imposed for delinquency.

The general acceptance of tax liabilities has so strengthened the position of the Bureau in the enforcement of the law that persons who are intentionally delinquent in the payment of taxes have come to recognize that they can not hope to escape detection year after year, but will eventually be discovered and brought to justice.

A special problem has arisen in connection with resident aliens and the foreign-born population, among whom a relatively high percentage of delinquency exists. Through foreign language publications and other means of reaching this class of taxpayers information regarding the Federal tax laws has been disseminated as widely and thoroughly as possible, and through the various delinquent drives an increasing number of these persons have been brought into the ranks of regular taxpayers.

All persons seeking to leave the United States are now required, through an arrangement with the Department of State, to present evidence of having complied with the income-tax requirements before receiving a passport or a sailing permit. The necessity for this procedure arises out of several considerations. The question as to whether aliens residing in the United States and engaged in gainful occupations are permanent or temporary residents is in many cases not raised until such persons arrive at the ports of embarkation, where for the first time it is possible for the revenue officers to collect from them the tax due on amounts of income for which they have claimed exemption on the ground that they were permanent residents and therefore entitled under the law to the same exemptions as are accorded to citizens. Then, again, the departure of persons from the United States prevents the assessment and collection of additional tax as the result of audit and verification of their returns. It is necessary, therefore, to assign competent employees at the ports of embarkation to undertake a review of the tax liability of each citizen and alien who is about to proceed abroad. The result of the activities of internal-revenue agents in this work this year has been to collect more than $5,000,000 in delinquent taxes.

American citizens residing abroad have not in all instances responded to the income and profits tax provisions of the law, although copies of the law, regulations, and the necessary forms have been distributed through the State Department to American diplomatic and consular officers in all countries. Steps are being taken to deal directly with these citizens. A list of American citizens abroad, from the records of the State Department, has been completed. A search has been instituted in the files to ascertain which of the American citizens listed thereon have filed returns. The Bureau will communicate directly with those who have not met their tax liability, and it is to be expected that delinquency among them will gradually be reduced to a negligible factor.

ANALYSIS OF EXPERIENCE.

Two years' experience with the new system of war-revenue taxation affords hardly sufficient retrospect for safe conclusions regarding a future program of taxation. Under pressure of the emergency requirements of war finance, rates on long-established objects of taxation were increased by the act of 1917 and still further increased by the act of 1918. New objects of taxation were created by the first of these war-revenue acts and the rates provided for those objects of taxation were increased by the second of these acts. The Revenue Act of 1918 also extended the list of objects of taxation. The experience with the present system of taxation therefore relates to old taxes which have been increased and to new taxes. Experience has demonstrated the general truth that any new tax is at the outset comparatively less economical and less productive, and will be regarded by the people as more oppressive, than an old tax to which the business conditions and habits of the people have become adjusted. However, once an object of taxation has been created, it gradually assumes its proper place in the system of taxation unless it is inherently uneconomic. It was necessary under the war-revenue legislation to increase largely the number of the objects of taxation because even

the highest practicable rates as applied to the existing objects of taxation would not produce the required amount of revenue. It seems axiomatic, therefore, that as long as the revenue requirements of the Government continue at the rate of four billions annually it will be impossible to expect that any present important object of taxation can be discontinued without requiring the substitution therefor of some other object of taxation or increasing the rate of tax with respect to some existing object of taxation.

However, we may be encouraged by the fact that the revenue requirements of the Federal Government are already recovering from the strain of war time. This progress toward a safer economic condition must be gradual, but will be accelerated by reduced Government war activities and by improved efficiency in the operation of activities which must continue. The desired end may also be promoted by better supervision of expenditures under a budgetary system of considering appropriations. This would seem naturally to follow and be required under our rapidly expanding government functions. These developments will assist in suggesting what changes and when such changes should be made in the system of internal taxation. It will be well to bear in mind that the Government now has a large investment in each object of taxation and in addition an administrative advantage which is not unlike the good will of a commercial enterprise.

To the end that the Bureau might be in a position to furnish the best possible information and advice on the subject of internal taxation, whenever requested by the congressional committees, the practice has been followed of preserving memoranda of all suggestions for the amendment of the law which have occurred to officers of the Bureau during the period of interpreting the current law and construoting regulations for its observance and enforcement or which were received from taxpayers.

The Revenue Act of 1918 was drafted with greater care than any of the preceding tax laws. It is clear that the system now established by this law has been not only fully productive of the yield estimated in advance but also reasonably economic. The cost of collection has been negligible, and, despite the high rates provided for the various objects of taxation, there has been little evidence of hardship out of proportion to the sacrifice which of necessity had to be made by every citizen and business in support of the war.

COST OF ADMINISTRATION.

The total cost of administering the internal-revenue laws for the fiscal year 1919 as expressed by the aggregate expenditures from the several appropriations was $20,573,771.52, compared with $12,003,214.07 for the fiscal year 1918. The sum of $101,357.76, expended from the appropriation of $125,000 for "Refunding internal revenue collections," is not included in the total, as it is in no sense an administrative expense.

The total expenditures during the fiscal year 1919 were equivalent to 0.534 per cent of the total collections for the fiscal year, as compared with a corresponding ratio of 0.325 per cent during the fiscal year 1918. The increase in this ratio is due chiefly to three causes. The program of investigating and auditing tax cases has been greatly

advanced during the year. The additional expenditure on this account is relatively higher than the cost of assessing and collecting taxes based on the returns made by the taxpayers. During the fiscal year very large expenditures were made in connection with the assessment of income and profits taxes under the Revenue Act of 1918, although the collections from these assessments are payable, under the installment plan, partly in the fiscal year 1919 and partly in the fiscal year 1920. Furthermore, the Child Labor Tax Law and similar revenue measures which are not expected to yield revenues commensurate with the cost of administration have added materially to the expenditures of the Bureau without increasing proportionately the amount of revenue. The ratio which the cost of administration bears to the collections of the Bureau is not valuable as an index year by year to the efficiency of operation because of the many nonrevenue functions which the Bureau is called upon to perform. Furthermore, as long as the cost of collection remains at such negligible proportions it is probable that increases in the ratio, if accompanied by absolute increases in the amount of taxes collected or volume of nonrevenue work performed, may rather be indicative of increased efficiency than would any reduction in the ratio.

Detailed statistics of expenditures and the appropriations from which expenditures are made are presented in Table 85 (pp. 221–224).

BUREAU ORGANIZATION.

The development of the organization of the Bureau at Washington has proceeded according to the plan adopted when the first War Revenue Act was received for administration on October 3, 1917. This plan, which was outlined in the preceding annual report of the Bureau, provided originally for the division of the subject matter of the Bureau according to six coordinate units, each under the supervision of a deputy commissioner or other officer of coordinate rank. One of these is the Legal Unit, headed by the Solicitor of Internal Revenue. Three other units are purely administrative, of which two direct the operations of the offices of collectors and the force of revenue agents and inspectors, respectively, and the third has charge of administrative procedure and operations relating to the Bureau at Washington. The remaining two units have supervision over the technical subject matter of the Bureau, divided according to related objects of taxation as follows: First, income and profits taxes; and second, all other taxes. During the past year two additional units have been created, one to relieve the deputy commissioner in charge of miscellaneous taxes of the administration of the estate tax and the capital-stock tax and to administer the Child Labor Tax Law provided by the Revenue Act of 1918; the other to have charge of the variety of taxes included under the general classifications of sales, occupations, and special and miscellaneous commodities, the number and importance of which were greatly increased by the Revenue Act of 1918. This rearrangement leaves under the supervision of the deputy formerly charged with all taxes other than income and profits taxes the following objects of taxation: Alcoholic and fermented beverages, industrial alcohol, tobacco and its manufacture, oleomargarine, renovated and adulterated butter, mixed flour, and narcotic drugs.

Each of the administrative and technical units of the Bureau has been organized internally in a way to admit of expansion to provide for the increased responsibilities and duties of the Bureau as rapidly as competent personnel can be recruited and trained. The force of officers and employees numbered at the close of the fiscal year more than double the number employed at the beginning of the year, despite a very large number of resignations due to the attractions of private employment. Further expansion of the personnel is now in progress to the extent that new employees can be advantageously assigned to work. By far the largest increase has occurred in the Income Tax Unit, which has charge of the administration of the income and profits tax provisions of the law. In this unit it has been found expedient to create special divisions for the training and vocational study and assignment of auditors to this highly technical and important subject matter.

PERSONNEL.

During the year ended June 30, 1919, the force employed by the Bureau at Washington was increased from 1,597 to 4,088; the force of collectors' employees in the field from 5,715 to 6,877; and the force of revenue agents and inspectors from 1,542 to 3,090, or an aggregate increase in force from 8,854 to 14,055. The problem of recruiting and training the forces of the Bureau has been greatly increased during the year by a very large number of resignations. The force under the direction of the collectors, which at the beginning of the year numbered only 5,715, has incurred during the year 2,235 separations. In the Bureau at Washington this difficulty has been even greater. The increase in the force from about 1,600 to more than 4,000 has been accomplished despite resignations totaling in number 1,032. It is especially significant of the situation in this Bureau to find that the percentage of resignations is much higher among the highest salaried employees than among those receiving lower rates of compensation. Of employees receiving $5,000 or more there have been 12 resignations from a force averaging about 10; of employees receiving $4,000 or more, there have been 28 resignations from a force of about 41; and of employees receiving $3,000 or more there have been 71 resignations from a force of about 188. Although the salary scale now provided in this Bureau is considerably higher than in many branches of the Government, it appears clear that the salaries are not yet sufficient to retain the services of the type of employees who have been attracted to the service. In this situation it has been deemed wise to establish in the Bureau rather elaborate training facilities in order that young men and women who have not yet established themselves in professional or business life may be induced to enter the service, and after receiving a thorough course of training remain for a sufficient length of time to justify the expenditure which is occasioned by the training activities. It is now the practice to require appointees to indicate on entering the service that they will remain with the Bureau at least 12 months.

Appointments to positions in the Bureau at Washington and in the force of revenue agents and inspectors have been made, as required by law, from registers established by the Civil Service Commission as the result of examinations held for the departmental service generally, and of the following examinations held specially for this Bureau: Income-tax deputy collector, inspector and agent; estate-tax examiner; traveling and resident auditor; and inspector and assistant inspector, Child Labor Tax Division. Appointments to positions in the offices of collectors are made on the initiative of collectors and are in part selections from civil-service registers and in part personal selections by the collectors.

The results of the policy of making the work of the Bureau attractive to women, as set forth in the preceding annual report, is shown by the increasing proportion of women among the employees and officers. At the present time slightly more than half of the total number of employees and officers of the Bureau are women, and a number of women are holding important positions requiring a high degree of executive and technical skill.

The policy has been followed of reinstating all employees who resigned in good standing to enter the military or naval service. In reinstating such employees, it has been the practice, as far as practicable, to accord the benefit of promotions which would have been earned if the services of the employees had not been interrupted. Honorably discharged soldiers and sailors have also had the advantage of preferential certification and selection, which is provided by civil-service rules. In all, 682 former civil-service employees who had been honorably discharged from the military and naval services were reinstated to positions in this Bureau during the year. Of this number 622 were former employees of other branches of the Government. Many other soldiers and sailors, having no previous experience in the Federal service, have qualified through civil-service examination and received preferential appointments in this Bureau.

During the war period, when the changes in revenue legislation greatly enhanced the importance of Federal tax liability, a number of officers and employees resigned to engage in practice as tax advisers. Many of these persons have rendered distinct service to the Government in their private capacities by disseminating competent and authentic information regarding the tax laws and promoting generally a satisfactory relationship between the Bureau and taxpayers. Some of them, however, abandoned the public service at a time when their assistance was needed for the carrying on of activities closely related to the war program. It must be recognized, moreover, that the demand for former Bureau employees as private tax advisers results from training furnished by the Government for Government purposes and from experience gained in positions of public trust. It has been held, therefore, that the interests of the Government required that no person who has previously resigned from a position in this service to undertake private practice as an adviser to taxpayers shall be reinstated to a position in any branch of the Internal Revenue Service.

HOUSING.

The work of the Bureau throughout the year has been accomplished under exceptional difficulties due to inadequate housing facilities. During a portion of the year the personnel of the Bureau was housed

in a dozen or more widely separated buildings, resulting in serious inconvenience to taxpayers and frequent delay in correspondence and transacting public business. The completion of the Treasury Annex and the assignment to the Bureau by the Public Buildings Commission of the War Industries Building, together with an allotment of space in the new Interior Building, has somewhat improved the situation, although the personnel is still scattered in six different buildings. In the interest of efficient administration and for the convenience of the thousands of taxpayers who visit the Bureau annually it is highly important that provision be made at an early date for housing the personnel under one roof.

The increased duties devolving upon the field service have made it necessary to secure additional space for a large number of collectors' offices. In each instance effort has been made to house offices in Federal buildings, but where additional space was not obtainable in buildings under the control of the Supervising Architect it has been necessary to rent commercial space, in order that the various activities of collectors' offices, for the purpose of administration, might be housed in one building. The Internal Revenue Service is now under the necessity of providing facilities for transactions with a greater number of citizens in each community than any other branch of the Federal Government except the Postal Service. It seems highly desirable, therefore, that the natural expectation of citizens to find in the Federal buildings the Federal services to which they are most accustomed should be met by such rearrangement of the space in these buildings and of commercial space available to the Government as will permit the housing of the offices of collectors of internal revenue and of their branch offices, whenever possible, in the Federal building of each community.

STAMPS.

During the year 5,665,461,223 internal-revenue stamps of all classes and denominations were shipped to collectors of internal revenue and to the Postmaster General. Of this number 5,664,046,023 represented a face value of $734,113,681.17. Stamps having no money value, principally export stamps, were delivered to the number of 1,415,200. Owing to the large tax-free shipments of tobacco, cigars, and cigarettes to the American Expeditionary Forces abroad there was a decrease of 501,771,214 in the number of all stamps issued. The increase of $142,348,989.80 in the face value of stamps delivered to collectors during the year is accounted for by the higher rates imposed by the Revenue Act of 1918, resulting in a higher average face value of stamps issued.

All of the stamps issued by the Bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of tobacco stamps imprinted on tin-foil wrappers. The printing of these is done under contract and without cost to the Government, the contractor receiving his remuneration from the purchasers of the stamps and reimbursing the Government for the salaries of the agent and counter necessary to properly supervise the work.

Ninety-eight applications for restamping tax-paid articles, under section 3315, Revised Statutes, were considered and disposed of during the year.

Stamps of various kinds and denominations, fractional books from outgoing officials, and stamps for which there was no use, to the value of $37,282,856.90, were returned by collectors and by the Postmaster General and credited in their accounts.

CHEMICAL ANALYSES.

During the year the chemical laboratory of the Bureau has been expanded and established as the Division of Technology. The importance of the work of this division has been greatly enhanced by the changes which have occurred in the industries which manufacture and distribute alcohol and alcoholic products. As the result of State and national legislation the industrial importance of alcohol as the principal material in the beverage industry has been eliminated, and its importance as a basic raw material in chemical industries has been intensified by the establishment during the war period of many industrial establishments for the manufacture of dyes, pharmaceuticals, and many organic chemicals. During the year the Division of Technology received and examined thousands of formulae of medicinal preparations and flavoring extracts to determine, in each case, whether the product manufactured or proposed to be manufactured according to these formulae might properly be classified as nonbeverage alcohol under new provisions of law relating to this subject.

Many analyses were made during the year of fermented beverages to ascertain their alcoholic content. There was a large increase in the number of samples of distilled spirits received, including both bottled in bond spirits and "moonshine" or illicit spirits, which were, in many cases, made the basis of criminal proceedings requiring the attendance and expert testimony in the Federal courts of chemists from this division.

The analyses of narcotic preparations and drugs have continued to be an important function of the Division of Technology. This work requires exceptional care, as violations of the provisions of the Harrison Narcotic Law lead frequently to criminal proceedings. Cases for presentation in court must be prepared from the chemical viewpoint, and conviction often depends on the testimony offered by the chemists of the Bureau.

During the year 18,386 samples of various commodities were received and analyzed to determine the question as to their taxability under the internal-revenue laws. This number of samples represents an increase of approximately 7,000 over the number received and analyzed in the preceding fiscal year and is distributed as follows according to the several classifications of commodities:

Butter	7,914
Denatured alcohol	384
Distilled spirits	1,717
Fermented beverages	1,634
Medicinal preparations (nonbeverage)	2,002
Narcotics	1,248
Oils	3,242
Oleomargarine	137
Miscellaneous	108
Total	18,386

GLYCERIN.

Glycerin is not a taxable commodity, but during the war period the excessive demand for this ingredient in the manufacture of high explosives lead to the enlistment of the laboratory facilities of the Bureau in developing a process for the production of glycerin by fermentation of molasses. As stated in the preceding annual report, the chemists of the Bureau were successful in working ou a process by which it is practicable to manufacture glycerin synthetically in large quantities. The process gives promise of having important commercial value because it enables the maximum recovery of the raw material in the form of glycerin, alcohol, and potash. The Bureau's connection with this work was terminated with the making of this process available to interested manufacturers, and $4,552.22 remaining unexpended of the sum of $10,000 allotted for this purpose from the special defense fund of the President has been returned to the Treasury.

INCOMES AND PROFITS.

The income and profits tax provisions of the 1917 and 1918 revenue laws have resulted in the filing of approximately seven million returns. The review and verification of these returns involves an administrative task of large proportions, not only because of the great number of cases to be handled, but also because of the highly technical nature of the legal and accounting principles which must in each case be applied. For the effective performance of this work it has been seen clearly that it was necessary to develop as quickly as possible in the offices of the collectors of internal revenue throughout the country an adequate force of competent auditors, in order that it might not continue to be necessary to perform all of this work at Washington. During the year the experiment was tested out of charging the collectors with the examination of all returns for 1918 of incomes up to $5,000. This resulted in the retention by the collectors of approximately 3,500,000 of the total number of 4,125,000 income and profits tax returns. The work of reviewing these returns in the collectors' offices has been done in the light of the instructions which the Bureau has issued on the basis of the experience and developments in the handling at Washington during the preceding year of all returns for the taxable year 1917. Although the work done by the collectors' force in connection with these returns for 1918 may require further review and testing at Washington, it is clear that with the further instruction and training of the field auditors the review of this class of the returns may, in future years, be handled satisfactorily and expeditiously by the collectors, so that the great majority of income-tax payers will not be required to respond to inquiries by correspondence from Washington. Eventually the classes of returns assigned to the collectors of internal revenue may be so expanded as to reduce the number of the returns which must be forwarded to Washington for audit to about 500,000 each year. This restriction of the auditing task at the Bureau will greatly accelerate the performance of this important work and bring about a condition in which every return will be finally audited within three months of the time for the payment of the final installment of the taxes due each year.

An important part of the Bureau's work in connection with income and profits taxes is the settlement involved in difficult cases on the basis of the examination of the reports submitted by revenue agents. At the beginning of the year many thousands of these reports had accumulated, but the number has been rapidly reduced, and at the close of the fiscal year only about 17,000 cases awaited settlement, of which more than half have now been disposed of or are in process of audit.

The immediate administration of the income and profits tax laws, under the organization of the Bureau, devolves on the Income Tax Unit, which comprises nearly three-fourths of the personnel of the Bureau at Washington. Extraordinary effort has been made to facilitate the operations of this unit, on which depend the full realization of the principal revenues of the Government. It has been necessary to contend with an unavoidable situation in which the auditing of returns by the Income Tax Unit has been delayed by the serious problem of recruitment and training and also by the necessity of building up a body of sound precedents and rulings in connection with the new and complex laws. These precedents and rulings have had to be based on mature and careful consideration of the specific cases by the technical division of the unit, the Advisory Tax Board, and the Solicitor of Internal Revenue. This preliminary work of evolving a sound basis for the application of the law to every state of facts which may arise in specific cases is now sufficiently advanced, as stated elsewhere in this report, to make practicable the decentralization of a large amount of the work to the offices of the collectors of internal revenue throughout the country.

In order that the current work of the Income Tax Unit in auditing returns may result in the most substantial advantage to the Government and at the same time relieve from uncertainty taxpayers having large sums of money involved, a procedure has been provided by which returns will be taken up for audit in the order of their size and importance. These returns are, generally speaking, the most difficult to audit and involve questions which must be considered carefully. As a result the apparent progress in the number of returns audited must continue for some time to be small by comparison with the total number of returns on hand, but it must be remembered that as the returns of smaller amounts are reached for audit the work will be much simpler and will proceed far more expeditiously.

In many cases the audit of returns extends to the personal ascertainment in the field by revenue agents of important facts. The reports made by these agents must be carefully audited in the unit before the tax reported to be due may be safely assessed, because very few of these officers have possessed the comprehensive understanding of the complex provisions of the law which must be applied to the facts discovered before proper assessment may be determined. To improve and strengthen the field force in respect to its ability to analyze complex states of fact, a large number of revenue agents have from time to time been brought to Washington and here given the benefit of experience in the actual work of auditing the reports of other field agents and at the same time of receiving intensive courses of instruction. As rapidly as possible, also, trained auditors from the Income Tax Unit are being assigned to field work, so that we may expect gradual improvement from now on in the completeness and accuracy of reports rendered on field investigations. With-

out careful analysis of these reports to determine the correctness of the investigating agents' conclusions, the assessment of tax in thousands of cases would result in claims for abatement which would interpose additional steps in the procedure necessary to collect the amounts due and defer the eventual payment to the Government of the tax assessed. By doing the work in the first instance as carefully and effectively as possible, the time actually required for the final determination of tax liability and the covering into the Treasury of the amounts due has been materially shortened.

The time which is required to complete many of these necessarily intensive investigations would result in much delay in the assessment and collection of a great amount of tax due if the settlement of each case were to be made at one time after the case had been finally settled. There are many instances in which the total tax liability can not be accurately ascertained until thorough inquiry has been made into such fundamental matters as the valuation of properties, rates of depletion and depreciation, and the like, but in practically all of these cases a considerable portion of the tax due may be readily ascertained and established beyond question. In these cases it is not fair to the Government, especially in view of the present fiscal needs, to delay the assessment of this portion of the tax until the entire amount due is ascertained. Accordingly, it has been found advisable to adopt the practice of immediately assessing and collecting any amount of additional tax which is found clearly to be due in any case, even though there may be phases of the case which may require further consideration resulting in still further additional assessment or in refund. This procedure, together with the procedure of auditing returns in the order of their size and importance, will have the effect of giving the Government the immediate use of considerable sums of additional revenue and also of relieving a large amount of uncertainty to taxpayers, which is a serious element of disturbance in the conduct of productive business.

TRAINING PROGRAM.

Whatever success has been attained during the year in advancing to completion the vast undertaking assigned to the Income Tax Unit has been due in large part to the training program. This program has proceeded with the organization of voluntary classes of officers and employees of the unit, and a voluntary faculty for instruction in analytical accounting, income-tax law and regulations, and other subjects related especially to the work of the unit. These classes are conducted outside of office hours; enrollment is voluntary and without expense; and the faculty is also voluntary and entails no expense to the Government. Under the training program examinations are held from time to time to test the knowledge and ability of the employees relating to the work to which they are assigned. Thus in building a better service the Bureau is also building better men and women.

INFORMATION SERVICE.

One of the most valuable contributions this year to the equipment of the service was the inauguration of a service of information relating to income and profits taxes. This service consists of printed bulletins,

issued as frequently as the volume of matter required, and printed digests issued monthly, containing current rulings and decisions of the Bureau on income and profits tax cases and questions. The bulletins contain, in full, office rulings, Solicitor's opinions, Advisory Tax Board memoranda and recommendations, etc., with the names and other data which would reveal the identity of the taxpayers excluded; and the digests, which are cumulative from month to month, contain brief synopses of the rulings and decisions which appear in full in the bulletins. The bulletins and digests are cross-referenced so as to make their contents readily accessible in connection with Regulations 45, relating to income and profits taxes. This service of information is furnished to every officer and employee engaged on income and profits tax work.

STATISTICS.

The preparation of the publication Statistics of Income, a compilation of statistics based on the data selected from the returns of income and profits, involves continuously a large amount of work on the part of the Statistical Division of the Income Tax Unit, which is also required from time to time to undertake special statistical studies related to the work of the unit. The Statistics of Income for 1917 were published in time for their utilization at the October 6 industrial conference in Washington. A large amount of work was required for the compilation of medians for use in the application of the statutory provisions (c–2 of section 311, Revenue Act of 1918) for determining the war-profits credit of corporations which were not in existence during the whole of at least one calendar period.

CLAIMS.

The claims work of this unit is progressing satisfactorily. Although it is true that many claims are pending, valid reasons exist for the delay in practically every case. Either the papers in the case are under consideration elsewhere in the Bureau in connection with some other question relating to the taxpayer's business, evidence is being awaited, field investigations are under way, or some other important circumstance causes delay in settlement of such claims as are now pending. Much delay hitherto unavoidable is being gradually eliminated by the expansion of the organization for auditing the vast number of income and profits-tax returns.

SPECIAL ACTIVITIES.

A conspicuous phase of our general activities during the last six months has been the special arrangement made for the assessment and collection of delinquent taxes due from aliens and American citizens departing from the United States. Immediately after the signing of the armistice a general exodus of aliens began. Also thousands of Americans, whose normal activities have been carried on in foreign countries and who were under the necessity of seeking refuge in the United States during the war, prepared to return to the countries in which their principal business activities were carried on. The technical questions arising in relation to the taxes of these departing citizens and aliens and the administrative machinery for enforcing the law with respect to them was made the subject of special study. Every possible means was adopted to relieve these people from the

annoyance and inconvenience which might easily arise from the fact that in thousands of cases they had made no arrangement to settle their tax liability prior to arrival at ports of embarkation. Through an agreement with the State Department and the steamship companies it has been possible to check for the purpose of securing payment of taxes due every person leaving the United States via the port of New York. The officers engaged in this work at that port are entitled to special credit for their zeal and patience. The task of examining daily hundreds of aliens of all nationalities and extracting from them information that will enable true determination of their tax liability is a task requiring the exercise of a high degree of ingenuity, discretion, and patience. Generally these aliens have made the work of investigating officers most difficult. Some idea of the magnitude of this task may be gained from the fact that in a single day these officers examine as many as 1,500 departing aliens and American citizens. From their operations there is now collected more than a million dollars a month in taxes. Save for the work they are doing, this would otherwise be lost to the Government.

The arrangement in New York City having been reasonably perfected, an agent thoroughly experienced in the procedure worked out at that city was withdrawn from the force and dispatched to install similar organizations and methods at other ports from which aliens and Americans are now departing in great numbers for foreign countries.

Special attention has been given also to investigation and prosecution of cases involving fraudulent returns. The prosecutions during the year and the penitentiary sentences in a number of these cases, in addition to the civil penalties, must necessarily have a salutary effect.

DIVISIONAL ORGANIZATION.

The divisional organization of the Income Tax Unit is as follows:

Personnel Division.—This division is charged with the duty of selecting persons for appointment in the unit, assigning appointees to the class of work for which their experience and equipment seem to qualify them, arranging reassignments within the unit according to progress and capabilities of employees, and arranging for detail to the Bureau of field officers and for transfer from the unit to the field of competent auditors. This division also maintains the personnel records for the unit and coordinates with the other divisions on questions of promotion and discipline.

Training Division.—The Training Division organizes and conducts the training service. This division prepares texts, lectures, and examinations, and grades the papers turned in by those attending the classes of instruction. This division is also responsible for the preparation of the bulletins and digests which comprise our service information relating to income and profits taxes.

Statistical Division.—The Statistical Division is responsible for the coding of returns, abstracting therefrom proper data, and the compilation of statistics in compliance with the requirements of the law, and also for the necessary administrative purposes.

Audit and Administration Division.—The Audit and Administration Division combines the administrative work of the entire unit (which is conducted in the administrative subdivision) and the work

incident to the general audit program. In the audit subdivision the work is organized according to industrial classes, for each of which a coordinate section is maintained.

Technical Division.—The Technical Division is the technical control of the entire unit. This division handles all general inquiries for information about income and profits tax procedure. It reviews and inspects cases closed by the Audit Division, and conducts initially audits of consolidated returns, returns of personal-service corporations, cases involving exhaustion of natural resources, special cases under sections 327 and 328, Revenue Act of 1918, and fraud cases.

Claims Division.—The Claims Division handles all claims for refund and abatement of income and profits taxes.

CAPITAL STOCK.

The provisions of the Revenue Act of 1918 with reference to the tax on the "carrying on or doing business" of certain classes of corporations, joint-stock companies, associations, and insurance companies changed many of the provisions of the capital-stock tax law very materially and made necessary much additional Bureau work, as well as extensive changes in administrative methods.

The basis of the tax for domestic corporations is the fair average value of the capital stock, and in estimating this value of capital stock the surplus and undivided profits are included. The act of 1918 increases the rate of tax from 50 cents to $1 for each $1,000 of fair value of capital stock in excess of the specific exemption, which exemption by the same act is reduced from $99,000 to $5,000. In the case of foreign corporations no exemption is allowed.

As a result of this change, instead of approximately 65,000 taxable corporations the number reporting was increased to about 350,000. For the taxable period ended June 30, 1919, it was decided to accept the returns filed under the act of 1916, so far as possible, and in auditing to determine the original or additional tax due. The change in rate and lowering of the exemption together with the retroactive feature of the law created this necessity. Upon the passage of the act revised regulations and forms were prepared and issued and steps taken to increase the force engaged in this work. Notice had to be given to corporations which had filed returns under the act of 1916, directing attention to the change in the law and advising the amount of the original or additional tax due.

Complying with the letter and the intent of the law by arriving at the fair average value of capital stock of domestic corporations, joint-stock companies, and insurance companies, within the purview of the statute, makes the Capital Stock Tax Division almost exclusively a valuation division. The evolution of methods made in the light of experience in dealing with this important question had been quite marked; the early regulations touching valuations have been radically elaborated and modified until under present approved methods it has become necessary to individualize each case, considering all elements and factors which throw light on values and harmonizing them so far as possible in the ultimate values found.

The unique features that have developed in connection with this part of the revenue law have made necessary a class of examiners somewhat different in many respects from those required for the pur-

pose of other activities of the Bureau, and some difficulty has been encountered in securing an adequate number of such examiners to handle the work. Notwithstanding this special difficulty, progress has been marked during the entire fiscal year, and especially since the new law became effective. The change has not been permitted to materially interfere with the rapid and accurate audit of the capital-stock tax returns. Under the circumstances, the division is considered on a current basis. The audit of all 1917 and 1918 returns and assessments has been practically completed, except as to delinquents. The activities of the division have been centered largely upon assessing the tax in connection with the Revenue Act of 1918 within the statutory time limit of 15 months, and it is believed that the work will be completed within the time specified, except as to miscellaneous adjustments and settlements of claims. Returns filed as of June 30, 1919, for the taxable year ending June 30, 1920, are now being received and arranged preliminary to the final audit, which should begin early next year.

The necessity of outlining the general policy of the division charged with the administration of the capital-stock tax law and the preparation of regulations and forms in accordance with the law constitute an important part of the required work.

In arranging for the audit special care is given to the grouping of employees having knowledge and experience in different lines of industry, and men of special qualifications with experience in general business are assigned as heads of the groups. Conferences at regular intervals are held between group heads and other administrative officers of the division in order that the examining forces may receive the benefit of conclusions reached and the interpretation of the law and regulations through the consideration of concrete intricate cases actually before the division for determination.

The assessment section of the division has been confronted with peculiarly difficult problems, owing to the retroactive features of the act of 1918, which have been satisfactorily met.

The claims section is assigned to the work of receiving, recording, and acting upon all claims for refund, abatement, and offers in compromise. No serious delays have been occasioned by the perplexing problems which have arisen in connection with this work. With an enlarged and strengthened personnel this section will be able to keep the increasing work on a current basis and give immediate attention to all such questions.

The determination of whether certain classes of corporations are engaged in business within the meaning of the act has consumed an immense amount of time and caused delay in the consideration of this problem, owing to the necessity of extended investigation and inquiry into the independent activities of the respective corporations. In the case of railroad corporations now under Federal control, it is necessary to obtain affidavits clearly defining all of their activities in order to determine whether liability is incurred. Likewise, with corporations claiming exemption on account of not being engaged in business, such as inactive companies, timber companies, holding companies, and companies formed to manage estates. Many companies have claimed exemption as personal-service corporations, but, through extended investigations, a large percentage reporting as such have been found taxable. The determination of this question often entails voluminous correspondence. The audit reveals the fact that in numerous cases corporations under the $99,000 exemption were very careless in the preparation of their returns, but upon receipt of advice as to the tax due, based upon their own figures, additional information has been submitted, requiring considerable correspondence and time in the review and final audit. The basis of the tax being changed for domestic mutual insurance companies and foreign corporations necessitated the requirement of amended returns and considerable correspondence in explanation of the amendments.

As with all the divisions of the Bureau, it is the policy of the Capital Stock Tax Division to hold itself in readiness to hear and consider any questions of a specific nature raised by those subject to the tax, and formal hearings are granted upon request of such interested persons. In the course of the fiscal year numerous such hearings have been held, satisfactory conclusions reached, and protests to a large extent eliminated, thus in many cases precluding the necessity of controversies in court and facilitating the administration of the law.

ESTATES.

The Federal estate tax is a tax imposed upon the transfer of the net estate occurring by reason of the death of a person, not, as seems to be frequently supposed, a property or a legacy tax. As the tax is not upon property, but upon its transfer to others by reason of death, the value of the interests of heirs, next of kin, or beneficiaries and their relations to the decedent have no bearing upon the question either of liability or the extent of the tax.

The basis of the tax is the value at the time of death of all property belonging to the gross estate, less allowable deductions and, in the case of the estate of a resident of the United States, a specific exemption of $50,000. After subtracting the deductions and the exemption from the gross estate, the remainder constitutes the net estate, upon which the tax is calculated. The law provides that there shall be included in the gross estate the value of any property which the decedent transferred prior to his death in contemplation of or intended to take effect in possession or enjoyment after death, except in case of a bona fide sale for a fair consideration in money or money's worth, or by any trust created with a similar intent.

The basis for the tax on nonresident estates differs materially from that of the resident, since only that part of the estate is taxed which at the time of death was situated in the United States, and the specific exemption of $50,000 is not allowed to such estates.

It is obvious, therefore, that the greater part of the work of the Estate Tax Division is of a legal nature, requiring consideration of practically every branch of substantive law, and, in addition to that, a study of the statutes of the various States and even of foreign jurisdictions with respect to the laws relative to the administration of estates and other subjects connected therewith relating to descent and distribution of property.

The estate tax was first imposed by the act of September 8, 1916. This act was amended by the act of March 3, 1917, whereby a change was made increasing the rate of tax; and by the Revenue Act of 1917 a further increase in the rate of tax was made, while the Revenue Act

of 1918, which became effective February 25, 1919, made extensive changes in the former acts, as indicated below:

The rate of tax was reduced in many instances.

A deduction is allowed from the gross estate in an amount equal to the value at the time of decedent's death of any property identified as having been subject to estate tax under the Revenue Act of 1917 or that of 1918, where the first decedent died within five years prior to the second decedent. There may also be deducted the value of all property passing to the United States, any State, Territory, or subdivision thereof, or the District of Columbia, exclusively for public purposes, or to or for the use of any exclusively religious, charitable, scientific, literary, or educational corporation, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to a trustee or trustees for such purposes. This deduction applies to the estates of all persons who have died since December 31, 1917.

There is required to be included in the gross estate the amount of all insurance taken out by the decedent upon his own life in excess of $40,000 and made payable to any specific beneficiary; also all insurance payable to the executor.

The time for filing notice of the existence of a taxable estate is extended from 30 days to 60 days.

The due date of the tax is not changed, but the time within which it may be paid without interest is extended from 1 year and 90 days to 1 year and 180 days from the date of death.

The provision in the prior act allowing a discount for payment of the tax before due date is omitted, and no discount is allowable since February 25, 1919.

The Commissioner is authorized to issue a certificate releasing property of an estate from the lien of the tax where he is satisfied that the tax liability of the estate has been fully discharged or provided for.

Internal-revenue agents and inspectors are authorized to administer oaths, summon witnesses, and take depositions in regard to any matter relating to their duties in the Internal Revenue Service.

And, finally, the penalty for failure to file a return is reduced from 50 per cent of the amount of the tax to 25 per cent.

The technical character of work which this division has been called upon to perform, dealing as it does with skilled and experienced lawyers throughout the world, has made the matter of personnel one requiring careful attention. It is designed to handle not only efficiently but expeditiously the great amount of work which the duties of this division entail. As a consequence, examiners, as well as revenue agents and inspectors engaged upon field investigations, are required to undergo an intensive course of study and instruction, and to submit to a rigid written and oral examination, upon which the determination of their qualifications and adaptability for the work to be done is based. No examiner or field officer is assigned to duty until the examining board of this unit is satisfied that such person is fully qualified. This procedure tends to avoid claims for abatement and for refund due to errors made in the final assessment of the tax.

To prevent as far as possible the existence of delinquent estates wherein there has been failure to give notice or file a return as required by law, much time has been devoted to a plan which it is believed will result in minimizing delinquencies to the utmost. It has been found that as a rule delinquency is caused by ignorance of the law on the part of the representatives of estates, and not through any purpose of evading the tax. To remedy this condition, delinquent drives have been directed periodically during the year through the field forces, but, to effectually diminish delinquents, there has been carefully prepared a placard containing in general the duties of executors, administrators, and attorneys of estates and others having in their possession the property of estates of deceased persons. This placard sets forth the penalties provided for failure to perform the duties required and informs all persons interested how they may procure information needed by them in order to conform to the provisions of the statute. These placards will be posted in the post office of every county seat in the United States, in all the principal municipalities of Hawaii and Alaska, and in the office of the probate judge or surrogate or in the county court of every county in the United States, as well as in the judicial districts of Alaska and Hawaii, and in every bank and trust company in the United States. This requires a distribution of approximately 40,000 placards, but it is believed that the result will justify the effort by being helpful to the taxpayer in preventing assessment of penalties against him for failure to comply with the law, and by saving him the heavy rate of interest which attaches to the tax for failure to pay the same within the time required by law. The proportion of delinquent estates has been comparatively small, and it is confidently believed that the posting of this placard will result in making the number negligible.

It has been the purpose to administer the estate-tax law with the least inconvenience to the taxpayer compatible with the mandatory provisions of the statute. Every opportunity has been given representatives of estates to be thoroughly heard with respect to any protest, which, it is believed, has negatived dissatisfaction and criticism. It has been the aim to have every taxpayer feel satisfied that he has been given every consideration. As a result, there have been very few occasions where representatives of estates have considered it necessary to resort to the courts for relief of an alleged grievance, and in those cases where redress in court has been sought the complaint has been based upon the constitutionality of the act rather than upon any error of law or any mistake of judgment by the administrative branch of the service.

During the course of the fiscal year there were 8,066 returns filed, and upon these returns there was indicated an aggregate tax of $90,699,082.87. As a result of investigation of every estate, which it is the uniform practice of the Bureau to direct for the purpose of verifying returns, there were reviewed and audited 5,068 agents' reports and returns, which resulted in the disclosure of tax, in addition to that indicated on the returns, aggregating $8,044,785.81. Thus, the total amount of tax found due during the fiscal year amounted to $98,743,878.68. Some explanation of the difference between the number of returns filed and the number reviewed and audited would seem to be apt: A return is required at the expiration of one year after a decedent's death. In many instances, an extension of time in which to file return has been granted because of inability of the executor to make a complete return in the time required. After the return has been filed it is necessary to direct a

verification and investigation of the same by a field agent, who conducts an investigation with respect to every item contained in the gross estate and the deductions claimed, and submits a written report in detail covering the entire estate. It is not possible, therefore, until after this report has been received, for the Bureau finally to determine and adjust the tax, and manifestly a certain number of returns received in one year are not reviewed during that year. As a rule those received within the last three months of the fiscal year will not be reviewed until the beginning of the following fiscal year, for the reasons stated. It is often necessary after receiving the report of a field agent to direct a supplemental investigation, and in cases where property is located without a particular division a collateral investigation is required, which delays to some extent the final review of the return. During the first half of the fiscal year both the field force and the office force were somewhat in arrears in the work on hand, and for that reason there was appointed a force of additional examiners and field agents for the purpose of bringing the work to a current status. This object has now practically been accomplished.

The administrative work of the Estate Tax Division has been reorganized upon a more nearly permanent basis in the light of the experience of the past two years. The work is divided among the executive section, examiners' section—further subdivided into groups, each headed by an examiner experienced in all provisions of the act, the regulations, and the interpretations by the Law Division—the section in charge of claims for refund and for abatement, the section of accounts and assessment, the section dealing with valuations, and the section which has the responsibility of handling and auditing returns of estates of nonresident decedents. There is also maintained a board of review for the purpose of reviewing and passing upon all matters of unusual importance, and particularly matters involving material amounts, wherein doubt may be entertained concerning the liability of estates. This board, also, with the head of the Estate Tax Division, conducts all hearings and conferences with representatives and attorneys of estates wherein protests have been made or rulings in specific cases are desired.

The field force assigned to estate tax is composed largely of trained examiners who have had extensive Bureau experience. Among the multiplicity of duties involved in verifying returns specialists in all varieties of real and personal property are required, not the least of which, perhaps, are those who must be prepared by experience, discretion, and taste to value household furniture, oriental rugs and tapestry, paintings, sculpture, art objects, antiques, jewelry, heirlooms, musical instruments, autographs, curios, books and bindings, philatelic and numismatic collections, and other collections valuable for various reasons.

As a result of the Revenue Act of 1918, a complete revision of the regulations was required, and in addition to this it was necessary to completely revise the Manual of Instructions for field officers.

Due to the activities of the fiscal year the Estate Tax Division is rapidly reaching its final objective, which is to accomplish the investigation, audit, and review of every return so that the final tax may be determined and assessed not later than 1 year and 180 days from the date of decedent's death, being the time set by the act wherein payment must be made without interest attaching.

CHILD LABOR.

The tax on employment of child labor, created by the Revenue Act of 1918, presents many novel administrative features, and it was found necessary and expedient to organize a separate division for its enforcement. Thus the Child Labor Tax Division of the Bureau came into being.

The amount of tax is fixed at 10 per cent of the net profits of the taxpayer. The law creates a Child Labor Tax Board, consisting of the Secretary of the Treasury, the Secretary of Labor, and the Commissioner of Internal Revenue, for the purpose of formally determining some of the important questions pertaining to the enforcement of the law. The law did not become effective until April 25, 1919, and was, therefore, operative only a little more than two months before the end of the fiscal year. Regulations governing the administration of the law were promptly prepared and issued, and later the Bureau rulings interpreting such regulations in specific cases were printed and widely distributed to employers to whom the act is applicable, to those persons engaged in issuing certificates in designated States, and to others concerned. In this distribution officials enforcing State child-labor laws have shown themselves interested and helpful on questions relating to the ascertaining of children's ages.

The basis for the tax is employment in a mine or quarry of a child under 16 years of age; or in a mill, cannery, workshop, factory, or manufacturing establishment of a child under 14 years of age; or of a child between 14 and 16 for more than 8 hours in a day, or more than 6 days a week, or before 6 o'clock in the morning or after 7 o'clock p. m.

Exemption from liability to the tax is accorded to all such business establishments possessing Federal certificates of age for the children in their employ and observing the time limitations of their employment. The employment certificate, or other similar paper evidencing the age of the child, issued under State laws, is given the same force as a Federal certificate in States designated for that purpose by the Child Labor Tax Board, as provided in the law. Many of the States have been so designated for a definite length of time. Certificates of age are issued by Federal officers in four States, in which the lack of vital statistics or other public records has made it impossible for employers to be assured of the ages of child employees. In one State, Federal certificates are being issued through the school authorities.

The issuance of Federal certificates of age was inaugurated as soon as the law became effective in the States referred to. Nearly 14,000 such certificates have been supplied to employers by the special field agents of the division.

A considerable part of the Bureau work in connection with this law has been the assembling and careful study of the child-labor laws and certification forms of the various States, the determining and making partially effective of the administrative procedure, and the preparing of various forms and instructions issued for the information and guidance of internal-revenue officers, taxpayers, and others. The foundation having been laid by the designation of those States in which birth certificates or similar papers issued under the auspices of

the State authorities would be accepted as evidence of age, and the States in which Federal certificates must be issued determined, the question of making inspections of those business establishments subject to the terms of the law became important. In order to secure qualified specialists for important parts of this inspection work, a civil-service examination was held as soon after the law became operative as it was found possible.

Inspection of plants is going forward, to the end that every establishment specified by the law shall be visited to determine questions of liability to the tax. The entire country should be covered within a short time. In addition, as rapidly as the selection of the force of special field agents can be made, special inspections are being made in localities and in industries where there is reason to suspect that child labor is being employed contrary to the provisions of the law with intention to evade payment of the tax. The law has not been in operation long enough to warrant a definite forecast of its possibilities. It is clearly apparent, however, that few persons operating the establishments intend to employ children and pay the tax for so doing. In every section of the country a majority are making earnest efforts to observe the age and hour standards.

It may be safely asserted that the provisions of the child labor tax law are most uniformly observed in those States where a State law with stringent age and time limitations on child employment has long been administered. It is not unusual for manufacturers to go even further than the law requires and dismiss from their employ all children under 16 years of age, thus avoiding all possibility of payment of tax. In almost every State there is a disposition on the part of those engaged in the several classes of business to which the law applies to conduct their business in accord with the standards set up as the test of taxability. In certain sections of the country heretofore generally believed to favor employment of children, there seems to have been a change of opinion, to which the tax law has doubtless contributed. These conditions, however, operate to reduce possible tax collections and to minimize the total revenue which might have accrued from this source.

While information from many sections of the country, which will result in the assessment of the tax in individual cases, has been assembled for use in levying the tax, by the terms of the law such tax can not actually be assessed and collected until some two months after the expiration of the fiscal year of the establishment taxed; consequently, no tax has as yet been collected and it is unlikely that any considerable sum will be collected until after the end of the present calendar year.

The field forces under the direction of the several collectors of internal revenue will be utilized in the administration of the law, and such officers are already cooperating with the Bureau to this end. Any effort to approximate the amount of tax which will result from the operation of this section of the law would be purely speculative until after preliminary returns of an informative nature have been obtained and assembled. These returns have been drafted and printed and are being circulated through the field force of the collectors in each of the districts.

SALES—SPECIAL AND MISCELLANEOUS COMMODITIES—OCCUPATIONS AND PRIVILEGES.

Upon the enactment of the Revenue Act of 1918, a deputy commissioner was appointed and assigned to the supervision of an administrative unit, designated the "Sales Tax Division." This unit was organized and charged with the proper interpretation and administration of sections 500, 501, and 502, relating to the collection of the tax on transportation, telegraph, telephone, radio, cable, and other facilities; sections 503 and 504, relating to tax on the issuance of insurance policies; section 628, relating to the tax on soft drinks and other beverages sold in bottles or other closed containers; section 630, relating to the tax on soft drinks, ice cream, and similar articles sold at soda fountains or similar places of business; sections 800, 801, and 802, relating to the tax on admissions and dues; section 900, relating to the excise taxes on sales by manufacturers; sections 902 and 905, relating to excise taxes on works of art and jewelry; section 904, relating to excise taxes on sales by the dealer of wearing apparel, etc.; section 906, relating to the collection of tax on motion-picture films; section 907, relating to excise taxes on toilet and medicinal articles; sections 1001 and 1003, relating to special taxes upon businesses and occupations and upon the use of motor boats; and Title XI, relating to stamp taxes.

Regulations interpretative of the respective sections were put in course of preparation, and by July 1, 1919, all were in the hands of collectors and taxpayers with the exception of those relating to special taxes, the taxes on the transfers of stock and on sales of products for future delivery, and the tax on the issuance of insurance policies, which have since been completed and published.

Many of the sales and special taxes have been in effect for only a few months, and it is difficult at this time to estimate accurately the annual yield of revenue. However, from the returns submitted and assessments made, it seems probable that the expectations of Congress with regard to the revenue to be derived from these sections will be realized, if not exceeded.

Every family in the United States is either directly or indirectly affected by these taxes, and a great amount of correspondence relating to the adjustment of claims has resulted. However, disposition was made of the correspondence and claims which accumulated during the preparation of regulations, and by July 1, 1919, the work relating to these taxes became current.

The expansion in this form of miscellaneous excise taxation provided by the Revenue Act of 1918 has made it advisable to discontinue the practice of carrying on at Washington the work of issuing monthly forms of return to taxpayers throughout the country and making up the assessment lists. This work has been transferred to the offices of the 64 collectors of internal revenue.

The following tabular statement indicates the various taxes which have been included in the general classification of sales taxes. The date on which each kind of tax became effective is shown, as well as the Bureau number of the form of return to be used and the

Bureau number of the publication containing the regulations relating to each kind of tax:

Section of law.	Class of tax.	Effective date.	Form of return.	Regulations number.
500	Transportation	Apr. 1, 1919	727	49
500	Telegraph and telephone	do	727	57
503	Issuance of insurance policies	do	730	58
628	Soft drinks sold by manufacturers	Feb. 25, 1919	726	52
630	Sales at soda fountains and ice cream parlors	May 1, 1919	726	53
800–801	Admissions and dues	Apr. 1, 1919	729	43
900	Manufacturers' taxes	Feb. 25, 1919	728	47
902	Sculpture, painting, etc	do	728–A	48
904	Luxury tax	May 1, 1919	728–B	54
905	Jewelry, etc., tax	Apr. 1, 1919	728–A	48
906	Motion-picture films	May 1, 1919	728–A	56
907	Toilet and medicinal articles	do		51
1001	Occupational taxes	Jan. 1, 1919	11 or 732	59
1003	Tax on use of boats	Apr. 25, 1919	732	
Title XI	Stamp taxes	Apr. 1, 1919		40 and 55

For the fiscal year the total amount of taxes collected from these sources amounted to $434,185,925.59. Details are shown in Tables 1 and 2, on pages 66–95 and 96–125, respectively, of this report.

ALCOHOL.

The war prohibition amendment to the agricultural act approved November 21, 1918, prohibited, with respect to intoxicating liquors manufactured after May 1, 1919, the sale for beverage purposes after June 30, 1919. The continued manufacture and sale of wines and distilled spirits for nonbeverage purposes, and the withdrawal of distilled spirits from bond for export, were not prohibited by the law. The act designated the Commissioner of Internal Revenue as the officer who should regulate the manufacture and use of alcohol for nonbeverage purposes. In the absence of any action by Congress specifically lodging the enforcement of the prohibitory provisions of the law, it naturally became a function of the Department of Justice. Accordingly, internal-revenue officers have been directed to report promptly to the officials of that Department all violations of this law known to revenue officers, and otherwise cooperate in prohibition enforcement with officers of the Department of Justice.

In February, 1919, a Treasury decision was issued (No. 2788) providing the procedure under which high-proof spirits might be distributed for nonbeverage purposes. This decision dealt also, in a preliminary way, with the manufacture, sale, and distribution of distilled spirits and wines for medicine and sacramental uses. Subsequently, on further consideration, the procedure provided for the observance of manufacturers and others interested was elaborated in final form in two Treasury decisions (Nos. 2881 and 2888).

Subdivision 12, section 1001, of the act approved February 24, 1919, provides:

> That on and after January 1, 1919, there shall be levied, collected, and paid annually the following special taxes—
>
> * * * * * * *
>
> (12) Every person carrying on the business of a brewer, distiller, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquor, retail dealer in malt liquor, or manufacture of stills, as defined in section 3244 as amended and section 3247 of the Revised Statutes, in any State, Territory, or District of the United States contrary to the laws of such State, Territory, or District, or in any place therein in which carrying on such business is prohibited by local or municipal law, shall pay, in addition to all other taxes, special or otherwise, imposed by existing law or by this act, $1,000.
>
> The payment of the tax imposed by this subdivision shall not be held to exempt any person from any penalty or punishment provided for by the laws of any State, Territory, or District for carrying on such business in such State, Territory, or District, or in any manner to authorize the commencement or continuance of such business contrary to the laws of such State, Territory, or District, or in places prohibited by local or municipal law.

The language quoted imposes a special tax and not a penalty. The tax is proratable in accordance with section 3237, Revised Statutes. For failure to make return the taxpayer is liable to the 25 per cent penalty imposed by section 3176, Revised Statutes. However, since it was impossible to make return prior to the passage of the act, the penalty is not asserted for such failure to make return, nor is the 25 per cent penalty asserted for failure to make return in any case other than where the initial liability occurs after March 1, and return is not made within the calendar month. In case any of the businesses enumerated have been carried on from the beginning of the year, even though the violation is detected subsequent to March 1, the 25 per cent penalty does not apply. This legislation was intended to discourage engaging in the kinds of business upon which the heavy special tax is imposed. The collections for the period from January 1, 1919, to June 30, 1919, totaled $359,616.54. In view of the fact that many States, Territories, Districts, and subdivisions thereof did not prohibit the carrying on of the types of business enumerated in paragraph 12, and because great difficulty was encountered in the way of securing evidence sufficient to justify assertion of the special tax, the total of collections has been inconsiderable, as shown above.

Early in 1919 it became clear, in view of the pending consideration of a general and permanent prohibition measure, that separate and specialized divisions should be created to administer the laws relating, respectively, to the manufacture and sale of beverage spirits in violation of internal-revenue laws and the manufacture and sale of nonbeverage alcohol for industrial and other permissible purposes involving the assessment and collection of internal-revenue taxes. Accordingly, on May 1, 1919, the Beverage Spirits Division and the Non-Beverage and Industrial Alcohol Division were established as separate branches of the technical unit of the Bureau under the direction of the deputy commissioner in charge of the administration of internal-revenue laws relating to alcohol, tobacco, narcotics, oleomargarine, and certain other commodities.

The high rates of tax on spirits, fermented liquors, and wines which were provided in the bill subsequently enacted into law as the Revenue Act of 1918 prompted many dealers to make heavy purchases of these commodities prior to the passage of the act and, as a consequence of this action on the part of the dealers as well as of the expansion of prohibition territory throughout the United States, the withdrawals from bonded warehouses materially declined after the passage of the act. At the close of the fiscal year there remained in bonded warehouses approximately 60,000,000 gallons of distilled spirits. The protection and disposition of this vast quantity of liquors involves serious administrative problems. These spirits may be withdrawn for export prior to January 16, 1920, or for use for nonbeverage purposes, but the demand in these directions is rela-

tively small and it appears probable that on January 16, 1920, when permanent prohibition becomes effective, at least 50,000,000 gallons will still remain in the bonded warehouses.

A somewhat similar difficulty exists in connection with stocks of spirits now in the hands of the dealers. These dealers were under bond to pay on September 15, 1919, the additional taxes imposed by the Revenue Act of 1918, but they are unable to sell their commodity or otherwise to realize on the investments which they have made in these commodities. Many of these dealers have no other assets sufficient to enable them to meet the tax payments. Under the law the discretion of the Bureau is limited in extending the time for the payment of these taxes to the seven months ending September 15 and serious embarrassment has resulted as to the course of action which should be taken in these cases to protect the interests of the Government without imposing on the taxpayers financial hardships which presumably were not intended by the Congress.

The Bureau has been under the necessity of considering and taking appropriate action in a large number of cases involving violations of the law in the nature of diversion of alcoholic liquors, ostensibly designated for legitimate nonbeverage uses, to beverage uses. Such liquids include flavoring extracts, patent medicines, liquid toilet articles, and many similar preparations which have been sold in large quantities in prohibition territory to be used as beverages.

Careful study has been given to the form of legislation which would be adequate to protect, under prohibition conditions, the manufacture and distribution of high-proof spirits for general industrial purposes. Such legislation is vitally necessary not only to the alcohol industry but to many allied and related industries, which must use alcohol in industrial processes. Definite suggestions were formulated, approved by the Secretary, and transmitted to the proper committees of Congress while the prohibition enforcement act was under consideration. That act carries the essential features of these recommendations, and when it becomes a law regulations will be issued providing for the protection of the alcohol industry from unnecessary interference or expensive procedure in complying with the law, and at the same time prevent the diversion of industrial alcohol to improper purposes.

DISTILLED SPIRITS AND ALCOHOLIC BEVERAGES.

During the fiscal year ended June 30, 1919, there were produced from materials other than fruit 98,976,118.3 taxable gallons of distilled spirits, a decrease of 74,500,355.4 gallons compared with the quantity of like spirits produced during the preceding fiscal year.

Of this class of spirits there were removed from bonded warehouses, on payment of tax, 81,598,086.5 taxable gallons, a decrease of 6,189,737 taxable gallons from the quantity tax paid during the preceding fiscal year. This decrease in the quantity of spirits tax paid resulted from the extension of prohibition to several States during the year, and from the increase in the rate of tax to $6.40 a proof gallon on spirits intended for beverage purposes.

The quantity of spirits remaining in distillery and general bonded warehouses at the close of the fiscal year 1919 was 72,358,151.1 gallons, a decrease of 86,601,113.4 gallons from the quantity (158,959,264.5 gallons) so held in bond at the close of the preceding fiscal year.

The large decrease in production of spirits and in the use of denatured alcohol during the year resulted from the greatly reduced demand at the close of the war for alcohol to be used in the manufacture of munitions for the United States Government as well as for the Allies. Nor were any spirits produced during the year for beverage purposes, such production being prohibited by the act of August 10, 1917.

The reduction in the quantity of spirits held in bond was caused by the withdrawals during the year for beverage purposes.

The quantity of distilled spirits produced, withdrawn, and remaining in bond during the years ended June 30, 1909–1919, are summarized in the following statement:

Fiscal years.	Produced.	Withdrawn tax paid.	Remaining in warehouse.
	Gallons.	*Gallons.*	*Gallons.*
1909	133,450,755.1	114,693,578.2	229,141,434.0
1910	156,237,526.4	126,384,726.7	233,508,674.6
1911	175,402,395.5	132,058,636.5	249,279,346.6
1912	178,249,985.0	133,259,147.6	263,785,831.8
1913	185,353,383.1	140,289,424.8	276,784,540.0
1914	174,611,645.0	136,269,752.6	282,036,460.2
1915	132,134,152.2	121,498,325.0	253,668,341.3
1916	249,123,921.8	133,025,969.4	232,402,878.3
1917	277,834,366.6	160,740,210.6	194,832,682.6
1918	173,476,473.7	87,787,823.5	158,959,264.5
1919	98,976,118.3	81,598,086.5	72,358,151.1

DENATURED ALCOHOL.

During the fiscal year 1919 there were withdrawn from bond, free of tax, for denaturation, 59,976,575 proof gallons of alcohol and rum, against 90,644,722.8 proof gallons withdrawn for this purpose during the previous year. The following statement shows the quantity of spirits denatured during each fiscal year since the enactment of the denatured-alcohol law of June 7, 1906:

Fiscal years.	Denaturing warehouses.	Completely denatured.	Specially denatured.	Total.	
				Wine gallons.	Proof gallons.
		Wine gallons.	*Wine gallons.*		
1907	8	1,397,861.16	382,415.19	1,780,276.35	3,084,950.8
1908	12	1,812,122.38	1,509,329.35	3,321,451.73	5,640,331.2
1909	12	2,370,839.70	2,185,579.15	4,556,418.85	7,967,736.4
1910	12	3,076,924.55	3,002,102.55	6,079,027.10	10,605,870.7
1911	14	3,374,019.92	3,507,109.94	6,881,129.86	11,682,887.9
1912	14	4,161,268.56	3,933,246.44	8,094,515.00	13,955,903.8
1913	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,552.8
1914	25	5,213,129.56	5,191,846.03	10,404,975.59	17,811,078.2
1915	23	5,386,646.96	8,599,821.81	13,986,468.77	25,411,718.8
1916	33	7,871,952.82	38,807,153.56	46,679,106.38	84,532,253.1
1917	44	10,508,919.34	45,170,678.29	55,679,597.63	93,762,422.7
1918	49	10,328,454.61	39,834,561.48	50,163,016.09	90,644,722.8
1919	45	9,976,720.62	28,294,218.97	38,270,939.59	59,976,575.0

INDUSTRIAL DISTILLERIES.

During the fiscal year ended June 30, 1919, 208 industrial distilleries were established under the act of October 3, 1913. This act, by authorizing greater freedom in registration and conduct of distilling operations, sought to encourage the production of alcohol from

the waste product of farms. Under the act of October 3, 1917, fermented malt liquors were authorized to be used as distilling material at industrial distilleries contiguous to brewery premises in the production of alcohol for denaturation. Under the act of November 21, 1918, it was regarded by this Bureau as illegal after April 30, 1919, for brewers to use food or food materials in the production of malt liquors containing one-half of 1 per cent or more of alcohol by volume even though they were subsequently dealcoholized for conversion into cereal beverages, consequently this Bureau in various Treasury decisions and mimeographed letters advised the conversion of breweries, where it was desired to produce cereal beverages containing less than one-half of 1 per cent of alcohol by volume, into industrial distilleries or vinegar factories where the wort or any portion thereof during any stage of manufacture contained one-half of 1 per cent or more of alcohol by volume. A wort containing such percentage of alcohol by volume is regarded as one fit for distillation, and in consequence, under internal-revenue laws, the manufacturer thereof is an illicit distiller unless the manufacture is conducted on some premises where it is expressly authorized by statute. For these reasons a very considerable number of brewers converted their plants into industrial distilleries and a few were converted into vinegar factories. Where fermentation is arrested in the production of cereal beverages and the wort or any portion thereof at no time contains one-half of 1 per cent or more of alcohol by volume, it is unnecessary to qualify as either an industrial distiller or a vinegar maker, and in consequence a number of plants were thus operated after filing modified brewers' notice reciting the facts in the premises.

The number of regular distilleries operating during the year was limited to those producing spirits for nonbeverage purposes exclusively, for the reason that the production of distilled spirits for beverage purposes was prohibited by the Food Control Act of August 10, 1917 (which became effective with respect to this provision 30 days thereafter). By the close of the fiscal year only 74 distilleries, including 13 grain distilleries, 23 molasses distilleries, and 38 fruit distilleries, were in operation, compared with 236 at the close of the fiscal year 1918. Supervision over all establishments engaged in the manufacture, rectification, and sale of distilled spirits is maintained through the field officers of the Internal Revenue Service. For the sale or use of distilled spirits for other than beverage purposes 31,880 permits were issued.

FERMENTED LIQUORS.

At the close of the fiscal year the number of operating breweries was 669, compared with 1,092 at the close of the preceding fiscal year. The quantity of fermented liquor produced during the year aggregated 33,524,748 barrels, compared with 50,287,121 barrels during the previous year. This decrease in the number of breweries and of the output of fermented liquors was brought about by legislative restrictions which were in effect during the year. By the President's proclamation of December 8, 1917, under the Food Control Act, the amount of food or feed material which might be used in the production of fermented liquor was limited to 70 per cent of the normal consumption for this purpose; by the President's proclamation of September 16, 1918, the use of such materials in the production of fermented liquors was prohibited on and after December 1, 1918; and the act of November 21, 1918, prohibited the manufacture of fermented liquors on and after May 1, 1919.

WINES AND CORDIALS.

Revenue from taxes on wines and cordials during the fiscal year ended June 30, 1919, amounted to $10,521,609.14, compared with $9,124,368.56 in 1918 and $5,164,075.03 in 1917. The total production was 55,756,171 gallons for the fiscal year, of which 48,153,437 gallons had not over 14 per cent alcoholic content and 7,602,734 gallons had over 14 per cent but not over 24 per cent alcoholic content. During the fiscal year ended June 30, 1918, 51,029,821.97 gallons of wine were produced, of which 33,516,712.85 gallons had not over 14 per cent alcoholic content and 17,513,109.12 gallons had over 14 per cent but not over 24 per cent alcoholic content. On June 30, 1919, there were 17,521,147 gallons of wine on hand, compared with 47,159,384 gallons on hand June 30, 1918.

During the past fiscal year the quantity of dry wines produced was greatly in excess of the quantity produced during the preceding year, but the quantity of fortified wine produced was much less. The quantity of wines on hand June 30, 1919, was much less than the quantity on hand June 30, 1918. These differences were evidently caused by reason of the passage of the act of November 21, 1918, which prohibited the sale of wine for beverage purposes after June 30, 1919, during the present war and period of demobilization.

TOBACCO.

Tobacco has become one of the great sources of revenue for the Government. This is a natural development on account of the relative importance of the industry in colonial times and the fact that public opinion has come to regard articles of this class as proper subjects for taxation. As the needs of the Government have varied from time to time, so have the taxes laid on this product been raised or lowered to meet the need. The law of 1917 for the first time since taxes on cigars have been payable by stamp applied the principle of graduated taxes according to value and based the tax upon the retail price. The law of 1918 continued the same principle but modified the classes to some extent and increased the rate of tax as a whole approximately 40 per cent. A floor tax was again imposed on stocks of dealers in tobacco by this act, which also eliminated the business of the retail dealer in leaf tobacco.

An important change under the 1918 law is the strengthening of the provisions governing the business of leaf dealers. This is accomplished by bonding each dealer in leaf tobacco and requiring him to file inventories annually and reports monthly. This provision of the law gives to the Government the control and regulation of the raw material necessary to insure the collection of internal-revenue taxes on the manufactured product in an equitable manner and the detection of frauds and violations. The enforcement of the regulations in reference to leaf dealers was to take effect April 1, 1919, but owing to the difficulties involved in instructing dealers as to the

new requirements this date has been moved forward and the regulations will become effective December 1, 1919.

The total receipts from all tobacco taxes during the fiscal year ended June 30, 1919, were $206,003,091.84, an increase of $49,814,431.94, or 31.8 per cent, over the preceding year. The Revenue Act of 1918, which became effective February 25, 1919, increased the floor tax to $13,027,306.11, an increase of $7,465,072.41, or 134.2 per cent. The number of returns under this provision has been approximately 823,000, compared with 300,000 under the previous law. This increase is due largely to the fact that the law of 1918 makes no exemption as to small quantities of tobacco and tobacco products on hand.

That the total amount of revenue collected during the fiscal year did not reach the amount estimated for that period is due to the fact that considerable quantities of tobacco were withdrawn tax free for the use of the Army and Navy, and that production was somewhat curtailed on account of the almost unprecedented transportation shortage due to the withdrawal of these facilities for war uses, to labor shortage in the early part of the fiscal year, and, during the latter part, to labor unrest. Then, too, the revenue law did not become effective at as early a date as was contemplated when the estimates were prepared. With these conditions eliminated, and the tobacco business reestablished upon a normal basis, it is estimated that the revenues for the fiscal year ending June 30, 1920, under the present law, should approximate $275,000,000.

The largest increase over the preceding year on any one item of manufactured tobacco was on cigarettes weighing not over 3 pounds per thousand. The tax collected on this item was $90,440,806.73, an increase of $24,069,845.28, or 36.3 per cent. The smallest increase was on little cigars, on which $925,016.61 was collected, an increase of $49,289.41, or 5.6 per cent.

The receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to $789,109.03, an increase of $250,622.27, or 46.5 per cent. The new rates under the 1918 law did not become effective until January 1, 1919, consequently the increase here shown does not represent the increase due to the new rates for the whole fiscal year, as all collections before January 1 were under the 1916 law.

There were imported during the fiscal year 76,109,335 packages of cigarette paper subject to tax, and the domestic manufacture of this paper amounted to 255,652,397 packages, and the cigarette tubes to 750,262 packages. The tax on the imported paper amounted to $859,327.28 and on the domestic paper and tubes to $161,204.74, or a total of $1,020,532.02, an increase of $589,149.78, or 136.6 per cent over the preceding year. As no tax was collected upon these items during the fiscal year 1918 until November, and due to the fact that the new rates under the law of 1918 were not effective until February 25, 1919, the increase here shown is not an accurate index of what the new rate will produce as compared to the old for the yearly period. The receipts from additional taxes on account of stamps in the hands of manufacturers of cigars and cigarettes were $563,798.30, an increase of $90,661.12, or 19.2 per cent; and from

additional taxes on account of stamps in the hands of manufacturers of tobacco and snuff $362,176.52, an increase of $116,067.80, or 47.2 per cent.

The number of manufacturers of cigars, cigarettes, tobacco, and snuff and the dealers in leaf have steadily decreased during the last six years, with the exception of the number of snuff manufacturers in 1915 and dealers in leaf tobacco in 1915 and 1916, when there were small increases. This is shown in detail in the following table giving the number in each class of business on December 31 of each year 1913–1918, inclusive:

December 31—	Cigars.	Cigarettes.	Tobacco.	Snuff.	Dealers in leaf tobacco.
1913	19,841	447	2,766	68	4,004
1914	16,754	381	2,364	68	3,164
1915	15,732	337	2,214	71	3,497
1916	14,576	311	2,085	67	4,139
1917	13,217	311	1,915	61	3,668
1918	11,291	263	1,803	60	3,092

The rapid increase in the number of cigarettes manufactured compared with the number of cigars shows an important tendency in the industry. In 1910, for the first time, the number of cigarettes manufactured was greater than the number of cigars manufactured, their approximate numbers being 8½ billion cigarettes and 8 billion cigars. Since that time the number of cigarettes has increased very rapidly while that of cigars has shown no material change. In the past year the number of cigarettes was 46½ billions, while that of cigars was approximately 8 billions, as in 1910. Last year, for the first time, the number of pounds of leaf entering into the manufacture of cigarettes totaled more than the number of pounds of leaf entering into the manufacture of cigars, the two numbers being approximately 177,000,000 pounds and 162,000,000 pounds, respectively.

The producers and dealers in perique tobacco, who are registered as manufacturers of tobacco, are all located in the State of Louisiana. While their product constitutes a very small proportion of the total, the whole industry is so unique that it is deserving of special mention. Their operations during the calendar year 1918 were as follows:

	Pounds.		Pounds.
On hand Jan. 1, 1918	374,729	Tax paid	14,469
Grown	134,400	Exported and in bond	114,115
Purchased	326,526	Sold	483,677
		On hand Jan. 1, 1919	223,394
Total	835,655	Total	835,655

FLOOR TAXES.

The sections of the Revenue Act of 1918 relating to tobacco, distilled spirits, and some alcoholic beverages imposed an additional tax upon such goods in the hands of dealers in the amount by which the new rates provided by the law exceeded the former rates. The experience of the previous year enabled the officers

of the Internal Revenue Service to secure from dealers and to verify inventories of taxable stocks with less difficulty and delay than had been experienced the year before. This burden on the administrative machinery is necessarily incident to a change in the rates of tax on commodities in order that the change may not operate inequitably as between those dealers who have large stocks on hand and those who are about to replenish their stocks by purchase at the time any such change is made effective by law.

The Revenue Act of 1918 renewed the provision of the previous act relating to floor taxes enabling the Bureau to extend the time for payment of the tax to a date not exceeding seven months from the date of the passage of the act, provided proper bond was filed in each case. The law provided that returns of floor taxes must be made within 30 days by those liable to the tax.

The verification of inventories and the investigations to discover delinquencies and evasions resulted in a large number of assessments of additional tax, and the violations discovered made it necessary to impose the penalty prescribed by law in many of these cases. The specific penalty imposed by the Revenue Act of 1918 for failure to file inventory and return without reasonable cause is 25 per cent of the total tax, and 50 per cent for willful intent in cases of false or fraudulent returns or lists willfully made. Violations discovered were dealt with as the circumstances warranted. The specific penalty was asserted in all cases, and offers in compromise were accepted where this course was justifiable in connection with the criminal liability.

The following table shows the number of floor-tax returns filed, the aggregate floor-tax collections, and amounts of surety and Liberty bonds accepted as security for extending the date of payment of floor taxes under the Revenue Act of 1918:

	Distilled spirits.	Tobacco.	Total.
Number of floor-tax returns filed	183,636	823,426	1,007,062
Aggregate collections	$42,436,493.66	$13,027,306.11	$55,463,799.77
Amounts of bonds filed for postponement of payments of floor taxes:			
Surety bonds	$11,706,672.96	$549,751.96	$12,256,424.92
Liberty bonds	12,902,650.00	1,052,500.00	13,955,150.00
Total bonds	24,609,322.96	1,602,251.96	26,211,574.92

OLEOMARGARINE.

The tax of 10 cents per pound on the manufacture of colored oleomargarine and one-fourth cent a pound on uncolored oleomargarine, together with the occupational tax for manufacturing and dealing in this product, yielded during the fiscal year a greater amount than was derived from these sources during the previous year, which was up to that time the banner year since the enactment of the present law. The aggregate collections were $2,791,831.08, compared with $2,336,907 for the preceding fiscal year, an increase of $454,924.08. The aggregate collections comprise $680,351.45 from the tax of 10 cents a pound on colored oleomargarine, $852,888.80 from the tax of one-fourth cent a pound on uncolored oleomargarine, and $1,258,590.83 from the occupational tax upon manufacturers and wholesale and retail dealers. Summary statistics relating to the production and withdrawals of oleomargarine during the last two years are presented in the following table, and more detailed statistics relating to oleomargarine will be found in Tables 21–27 (pp. 148–151).

Items.	1918	1919	Increase.
A. Oleomargarine, artifically colored:	*Pounds.*	*Pounds.*	*Pounds.*
Total production [1]	6,594,790	13,848,576	7,253,786
Withdrawn tax paid	4,353,127	5,199,758	846,631
Withdrawn tax free for export	1,480,370	7,967,367	6,486,997
Withdrawn tax free for use of the United States	757,419	713,152	[2] 44,267
B. Oleomargarine, free from artificial coloring:			
Total production [1]	319,934,049	345,367,995	25,433,946
Withdrawn tax paid	318,176,619	343,776,167	25,599,548
Withdrawn tax free for export	1,005,409	2,260,335	1,252,926
Withdrawn tax free for use of the United States	134,000	660	[2] 133,340

[1] The number of pounds reported as withdrawn under the several headings do not balance with the figures shown for "total production," for the reason that part of the withdrawals came from stock on hand at the beginning of the year.
[2] Decrease.

In the enforcement of the oleomargarine law there were discovered 4,232 violations of the laws, the majority of which were on account of failure to register and pay taxes due within the required time. Prosecution was instituted in all cases in which such action was warranted.

The most flagrant violation of this law is the illicit coloration of the uncolored oleomargarine and the sale thereof as and for butter. Through this method of violation, the Government is defrauded of 9¾ cents per pound upon the product so artificially colored and the consumer as to the nature of the product purchased. Efforts to enforce this law emphasize the incentive to fraud through illicit coloration under the present oleomargarine statutes, which impose the dual tax of one-fourth cent per pound upon the uncolored product and 10 cents per pound upon that artificially colored. Some of the minor violations of the law involve failure to pay special tax within the required time; failure to mark, brand, and stamp the product in accordance with the law; failure to destroy tax-paid stamps upon the packages when they are emptied, and failure to post special tax stamps.

ADULTERATED BUTTER.

The tax of 10 cents a pound on adulterated butter and the occupational taxes imposed upon manufacturers of and wholesale and retail dealers in adulterated butter yielded for the year $72,287.92, an increase of $60,613.12 over the previous year.

The tax collected from this source results principally from the discovery upon the market of creamery butter containing abnormal quantities of moisture under the act of May 9, 1902. There are but three regularly qualified manufacturers of adulterated butter under that act, all of whom produce that product for foreign markets and withdraw the same free of tax for export.

RENOVATED BUTTER.

The tax of one-fourth cent a pound on process or renovated butter and occupational tax at the rate of $50 per annum on manufacturers of this product yielded for the year $44,720.14, a decrease of $3,320.09 in the amount from this source, compared with the collections for the previous year.

MIXED FLOUR.

The mixed-flour law yielded for the year $17,575.07. The commodity tax on this product is at the rate of 4 cents per barrel, and there is an occupational tax at the rate of $12 per annum on makers, packers, and repackers thereof. The increase in the operations under this law during the year were due to war conditions and an order of the United States Food Administration dated August 26, 1918, requiring the mixing of grains or flour in such proportions as to make the resultant product mixed flour. That order, however, was in effect but a short while, and upon revocation thereof most of the mixed flour manufactured thereunder was withdrawn by the Grain Corporation, Food Administration, for export.

NARCOTIC DRUGS.

Since the last annual report, the narcotic law (act of December 17, 1914) has been amended by the Revenue Act of 1918. The amendments include increases in the rates of special tax under the act. The original law provided for a flat rate of $1 per annum special tax, whereas the amended act classifies and imposes special taxes as follows: Importers, manufacturers, producers, and compounders, $24; wholesale dealers, $12; retail dealers, $6; practitioners, $3; and manufacturers and dealers in exempt preparations and remedies, $1 per annum. Under the original act there was no tax upon manufacturers or dealers in so-called exempt preparations containing negligible quantities of narcotics, whereas the amended law imposes a tax of $1 per annum upon manufacturers and dealers in such preparations, and requires that records be kept of the sale and disposition of such preparations. Other new features of importance are the stamp or commodity tax of 1 cent per ounce or fraction thereof upon narcotics and the requiring of monthly returns of importers, manufacturers, and wholesale dealers.

The enforcement of the act as amended, which became effective as to special taxes January 1, 1919, and as to stamp tax February 25, 1919, has demonstrated that the amendments of the law will contribute materially to an effective administration thereof.

The committee appointed in March, 1918, by the Secretary of the Treasury to make a thorough study of the narcotic drug problem has during the past year completed and submitted its report, which has been published under the title "Traffic in Narcotic Drugs: Report of the Special Committee of Investigation appointed March 25, 1918, by the Secretary of the Treasury." This report contains a compilation of statistics and general information relating to the extent of narcotic drug addiction in the United States, as well as the conclusions and recommendations of the committee, which have received the careful attention of the administrative officers of this Bureau.

Under the proposed constitution of the league of nations (art. 23 of the covenant) it is provided that authority be given that body to perfect the ratification of The Hague Opium Convention and to promulgate necessary regulations for carrying out its terms. Until some such action can be secured through international agreement it seems improbable that the drug trade in this or any other country can be adequately policed. In the meantime it is desirable that some definite temporary arrangement be made between this country and Canada and Mexico for the purpose of putting a stop to the smuggling of large quantities of drugs from those countries into the United States.

It is evident from the enforcement of the law as amended that provision must be made for the treatment and cure of addicts who are unable to obtain supplies of drugs necessary to meet their proper needs, as the ordinary addict, when suddenly deprived of the drug to which he is addicted, suffers extremely both physically and mentally, and in this condition may become a menace to life and property. While it is generally recognized that the indigent sick of the community are public charges therein and that such immediate care and treatment as is required should be furnished by the local authorities, it is believed that more effective and uniform results can be obtained through the United States Public Health Service in the institutional care of these addicts with a view to taking them off the drug, effecting a cure, and restoring them to a proper social status.

To this end a constructive program is being formulated with a view to informing the people of this country, including the medical profession, of the seriousness of drug addiction and its extent in the United States, for the purpose of securing their aid and cooperation in its suppression. To meet the immediate demands for the treatment of addicts this matter has been taken up with State and municipal boards of health, and in many instances local clinics have been established to handle this situation temporarily.

The collections under this law for the fiscal year 1919 were $726,136.79, an increase of $540,777.86 over the collections for the previous year, which were $185,358.93. This increase was due to the amendment of the law by the Revenue Act of 1918, increasing the occupational taxes and placing a stamp or commodity tax upon the product.

During the year 27,356 violations of the Harrison Narcotic Law were reported, including technical violations and violations of the administrative regulations. Of these cases, 26,348 involved persons authorized to register under the terms of the law. The remaining 1,008 cases were against persons not mentioned in the act, principally illicit dealers, peddlers, etc.

Of the registered classes, 247 convictions were had, 19 cases resulted in acquittals, compromises were collected in 493 cases, and 23,595 cases were dropped upon satisfactory evidence of the technical or unintentional character of the violation. Of the unregistered classes, 335 persons were convicted, 39 were acquitted, 26 cases were compromised, and 78 were dropped because of the impossibility of obtaining sufficient evidence to convict.

Fines were imposed by the courts amounting to $51,551.25, and there was collected from compromises $53,891.55. Special taxes and penalties amounting to $39,488.21 were assessed against delinquents, of which amount $36,747.42 had been collected at the close of the fiscal year.

On June 30, 1919, there were 204 registered and 210 unregistered persons under indictment, in addition to 1,790 cases pending against registered persons and 320 cases against unregistered persons.

During the fiscal year ended June 30, 1919, there were reported 665 violations of the act of January 17, 1914, regulating the manufacture of smoking opium. Persons convicted numbered 275, acquitted 11, under indictment or held for the grand jury 233, compromised or discharged by United States commissioners 51, cases pending (exclusive of those under indictment or held for the grand jury) 95.

Fines imposed upon conviction amounted to $64,057.86; fines collected to $39,759.19; and collections from compromises to $6,365.45.

PROHIBITION ENFORCEMENT.

The pending enforcement bill places in the Bureau of Internal Revenue the important responsibility for the enforcement of prohibition. This work is essentially unrelated to taxation, which is the subject matter of this Bureau, and both the Secretary of the Treasury and the Commissioner urged upon the committees of Congress the recommendation that this important responsibility should not be imposed on the Treasury Department, which is already burdened with the fiscal and revenue problems of the Government. However, Congress, evidently considering the similarity of some phases of the work of internal-revenue agents in the field who are assigned to secure evidence and aid in the prosecution of persons who have evaded the taxes imposed by law on the manufacture and sale of alcoholic beverages with the police function of prohibition enforcement officers, decided that the Bureau of Internal Revenue should undertake, in addition to its functions as a tax-gathering agency, the enforcement of the prohibition law.

Not to enforce prohibition thoroughly and effectively would reflect upon our form of government, and would bring into disrepute the reputation of the American people as law-abiding citizens. No law can be effectively enforced except with the assistance and cooperation of the law-abiding element. The Bureau will accordingly put into operation at once the necessary organization to cooperate with the States and the public in the rigid enforcement of the prohibition law, and appeals to every law-abiding citizen for support. This contemplates and requires the closest cooperation between the Federal officers and all other law-enforcing officers—State, county, and municipal.

The Bureau naturally expects unreserved cooperation also from those moral agencies which are so vitally interested in the proper administration of this law. Such agencies include churches, civic organizations, educational societies, charitable and philanthropic societies, and other welfare bodies. The Bureau further expects cooperation and support from all law-abiding citizens of the United States who may have been opposed to the adoption of the constitutional amendment and the law, which in pursuance of that amendment makes unlawful certain acts and privileges which were formerly not unlawful. Thus, it is the right of the Government officers charged with the enforcement of this law to expect the assistance and moral support of every citizen in upholding the law, regardless of personal conviction.

The Bureau of Internal Revenue undertakes the task of enforcement entrusted to it with a sense of assurance prompted by the same abiding faith in the American people that enabled it to appeal successfully to them for cooperation in the enforcement of the war-revenue laws. The people have so loyally responded to their heavy tax obligations that there is no reason to doubt that they will respond with equal loyalty to the efforts which the Bureau will make in good faith to enlist their cooperation in the enforcement of the measure which, like the income tax, is now a part of the Constitution of the United States. The adequate and impartial enforcement of prohibition will sustain the majesty of the law and the honor of American citizens and of American institutions.

Respectfully,

DANIEL C. ROPER,
Commissioner of Internal Revenue.

Hon. CARTER GLASS,
Secretary of the Treasury.

STATISTICAL TABLES

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.[1]

Districts.	Income and profits.		Estates—Transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.					
				Spirits distilled from—					
	Individuals, partnerships, and corporations.	Alaska railroads, 1% of gross income (act July 18, 1914).		Fruit; per gallon, $2.20.	Other materials; per gallon, $2.20.	Fruit (beverage); per gallon, $3.20.	Other materials (beverage); per gallon, $3.20.	Fruit (beverage); per gallon, $6.40.	Other materials (beverage); per gallon, $6.40.
Alabama	$16,266,074.79		$729,109.63				$2,389.44		$26,412.80
Arkansas	6,330,623.02		89,730.71			$3,453.01	469.76	$2,839.20	
1st California	60,601,010.45		4,221,938.65	$578.82	$1,689,993.37	599,038.13	3,885,934.73	156,515.48	2,497,020.87
6th California	19,855,923.96		440,830.18	1,188.00	158,564.34	60,749.34	456,626.78	26,983.04	376,074.24
Colorado	19,866,440.62		484,912.43						
Connecticut	78,965,826.97		2,324,500.66			2,056.00	17,642.24	1,061.76	3,985.92
Florida	4,465,886.54		110,819.85						
Georgia	25,062,149.50		338,885.84						
Hawaii	5,148,047.92		139,019.70		2,700.28		6,616.96		
1st Illinois	171,012,210.61		3,214,222.97	2,384.55	1,511,301.96	902,839.63	15,789.76	338,921.94	8,411.08
5th Illinois	8,855,092.52		159,651.43		1,498,098.84		14,385,175.94		4,790,115.84
8th Illinois	14,527,058.18		564,268.84		4,460,939.34		3,756,707.52		1,365,927.04
13th Illinois	7,078,730.52		58,215.79						
6th Indiana	25,774,166.62		460,294.35		233,162.77		5,797,044.16		2,658,309.76
7th Indiana	8,797,927.09		118,773.44		207.68		5,705,742.72		1,149,264.00
3d Iowa	22,414,925.26		1,128,570.38						198.53
Kansas	21,677,746.86		232,222.61						
2d Kentucky	3,036,188.86		20,570.33		87,048.50		9,607,000.54		3,440,556.03
5th Kentucky	11,959,521.81		7,755,292.55		96,141.54	121,799.36	47,513,260.74	27,931.52	20,900,593.61
6th Kentucky	1,697,240.28		6,736.14		817.96		8,773,259.36		3,659,967.85
7th Kentucky	3,570,804.48		34,751.09				17,340,433.60		7,645,957.37
8th Kentucky	1,837,540.87		25,401.62		949.96		8,490,382.60		6,468,668.09
Louisiana	19,079,461.59		312,919.44		2,872,769.96		896,200.14		89,457.64
Maryland	58,554,315.03		2,404,198.31		2,351,926.59	35,212.48	12,448,268.28	16,673.28	7,158,272.11
3d Massachusetts	207,680,626.09		7,432,437.66		1,799,477.46		2,559,396.72		262,076.80
1st Michigan	78,465,328.53		1,225,841.88		315,203.78				
4th Michigan	12,205,635.55		141,504.83						
Minnesota	30,651,657.20		1,514,850.31						27.52
1st Missouri	46,707,032.16		651,829.72			22,233.92	180,290.90	3,637.76	154,033.92
6th Missouri	20,321,526.26		713,587.24		350,089.06	16,145.28	1,495,054.83	6,866.56	818,679.67
Montana	14,939,101.37		195,333.01		16,017.54		23,377.28		300.00
Nebraska	13,058,788.03		357,897.80						
New Hampshire	21,610,923.52		643,768.56				3,323.97		4,204.62
1st New Jersey	13,616,203.78		557,982.67		10.60		2,525.80		295.00
5th New Jersey	54,270,583.49		3,845,935.28			285,151.66	2,968.24	119,421.40	
New Mexico	6,670,693.56		26,735.65						
1st New York	36,332,278.40		1,888,588.80		5,428,041.71		208,174.08	606.72	37,943.68
2d New York	412,846,842.67		2,068,358.84	10,225.38	51,422.82	2,943,907.76	1,853.92	595,427.20	264,193.28
3d New York	127,733,919.67		11,154,798.64					2,359,853.38	
14th New York	36,431,518.80		5,486,616.96		1,581.86		1,441,212.48		998,984.32
21st New York	21,559,821.59		417,353.90		43,828.18	16,562.88	730,418.56	14,183.68	212,774.40
28th New York	47,556,321.81		1,073,929.36			134,165.06	29,208.59	31,282.56	991.69
4th North Carolina	9,509,443.13		63,725.91				316.26		
5th North Carolina	20,651,700.64		238,579.79						
North and South Dakota	7,592,090.91		54,609.93						
1st Ohio	39,909,512.40		1,394,248.59		1,421,965.16	407,070.08	11,376,735.33	115,900.80	5,905,587.24
10th Ohio	20,129,909.00		94,101.92			153,997.44		38,624.00	
11th Ohio	15,642,468.44		263,843.18				3,429.76		
18th Ohio	108,738,237.31		696,615.85			38.82	301,003.65		260,670.61
Oklahoma	14,764,148.75		97,590.89						
Oregon	12,750,223.12		556,704.20		170,692.66				
1st Pennsylvania	127,498,647.86		5,798,338.77		1,626,342.60	52,514.24	3,255,525.27	23,950.72	1,961,670.40
9th Pennsylvania	13,624,071.84		240,263.89				1,027,706.62		520,632.32
12th Pennsylvania	16,790,442.21		187,598.80				168,368.50		18,522.24
23d Pennsylvania	144,098,248.78		5,044,014.17			149,936.64	19,168,520.06	801,554.56	10,421,272.26
South Carolina	17,200,692.49		276,721.44						
Tennessee	17,220,136.88		293,123.47						
3d Texas	47,800,575.35		299,988.56	189.64			10,272.00		
2d Virginia	14,128,353.88		209,321.37		.44		19,400.64	13,684.48	
6th Virginia	9,685,912.28		48,008.44				37,285.82		
Washington	26,257,415.02	$21,167.86	175,983.26						
West Virginia	21,357,100.27		202,328.49		97.06		438,715.52		242,325.76
1st Wisconsin	39,663,142.18		733,680.45		186,078.42		460,939.92	5,327.36	36,849.98
2d Wisconsin	7,291,825.38		196,633.85						
Philippine Islands									
Total	2,600,762,734.84	21,167.86	82,029,983.13	14,566.39	26,265,462.78	5,976,871.43	182,046,090.04	4,201,247.40	84,361,228.49

[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 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.

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.											
	Rectified spirits or wines; per gallon, 15 cts.	Rectified spirits or wines; per gallon, 30 cts.	Bottled in bond spirits; case stamps, each, 10 cts.	Spirits for export; stamps, each, 5 and 10 cts.	Still or sparkling wines, cordials, etc.; 8 to 50 cts.	Still or sparkling wines, cordials, etc.; 16 cts. to $1.	Grape brandy for fortification of sweet wines; per gallon, 30 cts.	Grape brandy for fortification of sweet wines: per gallon, 60 cts.	Rectifiers.		Liquor dealers.	
									Less than 500 barrels, $100.	500 barrels, or more, $200.	Retail, $25	Wholesale, $100.
Alabama									$450.00		$9,934.33	$400.01
Arkansas	$348.26				$1.82				600.00		598.10	37.50
1st California	109,013.77	$56,075.86	$310.00	$215.50	2,971,080.21	$1,457,279.77	$924,122.77		6,995.85	$2,300.00	125,343.43	40,830.37
6th California	3,136.59	886.29		6.60	497,884.50	281,181.74	90,034.62		1,875.70		20,109.93	5,698.31
Colorado	7.73		25.00		2,647.39				200.00		12,798.33	7,512.69
Connecticut	72,301.48	36,279.56			7,868.92	12,822.82			1,885.00	1,000.00	69,270.28	8,345.87
Florida	778.88				558.30			$598.50	100.00		4,358.32	1,958.33
Georgia	42.75								112.50		5,615.63	450.00
Hawaii					15,927.58						1,172.92	1,325.00
1st Illinois	212,804.98	116,457.77			335,229.74	235,771.59	1,770.77		14,077.82	6,405.97	221,084.61	42,939.78
5th Illinois	97,851.77	19,491.12	19,618.00	1,256.60	1,825.60	672.52			216.67	950.00	17,393.99	5,475.00
8th Illinois	1,458.97	1,051.50	9,550.00	168.60	2,380.90	1,507.33			304.17		109,287.45	7,404.60
13th Illinois	3,547.37	1,981.23			1,510.29	139.20			183.34		21,880.93	2,440.04
6th Indiana			7,966.00	10.70	2,342.98	10.07			150.00		6,185.23	300.00
7th Indiana			460.00	62.20	2,798.38						37,643.45	241.67
3d Iowa	533.65	185.87	30.00		25.60				362.50		28,667.64	2,148.84
Kansas											3,782.49	75.00
2d Kentucky	3,619.71	899.94	32,300.00	11.10	213.31	717.88			250.00		4,150.18	1,800.02
5th Kentucky	283,846.40	34,378.79	192,060.20	229.80	790.61				258.34	1,366.68	3,945.64	4,420.06
6th Kentucky	20,557.03	8,474.95	26,114.00	5.30	1,144.80				116.67	200.00	5,859.13	1,050.04
7th Kentucky	3,452.29	591.33	103,953.00	28.30	2.30				341.67	200.00	1,512.08	1,383.31
8th Kentucky			70,116.00	34.60							794.81	158.34
Louisiana	44,708.80	28,857.72		3,609.55	176,349.90	124,191.92			1,475.02	1,200.00	26,082.45	7,941.77
Maryland	108,160.36	44,747.31	6,228.00	2,649.40	1,534.03				3,728.90	200.00	22,697.16	7,483.93
3d Massachusetts	327,085.88	131,532.34	412.00	499.30	12,069.49	4,754.05	33,978.00		13,154.44	2,000.00	45,170.19	12,687.13
1st Michigan					26.77				100.00		13,718.20	225.00
4th Michigan					5.00						2,572.95	100.00
Minnesota	64,924.97	29,821.11			4,394.87	146.00			3,086.87	1,400.00	41,240.35	10,868.86
1st Missouri	92,096.70	44,963.22	128.00		58,484.17	62,227.64			962.51	1,200.00	23,421.44	6,693.75
6th Missouri	20,169.03	7,853.73	612.00		1,957.28	540.16			1,591.68	400.00	28,219.07	7,413.76
Montana	373.10				153.70				741.67		42,805.54	14,895.83
Nebraska											1,749.59	2,019.59
New Hampshire	631.80				1,411.87						8,485.84	550.00
1st New Jersey	4,104.10	3,447.68	150.00		22,801.45	26,773.79			337.50		36,200.51	2,690.29

5th New Jersey	71,069.35	38,193.15			45,756.26	20,336.37			4,037.50	1,762.51	127,001.00	17,835.44
New Mexico					805.25			2.10			5,572.96	1,000.00
1st New York	104,339.87	68,790.42		488.00	159,210.88	129,065.53			3,254.17	2,200.00	119,544.29	32,541.69
2d New York	477,479.81	307,425.48		34.54	2,308,443.53	45,170.08	905.11		6,008.33	6,500.00	29,241.68	43,083.34
3d New York	173,139.33	79,985.78			101,463.93	99,626.22			6,309.52	2,300.00	81,393.53	55,548.11
14th New York	18,152.97	10,880.64	1,940.00	91.50	16,456.25	4,467.25			1,136.67	400.00	67,761.48	15,143.35
21st New York	7,125.29	3,365.49	354.00		1,443.16	6,205.01			1,132.50		40,013.58	7,843.74
28th New York	105,238.44	41,457.72			547,331.66	173,784.91	27,388.85		1,033.34	1,550.00	48,699.53	7,008.36
4th North Carolina					5,696.34						23,428.01	1,362.50
5th North Carolina					939.19				605.79		11,219.37	150.00
North and South Dakota					52.46			435.68			1,291.24	100.00
1st Ohio	235,113.58	65,084.43	29,165.00	123.20	5,521.74	1,672.40			1,258.33	1,816.67	10,940.75	6,872.93
10th Ohio	11,886.96	3,495.99			146,204.30	125,051.01	2,052.39		2,750.41		14,365.81	15,762.69
11th Ohio	26,308.97	8,813.64			107.32				475.00	400.00	10,345.39	2,008.34
18th Ohio	144,296.87	668.46			154,855.07	19,786.19			10,430.18	1,940.06	44,351.09	17,995.04
Oklahoma											566.95	
Oregon					345.60						1,475.01	200.00
1st Pennsylvania	294,753.85	168,881.82	750.00	282.50	12,[illegible]55.47				2,879.17	4,000.00	113,371.65	10,818.36
9th Pennsylvania	15,643.74	5,019.51	792.00		190.54	2.00			985.00		9,845.88	2,200.01
12th Pennsylvania	60,961.79	23,792.37			1,132.61	7.20			541.67	600.00	25,191.56	3,233.36
23d Pennsylvania	161,184.77	78,039.45	102,090.00	17.70	24,434.75	7,766.00			4,675.86	1,200.00	92,431.94	22,635.56
South Carolina	2,672.07				10.35				1,737.49		14,352.90	1,589.86
Tennessee									887.51		2,740.45	345.84
3d Texas	.15				313.70	22.57			312.51		3,796.69	2,312.49
2d Virginia	61.41								112.50		627.08	
6th Virginia											9,025.52	83.34
Washington	21.30				33.37	72.48			540.39		12,293.05	595.84
West Virginia			1,080.00		46.40						1,528.98	
1st Wisconsin	72,221.67	24,711.13			16,443.01	5,993.98			1,637.51	1,000.00	35,788.38	4,224.99
2d Wisconsin	6,676.23	3,454.65			1,463.15	115.41			462.50	200.00	22,437.70	2,129.17
Philippine Islands												
Total	3,463,906.79	1,499,947.45	606,103.20	9,824.99	7,674,328.05	2,847,281.09	1,080,252.51	1,036.28	107,433.67	44,691.89	1,984,395.64	485,180.04

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.													Total.
			Fermented liquors.			Brewers.		Malt liquor dealers.		Floor taxes.				
	Manufacturers of stills, $50.	Stills or worms for distilling manufactured; each, $20.	Per barrel, $3.	Per barrel, $6.	Increased value of beer stamps in hands of brewers, other assessments, etc.	Less than 500 barrels, $50.	500 barrels or more, $100.	Retail, $20.	Wholesale, $50.	Distilled spirits.	Rectified spirits or wines.	Still or sparkling wines, etc.	Grape brandy for fortification of sweet wines.	
Alabama	$38.75	$77.50						$1,005.01		$4,347.35				$45,055.19
Arkansas		20.00						10.00		3.43				8,381.08
1st California	75.00	60.00	$1,293,335.95	$987,201.00	$33,428.46	$583.34	$1,100.00	5,356.43	$7,587.50	2,186,650.22		$2,645.36		19,040,672.19
6th California		12.50	388,948.25	278,931.00	24,673.85		300.00	412.50	733.34	460,558.75	$11,010.61	64,408.52		3,210,989.34
Colorado	177.10	679.67	61,740.00	38,187.00	2,397.75	200.00	25.00	1,675.87	2,885.46	536,875.75	2,405.32	5,194.75		675,034.81
Connecticut	8.34	40.00	2,357,662.50	1,694,829.00	69,785.07	50.00	1,400.00	1,399.17	9,443.75	1,678,405.22	52,911.57	102,775.39		6,203,229.86
Florida			8,719.48		168.72		100.00		200.00	17,964.28				35,504.81
Georgia	302.50	120.00								266.68				6,970.06
Hawaii			4,099.46					20.00	50.00	1,151.33	3.90	51.87	$93.55	33,812.85
1st Illinois	162.51	260.00	5,575,248.50	4,040,181.00	105,107.95		4,400.00	10,346.35	19,831.09	4,422,288.54				18,234,017.89
5th Illinois			303,961.50	154,620.00	7,631.07		500.00	770.00	1,554.17	457,617.25				21,764,795.88
8th Illinois	38.13	30.50	221,835.00	138,099.75	4,958.76		300.00	8,336.34	10,367.15	442,571.40	9.84			10,543,234.29
13th Illinois			520,369.50	283,241.75	24,475.05		400.00	1,322.62	3,370.90	547,688.61	6,335.11	8,768.80		1,427,654.74
6th Indiana			375.00		750.00		1,100.00	449.17	122.95	21,405.12		14.40		8,729,698.31
7th Indiana			1,422.75		660.00		812.50	890.17	158.34	10,676.47		86.28		6,911,126.61
3d Iowa								2,845.88	635.42	20,816.01	99.95	853.44		57,403.33
Kansas						75.00		1,312.50	186.67	7.17				5,438.83
2d Kentucky		105.00	14,994.00	10,140.00				615.03	425.00	196,969.04	2,079.12	831.38		13,404,725.78
5th Kentucky	110.00	40.00	327,889.52	230,745.00	12,336.82		100.00	228.35	529.17	757,428.19	8,007.59	6,740.68	18,713.96	70,543,892.57
6th Kentucky			383,352.50	298,410.00	7,502.63			405.04	4.17	92,143.25				13,279,494.68
7th Kentucky			35,805.00	37,680.00	638.25			50.00	258.35	362,554.15	916.31	564.19		25,536,321.50
8th Kentucky								343.61		27,698.08				15,059,145.99
Louisiana			571,647.38	513,090.00	10,259.05			1,589.01	858.34	941,146.95	34,484.20	92,018.48		6,437,938.28
Maryland	33.34		1,629,000.00	370,396.50	20,920.88		400.00	2,355.90	1,553.18	1,012,946.80				25,245,404.53
3d Massachusetts	43.76	120.00	3,240,343.50	2,574,667.50	49,011.00	50.00	1,000.00	1,096.86	6,105.21	1,467,432.87	544.97	110,324.31		12,655,033.78
1st Michigan	235.23	711.88			300.00	328.12	691.67	1.67		7,632.28	54.20	4,017.54		343,246.34
4th Michigan							100.00	20.00	50.00	6,623.62				9,471.57
Minnesota			1,203,154.50	1,419,705.00	39,327.45	150.00	2,958.34	4,304.62	7,374.03	1,218,495.07	23,216.66	23,058.49		4,097,654.71
1st Missouri	12.50		2,928,069.63	2,546,922.00	50,817.40		100.00	1,722.52	2,308.36	1,162,564.59				7,342,890.93
6th Missouri			496,203.75	344,754.00	11,628.03	50.00	900.00	2,620.09	3,252.11	1,231,299.78				4,846,290.85
Montana			232,741.50	44,238.60	2,045.63	343.75	1,500.00	2,604.15	6,075.00	146,276.78				564,489.47

Nebraska					180.00		1,275.00			48.98				5,273.16
New Hampshire	12.51	20.00	1,024.50	556.50		583.33		16,669.79	2,704.20	41,751.17	179.22	137.47		82,246.79
1st New Jersey			241,530.00	205,770.00	15,640.01		300.00	295.01	4,860.43	508,134.50	16,952.37	23,296.18		1,117,114.62
5th New Jersey			4,112,562.50	3,528,233.25	117,957.82	50.00	2,500.00	2,092.51	9,060.36	1,916,591.49				10,422,490.51
New Mexico			5,812.50			50.00		82.50	441.67	459.30				14,826.28
1st New York			3,472,974.50	3,282,808.00	66,027.08	150.00	1,825.00	3,371.49	9,626.28	1,380,268.36	95,186.15	28,175.86		14,644,613.76
2d New York			189,115.50	162,754.00	8,771.75			91.67	258.33	1,787,970.77	29,580.01	119,237.84		9,369,708.13
3d New York	25.00		6,634,723.25	6,785,543.94	131,243.25	50.00	2,000.00	618.33	3,197.03	103,004.02				16,619,415.62
14th New York			2,125,502.00	1,589,562.00	28,955.50		1,408.33	614.96	6,075.01	822,279.90	24,227.15	52,843.32		7,229,576.88
21st New York			1,279,874.75	1,041,901.50	33,645.75	50.00	1,700.00	961.65	5,630.84	493,709.19	11,581.32	5,419.87		3,959,705.34
28th New York	75.00	80.00	2,586,634.50	2,179,980.00	71,179.39		1,400.00	680.00	2,450.00	1,044,998.76	72,021.42	27,656.72		7,136,946.50
4th North Carolina						300.00		60.00						30,563.11
5th North Carolina														12,914.35
North and South Dakota								217.50		139.17				2,236.05
1st Ohio	150.00	120.00	2,338,556.25	1,033,398.39	34,564.56		483.33	155.01	887.49	824,795.18	10,607.11	16,669.44		23,845,236.45
10th Ohio			950,853.75	548,917.50	19,343.31	50.00	700.00	768.35	2,554.21	648,511.28	8,210.47	8,358.20		2,682,368.13
11th Ohio			681,680.00	475,309.50	12,325.97	50.00	300.00	100.00	2,837.49	459,523.06	8,941.27	6,607.43		1,699,563.14
18th Ohio			2,545,950.00	1,694,592.00	25,703.25		2,500.00	1,432.92	18,630.94	2,792,798.45	12,579.84	38.77		7,450,262.21
Oklahoma					15.00	191.66		505.68	56.25	662.50				1,999.04
Oregon			60.00			75.00		30.00						172,878.27
1st Pennsylvania			4,423,837.50	4,772,814.00	90,265.38		4,700.00	2,060.00	14,300.00	2,336,443.99	63,330.81	126,821.44		19,362,469.17
9th Pennsylvania			442,000.00	318,544.25	15,262.89		633.34	610.01	1,233.34	408,681.15	6,426.52	7,768.65		2,784,177.77
12th Pennsylvania			1,801,833.00	1,608,987.00	34,756.28	50.00	1,700.00	618.33	2,800.00	609,886.10	17,709.36	34,197.20		4,474,888.57
23d Pennsylvania	16.67	58.33	3,415,463.07	3,106,021.50	5,761.62		3,950.00	1,471.67	5,192.33	3,436,734.81	4,138.70	19,062.73		40,533,631.04
South Carolina						75.00		441.67	50.00	19,117.76				40,038.10
Tennessee						50.00	100.00	30.00		17,434.41				21,588.21
3d Texas			20,010.38	81,067.88			987.50	717.80	572.93	16,781.18		252.28		137,609.70
2d Virginia										9,498.90				43,385.45
6th Virginia									64.17	149.01				39,187.61
Washington	718.75	60.00			55.08	264.36		11.69	12.51	2,795.27	.15	28.26		24,922.75
West Virginia										43.80		12.10		683,849.62
1st Wisconsin			4,455,926.10	3,521,224.50	103,749.21		1,200.00	1,425.00	4,170.84	1,122,311.53	20,425.67	42,408.42		10,124,057.62
2d Wisconsin			817,151.25	465,709.50	25,324.97	100.00	1,175.00	2,416.03	6,545.83	608,497.44	6,378.41	11,252.23		1,981,489.47
Philippine Islands														
Total	2,295.09	2,615.38	64,374,610.47	51,809,733.71	1,319,551.89	3,969.56	49,025.01	92,579.43	190,132.14	40,914,532.44	550,555.36	952,598.35	18,807.51	483,050,854.47

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures.													
	Cigars, according to intended retail price.										Cigars, small.		Cigarettes, large.	
	Class A; per thousand, $3.	Class A; per thousand, $4.	Class B; per thousand, $4.	Class B; per thousand, $6.	Class C; per thousand, $6.	Class C; per thousand, $9.	Class D; per thousand, $8.	Class D; per thousand, $12.	Class E; per thousand, $10.	Class E; per thousand, $15.	Per thousand, $1.	Per thousand, $1.50.	Per thousand, $4.80.	Per thousand, $7.20.
Alabama	$393.52	$2,250.49	$9,453.20	$3,303.90	$321.15	$355.95								
Arkansas	132.60	46.00	6,595.03		313.20									
1st California	39,534.41	51,886.30	55,991.72	4,898.91	85,478.72	67,259.79	$813.44	$390.00	$4,300.51	$1,689.00	$10.00	$7.50	$261.84	$180.00
6th California	234.97	15,276.66	33,24? 97	7,133.10	32,715.23	34,007.40	257.20	233.40	417.77	525.00	5.00		3.84	
Colorado	1.50	4,634.00	18,170.76	5,161.75	53,468.50	50,516.49	.60	3.00	16.55	33.75				
Connecticut	9,358.21	17,954.60	129,826.68	57,209.70	121,346.97	79,001.34	101.00	78.00	90.00	82.50	37.00		2,126.40	2,818.80
Florida	1,580.66	52,118.99	454,242.64	273,724.64	1,240,361.37	1,019,320.93	42,946.17	44,036.50	9,632.17	12,620.79			72.96	
Georgia	463.36	9,185.74	46,918.30	23,182.50	320.70	274.28	.40							
Hawaii	118.19	27.70	1,260.40	9.90	10.80	.23						.23		
1st Illinois	7,972.48	45,866.77	204,920.45	56,866.11	376,082.39	282,142.07	2,143.64	1,551.60	3,493.89	2,414.25	9.00	9.00	774.48	811.80
5th Illinois	46.92	4,186.80	41,192.78	18,709.92	5,756.53	4,593.24								
8th Illinois	3.00	14,384.00	87,314.60	41,680.80	30,820.95	30,503.88	57.00	48.60						
13th Illinois	49.50	2,495.28	28,523.64	13,639.83	12,525.67	8,446.05								
6th Indiana	14,797.53	34,849.70	114,601.88	46,915.20	33,697.47	31,656.15	44.00	93.00	116.00	243.75				
7th Indiana	156.60	20,927.52	356,548.76	226,360.62	42,199.58	60,586.42								
3d Iowa	395.77	17,628.70	184,788.32	107,158.35	16,582.74	20,372.73			5.38	9.00				
Kansas	32.40	7,061.70	39,464.49	17,655.95	2,336.55	3,508.65								
2d Kentucky	330.30	2,282.00	48,942.50	26,278.11	5,749.50	28,596.60								
5th Kentucky	2,165.96	4,181.23	81,340.38	40,874.66	25,948.29	30,290.71	21.60		3.25	7.50				
6th Kentucky	163.89	7,296.30	13,551.43	344.70	482.25	341.33								
7th Kentucky	90.86	458.30	5,488.50	4,020.49	347.40	522.00								
8th Kentucky														
Louisiana	615.05	21,618.15	123,431.06	65,598.27	71,197.37	73,828.04	1,175.76	234.90	1,407.95	903.75				
Maryland	10,255.84	20,548.06	224,535.86	145,526.71	110,628.27	98,523.32	756.20	277.50	1,816.00	559.50	166,091.70	81,394.05	5.76	
3d Massachusetts	3,925.23	16,710.32	226,817.12	174,405.76	395,684.28	313,807.30	5,104.38	5,309.87	10,899.84	8,743.68	17.90	3,143.19	281.83	2,747.68
1st Michigan	3,432.46	18,782.84	387,840.48	313,245.85	283,306.24	212,564.05	143.20	6.00	160.00	55.50			640.80	21.60
4th Michigan	438.18	25,047.30	131,239.94	83,456.24	85,224.40	77,022.35	22.40	21.00	10.00	28.50				
Minnesota	264.10	18,945.76	91,192.52	25,865.61	75,530.81	72,683.22	12.20	11.10	2.50		5.00		134.52	372.14
1st Missouri	1,074.75	16,153.60	55,515.72	12,930.37	50,030.27	34,566.28	739.68	929.40	657.95	739.00			2.40	
6th Missouri	482.92	7,188.90	51,458.40	29,522.35	9,855.30	10,424.38	132.00	132.00	90.00	187.50	.50			
Montana	65.53	370.10	6,702.18	2,035.90	24,818.44	14,843.54					6.12		35.60	
Nebraska	183.60	17,508.30	61,077.59	19,424.10	7,115.25	9,922.95								
New Hampshire	249.01	1,368.20	51,612.75	40,313.85	182,291.70	151,126.14								
1st New Jersey	3,514.96	5,097.60	37,774.61	21,520.54	255,385.23	223,221.67	794.00	345.90	85.04	40.05	.15			
5th New Jersey	58,774.08	128,304.17	474,547.12	259,550.17	528,630.78	336,667.76	492.00	150.30	1,042.50	377.70	64,629.84	51,000.00		7.20

New Mexico		223.00	1,215.00	246.00	1,805.64	1,252.35			.50					
1st New York	40,902.01	135,543.77	200,938.49	26,147.67	98,074.38	63,016.47	277.40	213.30	111.25	40.87	34,490.00	24,373.80	100.32	190.08
2d New York	144,117.10	65,617.08	278,589.42	29,599.36	600,696.19	219,850.80	31,950.80	18,230.50	102,493.63	82,507.42	7,594.19	1,656.39	21,256.69	7,045.92
3d New York	152,472.77	169,577.64	336,960.72	140,394.04	1,214,665.02	1,001,348.69	12,410.24	14,025.48	19,615.80	2,650.50	3,396.51	2,758.20	62,347.44	56,583.36
14th New York	8,096.15	36,118.62	179,917.72	79,185.11	196,510.77	183,543.71	52.20	53.40	21.25	48.75	36,749.70	30,238.50	360.72	311.40
21st New York	2,837.51	37,864.88	358,674.81	244,134.30	62,480.03	58,114.76	16.00	38.40	25.00	27.00				
28th New York	9,122.72	29,934.09	71,852.23	17,586.96	38,249.32	26,160.30	357.20	235.20	1,377.25	1,306.13				
4th North Carolina		44.20	1,390.00	774.90										
5th North Carolina	159.12	1,704.93	69,439.86	43,454.79	1,449.00	1,651.95								
North and South Dakota	449.00	1,078.40	17,204.24	5,967.29	15,729.18	10,009.80		4.50						
1st Ohio	10,713.03	85,538.93	395,153.21	168,737.10	88,301.72	105,454.22	564.20	57.00	1,748.00	1,096.50				
10th Ohio	29,724.86	59,508.90	259,282.24	204,012.84	100,630.82	85,530.60								
11th Ohio	77,558.92	130,923.96	178,917.41	62,104.41	50,355.76	2,325.42	825.42		73.57		4.44			
18th Ohio	138,599.06	130,077.38	190,826.65	105,653.79	103,024.03	78,464.20	113.60	121.80	7.59		20.70	37.50	9.60	.72
Oklahoma	55.50	1,161.50	11,958.27	6,185.55	253.35	1,132.50								
Oregon		1,893.10	9,752.25	3,957.54	7,474.26	6,778.20	6.00		165.90	45.00				
1st Pennsylvania	39,481.90	109,819.22	1,289,407.04	802,273.57	667,716.88	678,424.88	3,607.96	2,269.20	6,129.87	3,873.00	121,287.00	125,428.50	1,294.08	1,061.64
9th Pennsylvania	173,883.67	403,688.58	1,654,600.47	842,284.89	192,322.91	173,702.79	1.20	2.64	4.50		9.00	1.50		
12th Pennsylvania	6,849.37	29,161.10	387,565.20	245,068.23	38,108.25	39,405.60							9.60	
23d Pennsylvania	212,732.52	205,311.32	194,540.82	27,033.00	3,340.50	2,582.10	612.95	90.00	1,657.30	1,275.00	12.20	12.00	189.60	288.60
South Carolina	1,011.10	101.20	44,329.20	6,301.65	19,664.46	1,679.85	140.60	30.00	71.25	11.25				
Tennessee	496.50	5,682.12	25,579.41	10,152.26	4,408.80	6,872.30		6.00						
3d Texas	2,579.01	4,725.60	29,653.44	5,568.72	45,021.60	29,881.18	20.15	112.80	135.00	150.00				
2d Virginia	497,920.60	384,325.35	178,970.67	36,118.23	14,707.29	1,302.75								
6th Virginia	3,849.64	5,932.70	14,985.85	4,558.20	39.45	39.60					49,000.00	30,000.00		
Washington	108.79	5,301.09	21,312.73	4,169.12	9,739.90	7,623.29	48.50		.40				.20	
West Virginia	41,428.08	74,679.78	70,823.46	286.80	27.60	4.95					32,410.30	60,000.00		
1st Wisconsin	425.18	40,438.18	106,322.19	13,133.95	127,210.16	94,384.88	554.28	486.60	14.26	30.00				
2d Wisconsin	35.25	22,015.87	48,770.14	13,757.73	35,477.66	31,453.95	24.24		.75	1.50				
Philippine Islands	58,730.79	261,483.14	607,673.09	83,840.10	44,244.10	13,614.30	.60	30.00						
Total	1,815,555.03	3,033,567.62	11,122,732.13	5,371,512.98	7,948,353.33	6,807,103.63	107,340.41	89,858.95	167,899.47	122,323.64	515,556.25	409,460.36	80,908.77	72,440.34

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.													
	Cigarettes, small.		Snuff.		Manufactured tobacco.		Cigarette papers or tubes; per hundred, ½ to 1 ct.	Cigar manufacturers—annual sales.						
	Per thousand, $2.05.	Per thousand, $3.	Per pound, 13 cts.	Per pound, 18 cts.	Per pound, 13 cts.	Per pound, 18 cts.		Not over 50 000 cigars, $2.	Not over 50,000 cigars, $4.	50,001–100,000 cigars, $3.	50,001–100,000 cigars, $6.	100,001–200,000 cigars, $6.	100,001–200,000 cigars, $12.	200,001–400,000 cigars, $12.
Alabama		$1.08				$1.08		$31.00	$16.34	$7.25	$5.75	$66.00	$15.00	$12.00
Arkansas			$6.24		$148.72			7.00	2.00	6.00	1.50	9.00		
1st California	$1,068,957.73	442,047.75	29.00	$1.08	218,072.05	68,270.40	$1,657.78	128.85	81.36	134.75	95.75	145.00	139.50	732.80
6th California		.54			1,829.00	1,122.75		69.84	112.50	34.50	117.00	18.00	102.00	72.00
Colorado	25.51	4.50			1,484.34	1,381.44		77.93	21.19	63.25	25.00	78.00	22.00	138.00
Connecticut	570.65	115.50			6,763.18	4,553.30		174.36	64.49	158.75	69.25	314.00	39.00	710.00
Florida	11,306.97	5,370.79			879.60	643.74	220.00	265.58	79.38	163.38	43.00	240.25	48.00	460.50
Georgia					620.10	403.05		44.33	17.47	66.90	15.00	44.50	20.50	84.00
Hawaii	2.88	2.85			2,571.93	1,650.94		2.00	1.00					
1st Illinois	1,536.34	806.40	598,085.29	486,809.64	1,862,598.13	1,102,940.51	664.26	889.32	237.43	629.00	164.00	972.00	262.00	1,096.00
5th Illinois			.98	506.43	3,444.22	1,574.44		63.00	25.33	81.00	48.50	69.00	24.00	108.00
8th Illinois					32,316.96	16,959.90		137.00	102.98	189.50	110.40	438.00	73.25	619.00
13th Illinois					2,136.09	1,335.24		100.00	43.34	90.00	36.00	126.00	74.00	180.00
6th Indiana			2,407.60	1,731.60	14,836.81	10,686.21		183.16	210.79	156.00	183.50	201.13	211.00	420.00
7th Indiana			171.21		36,998.52	22,883.35		52.84	57.84	30.50	18.00	54.00	46.00	48.00
3d Iowa					73,497.01	52,324.98		189.26	82.00	189.00	105.00	201.00	141.50	306.00
Kansas					2,419.68	2,599.38		99.66	63.33	81.75	11.00	148.25	12.00	126.00
2d Kentucky					197,286.98	134,144.10		2.00	10.34	6.00	3.00	4.00	30.00	36.00
5th Kentucky	107.12				2,889,993.39	1,855,215.53		11.17	28.00	4.50	42.00	6.00	24.00	9.00
6th Kentucky			91.31	96.21	170,605.59	97,015.29		32.00	24.67	21.00		51.00		42.00
7th Kentucky					81,752.46	53,328.06		13.00	4.00	3.00		12.00		12.00
8th Kentucky					284.70	18.00								
Louisiana	915,366.88	384,459.92	585.00	504.00	273,514.37	159,792.84	281.04	30.01	21.08	18.00	7.37	21.00	9.00	54.00
Maryland	34.30	53.79	187,709.18	111,532.08	663,563.81	545,632.60		159.02	170.02	106.75	118.87	123.00	138.00	224.00
3d Massachusetts	17,769.20	162,718.88	22,516.83	16,920.46	24,118.03	89,439.99		210.11	20.00	200.50	12.00	166.50	3.00	294.00
1st Michigan	314.77	175.50	7,143.30	4,197.15	1,648,548.94	892,405.94		218.52	94.41	175.50	81.26	244.50	99.15	400.00
4th Michigan			185.25	162.00	2,548.70	1,484.99		162.51	279.85	123.00	139.50	210.00	171.00	180.00
Minnesota	168.10	159.60			13,497.46	8,192.52		209.01	81.19	220.50	86.03	427.50	169.75	339.00
1st Missouri	440.04	249.60	164.19	164.52	6,056,477.34	4,026,030.84		91.17	103.35	69.50	113.25	47.00	96.00	132.00
6th Missouri	3.39				4,009.07	4,010.59		66.00	26.34	60.00	18.00	102.00	45.00	120.00
Montana	2,554.82				5,826.01	501.68		75.09	27.09	82.50	42.00	81.00	30.00	96.00
Nebraska					5,028.81	3,538.08		64.84	71.84	78.00	76.50	126.00	126.98	108.00
New Hampshire	1.43				148.97	73.71	2.40	73.25	47.00	99.50	74.25	135.00	78.00	60.00
1st New Jersey	24,635.71	.90			1,46?.63	453.15		31.34	102.97	12.00	73.50	14.00	36.00	

5th New Jersey	1,984,639.78	75,199.62	808,809.04	477,845.46	2,440,489.27	1,512,306.61		291.51	145.92	184.50	103.48	286.00	18.50	384.00
New Mexico					391.05	84.60		1.67		3.00	1.50	15.67		19.00
1st New York	5,225,156.81	3,496,782.06			62,699.23	61,485.78	$4,252.00	692.49	825.70	353.75	458.41	369.90	429.00	497.00
2d New York	4,106,688.29	3,339,510.79	2,766.49	2,604.06	516,185.15	381,542.12	921,012.99	76.08	69.84	369.68	43.25	169.50	84.00	195.00
3d New York	4,745,460.27	3,240,272.79	3,355.34	1,249.38	29,234.58	8,317.22	1,913.38	451.34	1,119.23	332.75	611.36	338.00	608.75	330.50
14th New York	779.50	770.40			89,516.63	62,922.05		361.16	318.54	250.25	190.38	270.00	187.00	306.00
21st New York					119,615.02	72,434.12		276.00	68.00	156.00	41.00	393.00	82.00	396.00
28th New York	22.99		2,229.76	1,408.68	37,764.08	20,372.19		279.34	132.58	218.50	117.00	310.00	162.00	338.00
4th North Carolina	7,254,950.00	4,718,709.18			1,946,348.98	1,101,270.80	10,334.18	1.00		6.00				
5th North Carolina	10,636,167.21	18,873,099.00				12,636,646.04		4.77	12.01		1.50	8.50	22.50	13.50
North and South Dakota					257.48	1,200.03		39.33	13.34	38.00		24.00	9.00	36.00
1st Ohio	22.70	31.77	4.55	13.86	3,233,518.72	2,578,068.99		257.50	90.67	157.75	114.50	225.00	69.00	629.18
10th Ohio					765,995.82	567,762.33		94.34	46.51	103.50	60.50	201.00	75.00	246.00
11th Ohio	32.08	.51			36.40	364.86		65.00	26.00	61.50	24.00	122.50	68.50	105.00
18th Ohio	36.90	133.20	428.58	126.89	38,365.45	17,443.08		237.00	128.28	208.75	178.00	264.00	163.50	342.00
Oklahoma					141.84	64.89		23.00	8.00	17.25	12.00	30.00	15.00	66.00
Oregon	.37	1.44			768.82	798.47		56.33	27.67	42.00	18.38	42.00	19.00	60.00
1st Pennsylvania	747,809.55	704,501.94	118.43	174.11	90,994.40	75,929.41	75.80	389.17	553.68	202.25	274.50	271.50	347.50	492.00
9th Pennsylvania			282.75	190.98	54,421.60	42,599.61		513.63	273.90	342.50	179.50	528.50	321.50	999.00
12th Pennsylvania	148.01	59.76			283,489.22	178,892.46		80.18	34.68	70.50	29.50	108.00	62.00	135.00
23d Pennsylvania	391.04	167.88	1,386.71	742.41	9,484.73	6,633.55	118.28	96.31	59.49	137.50	3.38	298.50	96.00	624.01
South Carolina	7.98	3.00			621.91	874.17		2.00		13.17		9.60	4.50	18.00
Tennessee	3.24	1.11	4,340,580.04	1,044,194.57	262,183.87	227,961.81		17.67	23.17	14.50		41.25		46.00
3d Texas	33.58	3.00			14,363.19	6,733.17		57.67	21.00	57.37	21.00	64.50	44.50	113.00
2d Virginia	5,091,773.75	3,409,497.30			1,298,417.72	794,640.51		46.82		16.50	3.00	42.00	6.00	60.00
6th Virginia					226,378.40	71,375.40		21.00		6.00	.50	24.00		48.00
Washington	8.76	3.00			546.73	576.99		128.69	23.00	64.50	10.00	123.00	12.00	90.00
West Virginia	487,080.09	252,600.09			547,479.99	511,560.13		40.67	27.36	21.13	24.38	72.00	38.25	110.00
1st Wisconsin			2,331.75	1,602.00	538,259.34	366,154.89		211.33	299.10	249.00	417.00	460.00	610.00	4597.00
2d Wisconsin					15,566.80	10,947.87		117.34	48.51	116.13	53.00	306.00	138.15	342.00
Philippine Islands	4,871.83	3,497.88			130.13									
Total	51,329,910.61	39,110,896.12	2,981,588.73	2,152,777.57	26,939,256.21	30,552,127.74	1,020,532.02	8,894.52	6,727.10	7,176.01	4,927.14	10,332.05	5,978.78	14,725.49

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.												
	Cigar manufacturers—annual sales—Continued.			Cigarette manufacturers.		Tobacco manufacturers—annual sales.							
	200,001–400,000 cigars, $24.	Over 400,000 cigars, per 1,000 or fraction thereof, 5 cts.	Over 400,000 cigars, $24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cts.	Cigarettes, including small cigars; per 10,000 cigarettes or fraction thereof, 3 cts.	Cigarettes, including small cigars; per 10,000 cigarettes or fraction thereof, 6 cts.	Not over 50,000 pounds, $3.	Not over 50,000 pounds, $6.	50,001–100,000 pounds, $6.	50,001–100,000 pounds, $12.	100,001–200,000 pounds, $12.	100,001–200,000 pounds, $24.	Over 200,000 pounds; per 1,000 pounds or fraction thereof, 8 cts.	Over 200,000 pounds, $24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cts.
Alabama	$18.00	$42.62											
Arkansas	6.00	59.75	$11.87				$1.50					$5.45	
1st California	102.00		866.82	$1,817.75	$908.90	$51.25	37.00	$12.00	$7.50	$12.00	$6.00	85.71	$38.60
6th California	84.00	720.85	296.45	.03		19.00	18.00						
Colorado	34.00	592.49	257.58			39.00	17.00						
Connecticut	254.00	3,097.88	891.52	2.88		107.13	50.50	28.75		23.00		1.56	
Florida	154.00	21,276.55	8,257.26	29.79		42.00		19.50		3.00			
Georgia	306.42			513.05		8.50	3.00						
Hawaii													
1st Illinois	222.59	6,079.19	1,505.94	3.91	1.96	365.25	146.00	12.00	6.00	18.00		2,095.52	473.62
5th Illinois	52.00	631.75	263.83			81.75	29.50						
8th Illinois	863.73	1,013.90				159.00	33.76	63.38			5.29	18.08	
13th Illinois	92.00	317.99	102.98			30.00	13.50						
6th Indiana	420.00	1,999.85	358.56			131.25	60.25	1.50					
7th Indiana	54.00	7,974.12	3,834.08			21.00	39.00	6.00		12.00	12.00		
3d Iowa	162.00	3,481.25	1,091.83			188.75	85.50	20.00	7.50		2.00	45.67	140.23
Kansas	36.00	567.75	198.98			98.75		49.50					
2d Kentucky	12.00	1,300.05	431.23			30.00	31.00	30.00	21.00	48.00	122.00	121.37	43.66
5th Kentucky	905.52	1,965.35		7.50		37.50	46.50			9.00	1,643.62	3,464.40	
6th Kentucky		225.44				4.50	1.00					296.22	
7th Kentucky		59.85				10.25	3.00	20.00		12.00			29.93
8th Kentucky						3.00	1.50	1.50					
Louisiana	37.00	3,097.80	1,129.80	2,777.15	1,308.37	104.75	52.50	6.00	3.00	12.00	12.00	252.92	475.32
Maryland	144.00	7,282.03	2,037.55	645.39	573.39	39.50	33.00	7.50				1,298.80	783.60
3d Massachusetts		10,661.12		1.62		96.75	7.50	6.00					
1st Michigan	180.00	10,340.25	3,920.72	.54	.27	136.25	94.33	6.00	6.00			1,487.44	645.44
4th Michigan	186.00	2,866.00	1,112.70			52.25	84.00						
Minnesota	156.00	1,802.65	612.94	.30		169.50	76.38						
1st Missouri	138.00	736.70	280.58	3.33	1.66	38.50	13.50	6.00	3.00	10.00		5,714.32	2,837.32

6th Missouri	36.00	809.35	284.01			39.00	18.00		3.00		24.00		
Montana	72.00	88.89				57.00	7.50						
Nebraska	75.00	951.45	205.69			72.00		48.00					
New Hampshire	21.00	2,961.10	1,393.17			27.25	6.00						
1st New Jersey	48.00	5,048.98	2,102.35	51.06			18.00					3,174.96	1,563.48
5th New Jersey	90.00	18,567.89	8,390.39	4,962.44	2,480.90	71.50	14.00	8.00	12.00				
New Mexico						15.00					36.00	72.49	
1st New York	317.63	6,452.57	3,273.79	13,621.59	1.20	106.00	48.00				84.00	741.25	310.55
2d New York	99.15	6,415.13	2,656.58	10,648.01	1.89	242.78	124.25	116.50	41.00	128.00	6.00	79.20	13.76
3d New York	34,302.84	16,917.37	10,872.66	21,348.91	6,601.39	217.75	233.00	15.00	42.00		30.00	62.40	15.16
14th New York	222.00	4,766.77	2,239.42	116.34	.70	64.00	40.00	12.00	3.00	12.00	6.00	59.68	14.92
21st New York	83.00	6,784.10	1,690.00			237.00	59.00			24.00	6.00	21.68	8.84
28th New York	168.00	817.35	316.73	1.53	1.54	183.63	93.00	8.00	3.00	12.00		2,958.72	
4th North Carolina		26.55		22,311.50		1.50					12.00	8,267.52	4,089.76
5th North Carolina	12.00	1,336.90	395.77	41,602.47	20,801.24	22.50	18.00	6.00					
North and South Dakota	24.00	385.00				11.00				14.00		3,370.98	1,581.56
1st Ohio	84.00	10,042.36	3,818.11	.06	.03	164.27	48.00	9.50		12.00	12.00	775.60	418.40
10th Ohio	190.83	7,423.21	3,334.29			36.00	12.00	6.00	1.50				
11th Ohio	53.00	6,431.08	2,887.94			9.00		1.50	3.00			52.80	
18th Ohio	130.00	8,296.90	3,160.88			941.96	54.50	12.00	15.00	12.00			
Oklahoma	18.00	101.40	26.70			12.00							
Oregon	30.00	91.20	29.59			35.50	14.00					87.68	48.38
1st Pennsylvania	503.50	326.39	14,495.22	38.75	501.31	172.50	182.50		3.00		6.00	19.44	
9th Pennsylvania	534.00	34,735.41	15,015.54	.06		173.25	113.00	6.00	3.00	12.00	6.00	265.43	124.81
12th Pennsylvania	84.00	7,500.57	3,601.23	9.00		48.00	29.00			12.00	6.00		.23
23d Pennsylvania	120.00	10,263.31	3,451.66	.39		87.00	33.00			12.00	6.00		
South Carolina	442.78	1,121.75				3.00							
Tennessee	17.00	389.00	137.41			12.75	1.50	28.50	1.00	33.00	36.00	1,391.12	681.56
3d Texas	178.60	601.75	786.40			43.50	18.00	6.00	3.00				
2d Virginia		29,949.14		67,041.77		60.00	1.50	9.00				2,623.92	
6th Virginia		333.75		214.53		33.00		12.00		12.00		150.08	
Washington		248.01				31.50	7.50						
West Virginia	207.73	3,885.45	1,658.53	451.29	225.65	42.75	22.38					628.64	310.32
1st Wisconsin	538.00	1,609.79	393.51			92.84	153.00		108.00			561.92	98.45
2d Wisconsin	174.00	738.78	181.04			70.25	40.00	12.00	6.00				
Philippine Islands													
Total	43,495.32	284,611.83	114,261.83	188,225.94	33,410.40	5,502.36	2,387.35	611.63	301.50	502.00	2,036.91	40,252.97	14,747.90

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.				Oleomargarine.							
	Floor taxes.							Retail dealers.		Wholesale dealers.		
	Manufactures held by dealers.	Cigar and cigarette stamps in hands of manufacturers.	Tobacco and snuff stamps in hands of manufacturers.	Total.	Colored, per pound, 10 cts.	Uncolored, per pound, ¼ ct.	Manufacturers, $600.	Colored oleomargarine, $48.	Uncolored oleomargarine, $6.	Colored oleomargarine, $480.	Uncolored oleomargarine, $200.	Total.
Alabama	$468,667.16			$484,961.49				$152.00	$5,952.67		$6,683.36	$12,788.03
Arkansas	203,729.87			211,081.73				144.00	2,413.00		1,633.34	4,190.34
1st California	409,838.35	$6,241.30	$1,232.80	2,534,453.92		$6,016.00	$1,050.00		6,595.63		1,708.33	15,369.96
6th California	150,308.92	3.00		278,981.92					15,775.25		4,233.35	20,008.60
Colorado	176,387.85	701.39	4.05	313,361.42	$320.40	4,571.40		96.00	6,837.75		4,266.69	16,092.24
Connecticut	183,036.85	2,050.04	51.81	623,159.60	30,017.00	23,460.42	3,000.00	20.00	18,380.00		11,100.00	85,977.42
Florida	152,547.71	.48		3,352,709.30					6,313.10		6,133.33	12,446.43
Georgia	453,587.28			536,085.38				72.00	4,498.00	$360.00	9,316.66	14,246.66
Hawaii	29,847.64			35,506.69					162.00		100.00	262.00
1st Illinois	409,478.35	5,223.08	29,761.59	5,498,141.25	214,004.44	441,308.19	11,100.00	149.76	47,657.46	480.00	19,832.75	734,532.58
5th Illinois	54,539.55			136,029.47					6,158.24		6,933.34	13,091.58
8th Illinois	143,779.19	1,044.17	16.68	402,748.00					16,380.78		8,333.33	24,714.17
13th Illinois	108,765.14	466.52	5.55	179,594.32	15,600.00	11,166.47	1,200.00		7,964.00		1,633.33	37,563.83
6th Indiana	218,740.82	1,247.28	71.45	531,273.44	7,694.00	5,162.50	600.00	1,230.00	31,934.39		14,883.35	61,504.24
7th Indiana	115,968.23	4,555.49	70.28	899,685.96				8.00	9,083.50		4,266.69	13,358.19
3d Iowa	294,799.10	1,457.47	650.23	776,198.27	1,223.00			24.00	34,443.09		31,183.32	66,873.41
Kansas	146,857.71	787.22		224,216.70	135,000.00	48,136.50	2,400.00	2,488.00	15,343.63		5,183.32	208,551.45
2d Kentucky	47,840.71	2,075.60	2,714.10	498,522.15					688.75		200.00	888.75
5th Kentucky	112,995.63			5,051,349.31				96.00	1,565.25		2,150.01	3,811.26
6th Kentucky	15,453.39			304,139.43					1,832.25		200.00	2,052.25
7th Kentucky	51,133.93	12.00	900.69	198,233.72					1,224.75		700.00	1,924.75
8th Kentucky	49,577.40			49,886.10					689.50			689.50
Louisiana	169,258.33	7,653.28	1,892.80	2,282,747.83				80.65	5,919.55		3,300.01	9,299.56
Maryland	337,831.56			2,727,160.51	21,012.00	3,170.31	1,725.00	3,236.00	15,906.62		10,809.04	55,939.97
3d Massachusetts	17,856.12	4,668.00	16.50	1,535,301.47		20,087.50	1,200.00		20,462.36		22,866.69	64,616.55
1st Michigan	247,591.04	2,789.76	15,923.77	4,057,419.77	10.00	2,626.20	600.00	84.00	31,931.47		15,260.02	50,451.69
4th Michigan	151,323.86			563,781.92					21,123.51		15,883.39	37,006.90
Minnesota	265,615.64	1,947.78	63.56	579,014.89		16,812.50	1,260.00		22,488.65		11,050.01	52,151.19
1st Missouri	190,102.47	495.54	67,914.13	10,525,813.27	77,336.00	29,272.98	875.00	3,303.88	9,412.36		1,383.33	121,683.55
6th Missouri	222,194.39	1,034.04	30.00	342,406.49	935.00	940.00	450.00	100.00	13,293.60		4,350.06	20,068.66
Montana	196,470.31			254,889.30				32.00	4,348.93		6,559.09	10,930.93
Nebraska	168,507.91		3.19	294,314.08	79.50	11,096.00	650.00		12,016.25		7,466.69	31,308.44
New Hampshire	243,246.50	3,150.95		678,561.13				60.00	16,826.26		12,283.33	29,169.59

1st New Jersey	78,868.15	7,039.89		667,783.38					13,552.74		3,733.34	17,286.08
5th New Jersey	314,120.40			9,538,324.27	21,360.80	112,814.20	4,425.00		25,358.00		7,500.00	171,458.00
New Mexico	90,636.13			05,930.17					1,261.75		233.34	1,495.09
1st New York	166,971.93	22,832.25	2,105.03	9,773,465.52					23,909.39		5,016.67	29,826.06
2d New York	82,003.25	94,606.11	7,080.76	11,087,138.76			400.00		796.50	840.00	14,266.62	16,303.12
3 1 New York	604,549.89	163,260.10	.59	12,081,291.63			250.00		7,609.25		766.67	8,625.92
11th New York	151,582.74	748.56	4.97	1,066,993.97		6,753.88			27,018.78		14,166.68	47,939.34
21st New York	181,151.46	2,525.12	1,791.60	1,113,329.71					27,646.89		18,025.01	45,671.90
28th New York	209,334.11		69.52	481,079.36		9,450.00			19,135.01		6,533.34	35,118.35
4th North Carolina	226,699.22	48,250.91	38,596.84	15,375,665.54				344.00	1,347.25		1,133.33	2,824.58
5th North Carolina	161,425.46	102,129.17	110,658.27	51,774,521.81				40.00	1,025.10		933.34	1,998.44
North and South Dakota	133,045.93			185,525.52					6,994.00		7,334.66	14,328.66
1st Ohio	138,817.11	5,603.42	18,143.30	6,853,626.89	970.00	31,777.46	1,500.00	42.00	15,831.64		5,866.67	58,987.77
10th Ohio	161,004.01			2,229,591.10		3,105.00	1,200.00		13,962.50	160.00	6,600.03	25,025.53
11th Ohio	127,089.30	4,334.46	4,349.64	649,154.58	126,703.86	33,376.45	600.00		16,241.25	2,800.00	4,199.94	183,921.50
18th Ohio	305,227.05	3,853.67	110.16	1,126,879.77	14.95	676.09	950.00		33,058.73	50.00	15,133.33	49,883.10
Oklahoma	202,468.44	167.92	5.63	223,924.74				2,538.00	7,120.50	144.00	3,916.68	13,719.18
Oregon	125,895.17		347.65	158,348.94	58.30	3,030.00	650.00		4,851.75		1,400.00	9,990.05
1st Pennsylvania	348,568.53	515.00		5,839,627.74					9,504.00	10.00	6,766.67	16,280.67
9th Pennsylvania	109,597.83	15,440.65	960.70	3,717,708.50					1,366.50		200.00	1,566.50
12th Pennsylvania	171,885.20	4,300.40	1,429.58	1,398,571.88					5,416.75		1,333.34	6,750.09
23d Pennsylvania	372,472.42			1,056,363.11					9,988.09		6,200.00	16,188.09
South Carolina	250,532.19		2.88	326,994.01				48.00	1,620.75		1,533.33	3,202.08
Tennessee	302,907.71			3,233,878.02				370.00	3,885.35		5,930.00	10,185.35
3d Texas	574,755.96			715,752.69	28,000.00	7,078.50	600.00	180.00	7,669.30	1,680.00	8,557.00	53,764.80
2d Virginia	187,915.50	20,431.49	54,418.10	12,670,299.01				2,344.00	2,955.64	2,240.00	6,133.32	13,972.96
6th Virginia	174,855.72	6,519.30	255.28	588,644.40				126.00	2,020.25		2,172.62	4,318.87
Washington	252,538.61	292.93		303,009.24	12.20			111.00	5,966.83		4,475.01	10,553.07
West Virginia	289,436.12	6,274.07	287.08	2,382,144.89				726.00	6,511.85		6,033.34	13,271.19
1st Wisconsin	183,051.88	6,249.01		1,507,247.55		10,179.75	1,050.00		22,872.75		10,916.66	44,719.16
2d Wisconsin	138,979.69	819.48	235.76	320,427.70		7,822.50	500.00		19,570.03		6,283.34	29,175.87
Philippine Islands				1,078,118.21								
Total	13,027,306.11	563,798.30	362,176.52	206,003,091.84	680,351.45	852,888.80	48,175.00	18,247.64	756,801.70	8,764.00	436,602.49	2,791,831.08

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Adulterated butter.					Process or renovated butter.			Mixed flour.		
	Per pound, 10 cts.	Manufacturers, $600.	Dealers.		Total.	Per pound, ¼ ct.	Manufacturers. $50.	Total.	Per barrel, 4 cts.	Makers, packers, or repackers, $12.	Total.
			Retail, $48.	Wholesale, $480.							
Alabama										$8.00	$8.00
Arkansas									$70.00	10.00	80.00
1st California	$1,610.00				$1,610.00				2,508.25	194.00	2,702.25
6th California									792.80	93.00	885.80
Colorado	1,030.50	$200.00			1,230.50	$1,287.00	$100.00	$1,387.00	26.85	25.00	51.85
Connecticut											
Florida											
Georgia									218.00	10.00	228.00
Hawaii											
1st Illinois			$48.00		48.00	11,869.50	150.00	12,019.50	150.00	9.00	159.00
5th Illinois											
8th Illinois	510.00	100.00			610.00				15.35	22.00	37.35
13th Illinois									38.00	47.00	85.00
6th Indiana	2,153.50	150.00			2,303.50				582.50	30.00	612.50
7th Indiana	2,600.10	450.00			3,050.10				1,530.00	92.00	1,622.00
3d Iowa	1,879.50	875.00			2,754.50	797.07	150.00	947.07		30.00	30.00
Kansas	507.00	600.00			1,107.00	5,281.75	100.00	5,381.75	740.00	164.00	904.60
2d Kentucky	318.00	75.00			393.00				130.00	32.00	162.00
5th Kentucky	551.05	900.00			1,451.05				1,026.00	30.00	1,056.00
6th Kentucky	210.80	525.00			735.80						
7th Kentucky	1,334.20	1,200.00			2,534.20					8.00	8.00
8th Kentucky									35.80	10.00	45.80
Louisiana											
Maryland	4,427.27	1,900.00			6,327.27	3,790.00	50.00	3,840.00			
3d Massachusetts			108.00		108.00	1,160.50	50.00	1,210.50			
1st Michigan	4,300.00				4,300.00				167.95	28.00	195.95
4th Michigan	1,932.80	875.00			2,807.80				23.00	30.00	53.00
Minnesota	10,675.00	2,625.75	48.00		13,348.75	12,632.87	125.00	12,757.87	1,199.33	99.00	1,298.33
1st Missouri									205.48	105.50	310.98
6th Missouri			162.00		162.00	3,303.95	50.00	3,353.95	107.50	35.00	142.50
Montana	114.00				114.00				.10	10.00	10.10
Nebraska	2,101.30	1,700.00			3,801.30	1,061.25	100.00	1,161.25	240.50	133.00	373.50
New Hampshire											
1st New Jersey						50.00		50.00			
5th New Jersey	36.20	300.00	18.00		354.20						
New Mexico											
1st New York									25.00	167.65	192.65

2d New York	144.00	1,800.00			1,944.00					32.00	32.00
3d New York	267.00	300.00			567.00				820.00		820.00
14th New York	36.00				36.00						
21st New York	126.00				126.00						
28th New York									368.30	30.00	398.30
4th North Carolina											
5th North Carolina										66.74	66.74
North and South Dakota	11,244.50	342.50			11,587.00				21.97	10.00	31.97
1st Ohio	832.10	500.00	396.00	$515.00	2,243.10						
10th Ohio	3,312.00	1,100.00			4,412.00						
11th Ohio	127.90				127.90						
18th Ohio						557.17	33.33	590.50	202.08	28.00	230.08
Oklahoma									1,484.76	182.00	1,666.76
Oregon									613.66	57.00	670.66
1st Pennsylvania	40.00	78.75			118.75				406.17	20.00	426.17
9th Pennsylvania									19.22	34.00	53.22
12th Pennsylvania									144.30	19.00	163.30
23d Pennsylvania									15.00	9.00	24.00
South Carolina											
Tennessee									1,225.00	47.00	1,272.00
3d Texas	131.40	150.00			281.40				229.23	64.00	293.23
2d Virginia											
6th Virginia											
Washington									40.00	22.00	62.00
West Virginia			42.00		42.00						
1st Wisconsin	469.40	100.00			569.40						
2d Wisconsin	1,052.40				1,052.40	1,970.75	50.00	2,020.75	40.48	9.00	49.48
Philippine Islands											
Total	54,103.92	16,847.00	822.00	515.00	72,287.92	43,761.81	958.33	44,720.14	15,523.18	2,051.89	17,575.07

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TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Legal and business transactions and documents.				Public utilities.							
					Transportation.					Telegraph, telephone, and radio messages, charges over 14 cts. and not over 50 cts., 5 cts.; charges over 50 cts., 10 cts.	Leased wires or talking circuits; of amount paid, 10%.	Total.
	Bonds, capital stock issues, conveyances, etc. (according to class and value).	Capital stock transfers, on each $100 of face value or fraction thereof, 2 cts.	Sales of produce on any exchange, etc., for each $100 in value or fraction thereof, 2 cts.	Total.	Freight by rail or water; of amount paid, 3%.	Express for each 20 cts. or fraction thereof paid, 1 ct.	Passengers by rail or water; of amount paid, 8%.	Seats, berths, and staterooms in parlor or sleeping cars, or on vessels; of amount paid, 8%.	Oil by pipe lines; of amount paid, 8%.			
Alabama	$94,401.40	$664.52	$87.20	$95,153.12	$507,042.95	$1,308.93	$355,830.00	$1,626.23		$24,620.90		$890,429.01
Arkansas	85,161.47	20.00		85,181.47	160,210.82	145.21	124,498.31	1,376.63		38,153.93		324,384.90
1st California	595,263.89	39,294.09	3.20	634,501.18	3,790,181.24	31,397.11	3,216,468.72	11,324.00	$110,354.73	810,106.58	$8,775.22	7,978,607.60
6th California	352,860.91	5,977.92		358,838.83	1,568,325.04	19,589.18	1,589,450.97	3,796.60	28,198.61	144,367.91		3,353,728.31
Colorado	246,334.02	34,853.34	2,903.36	284,090.72	968,146.76	23,566.73	565,055.95	1,749.13	16,596.36	393,129.98		1,968,244.91
Connecticut	262,931.56	12,687.22	.36	275,619.14	3,137,115.07	22,760.54	3,036,582.53	37,638.73		353,209.82	999.49	6,588,106.18
Florida	94,065.76			94,065.76	180,045.91	1,208.29	263,043.60	17.84	1.34	28,207.73		472,524.71
Georgia	120,827.71	949.32		121,777.03	1,266,434.85	6,008.99	1,065,202.84	12,387.56		618,153.01	640.25	2,968,827.50
Hawaii	44,756.08	833.50		45,589.58	108,952.99	1,638.33	76,146.33	65.00	7.78	2,622.60		187,433.03
1st Illinois	1,756,478.99	146,310.29	3,836,165.26	5,738,954.54	17,772,326.77	894,530.66	11,247,449.71	4,913,110.48	17,267.02	1,200,224.18	1,205.72	36,046,114.54
5th Illinois	84,811.91			84,811.91	113,706.88	400.29	47,408.29	4.65		22,840.97	13.63	184,374.71
8th Illinois	216,309.49	877.20		217,186.69	64,895.01	745.69	148,697.67	3,312.41		102,164.78	861.53	320,677.09
13th Illinois	32,141.96	83.80		32,225.76	143,872.25	276.52	28,393.27			36,187.77		208,729.81
6th Indiana	95,724.83	940.92		96,665.75	877,337.57	35,236.60	556,024.04	349.76		146,049.47	34.90	1,615,032.34
7th Indiana	55,110.89	971.44		56,082.33	46,615.41	364.53	60,653.48		3.28	51,297.16		158,933.86
3d Iowa	375,807.25	29.56		375,836.81	118,725.48	1,560.91	173,888.48	165.25		194,217.85		488,557.97
Kansas	201,818.58	1,283.14		203,101.72	2,153,022.31	56,341.80	2,360,369.72	40,536.83	511,835.31	143,314.51		5,565,420.48
2d Kentucky	34,150.32	1,172.70		35,323.02	9,979.89	28.07	6,620.52		114.35	8,524.01		25,267.31
5th Kentucky	79,874.51	3,132.86		83,007.37	1,710,795.66	10.62	1,721,095.53	1,569.16		30,018.36		3,463,489.33
6th Kentucky	13,700.11			13,700.11	19,962.36		1,300.27			6,382.73		27,645.36
7th Kentucky	45,849.12	279.40		46,128.52	22,472.23	1,342.14	17,915.63	7.18	61,363.60	32,726.19		135,826.97
8th Kentucky	16,049.62			16,049.62	9,324.74	122.82	3,039.76			4,499.92	143.15	17,130.39
Louisiana	214,885.15	1,397.96	893,981.17	1,110,264.28	558,969.69	708.71	473,668.03	461.56	238,837.78	42,493.49	61.91	1,315,141.17
Maryland	447,374.57	10,024.38		457,398.95	7,214,170.59	3,838.56	5,077,805.33	59,258.36	464.41	459,376.15		12,814,913.40
3d Massachusetts	836,425.24	175,519.80	16.98	1,011,962.02	3,652,903.22	895,101.93	1,503,344.40	17,025.61		696,807.44	19.12	6,765,201.72
1st Michigan	369,061.24	6,105.18		375,166.42	3,238,450.49	6,907.54	2,324,962.89	63,311.90	79,206.18	273,618.09		5,986,457.09
4th Michigan	78,768.33	817.50		79,585.83	624,440.27	151.13	360,252.12	12,634.57		55,534.03		1,053,012.12
Minnesota	462,446.75	2,534.58	144,829.86	609,811.19	6,987,126.35	103,688.15	3,582,810.35	74,450.89		191,069.73	290.24	10,939,435.71
1st Missouri	338,322.22	9,101.00	71,236.70	418,659.92	4,498,477.93	99,312.42	3,450,816.11	110,893.01	64.73	733,612.50	5,612.85	8,898,789.55
6th Missouri	349,482.77	3,536.38	111,851.02	464,870.17	419,324.38	16,831.05	340,991.48			160,344.57		937,491.48

Montana	170,565.93			170,565.93	995,440.81	3,639.45	691,947.10	275.81		33,163.43		1,724,466.60
Nebraska	396,642.35	234.82		396,877.17	1,372,735.51	212.81	1,012,171.17	301.23		575,046.47		2,960,467.19
New Hampshire	54,336.41	177.44		54,513.85	809,516.32	23,354.35	667,180.47	513.14	3.51	33,791.06		1,474,358.85
1st New Jersey	66,570.21			66,570.21	42,013.84	16,809.47	53,550.17	30.68		4,509.10	37.75	116,951.01
5th New Jersey	236,445.19	10.00		236,455.19	214,561.67	54,078.13	22,265.37			23,064.93		313,970.10
New Mexico	59,407.22	49.50		59,456.72	245,041.24	4,129.95	109,811.04	497.09		11,900.52		362,379.84
1st New York	182,163.33	7.04		182,170.37	37,928.47	124.40	28,536.44			734.35		67,323.66
2d New York	4,274,684.12	6,913,316.40	2,174,211.33	13,362,211.85	7,683,212.91	11,273,975.40	2,115,624.90	28,003.30	1,709,614.74	7,103,563.78	1,187.75	29,915,182.78
3d New York	160,785.32	981.28		161,766.60	5,316,421.15	4,953.24	4,230,939.31	433,706.12	1,140.43	662.90		9,987,623.15
14th New York	65,641.85			65,641.85	845,159.80	2,206.13	306,434.53	4,044.74		55,270.79		1,213,175.99
21st New York	139,047.59	46.40		139,093.99	63,775.35	24,573.94	150,496.81			51,084.79		289,930.89
28th New York	311,989.62	2,995.06		314,984.68	1,140,099.50	33,855.79	436,941.02	8,910.62	3,044.97	30,261.24		1,653,113.14
4th North Carolina	52,355.60	188.64		52,544.24	1,245,920.44	638.93	1,237,237.15	209.20		36,699.23		2,520,704.95
5th North Carolina	51,853.02	44.90		51,897.92	50,980.99	124.98	50,145.37			18,965.99		120,217.33
North and South Dakota	189,356.65			189,356.65	5,824.45	224.59	2,665.64		8.10	130,275.82		138,998.60
1st Ohio	221,681.43	5,968.42	.06	227,649.91	1,955,966.76	123,376.17	1,352,579.60	363.63		154,782.62	216.00	3,587,284.78
10th Ohio	136,028.71	651.32	7,270.02	143,950.05	291,884.34	530.91	281,939.05	271.25	177,540.65	76,464.28		828,630.48
11th Ohio	113,992.33	3,200.32		117,192.65	610,162.46	487.89	274,151.03	1,197.51	3,041.57	205,966.15	989.46	1,095,996.07
18th Ohio	464,032.50	23,175.60		487,208.10	2,294,999.16	1,789.33	474,910.61	19,165.50	11,702.86	99,061.59		2,901,629.05
Oklahoma	266,284.92	1,681.27		267,966.19	161,027.31	5,455.01	65,877.81	14.36	687,049.37	341,382.86	198.33	1,261,005.05
Oregon	133,586.96	2,178.20	1,213.30	136,978.46	1,052,124.43	1,777.57	897,875.66	6,660.31		38,737.66		1,997,175.63
1st Pennsylvania	803,801.80	77,823.59		881,625.39	11,088,206.83	85,587.66	7,836,035.00	4,680.81	243.43	802,518.88	1,126.12	19,818,398.73
9th Pennsylvania	59,383.39	1,072.40		60,455.79	96,407.55	18,356.98	102,107.03			18,416.50		235,288.06
12th Pennsylvania	91,767.16	1,439.06		93,206.22	139,873.65	6,503.65	67,683.89	34.85		22,709.82		236,805.86
23d Pennsylvania	559,170.91	33,692.76	.60	592,864.27	6,959,465.10	16,601.71	3,348,601.73	815.02	1,172,065.35	202,857.66	594.85	11,701,001.42
South Carolina	77,304.81	1.00	1,074.46	78,380.27	78,608.76		38,824.01			15,879.30		133,312.07
Tennessee	224,702.28	358.04	18.50	225,078.82	482,630.92	291,869.73	494,279.98	95.51		36,830.92	121.70	1,305,828.76
3d Texas	282,612.47	3,374.02		285,986.49	4,401,393.58	52,358.01	4,111,616.38	2,385.94	771,922.64	319,724.30		9,659,400.85
2d Virginia	229,905.32	1,967.30		231,872.62	2,298,986.07	3,762.46	2,063,965.57	8,111.80		12,450.79	5.25	4,387,281.94
6th Virginia	56,351.59	151.86		56,503.45	1,438,863.36	1,238.44	781,607.30			11,041.19		2,232,750.29
Washington	215,981.98	3,676.02	62.38	219,720.38	590,020.31	4,759.10	605,001.22	9,203.35		89,588.02		1,208,572.00
West Virginia	112,555.93	1,749.14		114,305.07	82,084.50	7,428.11	56,214.97	459.94		21,688.56	.05	167,876.13
1st Wisconsin	193,514.63	1,271.24	18,645.24	213,431.11	73,548.64	9,472.88	100,484.56	8.04		220,794.37	1.00	404,309.49
2d Wisconsin	91,781.31			91,781.31	29,735.56	2,460.87	10,550.21			75,466.84	19.50	118,232.98
Philippine Islands												
Total	18,747,421.49	7,540,881.04	7,263,571.00	33,551,873.53	116,345,976.85	14,301,901.49	77,790,778.43	5,896,833.09	5,601,693.60	17,879,233.07	23,155.77	237,839,572.30

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Insurance.					Excise taxes (sales by manufacturers, producers, and importers).				
	Life.					Revenue Act of 1917.				
	On each $100 or fractional part of face of policy, 8 cts.	Industrial weekly payment plan, not over $500, 40% of first weekly premium, or 20% of first monthly premium.	Marine, inland, and fire, on each $1 or fractional part of premium, 1 ct.	Casualty, on each $1 or fractional part of premium, 1 ct.	Total.	Automobiles, motorcycles, etc., 3%.	Piano players, graphophones, etc., 3%.	Jewelry, real or imitation, 3%.	Sporting goods, games, etc., 3%.	Perfumes, cosmetics, etc., 2%.
Alabama	$10,049.09	$2,118.27	$2,712.23	$6,102.60	$20,982.19	$18.99		$4,556.91	$1.90	$1,902.01
Arkansas	9,575.97	323.54	7,242.02	2,406.79	19,548.32	6.73	$1.81	6,377.30	220.08	238.03
1st California	17,203.48	1,146.66	531,167.01	15,761.03	565,278.18	156,080.38	125.85	82,373.06	79.83	15,667.77
6th California	46,236.89		7,027.30	32,140.68	85,404.87	45,885.31	3,109.79	31,879.87	162.92	7,161.33
Colorado	11,211.10	4.74	13,916.82	5,379.68	30,512.34	6,702.36	970.68	13,277.14	.45	2,267.68
Connecticut	373,247.86	23,627.62	863,390.21	662,261.73	1,922,527.42	140,701.75	635,276.56	571,756.01	11,313.95	56,072.03
Florida	797.78	2,902.29	2,692.12	790.46	7,182.65			12,638.47	75.31	1,691.91
Georgia	15,288.66	2,883.85	174,982.90	27,293.57	220,448.98	3,313.01	2.25	8,704.32	4.44	6,790.92
Hawaii	.74		5,255.83	258.44	5,515.01		99.81	2,543.40		727.09
1st Illinois	60,522.28	25,105.09	1,253,365.27	311,919.82	1,650,912.46	636,209.75	385,435.59	383,174.43	90,281.09	285,479.15
5th Illinois	13,524.20	2.69	722.25	2,386.81	21,635.95	252,796.80	440.90	4,868.10	3.47	805.01
8th Illinois	7,773.59	11,923.54	3,751.78	9,069.88	32,518.79	14,655.68	4,182.57	8,354.99	25.29	3,268.36
13th Illinois			6,167.05	6.64	6,173.69	658.76	2.80	2,128.47		58.83
6th Indiana	51,907.36	2,502.97	17,376.38	18,207.96	89,994.67	1,410,306.36	59,787.18	14,897.11	889.05	15,351.78
7th Indiana	4,657.52		160.72	4,640.90	9,459.14	605.20	591.47	4,688.34		543.40
3d Iowa	111,679.06	18,621.63	67,326.27	43,457.48	241,084.44	32,457.06	3,923.41	22,099.69	.90	26,680.35
Kansas	9,609.25	7,561.93	19,156.71	7,501.13	43,829.02	7,709.79	229.98	9,998.51	2.49	26,084.56
2d Kentucky			1,926.17		1,926.17		5.85	333.22		
5th Kentucky	7,751.77	2,947.73	485.55	2,281.51	13,466.57	9,427.06	2,460.70	4,911.41	3,392.52	1,347.80
6th Kentucky	38.42	229.21	173.79		441.42	20,192.46	1,121.90	898.45	66.97	2,718.17
7th Kentucky			3,668.24		3,668.24	66.11		1,267.05	180.58	481.87
8th Kentucky						85.21		405.41	.16	40.50
Louisiana	5,346.11	11,562.14	56,175.12	5,243.58	78,326.95	5,907.46	241.78	9,697.59	281.91	5,618.60
Maryland	29,412.83	15,047.89	24,440.62	320,538.99	389,440.33	23,588.90	22.95	44,415.02	3,220.15	21,797.32
3d Massachusetts	43,128.38	267,270.84	237,538.64	321,162.19	869,100.05	252,698.50	43,008.41	412,255.33	33,036.16	177,205.12
1st Michigan	26,533.73	1,190.68	68,837.93	95,526.26	192,088.60	11,690,614.97	7,895.04	39,192.37	542.51	43,301.82
4th Michigan	373.36		127.62	2,182.13	2,683.11	115,354.24	15,021.23	4,851.07	2,340.85	4,054.11
Minnesota	35,072.91	191.18	163,004.29	16,003.27	214,271.65	24,195.92	4,327.13	23,434.77	633.78	20,909.17
1st Missouri	54,031.40	6,049.51	73,417.81	24,159.54	157,658.26	111,845.14	7,238.26	37,268.77	3,585.16	103,448.91

6th Missouri	49,017.99		34,692.74	39,037.17	122,747.90	8,875.07	1,473.55	71,252.77	815.07	7,614.22
Montana	23,917.02		8,210.29	978.11	33,105.42	162.89	58.75	9,352.41		439.74
Nebraska	43,269.20	7,437.40	28,315.01	27,454.42	106,476.43	15,528.62	345.55	15,085.41		6,437.23
New Hampshire	34,531.35	356.40	61,282.57	1,633.74	97,829.06	5,852.90	398.10	5,811.92	7,937.92	15,800.24
1st New Jersey	308.70	497.86	45,545.91	5,161.45	51,513.92	28,812.83	447,384.35	2,565.01	29.79	2,354.95
5th New Jersey	473,757.06	110,398.12	128,207.89	72,286.93	784,650.00	55,825.79	223,761.52	338,740.47	7,367.87	245,804.30
New Mexico	3,727.84		2,300.87	923.55	6,952.26			2,199.43		441.73
1st New York	1,056.66		13,131.48	2,356.82	16,544.96	108,036.54	58,201.91	87,749.77	455.18	36,444.31
2d New York	796,247.82	5,745.72	2,565,055.37	520,908.46	3,887,957.37	13,896.76	78,573.25	865,679.98	86,933.37	259,967.44
3d New York	387,232.77	176,493.24	704.95	8,769.47	573,200.43	1,523,466.35	196,581.02	843,559.89	9,228.52	322,916.35
14th New York	394.99	3.80	62,915.69	1,293.44	64,517.92	7,044.06	44,492.27	15,851.33	8,467.30	19,844.22
21st New York	7,511.59	738.98	46,592.63	12,514.87	67,358.07	345,962.04	18,549.95	12,602.56	4,486.41	13,460.59
28th New York	6,218.30		12,681.23	5,208.09	24,107.53	736,710.21	5,044.04	52,855.39	233.24	53,479.46
4th North Carolina	4,257.64	1,540.75	7,424.33	1,317.56	14,540.28	11,413.48		8,017.92	14.03	57.78
5th North Carolina	20,827.71	7,646.68	15,374.42	1,027.46	45,076.27	634.28	11.25	1,758.81	140.66	486.76
North and South Dakota	9,462.00	365.98	7,598.44	1,771.63	19,198.05	6,223.20	.12	4,183.71	8.17	93.25
1st Ohio	85,267.67	30,593.85	12,096.09	3,692.50	131,650.11	243,201.75	25,940.43	85,525.13	12,720.81	298,714.00
10th Ohio	158.57	8.00	14,336.00	12.10	14,514.67	1,608,960.86	4,307.34	6,328.47	257.14	1,235.34
11th Ohio	10,457.63		3,711.24	2,504.84	16,673.71	13,419.38	10,100.91	26,392.03	1,074.01	3,903.28
18th Ohio	21,086.97		50,053.05	6,435.90	77,575.92	2,168,849.10	5,008.08	117,942.19	32,385.79	36,315.38
Oklahoma	3,212.24	428.96	1,337.77	317.06	5,296.03	10,453.48		9,155.29		1,850.55
Oregon	3,927.38		8,054.35	1,015.13	12,996.86	2,190.76	115.96	12,855.44		3,135.25
1st Pennsylvania	138,359.25	23,294.02	302,360.51	88,544.75	552,558.53	310,290.14	58,070.52	212,384.29	28,027.43	35,490.32
9th Pennsylvania			17,859.59	271.01	18,130.60	16,755.05	712.95	8,544.51		11,138.62
12th Pennsylvania	2,436.86		22,620.89	50.00	25,107.75	23,664.69	9,374.31	5,872.52	30.44	1,236.07
23d Pennsylvania	25,120.63	495.41	145,937.87	8,365.89	179,919.80	29,657.33	2,662.53	75,736.43	1,522.16	6,504.41
South Carolina	2,743.62	2,890.65	20,017.42	794.56	26,446.25	17,724.71		5,937.66		238.05
Tennessee	14,028.34	10,822.48	1,155.93	13,882.06	39,888.81	839.93	24.06	27,333.17	35.40	26,450.01
3d Texas	49,086.35	9,331.15	71,903.64	43,111.40	173,432.54	81,351.02	59.65	71,523.66	955.09	8,389.85
2d Virginia	20,551.42	12,334.74	19,127.23	4,330.90	56,344.29	5,782.61		7,847.64		3,476.72
6th Virginia	2,325.36		899.75	6.27	3,231.38	477.07		1,702.91	15.42	605.89
Washington	15,206.59	405.20	23,124.95	870.59	39,607.33	5,410.36	89.69	25,845.48	76.31	1,980.08
West Virginia	4,457.68		3,171.42	2,202.01	9,831.11	256.39	5.25	7,266.28	154.94	42,395.75
1st Wisconsin	188,467.43		100,885.25	7,839.41	297,192.09	1,704,509.33	25,937.03	12,235.48	2,681.74	122,059.00
2d Wisconsin	4,007.87	243.76	4,738.86	7,637.70	16,628.19		97.72	2,685.25		6,118.47
Philippine Islands										
Total	3,402,524.24	805,247.15	7,469,835.29	2,831,234.63	14,508,881.31	24,076,261.97	2,393,245.99	4,778,264.66	366,771.37	2,499,313.14

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (sales by manufacturers, producers, and importers)—Continued.									
	Revenue Act of 1917—Continued.					Revenue Act of 1918.				
	Medicinal preparations, patent and proprietary, etc., 2%.	Chewing gum or substitute therefor, 2%.	Cameras, 3%.	Moving picture films, negative and positive, respectively, per linear foot, ¼ and ½ ct.	Additional collections, including floor taxes (sec. 602).	Automobile trucks and wagons, 3%.	Other automobiles and motorcycles, 5%.	Tires, inner tubes, parts, or accessories for automobiles, etc., 5%.	Pianos, sporting goods, chewing gum, cameras, yachts, etc., 3 to 10%; daggers, sword canes, etc., 100%.	Motion-picture films leased, of the rentals earned on such leases, 5%.
Alabama	$10,151.34	$62.98	$2.26		$2,161.14	$12,407.05			$25,065.69	
Arkansas	4,930.07	214.42			292.43				4,959.66	80.64
1st California	40,698.49	5,963.18	90.00	$732.06	6,026.54	16,296.60	$2,378.12	$7,542.07	95,698.29	171.48
6th California	10,935.08	29.37	2.18	87,409.38	10,463.90	11,698.85	2,119.43	47,402.24	82,293.61	
Colorado	11,419.05	1.04	4.78	878.52	880.12	254.45	139.03	113.69	75,049.17	
Connecticut	13,276.06	17.62	.65	93.02	28,415.78	16,679.10	48,926.85	130,665.47	738,122.26	
Florida	8,730.33	1.20			24,177.50				1,816.02	
Georgia	42,631.44	5.81			3,395.88	263.97	5,615.23	4,084.73	44,543.98	4,155.63
Hawaii	931.14			519.82	152.76	298.21		144.75	803.99	354.33
1st Illinois	256,915.10	316,641.40	12,629.07	99,813.27	31,351.63	101,722.51	108,454.37	252,354.70	1,082,135.14	4,101.51
5th Illinois	5,210.48	2.36	1.27	103.83	3,000.69	25,918.04	130,274.45	17,871.91	9,088.49	
8th Illinois	58,071.74	.82	5.51		2,162.21	10,110.49	9,332.21	8,409.24	15,680.78	
13th Illinois	7,211.56	4.93			663.89			2,988.81	28,291.71	8.26
6th Indiana	78,286.38	251.76	.12	119.20	66,310.33	182,598.68	1,289,640.74	227,338.30	109,668.79	1,574.31
7th Indiana	22,400.05				1,529.42	21.45	2,356.98	5,327.90	6,781.78	
3d Iowa	155,753.14	9.41		191.69	8,167.84	7,915.99	1,845.53	56,795.83	77,556.88	922.93
Kansas	105,856.91				1,571.25	1,291.80		7,344.96	19,766.55	
2d Kentucky	3,675.46				706.71			2,779.50	451.62	
5th Kentucky	10,430.87	4.90	.69		577.29	252.77	5,415.21	5,706.62	8,300.19	
6th Kentucky	122.90	5,730.52	4.21	37.61	830.13	2,920.37		789.82	873.33	
7th Kentucky	971.57	.82			180.44	3.30			2,295.42	
8th Kentucky	76.10				219.05	.92			8.35	2.02
Louisiana	17,571.81			89.59	10,969.98	31.20			23,247.15	25.67
Maryland	133,859.28	3,325.96	4.29	65.66	16,946.62	2,463.82	238.64	10,632.78	113,147.01	631.73
3d Massachusetts	219,884.89	2,646.46	112.03	10.15	48,285.77	5,021.75	108,365.44	254,273.49	653,478.80	811.54
1st Michigan	181,777.40	653.70	.21	380.38	13,902.27	937,315.04	11,028,367.62	1,549,337.79	40,395.68	1,126.98
4th Michigan	13,197.99	31.96	4.54		16,963.42	20,501.48	32,164.36	18,820.98	56,133.41	10.00
Minnesota	60,130.38	287.77	3,532.57	655.41	7,820.89	9,875.81	873.71	6,153.49	79,588.64	818.27
1st Missouri	249,163.73	678.30	75.63	356.32	4,372.21	16,885.61	9,248.92	61,034.05	189,283.49	4,658.53
6th Missouri	42,750.62	2,402.76	11.09	928.11	4,789.23	2,308.31	2,385.49	10,954.22	71,098.26	266.13

Montana	2,553.91	130.91	6.88	12.86	3,266.40		61.68	586.07	48,919.41	22.26
Nebraska	25,100.94	889.60	.35	19.04	634.08	8,037.34	1,526.77	10,677.51	18,358.33	
New Hampshire	25,097.86	187.78	15.72		23,508.95	1,323.70	25.25	1,570.34	54,317.08	
1st New Jersey	6,742.98	4.04	1.08	50.63	12,284.94	12,584.26	17,990.19	101,298.35	318,351.87	3.75
* 5th New Jersey	81,796.68	10,022.60	581.48	6,067.62	12,909.47	7,016.24	16,477.70	243,386.17	287,751.68	225.38
New Mexico	746.51				523.52				2,044.13	
1st New York	183,191.39	15,907.92	9,427.95	139,455.18	37,923.52	2,267.08	14,386.73	27,894.97	199,830.09	
2d New York	567,363.73	15,479.44	420.59	13,374.13	17,524.64	2,488.91	4,589.45	15,637.83	463,828.29	1,125.85
3d New York	59,633.19	121,196.21	710.25	1,149,897.82	31,653.73	40,854.08	931,075.93	858,218.12	1,441,841.65	249,089.26
14th New York	71,468.06	14,982.07	5.32	1,310.55	14,554.10	2,412.75		29,290.18	123,668.61	
21st New York	61,774.53	131.20	15,400.35	18,791.99	26,132.85	5,580.15	146,434.93	104,625.65	63,225.09	144.44
28th New York	98,148.56	5,762.64	128,265.59	1,227,120.07	8,997.28	88,536.13	84,808.81	74,625.58	343,534.14	13.18
4th North Carolina	6,998.74	2.86			1,961.89				4,017.23	
5th North Carolina	62,688.78	.70			29.00	87.87		14,034.41	3,963.66	725.24
North and South Dakota	4,123.63	.04	13.43	18.11	685.63			18.39	8,026.40	
1st Ohio	72,028.97	8,326.20	.59	616.80	931.74	43,972.11	74,901.60	130,348.74	338,796.21	469.10
10th Ohio	16,546.56	2,954.81	.54	88.65	4,206.34	73,900.23	950,847.97	157,235.07	45,798.00	186.19
11th Ohio	36,384.90	15.07	.36	12.30	2,509.65	204.63	1,986.66	44,739.53	19,189.74	
18th Ohio	67,247.72	61,525.86	78.19	721.76	3,337.49		2,249,182.37		21,513.28	111.41
Oklahoma	1,445.19	.49			299.97	1,736.04	511.41	3,147.76	4,644.77	26.91
Oregon	10,461.76			571.92	7,293.76	209.14	115.13	1,218.22	32,237.33	
1st Pennsylvania	164,775.68	6,677.68	6,781.63	5,687.63	10,368.16	30,540.44	19,961.77	149,453.06	236,852.04	155.18
9th Pennsylvania	9,148.78	7,886.34	70.46		481.27	7,482.90	7,984.07	1,903.35	223,803.74	
12th Pennsylvania	9,263.83			1,226.11	1,364.90	4,752.61	5,491.88	18,390.87	26,490.34	6.50
23d Pennsylvania	35,625.59	70,058.18	19.54	469.23	2,995.15	144,636.09	23,430.50	20,152.57	2,916.08	312.99
South Carolina	3,130.60	176.52			4,189.49			4,680.36	7,928.72	
Tennessee	99,871.88	4,629.48	.07		847.44	99.93	30.35	7,373.86	47,950.46	
3d Texas	14,611.28	1,554.02	77.23	192.86	15,545.53	8,345.29		15,251.36	63,443.41	11.58
2d Virginia	5,856.06	6,062.48	1.28	9.00	3,701.21		4,051.59	250.21	17,590.78	
6th Virginia	5,984.77	4.54			733.21				19,668.59	
Washington	3,624.72		.28	152.74	12,333.00	438.61	341.63	259.35	54,930.87	694.61
West Virginia	30,089.76	24.72	9.20		2,335.23	1,933.37	3.96	606.25	3,150.01	
1st Wisconsin	12,937.24	397.11	.36	227.11	12,746.62	59,638.04	511,150.15	182,534.71	199,382.01	50.46
2d Wisconsin	3,490.49	1.30	1.67	69.50	8,239.34	54.00			47,519.92	
Philippine Islands										
Total	3,636,076.63	693,956.46	178,371.52	2,758,607.60	605,442.82	1,934,222.51	17,315,510.81	4,908,276.18	8,451,347.14	273,005.24

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (sales by manufacturers, producers, and importers)—Continued.								
	Revenue Act of 1917.			Revenue Act of 1918.					
	Sirups and extracts for use in beverages, per gallon, 5–20 cts.	Unfermented grape juice, soft drinks, etc., per gallon, 1 ct.	Natural mineral or table waters, etc., per gallon, 1 ct.	Beverages made wholly or in part from cereals, etc., of sale price, 15%.	Unfermented grape juice, ginger ale, artificial mineral waters, etc., of sale price, 10%.	Natural mineral or table waters, etc., per gallon, 2 cts.	Revenue Acts of 1917 and 1918—Playing cards, per pack, 7 and 8 cts.	Revenue Act of 1918—Opium, coca leaves, etc., per ounce or fraction thereof, 1 ct.	Total.
Alabama	$6,288.30	$1,102.95	$1,472.39			$302.08	$6.23	$242.32	$65,744.54
Arkansas	2,867.43	573.44	639.47		$19,588.13	505.19			41,414.82
1st California	11,911.21	6,816.53	9,130.73	$1,729.79	36,278.80	534.14	2,841.52	200.40	499,366.84
6th California	5,039.71	4,525.97	911.94	3,707.19	15,486.54	697.84	130.12	18.88	371,077.45
Colorado	1,621.93	14,618.50	993.44	6,660.49	7,926.90	291.93	1,235.00	15.78	145,322.13
Connecticut	1,933.98		1.26	2,180.26	14,647.74	102.23	397.01	30.80	2,410,610.39
Florida	1,141.61	620.05	19,171.32		43,557.22	134.58		36.03	113,791.55
Georgia	469,519.74		571.99	7,152.57	164,045.89	146.00		212.65	765,160.45
Hawaii	582.83	22.15	2.54		7,180.44	.22	4,111.78	29.25	18,540.51
1st Illinois	63,007.72	36,562.87	4,825.54	59,923.17	91,128.34	233.48	104,375.80	1,823.23	4,507,705.86
5th Illinois	379.52	16,048.01	21.00	9,122.42	6,640.19			263.24	483,761.18
8th Illinois	271.23	9,542.34	131.00	3,208.64	3,632.73	53.36	61.95	1,062.15	152,283.29
13th Illinois	2,257.39	755.85	21.24	784.04	9,541.50	20.10		3.45	55,401.59
6th Indiana	2,733.44	49,530.89	294.60	43,138.06	23,095.47	34.94	457.46	2,828.76	3,579,133.71
7th Indiana	870.95	43,674.63	1,602.87	43,784.86	29,096.37	20.95		465.60	164,362.22
3d Iowa	1,316.30	7,527.64	1,582.98	2,271.44	15,470.51	153.30		137.45	422,770.30
Kansas	961.33	694.39	217.63		2,367.86				184,168.01
2d Kentucky	37.19	57.70	194.74		7,998.15	14.40		70.86	16,328.40
5th Kentucky	4,839.71	4,306.95	194.10	4,514.07	9,530.18	44.40		53.25	75,620.09
6th Kentucky	46.59	3,586.05	902.84	13,479.74				12.75	54,332.81
7th Kentucky	1,010.35	99.23	10.24		3,620.10	6.00			10,283.08
8th Kentucky			33.76		4,565.07				5,406.55
Louisiana	6,234.83	36,182.86	356.29		1,380.93			779.15	118,616.71
Maryland	6,368.86	16,579.15	2,225.64	76,743.79	32,303.48	1,100.28	56.56	2,572.88	512,379.74
3d Massachusetts	31,750.31	33,084.55	144.62		96,692.49		4.08	202.17	2,408,512.64
1st Michigan	4,639.23	89,342.43	4,383.76	109,178.74	51,377.23	2,163.14		2,392.48	25,801,310.82
4th Michigan	231.37	6,023.23		87,720.84				486.00	406,914.08
Minnesota	3,234.03	66,769.22	882.19	41,724.62	21,709.07	317.10	157.77	288.17	383,525.88
1st Missouri	18,665.56	95,639.40	212.70	63,349.38	51,887.91	273.51	540.33	1,060.96	1,030,772.78
6th Missouri	2,879.92	8,594.09	1,448.42	9,255.02	14,610.70	586.03	66.00	324.29	265,709.37
Montana	586.32	9,936.82	6.07	13,739.76	10,683.19	1.52		49.25	101,077.10
Nebraska	2,261.54	5,291.11	19.56	9,099.42	14,478.13		.42	30.95	133,962.90
New Hampshire	1,446.96	634.67	3,744.07		11,360.44	3,071.54	8.40	81.76	162,295.76
1st New Jersey	91.87	534.75	181.06	101.95	4,299.74	48.67	2.23	295.05	955,954.34
5th New Jersey	2,785.34	3,634.36	644.61	17,295.71	26,333.97	1,048.76	178,759.49	298.38	1,768,535.59
New Mexico	154.61		18.25	394.14	8,235.85	.56		36.35	14,794.48
1st New York	9,174.02	25,990.67	307.36	62,176.26			477,402.17	608.99	1,447,032.51
2d New York	28,445.15	11,280.96	8,881.00	1,055.62	24,931.92	5,480.72	1,186.59		2,487,905.82
3d New York	26,910.48	11,235.76	9,705.06	3,738.26	42,431.46	5,183.89	327.70	209.96	7,881,459.84
14th New York	4,061.03	1,630.70	10,275.12	15,957.55	66,010.33	2,145.62	15.70	1,261.97	445,918.84
21st New York	1,070.46	12,610.57	317.51	11,929.12	4,378.91	870.69		450.40	868,930.39
28th New York	80,703.21	29,677.34	1,133.47	14,301.25	144,912.57	740.48		1,001.01	3,180,574.65
4th North Carolina	4,842.11		380.11		47,579.50				85,285.65
5th North Carolina	659.41		13.91		25,587.59	4.06		13.75	110,840.14
North and South Dakota	295.69	5,601.32	307.37	.07	4,434.37	.10		7.48	31,010.48
1st Ohio	6,926.00	11,936.87	174.85	25,178.68	13,462.36	62.17	1,318,393.78	234.69	2,712,255.18
10th Ohio	4,781.57	7,950.39	634.66	9,364.53	23,162.15	430.65	314.44	15.56	2,919,507.46
11th Ohio	4,461.39	9,700.41	1.85	7,572.93	10,720.06	20.06		941.23	193,410.38
18th Ohio	17,403.25	58,339.08	1,434.83			3.04	125.60	90.19	4,841,614.61
Oklahoma	8,827.61	20.70			9,552.71			10.15	51,683.03
Oregon	10,712.59	14,062.61	77.05	1,297.18	11,531.80	2.70	77.50	17.92	108,193.02
1st Pennsylvania	36,591.55	4,503.47	1,864.66	6,052.53	31,463.09	111.94	58.30	9,960.88	1,366,122.44
9th Pennsylvania	1,254.72	117.09	.48	2,059.86	10,666.46			4.30	310,014.95
12th Pennsylvania	778.99	1,786.93	443.03	4,134.03	15,116.68	225.20		3.43	129,874.56
23d Pennsylvania	1,061.19	1,779.99	2,734.53	3,389.55	39,192.33	825.95	11.48	257.52	466,191.02
South Carolina	3,441.26	1,368.84	3,262.28	87,373.72					139,452.21
Tennessee	56,041.16	24,663.90	363.15	18,845.96	18,571.12	171.23	1.54		334,524.10
3d Texas	53,541.18	14,534.75	18,741.25	31,029.13	89,375.07	10.68	428.43	264.92	488,437.37
2d Virginia	38,229.82	3,808.56	338.70	374.99	39,712.39	27.06		66.29	137,183.79
6th Virginia	4,747.86	.65	434.92		23,542.60	111.51	.96		58,090.90
Washington	4,622.67	18,248.83	97.96	23,316.78	23,228.15	176.41	175.28	511.81	175,756.22
West Virginia	615.51	2,451.69	667.79	8.40	17,725.58	636.59		79.24	110,385.91
1st Wisconsin	3,316.25	63,212.79	7,778.96	90,281.09	12,241.07	12,240.45	59.60	34.11	3,035,600.14
2d Wisconsin	269.60	6,019.01	362.35	7,555.09	10,029.57	156.17			92,669.66
Philippine Islands									
Total	1,073,755.54	915,446.66	127,929.07	1,057,912.69	1,620,311.10	41,603.62	2,091,790.62	32,450.49	82,424,873.93

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (sales by dealers).							Occupations, acts, and privileges, not elsewhere specified.					
	Sculpture, paintings, statuary, etc., of sale price, 10%.	Carpets, picture frames, trunks, purses, umbrellas, wearing apparel, etc., sale price in excess of those enumerated in the law, 10%.	Jewelry, watches, clocks, opera glasses, etc., of sale price, 5%.	Perfumes, cosmetics, patent and proprietary medicines, on each 25 cts. or fraction thereof, 1 ct.	Carbonic acid gas in drums, etc., per pound, 5 cts.	Soft drinks compounded at soda fountains, ice cream, etc., for each 10 cts. or fraction thereof paid, 1 ct.	Total.	Corporations for each $1,000 capital stock over $5,000, $1.	Theaters, museums, and concert halls.		Circuses, $100.	An aggregation of entertainments or street fair, $100.	Other public exhibitions for money, $15.
									According to seating capacity, $50–$200.	In cities or towns of 5,000 population or less, $25–$100.			
Alabama		$7,628.79	$21,483.78	$16,900.90	$73.50	$165,467.13	$211,554.10	$176,584.58	$9,179.27	$6,161.02	$158.34	$4.17	$1,002.95
Arkansas	$12.55	2,717.40	10,505.57	10,855.76		18,251.50	42,342.78	38,464.37	4,201.47	2,782.80	175.00	16.67	441.24
1st California	4,074.96	10,349.66	50,004.42	29,619.51	69,161.77	566.46	163,776.78	1,027,768.97	16,094.88	6,710.13	158.34		968.76
6th California	912.18	12,292.22	42,802.46	30,631.77	20,118.65	13,552.90	120,310.18	334,830.75	26,808.84	5,056.00			549.99
Colorado	249.83	251.92	12,840.83	21,200.95			34,543.53	283,981.95	9,516.37	7,586.92	418.34		597.06
Connecticut	146.99	2,574.34	36,800.80	22,299.66		14,394.60	76,216.39	685,876.98	22,916.91	3,197.93	403.77		949.60
Florida	10.65	3,379.84	7,150.58	11,739.71		14,298.03	36,578.81	129,536.22	5,959.00	3,565.01	116.67	66.67	282.49
Georgia	4.32	4,888.90	23,556.99	15,762.77	66,506.50		110,809.48	190,033.45	7,388.00	6,517.28	216.66		910.43
Hawaii	1.25	453.98	3,449.80	2,748.17		802.06	7,455.26	122,684.75	4,218.77	2,012.96			462.93
1st Illinois	6,110.88	30,570.53	102,638.10	133,073.90	503,700.48	15,982.29	792,076.18	2,138,991.02	56,883.15	3,595.07	391.68		810.33
5th Illinois	12.79	1,583.23	8,348.78	8,879.87	2.00		18,826.67	99,545.90	5,644.80	1,158.52	200.00		504.17
8th Illinois		5,361.22	16,327.44	12,687.94	10.61	7,508.50	41,895.71	65,827.18	15,041.85	7,469.23		16.67	629.87
13th Illinois	7.79	1,452.72	6,556.30	7,465.54	33,599.21	10,843.17	59,924.73	72,856.31	6,109.80	2,484.32	141.67	50.01	169.18
6th Indiana	8.50	5,804.80	26,642.79	26,361.28		19,227.39	78,044.76	246,793.16	22,773.03	9,193.46	333.32	100.00	1,338.57
7th Indiana	1.97	2,390.17	10,341.63	10,029.05	10.00	18,286.86	41,059.68	61,455.42	7,794.50	3,380.67	91.67	33.34	710.93
3d Iowa		7,818.48	42,659.19	49,135.48	2.50	22,612.72	122,228.37	229,743.96	18,660.75	23,834.00	659.99		2,203.19
Kansas		6,676.62	20,013.49	24,138.27	47.16	25,643.79	76,519.33	283,268.48	16,993.49	17,730.96	175.01	16.67	1,272.50
2d Kentucky		1,055.58	3,214.58	4,215.74		292.78	8,778.68	40,056.51	3,789.43	2,780.64	83.34		1,013.06
5th Kentucky	45.24	1,494.10	13,200.50	7,999.32	15,990.90	238.42	38,968.48	130,843.53	4,737.53	1,439.60	175.01		382.62
6th Kentucky		196.87	450.83	1,645.05	12.00		2,304.75	32,324.25	2,120.87	382.82	100.00		93.34
7th Kentucky	16.67	1,578.83	2,332.79	2,716.93	1,100.94	2,052.76	9,798.92	24,996.55	2,491.33	535.75			202.09
8th Kentucky	2.90	107.82	1,058.88	3,677.97			4,847.57	10,189.51	418.37	1,286.97	125.00		131.70
Louisiana		6,271.53	11,693.84	21,384.02	30,756.50	9,376.34	79,482.23	233,735.64	9,363.64	3,505.93	75.00		502.91
Maryland	4,488.02	10,121.94	54,029.79	52,348.39		45,429.83	166,417.97	442,779.41	27,079.76	2,941.50	245.86	66.67	1,345.02
3d Massachusetts	1,938.25	21,211.23	110,504.24	41,884.26	7,506.49	40,449.92	223,494.39	1,743,302.35	48,363.78	3,373.08	350.02	100.00	891.67
1st Michigan	65.20	9,432.06	42,079.58	40,043.21	501.19		92,234.90	684,321.38	29,790.75	6,496.42	108.34		817.61
4th Michigan		2,482.55	11,889.86	9,570.37		21,517.20	45,459.98	179,944.99	13,266.71	4,563.10	241.68	191.67	538.41
Minnesota	77.83	6,722.84	31,315.70	33,182.98	2,283.81	20,168.17	93,751.33	779,735.01	16,931.81	8,646.76	508.67		1,374.12
1st Missouri	216.80	5,959.33	32,798.37	46,100.26	2,259.85	25,929.71	113,264.32	471,914.15	15,355.92	4,234.91	91.67		880.51
6th Missouri	15.57	11,063.75		30,453.34	4,635.01	20,946.63	67,684.33	253,061.07	16,190.82	7,264.95	366.68		726.51
Montana	26.85	3,228.90	12,316.22	11,594.77	4,244.50	18,452.18	49,863.42	436,652.40	12,261.55	13,825.71	516.67		811.66
Nebraska	3.50	6,626.18	22,645.40	17,917.07		18,797.40	65,979.55	107,673.69	5,521.94	14,062.02	475.00	100.01	797.53
New Hampshire	78.89	1,922.89	19,659.41	10,216.61	20.09	19,321.28	51,213.08	249,116.41	16,145.44	11,798.78	450.01		1,252.84
1st New Jersey	1,373.05	1,693.58	9,062.31	7,337.75		11,269.95	30,736.64	1 73,510.67	14,191.69	4,997.11	58.34		693.38
5th New Jersey	44.57	5,935.11	30,164.94	29,059.97	96,993.26	11,965.97	174,163.82	726,144.68	28,749.67	546.88	41.67		1,065.87
New Mexico		2,696.96	4,767.65	5,672.18			13,136.79	133,569.57	3,299.01	3,455.88	233.34		390.47
1st New York		20,264.52	40,049.71	35,806.00	99,748.50		195,868.73	252,922.85	47,942.53	1,034.91	100.00		551.99
2d New York	4,124.61	11,828.53	94,539.23	22,750.58		1,206.75	134,539.70	5,842,245.07	2,322.10				18.75
3d New York	82,402.52	40,117.09	296,602.41	73,875.76		15,385.95	508,473.73	1,255,290.56	31,182.48				312.51
14th New York	38.64	2,323.16	18,493.53	9,890.45	186,656.00	38.86	217,390.64	329,202.42	22,385.47	2,025.56	229.19		405.01
21st New York	30.01	2,769.47	20,764.09	22,897.60	1,142.52	14,186.61	61,790.30	232,650.03	17,266.83	6,657.36			929.16
28th New York	263.66	5,802.93	42,376.71	63,562.46		13.50	112,019.26	416,405.65	12,316.75	2,911.96	33.33		725.83
4th North Carolina		1,211.97		11,822.36		557.18	13,591.51	30,824.35	3,933.54	495.73	83.34		428.36
5th North Carolina	37.61	1,533.44	7,799.75	5,440.67			14,811.47	138,259.71	5,904.49	2,986.65	83.34		438.92
North and South Dakota	1.10	636.52	4,760.41	10,204.06		7,476.60	23,078.69	21,264.36	4,446.43	7,470.18	500.01	15.43	2,604.89
1st Ohio	991.97	6,616.42	29,363.12	29,159.56	62,730.90		128,861.97	370,156.78	20,952.92	3,402.09	141.67	33.34	747.33
10th Ohio	47.88	1,964.03	18,017.99	14,244.06	28.25	1,557.50	35,889.71	259,056.13	3,808.45	6,495.46	110.84	25.00	701.58
11th Ohio		3,032.30		19,442.96			22,475.26	183,071.08	7,129.24	1,928.17	108.34		770.44
18th Ohio	225.30	9,907.21		33,821.61	57,820.55	69,391.75	171,175.42	1,053,045.07	57,209.23	4,329.20	327.72		1,108.76
Oklahoma	13.20	6,568.28	11,456.09	21,938.76		18,489.35	58,465.68	218,215.68	11,555.64	11,475.33	258.34		657.75
Oregon		1,284.15	5,871.44	16,824.45			23,980.04	132,573.01	5,661.47	6,053.82	283.33		478.81
1st Pennsylvania	3,846.51	16,507.42	100,850.80	55,859.26	44,907.09	43,342.18	265,313.26	1,221,871.00	38,103.23	8,344.07	83.33		725.89
9th Pennsylvania		1,393.72	11,549.82	13,547.50		15,448.05	41,939.09	93,187.25	6,037.96	1,553.66	25.00		397.56
12th Pennsylvania	120.76	1,379.33	16,842.68	16,572.14		22,470.41	57,385.32	195,748.32	8,960.27	1,581.98	25.01		476.08
23d Pennsylvania	233.13	6,104.88	36,217.98	41,548.54	49.82	92.23	84,246.58	1,363,527.31	39,461.44	4,333.93	141.67		1,441.27
South Carolina		2,028.36	6,710.43	10,965.49			19,704.28	83,238.90	4,651.05	2,935.17	100.00		597.12
Tennessee	159.08	8,329.19	25,570.10	30,170.81		25,984.69	90,213.87	129,577.08	5,392.86	2,648.83	275.00		1,622.74
3d Texas	55.59	19,180.33	58,762.45	25,510.70	56,935.24	59,946.13	220,390.44	412,776.13	24,198.54	14,822.03	133.33		2,495.94
2d Virginia	55.31	5,494.78	20,322.84	18,456.91		23,401.17	67,731.01	126,034.43	8,198.98	383.39	100.00	27.50	886.05
6th Virginia		18.10	5,666.94	6,210.74		23.03	11,918.83	154,577.33	3,785.46	2,440.51	283.34		336.31
Washington	83.19	5,470.74	31,707.64	23,062.61		22,582.35	82,906.53	342,200.23	14,143.55	6,414.44	109.38	408.54	779.21
West Virginia	21.16	4,069.12	13,701.61	17,816.81		13,683.93	49,292.63	216,665.96	7,234.13	7,193.61	141.67	16.67	870.14
1st Wisconsin	50.51	1,820.06	15,052.53	23,576.56	149.95		40,649.55	365,061.93	16,211.74	4,698.26	516.67		518.97
2d Wisconsin	20.93	1,328.86	5,769.36	14,584.84	67.00	6,251.07	28,022.06	125,385.82	4,313.55	5,011.23	308.34		352.91
Philippine Islands													
Total	112,770.67	394,971.78	1,794,247.50	1,500,018.93	1,369,881.68	975,378.89	6,147,269.45	28,775,749.66	960,425.20	327,147.55	12,388.96	1,288.83	48,491.68

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Occupations, acts, and privileges, not elsewhere specified—Continued.												
						Brokers.				Admissions to places of amusement or entertainment.			
	Bowling alleys, billiard and pool tables, for each alley or table, $10.	Shooting galleries, $20.	Riding academies, $100.	Passenger automobiles for hire (according to seating capacity), $10–$20.	Use of yachts, power and sailing boats, etc., according to length and tonnage.	Stock, produce, or merchandise, $50 plus additional tax on seats on exchanges.	Pawn, $100.	Custom-house, $50.	Ship, $50.	Theaters, concerts, etc., for each 10 cts. or fraction thereof, 1 ct.	Sold at places other than places of amusement, 5% and 50% of the excess of established price.	Sold by theaters, etc., in excess of the regular established price, of such excess 50%.	Leases of boxes or seats in theaters, etc., 10% of the usual price.	Roof gardens, cabarets, etc., of the 20% charged, 1½ cts. for each 10 cts. or fraction thereof.
Alabama	$11,519.56	$30.00				$3,715.85	$2,130.01	$210.00	$310.00	$454,654.85				
Arkansas	6,633.32	53.34		$5,488.12	$21.23	1,967.53	1,058.34			239,317.30				
1st California	38,286.20	448.87	$175.00	10,415.36	1,110.88	16,324.98	3,787.54	465.83	3,565.01	1,550,784.08	$1,948.31		$7.66	$37,834.41
6th California	27,176.29	486.68	1,270.84	21,465.67	899.47	14,299.57	4,522.50	726.67	242.50	977,039.45	52.36			5,487.55
Colorado	31,424.08	615.03		6,133.25		11,356.27	3,593.38	20.00		538,125.82				330.63
Connecticut	38,158.60	409.23		16,313.73	9,637.48	7,987.34	6,385.02	90.00	65.00	1,112,425.07			351.19	3,860.75
Florida	6,948.28	105.00		12,693.23	7,169.56	5,498.73	1,320.85	657.50	385.00	316,772.83				1,284.11
Georgia	8,228.55	26.64		7,169.46	511.73	4,214.12	4,908.46	570.84	490.83	455,145.17				
Hawaii	2,645.07	10.00		4,551.18	49.89	3,863.34	150.00	550.01	403.34	58,956.87	645.61			
1st Illinois	85,450.26	220.48	275.00	15,088.31	5,115.35	64,062.80	5,777.09	362.50	978.35	3,733,571.65				
5th Illinois	11,425.17	39.66		1,709.24		2,342.54	1,525.01			211,460.22				
8th Illinois	16,693.87	72.52		5,465.45	845.58	6,627.15	1,129.18			308,417.55				
13th Illinois	8,714.45	53.34		6,006.03	227.56	1,258.35	483.34			224,318.10				221.40
6th Indiana	47,838.08	209.19	66.67	12,702.70	1,524.34	7,676.11	2,364.58	20.00		868,652.22				
7th Indiana	16,267.13	135.03		7,433.87	1,021.10	3,018.76	662.51			307,571.22				
3d Iowa	67,203.07	145.45		13,242.17	4,503.69	15,141.60	2,275.00			1,023,522.14			92.64	303.55
Kansas	30,149.68	74.16		14,055.93	51.67	8,887.99	4,179.15			538,393.65				
2d Kentucky	3,672.49	136.67		5,125.85	256.66	808.77	175.00			77,502.41				
5th Kentucky	5,983.83	150.00		2,365.95	339.30	4,460.04	852.10	9.17		270,121.31	2.85			
6th Kentucky	4,018.51			977.07		70.85				75,913.07				
7th Kentucky	3,365.45	73.35		2,398.32	195.25	505.88	291.25			78,177.19			137.50	
8th Kentucky	2,574.11	10.00		1,779.71		60.00				36,042.01		$4.46	53.02	
Louisiana	8,969.13	79.18		7,901.39	20.00	12,771.58	1,175.00	353.31	2,022.47	447,581.09				3,514.02
Maryland	25,541.42	177.94	50.00	14,062.93	10,555.48	32,010.55	2,823.18	690.00	1,137.55	1,528,587.14		211.32	306.47	1,949.13
3d Massachusetts	74,204.89	292.61	100.00	16,861.08	16,653.44	31,274.42	10,529.18	872.53	976.70	2,735,516.20		142.25		
1st Michigan	45,509.57	130.86	50.00	7,411.31	9,868.41	7,138.27	3,791.68	485.00	184.17	1,556,875.51	50.00			3,396.86
4th Michigan	33,089.98	107.97		11,970.72	12,122.38	2,495.46	1,629.18	105.84		390,967.78				
Minnesota	43,047.98	115.01	50.00	7,422.49	1,459.41	17,890.89	3,022.92	240.00	70.00	950,662.85				5,866.72
1st Missouri	13,668.78	154.18		7,469.33	874.96	10,970.31	1,580.75	115.00	98.33	628,706.41				4,175.46
6th Missouri	13,645.97	163.36	50.00	7,364.10	160.08	21,467.16	5,685.46	40.00		623,758.16				
Montana	42,204.94	71.68		7,347.54	461.60	5,439.01	2,479.18	30.00		688,308.87				
Nebraska	22,581.29	57.15		3,530.88	142.53	13,166.70	1,674.99	6.67		541,590.81				27.00
New Hampshire	33,876.39	44.20		19,519.53	7,888.90	2,827.09	1,225.00	1,390.00	265.00	595,109.98				
1st New Jersey	27,222.68	269.66	132.50	11,237.19	18,284.63	1,080.05	1,125.00			555,326.15	95.36		1,171.57	8,772.22
5th New Jersey	32,484.01	85.00	266.67	16,798.32	2,667.81	3,770.40	2,310.07	76.67	56.67	1,317,961.34				
New Mexico	15,299.45	83.36		3,593.60		1,096.13	600.01	330.84		206,847.59				
1st New York	56,199.54	518.60		2,650.57		4,292.79	5,680.83	20.00		1,930,238.10				
2d New York	4,994.69	20.00		96.67	4,223.73	185,267.34	1,025.00	7,200.03	15,488.47	178,359.62				1,557.16
3d New York	30,725.18	185.01	200.00	17,442.65	10,166.60	14,297.95	11,804.18	75.00	143.34	5,639,659.60				44,620.92
14th New York	26,719.13	35.03		10,694.17	5,494.17	2,493.65	1,725.01	74.18		1,065,367.22			117.64	2,157.53
21st New York	29,472.60	123.76		7,686.06	9,537.23	9,379.27	4,030.75	290.00		582,678.72				986.07
28th New York	28,003.86	57.55	50.00	2,852.33	4,954.97	6,511.35	3,799.99	261.66	38.33	1,037,492.48				1,982.15
4th North Carolina	1,797.42	18.34		4,402.28		590.01	191.67	108.75		124,008.23				
5th North Carolina	2,609.25	15.00		9,229.04		2,873.76	1,131.25			186,858.50			2,176.40	
North and South Dakota	31,596.13	6.67		3,352.25	57.90	1,425.00	956.26	158.33	375.00	260,039.04				2,348.24
1st Ohio	34,665.16	225.02	150.00	4,584.35	1,211.75	17,948.64	3,914.59	90.00		694,441.47				27.53
10th Ohio	22,721.65	83.36		7,147.75	1,922.22	1,902.52	2,356.28	232.51		393,839.46			38.10	12.10
11th Ohio	17,621.96	206.81		3,323.57	79.20	3,057.46	2,185.41	20.00		442,521.49				
18th Ohio	73,003.81	171.73	110.85	9,969.88	269.13	9,265.73	6,851.67	285.84	198.33	1,526,091.84				
Oklahoma	22,118.18	252.96		9,240.63	195.84	7,088.09	5,991.69			586,134.28				
Oregon	15,692.10	68.34	50.00	3,326.88	722.38	2,546.70	745.83	200.84	194.18	530,216.62				14.25
1st Pennsylvania	37,493.82	154.62	150.00	6,169.26	15,468.40	40,697.12	13,427.49	1,303.34	1,307.50	1,845,846.14	4.13			
9th Pennsylvania	8,720.67	25.02		4,412.93	233.34	1,375.00	1,068.77			300,427.20				525.08
12th Pennsylvania	18,893.53	51.74		5,954.53	492.82	790.37	854.16			478,536.15				
23d Pennsylvania	70,270.62	433.00		18,671.85	1,038.15	15,443.43	4,437.44	30.00		1,556,754.75				
South Carolina	5,071.52	46.68		5,593.85		2,362.12	1,000.00	130.00	90.00	240,122.72				
Tennessee	10,297.43	190.84	62.50	4,696.67	1,082.24	4,498.59	2,225.00			456,108.56				
3d Texas	36,897.93	191.70		16,875.57	4,265.73	85,468.20	7,364.20	2,077.57	550.00	1,506,321.50				
2d Virginia	13,480.24	110.01		4,717.93	529.96	6,653.15	3,120.83	1,515.84	426.67	422,589.84				
6th Virginia	7,277.27	164.22		5,309.75		1,026.67	675.00			147,022.40				
Washington	32,889.82	166.70	52.93	6,660.57	3,558.60	11,502.77	4,541.71	1,318.40	1,728.36	1,017,502.85				1,194.25
West Virginia	21,678.70	40.86	62.50	4,938.82	1,044.96	3,148.79	1,428.08			352,148.49			1.35	
1st Wisconsin	28,553.54	63.34	150.00	6,040.21	6,554.76	13,332.62	875.00	50.00	65.00	655,158.08	4.46	6.24		2,392.91
2d Wisconsin	16,695.86	22.94		6,608.68	3,000.00	809.81	150.00	10.00		278,045.81				
Philippine Islands														
Total	1,611,980.14	8,986.59	3,525.46	507,721.01	190,764.45	812,085.49	189,766.00	23,870.70	61,856.10	59,779,245.83	2,803.08	363.97	4,453.64	132,742.00

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Occupations, acts, and privileges, not elsewhere specified—Continued.								Sales of condemned Government property, receipts under repealed laws, other miscellaneous collections, etc.	Total (all sources).
	Dues, social, athletic, or sporting club, etc., in excess of $10 annually, 10%.	Narcotics.						Total.		
		Importers, manufacturers, compounders, distributers, etc. (act Dec. 17, 1914), $1.	Importers, manufacturers, and compounders, $24.	Dealers.		Practitioners, $3.	Dealers in unstaxed narcotic preparations, $1.			
				Wholesale, $12.	Retail, $6.					
Alabama	$18,330.05	$15,625.23						$699,615.88	$9,189.78	$19,530,665.75
Arkansas	8,417.57	2,274.44	$31.11					311,350.85	46,699.07	7,515,009.09
1st California	143,151.30	9,204.60	148.00	$416.00	$2,272.00	$4,447.43	$174.10	2,876,668.64	43,897.02	99,179,853.66
6th California	114,254.32	2,005.30	96.00	250.50	4,298.14	8,341.56	12.00	1,550,173.25	22,237.69	29,669,390.38
Colorado	37,269.28	2,933.82		102.00	2,296.56	4,381.45	7.00	940,689.21	25,603.00	24,788,116.71
Connecticut	114,067.41	3,361.43	72.00	236.00	2,417.00	3,798.89	93.25	2,033,094.58	508.68	101,509,377.29
Florida	12,644.84	1,995.22	6.00	227.50	1,184.75	1,349.66	72.38	509,841.50	18,112.11	9,229,464.00
Georgia	35,979.62	3,918.93	141.00	276.00	2,288.66	4,433.23	367.00	763,736.06	22,895.45	30,932,220.39
Hawaii	5,224.92	320.79	24.00	72.00	67.50	282.50	22.00	207,218.43	3,532.21	5,831,933.19
1st Illinois	378,847.99	11,982.91	550.00	827.32	9,094.33	15,427.15	9.26	6,528,312.00	83,921.53	254,053,348.91
5th Illinois	13,947.91	937.93	60.00	48.00	687.50	1,479.78	3.00	352,719.29	7,842.29	32,082,632.88
8th Illinois	18,137.30	2,063.01	24.00	156.00	1,726.00	4,679.81	16.89	545,045.11	18,311.40	27,390,618.91
13th Illinois	1,309.01	791.16	12.00	35.00	1,553.50	3,472.99	2.67	330,270.19	2,463.03	9,477,033.00
6th Indiana	40,784.00	3,413.84	204.00	453.00	2,704.50	4,586.57	40.67	1,273,742.02	8,170.34	42,300,636.55
7th Indiana	6,924.11	1,217.42	46.00	103.16	1,319.74	2,449.15	42.77	421,678.50	2,957.18	17,600,076.30
3d Iowa	34,615.68	7,880.74	200.00	222.25	4,019.42	6,372.63	13.13	1,454,255.05	12,456.96	27,564,892.12
Kansas	17,994.12	3,875.93	48.00	150.00	3,753.50	6,850.00	16.00	947,936.89	4,847.23	29,381,392.48
2d Kentucky	970.78	1,032.77	12.50	30.00	1,166.10	2,784.18	53.00	141,450.16	17,622.70	17,208,147.43
5th Kentucky	15,317.40	727.58	108.00	125.00	1,201.61	2,753.84	24.00	442,120.27	9,817.13	99,442,864.39
6th Kentucky	3,469.50	234.11			438.75	457.25	12.50	120,612.89	11,912.04	15,521,347.96
7th Kentucky	2,319.72	743.14	35.00	59.50	273.00	1,270.85		118,071.12	4,655.53	29,673,010.12
8th Kentucky	22.55	580.69			254.50	816.58	318.00	54,667.18	11,404.56	17,082,215.75
Louisiana	41,114.27	3,017.11	72.00	126.00	1,731.39	3,715.78		781,346.87	12,758.52	31,618,303.43
Maryland	113,366.54	5,504.06	336.00	229.00	5,377.07	4,822.35	675.00	2,222,847.35	77,622.91	105,633,206.27
3d Massachusetts	311,253.00	20,230.09	124.00	102.50	1,238.50	3,994.22	8.00	5,020,785.11	62,779.44	245,731,169.36
1st Michigan	137,292.21	5,249.69	324.00	228.50	4,388.61	7,990.53	33.51	2,511,933.19	72,536.93	119,178,512.11
4th Michigan	23,022.01	2,648.80	12.00	18.00	2,811.50	4,561.85	28.00	684,338.03	3,106.64	15,235,361.36
Minnesota	94,728.78	4,484.77	120.00	132.00	2,503.25	3,135.79	2.00	1,940,151.24	11,277.92	51,119,958.87
1st Missouri	99,773.39	3,466.78	272.00	201.50	2,701.78	4,402.80	18.91	1,271,126.96	23,199.52	77,262,931.92
6th Missouri	46,587.95	3,522.49	138.00	234.00	2,798.00	5,122.29	11.00	1,008,298.05	13,134.86	29,126,874.14
Montana	6,236.12	3,124.78	36.00	506.09	6,330.07	5,662.72	11.00	1,226,407.59	12,297.78	19,282,652.02
Nebraska	25,328.07	3,288.05	48.00	80.75	2,703.06	3,656.09	490.84	807,003.04	13,518.32	18,237,202.16
New Hampshire	30,941.96	3,327.17	54.00	109.00	2,389.66	4,396.10	419.97	973,547.43	14,247.83	25,872,675.45
1st New Jersey	43,601.48	1,546.18	48.00	36.00	1,022.08	1,907.83	175.71	866,492.48	10,610.80	18,075,249.93
5th New Jersey	102,743.09	3,302.20	126.00	141.42	2,737.68	3,645.30	18.25	2,245,740.21	32,934.46	83,825,595.12
New Mexico	7,632.55	2,043.50			180.92	404.12	4.49	379,064.83	9,091.47	7,054,267.14
1st New York	184,218.20	4,248.65	24.00	198.00	3,644.10	3,803.13	3.00	2,497,891.79	40,285.75	67,115,882.96
2d New York	134,358.08	633.26	797.58	796.16	385.00	432.40	33,048.74	6,413,269.85	49,582.66	521,594,977.55
3d New York	461,233.87	15,770.22			36.00	141.00		7,633,187.07	28,016.20	194,383,165.50
11th New York	143,407.50	2,821.05	204.00	124.00	2,603.38	3,636.91		1,612,922.22	9,022.96	53,891,272.37
21st New York	38,860.02	2,715.93	264.50	209.00	2,691.40	4,661.63	27.50	951,117.82	94,242.00	29,559,471.90
28th New York	55,475.37	2,365.73	288.00	128.00	1,558.00	3,332.98		1,610,646.27	20,485.17	63,199,724.32
4th North Carolina	6,759.51	5,289.51						178,841.04	21,324.99	27,869,054.93
5th North Carolina	11,499.00	871.74	36.00	40.00	1,210.20	2,261.50	1,200.00	369,684.75	16,785.40	73,409,098.05
North and South Dakota	2,955.00	2,514.67	12.00	53.00	2,113.37	2,073.91		342,389.83	5,313.29	8,612,824.63
1st Ohio	63,326.67	2,683.96	176.50	153.50	2,283.81	5,938.35	26.92	1,229,603.06	8,172.29	80,089,332.50
10th Ohio	20,368.65	1,852.31	108.50	60.00	1,346.08	2,844.50	2.50	727,141.08	9,035.22	29,844,076.44
11th Ohio	26,584.59	3,558.28	132.00	91.50	1,150.16	2,722.15	142.55	696,416.50	18,816.62	20,600,059.97
18th Ohio	114,890.16	6,669.76	137.50	95.50	1,550.00	3,300.64	59.00	2,868,930.35	61,535.74	129,472,428.01
Oklahoma	15,531.73	5,379.90	12.00	105.00	2,852.50	3,756.74	2.00	900,824.28	13,414.99	17,661,704.61
Oregon	27,880.59	2,007.46	12.00	208.00	1,231.02	3,064.83	22.25	733,240.46	7,416.05	16,668,795.76
1st Pennsylvania	246,043.75	4,961.00	496.00	356.50	4,662.25	8,035.01	500.25	3,508,238.35	10,631.39	184,918,797.22
9th Pennsylvania	14,073.15	1,332.96	72.00	29.00	960.00	2,033.75	872.26	436,897.48	8,376.14	21,478,943.83
12th Pennsylvania	23,528.26	2,615.18		72.00	1,322.90	2,344.97	128.50	743,069.90	47,980.73	24,191,845.29
23d Pennsylvania	124,519.39	3,723.67	256.00	5,210.00	3,864.75	7,876.94	350.25	3,221,585.86	70,012.59	207,064,290.73
South Carolina	8,326.50	1,316.33	60.00	606.00	1,300.50	2,588.00	1,505.00	361,641.46	53,976.67	18,660,561.33
Tennessee	27,995.76	3,913.09	252.00	685.00	4,158.95	7,129.58	321.47	663,204.19	32,853.05	23,471,771.53
3d Texas	83,726.98	11,095.71	146.00	187.00	12,125.07	10,133.20	13.00	2,231,805.33	47,364.40	62,215,083.15
2d Virginia	15,585.20	1,753.59	360.00	77.50	941.58	1,432.48	364.00	603,689.17	2,879.86	31,957,325.35
6th Virginia	8,830.48	1,759.14	12.00	60.00	783.50	1,530.10	327.50	336,260.98	27,157.07	13,092,884.50
Washington	42,661.30	3,418.63	60.00	255.00	1,884.25	3,241.00	946.28	1,497,638.57	17,049.06	30,034,378.29
West Virginia	7,442.89	3,353.80	86.00	123.00	1,227.00	3,802.28	1,240.00	633,889.70	6,638.08	25,730,955.09
1st Wisconsin	44,822.51	1,576.66	34.00	50.50	3,239.00	3,440.02	8.63	1,153,424.75	9,501.79	57,227,525.28
2d Wisconsin	10,013.08	1,540.91		42.00	1,607.00	4,043.65	125.98	458,087.57	4,959.57	10,633,056.24
Philippine Islands										1,078,118.21
Total	4,072,548.59	243,619.76	7,566.19	15,949.15	144,662.40	237,454.92	44,433.88	89,182,891.13	1,501,004.15	[1]3,850,150,078.56

[1] Includes $10,199,466.51 from sales of internal-revenue stamps affixed to parcel-post packages, etc., reported by the Postmaster General, which, however, is not distributed by districts in this statement. These figures differ from 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 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.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES.[1]

States and Territories.	Income and profits.		Estates—Transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.					
				Spirits distilled from—					
	Individuals, partnerships, and corporations.	Alaska railroads, 1% of gross income (act July 18, 1914).		Fruit; per gallon, $2.20.	Other materials; per gallon, $2.20.	Fruit (beverage); per gallon, $3.20.	Other materials (beverage); per gallon, $3.20.	Fruit (beverage); per gallon, $6.40.	Other materials (beverage); per gallon, $6.40.
Alabama	$10,392,914.26		$602,666.46				$2,389.44		$25,920.53
Alaska	261,119.41	$21,167.86							
Arizona	4,962,995.54		11,253.49						
Arkansas	6,330,623.02		89,730.71			$3,453.01	469.76	$2,839.20	
California	74,267,539.80		4,662,692.58	$1,766.82	$1,848,557.71	659,787.47	4,342,561.51	183,498.52	2,873,095.11
Colorado	17,650,463.23		398,911.64						
Connecticut	61,367,388.85		2,277,668.14			2,056.00	17,642.24	1,061.76	3,985.92
Delaware	20,262,707.69		783,277.64						
District of Columbia	7,323,728.29		1,002,955.64		480,816.38				
Florida	4,465,886.54		110,819.83						
Georgia	25,062,149.50		338,885.84						
Hawaii	5,148,047.92		139,019.70		2,700.28		6,616.96		
Idaho	3,129,349.60		49,811.89						300.00
Illinois	201,473,091.83		3,996,359.03	2,384.55	7,470,340.14	992,839.63	18,157,673.22	338,921.94	6,164,453.96
Indiana	34,572,093.71		579,067.79		233,370.45		11,502,786.88		3,807,573.76
Iowa	22,414,925.26		1,128,570.38						198.53
Kansas	21,677,746.86		232,222.61						
Kentucky	22,101,296.30		7,842,751.73		184,957.96	121,799.36	91,724,436.74	27,931.52	42,115,742.95
Louisiana	19,079,461.59		312,919.44		2,872,769.96		896,200.14		89,457.64
Maine	10,067,350.83		316,989.34				3,323.97		4,204.62
Maryland	30,930,214.85		615,883.36		1,871,110.21	35,212.48	12,448,268.38	16,673.28	7,158,272.11
Massachusetts	207,680,626.09		7,432,437.60		1,799,477.46		2,559,396.72		262,076.80
Michigan	90,670,964.08		1,367,346.71		315,203.78				
Minnesota	30,651,657.90		1,514,850.31						27.52
Mississippi	5,873,160.53		126,443.17						492.27
Missouri	67,028,558.42		1,365,416.96		350,080.06	33,379.20	1,675,345.73	10,504.32	972,713.59
Montana	5,461,404.42		49,136.30		16,017.54		23,377.28		
Nebraska	13,058,788.03		357,897.80						
Nevada	6,189,394.61		76.25						
New Hampshire	8,180,113.25		300,615.05						
New Jersey	67,886,787.27		4,403,917.95		10.00	285,151.36	6,494.04	119,421.40	295.00
New Mexico	1,107,408.02		15,482.16						
New York	712,425,702.94		22,079,446.44	10,225.38	5,514,874.51	3,094,635.70	2,410,867.63	3,001,353.54	1,514,887.37
North Carolina	30,161,143.77		302,305.70				316.26		
North Dakota	2,563,333.96		6,860.99						

Ohio	184,420,127.24		2,448,809.54		1,421,965.16	541,106.34	11,681,188.79	154,524.80	6,166,257.85
Oklahoma	14,764,148.75		97,590.89						
Oregon	12,750,223.12		556,704.20		170,692.66				
Pennsylvania	302,011,410.79		11,270,215.63		1,626,342.60	202,450.88	23,620,120.45	325,505.28	12,922,097.22
Rhode Island	17,598,438.12		46,832.52						
South Carolina	17,200,692.49		276,721.44						
South Dakota	5,028,765.95		47,808.94						
Tennessee	17,220,136.88		293,123.47						
Texas	47,800,575.35		399,988.56	189.64			10,272.00		
Utah	6,348,347.35		96,384.82						
Vermont	3,363,459.44		26,164.17						
Virginia	23,851,930.36		260,321.48		.44		56,685.46	13,684.43	
Washington	25,996,295.61		175,983.26						
West Virginia	21,357,100.27		202,328.49		97.06		438,715.52		242,325.76
Wisconsin	46,954,967.56		930,314.30		186,078.42		460,939.92	5,327.36	36,849.98
Wyoming	2,215,977.39		86,000.79						
Philippine Islands									
Total	2,600,762,734.84	21,167.86	82,029,983.13	14,565.39	26,365,462.78	5,976,871.43	182,046,090.04	4,201,247.40	84,361,223.49
Collections for fiscal year ended June 30, 1918	2,838,999,894.28	28,044.29	47,452,879.78	3,443.66	11,696,257.40	8,306,821.68	166,259,405.43		

[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 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.

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TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Distilled spirits and alcoholic beverages—Continued.											
									Rectifiers.		Liquor dealers.	
	Rectified spirits, or wines; per gallon, 15 cts.	Rectified spirits, or wines; per gallon, 30 cts.	Bottled in bond spirits; case stamps, each, 10 cts.	Spirits for export; stamps, each, 5 and 10 cts.	Still or sparkling wines, cordials, etc.; 8 to 50 cts.	Still or sparkling wines, cordials, etc.; 16 cts. to $1.	Grape brandy for fortification of sweet wines; per gallon, 30 cts.	Grape brandy for fortification of sweet wines; per gallon, 60 cts.	Less than 500 barrels, $100.	500 barrels, or more, $200.	Retail, $25.	Wholesale, $100.
Alabama									$450.00		$5,194.48	$250.01
Alaska					$33.37						237.50	
Arizona					748.64							
Arkansas	$348.26				1.82				600.00		598.10	37.50
California	112,150.36	$56,962.15	$310.00	$222.10	3,468,589.93	$1,738,461.51	$1,014,157.39		8,784.05	$2,300.00	133,011.55	43,503.64
Colorado	7.73				2,640.68						3,108.61	1,075.05
Connecticut	56,149.57	28,457.18			3,675.17	1,940.61			1,601.66	1,000.00	54,959.63	6,637.53
Delaware	18,258.01	7,358.97			131.85				250.00		2,685.07	83.34
District of Columbia											531.47	
Florida	778.88				558.30			$598.50	100.00		4,358.32	1,958.33
Georgia	42.75								112.50		5,615.63	450.00
Hawaii					15,927.58						1,172.92	1,325.00
Idaho											504.17	
Illinois	315,663.09	138,981.62	29,168.00	1,425.20	340,946.53	238,090.64	1,770.77		14,782.00	7,355.97	369,646.98	58,259.42
Indiana			8,426.00	72.90	5,141.36	10.07			150.00		43,828.68	541.67
Iowa	533.65	185.87	30.00		25.60				362.50		28,667.64	2,148.84
Kansas											3,782.49	75.00
Kentucky	311,475.43	44,345.01	424,543.20	309.10	2,151.02	717.88			966.68	1,766.68	16,261.84	8,811.77
Louisiana	44,708.80	28,857.72		3,609.55	176,349.90	124,191.92			1,475.02	1,200.00	26,082.45	7,941.77
Maine	10.27				29.56						4,878.00	350.00
Maryland	89,902.35	37,388.34	6,228.00	2,649.40	1,402.18				3,478.90	200.00	19,480.62	7,400.59
Massachusetts	327,085.88	131,532.34	412.00	499.30	12,069.49	4,754.05	33,978.00		13,154.44	2,000.00	45,170.19	12,687.13
Michigan					31.77				100.00		16,291.15	325.00
Minnesota	64,924.97	29,821.11			4,394.87	146.00			3,086.87	1,400.00	41,240.35	10,868.86
Mississippi											4,739.85	150.00
Missouri	112,265.73	52,816.95	740.00		60,441.45	62,767.80			2,554.19	1,600.00	51,640.51	14,107.51
Montana	373.10				153.70				641.67		41,246.17	14,695.83
Nebraska											1,749.59	2,019.59
Nevada					374.78				87.50		12,441.81	3,625.04
New Hampshire	2.52				66.12						1,604.69	100.00
New Jersey	75,173.45	41,640.83	150.00		68,557.71	47,110.16			4,375.00	1,762.51	163,201.51	20,525.73
New Mexico					56.61			2.10			5,572.96	1,600.00
New York	885,475.71	511,905.53	2,194.00	614.04	3,134,999.41	457,719.00	28,293.96		19,445.53	12,950.00	386,654.09	161,168.59
North Carolina					6,035.53				609.79		34,647.38	1,512.50

North Dakota								100.29			780.43	
Ohio	417,608.38	77,972.52	29,165.00	123.20	306,688.43	146,509.60	2,052.39		14,913.92	4,156.73	80,003.04	42,639.00
Oklahoma											566.95	
Oregon					345.60						1,475.01	200.00
Pennsylvania	532,544.15	275,733.15	103,632.00	300.20	37,913.37	7,775.20			9,081.70	5,800.00	240,841.03	38,887.29
Rhode Island	16,151.91	7,822.38			4,193.75	10,882.21			283.34		14,310.65	1,708.34
South Carolina	2,672.07				10.35				1,737.49		14,352.90	1,580.86
South Dakota					52.46			335.39			510.81	100.00
Tennessee									887.51		2,740.45	345.84
Texas	.15				313.70	22.57			312.51		3,796.69	2,312.49
Utah									100.00		1,055.20	200.00
Vermont	619.01				1,316.19						2,003.15	100.00
Virginia	61.41								112.50		9,652.60	83.34
Washington	21.30					72.48			540.39		12,055.55	595.84
West Virginia			1,080.00		46.40						1,528.98	
Wisconsin	78,897.90	28,165.78			17,906.16	6,109.39			2,100.01	1,200.00	58,226.08	6,354.16
Wyoming			25.00		6.71				200.00		9,689.72	6,437.64
Philippine Islands												
Total	3,463,906.79	1,499,947.45	606,103.20	9,824.99	7,674,328.05	2,847,281.09	1,080,252.51	1,036.28	107,433.67	44,691.89	1,984,395.64	485,180.04
Collections for fiscal year ended June 30, 1918	3,912,380.71		353,187.00	12,585.25	9,124,368.56		641,668.42		117,795.76	91,195.40	2,799,116.64	506,282.60

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Distilled spirits and alcoholic beverages—Continued.												
			Fermented liquors.			Brewers.		Malt liquor dealers.		Floor taxes.				
	Manufacturers of stills, $50.	Stills or worms for distilling manufactured; each, $20.	Per barrel, $3.	Per barrel, $6.	Increased value of beer stamps in hands of brewers, other assessments, etc.	Less than 500 barrels, $50.	500 barrels or more, $100.	Retail, $20.	Wholesale, $50.	Distilled spirits.	Rectified spirits or wines.	Still or sparkling wines, etc.	Grape brandy for fortification of sweet wines.	Total.
Alabama	$38.75	$77.50						$540.00		$2,983.32				$37,844.03
Alaska										763.36				1,034.23
Arizona														748.64
Arkansas		20.00						10.00		3.43				8,381.08
California	75.00	72.50	$1,669,224.20	$1,265,802.00	$58,094.31	$583.34	$1,300.00	5,408.93	$7,137.50	2,644,274.36	$11,010.61	$67,053.88		22,217,756.45
Colorado	177.10	679.67	1,350.00	990.00	90.00	100.00	25.00	389.17	250.00	280.30				11,163.31
Connecticut	8.34	40.00	1,231,572.00	941,259.00	69,785.07	50.00	800.00	1,039.17	8,718.75	1,178,481.55	35,850.94	79,710.00		3,726,482.09
Delaware			193,317.00	154,920.00	3,435.75			20.00	275.00	124,341.64				505,076.63
District of Columbia										179.00				481,526.85
Florida			8,719.48		168.72		100.00		200.00	17,964.28				35,504.81
Georgia	362.50	120.00								266.68				6,970.06
Hawaii			4,699.46					20.00	50.00	1,151.33	3.90	51.87	$93.55	33,812.85
Idaho										617.01				1,421.18
Illinois	200.64	290.50	6,621,414.50	4,616,142.50	142,172.83		5,600.00	20,775.31	35,123.31	5,870,165.80	6,344.95	8,768.80		51,969,702.80
Indiana			1,797.75		1,410.00		1,912.50	1,339.34	281.29	32,081.59		100.68		15,640,824.92
Iowa								2,845.88	635.42	20,816.01	99.95	853.44		57,103.33
Kansas						75.00		1,312.50	186.67	7.17				5,438.83
Kentucky	110.00	145.00	762,051.02	576,975.00	20,477.70		100.00	1,642.03	1,216.69	1,436,792.71	11,003.02	8,136.25	18,713.96	37,823,580.52
Louisiana			571,647.38	513,090.00	10,259.05			1,589.01	858.34	941,146.95	34,484.20	92,018.48		6,437,938.28
Maine	12.51	20.00	1,024.50	556.50		583.33		16,555.62	2,141.68	21,054.70	.68	3.33		51,749.33
Maryland	33.34		1,435,689.00	215,476.50	17,485.13		400.00	2,345.90	1,278.18	888,426.16				24,258,801.05
Massachusetts	43.76	120.00	3,240,343.50	2,574,667.50	49,011.00	50.00	1,000.00	1,096.86	6,105.21	1,467,432.87	544.97	110,324.31		12,655,033.78
Michigan	235.23	711.88			300.00	328.12	791.67	21.67	50.00	14,255.90	54.20	4,017.54		332,717.91
Minnesota			1,203,145.50	1,419,705.00	39,327.45	150.00	2,958.34	4,304.62	7,374.03	1,218,495.07	23,216.66	23,058.49		4,097,654.71
Mississippi								465.01		1,364.03				7,211.16
Missouri	12.50		3,424,273.38	2,891,676.00	62,445.43	50.00	1,000.00	4,342.61	5,500.47	2,393,864.35				12,180,181.78
Montana			262,741.50	44,238.00	2,045.63	200.00	1,500.00	2,604.15	6,075.00	145,456.50				561,366.07
Nebraska					180.00		1,275.00			48.98				5,273.16
Nevada			13,060.00	330.00	8.00		100.00	360.00	1,183.34	2,934.61				33,905.08
New Hampshire										473.77	.83	5.27		2,253.20
New Jersey			4,354,092.50	3,734,003.25	133,597.83	50.00	2,800.00	2,297.52	13,920.79	2,424,725.99	16,952.37	23,296.18		11,539,605.13
New Mexico			5,812.50			50.00		82.50	441.67	459.30				14,077.64

New York	100.00	80.00	16,288,824.50	15,042,549.44	339,822.72	250.00	8,333.33	6,338.10	27,237.49	5,632,237.00	232,596.05	233,333.61		58,959,966.23
North Carolina						300.00		60.00						43,477.46
North Dakota										22.61				903.33
Ohio	150.00	120.00	6,517,040.00	3,152,217.39	91,937.09	100.00	3,983.33	2,456.28	24,910.13	4,725,627.97	40,338.69	31,673.90		35,677,429.93
Oklahoma					15.00	191.66		503.68	56.25	662.50				1,999.04
Oregon			60.00			75.00		30.00						172,878.27
Pennsylvania	16.67	58.33	10,083,133.57	9,806,366.75	146,046.17	50.00	10,983.34	4,760.01	23,525.67	6,851,746.05	91,605.45	187,850.02		67,155,166.55
Rhode Island			1,126,090.50	753,570.00			600.00	360.00	725.00	499,923.67	17,060.03	23,065.39		2,470,747.77
South Carolina						75.00		441.67	50.00	19,117.76				40,038.10
South Dakota								217.50		116.56				1,332.72
Tennessee						50.00	100.00	30.00		17,434.41				21,588.21
Texas			20,010.38	81,067.88			987.50	717.80	572.93	16,781.18		252.28		137,609.70
Utah						143.75				203.27				1,702.22
Vermont								114.17	562.52	20,222.70	177.71	128.82		25,241.27
Virginia								11.69	64.17	9,647.91				82,373.08
Washington	718.75	60.00			55.08	264.30			12.51	2,031.91	.15	28.26		23,888.52
West Virginia										43.80		12.10		683,849.62
Wisconsin			5,273,077.35	3,986,934.00	129,074.18	100.00	2,375.00	3,841.03	10,716.67	1,730,808.97	26,804.08	53,660.65		12,105,547.09
Wyoming			60,390.00	37,197.00	2,307.75	100.00		1,286.70	2,635.46	536,595.45	2,405.32	5,194.75		664,471.30
Philippine Islands														
Total	2,295.09	2,615.38	64,374,610.47	51,809,733.71	1,319,551.89	3,969.50	49,025.01	92,579.43	190,132.14	40,914,532.44	550,535.36	953,598.35	18,807.51	483,050,854.47
Collections for fiscal year ended June 30, 1918	962.50	680.00	124,264,753.65		1,462,827.51	3,649.17	82,574.16	147,330.61	324,722.55	113,727,536.32				443,839,544.98

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures.													
	Cigars, according to intended retail price.										Cigars, small.		Cigarettes, large.	
	Class A; per thousand, $3.	Class A; per thousand, $4.	Class B; per thousand, $4.	Class B; per thousand, $6.	Class C; per thousand, $6.	Class C; per thousand, $9.	Class D; per thousand, $8.	Class D; per thousand, $12.	Class E; per thousand, $10.	Class E; per thousand, $15.	Per thousand, $1.	Per thousand, $1.50.	Per thousand, $4.80.	Per thousand, $7.20.
Alabama	$370.45	$1,548.42	$9,086.20	$2,509.97	$242.25	$246.15								
Alaska			15.00		562.34	661.45								
Arizona		223.00	998.06	96.00	1,508.64	977.85			$0.50					
Arkansas	132.60	46.00	6,595.03		313.20									
California	39,740.48	67,162.96	89,233.49	12,015.41	116,408.50	99,196.73	$1,070.64	$623.40	4,718.28	$2,214.00	$15.00	$7.50	$265.68	$180.00
Colorado	1.50	4,588.00	17,975.36	5,121.25	50,308.07	47,677.34	.60	3.00	16.55	33.75				
Connecticut	1,918.21	10,896.00	110,446.98	48,899.25	114,983.22	75,170.41	5.00	12.00			37.00			
Delaware	269.11	955.45	15,340.30	5,322.15	30,516.45	28,660.05								
District of Columbia	98.65	260.76	5,004.30	3,697.65	4,836.36	3,473.64	684.80	84.00	1,666.50	456.00				
Florida	1,580.66	52,118.99	454,242.64	273,724.64	1,240,361.37	1,019,320.93	42,946.17	44,036.59	9,632.17	12,620.79			72.96	
Georgia	463.36	9,185.74	46,918.30	23,182.50	320.70	274.28	.40							
Hawaii	118.19	27.70	1,260.40	9.90	10.80	.23						.23		
Idaho	33.26	102.00	2,946.22	843.05	3,467.82	1,456.65					5.43		35.60	
Illinois	8,071.90	66,932.85	361,951.47	130,896.66	425,185.54	325,685.24	2,200.64	1,600.20	3,493.89	2,414.25	9.00	9.00	774.48	811.80
Indiana	14,954.13	55,777.22	471,150.64	273,275.82	75,897.05	92,242.57	44.00	93.00	116.00	243.75				
Iowa	395.77	17,628.70	184,788.32	107,158.35	16,582.74	20,372.73			5.38	9.00				
Kansas	32.40	7,061.70	39,464.49	17,655.95	2,336.55	3,508.65								
Kentucky	2,750.92	14,217.83	149,322.81	71,517.96	32,527.44	59,750.64	21.60		3.25	7.50				
Louisiana	615.05	21,618.15	123,431.06	65,598.27	71,197.37	73,828.04	1,175.76	234.90	1,407.95	903.75				
Maine	90.18	179.40	13,650.85	9,235.15	9,183.06	7,270.95								
Maryland	9,888.08	19,331.85	204,191.26	136,506.91	75,245.46	66,389.63	71.40	193.50	149.50	103.50	166,091.70	81,391.05	5.76	
Massachusetts	3,925.23	16,710.32	226,817.12	174,405.76	395,684.28	313,807.30	5,104.38	5,309.87	10,899.84	8,743.68	17.90	3,143.19	281.83	2,747.68
Michigan	3,870.64	43,830.14	519,080.42	396,702.09	368,530.61	289,586.40	165.60	27.00	170.00	84.00			640.80	21.60
Minnesota	264.10	18,945.76	91,192.52	25,865.61	75,530.81	72,683.22	12.20	11.10	2.50		5.00		134.52	372.14
Mississippi	23.07	702.07	367.00	793.93	78.90	109.80								
Missouri	1,557.67	23,342.50	106,974.18	42,452.72	59,885.57	44,990.66	871.68	1,061.40	747.95	926.50	.50		2.40	
Montana	26.67	224.80	1,889.42	508.70	14,296.66	7,414.50								
Nebraska	183.60	17,508.30	61,077.59	19,424.10	7,115.25	9,922.95								
Nevada	28.90		2.20	16.60	1,785.45	2,070.46								
New Hampshire	8.98	986.80	34,068.50	29,077.10	172,643.04	143,555.49								
New Jersey	62,289.04	133,401.77	512,321.73	281,070.71	784,016.01	559,889.43	1,236.00	496.20	1,127.54	417.75	64,629.99	51,000.00		7.20
New Mexico			217.00	150.00	297.00	274.50								
New York	357,548.23	474,655.99	1,426,931.39	507,347.46	2,210,675.71	1,552,034.73	45,063.84	32,796.28	123,644.18	86,580.67	82,050.40	58,426.89	84,065.17	64,130.76
North Carolina	159.12	1,749.10	70,829.86	41,229.69	1,449.00	1,651.95								
North Dakota		773.00		3,061.24		3,002.25								
Ohio	256,596.47	387,492.20	1,024,181.51	540,508.14	342,312.23	271,774.44	1,503.22	178.80	1,829.16	1,096.50	25.14	37.50	9.60	.72
Oklahoma	55.50	1,161.50	11,958.27	6,185.55	253.35	1,132.50								
Oregon		1,893.10	9,752.25	3,957.54	7,474.26	6,778.20	6.00		165.00	45.00				
Pennsylvania	432,953.46	747,980.22	3,526,113.53	1,916,659.69	901,488.54	894,115.37	4,222.11	2,361.84	7,791.67	5,148.00	121,258.20	125,442.63	1,493.28	1,349.64
Rhode Island	7,447.00	7,058.60	19,379.70	8,310.45	6,363.75	3,830.93	96.00	66.00	90.00	82.50			2,126.40	2,838.80
South Carolina	1,011.10	101.20	44,329.20	6,301.65	19,654.46	1,670.85	140.60	30.00	71.25	11.25				
South Dakota	449.00	305.40	17,204.24	2,906.05	15,729.18	6,917.55		4.50						
Tennessee	406.50	5,682.12	25,579.41	10,152.26	4,468.80	6,872.30		6.00						
Texas	2,579.01	4,725.60	29,653.44	5,568.72	45,021.60	29,881.18	20.15	112.80	135.00	150.00				
Utah	5.60	43.30	1,866.54	684.15	7,053.96	5,972.39					.69			
Vermont	149.85	202.00	3,893.40	2,001.60	465.60	299.70								
Virginia	501,770.24	390,258.05	193,956.52	40,676.43	14,746.74	1,242.35					49,000.00	30,000.00		
Washington	108.79	5,931.09	21,297.73	4,169.12	9,177.56	6,961.84	48.50		.49				.25	
West Virginia	41,428.08	74,679.78	70,823.46	286.80	27.60	4.95					32,410.30	60,000.00		
Wisconsin	460.43	62,454.05	155,092.33	26,891.68	162,687.82	125,838.83	578.52	486.66	14.26	30.00				
Wyoming		46.00	195.40	40.50	3,160.43	2,830.15								
Philippine Islands	58,730.79	261,483.14	607,673.09	89,840.10	44,244.15	13,634.30	.60	30.00	.75	1.50				
Total	1,815,555.06	2,033,567.62	11,122,782.13	5,371,512.98	7,948,333.33	6,307,103.63	107,340.41	89,838.85	167,899.47	122,323.64	515,556.25	469,460.36	87,908.77	72,440.34
Collections for fiscal year ended June 30, 1918.	9,531,132.24		13,330,963.76		6,923,410.91		95,306.38		153,663.66		875,727.20		121,306.12	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures—Continued.												
	Cigarettes, small.		Snuff.		Manufactured tobacco.		Cigarette papers or tubes; per hundred, ½ to 1 ct.	Cigar manufacturers—annual sales.					
	Per thousand, $2.05.	Per thousand, $3.	Per pound, 13 cts.	Per pound, 18 cts.	Per pound, 13 cts.	Per pound, 18 cts.		Not over 50,000 cigars, $2.	Not over 50,000 cigars, $4.	50,001–100,000 cigars, $3.	50,001–100,000 cigars, $6.	100,001–200,000 cigars, $6.	100,001–200,000 cigars, $12.	200,001–400,000 cigars, $12.
Alabama		$1.08				81.08		$31.00	$12.14	$7.25	$4.50	$66.00	$11.50	$12.00
Alaska														
Arizona					$325.40	45.00		1.67		3.00	1.50	3.67		6.00
Arkansas			$6.24		148.72			7.00	2.00	6.00	1.50	9.00		
California	$1,068,957.73	442,048.29	29.00	$1.08	219,901.05	69,393.15	$1,657.78	198.69	192.86	165.25	211.25	163.00	241.50	792.80
Colorado	25.51	4.50			1,477.84	1,381.44		68.93	18.19	43.00	6.00	72.00	22.00	126.00
Connecticut	35.46	6.00			3,583.80	2,715.50		174.36	64.49	158.75	69.25	314.00	39.00	710.00
Delaware			187,672.55	111,521.29				12.50	3.50	6.00	6.00	24.00	9.00	24.00
District of Columbia					409.50	432.36		13.67	7.67	9.50	1.50	6.00	3.00	
Florida	11,306.97	5,370.79			879.60	643.74	220.00	265.58	79.38	163.38	43.00	240.25	48.00	460.50
Georgia					620.10	409.05		44.33	17.47	66.90	15.00	44.50	20.50	84.00
Hawaii	2.88	2.85			2,571.93	1,650.94		2.00	1.00					
Idaho	1,421.59				2,737.44	13.50		18.09	6.00	15.00	10.50	12.00	6.00	24.00
Illinois	1,536.34	806.40	598,086.27	487,316.07	1,900,495.40	1,122,801.09	664.26	1,189.32	409.08	989.50	358.90	1,605.00	433.25	2,003.00
Indiana			2,578.81	1,731.60	51,835.33	33,569.56		236.00	268.63	186.50	201.50	255.13	257.00	468.00
Iowa					73,497.01	52,324.98		189.26	82.00	189.00	105.00	291.00	141.50	306.00
Kansas					2,419.68	2,599.38		99.66	63.33	81.75	11.00	148.25	12.00	126.00
Kentucky	107.12		91.31	96.21	3,339,923.12	2,139,720.98		58.17	67.01	31.50	45.00	73.00	54.00	99.00
Louisiana	915,366.88	384,459.92	585.00	501.00	273,514.37	159,792.84	281.04	30.01	21.08	18.00	7.37	21.00	9.00	54.00
Maine					46.41		2.40	39.25	19.00	54.50	39.25	96.00	57.00	21.00
Maryland	31.30	53.79	36.63	10.79	669,154.31	545,200.24		132.85	158.85	91.25	111.37	93.00	126.00	200.00
Massachusetts	17,769.20	162,718.86	22,516.83	16,920.46	24,118.03	89,439.99		210.11	20.00	200.50	12.00	166.50	3.00	291.00
Michigan	314.77	175.50	7,328.55	4,359.15	1,651,097.64	893,890.93		381.03	373.26	298.50	220.76	454.50	270.15	580.00
Minnesota	168.10	159.60			13,497.46	8,192.52		209.01	81.19	220.50	86.03	427.50	169.75	339.00
Mississippi									4.20		1.25		3.50	
Missouri	473.43	249.60	164.19	164.52	6,060,486.41	4,030,041.43		157.17	129.69	129.50	131.25	149.00	141.00	252.00
Montana	529.85				1,615.85	334.46		40.00	15.09	49.50	25.50	57.00	18.00	12.00
Nebraska					5,028.81	3,538.08		64.84	71.84	78.00	76.50	126.00	126.98	108.00
Nevada									1.00	4.00	1.50			12.00
New Hampshire					73.19	68.85		20.00	15.00	21.00	12.50	21.00	3.00	24.00
New Jersey	2,009,275.49	75,191.52	808,809.04	477,845.46	2,441,956.90	1,512,759.76		322.85	248.89	196.50	176.98	300.00	54.50	384.00
New Mexico					65.65	39.60						12.00		13.00
New York	14,078,137.86	10,077,335.95	8,351.50	5,262.12	845,315.69	617,631.48	1,007,178.28	2,136.41	2,533.89	1,680.93	1,461.34	1,780.50	1,552.75	1,996.50
North Carolina	26,891,117.31	23,591,700.18			1,946,348.98	13,800,916.90	10,334.18	5.77	12.01	6.00	1.50	8.50	22.50	13.50

North Dakota					257.48	676.39		16.33	6.00	16.50		12.00		12.00
Ohio	91.74	165.48	433.13	140.75	4,037,916.39	3,163,639.26		653.84	291.46	531.50	377.00	812.50	376.00	1,322.18
Oklahoma					141.84	64.89		23.00	8.00	17.25	12.00	30.00	15.00	66.00
Oregon	.37	1.44			768.82	798.47		56.33	27.67	42.00	18.38	42.00	19.00	60.00
Pennsylvania	748,348.60	704,729.58	1,787.89	1,107.50	438,389.95	304,055.03	194.08	1,079.29	921.75	752.75	486.88	1,206.50	827.00	2,186.01
Rhode Island	535.19	109.50			3,179.38	1,837.80								
South Carolina	7.98	3.00			621.91	874.17		2.00		13.17		9.00	4.50	18.00
South Dakota						523.64		23.00	7.34	21.50		12.00	9.00	24.00
Tennessee	3.21	1.11	1,340,580.01	1,044,194.57	262,183.87	227,961.81		17.67	23.17	14.50		41.25		46.00
Texas	33.58	3.00			14,363.19	6,733.17		57.67	21.00	57.37	21.00	64.50	44.50	113.00
Utah	600.38				1,472.72	153.72		17.00	6.00	18.00	6.00	12.00	6.00	60.00
Vermont	1.43				29.37	4.86		14.00	13.00	21.00	22.50	18.00	18.00	12.00
Virginia	5,091,773.75	3,409,497.30			1,524,796.12	866,015.91		67.83		22.50	3.50	66.00	6.00	108.00
Washington	8.76	3.00			516.73	576.90		128.69	23.00	64.50	10.00	123.00	12.00	90.00
West Virginia	487,080.00	252,600.00			547,479.99	511,560.13		40.67	27.36	21.13	24.38	72.00	38.25	110.00
Wisconsin			2,531.75	1,602.00	573,826.20	377,102.76		328.67	347.61	365.13	470.00	766.00	748.15	939.00
Wyoming					6.50			9.00	3.00	20.25	19.00	6.00		12.00
Philippine Islands	4,871.83	3,497.88			130.13									
Total	51,329,910.61	39,110,896.12	2,981,588.73	2,152,777.57	26,939,256.21	30,552,127.74	1,020,532.02	8,894.52	6,727.10	7,176.01	4,927.14	10,332.05	5,978.78	14,725.49
Collections for fiscal year ended June 30, 1918	66,370,961.45		4,049,402.14		47,485,437.44		431,382.24	11,819.20		8,494.60		12,654.50		15,817.40

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures—Continued.												
	Cigar manufacturers—annual sales—Continued.			Cigarette manufacturers.		Tobacco manufacturers—annual sales.							
	200,001–400,000 cigars, $24.	Over 400,000 cigars, per 1,000 or fraction thereof, 5 cts.	Over 400,000 cigars, $24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cts.	Cigarettes, including small cigars; per 10,000 cigarettes or fraction thereof, 3 cts.	Cigarettes, including small cigars; per 10,000 cigarettes or fraction thereof, 6 cts.	Not over 50,000 pounds, $3.	Not over 50,000 pounds, $6.	50,001–100,000 pounds, $6.	50,001–100,000 pounds, $12.	100,001–200,000 pounds, $12.	100,001–200,000 pounds, $24.	Over 200,000 pounds, per 1,000 pounds or fraction thereof, 8 cts.	Over 200,000 pounds, $24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cts.
Alabama	$13.00	$42.62											
Alaska													
Arizona						$5.00							
Arkansas	6.00	59.75	$11.87				$1.50					$5.45	
California	186.00	720.85	1,163.27	$1,817.78	$908.90	66.25	55.00	$6.00	$7.50	$6.00	$6.00	85.71	$38.60
Colorado	28.00	592.49	257.58			36.00	16.00						
Connecticut	254.00	3,097.88	891.52	2.88		107.13	50.50	28.75		23.00		1.56	
Delaware	12.00	664.93										125.60	367.27
District of Columbia		215.35						1.50					87.77
Florida	154.00	21,276.55	8,257.26	29.79		42.00		19.50		3.00			
Georgia	306.42			513.05		8.50	3.00						
Hawaii													
Idaho	12.00					6.00							
Illinois	1,230.32	8,042.83	1,872.75	3.91	1.96	636.00	222.76	75.38	6.00	18.00	5.29	2,113.60	473.62
Indiana	474.00	9,973.97	4,192.64			152.25	99.25	7.50		12.00	12.00		
Iowa	162.00	3,481.25	1,091.83			188.75	85.50	20.00	7.50				140.23
Kansas	36.00	567.75	198.98			98.75		49.50			2.00	45.67	
Kentucky	917.52	3,550.69	431.23	7.50		85.25	83.00	51.50	21.00	69.00	1,765.62	3,881.99	73.59
Louisiana	37.00	3,097.80	1,129.80	2,777.15	1,308.37	104.75	52.50	6.00	3.00	12.00	12.00	252.92	475.32
Maine	15.00	186.47	54.37			3.00	1.50						
Maryland	132.00	6,401.75	2,037.55	645.39	573.39	39.50	33.00	6.00				1,173.20	328.56
Massachusetts		10,661.12		1.62		96.75	7.50	6.00					
Michigan	366.00	13,206.25	5,033.42	.54	.27	188.50	178.33	6.00	6.00			1,487.44	645.44
Minnesota	156.00	1,802.65	612.94	.30		169.50	76.38						
Mississippi	5.00												
Missouri	174.00	1,546.05	564.59	3.33	1.66	77.50	31.50	6.00	6.00	10.00	24.00	5,714.32	2,837.32
Montana	18.00	45.39				39.00	3.00						
Nebraska	75.00	951.45	205.69			72.00		48.00					
Nevada						4.00		6.00		6.00			
New Hampshire	6.00	2,742.13	1,330.56			13.75	1.50						
New Jersey	138.00	23,616.87	10,492.74	5,013.50	2,480.90	71.50	32.00	8.00	12.00			3,174.96	1,563.48
New Mexico						10.00							
New York	35,192.62	42,153.29	21,049.18	45,739.38	6,606.72	1,051.16	597.25	151.50	89.00	212.00	132.00	1,036.70	363.23
North Carolina	12.00	1,363.45	395.77	63,913.97	20,801.24	24.00	18.00	6.00		12.00	12.00	11,226.34	4,089.76
North Dakota	6.00					6.00							
Ohio	457.83	32,193.55	13,201.22	.06	.03	1,151.23	114.50	29.00	19.50	38.00	12.00	4,199.38	1,999.96
Oklahoma	18.00	101.40	26.70			12.00							
Oregon	30.00	91.20	29.59			35.50	14.00						
Pennsylvania	1,241.50	52,825.68	36,563.65	48.20	501.31	480.75	357.50	6.00	6.00	36.00	18.00	372.55	173.42
Rhode Island													
South Carolina	442.78	1,121.75				3.00							
South Dakota	18.00	385.00				5.00							
Tennessee	17.00	389.00	137.41			12.75	1.50	28.50	1.00	33.00	36.00	1,391.12	681.56
Texas	178.60	601.75	786.40			43.50	18.00	6.00	3.00				
Utah	42.00	43.50				12.00	4.50						
Vermont		32.50	8.24			10.50	3.00						
Virginia		30,282.89		67,256.30		93.00	1.50	21.00		12.00		2,774.00	
Washington		248.01				31.50	7.50						
West Virginia	207.73	3,885.45	1,658.53	451.29	225.65	42.75	22.38					628.64	310.32
Wisconsin	712.00	2,348.57	574.55			163.09	193.00	12.00	114.00			561.92	98.45
Wyoming	6.00					3.00	1.00						
Philippine Islands													
Total	43,495.32	284,611.83	114,261.83	188,225.94	33,410.40	5,502.36	2,387.35	611.63	301.50	502.00	2,036.91	40,252.97	14,747.90
Collections for fiscal year ended June 30, 1918		329,929.37		115,102.39		5,607.89		391.00		589.00		38,081.41	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures—Continued.				Oleomargarine.							
	Floor taxes.			Total.	Colored, per pound 10 cts.	Uncolored, per pound, ¼ ct.	Manufacturers, $600.	Retail dealers.		Wholesale dealers.		Total.
	Manufactures held by dealers.	Cigar and cigarette stamps in hands of manufacturers.	Tobacco and snuff stamps in hands of manufacturers.					Colored oleomargarine, $48.	Uncolored oleomargarine, $6.	Colored oleomargarine, $480.	Uncolored oleomargarine, $200.	
Alabama	$325,744.56			$339,950.17				$152.00	$4,118.42		$4,433.36	$8,703.78
Alaska	2,352.93			3,591.72					51.50			51.50
Arizona	54,147.83			58,343.12					664.00		133.34	797.34
Arkansas	203,729.87			211,081.73				144.00	2,413.00		1,633.34	4,190.34
California	560,054.21	$6,244.30	$1,232.80	2,809,404.67		$6,016.00	$1,050.00		22,186.38		5,391.68	34,644.06
Colorado	171,267.27	618.30	3.53	301,790.00	$320.40	3,996.25		96.00	6,271.25		4,016.69	14,700.59
Connecticut	138,967.94	1,680.78	51.81	515,396.43				20.00	13,778.00		11,100.00	24,898.00
Delaware	9,203.68			390,745.83	3.00		525.00	480.00	1,413.99		1,133.34	3,555.33
District of Columbia	21,219.22			42,669.70				168.00	3,303.63		2,566.68	6,038.31
Florida	152,547.71	.48		3,352,709.30					6,313.10		6,133.33	12,446.43
Georgia	453,587.28			536,085.38				72.00	4,498.00	$330.00	9,316.66	14,246.66
Hawaii	29,847.64			35,506.09					162.00		100.00	262.00
Idaho	52,951.70			66,126.85					1,411.18		916.67	2,327.85
Illinois	716,562.23	6,733.77	29,783.82	6,216,513.04	229,604.44	452,474.66	12,300.00	149.76	78,160.48	480.00	36,732.82	809,902.16
Indiana	334,709.05	5,802.77	141.73	1,430,959.40	7,694.00	5,162.50	600.00	1,238.00	41,017.89		19,150.04	74,862.43
Iowa	294,799.10	1,457.47	650.23	776,198.27	1,223.00			24.00	34,443.09		31,183.32	66,873.41
Kansas	146,857.71	787.22		224,216.70	135,000.00	48,136.50	2,400.00	2,488.00	15,343.63		5,183.32	208,551.45
Kentucky	275,001.06	2,087.60	3,614.79	6,102,130.71				96.00	6,020.50		3,250.01	9,366.51
Louisiana	169,258.33	7,653.28	1,892.80	2,282,747.83				80.00	5,919.55		3,300.01	9,299.56
Maine	117,045.34	302.02		157,595.10					9,126.88		5,566.66	14,693.54
Maryland	302,063.93			2,288,400.25	21,009.00	3,170.31	1,200.00	2,588.00	11,189.50		7,100.02	46,256.83
Massachusetts	17,856.12	4,668.00	16.50	1,535,301.47		20,087.50	1,200.00		20,462.36		22,866.69	64,616.55
Michigan	398,914.90	2,789.76	15,923.77	4,621,201.69	10.00	2,626.20	600.00	84.00	53,054.98		31,083.41	87,458.59
Minnesota	2,5,615.64	1,947.78	63.56	579,014.89		16,812.50	1,200.00		22,488.68		11,650.01	52,151.19
Mississippi	142,922.60			145,011.32					1,834.25		2,250.00	4,084.25
Missouri	412,296.86	1,529.58	67,944.13	10,868,219.76	78,271.00	30,212.98	1,325.00	3,403.88	22,705.96		5,733.39	141,652.21
Montana	87,658.88			114,822.27				32.00	1,730.25		3,150.00	4,912.25
Nebraska	168,507.91		3.19	294,314.08	79.50	11,096.00	650.00		12,016.25		7,466.69	31,308.44
Nevada	93.06			4,031.17					184.50		550.00	734.50
New Hampshire	64,919.48	2,815.60		452,430.47					4,738.75		4,083.34	8,822.09
New Jersey	392,988.55	7,039.89		10,226,107.65	21,360.80	112,814.20	4,425.00		38,910.74		11,233.34	188,744.08
New Mexico	36,508.30			37,587.05					597.75		100.00	697.75
New York	1,395,593.38	283,972.14	11,052.47	35,603,298.95		16,203.88	650.00		106,115.82	840.00	59,674.99	183,484.69

North Carolina	388,124.68	150,380.08	149,255.11	67,150,190.35				384.00	2,372.35		2,066.67	4,823.02
North Dakota	59,582.00			67,517.19					3,337.00		3,916.65	7,283.65
Ohio	735,137.47	13,791.55	22,603.10	10,859,252.34	127,688.81	71,933.00	4,250.00	42.00	79,094.12	3,010.00	31,800.01	317,817.94
Oklahoma	202,468.44	167.92	5.63	223,924.74				2,538.00	7,120.50	144.00	3,916.68	13,719.18
Oregon	125,895.17		347.65	158,348.94	58.30	3,030.00	650.00		4,851.75		1,400.00	9,990.05
Pennsylvania	1,002,543.98	20,256.05	2,390.28	12,012,271.23					26,275.34	10.00	14,500.01	40,785.35
Rhode Island	44,068.91	369.26		107,763.17	30,017.00	23,460.42	3,000.00		4,602.00			61,079.42
South Carolina	250,532.19			326,994.01				48.00	1,620.75		1,533.33	3,202.08
South Dakota	73,463.93			118,008.33					3,627.00		3,418.01	7,045.01
Tennessee	302,907.71		2.88	3,233,874.02				370.00	3,885.35		5,930.00	10,185.35
Texas	574,755.96			715,752.69	28,000.00	7,078.50	600.00	180.00	7,669.30	1,680.00	8,557.00	53,764.80
Utah	55,859.73			73,940.18					1,207.50		2,483.33	3,690.83
Vermont	61,281.68	33.33		68,535.56				60.00	2,960.63		2,633.33	5,653.96
Virginia	368,116.04	26,950.79	54,673.38	12,664,288.14				2,470.00	5,065.39	2,240.00	8,605.94	18,381.33
Washington	250,185.68	292.93		299,417.52	12.20			114.00	5,915.33		4,475.04	10,516.57
West Virginia	289,436.12	6,274.07	287.08	2,382,144.89				726.00	6,511.85		6,033.34	13,271.19
Wisconsin	322,031.57	7,068.49	235.76	1,827,675.25		18,002.25	1,550.00		37,442.78		16,900.00	73,895.03
Wyoming	5,120.58	83.09	.52	11,571.42		575.15			566.50		250.00	1,391.65
Philippine Islands				1,078,118.21								
Total	13,027,306.11	563,798.30	362,176.52	206,003,091.84	680,351.45	852,888.80	38,175.00	18,247.64	756,801.70	8,764.00	436,602.49	2,791,831.08
Collections for fiscal year ended June 30, 1918	5,562,233.70	473,137.18	246,108.72	156,188,659.90	562,725.00	829,606.40	27,370.00	14,746.50	617,072.55	2,533.34	282,853.21	2,336,907.00

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Adulterated butter.					Process or renovated butter.			Mixed flour.		
	Per pound, 10 cts.	Manufacturers, $600.	Dealers.		Total.	Per pound, ¼ ct.	Manufacturers, $50.	Total.	Per barrel, 4 cts.	Makers, packers, or repackers, $12.	Total.
			Retail, $48.	Wholesale, $480.							
Alabama										$8.00	$8.00
Alaska											
Arizona											
Arkansas									$70.00	10.00	80.00
California	$1,610.00				$1,610.00				3,139.05	212.00	3,351.05
Colorado	1,030.50	$200.00			1,230.50	$1,287.00	$100.00	$1,387.00	26.85	25.00	51.85
Connecticut											
Delaware											
District of Columbia											
Florida											
Georgia									218.00	10.00	228.00
Hawaii											
Idaho									10	10.00	10.10
Illinois	540.00	100.00	$48.00		688.00	11,869.50	150.00	12,019.50	203.35	78.00	281.35
Indiana	4,753.60	600.00			5,353.60				2,112.50	122.00	2,234.50
Iowa	1,879.50	875.00			2,754.50	797.07	150.00	947.07		30.00	30.00
Kansas	507.00	600.00			1,107.00	5,281.75	100.00	5,381.75	740.60	164.00	904.60
Kentucky	2,414.05	2,700.00			5,114.05				1,191.80	80.00	1,271.80
Louisiana											
Maine											
Maryland	4,427.27	1,900.00			6,327.27	3,790.00	50.00	3,840.00			
Massachusetts			108.00		108.00	1,160.50	50.00	1,210.50			
Michigan	6,232.80	875.00			7,107.80				190.95	58.00	248.95
Minnesota	10,675.00	2,625.75	48.00		13,348.75	12,632.87	125.00	12,757.87	1,199.33	99.00	1,298.33
Mississippi											
Missouri			162.00		162.00	3,303.95	50.00	3,353.95	312.98	140.50	453.48
Montana	114.00				114.00						
Nebraska	2,101.30	1,700.00			3,801.30	1,061.25	100.00	1,161.25	240.50	133.00	373.50
Nevada									162.00	75.00	237.00
New Hampshire											
New Jersey	36.20	300.00	18.00		354.20	50.00		50.00			
New Mexico											
New York	573.00	2,100.00			2,673.00				1,213.30	229.65	1,442.95
North Carolina										66.74	66.74
North Dakota	9,402.50	80.00			9,482.50				21.97	10.00	31.97
Ohio	4,272.00	1,600.00	396.00	$515.00	6,783.00	557.17	33.33	590.50	262.08	28.00	290.08
Oklahoma									1,484.76	182.00	1,666.76

Oregon									613.65	57.00	670.66
Pennsylvania	40.00	78.75			118.75				584.69	82.00	666.69
Rhode Island											
South Carolina											
South Dakota	1,842.00	262.50			2,104.50						
Tennessee									1,225.00	47.00	1,272.00
Texas	131.40	150.00			281.40				229.23	64.00	293.23
Utah											
Vermont											
Virginia											
Washington									40.00	22.00	62.00
West Virginia			42.00		42.00						
Wisconsin	1,521.80	100.00			1,621.80	1,970.75	50.00	2,020.75	40.48	9.00	49.48
Wyoming											
Philippine Islands											
Total	54,103.92	16,847.00	822.00	515.00	72,287.92	43,761.81	958.33	44,720.14	15,523.18	2,051.89	17,575.07
Collections for fiscal year ended June 30, 1918	6,219.80	4,225.00	290.00	940.00	11,674.80	47,640.23	400.00	48,040.23	5,868.52	545.50	6,414.02

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Legal and business transactions and documents.				Public utilities.							
					Transportation.					Telegraph, telephone, and radio messages, charges over 14 cts. and not over 50 cts., 5 cts.; charges over 50 cts., 10 cts.	Leased wires or talking circuits; of amount paid, 10%.	Total.
	Bonds, capital stock issues, conveyances, etc. (according to class and value).	Capital stock transfers, on each $100 of face value or fraction thereof, 2 cts.	Sales of produce on any exchange, etc., for each $100 in value or fraction thereof, 2 cts.	Total.	Freight by rail or water; of amount paid, 3%.	Express for each 20 cts. or fraction thereof paid, 1 ct.	Passengers by rail or water; of amount paid, 8%.	Seats, berths, and staterooms in parlor or sleeping cars or on vessels; of amount paid, 8%.	Oil by pipe lines; of amount paid, 8%.			
Alabama	$59,771.29	$570.61	$52.33	$60,394.23	$428,813.00	$1,225.68	$266,716.81	$596.69		$17,157.89		$714,540.07
Alaska	425.44			425.44	15,750.63	46.74	20,166.69	43.35		1,474.26		37,481.67
Arizona	49,231.98	49.50		49,281.48	238,635.51	3,997.02	89,716.43	497.09		4,894.34		337,740.39
Arkansas	85,161.47	20.00		85,181.47	160,210.82	145.21	124,498.31	1,376.63		38,153.93		324,384.90
California	944,316.29	45,172.01	3.20	989,491.50	5,284,355.51	50,971.47	4,775,635.30	15,032.74	$138,545.34	945,178.88	$8,773.71	11,218,492.95
Colorado	229,172.17	34,566.94	2,903.36	266,642.47	961,790.42	22,102.75	557,394.06	1,747.61	16,060.30	387,974.39		1,947,069.53
Connecticut	178,318.05	7,806.08	.36	186,124.49	2,992,053.95	22,760.54	2,940,008.44	37,638.73		353,209.82	999.49	6,346,670.97
Delaware	63,723.58	1,228.16		64,951.74	14,155.01	277.93	1,117.76	416.95		144,159.43		160,127.08
District of Columbia	134,268.88	1,507.92		135,776.80	2,509,355.25	2,052.61	2,675,491.90	17,251.66		27,720.71		5,231,872.13
Florida	94,065.76			94,065.76	180,045.91	1,208.29	263,043.60	17.84	1.34	28,207.73		472,524.71
Georgia	120,827.71	919.32		121,777.03	1,266,434.85	6,008.99	1,065,202.84	12,387.56		618,133.01	640.25	2,968,827.50
Hawaii	44,756.08	833.50		45,589.58	106,952.99	1,638.33	76,146.33	65.00	7.78	2,622.60		187,433.03
Idaho	17,542.65			17,542.65	26,143.11	1,900.69	27,085.16			10,594.25		65,723.21
Illinois	2,089,742.35	147,271.29	3,836,165.26	6,073,178.90	18,094,800.91	895,953.16	11,471,948.94	4,916,427.54	17,267.02	1,361,417.70	2,080.88	36,759,936.15
Indiana	150,835.72	1,912.36		152,748.08	923,952.98	35,601.13	616,677.52	349.76	3.28	197,346.63	34.90	1,773,995.20
Iowa	375,807.25	29.56		375,836.81	118,725.48	1,560.91	173,888.48	165.25		194,217.85		488,557.97
Kansas	201,818.58	1,283.14		203,101.72	2,453,022.31	56,341.80	2,360,369.72	40,536.83	511,835.31	143,314.51		5,555,420.48
Kentucky	189,623.68	4,584.96		194,208.64	1,772,534.88	1,503.65	1,749,971.71	1,576.34	61,478.45	82,151.21	143.15	3,669,359.39
Louisiana	214,885.15	1,397.96	893,981.17	1,110,264.28	558,969.69	708.71	473,608.03	461.56	238,837.78	42,493.49	61.91	1,315,141.17
Maine	30,549.52	116.52		30,666.04	569,345.93	15,054.18	448,778.79	89.60		18,321.05		1,051,589.55
Maryland	247,973.61	7,288.30		255,261.91	4,689,091.17	1,508.02	2,401,051.39	41,589.75	464.41	287,496.01		7,421,200.75
Massachusetts	836,425.24	175,519.80	16.98	1,011,962.02	3,652,903.22	895,101.93	1,503,344.40	17,025.61		696,807.44	19.12	6,765,201.72
Michigan	447,829.57	6,922.68		454,752.25	3,862,890.76	7,058.67	2,685,215.01	75,946.47	79,206.18	329,152.12	5,612.85	7,039,469.21
Minnesota	462,446.75	2,534.58	144,829.88	609,811.19	6,987,126.35	103,688.15	3,582,510.35	74,450.89		191,069.73	290.24	10,939,435.71
Mississippi	34,630.11	93.91	34.87	34,758.89	78,229.95	83.25	89,083.19	1,029.54		7,463.01		175,888.94
Missouri	687,804.99	12,637.38	183,087.72	883,530.09	4,917,802.31	116,143.47	3,791,807.59	110,893.01	64.73	893,957.07		9,836,281.03
Montana	79,511.03			79,511.03	177,765.02	874.52	28,556.44	275.81		9,284.58		216,756.37
Nebraska	396,642.35	234.82		396,877.17	1,372,735.51	212.81	1,012,171.17	301.23		575,040.47		2,960,467.19
Nevada	3,748.51	100.00		3,848.51	74,150.77	14.82	30,284.39	87.86	8.00	9,295.61	1.51	113,842.96
New Hampshire	15,865.79	60.92		15,926.71	4,329.35	5,990.59	4,673.33	188.48		4,094.69		19,276.44
New Jersey	303,015.40	10.00		303,025.40	256,575.51	70,887.60	75,815.54	30.68		27,574.03	37.75	430,921.11
New Mexico	10,175.24			10,175.24	6,405.73	132.93	11,094.61			7,006.18		24,639.45
New York	5,134,311.87	6,917,346.18	2,174,211.33	14,225,869.34	15,086,597.18	11,339,748.90	7,268,973.01	474,464.78	1,713,800.14	7,241,577.85	1,187.75	43,126,349.61
North Carolina	104,208.62	233.54		104,442.16	1,296,901.43	763.91	1,287,382.52	209.20		55,665.22		2,640,922.28
North Dakota	60,259.84			60,259.84	3,429.86	223.39	1,528.84		8.10	50,259.76		55,449.95
Ohio	935,734.97	32,995.66	7,270.08	976,000.71	5,153,012.72	126,184.30	2,383,580.29	20,997.89	192,285.08	536,274.64	1,205.46	8,413,540.38
Oklahoma	206,284.92	1,681.27	1,213.30	209,179.49	161,027.31	5,455.01	65,877.81	14.36	687,049.37	341,382.86	198.33	1,261,005.05
Oregon	133,586.96	2,178.20		135,765.16	1,052,124.43	1,777.57	897,875.66	6,660.31		38,737.66		1,997,175.63
Pennsylvania	1,514,123.26	114,027.81	.60	1,628,151.67	18,283,953.13	127,050.00	11,354,427.65	5,530.66	1,172,308.78	1,046,502.86	1,720.97	31,991,494.07
Rhode Island	84,613.51	4,881.14		89,494.65	145,061.12		96,374.09					241,435.21
South Carolina	77,304.81	1.00	1,074.46	78,380.27	78,608.76		38,824.01			15,879.30		133,312.07
South Dakota	129,096.81			129,096.81	2,394.59	1.20	1,136.80			80,016.06		83,548.65
Tennessee	224,702.28	358.04	18.50	225,078.82	482,630.92	291,869.73	494,279.98	95.51		36,830.92	121.70	1,305,828.76
Texas	282,612.47	3,374.02		285,986.49	4,401,393.58	52,378.01	4,111,616.38	2,385.94	771,922.64	319,724.30		9,659,400.85
Utah	73,512.25			73,512.25	791,532.68	864.24	636,305.50			13,284.60		1,441,987.02
Vermont	7,921.10			7,921.10	235,841.04	2,309.58	153,728.35	235.06	3.51	11,375.32		403,492.86
Virginia	287,665.41	2,119.16		289,784.57	3,739,418.59	5,000.90	2,845,717.15	8,111.80		23,491.98	5.25	6,621,745.67
Washington	215,556.54	3,676.02	62.38	219,294.94	484,269.68	4,712.36	584,834.53	9,160.00		88,113.76		1,171,090.33
West Virginia	112,555.93	1,749.14		114,305.07	82,084.50	7,428.11	56,214.97	459.94		21,688.56	.05	167,876.13
Wisconsin	285,295.94	1,271.24	18,645.24	305,212.42	103,284.20	11,933.75	111,034.77	8.04		296,261.21	20.50	522,542.47
Wyoming	17,161.85	286.40		17,448.25	6,356.34	1,463.98	7,661.89	1.52	536.06	5,155.59		21,175.38
Philippine Islands												
Total	18,747,421.49	7,540,881.04	7,263,571.00	33,551,873.53	116,345,976.55	14,301,901.49	77,790,778.43	5,896,883.09	5,601,693.60	17,879,233.07	23,155.77	237,839,572.30
Collections for fiscal year ended June 30, 1918	12,948,622.76	2,236,040.52	2,353,888.98	17,538,552.26	30,002,163.28	6,458,994.82	24,306,350.26	2,236,699.76	1,433,324.61	6,299,017.18		70,736,550.01

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Insurance.					Excise taxes (sales by manufacturers, producers, and importers).				
	Life.					Revenue Act of 1917.				
	On each $100 or fractional part of face of policy, 8 cts.	Industrial weekly payment plan, not over $500, 40% of first weekly premium, or 20% of first monthly premium.	Marine, inland, and fire, on each $1 or fractional part of premium, 1 ct.	Casualty, on each $1 or fractional part of premium, 1 ct.	Total.	Automobiles, motor cycles, etc., 3%.	Piano players, graphophones, etc., 3%.	Jewelry, real or imitation, 3%.	Sporting goods, games, etc., 3%.	Perfumes, cosmetics, etc., 2%.
Alabama	$6,507.96	$1,800.03	$1,550.40	$5,089.66	$14,948.05	$18.99	.....	$2,497.88	$1.50	$1,541.77
Alaska	.....	.....	.....	.....	.....	.....	$2.30	401.81	.....	3.09
Arizona	.....	.....	2,300.87	593.96	2,894.83	.....	.....	1,275.09	.....	368.78
Arkansas	9,575.97	323.54	7,242.02	2,406.79	19,548.32	6.73	1.81	6,377.30	220.06	238.03
California	63,342.77	1,146.66	537,156.36	47,901.71	649,547.50	201,965.69	3,235.64	113,162.99	242.75	22,821.08
Colorado	9,461.02	4.74	13,916.82	5,378.48	28,761.06	5,997.61	964.60	11,918.54	.45	2,251.65
Connecticut	373,247.86	23,627.62	821,353.78	662,261.73	1,880,490.99	108,059.96	476,860.04	106,239.48	11,313.95	36,988.14
Delaware	1,986.41	2,242.80	2,006.80	44.55	6,280.56	725.98	.....	2,014.70	2,945.80	42.83
District of Columbia	4,322.59	4,023.00	2,096.86	2,948.93	13,391.38	6,148.43	.....	13,040.71	.32	1,409.55
Florida	797.78	2,902.29	2,692.12	790.46	7,182.65	.....	.....	12,638.47	75.31	1,691.91
Georgia	15,288.66	2,883.85	174,982.90	27,293.57	220,448.98	3,313.01	2.25	8,704.32	4.44	6,790.92
Hawaii	.74	.....	5,255.83	258.44	5,515.01	.....	99.81	2,543.40	.....	727.09
Idaho	4,933.36	.....	.....	.....	4,933.36	.....	58.75	2,243.77	.....	23.01
Illinois	86,820.07	37,031.32	1,264,006.35	323,383.15	1,711,240.89	904,320.99	390,061.86	398,522.99	90,309.85	389,612.35
Indiana	56,564.88	2,502.97	17,537.10	22,848.86	99,453.81	1,410,911.56	60,378.65	19,585.45	889.05	15,895.18
Iowa	111,679.06	18,621.63	67,326.27	43,457.48	241,084.44	32,457.06	3,923.44	22,089.69	.90	26,680.35
Kansas	9,609.25	7,561.93	19,156.71	7,501.13	43,829.02	7,709.79	229.98	9,068.51	2.49	26,084.56
Kentucky	7,790.19	3,176.94	6,253.76	2,281.51	19,502.40	29,770.84	3,588.45	7,905.54	3,548.23	4,558.34
Louisiana	5,346.11	11,562.14	56,175.12	5,243.58	78,326.95	5,907.46	241.78	9,697.50	281.91	5,618.60
Maine	4,509.04	356.40	1,813.95	418.13	7,097.52	960.74	396.96	3,443.73	1,598.74	14,916.85
Maryland	23,103.83	8,782.09	19,659.36	317,545.51	369,090.79	16,714.49	22.95	29,359.61	283.03	20,344.94
Massachusetts	43,128.38	267,270.84	237,538.64	321,162.19	869,100.05	252,688.50	43,608.41	412,255.91	38,033.16	147,205.12
Michigan	26,907.09	1,190.68	68,965.55	97,708.39	194,771.71	11,805,969.21	22,916.27	44,043.44	9,883.36	47,355.93
Minnesota	35,072.91	191.18	163,004.29	16,003.27	214,271.65	24,195.92	4,327.13	23,434.77	839.78	30,909.17
Mississippi	3,541.13	318.24	1,161.83	1,012.94	6,034.14	.....	.....	2,659.03	.40	360.24
Missouri	103,049.39	6,049.51	108,110.55	63,196.71	280,406.16	120,700.21	8,651.81	108,621.54	4,400.23	111,063.15
Montana	7,765.26	.....	3,352.34	339.87	11,457.47	8.12	.....	3,291.17	.....	97.07
Nebraska	43,269.20	7,437.40	28,315.01	27,454.82	106,476.43	15,528.62	345.55	15,035.41	.....	6,437.23
Nevada	97.60	.....	1,037.95	.....	1,135.55	.....	.....	1,089.94	.....	7.42
New Hampshire	4,561.62	.....	57,764.18	1,095.12	63,420.92	4,341.79	1.14	1,394.86	5,922.88	735.16
New Jersey	474,965.76	110,895.98	173,753.80	77,448.38	836,163.92	84,638.62	671,145.87	341,245.48	7,397.66	248,159.25
New Mexico	3,727.84	.....	.....	329.59	4,057.43	.....	.....	924.31	.....	72.35
New York	1,198,572.13	182,981.74	2,701,081.35	551,051.06	4,633,686.28	2,737,115.96	401,242.44	1,828,208.32	109,329.01	697,084.97
North Carolina	25,085.35	9,187.43	22,998.75	2,345.02	59,616.55	12,047.76	11.25	9,775.73	154.69	544.54
North Dakota	4,010.73	131.60	2,895.00	1,189.09	8,226.42	1,040.09	.....	1,823.89	.....	19.51
Ohio	116,970.84	30,601.85	80,196.38	12,645.34	240,414.41	4,034,431.09	45,356.76	236,187.82	45,837.75	340,228.00
Oklahoma	3,212.24	428.96	1,337.77	317.06	5,296.03	10,458.48	.....	9,155.29	.....	1,850.55
Oregon	3,927.38	.....	8,054.35	1,015.13	12,996.86	2,199.76	115.96	12,855.44	.....	3,135.25
Pennsylvania	165,916.74	23,789.43	488,778.86	97,231.65	775,716.68	380,367.21	70,820.31	302,537.75	29,780.28	54,490.12
Rhode Island	.....	.....	42,036.43	.....	42,036.43	32,641.79	158,416.52	465,516.53	.....	19,083.89
South Carolina	2,743.62	2,890.65	20,017.42	794.56	26,446.25	17,724.71	.....	5,937.66	.....	238.05
South Dakota	5,451.27	234.38	4,703.44	582.54	10,971.63	5,183.11	.12	2,359.82	8.17	43.74
Tennessee	14,028.34	10,822.48	1,155.93	13,882.06	39,888.81	839.93	24.06	27,333.17	15.40	26,850.01
Texas	49,086.35	9,331.15	71,903.64	43,111.40	173,432.54	81,351.02	59.65	71,523.66	155.09	8,389.98
Utah	11,218.40	.....	4,857.95	638.24	16,714.59	154.77	.....	4,317.47	.....	319.66
Vermont	25,460.69	.....	1,705.44	144.49	27,310.62	560.46	.....	973.42	416.30	238.23
Virginia	22,876.78	12,334.74	20,704.58	4,337.17	60,253.27	6,259.68	.....	9,550.55	15.42	4,139.01
Washington	15,206.59	405.20	23,124.95	870.59	39,607.33	5,410.36	87.39	25,443.67	76.31	1,177.59
West Virginia	4,457.68	.....	3,171.42	2,202.01	9,831.11	256.39	5.25	7,266.28	154.94	42,365.75
Wisconsin	192,475.30	243.76	105,624.11	15,477.11	313,820.28	1,704,509.33	26,034.75	14,920.73	2,631.74	128,177.47
Wyoming	1,750.08	.....	.....	1.20	1,751.28	704.75	6.08	1,358.60	.....	16.03
Philippine Islands	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	3,402,524.24	805,287.15	7,469,835.29	2,831,234.63	14,508,881.31	21,076,261.97	2,393,245.94	4,773,264.66	366,771.37	2,499,313.14
Collections for fiscal year ended June 30, 1918	1,253,642.96	283,510.85	3,792,680.43	1,162,191.24	6,492,025.48	23,981,268.35	1,426,885.67	2,422,365.97	211,542.95	1,413,455.04

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Excise taxes (sales by manufacturers, producers, and importers)—Continued.									
	Revenue Act of 1917—Continued.					Revenue Act of 1918.				
	Medicinal preparations, patent and proprietary, etc., 2%.	Chewing gum or substitute therefor, 2%.	Cameras, 3%.	Moving-picture films, negative and positive, respectively, per linear foot, ¼ and ½ ct.	Additional collections, including floor taxes (sec. 602).	Automobile trucks and wagons; 3%.	Other automobiles and motorcycles, 5%.	Tires, inner tubes, parts or accessories for automobiles, etc., 5%.	Pianos, sporting goods, chewing gum, cameras, yachts, etc., 3 to 10%; daggers, sword canes, etc., 100%.	Motion-picture films leased, of the rentals earned on such leases, 5%.
Alabama	$7,810.77	$23.25	$0.50		$1,820.56	$8,222.36			$19,325.42	
Alaska	2.14				178.03					
Arizona	563.59				418.77				1,425.29	
Arkansas	4,930.07	214.42			292.43				4,959.66	$0.63
California	51,556.07	5,992.55	92.18	$88,141.44	16,478.12	27,995.45	$4,497.55	$54,944.31	177,820.79	171.48
Colorado	11,324.16	1.04	4.78	878.52	835.58	214.81	139.03	113.69	74,579.73	
Connecticut	13,276.06	17.62	.65	93.02	21,335.26	16,679.10	48,926.85	130,665.47	521,593.90	
Delaware	438.49	2,505.78			2,511.58	49.83	4.05	101.40	2,540.09	
District of Columbia	19,097.67		.81		2,224.84	426.89	6.63	38.85	9,022.51	259.49
Florida	8,730.33	1.20			24,177.50				1,816.02	
Georgia	42,631.44	5.81			3,395.88	263.97	5,615.23	4,084.73	44,543.98	4,155.63
Hawaii	931.14			549.82	152.76	298.21		144.75	839.99	354.33
Idaho	272.75	2.23	1.00		499.41				4,689.52	
Illinois	326,508.88	316,649.51	12,635.85	99,947.10	38,078.42	137,751.04	248,061.03	281,624.66	1,135,196.12	4,109.77
Indiana	100,686.43	251.76	.12	119.20	67,839.75	182,620.13	1,291,997.72	232,666.20	116,450.57	1,574.31
Iowa	155,753.14	9.41		191.69	8,167.84	7,915.99	1,845.53	56,795.83	77,556.88	922.93
Kansas	106,856.91				1,571.25	1,291.80		7,344.96	19,766.55	
Kentucky	15,276.90	5,736.24	4.90	37.61	2,513.62	3,177.36	5,415.21	9,275.94	11,931.91	2.02
Louisiana	17,571.81			89.59	10,969.98	31.20			23,247.15	25.67
Maine	15,859.59	187.38	15.72		12,675.68	10.20		34.64	26,413.37	
Maryland	114,322.08	820.18	3.48	65.60	12,113.60	1,987.10	227.96	10,492.53	101,584.44	372.24
Massachusetts	219,884.89	2,646.46	112.03	10.15	48,285.77	5,024.75	168,365.44	254,273.49	653,478.80	811.54
Michigan	203,975.39	688.66	4.78	380.38	30,855.69	957,846.52	11,060,531.98	1,568,158.77	96,529.09	1,136.98
Minnesota	60,130.38	287.77	3,532.57	655.41	7,823.89	9,875.81	873.71	6,153.49	79,588.64	818.27
Mississippi	2,340.57	39.73	1.76		340.58	4,181.69			5,740.27	
Missouri	291,914.35	3,081.06	86.72	1,284.43	9,161.44	19,193.92	11,634.41	71,988.27	260,381.75	4,924.66
Montana	706.38	.32	5.88		1,751.23				2,622.79	22.26
Nebraska	25,160.94	880.60	.35	19.04	634.08	8,037.34	1,526.77	10,677.51	18,558.33	
Nevada	77.50				18.32				171.11	
New Hampshire	1,831.73	.30			8,026.45	1,270.70		888.76	16,949.17	
New Jersey	88,539.66	10,026.64	582.56	6,118.25	25,194.41	19,600.50	34,467.89	344,684.52	606,103.55	229.13
New Mexico	182.92				104.75				618.84	
New York	1,041,579.46	173,459.48	154,230.05	2,549,949.74	136,786.12	142,139.10	1,181,295.85	1,110,292.33	2,635,927.87	250,372.73
North Carolina	69,687.52	3.56			1,990.89	87.87		14,034.41	7,980.89	725.24
North Dakota	203.29	.04	13.19	18.11	282.55				3,072.27	
Ohio	192,208.15	72,821.94	79.68	1,439.51	10,985.22	118,076.97	3,276,918.60	332,323.34	425,297.23	757.70
Oklahoma	1,445.19	.49			299.97	1,736.04	511.41	3,147.76	4,644.77	26.91
Oregon	10,461.76			571.92	7,293.76	209.14	115.13	1,218.22	32,237.33	
Pennsylvania	218,813.88	84,622.20	6,871.63	7,382.97	15,409.48	187,412.04	56,868.22	189,899.85	490,092.20	474.67
Rhode Island					7,080.52				216,528.36	
South Carolina	3,130.60	176.52			4,189.49			4,680.36	7,928.72	
South Dakota	3,920.34		.24		403.08			18.39	4,954.13	
Tennessee	99,871.88	4,629.48	.07		847.44	99.93	30.35	7,373.86	47,950.46	
Texas	14,611.28	1,554.02	77.23	192.86	15,515.53	8,345.29		15,251.36	63,443.41	11.58
Utah	1,574.78	128.36		12.86	1,015.76		61.68	586.07	41,557.10	
Vermont	7,406.54	.10			2,806.82	42.80	25.25	646.94	10,951.54	
Virginia	11,841.87	6,067.02	1.28	9.00	4,531.02		4,051.59	250.21	37,259.37	
Washington	3,622.58		.28	152.74	12,154.97	438.61	341.63	259.35	54,930.87	694.61
West Virginia	30,089.76	24.72	9.20		2,335.23	1,933.37	3.96	606.25	3,150.01	
Wisconsin	16,427.73	398.61	2.03	296.64	20,985.96	59,692.04	511,150.15	182,534.71	246,901.84	50.46
Wyoming	94.89				44.54	39.64			469.44	
Philippine Islands										
Total	3,636,076.63	693,956.46	178,371.52	2,758,607.60	605,442.82	1,934,222.51	17,915,510.81	4,908,276.18	8,451,347.14	273,005.24
Collections for fiscal year ended June 30, 1918	1,842,872.69	394,638.20	145,389.02	1,709,877.12	3,022,183.36					

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Excise taxes (sales by manufacturers, producers, and importers)—Continued.								
	Revenue Act of 1917.			Revenue Act of 1918.					
	Sirups and extracts for use in beverages, per gallon, 5–20 cts.	Unfermented grape juice, soft drinks, etc., per gallon, 1 ct.	Natural mineral or table waters, etc., per gallon, 1 ct.	Beverages made wholly or in part from cereals, etc., of sale price, 15%.	Unfermented grape juice, ginger ale, artificial mineral waters, etc., of sale price, 10%.	Natural mineral or table waters, etc., per gallon, 2 cts.	Revenue Acts of 1917 and 1918—Playing cards, per pack, 7 and 8 cts.	Revenue Act of 1918—Opium, coca leaves, etc., per ounce or fraction thereof, 1 ct.	Total.
Alabama	$6,285.76	$834.38	$168.57			$213.52	$6.23	$242.32	$49,013.78
Alaska	30.80	451.86			$164.32				1,234.35
Arizona	139.74			$160.95	5,793.89			21.50	10,167.60
Arkansas	2,867.43	573.44	639.47		19,588.13	505.19			41,414.82
California	16,907.56	10,930.66	10,037.85	4,876.59	51,317.43	1,231.98	2,971.64	219.28	867,611.68
Colorado	1,604.66	14,151.54	984.73	6,660.49	7,058.77	290.03	1,235.00	15.78	141,225.19
Connecticut	1,933.98		1.26	2,180.26	14,647.74	102.23	97.11	14.34	1,511,026.42
Delaware	39.70	505.32	99.24	116.40	1,129.71				15,770.90
District of Columbia	323.44	2,803.13	210.71	6,036.77	8,958.74		21.00	12.61	70,043.10
Florida	1,141.61	620.05	19,171.32		43,557.22	134.58		36.03	113,791.55
Georgia	469,519.74		571.99	7,152.57	164,045.89	146.00		212.65	765,160.45
Hawaii	582.83	22.15	2.54		7,180.44	.22	4,111.78	29.25	18,540.51
Idaho	118.91	989.34		761.37	1,213.31			5.25	10,878.62
Illinois	65,915.86	62,909.07	4,998.78	73,098.27	110,942.76	306.94	104,437.75	3,152.07	5,199,151.92
Indiana	3,604.39	93,205.52	1,897.47	86,922.92	52,191.84	55.89	457.46	3,294.36	3,743,495.93
Iowa	1,316.30	7,527.64	1,582.98	2,271.44	15,470.51	153.30		137.45	422,770.30
Kansas	961.33	694.39	217.63		2,367.86				184,168.01
Kentucky	5,933.84	8,049.93	1,335.68	17,993.81	25,713.50	64.80		136.86	161,971.53
Louisiana	6,234.83	36,182.86	356.29		1,380.93			779.15	118,616.71
Maine	1,376.64	595.87	3,663.83		5,309.52	2,293.70	8.40	31.50	89,793.06
Maryland	6,005.72	13,270.70	1,915.69	70,590.62	22,168.55	1,160.28	35.56	2,551.59	426,412.94
Massachusetts	31,750.31	33,084.55	144.62		96,692.49		4.08	202.17	2,408,512.64
Michigan	4,870.60	95,365.66	4,383.76	196,899.58	51,377.23	2,163.14		2,878.48	26,208,224.90
Minnesota	3,234.03	66,769.22	882.19	41,724.62	21,709.07	317.10	157.77	288.17	388,525.88
Mississippi	2.54	268.57	1,303.82			88.56			16,730.76
Missouri	21,545.48	104,233.49	1,661.12	72,604.40	66,498.61	859.54	606.33	1,385.25	1,296,482.15
Montana	45.35	2,437.70	6.07	2,147.94	4,363.61	1.52		32.44	17,589.85
Nebraska	2,261.54	5,291.11	19.56	9,099.42	14,478.13		.42	30.95	133,962.90
Nevada	43.36	411.84	4.82	560.39	447.91				2,832.61
New Hampshire	.16	8.35	30.58		5,166.09	128.13		50.26	46,746.49
New Jersey	2,877.21	4,169.11	825.67	17,397.66	30,633.71	1,097.43	178,761.72	593.43	2,724,489.93
New Mexico	14.87		18.25	233.19	2,441.96	.56		14.85	4,626.88

New York	150,364.35	92,426.00	30,619.52	109,758.06	282,665.19	14,421.40	478,932.16	3,532.33	16,311,822.05
North Carolina	5,561.52		394.02		73,167.09	4.06		13.75	196,125.79
North Dakota	265.67	2,078.99	19.59	.07	1,628.77			3.71	10,469.74
Ohio	33,572.81	87,926.75	2,246.19	42,116.14	47,344.57	515.92	1,318,833.82	1,281.67	10,666,787.63
Oklahoma	8,827.61	20.70			9,552.71			10.15	51,683.03
Oregon	10,712.59	14,062.61	77.05	1,297.18	11,531.80	2.70	77.50	17.92	108,193.62
Pennsylvania	39,686.45	8,187.48	5,042.70	15,635.97	96,438.56	1,163.09	69.78	10,226.13	2,272,202.97
Rhode Island							299.90	16.46	899,583.97
South Carolina	3,441.26	1,368.84	3,262.28	87,373.72					139,452.21
South Dakota	30.02	3,522.33	287.78		2,805.60	.10		3.77	23,540.74
Tennessee	56,041.16	24,663.90	363.15	18,845.96	18,571.12	171.23	1.54		334,524.10
Texas	53,541.18	14,534.75	18,741.25	31,029.13	89,375.07	10.68	428.43	264.92	488,437.37
Utah	422.06	6,509.78		10,830.45	5,106.27			11.56	72,608.63
Vermont	70.16	30.45	49.66		884.83	649.71			25,756.21
Virginia	42,977.68	3,809.21	773.62	374.99	63,501.47	138.57	.90	74.97	195,427.49
Washington	4,591.87	17,796.97	97.96	23,316.78	23,063.83	176.41	175.28	511.81	174,521.87
West Virginia	615.51	2,451.69	667.79	8.40	17,725.58	636.59		79.24	110,355.91
Wisconsin	3,585.85	69,231.80	8,141.31	97,836.18	22,270.64	12,396.62	59.00	94.11	3,128,259.80
Wyoming	17.27	466.96	8.71		868.13	1.90			4,000.94
Philippine Islands									
Total	1,073,735.54	915,445.66	127,929.07	1,057,912.69	1,620,311.10	41,603.62	2,091,790.62	32,450.49	82,424,873.83
Collections for fiscal year ended June 30, 1918	724,231.97	412,693.75	85,377.59				1,276,505.42		39,068,687.10

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Excise taxes (sales by dealers).							Occupations, acts, and privileges, not elsewhere specified.					
	Sculpture, paintings, statuary, etc., of sale price, 10%.	Carpets, picture frames, trunks, purses, umbrellas, wearing apparel, etc., sale price in excess of those enumerated in the law, 10%.	Jewelry, watches, clocks, opera glasses, etc., of sale price, 5%.	Perfumes, cosmetics, patent and proprietary medicines, on each 25 cts. or fraction thereof, 1 ct.	Carbonic acid gas in drums, etc., per pound 5 cts.	Soft drinks compounded at soda fountains, ice cream, etc., for each 10 cts. or fraction thereof paid, 1 ct.	Total.	Corporations for each $1,000 capital stock over $5,000, $1.	Theaters, museums, and concert halls. According to seating capacity, $50–$200.	Theaters, museums, and concert halls. In cities or towns of 5,000 population or less, $25–$100.	Circuses, $100.	An aggregation of entertainments or street fair, $100.	Other public exhibitions for money, $15.
Alabama	.....	$5,004.12	$14,394.53	$10,140.55	.....	$103,091.87	$132,631.07	$133,438.34	$5,604.21	$3,157.48	$83.34	.....	$381.37
Alaska	.....	10.30	19.41	.....	.....	45.95	75.66	193.50	37.50	433.36	.....	.....	.....
Arizona	.....	2,005.04	3,170.32	3,824.80	.....	.....	9,000.16	91,853.57	2,579.21	1,888.11	158.34	.....	223.78
Arkansas	$12.55	2,717.40	10,505.57	10,855.76	.....	18,251.50	42,342.78	38,464.37	4,201.47	2,789.80	175.00	$16.67	441.24
California	4,987.14	22,524.78	92,627.50	60,025.11	$89,280.42	14,119.36	283,564.31	348,949.31	42,347.46	11,154.64	158.34	.....	1,444.98
Colorado	249.83	155.18	11,383.15	19,207.59	.....	.....	30,995.75	249,353.57	8,105.78	5,911.84	410.01	.....	574.56
Connecticut	146.99	2,574.34	36,800.80	13,722.38	.....	14,394.60	67,639.11	677,345.48	18,977.31	2,916.68	303.76	.....	602.51
Delaware	.....	267.36	2,794.73	3,425.91	.....	1,399.66	7,887.66	125,643.24	1,809.40	330.85	112.51	.....	170.88
District of Columbia	1,791.44	3,728.01	19,391.80	18,462.76	.....	15,372.34	58,746.35	72,010.41	5,977.78	.....	16.67	.....	106.69
Florida	10.65	3,379.84	7,150.58	11,739.71	.....	14,298.03	36,578.81	129,536.22	5,959.00	3,565.01	116.67	66.67	282.49
Georgia	4.32	4,888.90	23,556.99	15,762.77	66,596.50	.....	110,809.48	190,033.45	7,388.00	6,517.28	216.66	.....	910.43
Hawaii	1.25	453.98	3,449.80	2,748.17	.....	802.06	7,455.26	122,684.75	4,218.77	2,012.96	.....	.....	462.93
Idaho	3.53	903.08	3,249.08	1,004.64	.....	6,843.65	12,003.98	61,556.49	2,439.58	4,701.54	91.66	.....	311.66
Illinois	6,131.46	38,967.70	133,870.62	162,107.25	537,312.30	34,333.96	912,723.29	2,377,220.41	83,679.60	14,707.14	733.35	66.68	2,113.55
Indiana	10.47	8,194.97	36,984.42	36,390.33	10.00	37,514.25	119,104.44	308,248.58	30,567.53	12,574.13	425.00	133.34	2,019.50
Iowa	.....	7,818.48	42,659.19	49,135.48	2.50	22,612.72	122,228.37	229,743.96	18,060.75	23,834.00	659.99	.....	2,203.19
Kansas	.....	6,676.62	20,613.49	24,138.27	47.16	25,643.79	76,519.33	283,268.48	16,993.49	17,730.96	175.01	16.67	1,272.50
Kentucky	64.81	4,433.20	20,257.58	20,255.01	17,103.84	2,583.96	64,698.40	238,410.35	13,557.53	6,425.78	483.35	.....	1,822.81
Louisiana	.....	6,271.53	11,693.84	21,384.02	30,756.50	9,376.34	79,482.23	233,735.64	9,363.04	3,505.93	75.00	.....	502.91
Maine	16.89	720.91	10,101.19	4,559.33	20.00	7,708.87	23,127.19	123,129.46	7,134.17	5,634.99	108.33	.....	622.07
Maryland	2,696.58	6,038.12	31,633.75	30,255.90	.....	27,400.22	98,024.57	244,637.01	19,292.58	2,208.77	116.68	66.67	940.32
Massachusetts	1,938.25	21,211.23	110,504.24	41,884.26	7,506.49	40,449.92	223,494.39	1,743,302.35	48,363.78	3,373.08	350.02	100.00	891.62
Michigan	65.20	11,914.61	53,969.44	49,613.58	501.19	21,630.86	137,694.88	864,266.37	43,057.46	11,059.52	350.02	191.67	1,356.07
Minnesota	77.83	6,722.84	31,315.70	33,182.98	2,283.81	20,168.17	93,751.33	779,735.01	16,931.81	8,646.76	508.67	.....	1,374.12
Mississippi	.....	2,624.67	7,089.25	6,760.35	73.50	62,375.26	78,923.03	43,146.24	3,575.06	3,003.54	75.00	4.17	621.58
Missouri	232.37	17,023.08	32,798.37	76,553.60	6,864.89	46,876.34	180,348.65	724,975.22	31,546.74	11,438.99	458.35	.....	1,607.02
Montana	8.12	1,128.00	4,160.03	5,591.21	4,244.50	7,183.12	22,314.98	117,500.84	5,077.08	3,929.99	108.34	.....	241.67

Nebraska	3.50	6,616.18	22,645.40	17,917.07	.....	18,797.40	65,979.55	167,673.69	5,521.91	14,062.02	475.00	100.01	797.53
Nevada	.....	117.10	179.38	226.17	.....	.....	522.65	13,650.41	556.26	611.49	.....	.....	73.77
New Hampshire	62.00	353.51	6,236.65	4,251.57	.....	6,814.33	17,718.06	90,388.77	6,523.78	3,119.41	125.01	.....	384.10
New Jersey	1,417.62	7,628.09	39,227.25	36,397.72	96,993.26	23,235.92	204,900.46	899,655.35	42,941.36	5,543.99	100.01	.....	1,746.19
New Mexico	.....	691.92	1,597.33	1,847.38	.....	.....	4,136.63	41,716.00	719.80	1,567.77	75.00	.....	166.69
New York	86,859.44	83,105.70	512,915.68	228,692.85	287,587.02	30,921.67	1,230,082.36	8,449,316.58	133,416.16	11,729.79	362.52	.....	2,943.25
North Carolina	37.61	2,745.41	7,799.75	17,263.03	.....	557.18	28,402.98	169,084.06	9,838.03	3,392.38	166.68	.....	867.28
North Dakota	1.10	220.96	2,332.78	5,065.02	.....	3,868.99	11,488.85	9,857.87	2,321.63	3,308.00	208.34	15.43	627.77
Ohio	1,265.15	21,519.96	47,411.11	96,668.19	120,588.70	70,949.25	358,402.36	1,865,329.06	89,099.84	16,154.62	688.57	58.34	3,328.11
Oklahoma	13.20	6,508.28	11,456.09	21,938.76	.....	18,489.35	58,465.68	218,215.68	11,555.64	11,475.33	258.34	.....	657.75
Oregon	.....	1,284.15	5,871.44	16,824.45	.....	.....	23,980.04	132,573.01	5,661.47	6,053.82	283.33	.....	478.81
Pennsylvania	4,200.40	25,385.35	165,461.28	127,527.44	44,956.91	81,352.87	448,884.25	2,877,333.88	92,622.90	15,832.74	275.01	.....	3,009.75
Rhode Island	.....	.....	.....	8,577.28	.....	.....	8,577.28	8,531.50	3,939.60	281.25	100.01	.....	347.09
South Carolina	.....	2,028.36	6,710.43	10,965.49	.....	.....	19,704.28	83,238.90	4,651.05	2,935.17	100.00	.....	597.12
South Dakota	.....	415.56	2,427.63	5,139.04	.....	3,607.61	11,589.84	11,406.49	2,124.80	4,162.18	291.67	.....	377.12
Tennessee	159.08	8,329.19	25,570.10	30,170.81	.....	25,984.69	90,213.87	129,577.08	5,392.86	2,648.83	275.00	.....	1,692.74
Texas	55.59	19,180.33	58,762.45	25,510.70	56,935.24	59,946.13	220,390.44	412,776.13	24,198.54	14,822.03	133.33	.....	2,435.94
Utah	15.20	1,197.82	4,907.11	4,998.92	.....	4,425.41	15,544.46	251,595.07	4,744.89	5,194.18	316.67	.....	258.33
Vermont	.....	848.47	3,321.57	1,399.71	.....	4,798.08	10,367.83	26,598.18	2,487.49	3,044.38	216.67	.....	246.67
Virginia	55.31	5,601.33	26,199.29	24,871.49	.....	24,681.81	81,409.23	281,100.51	11,984.44	3,195.78	383.34	27.50	1,409.49
Washington	83.19	5,460.44	31,688.23	23,062.61	.....	22,536.40	82,830.87	342,006.73	14,106.05	5,981.08	109.38	408.34	779.21
West Virginia	21.16	4,069.12	13,701.61	17,816.81	.....	13,683.93	49,292.63	216,665.96	7,234.13	7,193.61	141.67	16.67	870.14
Wisconsin	71.44	3,148.92	20,821.89	38,161.34	216.95	6,251.07	68,671.61	490,447.75	20,525.29	9,709.49	825.01	.....	871.88
Wyoming	.....	96.74	1,457.68	1,993.36	.....	.....	3,547.78	34,628.38	1,410.59	1,672.08	8.33	.....	22.50
Philippine Islands	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	112,770.67	394,971.78	1,794,247.50	1,500,018.93	1,369,881.68	975,378.89	6,147,269.45	28,775,749.66	960,425.20	327,147.55	12,388.96	1,288.83	48,491.68
Collections for fiscal year ended June 30, 1918	.....	.....	.....	.....	993,477.72	.....	993,477.72	24,996,204.54	204,004.75	590,958.54	19,398.10	845.99	50,152.81

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Occupations, acts, and privileges, not elsewhere specified—Continued.														
						Brokers.				Admissions to places of amusement or entertainment.					
	Bowling alleys, billiard and pool tables, for each alley or table, $10.	Shooting galleries, $20.	Riding academies, $100.	Passenger automobiles for hire (according to seating capacity), $10–$20.	Use of yachts, power and sailing boats, etc., according to length and tonnage.	Stock, produce, or merchandise, $50 plus additional tax on seats on exchanges.	Pawn, $100.	Customhouse, $50.	Ship, $50.	Theaters, concerts, etc., for each 10 cts. or fraction thereof, 1 ct.	Sold at places other than places of amusement, 5% and 50% of the excess of established price.	Sold by theaters, etc., in excess of the regular established price, of such excess 50%.	Leases of boxes or seats in theaters, etc., 10% of the usual price.	Roof gardens, cabarets, etc., of the 20% charged, 1½ cts. for each 10 cts. or fraction thereof.
Alabama	$7,336.76	$20.00				$2,760.84	$2,055.01	$190.00	$255.00	$332,953.47				
Alaska	876.01			$45.86	$44.68	20.84	4.17	90.00	20.00	22,403.21				
Arizona	8,775.27	73.36		1,622.84		846.95	408.34	330.84		141,671.40				
Arkansas	6,633.32	53.34		5,488.12	21.23	1,967.53	1,058.34			239,317.30				
California	63,364.12	935.55	$1,445.84	31,875.49	2,009.10	29,987.86	8,085.04	1,192.50	3,807.51	2,488,668.96	$1,802.15		$7.66	$42,915.22
Colorado	25,644.34	536.69		4,933.05		9,969.50	2,666.69	20.00		452,536.91				174.65
Connecticut	32,811.43	375.89		16,023.73	7,847.48	6,405.86	5,197.51	40.00	15.00	852,627.76			351.19	3,860.75
Delaware	2,501.47	6.68		770.98	882.59	736.47	608.34		50.00	108,062.95				368.75
District of Columbia	4,223.83	81.25		4,002.46	731.89	3,973.76		20.00		623,738.00		$62.13		418.38
Florida	6,948.28	105.00		12,693.23	7,169.56	5,498.73	1,320.85	657.50	385.00	316,772.83				1,284.11
Georgia	8,228.55	26.64		7,169.46	511.73	4,214.12	4,908.46	570.84	490.83	485,145.17				
Hawaii	2,645.07	10.00		4,551.18	49.89	3,863.34	150.00	550.01	403.34	58,956.87	645.61			
Idaho	9,908.52			1,562.37	285.13	790.00	329.18	10.00		153,181.54				
Illinois	122,289.75	385.94	275.00	28,269.03	6,188.49	74,290.84	8,914.62	362.50	978.35	4,567,767.52				221.40
Indiana	64,105.21	344.22	66.67	20,136.57	2,545.44	10,694.87	3,027.09	20.00		1,176,223.44				
Iowa	67,203.07	145.45		13,242.17	4,503.69	15,141.60	2,275.00			1,023,522.14			92.64	303.55
Kansas	30,149.68	74.16		14,055.93	51.67	8,887.99	4,179.15			538,393.65				
Kentucky	19,614.39	370.02		12,646.90	791.21	5,905.54	1,318.35	9.17		537,755.99	2.85	4.46	190.52	
Louisiana	8,969.13	79.18		7,901.39	20.00	12,771.58	1,175.00	353.34	2,022.47	447,581.09				3,514.02
Maine	15,401.76	16.68		7,150.47	4,408.39	2,058.75	675.00	630.00	265.00	296,005.04				
Maryland	18,668.19	80.01	50.00	8,987.79	8,918.43	26,789.90	2,220.84	670.00	1,087.55	791,624.88		149.19	306.47	1,162.00
Massachusetts	74,204.89	292.61	100.00	16,861.08	16,653.44	31,271.42	10,529.18	872.53	976.70	2,735,546.80		142.25		
Michigan	78,599.55	238.83	50.00	19,382.03	21,990.79	9,633.73	5,420.86	590.84	184.17	1,947,843.29	50.00			3,396.86
Minnesota	43,047.98	115.01	50.00	7,422.49	1,459.41	17,890.89	3,022.92	240.00	70.00	950,662.86				3,866.72
Mississippi	4,182.80	10.00				955.01	75.00	20.00	55.00	121,701.38				
Missouri	27,314.75	317.54	50.00	14,833.43	1,035.04	32,437.47	7,266.21	155.00	98.33	1,252,464.57				4,175.46
Montana	19,448.34	28.34		2,578.81	171.47	1,603.35	825.00	20.00		301,180.05				27.00
Nebraska	22,581.29	57.15		3,530.88	142.53	13,166.70	1,674.99	6.67		541,590.81				406.74
Nevada	2,098.37			5.84	1.25	636.69	225.00			39,154.57	198.52			
New Hampshire	11,200.06	27.52		7,878.32	2,462.86	578.34	525.00			193,571.68				
New Jersey	59,706.69	354.66	399.17	28,035.51	20,952.44	4,850.45	3,435.07	76.67	56.67	1,873,287.49	95.36		1,171.57	8,772.22
New Mexico	6,524.18	10.00		1,970.76		249.18	191.67			65,176.19				
New York	176,115.00	539.95	250.00	41,422.45	34,376.70	222,242.35	28,065.76	7,920.87	15,670.14	10,423,795.74			117.64	51,203.83
North Carolina	4,406.67	33.34		13,631.32		3,463.77	1,322.92	108.75		310,866.73			2,176.40	
North Dakota	16,027.97			1,593.74	32.72	777.50	806.26	158.33	75.00	117,860.73				
Ohio	148,012.58	686.92	260.85	25,025.55	3,482.30	32,264.35	15,287.95	628.35	198.33	3,056,894.26			38.10	2,387.87
Oklahoma	22,118.18	252.96		9,240.63	195.84	7,088.09	5,991.69			586,134.28				
Oregon	15,692.10	68.34	50.00	3,326.88	722.38	2,546.70	745.83	200.84	194.18	530,216.62				
Pennsylvania	135,378.64	664.38	150.00	35,208.57	17,232.71	67,305.92	19,787.86	1,333.34	1,307.50	4,181,564.24	4.13			539.33
Rhode Island	5,347.17	33.34		290.00	1,810.00	1,581.48	1,187.51	50.00	50.00	259,797.31				
South Carolina	5,071.52	46.68		5,593.85		2,362.12	1,000.00	130.00	90.00	240,122.72				
South Dakota	115,568.16	6.67		1,758.51	25.18	647.50	150.00		300.00	142,178.31				
Tennessee	10,297.43	190.84	62.50	4,696.67	1,082.24	4,498.59	2,225.00			456,108.56				
Texas	36,897.93	191.70		16,875.57	4,265.73	85,468.20	7,364.20	2,077.57	550.00	1,506,321.50				
Utah	12,938.08	43.34		3,206.36	5.00	3,045.66	1,325.00			233,947.28				
Vermont	7,274.57			4,490.74	1,017.65	190.00	25.00	760.00		105,533.56				
Virginia	20,905.44	284.23		10,329.38	552.53	7,590.24	3,795.83	1,515.84	426.67	574,773.55				
Washington	32,013.81	166.70	52.93	6,614.71	3,513.92	11,481.93	4,537.54	1,228.40	1,708.36	995,099.64				1,194.25
West Virginia	21,678.70	40.86	62.50	4,938.82	1,044.96	3,148.79	1,428.08			352,148.49			1.35	
Wisconsin	45,249.40	86.28	150.00	12,648.89	9,554.76	14,142.43	1,025.00	60.00	65.00	933,203.89	4.46	5.94		2,392.91
Wyoming	5,779.74	78.34		1,200.20		1,386.77	926.69			85,588.91				155.98
Philippine Islands														
Total	1,611,980.14	8,986.59	3,525.46	507,721.01	190,764.45	812,085.49	189,766.00	23,870.70	31,856.10	50,779,245.83	2,803.05	363.97	4,453.54	132,742.00
Collections for fiscal year ended June 30, 1918	1,086,307.82				406,522.29	204,189.02	109,026.56	6,095.05	14,085.94	26,357,338.80				

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1919, BY STATES—Continued.

States and Territories.	Occupations, acts, and privileges, not elsewhere specified—Continued.								Sales of condemned Government property, receipts under repealed laws, other miscellaneous collections, etc.	Total (all sources).
	Dues, social, athletic, or sporting club, etc., in excess of $10 annually, 10 per cent.	Narcotics.						Total.		
		Importers, manufacturers, compounders, distributers, etc. (act Dec. 17, 1914), $1.	Importers, manufacturers, and compounders, $24.	Dealers.		Practitioners, $3.	Dealers in untaxed narcotic preparations, $1.			
				Wholesale, $12.	Retail, $6.					
Alabama	$14,985.45	$9,233.05						$512,454.32	$8,007.76	$12,874,075.98
Alaska	1,206.36					$9.00		25,384.49		351,566.33
Arizona	6,715.62	955.69			$97.92	174.15	$1.50	258,376.89	5,335.09	5,706,934.57
Arkansas	8,417.57	2,274.44	$31.11					311,350.85	46,699.07	7,515,009.09
California	256,802.77	11,204.40	244.00	$666.50	6,525.14	12,693.99	186.10	4,368,474.63	64,021.46	122,438,202.64
Colorado	34,421.13	2,504.85		82.00	1,998.90	3,850.26	6.50	803,701.23	23,012.65	21,621,109.00
Connecticut	81,867.09	2,636.03	24.00	158.00	1,577.00	2,742.77	13.75	1,714,720.98	357.68	79,618,804.15
Delaware	4,749.17	350.57		6.00	266.50	372.25	40.00	247,839.60	407.83	22,448,628.49
District of Columbia	56,740.47	1,193.01	48.00	79.00	683.25	1,356.16	1.00	775,464.14	33,749.42	15,175,962.11
Florida	12,644.84	1,935.22	6.00	227.50	1,184.75	1,349.66	72.38	509,841.50	18,112.11	9,229,464.00
Georgia	35,979.62	3,918.93	141.00	276.00	2,288.66	4,433.23	367.00	763,736.06	22,895.45	30,932,220.39
Hawaii	5,224.92	320.79	24.00	72.00	67.50	282.50	22.00	207,218.43	3,532.21	5,831,933.19
Idaho	322.35	995.54		156.50	1,004.06	1,690.81	1.00	239,337.93	3,710.41	3,603,177.63
Illinois	412,242.21	15,775.01	646.00	1,066.32	13,061.33	25,059.73	31.82	7,756,346.59	112,538.25	323,903,633.70
Indiana	47,708.11	4,631.26	250.00	556.16	4,024.24	7,035.72	83.44	1,695,420.52	11,127.52	50,900,712.85
Iowa	34,615.68	7,880.74	200.00	222.25	4,019.42	6,372.63	13.13	1,454,255.05	12,456.96	27,564,892.12
Kansas	17,994.12	3,875.93	48.00	150.00	3,753.50	6,850.00	16.00	947,936.89	4,847.23	29,381,392.48
Kentucky	22,099.95	3,318.29	155.50	214.50	3,333.96	8,082.70	407.50	876,921.62	55,412.05	178,927,585.65
Louisiana	41,114.27	3,017.11	72.00	126.00	1,731.39	3,715.78		781,346.87[1]	12,758.52	31,618,303.43
Maine	15,526.68	1,660.21	42.00	55.00	1,187.91	2,064.56	226.45	484,002.92	8,506.34	12,306,220.75
Maryland	51,876.90	3,889.81	288.00	144.00	4,376.32	3,006.44	551.00	1,192,109.75	43,455.36	67,955,279.68
Massachusetts	311,253.00	20,230.09	124.00	102.50	1,238.50	3,994.22	8.00	5,020,785.11	62,779.44	245,731,169.36
Michigan	160,314.22	7,898.49	336.00	246.50	7,200.11	12,552.38	61.51	3,196,271.22	75,643.57	134,413,873.47
Minnesota	94,728.78	4,484.77	120.00	132.00	2,503.25	3,135.79	2.00	1,940,151.24	11,277.92	51,119,958.87
Mississippi	3,344.60	6,392.18						187,161.56	1,182.02	6,656,589.77
Missouri	146,361.34	6,989.27	410.00	435.50	5,499.78	9,525.09	29.91	2,279,425.01	36,331.38	106,389,806.03
Montana	2,281.82	1,199.58	24.00	254.50	2,721.75	2,506.17	2.00	461,703.10	6,225.96	7,007,314.07
Nebraska	25,328.07	3,288.05	48.00	80.75	2,703.06	3,656.09	490.84	807,003.04	13,518.32	18,237,202.16
Nevada	602.85	5.50			45.90	95.00		58,367.26	2,113.25	6,411,041.40
New Hampshire	9,349.86	870.93	12.00	36.00	719.41	1,222.21	79.21	329,068.17	3,823.87	9,440,214.72
New Jersey	140,345.17	4,848.38	174.00	177.42	3,759.76	5,553.13	193.96	3,112,232.69	43,545.26	101,900,845.05
New Mexico	916.93	1,087.81			83.00	229.97	2.99	120,687.94	3,756.38	1,347,332.57

New York	1,017,553.04	28,554.84	1,578.08	1,455.16	10,917.88	16,008.05	33,079.24	20,719,035.02	241,634.74	929,744,494.60
North Carolina	18,258.51	6,161.25	36.00	40.00	1,210.20	2,261.50	1,200.00	548,525.79	38,110.39	101,278,152.98
North Dakota	1,265.54	1,127.28	12.00	19.00	414.02	400.12		156,909.25	1,438.91	2,959,056.55
Ohio	225,179.07	14,764.31	554.50	409.50	6,330.05	14,805.64	230.97	5,522,090.99	97,559.87	260,005,896.92
Oklahoma	15,531.73	5,379.90	12.00	105.00	2,852.50	3,756.74	2.00	900,824.28	13,414.99	17,661,701.61
Oregon	27,880.59	2,007.46	12.00	208.00	1,231.02	3,064.83	22.25	733,240.46	7,416.05	16,668,795.76
Pennsylvania	408,164.55	12,632.81	824.00	5,667.50	10,809.90	20,290.67	1,851.26	7,909,791.59	137,000.85	437,653,877.07
Rhode Island	32,200.32	725.40	48.00	78.00	840.00	1,056.12	79.50	318,373.60	151.00	21,890,513.14
South Carolina	8,326.50	1,316.33	60.00	606.00	1,300.50	2,588.00	1,505.00	361,641.46	53,976.67	18,660,561.33
South Dakota	1,689.46	1,387.39		34.00	1,699.35	1,673.79		185,480.58	1,874.38	5,653,168.08
Tennessee	27,995.76	3,913.09	252.00	685.00	4,158.95	7,129.58	321.47	663,204.19	32,853.05	23,471,771.53
Texas	83,726.98	11,095.71	146.00	187.00	12,125.07	10,133.20	13.00	2,231,805.33	47,364.40	62,215,083.15
Utah	3,631.95	929.66	12.00	95.09	2,604.26	1,465.74	8.00	525,366.56	2,361.41	8,672,160.22
Vermont	6,065.42	796.03		24.00	482.34	1,109.33	114.31	160,476.34	3,857.62	4,126,239.98
Virginia	24,415.68	3,583.40	372.00	137.50	1,770.08	3,050.08	774.50	952,384.01	30,047.23	45,108,545.84
Washington	41,454.94	3,418.63	60.00	255.00	1,884.25	3,232.00	946.28	1,472,254.08	17,049.06	29,682,811.96
West Virginia	7,442.89	3,353.80	86.00	123.00	1,227.00	3,802.28	1,240.00	633,889.70	6,638.08	25,730,955.09
Wisconsin	54,835.59	3,117.57	34.00	92.50	4,846.00	7,483.67	134.61	1,611,512.32	14,461.36	67,860,581.52
Wyoming	2,848.15	428.97		20.00	297.66	531.19	.50	136,984.98	2,590.35	3,167,007.71
Philippine Islands										1,078,118.21
Total	4,072,548.59	243,619.76	7,566.19	15,949.15	144,662.40	237,454.92	44,433.88	89,182,891.13	1,501,004.15	[1]3,850,150,078.56
Collections for fiscal year ended June 30, 1918	2,259,056.57	185,358.93						56,489,545.71	[2]14,388,741.16	[1]3,698,955,820.93

[1] In the total receipts for the fiscal years 1918 and 1919 there are included $4,336,182.21 and $10,199,466.51, respectively, from sales of internal-revenue stamps affixed to parcel-post packages, etc., reported by the Postmaster General. 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 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] Includes $13,296,927.32 from "Munition manufacturers' tax," which was repealed by the Revenue Act of 1917, effective Jan. 1, 1918.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1918 AND 1919, BY SOURCES.[1]

Specific sources.	1918	1919	Increase (+) or decrease (−).
Incomes and profits:			
Individuals, partnerships, and corporations	$2,838,999,894.28	$2,600,762,734.84	−$238,237,159.44
Alaska railroads (act July 18, 1914)	28,044.29	21,167.86	− 6,876.43
Total	2,839,027,938.57	2,600,783,902.70	− 238,244,035.87
Munition manufacturers, net income	13,296,927.32		− 13,296,927.32
Estates of decedents	47,452,879.78	82,029,983.13	+ 34,577,103.35
Distilled spirits and alcoholic beverages:			
Distilled spirits	186,265,928.17	302,965,466.53	+ 116,699,538.36
Rectified spirits or wines	3,912,380.71	4,963,854.24	+ 1,051,473.53
Bottled in bond spirits	353,187.00	606,103.20	+ 252,916.20
Spirits for export	12,585.25	9,824.99	− 2,760.26
Still or sparkling wines, cordials, etc	9,124,368.56	10,521,609.14	+ 1,397,240.58
Grape brandy for fortification of sweet wines	641,668.42	1,081,288.79	+ 439,620.37
Rectifiers	208,991.16	152,125.56	− 56,865.60
Liquor dealers	3,305,399.24	2,469,575.68	− 835,823.56
Manufacturers of stills	962.50	2,295.09	+ 1,332.59
Stills, or worms, for distilling	680.00	2,615.38	+ 1,935.38
Fermented liquors	[2] 125,727,581.16	[3] 117,503,896.07	− 8,223,685.09
Brewers	86,223.33	52,994.57	− 33,228.76
Malt liquor dealers	472,053.16	282,711.57	− 189,341.59
Floor tax—			
Distilled spirits	113,727,536.32	40,914,532.44	− 72,813,003.88
Rectified spirits or wines [4]		550,555.36	+ 550,555.36
Still or sparkling wines, etc.[4]		952,598.35	+ 952,598.35
Grape brandy for fortification of sweet wines [4]		18,807.51	+ 18,807.51
Total	443,839,544.98	483,050,854.47	+ 39,211,309.49
Tobacco and tobacco manufactures:			
Cigars, large	30,034,476.95	36,086,247.16	+ 6,051,770.21
Cigars, small	875,727.20	925,016.61	+ 49,289.41
Cigarettes, large	121,306.12	162,349.11	+ 41,042.99
Cigarettes, small	66,370,961.45	90,440,806.73	+ 24,069,845.28
Snuff	4,049,402.14	5,134,366.30	+ 1,084,964.16
Manufactured tobacco	47,485,437.44	57,491,383.95	+ 10,005,946.51
Cigarette papers or tubes	431,382.24	1,020,532.02	+ 589,149.78
Manufacturers—			
Cigars	378,715.07	501,130.07	+ 122,415.00
Cigarettes	115,102.39	221,636.34	+ 106,533.95
Tobacco	44,669.30	66,342.62	+ 21,673.32
Floor tax—			
Manufactures held by dealers	5,562,233.70	13,027,306.11	+ 7,465,072.41
Cigar and cigarette stamps in the hands of manufacturers	473,137.18	563,798.30	+ 90,661.12
Tobacco and snuff stamps in the hands of manufacturers	246,108.72	362,176.52	+ 116,067.80
Total	156,188,659.90	206,003,091.84	+ 49,814,431.94
Oleomargarine:			
Colored product	562,725.00	680,351.45	+ 117,626.45
Uncolored product	829,606.40	852,888.80	+ 23,282.40
Manufacturers and dealers	944,575.60	1,258,590.83	+ 314,015.23
Total	2,336,907.00	2,791,831.08	+ 454,924.08
Adulterated butter:			
Manufactured	6,219.80	54,103.92	+ 47,884.12
Manufacturers and dealers	5,455.00	18,184.00	+ 12,729.00
Total	11,674.80	72,287.92	+ 60,613.12
Process or renovated butter:			
Manufactured	47,640.23	43,761.81	− 3,878.42
Manufacturers	400.00	958.33	+ 558.33
Total	48,040.23	44,720.14	− 3,320.09
Mixed flour:			
Manufactured	5,868.52	15,523.18	+ 9,654.66
Makers, packers, or repackers	545.50	2,051.89	+ 1,506.39
Total	6,414.02	17,575.07	+ 11,161.05
Legal and business transactions and documents:			
Bonds, capital stock issues, conveyances, etc	12,948,622.76	18,747,421.49	+ 5,798,798.73
Capital stock transfers	2,236,040.52	7,540,881.04	+ 5,304,840.52
Sales of produce for future delivery	2,353,888.98	7,263,571.00	+ 4,909,682.02
Total	17,538,552.26	33,551,873.53	+ 16,013,321.27

[1] See note 1 on p. 125.
[2] Includes $1,462,827.51 from floor tax.
[3] Includes $1,319,551.89 from increased value of beer stamps in hands of brewers, other assessments, etc.
[4] Included in 1918 with regular taxes.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1918 AND 1919, BY SOURCES—Continued.

Specific sources.	1918	1919	Increase (+) or decrease (−).
Public utilities:			
Transportation—			
Freight	$30,002,163.38	$116,345,976.85	+ $86,343,813.47
Express	6,458,994.82	14,301,901.49	+ 7,842,906.67
Passengers	24,306,350.26	77,790,778.43	+ 53,484,428.17
Seats, berths, and staterooms	2,236,699.76	5,896,833.09	+ 3,660,133.33
Oil by pipe line	1,433,324.61	5,601,693.60	+ 4,168,368.99
Telegraph, telephone, and radio messages	6,299,017.18	17,902,388.84	+ 11,603,371.66
Total	70,736,550.01	237,839,572.30	+ 167,103,022.29
Insurance:			
Life	1,537,153.81	4,207,811.39	+ 2,670,657.58
Marine, inland, and fire	3,792,680.43	7,469,835.29	+ 3,677,154.86
Casualty	1,162,191.24	2,831,234.63	+ 1,669,043.39
Total	6,492,025.48	14,508,881.31	+ 8,016,855.83
Excise taxes (sales by manufacturers, producers, and importers):			
Automobiles, motorcycles, etc	23,981,268.35	48,834,271.47	+ 24,853,003.12
Pianos, sporting goods, chewing gum, cameras, etc	12,589,210.02	26,356,397.33	+ 13,767,187.31
Motion-picture films leased		273,005.24	+ 273,005.24
Sirups and extracts for use in beverages	724,231.97	1,073,755.54	+ 349,523.57
Beverages made wholly or in part from cereals, etc		1,057,912.69	+ 1,057,912.69
Unfermented grape juice, ginger ale, artificial mineral waters, etc	412,093.75	2,535,757.76	+ 2,123,664.01
Natural mineral or table waters, etc	85,377.59	169,532.69	+ 84,155.10
Playing cards	1,276,505.42	2,091,790.62	+ 815,285.20
Opium, cocoa leaves, etc		32,450.49	+ 32,450.49
Total	39,068,687.10	82,424,873.83	+ 43,356,186.73
Excise taxes (sales by dealers):			
Sculpture, paintings, statuary, etc		112,770.67	+ 112,770.67
Carpets, picture frames, trunks, purses, umbrellas, wearing apparel, etc		394,971.78	+ 394,971.78
Jewelry, watches, clocks, opera glasses, etc		1,794,247.50	+ 1,794,247.50
Perfumes, cosmetics, patent and proprietary medicines, etc		1,500,018.93	+ 1,500,018.93
Carbonic acid gas, in drums, etc	993,477.72	1,369,881.68	+ 376,403.96
Soft drinks compounded at soda fountains, ice cream, etc		975,378.89	+ 975,378.89
Total	993,477.72	6,147,269.45	+ 5,153,791.73
Occupations, acts, and privileges, not elsewhere enumerated:			
Corporations on capital stock	24,996,204.54	28,775,749.66	+ 3,779,545.12
Theaters, museums, and concert halls	791,963.29	1,287,572.75	+ 492,609.46
Circuses	19,398.10	12,388.96	− 7,009.14
Street fairs and other public exhibitions	50,998.80	49,780.51	− 1,218.29
Bowling alleys, billiard and pool tables	1,086,307.82	1,611,980.14	+ 525,672.32
Shooting galleries		8,986.59	+ 8,986.59
Riding academies		3,525.46	+ 3,525.46
Passenger automobiles for hire		507,721.01	+ 507,721.01
Use of yachts, power and sailing boats, etc	406,522.29	190,764.45	− 215,757.84
Brokers—			
Stock, produce, or merchandise	204,189.02	812,085.49	+ 607,896.47
Pawn	109,026.56	180,766.00	+ 71,739.44
Customhouse	6,095.05	23,870.70	+ 17,775.65
Ship	14,085.94	31,856.10	+ 17,770.16
Admissions to places of amusement or entertainment	26,357,338.80	50,919,608.42	+ 24,562,269.62
Dues of social, athletic, or sporting clubs, etc	2,259,056.57	4,072,548.59	+ 1,813,492.02
Narcotics—Importers, manufacturers, compounders, dealers, etc	185,358.93	693,686.30	+ 508,327.37
Total	56,489,545.71	89,182,891.13	+ 32,693,345.42
Sales of condemned Government property, receipts under repealed laws, other miscellaneous collections, etc	1,091,813.84	1,501,004.15	+ 409,190.31
Sales of internal-revenue stamps affixed to parcel-post packages, etc., reported by the Postmaster General	4,336,182.21	10,199,466.51	+ 5,863,284.30
Grand total	[1]3,698,955,820.93	[1]3,850,150,078.56	+151,194,257.63

[1] See note 1 on p. 125.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1918 AND 1919, BY COLLECTION DISTRICTS.

Districts.	Locations of collectors' offices.	1918	1919	Increase (+) or decrease (−).
Alabama	Birmingham, Ala	$24,449,487.04	$19,530,665.75	− $4,918,821.29
Arkansas	Little Rock, Ark	6,312,611.02	7,515,009.09	+ 1,202,398.07
1st California	San Francisco, Calif	86,047,198.17	99,179,853.66	+ 13,132,655.49
6th California	Los Angeles, Calif	24,636,371.06	29,669,390.38	+ 5,033,019.32
Colorado	Denver, Colo	28,695,123.06	24,788,116.71	− 3,907,006.35
Connecticut	Hartford, Conn	94,821,463.84	101,509,377.29	+ 6,687,913.45
Florida	Jacksonville, Fla	7,867,538.81	9,229,464.00	+ 1,361,925.19
Georgia	Atlanta, Ga	19,015,700.05	30,932,220.39	+ 11,916,520.34
Hawaii	Honolulu, Hawaii	9,686,840.94	5,831,933.19	− 3,854,907.75
1st Illinois	Chicago, Ill	304,374,930.33	254,053,348.91	− 50,321,581.42
5th Illinois	Peoria, Ill	28,913,983.34	32,082,632.88	+ 3,168,649.54
8th Illinois	Springfield, Ill	18,232,278.94	27,390,618.91	+ 9,158,339.97
13th Illinois	East St. Louis, Ill	10,932,925.22	9,477,033.00	− 1,455,892.22
6th Indiana	Indianapolis, Ind	35,995,221.61	42,300,636.55	+ 6,305,414.94
7th Indiana	Terre Haute, Ind	21,585,154.52	17,600,076.30	− 3,985,078.22
3d Iowa	Dubuque, Iowa	17,459,476.92	27,564,892.12	+ 10,105,415.20
Kansas	Wichita, Kans	29,211,776.56	29,381,392.48	+ 169,615.92
2d Kentucky	Owensboro, Ky	11,782,319.32	17,208,147.43	+ 5,425,828.11
5th Kentucky	Louisville, Ky	53,185,966.41	99,442,864.39	+ 46,256,897.98
6th Kentucky	Covington, Ky	11,465,565.06	15,521,347.96	+ 4,055,782.90
7th Kentucky	Lexington, Ky	14,366,202.13	29,673,010.12	+ 15,306,807.99
8th Kentucky	Danville, Ky	7,964,450.92	17,082,215.75	+ 9,117,764.83
Louisiana	New Orleans, La	35,166,417.89	31,618,303.43	− 3,548,114.46
Maryland	Baltimore, Md	107,228,905.61	105,638,206.27	− 1,590,699.34
3d Massachusetts	Boston, Mass	191,814,297.99	245,731,169.36	+ 53,916,871.37
1st Michigan	Detroit, Mich	88,301,507.55	119,178,512.11	+ 30,877,004.56
4th Michigan	Grand Rapids, Mich	15,377,251.64	15,235,361.36	− 141,890.28
Minnesota	St. Paul, Minn	70,706,095.12	51,119,958.87	− 19,586,136.25
1st Missouri	St. Louis, Mo	66,351,743.15	77,262,931.92	+ 10,911,188.77
6th Missouri	Kansas City, Mo	22,208,213.84	29,126,874.11	+ 6,918,660.27
Montana	Helena, Mont	16,478,978.25	19,282,652.02	+ 2,803,673.77
Nebraska	Omaha, Nebr	13,875,815.57	18,237,202.16	+ 4,361,386.59
New Hampshire	Portsmouth, N. H	25,005,297.44	25,872,675.45	+ 867,378.01
1st New Jersey	Camden, N. J	23,880,971.83	18,075,249.93	− 5,805,721.90
5th New Jersey	Newark, N. J	79,395,919.38	83,825,595.12	+ 4,429,675.74
New Mexico	Phoenix, Ariz	9,251,403.00	7,054,267.14	− 2,197,135.86
1st New York	Brooklyn, N. Y	63,026,303.02	67,115,882.96	+ 4,089,579.94
2d New York [1]	New York, N. Y	454,561,224.77	521,594,977.55	+ 67,033,752.78
3d New York	do	169,982,369.78	194,383,165.50	+ 24,400,795.72
14th New York	Albany, N. Y	45,266,764.66	53,891,272.37	+ 8,624,507.71
21st New York	Syracuse, N. Y	31,911,085.19	29,559,471.90	− 2,351,613.29
28th New York	Buffalo, N. Y	71,014,105.20	63,199,724.32	− 7,814,380.88
4th North Carolina	Raleigh, N. C	19,773,826.13	27,869,054.93	+ 8,095,228.80
5th North Carolina	Statesville, N. C	49,898,840.93	73,409,098.05	+ 23,510,257.12
North and South Dakota	Aberdeen, S. Dak	4,917,051.16	8,612,824.63	+ 3,695,773.47
1st Ohio	Cincinnati, Ohio	69,622,644.80	80,089,332.50	+ 10,466,687.70
10th Ohio	Toledo, Ohio	30,089,595.10	29,844,076.44	− 245,518.66
11th Ohio	Columbus, Ohio	22,278,400.40	20,600,059.97	− 1,678,340.43
18th Ohio	Cleveland, Ohio	178,826,139.91	129,472,428.01	− 49,353,711.90
Oklahoma	Oklahoma City, Okla	19,534,935.46	17,661,704.61	− 1,873,230.85
Oregon	Portland, Oreg	11,473,091.49	16,668,795.76	+ 5,195,704.27
1st Pennsylvania	Philadelphia, Pa	200,504,369.82	184,918,797.22	− 15,585,572.60
9th Pennsylvania	Lancaster, Pa	20,884,837.22	21,478,943.83	+ 594,106.61
12th Pennsylvania	Scranton, Pa	35,510,371.31	24,191,845.29	− 11,318,526.02
23d Pennsylvania	Pittsburgh, Pa	332,156,564.85	207,064,290.73	−125,092,274.12
South Carolina	Columbia, S. C	8,451,785.05	18,660,561.33	+ 10,208,776.28
Tennessee	Nashville, Tenn	17,998,439.24	23,471,771.53	+ 5,473,332.29
3d Texas	Austin, Tex	40,014,333.30	62,215,083.15	+ 22,200,749.85
2d Virginia	Richmond, Va	23,256,885.16	31,957,325.35	+ 8,700,440.19
6th Virginia	Roanoke, Va	12,660,030.12	13,092,884.50	+ 432,854.38
Washington	Tacoma, Wash	21,344,722.39	[2] 30,034,378.29	+ 8,689,655.90
West Virginia	Parkersburg, W. Va	48,012,365.19	25,730,955.09	− 22,281,410.10
1st Wisconsin	Milwaukee, Wis	47,540,166.10	57,227,525.28	+ 9,687,359.18
2d Wisconsin	Madison, Wis	11,277,536.52	10,633,056.24	− 644,480.28
Philippine Islands	Manila, P. I	785,450.92	[3] 1,078,118.21	+ 292,667.29
Total		3,694,619,638.72	[4] 3,839,950,612.05	+145,330,973.33
Sales of internal-revenue stamps affixed to parcel-post packages, etc., reported by the Postmaster General		4,336,182.21	10,199,466.51	+ 5,863,284.30
Grand total		3,698,955,820.93	3,850,150,078.56	+151,194,257.63

[1] Collections reported by the collector of the second district of New York upon imports from the Virgin Islands aggregated $5,426.84, which are included in the above statement.
[2] Includes $21,167.86 income tax on Alaska railroads.
[3] In addition to this amount reported by the United States internal-revenue stamp agent, collections from sale of stamps affixed to products from Philippine Islands are included as follows: 1st California, $7,883.41; 6th California, $720.90; 6th Indiana, $1,945.70; 6th Missouri, $1,278.10; 2d New York, $23,987.82; 1st Ohio, $351.70; Oregon, $0.37; Tennessee, $160.30; 3d Texas, $440.60; Washington, $5,579.15.
[4] Collections from sale of stamps affixed to products from Porto Rico are included as follows: 1st Illinois, $20; 5th Kentucky, $65.07; 1st New York, $335,843.32; 2d New York, $620,654.94; 1st Pennsylvania, $1,105.13.

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1919, BY STATES.

States and Territories.	Income and profits tax.	Miscellaneous taxes.	Total.
Alabama	$10,392,914.26	$2,481,161.72	$12,874,075.98
Alaska	[1] 282,287.27	69,279.06	351,566.33
Arizona	4,962,995.54	743,939.03	5,706,934.57
Arkansas	6,330,623.02	1,184,386.07	7,515,009.09
California	74,267,539.80	48,170,662.84	122,438,202.64
Colorado	17,650,463.23	3,970,645.77	21,621,109.00
Connecticut	61,367,388.85	18,251,475.30	79,618,864.15
Delaware	20,262,707.69	2,185,920.80	22,448,628.49
District of Columbia	7,323,728.29	7,852,233.82	15,175,962.11
Florida	4,465,886.54	4,763,577.46	9,229,464.00
Georgia	25,062,149.50	5,870,070.89	30,932,220.39
Hawaii	5,148,047.92	683,885.27	5,831,933.19
Idaho	3,129,349.00	473,828.03	3,603,177.03
Illinois	201,473,091.53	121,530,541.87	323,003,633.70
Indiana	34,572,093.71	25,328,619.14	59,900,712.85
Iowa	22,414,925.26	5,149,966.86	27,564,892.12
Kansas	21,677,746.80	7,703,645.62	29,381,392.48
Kentucky	22,101,296.30	156,826,289.35	178,927,585.65
Louisiana	19,079,461.59	12,538,841.84	31,618,303.43
Maine	10,067,350.83	2,238,869.92	12,306,220.75
Maryland	30,930,214.85	37,025,064.83	67,955,279.68
Massachusetts	207,680,626.09	38,050,543.27	245,731,169.36
Michigan	90,670,964.08	43,742,909.39	134,413,873.47
Minnesota	30,651,657.90	20,468,300.97	51,119,958.87
Mississippi	5,873,160.53	783,429.24	6,656,589.77
Missouri	67,028,558.42	39,361,247.61	106,389,806.03
Montana	5,461,404.42	1,545,909.65	7,007,314.07
Nebraska	13,058,788.03	5,178,414.13	18,237,202.16
Nevada	6,189,394.61	221,646.79	6,411,041.40
New Hampshire	8,180,113.25	1,260,101.47	9,440,214.72
New Jersey	67,886,787.27	34,014,057.78	101,900,845.05
New Mexico	1,107,408.02	239,924.55	1,347,332.57
New York	712,425,702.94	217,318,791.66	929,744,494.60
North Carolina	30,161,143.77	71,117,009.21	101,278,152.98
North Dakota	2,563,333.96	396,322.59	2,959,656.55
Ohio	184,420,127.24	75,585,769.68	260,005,896.92
Oklahoma	14,764,148.75	2,897,555.86	17,661,704.61
Oregon	12,750,223.12	3,918,572.64	16,668,795.76
Pennsylvania	302,011,410.79	135,642,466.28	437,653,877.07
Rhode Island	17,598,438.12	4,292,075.02	21,890,513.14
South Carolina	17,200,692.49	1,459,868.84	18,660,561.33
South Dakota	5,028,765.95	624,402.13	5,653,168.08
Tennessee	17,220,136.88	6,251,634.65	23,471,771.53
Texas	47,800,575.35	14,414,507.80	62,215,083.15
Utah	6,348,347.35	2,323,812.97	8,672,160.32
Vermont	3,363,459.44	762,780.54	4,126,239.98
Virginia	23,851,930.36	21,256,615.48	45,108,545.84
Washington	25,996,295.61	3,680,516.35	29,676,811.96
West Virginia	21,357,100.27	4,373,854.82	25,730,955.09
Wisconsin	46,954,967.56	20,905,613.96	67,860,581.52
Wyoming	2,215,977.39	951,030.32	3,167,007.71
Philippine Islands		[2] 1,078,118.21	1,078,118.21
Total	2,600,783,902.70	1,239,166,709.35	3,839,950,612.05
Sales of internal-revenue stamps affixed to parcel-post packages, etc., reported by the Postmaster General		10,199,466.51	10,199,466.51
Grand total	2,600,783,902.70	1,249,366,175.86	[3] 3,850,150,078.56

[1] Includes $21,167.86 income tax on Alaska railroads.
[2] In addition to this amount $42,348.05 was reported by various collectors from sale of stamps affixed to products from the Philippine Islands.
[3] See note 1 on p. 125.

TABLE 6.—SUMMARY OF RECEIPTS FROM INCOME AND PROFITS TAX, YEARS ENDED JUNE 30, 1918 AND 1919, BY STATES AND TERRITORIES.[1]

States and Territories.	1918	1919 [2]	Increase (+) or decrease (−).
Alabama	$18,200,142.73	$10,392,914.26	− $7,807,228.47
Alaska	269,344.58	282,287.27	+ 12,942.69
Arizona	6,179,671.74	4,962,995.54	− 1,216,676.20
Arkansas	5,731,398.42	6,330,623.02	+ 599,224.60
California	76,616,857.59	74,267,539.80	− 2,349,317.79
Colorado	23,190,502.66	17,650,463.23	− 5,540,039.43
Connecticut	62,190,711.73	61,367,388.85	− 823,322.88
Delaware	27,410,733.36	20,262,707.69	− 7,148,025.67
District of Columbia	8,822,573.23	7,323,728.29	− 1,498,844.94
Florida	4,639,716.09	4,465,886.54	− 173,829.55
Georgia	16,230,449.09	25,062,149.50	+ 8,831,700.41
Hawaii	8,961,868.47	5,148,047.92	− 3,813,820.55
Idaho	2,067,089.07	3,129,349.60	+ 1,062,260.53
Illinois	275,579,056.40	201,473,091.83	− 74,105,964.57
Indiana	29,054,944.64	34,572,093.71	+ 5,517,149.07
Iowa	14,972,211.59	22,414,925.26	+ 7,442,713.67
Kansas	25 943,912.41	21,677,746.86	− 4,266,165.55
Kentucky	20,946,948.81	22,101,296.30	+ 1,154,347.49
Louisiana	21,807,341.85	19,079,461.59	− 2,727,880.26
Maine	12,016,085.50	10,067,350.83	− 1,948,734.67
Maryland	40,003,951.94	30,930,214.85	− 9,073,737.09
Massachusetts	166,598,752.86	207,680,626.09	+ 41,081,873.23
Michigan	71,061,308.12	90,670,964.08	+ 19,609,655.96
Minnesota	58,218,134.48	30,651,657.90	− 27,566,476.58
Mississippi	4,955,263.52	5,873,160.53	+ 917,897.01
Missouri	60,012,953.42	67,028,558.42	+ 7,015,605.00
Montana	3,325,820.00	5,461,404.42	+ 2,135,584.42
Nebraska	11,335,082.21	13,058,788.03	+ 1,723,705.82
Nevada	609,229.99	6,189,394.61	+ 5,580,164.62
New Hampshire	6,318,838.42	8,180,113.25	+ 1,861,274.83
New Jersey	71,811,484.88	67,886,787.27	− 3,924,697.61
New Mexico	1,802,649.79	1,107,408.02	− 695,241.77
New York	685,649,375.16	712,425,702.04	+ 26,776,327.78
North Carolina	20,248,035.74	30,161,143.77	+ 9,913,108.03
North Dakota	1,828,857.21	2,563,333.96	+ 734,476.75
Ohio	241,027,649.66	184,420,127.24	− 56,607,522.42
Oklahoma	18,263,262.07	14,764,148.75	− 3,499,113.32
Oregon	10,070,079.46	12,750,223.12	+ 2,680,143.66
Pennsylvania	495,881,375.95	302,011,410.79	−193,869,965.16
Rhode Island	16,385,548.57	17,598,438.12	+ 1,212,889.55
South Carolina	7,884,094.31	17,200,692.49	+ 9,316,598.18
South Dakota	2,478,972.94	5,028,765.95	+ 2,549,793.01
Tennessee	14,172,718.62	17,220,136.88	+ 3,047,418.26
Texas	30,313,161.81	47,800,575.35	+ 17,487,413.54
Utah	6,103,175.21	6,348,347.35	+ 245,172.14
Vermont	3,589,674.62	3,363,459.44	− 226,215.18
Virginia	21,486,152.38	23,851,930.36	+ 2,365,777.98
Washington	19,334,083.84	25,996,295.61	+ 6,662,211.77
West Virginia	45,548,830.46	21,357,100.27	− 24,191,730.19
Wisconsin	39,192,571.30	46,954,967.56	+ 7,762,396.26
Wyoming	2,685,289.67	2,215,977.39	− 469,312.28
Total	2,839,027,938.57	2,600,783,902.70	−238,244,035.87

[1] Income tax on Alaska railroads (act of July 18, 1914), which is included in this statement, amounted to $28,044.29 for 1918 and $21,167.86 for 1919.

[2] The receipts for 1919 do not include the third and fourth installments of the tax, which under provisions of the Revenue Act of 1918 are payable Sept. 15 and Dec. 15, respectively.

TABLE 7.—TOTAL INTERNAL-REVENUE RECEIPTS, BY FISCAL YEARS, 1863–1919.[1]

1863 [2]	$41,003,192.93	1893	$161,004,989.67
1864	116,965,518.26	1894	147,168,449.70
1865	210,855,864.53	1895	143,246,077.75
1866	310,120,448.13	1896	146,830,615.66
1867	265,064,938.43	1897	146,619,593.47
1868	190,374,925.59	1898	170,866,819.36
1869	159,124,226.86	1899	273,484,573.44
1870	184,302,828.34	1900	295,316,107.57
1871	143,198,322.10	1901	306,871,669.42
1872	130,890,096.90	1902	271,867,990.25
1873	113,504,012.80	1903	230,740,925.22
1874	102,191,016.98	1904	232,903,781.06
1875	110,071,515.00	1905	234,187,976.37
1876	116,768,096.22	1906	249,102,738.00
1877	118,549,230.25	1907	269,664,022.85
1878	110,654,163.37	1908	251,665,850.04
1879	113,449,621.38	1909	246,212,719.22
1880	123,981,916.10	1910	289,957,220.16
1881	135,229,912.30	1911	322,526,299.73
1882	146,523,273.72	1912	321,615,894.69
1883	144,553,344.86	1913	344,424,453.85
1884	121,590,039.83	1914	380,008,893.96
1885	112,421,121.07	1915	415,681,023.86
1886	116,902,869.44	1916	512,723,287.77
1887	118,837,301.06	1917	809,393,640.44
1888	124,326,475.32	1918	3,698,955,820.93
1889	130,894,434.20	1919	3,850,150,078.56
1890	142,594,696.57		
1891	146,035,415.97	Total	18,978,027,935.86
1892	153,857,544.35		

[1] See note 1 on p. 125.

[2] Nine months only.

TABLE 8.—INTERNAL-REVENUE RECEIPTS ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1918 AND 1919, BY ARTICLES TAXED.

Articles taxed.	1918	1919	Increase (+) or decrease (−).
Cigars (large)	$792,654.79	$1,088,194.35	+$295,539.56
Cigarettes (large)	19.20		− 19.20
Cigarettes (small)	8,883.74	8,456.25	− 427.49
Manufactured tobacco	483.02	130.62	− 352.40
Floor taxes—cigars, cigarettes, tobacco, and snuff		1,316.40	+ 1,316.40
Additional taxes on cigar and cigarette stamps held by manufacturers	1,858.29	22,368.64	+ 20,510.35
Playing cards	.84		− .84
Total	803,899.88	1,120,466.26	+ 316,566.38

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1918 AND 1919, BY ARTICLES TAXED.

Articles taxed.	1918	1919	Increase (+) or decrease (−).
Distilled spirits (nonbeverage)	$349,039.44	$268,410.85	−$80,628.59
Distilled spirits (beverage)	[1] 954.91	68,537.60	+ 67,582.69
Cigars (large)	680,937.96	574,383.57	−106,554.39
Cigars (small)	4,532.50	5,550.00	+ 1,017.50
Cigarettes (large)	2,812.20	6,096.00	+ 3,283.80
Cigarettes (small)	7,642.05	34,710.44	+ 27,068.39
Total	1,045,919.06	957,688.46	− 88,230.60

[1] Collection, act of Aug. 28, 1894.

TABLE 10.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1918.	Opened.	Closed.	In business Jan. 1, 1919.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arkansas	2			2			738						738
1st California	29	5	6	28	34,737	1,442,380	158,123	4,709	18,695	165,829	462,353	85,485	2,372,311
6th California	9	2	3	8	563		15,274						15,837
Total California	38	7	9	36	35,300	1,442,380	173,397	4,709	18,695	165,829	462,353	85,485	2,388,148
Colorado	15	1	5	11			20,729						20,729
Connecticut	33	9	8	34	32,919	130	47,035	207	75				80,366
Florida	12	4	4	12	379		10,948						11,327
Georgia	2	1	1	2			1,701	4,076				1,477	7,254
1st Illinois	159	39	58	140	11,625,932	8,521,838	1,236,452	329,254	3,698,817	1,669,093	3,979,056	5,541,077	36,591,519
5th Illinois	24	4	4	24	5,449		35,601		41				41,091
8th Illinois	65	2	16	51	195,959		159,121	18	2,233	39,759	17,273	11,718	426,081
13th Illinois	13		4	9			27,488						27,488
Total Illinois	261	45	82	224	11,827,340	8,521,838	1,458,662	329,272	3,701,091	1,698,852	3,996,329	5,552,795	37,086,179
6th Indiana	53	7	19	41	29,300	76	178,151		7,441		2,195	6,691	223,854
7th Indiana	15	5	5	15	605,693	660	8,443	5,356		1,268	1,926	452	623,798
Total Indiana	68	12	24	56	634,993	736	186,594	5,356	7,441	1,268	4,121	7,143	847,652
3d Iowa	67	3	11	59	422,991		301,986	7,566	40,572	8,410	89,455	42,812	913,792
Kansas	34	1	5	30			32,649						32,649
2d Kentucky	19	1	3	17	3,371,942	200	36,944	2,202		100,409	93,141	30,112	3,634,950
5th Kentucky	25	5	6	24	16,548,689	15,139,654	890,528	4,987	633,830	4,922,835	5,005,815	3,221,917	46,368,255
6th Kentucky	4	1	1	4	1,939,880	2,816	337,553	15,175	144,915	93,011	171,569	239,233	2,944,152
7th Kentucky	4	2	2	4	99,813		1,592	364,088				58,967	524,460
8th Kentucky	5		3	2	5,490					150	100		5,740
Total Kentucky	57	9	15	51	21,965,814	15,142,670	1,266,617	386,452	778,745	5,116,405	5,270,625	3,550,229	53,477,557

Louisiana	50	2	13	39	490,026	1,476,811	117,509			79,747	232,227	135,615	2,531,935
Maryland	16	3	1	18	5,347,481	2,064,984	1,188,463	355	1,901,158	248,696	1,236,142	501,529	12,488,808
3d Massachusetts	39	7	8	38	245,155	2,401	226,854	47,744	38,514				560,668
1st Michigan	47	9	8	48	5,046,986	5,606,283	1,392,905	35,626	87,339	2,158,705	3,218,468	2,025,669	19,571,981
4th Michigan	31	9	11	29	600		30,531	350	549				32,030
Total Michigan	78	18	19	77	5,047,586	5,606,283	1,423,436	35,976	87,888	2,158,705	3,218,468	2,025,669	19,604,011
Minnesota	62	4	13	53	5,565	3,796	152,937						162,298
1st Missouri	20	2		22	7,145,799	33,668,885	497,220	8,462	1,622,264	14,669,639	10,052,273	4,485,707	72,150,249
6th Missouri	14	2	3	13	58,458	10	14,439	1,239	900	294	1,977	141	77,458
Total Missouri	34	4	3	35	7,204,257	33,668,895	511,659	9,701	1,623,164	14,669,933	10,054,250	4,485,848	72,227,707
Montana	21	2	4	19	638		9,634						10,272
Nebraska	31	3	6	28			56,309						56,309
New Hampshire	8	1	2	7	689		2,376						3,065
1st New Jersey	5		2	3		15,395	3,942						19,337
5th New Jersey	34	6	8	32	13,134,739	9,587,488	1,572,738	807,431	8,399,659	4,367,698	4,990,753	1,262,534	44,123,040
Total New Jersey	39	6	10	35	13,134,739	9,602,883	1,576,680	807,431	8,399,659	4,367,698	4,990,753	1,262,534	44,142,377
New Mexico	3	2	2	3	2,798		1,189						3,987
1st New York	44	4	5	43	66,306	17	962,741	536		29			1,029,629
2d New York	114	36	29	121	4,859,146	710,819	115,119	2,296	190,885	550,498	4,617	168,389	6,601,769
3d New York	89	22	23	88	201,608	26,949	580,812	19,013	9,025	53,903		135	891,445
14th New York	34	3	6	31	822,702	11,356	87,848	7,954	33,478	15,784	89,907	71,103	1,140,132
21st New York	91	6	18	79	344,331	2,250	896,621	7,123	76,619	5,724	18,938	18,377	1,369,983
28th New York	62	10	5	67	9,358	50	402,893	17,880	1,794	5,045	19,157	7,343	463,520
Total New York	434	81	86	429	6,303,451	751,441	3,046,034	54,802	311,801	630,983	132,619	265,347	11,496,478
4th North Carolina	5			5	28,219,914	30,526	2,985,390		2,163,773	91,486	373,916	694,320	34,559,325
5th North Carolina	24	5	6	23	58,690,501	18,518,544	2,091,530	965,663	1,863,465	12,466,023	10,512,292	9,061,883	114,169,901
Total North Carolina	29	5	6	28	86,910,415	18,549,070	5,076,920	965,663	4,027,238	12,557,509	10,886,208	9,756,203	148,729,226
North and South Dakota	6	1	4	3			3,410						3,410
1st Ohio	42	5	8	39	4,346,979	12,177,897	6,122,449	6,435	141,442	3,489,696	8,133,379	4,180,318	38,598,595
10th Ohio	19	1	4	16	590,484	2,980,025	1,979,345	24,500	340,840	818,231	1,861,587	276,299	8,871,311
11th Ohio	4	1		5			1,407						1,407
18th Ohio	64	19	16	67	14,170	448	386,350	1,173	2,200	66			404,407
Total Ohio	129	26	28	127	4,951,633	15,158,370	8,489,551	32,108	484,482	4,307,993	9,994,966	4,456,617	47,875,720

TABLE 10.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1918.	Opened.	Closed.	In business Jan. 1, 1919.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Oklahoma	3	1	.....	4	.....	.....	1,104	.....	.....	.....	.....	.....	1,104
Oregon	11	3	5	9	.....	.....	7,834	100	.....	.....	.....	390	8,324
1st Pennsylvania	85	7	10	82	469,501	8,217	650,838	225	25,856	12,322	37,412	12,850	1,217,221
9th Pennsylvania	75	27	15	87	34,115	9,815	393,467	81,338	116,340	12,995	16,607	8,413	673,120
12th Pennsylvania	23	3	5	21	3,126,383	1,130	45,259	1,350	10,720	92,094	246,204	370,859	3,893,999
23d Pennsylvania	37	8	6	39	6,336	1,781	111,347	127	5,274	27	.....	2,713	127,605
Total Pennsylvania	220	45	36	229	3,636,335	20,943	1,200,911	83,070	158,190	117,438	300,223	394,835	5,911,945
South Carolina	1	.....	.....	1	.....	.....	12,943	.....	.....	.....	.....	.....	12,943
Tennessee	23	3	4	22	9,839,737	322,975	48,722	10,784,306	1,083,723	161,520	57,212	85,541	22,383,736
Texas	15	1	1	15	165,414	.....	23,682	508	963	.....	2,128	43	192,738
2d Virginia	20	4	4	20	2,385,596	10,535,379	324,176	83,502	1,260,566	1,412,902	2,588,277	1,609,543	20,199,941
6th Virginia	21	1	4	18	1,456,617	24,788	109,133	1,448,757	18,180	143,858	86,114	133,447	3,420,894
Total Virginia	41	5	8	38	3,842,213	10,560,167	433,309	1,532,259	1,278,746	1,556,760	2,674,391	1,742,990	23,620,835
Washington	11	.....	3	8	74	38	2,912	.....	26	.....	.....	.....	3,050
West Virginia	15	2	1	16	245	1,520,290	3,842,037	14,627	.....	601,874	429,993	1,492,575	7,901,641
1st Wisconsin	43	3	5	41	6,533,621	100	67,518	13,620	902,148	197,398	17,265	358,194	8,089,864
2d Wisconsin	25	5	6	24	122	39,812	172,424	636	.....	.....	.....	.....	212,994
Total Wisconsin	68	8	11	65	6,533,743	39,912	239,942	14,256	902,148	197,398	17,265	358,194	8,302,858
Total calendar year 1918	1,976	325	438	1,863	188,581,930	124,457,013	31,197,413	15,120,544	24,844,319	48,647,018	54,049,728	36,203,871	523,101,836
Total calendar year 1917	2,152	349	525	1,976	178,309,125	125,988,737	31,706,949	12,566,852	18,979,425	48,759,756	59,398,456	32,737,325	508,446,625
Increase (+) or decrease (−)	−176	−24	−87	−113	+10,272,805	−1,531,724	−509,536	+2,553,692	+5,864,894	−112,738	−5,348,728	+3,466,546	+14,655,211

TABLE 11.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
					Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
	In business Jan. 1, 1918.	Opened.	Closed.	In business Jan. 1, 1919.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.		
1st California	7	1	2	6	281	92	133	384,359	1,615,429	179,443	82,155	796,159,800
6th California	1	.....	1	.....	.....	.....	.....	15	.....	.....	.....	3,100
Total California	8	1	3	6	281	92	133	384,374	1,615,429	179,443	82,155	796,162,900
Colorado	1	.....	.....	1	.....	.....	.....	39	.....	.....	.....	12,400
Connecticut	5	3	3	5	2,278	360	349	1,003	9	.....	370,500	301,000
Florida	3	.....	1	2	100	.....	225	66	.....	22,308	17,200	7,943,973
1st Illinois	28	7	16	19	458	.....	100	2,182	154	18	136,310	869,190
5th Kentucky	.....	1	.....	1	.....	.....	.....	150	.....	.....	.....	31,470
Louisiana	2	.....	.....	2	.....	.....	.....	.....	1,788,467	.....	.....	874,692,296
Maryland	5	2	1	6	.....	.....	.....	.....	36,874	6	.....	16,619,200
3d Massachusetts	19	4	5	18	527	.....	16	23,487	13,537	332	64,570	11,644,600
1st Michigan	2	3	2	3	200	760	.....	.....	750	33	109,500	283,000
Minnesota	.....	2	.....	2	125	.....	.....	122	.....	.....	8,000	66,408
1st Missouri	1	.....	.....	1	.....	.....	.....	.....	2,096	.....	.....	692,300
New Hampshire	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
1st New Jersey	2	.....	1	1	.....	.....	.....	.....	42,200	32	.....	16,512,000
5th New Jersey	10	.....	1	9	.....	.....	.....	1,138,798	4,501,725	3,984	.....	2,090,482,250
Total New Jersey	12	.....	2	10	.....	.....	.....	1,138,798	4,543,925	4,016	.....	2,106,994,250
1st New York	30	2	10	22	257	.....	15	149,583	12,489,097	1,013	22,700	5,611,658,780
2d New York	41	3	13	31	13,778	2,473	69	2,082,388	8,782,319	662,062	3,915,030	4,479,477,889
3d New York	86	17	25	78	179,789	565	192	9,669,053	2,012,496	555,027	18,130,032	4,688,444,044
14th New York	6	3	1	8	388	5	.....	1,728	337	15	99,000	536,610
28th New York	2	1	1	2	.....	.....	.....	.....	.....	.....	.....	.....
Total New York	165	26	50	141	194,212	3,043	276	11,902,752	23,284,249	1,218,122	22,166,762	14,780,117,323
4th North Carolina	2	.....	.....	2	.....	.....	.....	1,450,317	16,074,817	512,501	.....	7,243,971,734
5th North Carolina	3	.....	.....	3	.....	.....	.....	2,935,288	31,863,277	.....	.....	14,828,091,166
Total North Carolina	5	.....	.....	5	.....	.....	.....	4,385,605	47,938,094	512,501	.....	22,072,062,900

TABLE 11.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
					Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.				
	In business Jan. 1, 1918.	Opened.	Closed.	In business Jan. 1, 1919.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
1st Ohio	2		1	1						17		12,440
18th Ohio	4		2	2	20			89			1,000	19,500
Total Ohio	6		3	3	20			89		17	1,000	31,940
1st Pennsylvania	32	4	11	25	2,910	274	20	659,196	775,966	1,396	425,760	436,042,399
12th Pennsylvania		1		1	10			100			600	34,600
23d Pennsylvania	3			3			473			839	31,500	226,250
Total Pennsylvania	35	5	11	29	2,920	274	493	659,296	775,966	2,235	457,860	436,303,249
3d Texas	1		1									
2d Virginia	7		2	5				2,062,714	10,164,427	1,427,153		5,401,162,395
6th Virginia	2			2								
Total Virginia	9		2	7				2,062,714	10,164,427	1,427,153		5,401,162,395
West Virginia	3	1	2	2					434,139			150,912,389
Total calendar year 1918	311	55	103	263	201,121	4,529	1,592	20,560,677	90,598,116	3,366,184	23,413,857	46,656,903,224
Total calendar year 1917	311	126	126	311	125,714	2,312	955	32,244,675	56,527,160	4,150,892	24,596,110	35,331,264,067
Increase (+) or decrease (−)		−71	−23	−48	+75,407	+2,217	+637	−11,683,998	+34,070,956	−784,708	−1,182,253	+11,325,639,157

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigarettes	9.02
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.79

TABLE 12.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
					Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.				
	In business Jan. 1, 1918.	Opened.	Closed.	In business Jan. 1, 1919.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama	40	4	11	33	66,956	3,063	9,529				3,912,349	
Arkansas	15		1	14	29,060	893	2,546				1,573,912	
1st California	245	37	60	222	1,107,419	153,626	44,378				57,918,085	
6th California	88	26	33	81	339,058	38,104	33,569				19,744,460	
Total California	333	63	93	303	1,446,477	191,730	77,947				77,662,545	
Colorado	85	14	32	67	352,171	48,051	8,829				20,188,082	
Connecticut	305	20	70	255	1,403,204	259,649	40,806	3	99	148	85,808,061	76,000
Florida	293	84	101	276	5,607,046	2,083,647	1,116,993				451,736,889	
Georgia	64	19	30	53	203,219	2,331	137,239				17,652,561	
Hawaii	1			1	17	28					2,276	
1st Illinois	1,067	148	437	778	2,818,119	577,151	229,938				183,858,032	
5th Illinois	85	10	21	74	318,051	8,461	10,234				17,478,185	
8th Illinois	268	18	64	222	787,565	60,528	9,853				42,577,311	
13th Illinois	142	5	32	115	320,973	17,438	6,669				16,194,156	
Total Illinois	1,562	181	554	1,189	4,244,708	663,578	256,694				260,107,684	
6th Indiana	283	65	122	226	1,128,330	45,009	46,915				58,329,997	
7th Indiana	92	14	35	71	3,000,730	315,940	51,363				160,804,908	
Total Indiana	375	79	157	297	4,129,060	360,949	98,278				219,343,905	
3d Iowa	270	21	63	228	1,570,459	58,997	22,001				79,477,935	
Kansas	121	14	31	104	334,659	6,528	4,082				16,724,735	
2d Kentucky	12	3	3	12	83,776	260,285	5,099				21,445,316	
5th Kentucky	42	3	18	27	738,475	134,009	717				42,749,710	
6th Kentucky	39	1	12	28	106,350	13,609	4,325				5,651,616	
7th Kentucky	12	1	2	11	42,210						2,316,109	
8th Kentucky												
Total Kentucky	105	8	35	78	970,811	407,903	10,141				72,162,751	

TABLE 12.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
					Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.				
	In business Jan. 1, 1918.	Opened.	Closed.	In business Jan. 1, 1919.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Louisiana	54	22	26	50	905,479	338,789	13,552				67,877,904	
Maryland	254	16	63	207	1,863,017	506,384	54,725	697,143	368,237	88,865	126,521,901	294,615,122
3d Massachusetts	316	39	80	275	2,614,354	1,576,202	21,125				203,074,825	
1st Michigan	322	42	109	255	3,979,004	567,724	15,842				220,699,372	
4th Michigan	244	25	63	206	1,183,641	288,150	7,098				71,909,744	
Total Michigan	566	67	172	461	5,162,645	855,874	22,940				292,609,116	
Minnesota	316	34	89	261	1,030,474	105,603	18,094	13			55,177,264	2,900
1st Missouri	267	27	64	230	572,334	73,728	43,562				34,335,085	
6th Missouri	98	16	36	78	494,656	18,991	2,855				23,676,865	
Total Missouri	365	43	100	308	1,066,990	92,719	46,417				58,011,950	
Montana	107	8	27	88	134,288	24,668	4,062				8,036,389	
Nebraska	117	8	30	95	512,084	25,461	4,029				26,686,737	
New Hampshire	136	7	22	121	1,511,367	11,157	2,120				65,350,861	
1st New Jersey	84	3	30	57	766,173	398,420	3,446				90,524,398	
5th New Jersey	330	42	99	273	4,476,883	2,445,685	181,750	141,811	196,316		373,017,022	94,896,704
Total New Jersey	414	45	129	330	5,243,056	3,344,105	185,196	141,811	196,316		463,541,420	94,896,704
New Mexico	15	1	8	8	18,383	328	1,623				945,912	
1st New York	721	69	157	633	3,075,117	211,177	93,084	314,709			153,284,205	57,994,052
2d New York	168	54	52	170	1,823,493	909,291	69,370	571	5,567		148,271,024	2,717,150
3d New York	632	116	177	571	5,295,545	3,682,099	607,150	2,268	3,957	11,991	546,167,281	5,772,515
14th New York	522	51	124	449	1,557,533	838,843	125,108	179,012	34,859	42,226	126,664,792	59,790,784
21st New York	331	20	64	287	2,519,410	487,703	22,049				166,746,425	
28th New York	383	22	83	322	720,954	61,546	38,516	2			40,295,438	400
Total, New York	2,757	332	657	2,432	14,992,052	6,190,659	955,277	496,562	44,383	54,217	1,181,429,165	126,274,901

4th North Carolina	2			2	11,418	2,276					584,650	
5th North Carolina	12	4	4	12	319,509	318,407	1,330				27,885,367	
Total North Carolina	14	4	4	14	330,927	320,683	1,330				28,470,017	
North and South Dakota	63	7	21	49	184,713	6,897	885				9,020,020	
1st Ohio	270	22	51	241	3,912,273	241,345	25,640				190,135,165	
10th Ohio	170	12	34	148	3,250,895	21,123	66,717				156,996,294	
11th Ohio	126	6	26	106	1,693,074	208,535	623,801				134,279,733	
18th Ohio	301	93	103	291	2,848,042	462,443	292,452	300			178,472,157	70,850
Total Ohio	867	133	214	786	11,704,284	933,446	1,008,210	300			659,883,349	70,850
Oklahoma	34	5	12	27	113,029	1,003	1,680				5,054,818	
Oregon	54	9	16	47	94,413	11,368	11,009				5,603,120	
1st Pennsylvania	729	79	165	643	8,107,031	5,266,830	154,409	603	624,546		711,819,610	236,197,210
9th Pennsylvania	1,007	167	219	955	11,095,625	2,571,731	1,360,355	33			788,865,598	12,000
12th Pennsylvania	148	10	44	114	1,918,031	1,007,473	25,206				163,089,951	
23d Pennsylvania	289	42	81	250	3,046,047	184,281	10,100			39	201,448,515	13,200
Total Pennsylvania	2,173	298	509	1,962	24,166,734	9,030,315	1,550,070	636	624,546	39	1,865,223,674	236,222,410
South Carolina	12		4	8	120,174	166,691	25,503	3			17,249,179	500
Tennessee	32	3	8	27	174,138	9,222	27,415				11,435,356	
3d Texas	67	6	18	55	298,833	75,533	4,715				18,778,538	
2d Virginia	38	4	8	34	2,906,973	178,098	1,755,838		1,856	795	387,301,993	987,514
6th Virginia	27	1	6	22	125,753	3,598	44,044	148,291	75,751		8,047,154	72,948,200
Total Virginia	65	5	14	56	3,032,726	181,696	1,799,882	148,291	77,607	795	395,349,147	73,935,714
Washington	83	15	23	75	151,050	12,717	19,971				9,000,988	
West Virginia	72	6	11	67	1,076,776	9,927	2,462	18,399	1,581		66,113,907	21,971,320
1st Wisconsin	500	37	125	412	1,154,457	193,555	117,570				75,677,231	
2d Wisconsin	195	24	47	172	562,559	42,045	20,865				31,072,461	
Total Wisconsin	695	61	172	584	1,717,016	235,600	138,435				106,749,692	
Total calendar year 1918	13,217	1,681	3,607	11,291	98,576,849	28,154,394	7,706,872	1,303,161	1,312,769	144,064	7,053,549,402	847,436,221
Total calendar year 1917	14,576	2,488	3,847	13,217	108,338,885	26,726,881	7,486,335	2,015,701	1,243,900	75,702	7,559,890,349	967,228,920
Increase (+) or decrease (−)	−1,359	−807	−240	−1,926	−9,762,036	+1,427,513	+220,537	−512,540	+68,869	+68,362	−506,340,947	−119,792,699

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigars	22.45
Average quantity of leaf tobacco used per 1,000 small cigars	4.63

TABLE 13.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1909–1918.[1]

Years.	Cigars.		Cigarettes.		Tobacco and snuff.	Total.
	Large.	Small.	Large.	Small.		
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1909	132,259,693	4,410,407	156,558	23,558,287	344,325,030	504,709,975
1910	136,462,219	4,654,241	172,994	31,099,325	350,480,900	522,869,679
1911	144,680,920	5,236,325	151,897	38,446,231	346,544,032	535,059,405
1912	145,781,078	3,909,572	150,910	46,966,201	350,549,373	547,357,134
1913	158,755,358	4,230,400	138,534	56,420,334	338,870,673	558,415,299
1914	153,954,271	4,803,186	92,400	62,116,966	333,883,676	554,850,499
1915	141,854,038	4,594,293	92,374	66,699,013	338,448,062	551,687,780
1916	154,949,262	4,118,650	104,488	93,233,755	349,198,684	601,604,839
1917	165,360,912	4,215,037	131,159	133,374,761	354,984,236	658,066,105
1918	158,345,626	3,931,216	211,323	177,167,844	369,080,675	708,736,684

[1] Sec. IV, par. M, of the tariff act of Oct. 3, 1913, provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal-revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision, and business done by them is not included in these tables, which show the operations of internal-revenue factories only. Reports received from collectors of internal revenue show receipts from the sale of stamps to these bonded manufacturing warehouses during the calendar year 1918 aggregating $273,606.88. The greater number of the bonded manufacturing warehouses are located in the State of Florida.

TABLE 14.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Tobacco, manufactured.						On hand Jan. 1, 1918.	Total to be accounted for.	On hand Jan. 1, 1919.	Exported in bond.	Tax paid during 1918.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.* 738	*Pounds.*	*Pounds.* 738	*Pounds.*	*Pounds.* 738	*Pounds.*	*Pounds.*	*Pounds.* 738	$95.04
Arkansas												
1st California	458			2,431,447		2,431,905	1,324	2,433,229	2,430	218,364	2,212,435	267,616.55
6th California				15,376		15,376		15,376			15,376	1,998.88
Total California	458			2,446,823		2,447,281	1,324	2,448,605	2,430	218,364	2,227,811	289,615.43
Colorado			50	20,293		20,343	238	20,581	60		20,521	2,667.73
Connecticut				77,054		77,054	483	77,537	754		76,783	9,981.79
Florida				11,012		11,012		11,012			11,012	1,431.56
Georgia				7,245		7,245	112	7,357	1,012		6,345	824.85
1st Illinois		6,271	4,102,543	23,460,149	7,938,299	35,507,262	1,545	35,508,807	2,798	3,946,269	31,559,740	4,102,766.20
5th Illinois				41,349		41,349	11	41,360			41,360	5,376.80
8th Illinois	185,397	35,153		159,387		379,937	1,241	381,178	2,211		378,967	49,265.71
13th Illinois				27,362		27,362	587	27,949			27,949	3,633.37
Total Illinois	185,397	41,424	4,102,543	23,688,247	7,938,299	35,955,910	3,384	35,959,294	5,009	3,946,269	32,008,016	4,161,042.08
6th Indiana				189,493	27,865	217,358	2,658	220,046	2,409		217,637	28,292.81
7th Indiana		419,982		38,326	3,671	461,979	31,201	493,180	52,488		440,692	57,289.96
Total Indiana		419,982		227,819	31,536	679,337	33,859	713,226	54,897		658,329	85,582.77
3d Iowa			27,670	872,232		899,902	6,843	906,745	9,472		897,273	116,645.49
Kansas				32,037		32,037	490	32,527			32,527	4,228.51
2d Kentucky	614,982	1,906,620		277,469		2,799,071	196,930	2,996,001	729,207	60,039	2,216,755	288,178.15
5th Kentucky	20,292,638	1,197,942		23,759,834		45,250,414	1,201,660	46,452,074	1,515,622	4,181,540	40,754,912	5,298,138.56
6th Kentucky	119	977,085	31,057	1,476,481	1,414	2,486,156	24,513	2,510,669	99,740		2,410,929	313,420.77
7th Kentucky		510,859		1,612		512,471	960	513,431			513,431	66,746.03
8th Kentucky		4,467				4,467	4,550	9,017	632		8,385	1,090.05
Total Kentucky	20,907,739	4,596,973	31,057	25,515,396	1,414	51,052,579	1,428,613	52,481,192	2,345,201	4,231,579	45,904,412	5,967,573.56
Louisiana		251,495	375	2,961,992	3,146	3,217,008	14,719	3,231,727	8,255	116,113	3,107,359	403,956.67
Maryland				10,499,560	2,000,626	12,500,186	439	12,500,625	4,724	938,770	11,557,131	1,502,427.03
3d Massachusetts			211	272,516	253,410	526,137	4,115	530,252	10,784	450	519,018	67,472.34

TABLE 14.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1918, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Tobacco, manufactured.						On hand Jan. 1, 1918.	Total to be accounted for.	On hand Jan. 1, 1919.	Exported in bond.	Tax paid during 1918.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
1st Michigan	6,130,874	66,425	1,281,243	11,165,829	83,364	18,727,735	205,990	18,933,725	101,051	6,308	18,826,366	$2,447,427.58
4th Michigan				30,525	2,468	32,993	20	33,013	22		32,991	4,288.83
Total Michigan	6,130,874	66,425	1,281,243	11,196,354	85,832	18,760,728	206,010	18,966,738	101,073	6,308	18,859,357	2,451,716.41
Minnesota				163,276		163,276	382	163,658	364		163,294	21,228.22
1st Missouri	63,599,460	8,971,216		1,978,515	1,988	74,551,179	3,221,840	77,773,019	2,984,290	6,477,788	68,310,941	8,880,422.33
6th Missouri		18,416		46,081		64,497	1,077	65,574	5,657		59,917	7,789.21
Total Missouri	63,599,460	8,989,632		2,024,596	1,988	74,615,676	3,222,917	77,838,593	2,989,947	6,477,788	68,370,858	8,888,211.54
Montana				10,220		10,220		10,220	35		10,185	1,324.05
Nebraska				56,408		56,408	193	56,601	138		56,463	7,340.19
New Hampshire				2,734		2,734		2,734			2,734	355.42
1st New Jersey				17,704		17,704	3,061	20,765	5,410		15,355	1,996.15
5th New Jersey	10,212,128		2,757,637	17,341,606	10,836,727	41,148,098	594,038	41,742,136	386,338	3,059,519	38,296,279	4,978,516.27
Total New Jersey	10,212,128		2,757,637	17,359,310	10,836,727	41,165,802	597,099	41,762,901	391,748	3,059,519	38,311,634	4,980,512.42
New Mexico				3,417		3,417		3,417			3,417	444.21
1st New York	10,074	4,037	2,267	950,593		966,971	8,490	975,461	14,406		961,055	124,937.15
2d New York			1,176,813	5,448,546		6,625,359	38,131	6,663,490	12,803	251,977	6,398,710	831,832.30
3d New York			480	787,232	47,458	835,170	29,128	864,298	24,964	473,439	365,895	47,566.35
14th New York			95,418	1,006,784		1,102,202	2,568	1,104,770	2,051		1,102,719	143,353.47
21st New York			28,327	1,350,910		1,379,237	11,795	1,391,032	30,511		1,360,521	176,867.73
28th New York				430,907	25,040	455,947	121	456,068	122		455,946	59,272.98
Total New York	10,074	4,037	1,303,305	9,974,972	72,498	11,364,886	90,233	11,455,119	84,857	725,416	10,644,846	1,383,829.98
4th North Carolina				28,037,037		28,037,037	256,238	28,293,275	148,936	11,774,549	16,369,790	2,128,072.70
5th North Carolina	55,167,397	5,550		47,790,070		102,963,017	4,449,290	107,412,307	5,930,995	6,955,003	94,526,309	12,288,420.17
Total North Carolina	55,167,397	5,550		75,827,107		131,000,054	4,705,528	135,705,582	6,079,931	18,729,552	110,896,099	14,416,492.87
North and South Dakota				3,410		3,410		3,410			3,410	443.30
1st Ohio	10,154,209	1,298		29,283,525	70	39,439,102	327,395	39,766,497	628,581	484,602	38,653,314	5,024,930.82
10th Ohio			26,047	8,963,664		8,989,711	252,805	9,242,516	81,906		9,160,610	1,190,879.30
11th Ohio				1,407		1,407		1,407			1,407	182.91
18th Ohio		419		389,331	3,120	392,870	225	393,095			393,095	51,102.35
Total Ohio	10,154,209	1,717	26,047	38,637,927	3,190	48,823,090	580,425	49,403,515	710,487	484,602	48,208,426	6,267,095.38
Oklahoma				1,104		1,104		1,104			1,104	143.52
Oregon			50	8,273		8,323	21	8,344	14		8,330	1,082.90
1st Pennsylvania				1,207,707	1,675	1,209,382	3,132	1,212,514	4,583	80,845	1,127,083	146,520.79
9th Pennsylvania			1,545	639,175	3,488	644,208	6,123	650,331	28,255		622,076	80,869.88
12th Pennsylvania			21,174	3,741,425		3,762,599	61,350	3,823,949	141,684	2,058	3,680,207	478,426.91
23d Pennsylvania	225	140	1,749	110,161	17,505	129,780	883	130,663	488		130,175	16,922.75
Total Pennsylvania	225	140	24,468	5,698,468	22,668	5,745,969	71,488	5,817,457	175,010	82,906	5,559,541	722,740.33
South Carolina				12,763		12,763	188	12,951	561		12,390	1,610.70
Tennessee	412,504	3,053,939		352,281	15,898,115	19,716,839	67,810	19,784,649	214,385	1,496	19,568,768	2,543,939.84
3d Texas				142,580		142,580	10	142,590			142,590	18,536.70
2d Virginia	6,460,681	4,637	51,988	13,347,720		19,865,026	317,368	20,182,394	566,696	2,331,350	17,284,348	2,246,965.24
6th Virginia	1,456,252	57,341		1,634,485		3,148,078	34,052	3,182,130	69,549	1,046,120	2,066,461	268,639.93
Total Virginia	7,916,933	61,978	51,988	14,982,205		23,013,104	351,420	23,364,524	636,245	3,377,470	19,350,809	2,515,605.17
Washington				3,448		3,448		3,448	115		3,333	423.29
West Virginia	10	2,478		7,393,698		7,396,186	5,950	7,402,136	104,797	648	7,296,691	948,569.83
1st Wisconsin		3,695		7,405,925	30,933	7,440,553	963	7,441,516	1,675	89,378	7,350,463	955,560.19
2d Wisconsin			202,581			202,581	327	202,908	3,741		199,167	25,891.74
Total Wisconsin		3,695	202,581	7,405,925	30,933	7,643,134	1,290	7,644,424	5,416	89,378	7,549,630	981,451.90
Total 1918	174,697,408	17,499,465	9,809,225	257,893,440	37,180,382	497,079,920	11,395,613	508,475,533	13,937,721	42,486,028	452,051,184	58,766,653.92
Total 1917	179,413,107	15,174,350	11,286,561	243,586,164	33,516,802	482,976,984	8,970,719	491,947,703	11,810,808	5,630,209	474,506,686	39,964,783.68
Increase (+) or decrease (−)	−4,715,699	+2,325,115	−1,477,336	+14,307,276	+3,663,580	+14,102,936	+2,424,894	+16,527,830	+2,126,913	+36,856,419	−22,455,502	+18,801,870.24

TABLE 15.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1909–1918.[1]

Tobacco and snuff.

Years.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1909	173,418,223	14,625,975	12,481,100	202,374,654	28,454,958	431,354,910
1910	174,352,625	14,580,022	12,857,930	214,056,402	31,445,178	447,292,157
1911	160,895,589	13,845,761	11,027,986	209,367,475	28,943,754	424,080,565
1912	160,248,195	15,531,133	11,006,561	217,330,409	31,363,651	435,479,949
1913	164,338,510	14,893,789	10,934,526	220,809,688	32,898,056	443,874,569
1914	156,502,776	15,987,339	10,961,100	226,888,866	30,595,640	440,935,721
1915	150,658,608	14,829,376	10,045,001	234,927,827	31,898,407	442,359,219
1916	165,630,918	15,998,082	10,846,358	239,720,776	33,969,594	466,165,728
1917	179,413,107	15,174,350	11,286,561	243,586,164	33,516,802	482,976,984
1918	174,697,408	17,499,465	9,809,225	257,893,440	37,180,382	497,079,920

Cigars and cigarettes.

Years.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
	Number.	*Number.*	*Number.*	*Number.*
1909	6,667,774,915	1,043,023,559	17,794,163	6,818,858,272
1910	6,810,098,416	1,118,135,635	19,374,077	8,644,335,407
1911	7,048,505,033	1,213,832,840	17,058,718	10,469,321,101
1912	7,044,257,235	1,055,191,495	16,600,384	13,167,093,515
1913	7,571,507,834	959,409,161	15,105,776	15,555,692,661
1914	7,174,191,944	1,074,699,103	13,894,359	16,855,626,104
1915	6,599,188,078	965,135,187	15,816,210	17,964,348,272
1916	7,042,127,401	890,482,790	22,192,700	25,290,293,911
1917	7,559,890,349	967,228,920	24,596,110	35,331,264,067
1918	7,053,549,402	847,466,421	23,413,857	46,656,903,224

[1] Compiled from an annual abstract statement of manufacturers' accounts, prepared by collectors of internal revenue at the close of each calendar year. Figures relate exclusively to products manufactured in the United States.

TABLE 16.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1918.

Registered manufacturers of tobacco in business at close of year.

	Number.
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings	318
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	19
Produced perique tobacco	38
Manufacturing plug tobacco exclusively	7
Manufacturing smoking tobacco exclusively	1,370
Manufacturing twist tobacco exclusively	13
Manufacturing snuff exclusively	31
Manufacturing two or more kinds	67
Total	1,863

Quantity of tobacco and snuff manufactured.

	Pounds.
Plug tobacco	174,697,408
Twist tobacco	17,499,465
Fine-cut chewing tobacco	9,809,225
Smoking tobacco	257,893,440
Total tobacco	459,899,538
Snuff	37,180,382
Total	497,079,920

Cigar manufacturers in business at close of year.

	Number.
Manufacturing large cigars exclusively	11,250
Manufacturing small cigars exclusively	6
Manufacturing small cigarettes exclusively	157
Manufacturing large cigarettes exclusively	0
Manufacturing large cigars and small cigarettes	9
Manufacturing large and small cigars and small cigarettes	2
Manufacturing small cigars and small cigarettes	5
Manufacturing small cigars, small and large cigarettes	0
Manufacturing small cigarettes and large cigarettes	95
Manufacturing large and small cigars	30
Manufacturing large cigars, small and large cigarettes	0
Total	11,554

Summary of cigar and cigarette manufacture.

Product.	Leaf tobacco used in manufacturing.	Average leaf tobacco used per 1,000.	Number manufactured.
	Pounds.	*Pounds.*	
Cigars weighing more than 3 pounds per 1,000	158,345,626	22.45	7,053,549,402
Cigars weighing not more than 3 pounds per 1,000	3,931,216	4.63	847,466,421
Cigarettes weighing more than 3 pounds per 1,000	211,323	9.02	23,413,857
Cigarettes weighing not more than 3 pounds per 1,000	177,167,844	3.79	46,656,903,224

TABLE 17.—TAXABLE RETURNS FILED BY CIGAR AND TOBACCO MANUFACTURERS AND DEALERS EACH MONTH, FEBRUARY TO JUNE, 1919, UNDER THE REVENUE ACT OF 1918.

Months.	Manufacturers of tobacco and snuff.	Manufacturers of cigars and cigarettes.	Dealers in tobacco.
February			1,229
March	788	7,673	573,971
April	122	890	204,869
May	64	231	41,435
June	37	62	1,922
Total	1,011	8,856	823,426

TABLE 18.—CIGARS REPORTED USED FOR PERSONAL CONSUMPTION, YEARS ENDED DECEMBER 31, 1917 AND 1918, BY COLLECTION DISTRICTS.

Districts.	1917	1918	Districts.	1917	1918
	Number.	*Number.*		*Number.*	*Number.*
Alabama	61,080	53,249	1st New Jersey	1,687,197	39,092
Arkansas	16,695	14,012	5th New Jersey	401,348	355,865
1st California	359,465	344,560	New Mexico	24,830	14,814
6th California	190,251	191,872	1st New York	375,425	499,174
Colorado	297,432	264,683	2d New York	1,373,347	1,279,302
Connecticut	1,112,454	902,111	3d New York	2,694,024	2,531,115
Florida	11,489,858	8,183,338	14th New York	268,485	326,061
Georgia	123,384	103,621	21st New York	125,346	112,837
Hawaii	50	51	28th New York	98,319	82,438
1st Illinois	2,420,322	2,046,925	4th North Carolina	5,595	4,248
5th Illinois	190,984	156,119	5th North Carolina	100,665	76,741
8th Illinois	342,102	280,754	North and South Dakota	49,483	28,092
13th Illinois	64,224	84,248	1st Ohio	586,776	471,089
6th Indiana	346,405	242,274	10th Ohio	313,104	297,374
7th Indiana	88,776	85,803	11th Ohio	52,210	55,770
3d Iowa	183,071	171,735	18th Ohio	345,696	390,572
Kansas	46,313	38,033	Oklahoma	44,452	38,818
2d Kentucky	19,096	11,286	Oregon	66,671	58,726
5th Kentucky	133,763	127,178	1st Pennsylvania	2,181,968	1,934,576
6th Kentucky	28,052	26,608	9th Pennsylvania	1,080,437	1,027,325
7th Kentucky	3,445	3,261	12th Pennsylvania	115,957	90,708
8th Kentucky			23d Pennsylvania	189,874	134,351
Louisiana	169,558	192,529	South Carolina	14,055	13,326
Maryland	350,935	203,147	Tennessee	89,402	91,564
3d Massachusetts	940,806	824,786	3d Texas	136,362	116,381
1st Michigan	420,518	331,145	2d Virginia	43,799	37,485
4th Michigan	343,202	262,899	6th Virginia	10,614	9,941
Minnesota	160,483	170,173	Washington	128,027	117,832
1st Missouri	325,592	310,163	West Virginia	1,508	1,228
6th Missouri	104,100	109,001	1st Wisconsin	725,393	632,452
Montana	143,453	112,422	2d Wisconsin	184,247	178,867
Nebraska	100,499	86,409			
New Hampshire	55,478	769,739	Total	34,146,471	27,842,328

TABLE 19.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Tobacco and snuff.

Districts.	Unaccounted for July 1, 1918.	Removed for exportation during year.	Exported.	Tax paid and returned to to factory.	Unaccounted for June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1st California	200,720	23,944	21,783		202,881
Connecticut		167			167
1st Illinois	125,941	3,667,066	2,408,062		1,384,945
2d Kentucky		54,569	50,039		4,530
5th Kentucky	2,006,593	2,200,003	3,882,507	126	323,963
Louisiana	1,564	191,834	167,003		26,395
Maryland	216,785	603,122	486,589		333,318
3d Massachusetts	450		200	250	
1st Michigan	6,376	460	6,836		
1st Missouri	3,439,522	1,813,418	4,765,844	60	487,036
5th New Jersey	1,446,051	1,012,085	2,234,737		223,399
1st New York	1,779	2,008,170	1,136,978		872,971
2d New York	134,572	760,899	693,120	20	202,331
3d New York	148,534	1,057,011	1,033,875	200	171,470
4th North Carolina	7,444,247	2,202,125	9,185,753		460,619
5th North Carolina	4,576,840	1,855,037	6,107,373		324,504
1st Ohio	481,329	5,249	382,823		103,755
1st Pennsylvania	8,075	372,793	73,206		307,662
9th Pennsylvania		18,979			18,979
12th Pennsylvania		6,480	6,176		304
Tennessee	649	2,965	285		3,329
2d Virginia	1,151,278	1,908,977	2,082,334	349	977,572
6th Virginia	451,086	457,304	825,623	31,965	50,802
West Virginia	70,981		648		70,333
1st Wisconsin	8,209	104,669	84,092	1,000	27,786
Total	21,921,581	20,327,326	35,635,886	33,970	6,579,051

TABLE 19.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Con.

Cigars weighing more than 3 pounds per 1,000.

Districts.	Unaccounted for July 1, 1918.	Removed for exportation during year.	Exported.	Tax paid and returned to to factory.	Unaccounted for June 30, 1919.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st California	15,000	60,000	45,000		30,000
Connecticut		200,000		100,000	100,000
1st Illinois		47,050	30,000		17,050
7th Indiana		5,386,000	1,108,800		4,277,200
5th Kentucky	160,000		160,000		
Louisiana	250,000	200,000	200,000		250,000
Maryland	1,057,000	2,150,000	2,105,000	2,000	1,100,000
3d Massachusetts	3,570,000	4,648,800	4,018,800		4,200,000
1st Michigan	1,500,000	3,130,000	3,320,000		1,310,000
1st New Jersey	1,620,000	1,085,500	1,485,500	75,000	1,145,000
5th New Jersey	5,362,500	10,717,500	14,555,000	125,000	1,400,000
1st New York	517,500	10,097,500	9,502,500		1,112,500
2d New York	4,520,000	1,532,500	5,582,500		470,000
3d New York	16,303,700	34,316,925	43,189,600	601,500	6,829,525
14th New York	1,025,000	3,337,500	2,682,500		1,680,000
21st New York	475,000	1,022,000	655,000		842,000
5th North Carolina		850,000	850,000		
1st Ohio	100,000	250,000			350,000
10th Ohio	1,450,000	5,700,000	1,350,000		5,800,000
1st Pennsylvania	11,381,000	15,376,000	16,529,500	125,000	10,102,500
9th Pennsylvania	1,650,000	6,005,000	5,842,500	2,500	1,810,000
12th Pennsylvania	1,200,000	4,265,000	4,965,000		500,000
23d Pennsylvania	5,700	4,300	10,000		
3d Texas		500,000	500,000		
2d Virginia	459,500	21,816,400	10,583,250	20,000	11,672,650
West Virginia	24,000	15,000			39,000
Total	52,645,900	132,712,975	129,270,450	1,051,000	55,037,425

Cigars weighing not more than 3 pounds per 1,000.

	Number.	*Number.*	*Number.*	*Number.*	*Number.*
5th New Jersey	500,000	12,000	504,000		8,000
1st New York	104,800	45,000	118,800		31,000
2d Virginia	100,000		100,000		
Total	704,800	57,000	722,800		39,000

Cigarettes weighing more than 3 pounds per 1,000.

	Number.	*Number.*	*Number.*	*Number.*	*Number.*
3d New York	70,350	61,000	17,000		114,350

Cigarettes weighing not more than 3 pounds per 1,000.

	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st California	9,225,000	90,345,000	65,370,000		34,200,000
5th Kentucky		300,000	300,000		
Louisiana	5,492,000	61,938,360	66,931,080	494,800	4,480
Maryland		41,050,000	29,050,000		12,000,000
3d Massachusetts	26,000	448,900	214,900		260,000
5th New Jersey	33,620,940	244,999,000	258,570,940		20,049,000
1st New York	231,308,824	1,245,125,379	1,154,447,200		321,987,003
2d New York	260,797,652	1,915,704,958	1,714,511,690	19,255,500	442,735,420
3d New York	138,501,096	992,928,710	982,513,156		148,916,650
4th North Carolina	371,989,408	1,248,901,552	1,423,784,660	5,000,000	192,106,300
5th North Carolina	178,482,600	1,820,447,090	1,547,097,580		451,832,110
1st Pennsylvania	18,244,000	157,433,800	57,530,500	8,000,000	110,147,300
2d Virginia	293,878,740	1,385,562,984	1,279,743,384	1,711,720	397,986,620
Total	1,541,566,260	9,205,185,733	8,580,065,090	34,462,020	2,132,224,883

TABLE 20.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1919, BY PORTS, AND SUMMARY, FISCAL YEARS 1910–1919.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Total.
Baltimore	1	$786.24	.....	$786.24
New York	42	7,672.21	$20,881.65	28,553.86
San Francisco	45	3,330.54	2,836.08	6,166.62
Seattle	5	241.70	.....	241.70
Total	93	12,030.69	23,717.73	35,748.42

SUMMARY, FISCAL YEARS 1910–1919.

Years.	Claims.	Tobacco.	Cigars and cigarettes.	Total.
1910	.....	$4,399.44	$10,094.08	$14,493.52
1911	.....	10,180.13	13,735.86	23,915.99
1912	.....	15,066.04	18,899.97	33,966.01
1913	.....	6,854.79	15,846.35	22,701.14
1914	.....	19,120.60	36,799.59	55,920.19
1915	.....	15,065.93	53,161.81	68,227.74
1916	.....	24,414.18	31,585.92	56,000.10
1917	.....	8,889.53	23,803.31	32,692.84
1918	40	9,607.66	14,017.83	23,625.49
1919	93	12,030.69	23,717.73	35,748.24
Total	133	125,628.99	241,662.45	367,291.44

TABLE 21.—PRODUCTION AND WITHDRAWALS OF ARTIFICIALLY COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1919, BY MONTHS.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	In factories, June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
July	408,110	283,656	97,636	48,836	.....	.....
August	432,795	269,251	116,325	62,284	598	.....
September	538,212	385,064	71,786	52,112	.....	.....
October	608,232	423,995	97,090	84,768	.....	.....
November	551,330	456,542	80,670	64,040	.....	.....
December	747,271	500,651	179,283	56,006	.....	.....
January	1,110,713	558,272	333,002	76,822	.....	.....
February	1,641,717	405,888	1,220,214	49,356	98	.....
March	2,242,494	472,100	1,705,782	58,218	.....	.....
April	2,716,338	529,989	2,001,979	68,968	1,940	.....
May	1,930,169	511,379	1,445,352	46,836	.....	.....
June	921,195	402,971	618,248	44,906	.....	162,690
Total	13,848,576	5,199,758	7,967,367	713,152	2,636	162,690

TABLE 22.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	On hand June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Colorado	55,644	4,270	.....	51,100	696	.....
Connecticut	408,877	170	379,287	18,980	.....	24,249
1st Illinois	4,167,025	2,132,783	1,686,415	357,488	.....	26,955
13th Illinois	177,198	155,970	.....	16,250	1,940	6,941
6th Indiana	73,400	73,185	.....	.....	.....	1,505
Kansas	1,520,972	1,364,900	.....	144,684	.....	22,771
Maryland	206,880	207,210	.....	.....	.....	180
3d Massachusetts	6,435	.....	.....	6,400	.....	35
1st Michigan	90	90	.....	.....	.....	.....
1st Missouri	777,425	767,770	.....	.....	.....	18,210
6th Missouri	9,540	8,560	.....	.....	.....	980
Nebraska	2,920	40	.....	2,880	.....	.....
6th New Jersey	6,154,777	197,030	5,901,665	115,370	.....	56,982
1st Ohio	10,320	11,810	.....	.....	.....	40
Oregon	638	210	.....	.....	.....	428
Texas	276,435	275,760	.....	.....	.....	3,414
Total	13,848,576	5,199,758	7,967,367	713,152	2,636	162,690

TABLE 23.—SUMMARY OF OPERATIONS IN COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1919.

Dr.	Pounds.	Cr.	Pounds.
Stock on hand July 1, 1918	197,027	Quantity withdrawn, tax paid	5,199,758
Exported and remaining unaccounted for July 1, 1918	710,032	Exported and accounted for by evidence of exportation	5,648,590
Removed free of tax for use United States and unaccounted for July 1, 1918	79,748	Exported and accounted for by payment of tax	28
Quantity produced this year	13,848,576	Exported and unaccounted for June 30, 1919	3,028,781
		Withdrawn free of tax for use United States and accounted for by certificates of receipt	770,594
		Withdrawn free of tax for use United States and accounted for by payment of tax	454
		Withdrawn free of tax for use United States and unaccounted for June 30, 1919	21,852
		Lost or destroyed in factories allowed	2,636
		On hand June 30, 1919	162,690
Total	14,835,383	Total	14,835,383

TABLE 24.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1919, BY MONTHS.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	In factories June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
July	19,887,461	19,555,258	151,690	.....	94,256	.....
August	17,959,347	18,470,088	79,850	.....	1,579	.....
September	28,428,237	26,912,269	220,015	.....	300	.....
October	43,542,613	41,434,571	277,285	.....	40	.....
November	32,434,060	33,736,222	129,540	.....	79,477	.....
December	36,661,587	36,274,992	102,285	.....	48,650	.....
January	40,166,026	39,393,436	190,770	.....	.....	.....
February	19,741,420	20,669,237	149,740	.....	2,730	.....
March	27,430,917	28,122,961	136,000	.....	.....	.....
April	31,447,649	31,029,697	335,420	.....	6,000	.....
May	23,135,348	28,984,654	342,250	.....	78,360	.....
June	18,533,330	19,192,782	145,490	660	240	2,399,907
Total	345,367,995	343,776,167	2,260,335	660	311,632	2,399,907

TABLE 25.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	In factories June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1st California	2,230,388	2,171,989	34,380	660	4,575	23,525
Colorado	1,523,044	1,522,280	.....	.....	9,110	10,734
Connecticut	9,280,992	9,440,614	20,600	.....	1,240	107,030
1st Illinois	182,584,647	182,009,023	1,233,930	.....	41,250	878,145
13th Illinois	4,423,950	4,436,090	.....	.....	9,117	27,717
6th Indiana	1,859,700	1,872,670	.....	.....	.....	13,645
Kansas	19,283,886	19,334,410	.....	.....	.....	157,234
Maryland	1,264,359	1,264,351	.....	.....	.....	10,068
3d Massachusetts	8,100,239	8,122,580	.....	.....	40	38,857
1st Michigan	1,019,679	1,024,910	.....	.....	.....	1,900
Minnesota	6,889,648	6,676,431	.....	.....	20,640	222,980
1st Missouri	11,469,081	11,470,013	.....	.....	.....	108,550
6th Missouri	375,097	368,915	.....	.....	.....	6,182
Nebraska	4,241,047	4,228,258	.....	.....	.....	41,384
5th New Jersey	44,024,289	43,644,978	507,825	.....	73,650	312,702
14th New York	2,700,709	2,681,040	.....	.....	.....	58,700
28th New York	4,263,450	3,725,810	463,600	.....	152,010	13,350
1st Ohio	13,918,612	13,891,784	.....	.....	.....	136,598
10th Ohio	1,235,590	1,220,470	.....	.....	.....	27,180
11th Ohio	13,011,167	13,097,310	.....	.....	.....	28,041
18th Ohio	224,935	224,035	.....	.....	.....	900
Oregon	1,217,422	1,201,444	.....	.....	.....	17,617
Texas	2,782,143	2,749,500	.....	.....	.....	98,622
1st Wisconsin	4,452,691	4,444,042	.....	.....	.....	20,236
2d Wisconsin	2,991,230	2,953,220	.....	.....	.....	38,010
Total	345,367,995	343,776,167	2,260,335	660	311,632	2,399,907

TABLE 26.—SUMMARY OF OPERATIONS IN UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1919.

Dr.	Pounds.	Cr.	Pounds.
Stock on hand July 1, 1918	3,380,706	Quantity withdrawn tax paid	343,776,167
Exported and unaccounted for July 1, 1918	378,400	Exported and accounted for by evidence of exportation	2,421,385
Quantity produced this year	345,367,995	Exported and unaccounted for June 30, 1919	217,350
		Withdrawn free of tax for use of the United States and unaccounted for	660
		Lost or destroyed	311,632
		On hand June 30, 1919	2,399,907
Total	349,127,101	Total	349,127,101

TABLE 27.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1903–1919.

Years.	Colored.				Uncolored.			
	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1903	5,710,407	2,312,493	3,334,969	.....	67,573,689	66,785,796	151,693	.....
1904	3,785,670	1,297,068	2,504,940	.....	46,413,972	46,397,984	123,425	.....
1905	5,560,304	3,121,640	2,405,763	.....	46,427,032	46,223,691	137,670	.....
1906	4,888,986	2,503,095	2,422,320	.....	50,545,914	50,536,406	78,750	.....
1907	7,758,529	5,009,094	2,695,276	.....	63,608,246	63,303,016	129,350	.....
1908	7,452,800	4,982,029	2,522,188	.....	74,072,800	73,916,869	109,480	.....
1909	5,710,301	3,275,968	2,403,742	.....	86,572,514	86,221,310	112,958	.....
1910	6,176,991	3,416,285	2,767,195	.....	135,685,289	135,159,429	97,575	.....
1911	5,830,995	2,764,971	3,054,344	.....	115,331,800	115,148,006	91,750	.....
1912	6,235,639	3,174,331	3,044,122	.....	122,365,414	121,945,038	106,160	.....
1913	6,520,436	4,090,658	2,417,973	3,300	138,707,426	138,242,848	59,686	.....
1914	6,384,222	3,831,706	2,121,162	469,340	137,63 ,054	137,747,982	22,540	110,020
1915	7,595,141	3,753,021	3,081,356	734,030	138,214,907	137,693,610	31,172	.....
1916	6,748,940	3,403,287	2,561,613	746,281	145,760,973	145,443,578	26,076	2,250
1917	8,012,031	4,476,351	2,752,431	723,248	225,158,080	221,017,821	141,835	2,400
1918	6,594,790	4,353,127	1,480,370	757,419	319,934,019	318,176,619	1,005,409	134,000
1919	13,848,576	5,199,758	7,967,367	713,152	345,367,995	343,776,167	2,260,335	660
Total	114,814,758	60,964,874	49,537,131	4,146,770	2,259,377,154	2,251,066,230	4,685,864	249,330

TABLE 28.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1919, BY MONTHS.

Months.	On hand July 1, 1918.	Produced.	Withdrawn, tax paid.	On hand June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
July	160,725	1,649,364	1,632,858	.....
August	.....	1,604,514	1,692,972	.....
September	.....	1,807,747	1,783,793	.....
October	.....	1,733,940	1,696,492	.....
November	.....	1,578,263	1,615,542	.....
December	.....	1,838,751	1,790,299	.....
January	.....	1,760,939	1,726,097	.....
February	.....	943,882	1,037,211	.....
March	.....	1,551,435	1,588,092	.....
April	.....	1,040,265	1,074,417	.....
May	.....	998,206	966,486	.....
June	.....	851,412	852,864	62,320
Total	160,725	17,358,718	17,457,123	62,230

TABLE 29.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1918.	Produced.	Withdrawn tax paid.	On hand June 30, 1919.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
Colorado	.....	500,378	500,378	.....
1st Illinois	37,644	4,753,983	4,775,342	16,285
3d Iowa	.....	328,978	328,978	.....
Kansas	34,896	2,352,222	2,374,710	12,408
Maryland	6,324	1,561,112	1,566,230	1,206
3d Massachusetts	14,436	445,526	444,230	15,732
Minnesota	26,567	4,898,186	4,914,484	10,269
6th Missouri	.....	1,279,208	1,279,208	.....
Nebraska	6,890	328,741	329,211	6,420
18th Ohio	.....	126,884	126,884	.....
2d Wisconsin	33,968	783,500	817,468	.....
Total	160,725	17,358,718	17,457,123	62,320

TABLE 30.—SUMMARY OF OPERATIONS IN RENOVATED BUTTER, YEAR ENDED JUNE 30, 1919.

Dr.	Pounds.	Cr.	Pounds.
Quantity on hand July 1, 1918	160,725	Quantity withdrawn tax paid during the year	17,457,123
Quantity produced during the year	17,358,718	Stock remaining in manufactories June 30, 1919	62,320
Total	17,519,443	Total	17,519,443

TABLE 31.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1903–1919.

Years.	Produced.	Withdrawn tax paid.	Years.	Produced.	Withdrawn tax paid.
	Pounds.	*Pounds.*		*Pounds.*	*Pounds.*
1903	54,653,790	54,223,234	1913	38,354,762	38,285,114
1904	54,171,183	54,204,478	1914	32,470,030	32,513,244
1905	60,029,421	60,171,504	1915	39,056,180	38,924,828
1906	53,549,900	53,361,088	1916	34,514,527	34,572,335
1907	62,965,613	63,078,504	1917	27,507,982	27,649,487
1908	50,479,489	50,411,446	1918	19,270,933	19,314,635
1909	47,345,361	47,402,382	1919	17,358,718	17,457,123
1910	47,433,575	47,378,446			
1911	39,292,591	39,352,445	Total	724,846,453	724,714,188
1912	46,387,398	46,413,895			

TABLE 32.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1919, BY MONTHS.

Produced.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.
					Pounds.
Stock on hand July 1, 1918	2	1,245	3,166	825	208,874
July	129	4,334	10,557	11,493	1,017,936
August	56	3,834	29,625	17,890	1,665,500
September	830	10,679	59,619	179,174	7,273,926
October	4,384	15,190	96,691	220,195	10,291,127
November	2,925	10,383	31,529	109,414	4,527,089
December	93,597	4,666	19,585	1,649	14,419,454
January	52,558	1,508	3,422	1,303	7,598,176
February	18	215	1,830	580	92,451
March	13	1,334	2,456	536	195,588
April	9	686	1,146	623	104,923
May	7	281	1,563	427	85,153
June	2	1,229	850	463	133,140
Total produced	154,528	54,339	258,873	543,747	47,404,463
Grand total	154,530	55,584	262,039	544,572	47,613,337

Withdrawn tax paid.

					Pounds.
July	101	4,557	10,768	11,188	1,027,243
August	73	4,340	28,647	16,907	1,652,826
September	829	7,387	55,147	172,073	6,680,018
October	3,758	17,586	94,797	214,879	10,170,002
November	3,011	10,873	32,680	111,462	4,638,418
December	399	4,172	15,906	5,715	942,594
January	3,751	1,377	5,616	3,223	877,181
February	15	869	4,485	1,729	240,191
March	14	2,723	3,787	946	266,595
April	7	475	3,307	863	160,922
May	9	736	3,009	724	161,203
June	2	700	1,735	716	122,970
Total withdrawn tax paid	11,969	54,795	259,884	540,425	26,940,163
Withdrawn for export and accounted for	142,559	95	640	3,604	20,497,419
Lost or destroyed	.....	65	7	518	88,101
Balance on hand June 30, 1919	2	629	1,508	25	87,654
Grand total	154,530	55,584	262,039	544,572	47,613,337

TABLE 33.—ENFORCEMENT OF THE HARRISON NARCOTIC LAW, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS, AS REPORTED BY COLLECTORS, ACCORDING TO DIFFERENT CLASSES OF REGISTERED AND UNREGISTERED PERSONS.

Districts.	Violations.													Disposition.										Fiscal results.			
	Registered.									Unregistered.				Registered.					Unregistered.								
	Physicians.	Dentists.	Veterinarians.	Manufacturers.	Importers.	Wholesale dealers.	Retail dealers.	Miscellaneous.	Total.	Physicians.	Wholesale dealers.	Retail dealers.	Miscellaneous.	Total.	Convictions.	Acquittals.	Under indictment.	Compromised.	Dropped.	Pending.	Total.	Convictions.	Acquittals.	Under indictment.	Compromised.	Dropped.	Pending.	Total.	Fines.	Compromises.	Tax and penalty assessed.	Tax and penalty collected.
Alabama[1]	175	33	13				39		260				4	4				38	189	33	260	1	1				2	4	$75.00	$358.12		
Arkansas	123	16	3			2	40	1	185				21	21	4	1	5	10	150	15	185	1	2	8		2	8	21	445.00	500.00	$218.50	$218.50
1st California[2]	157	38	13			6	36	18	268				34	34				2	266		268	9	1	20		4		34	3,400.00	5,000.00	366.00	366.00
6th California	407	67				1	28	23	526				2	2				13	513		526	2						2	500.00	570.00	935.73	935.73
Colorado[3]	160	45	9				48		262				17	17				7	255		262	4				1	12	17	50.00	235.00	378.26	378.26
Connecticut[4]	147	127	9				46	2	331		1			1					331		331	1						1			493.96	493.96
Florida	120	20	11			5	106	45	307				3	3	2	2		16	285	2	307			3				3	143.25	557.00	504.96	504.96
Georgia	342	37	5	2		2	83	2	473				31	31	5		4	19	300	145	473	5			1	1	24	31	1,450.00	4,830.00	509.06	420.52
Hawaii	72	19	4			1	3		99				1	1					99		99	1						1	25.00		164.26	164.26
1st Illinois	894	434	30	8		9	143	5	1,523				87	87				1	1,509	13	1,523	18		9	5	25	30	87	667.20	629.00	1,379.50	1,375.00
5th Illinois	53	10	3				29	2	97						1			1	95		97									25.00	141.63	141.63
8th Illinois	43	20	8				13	1	85				8	8	2	1		1	78	3	85						8	8	300.00	500.00	105.94	105.94
13th Illinois	33	10	5				18		66				1	1				1	65		66					1		1		10.00	89.01	89.01
6th Indiana	151	55	33				35	4	278				1	1				20	258		278					1		1		830.00	469.80	469.80
7th Indiana	124	36	21				14		195									26	169		195								200.00	1,357.20	283.64	283.64
3d Iowa	287	120	77			1	152	6	643				12	12	2			1	636	4	643	6	2	2		1	1	12	175.00	575.00	834.22	833.72
Kansas	154	65	28				64	2	313				1	1				12	294	7	313	1						1		792.50	434.16	434.16
2d Kentucky	87	13	9				14	3	126						1			12	113		126								50.00	395.00	161.33	161.33
5th Kentucky	36	14	6				4	1	61				21	21	1			2	58		61	3				1	17	21	175.00	40.00	2.92	1.42
6th Kentucky	12	6	1				6	3	28						1			5	21	1	28								1,400.00	1,575.00	30.75	30.75
7th Kentucky	63	11	8				8	3	93									1	87	5	93								500.00	280.00	132.90	132.90
8th Kentucky	38	10	7				3	1	59									2	57		59									50.00	82.51	82.51
Louisiana	275	65	15	1		1	71	369	797				12	12			1	1	790	5	797	6		1			5	12	516.30	100.00	1,119.23	1,119.23
Maryland[5]	221	64	10	1		1	70	15	382				65	65	6		1	10	355	10	382	27	2	24		6	6	65	4,661.00	875.00	534.30	534.30
3d Massachusetts	557	309	25	3		3	166	16	1,079				9	9	1		1	85	782	210	1,079	5		1		3		9		2,365.00	1,586.56	1,586.56
1st Michigan	328					3	119		450				43	43	2			11	409	28	450	21			1	4	17	43	9,750.00	2,750.00	590.80	590.80
4th Michigan	10	2					15	1	28									5		23	28									2,100.00	9.63	9.63
Minnesota	343	70	2				164		579				5	5			1	4	574		579	5						5	50.00	675.00	904.20	861.20
1st Missouri	371	74	6	4		4	105		564				81	81					564		564	57	4	2			18	81	4,665.00		1,093.14	1,093.14
6th Missouri	168	53	2				114		337								5		332		337										449.11	449.11

Montana[6]	160	94	19				114	12	399				2	2				25	374		399	2						2		2,100.00	2,852.85	2,838.15
Nebraska	236	109	52			1	82	6	486				57	57					455	31	486	15	5	6	4	11	16	57	750.00	135.00	718.54	661.74
New Hampshire[7]	265	105	43	2			63	14	492				3	3	19		3	17	446	7	492	3						3		2,125.00	526.09	524.51
1st New Jersey	181	40	8	1		3	82	185	500	2			17	19		3	1		493	3	500		1	7		3	8	19			771.81	610.92
5th New Jersey	203	20	3	2			28	3	259				40	40	3	2	4	7	243		259	6		24			10	40	300.00	165.00	309.72	309.72
New Mexico[8]	82	1					15		98				9	9				5	89	4	98	4		4		1		9	787.50	225.00	124.30	124.30
1st New York	13	5					320	3	341				4	4	4			1	335	1	341	1	1			2		4	6,050.00	15.00	505.14	505.14
2d New York	15	7		1	1	9	3		36			12		12					35		36	4	1	3		4		12		150.00	51.67	51.67
3d New York	7				1	3	15	37	63						23	5	1	8	5	21	63									240.00		
14th New York	162	36	6				45	6	255				8	8	5				250		255	5				3		8	2,500.00		414.67	414.67
21st New York	176	86	27	3			35	9	336				10	10	2			3	328	3	336	7					3	10	800.00	25.00	506.09	506.09
28th New York	444	287	8	*	2	4	68		813				9	9	1			19	791	2	813	4			2		3	9	225.00	1,765.00	1,354.00	1,354.00
4th North Carolina	129	13	5				32	3	182				1	1	1			7	137	37	182					1		1		300.00	182.13	133.74
5th North Carolina	82	13	7			8	34	410	554									7	543	4	554									580.00	677.85	649.75
North and South Dakota	73	27	15	1			51	3	170										169	1	170										252.75	251.25
1st Ohio	1,058	73	3	22		218	732	123	2,229				25	25			1	4	2,219	5	2,229	2		23				25	50.00	625.00	2,385.21	2,385.21
10th Ohio	60	15	7	1	6				89			43	8	51			1	3	83	2	89	23			1		27	51		900.00	124.50	124.50
11th Ohio	164	50	17	5		5	26	30	297				4	4			1	4	273	19	297	1		2	1			4		1,151.98	241.50	241.50
18th Ohio	157	114	9			2	16	7	305	6				6			3		295	7	305						6	6		75.00	437.85	437.85
Oklahoma	420	116	51				217	18	822				26	26	3	1	6	13	772	27	822	3	4	3			16	26	400.00	1,850.00	1,155.38	1,146.88
Oregon	54	29					19	2	104				6	6	1				93	10	104	4					2	6	900.00		148.43	148.43
1st Pennsylvania	884	242	38			4	172	75	1,415				72	72					1,411	4	1,415	26	5	37	1	3		72		250.00	2,507.53	2,507.53
9th Pennsylvania	7	4					1		12				4	4					12		12	3		1				4	125.00		18.00	18.00
12th Pennsylvania	259	164	22				35	3	483				1	1	1			1	481		483	1						1	500.00	20.00	802.30	802.30
23d Pennsylvania	1,172	506	51	6		7	213	40	1,995				21	21	8		8	8	964	1,007	1,995	2		14	4	1		21	3,376.00	5,934.50	3,792.25	1,534.19
South Carolina	46	8					18	3	75									11	64		75									400.00	94.84	94.84
Tennessee	398	42	2	1		3	83	5	534				14	14		1	14	6	448	65	534						14	14	1,000.00	434.25	626.34	626.34
3d Texas	916	223	82	2		2	434	12	1,671	2			75	77	12		27	21	1,602	9	1,671	16	5				56	77	2,290.00	4,210.25	2,402.15	2,402.15
2d Virginia	110	23					20	4	157				19	19	3		3		147	4	157	3		6		2	8	19	450.00		374.36	374.36
6th Virginia	24								24	2				2	1	3	11		1	8	24	1	1					2	50.00		4.50	1.50
Washington[9]	25	19	2				17	12	75				45	45			3	3	68	1	75	26	4	9	6			45	1,725.00	1,350.00	99.79	99.79
West Virginia	204	43	23	1		4	43	6	324						129		98	12	82	3	324									881.75	786.17	764.94
1st Wisconsin	68	28	1				21		118									1	117		118									10.00	166.84	166.84
2d Wisconsin	67	33	11				23	7	141				1	1	3		1		136	1	141			1				1	75.00		66.65	66.65
Total	14,272	4,418	875	67	10	312	4,833	1,561	26,348	12	1	55	940	1,008	247	19	204	493	23,595	1,790	26,348	335	39	210	26	78	320	1,008	51,551.25	53,891.55	39,488.21	36,747.42

[1] Includes Mississippi.
[2] Includes Nevada.
[3] Includes Wyoming.
[4] Includes Rhode Island.
[5] Includes Delaware, District of Columbia, and two counties of Virginia.
[6] Includes Idaho and Utah.
[7] Includes Maine and Vermont.
[8] Includes Arizona.
[9] Includes Alaska.

TABLE 34.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Original Harrison Narcotic Law.												Harrison Narcotic Law, as amended.					
	Physicians (except osteopaths).	Osteopaths.	Dentists.	Veterinarians.	Hospitals, etc.	Retail dealers.	Wholesale dealers.	Manufacturers.	Importers.	Educational institutions.	Miscellaneous.	Total.	Class 1 (importers, manufacturers, producers, and compounders).	Class 2 (wholesale dealers).	Class 3 (retail dealers).	Class 4 (practitioners).	Class 5 (dealers in untaxed narcotic preparations).	Total.
Alabama [1]	3,402	4	785	189	39	1,071	11	3	.....	.....	.....	5,504	10	28	1,026	3,861	301	5,226
Arkansas	2,381	7	301	180	24	666	8	4	.....	.....	2	3,573	2	12	544	2,296	256	3,110
1st California [2]	2,353	38	1,060	122	107	910	28	15	2	7	22	4,664	11	67	791	3,118	329	4,316
6th California	2,136	21	764	71	97	742	11	4	.....	5	22	3,873	4	13	699	2,985	2	3,703
Colorado [3]	1,568	11	523	92	87	654	10	8	.....	2	2	2,957	10	20	634	2,791	13	3,468
Connecticut [4]	1,761	1	875	107	68	893	13	9	.....	14	7	3,753	9	20	873	2,608	60	3,570
Florida	925	2	275	44	23	490	5	3	.....	.....	.....	1,767	2	17	305	775	49	1,148
Georgia	2,724	5	583	53	32	839	23	8	.....	3	9	4,279	11	50	720	2,603	365	3,749
Hawaii	133	.....	36	7	40	21	8	1	.....	.....	.....	246	2	12	24	193	44	275
1st Illinois	5,082	.....	2,060	184	173	1,914	57	52	.....	6	3	9,531	28	81	1,782	6,332	2	8,225
5th Illinois	486	4	120	35	16	196	4	1	.....	16	.....	878	1	3	146	463	4	617
8th Illinois	1,537	4	549	280	37	507	8	.....	.....	.....	1	2,923	2	25	473	2,225	13	2,738
13th Illinois	975	.....	256	141	8	348	1	.....	.....	.....	.....	1,729	1	5	355	1,368	5	1,734
6th Indiana	2,257	7	954	425	63	1,106	77	17	.....	4	.....	4,910	17	77	920	3,144	60	4,218
7th Indiana	1,116	.....	266	147	18	407	8	6	2	.....	.....	1,970	6	13	411	1,447	70	1,947
3d Iowa	2,749	.....	1,124	575	105	1,409	23	17	.....	1	2	6,005	10	21	1,236	2,383	7	3,657
Kansas	2,131	32	734	418	78	1,041	5	4	.....	1	1	4,445	.....	13	953	3,095	1	4,062
2d Kentucky	876	12	168	117	5	319	6	1	.....	.....	.....	1,504	1	8	313	1,147	45	1,514
5th Kentucky	720	.....	188	36	20	222	6	11	.....	1	.....	1,204	6	7	209	942	28	1,192
6th Kentucky	250	.....	62	36	3	104	.....	.....	.....	.....	.....	455	.....	.....	104	351	28	483
7th Kentucky	477	.....	98	65	10	90	2	4	.....	.....	.....	746	3	9	102	670	14	798
8th Kentucky	438	.....	94	32	8	94	.....	.....	.....	.....	.....	666	.....	.....	88	531	319	938
Louisiana	1,505	12	602	56	28	426	13	5	.....	3	3	2,653	8	17	379	2,120	742	3,266
Maryland [5]	2,496	.....	815	118	88	820	12	29	.....	10	15	4,403	25	36	878	2,983	670	4,592
3d Massachusetts	4,573	.....	1,954	169	164	1,755	20	44	.....	6	31	8,716	40	50	1,678	6,633	14	8,415
1st Michigan	2,359	40	791	171	61	1,064	41	24	1	1	.....	4,553	25	42	1,035	3,191	55	4,348
4th Michigan	1,048	9	327	107	57	548	1	3	.....	.....	1	2,101	1	3	523	1,459	28	2,014
Minnesota	1,683	2	914	171	114	933	10	.....	.....	.....	10	3,837	11	19	848	2,171	7	3,056
1st Missouri	2,545	35	727	96	50	963	21	40	.....	6	.....	4,483	25	35	861	3,085	36	4,042
6th Missouri	2,320	68	619	176	33	1,090	26	3	.....	.....	.....	4,335	3	26	1,092	3,297	.....	4,418
Montana [6]	992	16	596	133	57	697	6	1	.....	.....	.....	2,498	2	15	668	1,741	22	2,448
Nebraska	1,658	44	686	302	48	938	15	4	3	5	.....	3,703	6	14	885	2,510	7	3,422

New Hampshire [7]	2,005	2	695	229	99	892	4	27	.....	4	.....	3,957	4	18	683	2,527	627	3,859
1st New Jersey	683	.....	219	51	37	359	2	6	.....	.....	.....	1,357	2	1	229	468	168	868
5th New Jersey	1,767	.....	774	83	86	1,008	14	22	.....	2	20	3,776	14	11	938	2,466	26	3,455
New Mexico [8]	584	15	141	51	66	309	.....	.....	.....	.....	.....	1,166	.....	.....	274	733	17	1,024
1st New York	2,011	.....	758	70	81	1,178	32	6	1	1	1	4,139	12	37	1,268	3,041	.....	4,358
2d New York	204	.....	52	10	4	133	85	37	32	.....	.....	557	69	122	133	266	31	621
3d New York	3,224	2	1,056	40	77	846	35	8	4	2	7	5,301	7	13	486	2,601	.....	3,107
14th New York	1,962	.....	608	102	100	946	20	17	1	2	3	3,761	17	20	924	2,356	75	3,392
21st New York	1,509	1	485	154	41	522	9	16	.....	2	3	2,742	14	18	490	2,104	19	2,645
28th New York	1,314	.....	694	117	70	592	11	39	3	4	3	3,347	25	27	559	2,457	11	3,079
4th North Carolina	891	.....	231	40	32	373	5	2	.....	.....	.....	1,574	2	5	348	1,067	1,233	2,655
5th North Carolina	910	8	235	50	41	275	8	3	.....	1	.....	1,531	3	6	276	1,184	1,235	2,704
North and South Dakota	930	11	353	181	32	728	10	1	.....	3	.....	2,249	1	14	724	1,316	.....	2,055
1st Ohio	1,580	3	520	108	31	477	18	10	.....	4	11	2,762	12	17	458	1,526	41	2,054
10th Ohio	1,319	26	364	170	35	395	9	8	1	.....	1	2,328	7	10	404	1,857	1	2,279
11th Ohio	1,491	10	446	122	37	398	10	11	.....	.....	.....	2,525	14	21	387	1,941	167	2,530
18th Ohio	2,385	7	1,065	102	87	734	34	14	.....	6	.....	4,434	11	20	941	3,842	108	4,922
Oklahoma	2,210	21	425	196	45	1,098	6	1	.....	.....	1	4,003	1	52	1,062	2,782	18	3,915
Oregon	1,230	42	490	60	62	415	4	1	.....	1	1	2,306	2	38	392	1,337	22	1,791
1st Pennsylvania	3,391	72	1,127	151	158	1,443	12	68	4	.....	28	6,454	34	41	1,097	3,843	459	5,474
9th Pennsylvania	982	3	303	108	21	331	.....	15	.....	1	.....	1,764	.....	1	340	1,471	1,076	2,888
12th Pennsylvania	1,208	11	433	80	40	486	3	12	.....	1	.....	2,274	.....	11	424	1,448	122	2,005
23d Pennsylvania	3,183	47	991	200	163	1,124	16	11	.....	9	21	5,765	11	15	1,232	4,562	256	6,076
South Carolina	1,065	.....	374	63	28	407	4	5	.....	1	3	1,950	8	89	341	1,250	1,386	3,074
Tennessee	3,188	10	461	114	29	661	10	8	.....	6	.....	4,487	20	85	689	3,441	471	4,706
3d Texas	5,233	150	1,078	420	86	2,657	30	10	.....	2	.....	9,666	11	35	2,277	6,308	25	8,656
2d Virginia	833	1	217	19	30	361	14	6	.....	.....	1	1,482	31	13	340	1,036	394	1,814
6th Virginia	1,082	1	255	62	29	300	5	3	.....	.....	2	1,739	3	5	273	1,039	342	1,662
Washington [9]	1,376	57	592	112	83	656	3	4	1	.....	5	2,889	7	26	694	2,092	150	2,969
West Virginia	1,433	10	426	217	33	356	11	5	.....	1	2	2,494	6	19	333	1,936	1,183	3,477
1st Wisconsin	1,247	.....	653	136	79	541	6	8	.....	.....	.....	2,670	10	12	536	2,023	.....	2,581
2d Wisconsin	954	6	546	211	53	464	1	4	.....	.....	.....	2,239	.....	6	401	1,435	125	1,967
Total	111,540	890	36,973	8,684	3,656	44,747	910	709	55	144	244	208,552	640	1,566	41,508	142,273	13,384	199,371

[1] Includes Mississippi.
[2] Includes Nevada.
[3] Includes Wyoming.
[4] Includes Rhode Island.
[5] Includes Delaware, District of Columbia, and two counties of Virginia.
[6] Includes Idaho and Utah.
[7] Includes Maine and Vermont.
[8] Includes Arizona.
[9] Includes Alaska.

TABLE 35.—GRAIN AND OTHER MATERIALS USED FOR PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Gallons.*	*Bushels.*	*Gallons.*
1st California	988				11,714,888		988	11,714,888
1st Illinois	242,928	4,259	27,486		151,883		274,673	151,883
5th Illinois	2,126,786		199,233		9,734,239		2,326,019	9,734,239
8th Illinois	382,795		41,605		2,981,921		406,400	2,981,921
6th Indiana	156,215	2,930	22,705	714			182,564	
7th Indiana	60,742		6,758				67,500	
2d Kentucky	286,658	6,371	35,655				328,684	
5th Kentucky	172,044		19,116		186,292		191,160	185,292
6th Kentucky					231,345			231,345
7th Kentucky	38,726	1,016	4,046				43,788	
Louisiana			3	737	27,073,185	3,534,458	740	30,607,643
Maryland	111,107		150,787	72,343	22,206,736		234,237	22,206,736
3d Massachusetts					7,564,766			7,564,766
Montana					154,041			154,041
1st New York					8,867,555			8,867,555
14th New York					24,686,731			24,686,731
21st New York	42,830	898	5,229				48,957	
1st Ohio	241,574		42,833				284,407	
1st Pennsylvania					7,945,108			7,945,108
South Carolina				894		6,266,877	894	6,266,877
1st Wisconsin	26,954	9,830	17,790	10,936			65,510	
Total	3,890,347	25,304	573,246	[1] 85,624	123,498,693	9,801,335	4,574,521	133,300,028

[1] Includes 10,936 bushels of barley, 714 bushels of oats, and 73,974 bushels of other materials.

TABLE 36.—GRAIN AND OTHER MATERIALS USED FOR PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1919, BY STATES.

States.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Gallons.*	*Bushels.*	*Gallons.*
California	988				11,714,888		988	11,714,888
District of Columbia	111,107		150,658	72,343	917,159		334,108	917,159
Illinois	2,752,509	4,259	268,324		12,868,046		3,025,092	12,868,046
Indiana	216,957	2,930	29,463	714			250,064	
Kentucky	497,428	7,387	58,817		417,637		563,632	417,637
Louisiana			3	737	27,073,185	3,534,458	740	30,607,643
Maryland			129		21,289,577		129	21,289,577
3d Massachusetts					7,564,766			7,564,766
Montana					154,041			154,041
New York	42,830	898	5,229		33,554,286		48,957	33,554,286
Ohio	241,574		42,833				284,407	
Pennsylvania					7,945,108			7,945,108
South Carolina				894		6,266,877	894	6,266,877
Wisconsin	26,954	9,830	17,790	10,936			65,510	
Total	3,890,347	25,304	573,246	[1] 85,624	123,498,693	9,801,335	4,574,521	133,300,028
Total for fiscal year 1918	14,544,545	248,864	1,689,677	[2] 172,039	118,027,960	68,527,242	16,665,125	186,555,202

[1] Includes 10,936 bushels of barley, 714 bushels of oats, and 73,974 bushels of other materials.
[2] Includes 94,331 bushels of barley, 2,395 bushels of oats, and 75,313 bushels of other materials.

The estimated average yield per bushel of grain used for the production of spirits was 4.45+ gallons of spirits. The estimated average yield per gallon of commercial molasses used for the production of spirits was 0.615+ of a gallon. The average yield per gallon of commercial molasses used for the production of rum was 0.815+ of a gallon. The average yield per gallon of dilute liquid containing small quantities of saccharine matter used for the production of spirits was 0.023+ of a gallon.

TABLE 37.—PRODUCTION OF DISTILLED SPIRITS, YEARS ENDED JUNE 30, 1918 AND 1919, BY COLLECTION DISTRICTS.

Districts.	1919			1918 (total production).
	From materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
1st California	8,129,788.8	1,765,905.7	9,895,694.5	13,440,908.9
6th California		36,516.6	36,516.6	582,737.1
Colorado				26.2
Connecticut				29,295.6
Hawaii				3,934.5
1st Illinois	1,386,383.7		1,386,383.7	1,368,610.3
5th Illinois	20,463,033.3		20,463,033.3	37,514,918.1
8th Illinois	4,416,423.4		4,416,423.4	10,796,551.9
6th Indiana	817,791.0		817,791.0	4,233,614.4
7th Indiana	333,160.8		333,160.8	11,597,315.6
2d Kentucky	1,714,803.0		1,714,803.0	4,210,329.7
5th Kentucky	1,845,473.0		1,845,473.0	6,408,119.8
6th Kentucky	191,176.2		191,176.2	1,009,251.9
7th Kentucky	206,112.6		206,112.6	980,261.4
8th Kentucky				473.8
Louisiana	22,135,264.9		22,135,264.9	24,406,539.3
Maryland	16,566,820.1		16,566,820.1	27,495,903.6
3d Massachusetts	5,973,432.3		5,973,432.3	10,873,374.9
1st Michigan				752,744.5
1st Missouri				61,781.9
6th Missouri				17,744.6
Montana	107,863.4		107,863.4	186,248.0
5th New Jersey				51.4
1st New York	6,424,018.9		6,424,018.9	8,130,628.1
14th New York	283,330.3		283,330.3	1,281,920.6
21st New York	249,087.4		249,087.4	1,127,863.2
28th New York				4,480.2
1st Ohio	1,263,875.3		1,263,875.3	3,277,484.7
10th Ohio				34,408.0
18th Ohio				2,210.2
1st Pennsylvania	5,877,816.5		5,877,816.5	6,025,923.1
9th Pennsylvania				1,757.7
12th Pennsylvania				520.7
23d Pennsylvania				1,265,712.8
South Carolina	378,227.2		378,227.2	943,567.7
3d Texas				7,281.3
1st Wisconsin	212,146.2		212,146.2	759,294.4
Total	98,976,118.3	1,802,422.3	100,778,540.6	178,833,799.1

TABLE 38.—PRODUCTION OF DISTILLED SPIRITS, YEARS ENDED JUNE 30, 1918 AND 1919, BY STATES.

States and Territories.	1919			1918 (total production).
	From materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
California	8,129,788.8	1,765,905.7	9,895,694.5	14,023,646.0
Connecticut		36,516.6	36,516.6	26,450.6
District of Columbia	488,214.6		488,214.6	749,517.4
Hawaii				3,934.5
Illinois	26,265,840.4		26,265,840.4	49,680,080.3
Indiana	1,150,951.8		1,150,951.8	15,830,930.0
Kentucky	3,957,654.8		3,957,654.8	12,608,436.6
Louisiana	22,135,264.9		22,135,264.9	24,406,539.3
Maryland	16,078,605.5		16,078,605.5	26,746,386.2
Massachusetts	5,973,432.3		5,973,432.3	10,873,374.9
Michigan				752,744.5
Missouri				79,526.5
Montana	107,863.4		107,863.4	186,248.0
New Jersey				51.4
New York	6,956,436.6		6,956,436.6	10,544,901.1
Ohio	1,263,875.3		1,263,875.3	3,314,102.9
Pennsylvania	5,877,816.5		5,877,816.5	7,293,914.3
Rhode Island				2,845.0
South Carolina	378,227.2		378,227.2	943,567.7
Texas				7,281.3
Wisconsin	212,146.2		212,146.2	759,294.4
Wyoming				26.2
Total	98,976,118.3	1,802,422.3	100,778,540.6	178,833,799.1

Total production of distilled spirits, years ended June 30, 1914–1917.

	Gallons.
1914	181,919,542
1915	140,656,103
1916	253,283,273
1917	286,085,463

TABLE 39.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS PRODUCED FROM MATERIALS OTHER THAN FRUIT, DEPOSITED IN DISTILLERY WAREHOUSES OR REMOVED TO DENATURING WAREHOUSES DIRECT FROM CISTERN ROOMS OF DISTILLERIES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

District.	Rum.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
1st California			7,860,102.3	269,686.5	8,129,788.8
1st Illinois			833,425.0	552,958.7	1,386,383.7
5th Illinois		4,431.0	20,292,207.2	166,395.1	20,463,033.3
8th Illinois			3,274,409.4	1,142,014.0	4,416,423.4
6th Indiana			684,781.8		684,781.8
7th Indiana			326,699.0	6,461.8	333,160.8
2d Kentucky			116,147.1		116,147.1
5th Kentucky			1,845,473.0		1,845,473.0
7th Kentucky			206,112.6		206,112.6
Louisiana			18,351,903.1	3,035,047.5	21,386,095.6
Maryland			16,183,290.9		16,183,290.9
3d Massachusetts	117,123.5		3,778,330.2		3,895,453.7
Montana			107,863.4		107,863.4
1st New York			5,280,227.2	1,143,791.7	6,424,018.9
14th New York			270,762.2		270,762.2
21st New York				78,538.6	78,538.6
1st Ohio			400,683.8	863,191.5	1,263,875.3
1st Pennsylvania			1,681,229.0	512,376.1	2,193,605.1
South Carolina			378,227.2		378,227.2
1st Wisconsin			198,686.6	13,459.6	212,146.2
Total	117,123.5	4,431.0	82,070,561.0	7,783,921.1	89,976,036.6
Removed to denaturing warehouses direct from cistern rooms	698,671.0		8,301,410.7		9,000,081.7
Grand total	815,794.5	4,431.0	90,371,971.7	7,783,921.1	98,976,118.3

TABLE 40.—TAXABLE GALLONS OF DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouses.	Withdrawn from warehouse.								
		On payment of the tax.	For denaturation.	For scientific purposes and for use of U. S.	For export.	For transfer to manufacturing warehouses.	Dumped for rectification.	Rectified.		
Alabama		4,873.7								4,873.7
Arkansas									2,179.2	2,179.2
1st California	8,129,788.3	2,355,493.1	6,936,992.4	200,274.7	76,832.2		891,919.6	1,181,013.3	2,473,545.2	22,245,899.3
6th California		274,371.2		3,928.7	2,604.2		41,348.5	61,946.6	68,680.9	452,880.1
Connecticut		6,136.0					608,724.8	852,199.8	862.1	1,467,922.7
Florida							2,237.4	2,237.4		4,474.8
Hawaii		3,294.0								3,294.0
1st Illinois	1,386,383.7	691,621.3		2,247.3			1,703,709.5	2,341,586.3	388,132.1	7,289,301.8
5th Illinois	20,463,033.3	5,923,660.5	16,302,153.3	1,912,252.0	1,780,544.9	8,966.9	883,832.0	1,096,449.3		48,320,897.2
8th Illinois	4,416,423.4	3,415,110.7	307,228.5	1,800,892.8	244,980.3	45,596.6	12,691.8	18,209.7		10,261,133.8
13th Illinois							29,724.1	38,709.4		68,433.5
6th Indiana	684,781.8	2,332,845.3	729,922.7	80,889.2	9,717.8					3,888,154.8
7th Indiana	333,160.8	1,962,710.8	65,959.4	166,280.3	17,396.9	35,714.3				2,581,222.5
3d Iowa							1,583.4	5,090.5		6,673.9
2d Kentucky	116,147.1	3,578,108.1	1,674,576.7	736.0	4,566.9		24,999.0	32,471.1		5,431,604.9
5th Kentucky	1,845,473.0	18,148,732.5	774,551.1	781,661.8	83,929.3	5,811.7	2,231,375.9	2,673,636.5	47,251.8	26,586,063.6
6th Kentucky		3,313,681.8	191,176.2	162.0	2,239.7		163,781.2	216,476.1		3,887,517.0
7th Kentucky	206,112.6	6,614,193.0	152,580.1		9,970.4	869.0	17,138.6	22,803.1		7,023,666.8
8th Kentucky		3,914,929.5			13,775.3					3,928,704.8
Louisiana	21,386,950.6	1,589,386.4	11,251,495.0	3,809,080.0	5,810,324.6		307,951.8	911,321.4		45,007,309.8
Maryland	16,183,290.9	6,093,374.4	8,109,308.0	1,504,823.2	6,992,439.6	16,233.5	816,018.6	1,102,149.0	15,085.7	40,832,722.9
3d Massachusetts	3,895,453.7	1,097,595.1	4,837,155.5	38,766.3	513,457.6	17,540.1	2,225,278.5	2,977,209.4		15,602,544.2
1st Michigan		142,924.0		8,951.1				9.0		151,884.1
Minnesota							827,643.0	1,081,218.2		1,908,861.2
1st Missouri		80,248.4					739,652.5	963,237.7	8,505.1	1,791,643.7
6th Missouri		753,461.9		14,980.8			149,365.5	192,272.3	7,048.5	1,117,099.0
Montana	107,863.4	15,124.4	101,757.9	1,533.4			1,419.4	3,361.5		231,060.0
1st New Jersey							35,027.3	51,563.1		86,590.4
5th New Jersey							732,703.2	806,271.3	116,870.9	1,675,845.4
1st New York	6,424,018.9	2,399,624.7	3,010,426.0	365,346.8	725,045.8		804,482.5	896,793.8		14,725,385.2
2d New York		41,673.1		90.6		36,616.7	4,134,444.5	5,760,667.7	1,054,709.1	11,025,799.6
3d New York						14,224.6	1,256,757.5	1,621,348.9		2,878,106.4
14th New York	270,762.2	607,081.7	276,504.0	1,785.0			154,436.4	205,657.3		1,516,226.6
21st New York	78,538.6	281,423.7	205,170.3	6,313.1	45,945.4		57,061.6	77,332.2	8,626.5	760,411.4

TABLE 40.—TAXABLE GALLONS OF DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouses.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		On payment of the tax.	For donaturation.	For scientific purposes and for use of U. S.	For export.	For transfer to manufacturing warehouses.				
28th New York	1,263,875.3	7,392.8	371,450.3	140,702.9	187,441.9	723.1	808,943.9	1,079,557.9	72,278.3	1,968,142.9
1st Ohio		5,122,486.5					1,736,524.3	2,297,702.1	158,474.2	11,280,380.6
10th Ohio							90,836.9	124,245.2	54,253.0	269,335.1
11th Ohio		1,071.8					197,532.2	263,841.4		462,445.4
18th Ohio		132,921.8		1,727.0			944,827.3	1,290,427.4		2,368,176.5
Oregon		77,462.9								79,189.9
1st Pennsylvania	2,193,605.1	2,058,701.0	3,910,699.2	971,462.4	314,817.6	1,862.5	2,435,744.3	3,206,366.6	23,187.0	15,116,445.7
9th Pennsylvania		402,113.6					107,153.3	138,884.0		668,150.9
12th Pennsylvania		55,969.4					472,716.9	617,662.8		1,146,349.1
23d Pennsylvania		7,664,711.2		4,135.0	3,798.7	2,927.6	1,296,189.3	1,674,271.5	61,313.9	10,709,347.2
South Carolina	378,227.2		379,048.0							757,275.2
3d Texas		3,296.2								3,296.2
2d Virginia		8,200.9								8,200.9
6th Virginia		11,141.6								11,141.6
West Virginia		174,999.3								174,999.3
1st Wisconsin	212,146.2	234,948.2	119,557.7	10,673.9			474,039.6	639,681.1		1,691,016.7
2d Wisconsin							49,808.9	65,177.5		114,986.4
Total	89,976,036.6	81,598,036.5	60,399,308.9	11,853,686.3	16,839,829.1	187,076.6	27,581,675.0	36,611,549.4	4,561,003.5	329,608,251.9

TABLE 41.—TAXABLE GALLONS OF DISTILLED SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT BEGINNING AND END OF YEARS ENDED JUNE 30, 1918 AND 1919, PRODUCED, ENTERED INTO, AND REMOVED FROM SUCH WAREHOUSES DURING SUCH PERIODS, AND INCREASE OR DECREASE IN EACH CLASS OF TRANSACTIONS.

Status of quantities.	1918	1919	Increase (+) or decrease (−).
In warehouses at the beginning of the year	194,832,682.6	158,959,264.5	− 35,873,418.1
Produced during the year	173,476,473.7	98,976,118.3	− 74,500,355.4
Received into general bonded warehouses	4,834,910.7	4,010,036.7	− 824,874.0
Total	373,144,067.0	261,945,419.5	−111,198,647.5
Withdrawn tax paid	77,732,524.3	66,624,538.9	− 11,107,985.4
Withdrawn tax paid for bottling in bond	10,055,299.2	14,973,547.6	+ 4,918,248.4
Allowed as leakage	10,202,283.4	13,015,176.1	+ 2,812,892.7
Withdrawn for scientific purposes and for the use of the United States	6,005,855.7	11,853,686.3	+ 5,847,830.6
Lost as casualty, etc	1,775.1	1,978,065.9	+ 1,976,290.8
Withdrawn for export	14,563,226.8	16,839,829.1	+ 2,276,602.3
Withdrawn for denaturation	90,644,722.8	60,399,308.9	− 30,245,413.9
Removed to manufacturing warehouses	276,052.8	187,076.6	− 88,976.2
Removed to other warehouses	4,703,062.4	3,716,039.0	− 987,023.4
In warehouses at the end of the year	158,959,264.5	72,358,151.1	− 86,601,113.4
Total	373,144,067.0	261,945,419.5	{+ 17,831,864.8 / −129,030,512.3}

TABLE 42.—TAXABLE GALLONS OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING THE QUANTITY REMOVED FROM CISTERN ROOMS OF DISTILLERIES FOR DENATURATION, YEAR ENDED JUNE 30, 1919, BY SEASONS OF PRODUCTION.

Years of production.	Spring production.			Fall production.		
	In warehouses July 1, 1918, and produced during fiscal year 1919.	Withdrawn during fiscal year 1919.	Remaining in warehouses June 30, 1919.	In warehouses July 1, 1918, and produced during fiscal year 1919.	Withdrawn during fiscal year 1919.	Remaining in warehouses June 30, 1919.
1910	90,610.9	90,610.9		279,552.2	279,552.2	
1911	2,623,845.3	2,520,240.4	103,604.9	1,268,807.3	1,018,133.3	250,674.0
1912	7,717,683.7	5,747,335.5	1,970,348.2	2,529,815.1	1,800,202.8	729,612.3
1913	17,087,607.6	11,120,370.6	5,967,237.0	5,394,116.3	3,675,784.0	1,718,332.3
1914	25,108,123.6	15,741,769.4	9,366,354.2	3,083,391.4	2,013,556.7	1,069,834.7
1915	12,792,865.9	6,301,503.4	6,491,362.5	3,026,488.7	1,179,827.8	1,846,660.9
1916	23,717,124.0	9,276,402.4	14,440,721.6	10,238,271.8	4,991,222.8	5,247,049.0
1917	17,047,455.7	6,934,272.4	10,113,183.3	20,682,005.9	12,211,822.5	8,470,183.4
1918	6,271,499.1	6,132,814.3	138,684.8	70,238,051.2	68,268,470.7	1,969,580.5
1919	28,738,067.1	26,273,339.6	2,464,727.5			
Total (spring and fall)				257,935,382.8	185,577,231.7	72,358,151.1

TABLE 43.—TAXABLE GALLONS OF EACH KIND OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
1st California			578.8	375,836.2	130,822.0	507,237.0
Hawaii			972.3	1,524.1		2,496.4
5th Illinois	52,569.9		389.0	32,027.1	117,821.2	202,807.2
8th Illinois					21,389.0	21,389.0
6th Indiana	16,350.7		1,896.9		4,429.0	22,676.6
7th Indiana	3,605.1		5,075.3		15,038.3	23,718.7
2d Kentucky	364,467.4					364,467.4
5th Kentucky	1,203,355.0		722.2	96,370.4		1,300,447.6
6th Kentucky	130,680.2		17,137.1			147,817.3
7th Kentucky	337,573.6		96.4			337,670.0
8th Kentucky	504,982.5					504,982.5
Louisiana				64,830.0	35,283.0	100,113.0
Maryland	58,687.7					58,687.7
3d Massachusetts		3,488.8				3,488.8
1st Ohio	23,727.4		6,984.8		13,010.7	43,722.9
23d Pennsylvania	21,680.8					21,680.8
6th Virginia	777.9					777.9
West Virginia	2,429.0					2,429.0
1st Wisconsin			422.3			422.3
Total	2,720,887.2	3,488.8	34,275.1	570,587.8	337,793.2	3,667,032.1

TABLE 44.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS, TRANSFERRED, TAX PAID, TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

District.	Whisky.	Rum.	Gin.	Aggregate.
5th Illinois	459,984.7			459,984.7
8th Illinois	321,146.2			321,146.2
6th Indiana	222,245.4			222,245.4
7th Indiana	14,926.5		727.4	15,653.9
2d Kentucky	744,175.1			744,175.1
5th Kentucky	4,814,651.3			4,814,651.3
6th Kentucky	648,520.4			648,520.4
7th Kentucky	2,496,124.4			2,496,124.4
8th Kentucky	1,570,818.5			1,570,818.5
Maryland	149,033.4			149,033.4
3d Massachusetts		9,936.2		9,936.2
6th Missouri	30,706.2			30,706.2
14th New York	4,025.0			4,025.0
21st New York	3,928.8			3,928.8
1st Ohio	1,068,482.8			1,068,482.8
1st Pennsylvania	20,906.1			20,906.1
9th Pennsylvania	22,931.8			22,931.8
12th Pennsylvania	5,774.7			5,774.7
23d Pennsylvania	2,340,115.9			2,340,115.9
West Virginia	24,386.8			24,386.8
Total	14,962,884.0	9,936.2	727.4	14,973,547.6

TABLE 45.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX PAID, EXCLUSIVE OF TAX-PAID SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	4,873.7						4,873.7
1st California			974.1		404,072.7	92,205.8	497,252.6
Connecticut			6,136.0				6,136.0
Hawaii		735.4	1,013.2		318.0		2,066.6
1st Illinois	5,115.8				145,490.7	541,014.8	691,621.3
5th Illinois	2,425,938.4		231,262.0		724,019.7	2,082,455.7	5,463,675.8
8th Illinois	513,532.5		16,880.8		961,017.6	1,602,533.6	3,093,964.5
6th Indiana	1,689,543.5		59,807.1		152,709.5	208,539.8	2,110,599.9
7th Indiana	809,326.0		157,862.7		63,677.2	916,191.0	1,947,056.9
2d Kentucky	2,777,395.9				56,537.1		2,833,933.0
5th Kentucky	12,854,329.7		25,955.2		150,299.6		13,030,584.5
6th Kentucky	2,592,709.0	10,897.7	54,018.8	872.0	6,733.9		2,665,161.4
7th Kentucky	4,081,930.5		20,806.8			15,331.3	4,118,068.6
8th Kentucky	2,344,111.0						2,344,111.0
Louisiana			12,640.3		901,321.8	675,424.3	1,589,386.4
Maryland	4,431,635.5		11,087.9		1,501,617.6		5,944,341.0
3d Massachusetts		239,251.8	6,235.6		842,171.5		1,087,658.9
1st Michigan					2,836.8	140,087.2	142,924.0
1st Missouri	66,797.5						66,797.5
6th Missouri	163,404.8						163,404.8
Montana	7,843.7				7,280.7		15,124.4
1st New York			22,927.8		1,279,933.3	1,096,763.6	2,399,624.7
14th New York	267,813.8		333,392.0		1,850.9		603,056.7
21st New York	124,349.3		12,074.8	46.2	174.6	140,850.0	277,494.9
28th New York	7,362.8						7,362.8
1st Ohio	2,882,585.1		97,219.8	881.0	62,066.9	783,124.5	3,825,877.3
Eleventh Ohio	1,071.8						1,071.8
18th Ohio	132,921.8						132,921.8
1st Pennsylvania	763,729.4			80.6	312,330.3	427,589.9	1,503,730.2
9th Pennsylvania	379,181.8						379,181.8
12th Pennsylvania	50,194.7						50,194.7
23d Pennsylvania	5,296,629.3		939.5	4,772.0		22,254.5	5,324,595.3
3d Texas					3,296.2		3,296.2
6th Virginia	11,141.6						11,141.6
West Virginia	150,612.5						150,612.5
1st Wisconsin	124,838.6		14,072.1		82,148.2	13,889.3	234,948.2
Total	44,960,920.0	250,794.9	1,085,306.5	6,651.8	7,661,924.8	8,758,255.3	62,723,853.3
GENERAL BONDED WAREHOUSES.							
1st California	1,353,166.9	8,324.7	18,798.0		163,219.6	314,731.3	1,858,240.5
6th California	189,984.0	213.3	2,311.6		72,225.0	9,637.3	274,371.2
Hawaii					1,227.4		1,227.4
5th Kentucky	98,970.3	220.1	3,291.8		201,034.5		303,516.7
1st Missouri	13,450.9						13,450.9
6th Missouri	371,595.9	426.6	5,398.6		127,836.3	54,093.5	559,350.9
2d New York	10,372.8		652.3		15,945.0	14,703.0	41,673.1
1st Ohio	89,700.3		3,844.2		12,692.0	122,889.9	229,126.4
Oregon					59,157.3	18,305.6	77,462.9
1st Pennsylvania	83,213.6		9,880.4		784.0	440,186.7	534,064.7
2d Virginia	8,200.9						8,200.9
Total	2,218,655.6	9,184.7	44,176.9		654,121.1	974,547.3	3,900,685.6
Grand total	47,179,575.6	259,979.6	1,129,483.4	6,651.8	8,316,045.9	9,732,802.6	66,624,538.9

TABLE 46.—TAXABLE GALLONS OF SPIRITS UPON WHICH TAX WAS PAID BY STAMP, YEARS ENDED JUNE 30, 1918 AND 1919.

Status at time of payment.	1918	1919
Withdrawn tax paid from distillery warehouses	74,694,452.3	62,723,853.3
Withdrawn tax paid from general bonded warehouses	3,038,072.0	3,900,685.6
Withdrawn tax paid for bottling in bond	10,055,299.2	14,973,547.6
Porto Rico rum and alcohol tax paid by stamp	253,338.3	142,920.6
Virgin Island rum and alcohol tax paid by stamp	.....	13,404.5
Tax paid by stamps on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	154,400.9	26,151.3
Fruit brandy tax paid and withdrawn from special bonded warehouses	2,299,885.5	2,082,881.1
Fruit brandy tax paid at fruit distilleries	23,163.8	58.9
Total	90,518,612.0	83,863,502.9

TABLE 47.—TAXABLE GALLONS OF DISTILLED SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	Aggregate.
2d Kentucky	377.6	.....	377.6
5th Kentucky	14,571.8	.....	14,571.8
7th Kentucky	1,230.8	.....	1,230.8
8th Kentucky	5,696.5	.....	5,696.5
14th New York	.....	37,898.2	37,898.2
1st Ohio	.....	140.6	140.6
23d Pennsylvania	1,511.5	.....	1,511.5
Total	23,388.2	38,038.8	61,427.0

TABLE 48.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR EXPORTATION, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
1st California	.....	.....	.....	42,658.5	14,655.8	57,314.3
5th Illinois	5,002.9	.....	.....	1,775,542.0	.....	1,780,544.9
8th Illinois	3,936.3	.....	.....	241,044.0	.....	244,980.3
6th Indiana	84.7	.....	.....	9,633.1	.....	9,717.8
7th Indiana	.....	.....	91.5	.....	17,305.4	17,396.9
2d Kentucky	4,566.9	.....	.....	.....	.....	4,566.9
5th Kentucky	83,929.3	.....	.....	.....	.....	83,929.3
6th Kentucky	2,239.7	.....	.....	.....	.....	2,239.7
7th Kentucky	9,970.4	.....	.....	.....	.....	9,970.4
8th Kentucky	13,775.3	.....	.....	.....	.....	13,775.3
Louisiana	.....	.....	.....	3,254,571.5	2,555,753.1	5,810,324.6
Maryland	3,031.6	.....	.....	6,989,408.0	.....	6,992,439.6
3d Massachusetts	.....	40,307.2	.....	473,150.4	.....	513,457.6
1st New York	.....	.....	.....	724,776.7	269.1	725,045.8
14th New York	.....	.....	45,945.4	.....	.....	45,945.4
1st Ohio	277.7	.....	140.6	1,171.5	185,852.1	187,441.9
1st Pennsylvania	.....	.....	.....	314,817.6	.....	314,817.6
23d Pennsylvania	3,798.7	.....	.....	.....	.....	3,798.7
In export storage warehouses June 30, 1918	825.2	.....	5,194.1	.....	.....	6,019.3
Total	131,438.7	40,307.2	51,371.6	13,826,773.3	2,773,835.5	16,823,726.3
GENERAL BONDED WAREHOUSES.						
1st California	12,078.8	488.6	3,077.2	173.4	3,699.9	19,517.9
6th California	2,155.8	.....	349.1	99.3	.....	2,604.2
Total	14,234.6	488.6	3,426.3	272.7	3,699.9	22,122.1
Grand total	145,673.3	40,795.8	54,797.9	13,827,046.0	2,777,535.4	16,845,848.4

TABLE 49.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS EXPORTED, YEAR ENDED JUNE 30, 1919, BY COUNTRIES TO WHICH EXPORTED.

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Africa	307.5	.....	5,153.3	403,912.5	36,177.2	445,550.5
Asia	.....	.....	4.1	.....	.....	4.1
Bermuda	409.8	.....	112.0	1,338.0	.....	1,859.8
Brazil	.....	.....	824.2	.....	.....	824.2
Canada	1,112.9	653.3	.....	144,797.8	4,512.7	151,076.7
Chile	.....	.....	11,290.9	185.3	.....	11,476.2
China	8,002.5	31,949.7	5,527.6	10,066.4	16,615.4	72,161.6
Costa Rica	.....	.....	.....	9,461.0	.....	9,461.0
Cuba	6,264.6	.....	3,352.4	.....	.....	9,617.0
Denmark	11,420.5	.....	.....	328,969.1	.....	340,389.6
Ecuador	.....	.....	.....	183.9	.....	183.9
Egypt	.....	.....	.....	59,932.6	.....	59,932.6
England	63,184.1	.....	417.9	8,978.3	15,505.2	88,085.5
France	.....	.....	.....	5,756,031.2	2,291,893.0	8,047,924.2
Greece	.....	.....	.....	358,817.4	304,139.8	662,957.2
Guatemala	.....	.....	.....	95.4	.....	95.4
Haiti	.....	.....	155.3	.....	.....	155.3
Holland	268.3	.....	.....	119,772.5	.....	120,040.8
Honduras	317.4	.....	41.0	2,053.3	2,299.0	4,710.7
India	2,459.2	.....	3,826.2	12,108.3	202.0	18,595.7
Ireland	.....	.....	.....	.....	1,800.2	1,800.2
Italy	.....	.....	.....	100,258.2	.....	100,258.2
Jamaica	.....	.....	410.2	1,969.8	.....	2,380.0
Japan	6,450.1	8,011.4	1,625.2	.....	1,485.4	17,572.1
Java	326.8	.....	200.9	.....	.....	527.7
Mexico	32,507.3	88.5	437.6	149.3	52.9	33,235.6
Nicaragua	1,206.0	.....	.....	476.2	.....	1,682.2
Norway	.....	.....	.....	16,134.4	.....	16,134.4
Oceania	.....	.....	389.3	.....	.....	389.3
Panama	1,440.7	.....	51.2	30,558.8	.....	32,050.7
Peru	505.1	.....	159.5	.....	.....	664.6
Philippines	2,309.1	.....	2,049.9	.....	.....	4,359.0
Portugal	.....	.....	20.4	.....	.....	20.4
Samoa	38.6	92.9	.....	.....	.....	131.5
San Salvador	503.3	.....	40.1	.....	.....	543.4
Santo Domingo	.....	.....	1,208.4	97.2	.....	1,305.6
Serbia	.....	.....	.....	12,404.5	.....	12,404.5
South America	88.8	.....	.....	.....	.....	88.8
Spain	.....	.....	228.2	8,264.0	.....	8,492.2
Sumatra	207.2	.....	137.8	94.8	.....	439.8
Sweden	.....	.....	.....	572,516.7	.....	572,516.7
Switzerland	.....	.....	7,543.2	.....	.....	7,543.2
Syria	.....	.....	20.5	23,941.1	.....	23,961.6
Tahiti	73.8	.....	.....	100.2	.....	174.0
Turkey	.....	.....	.....	635,448.2	102,293.7	737,741.9
Foreign port not stated	3,788.1	.....	163.9	5,207,929.6	558.9	5,212,440.5
Tax paid	331.2	.....	.....	.....	.....	331.2
In storage warehouse for export June 30, 1919	2,150.4	.....	9,406.7	.....	.....	11,557.1
Total	145,673.3	40,795.8	54,797.9	13,827,046.0	2,777,535.4	16,845,848.4

TABLE 50.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1919, BY PORTS.

Ports.	Claims.	Amount of drawback.	Ports.	Claims.	Amount of drawback.
Baltimore	2	$236.94	Ogdensburg	6	$34.33
Boston	4	802.44	Pembina	29	240.17
Buffalo	17	1,036.22	Philadelphia	8	5,820.54
Chattanooga	3	8,298.18	San Francisco	5	269.03
Chicago	3	15.07	St. Albans	1	6.69
Cleveland	5	10,794.46	St. Louis	17	26,505.00
Des Moines	5	99.00	Seattle	7	200.81
Detroit	37	26,862.77			
New Orleans	6	845.13	Total	1,595	349,959.64
New York	1,440	267,892.86			

TABLE 51.—SPIRITS RECTIFIED, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
1st California	1,181,013.3	1st New Jersey	51,563.1
6th California	61,946.6	5th New Jersey	806,271.3
Connecticut	852,199.8	1st New York	896,793.8
Florida	2,237.4	2d New York	5,760,667.7
1st Illinois	2,341,586.3	3d New York	1,621,348.9
5th Illinois	1,096,449.3	14th New York	205,657.3
8th Illinois	18,209.7	21st New York	77,332.2
13th Illinois	38,709.4	28th New York	1,079,557.9
3d Iowa	5,090.5	1st Ohio	2,297,702.1
2d Kentucky	32,471.1	10th Ohio	124,245.2
5th Kentucky	2,673,836.5	11th Ohio	263,841.4
6th Kentucky	216,476.1	18th Ohio	1,290,427.4
7th Kentucky	22,803.1	1st Pennsylvania	3,206,366.6
Louisiana	911,521.4	9th Pennsylvania	158,884.0
Maryland	1,102.149.0	12th Pennsylvania	617.662.8
3d Massachusetts	2,977,299.4	23d Pennsylvania	1,674,271.5
1st Michigan	9.0	1st Wisconsin	639,681.1
Minnesota	1,081,218.2	2d Wisconsin	65,177.5
1st Missouri	963,237.7		
6th Missouri	192,272.3	Total	36,611,549.4
Montana	3,361.5		

TABLE 52.—SPIRITS RECTIFIED, YEAR ENDED JUNE 30, 1919, BY STATES.

States.	Gallons.	States.	Gallons.
California	1,242,959.9	Minnesota	1,081,218.2
Connecticut	674,689.5	Missouri	1,155,510.0
Delaware	181,645.4	Montana	3,361.5
Florida	2,237.4	New Jersey	857,834.4
Illinois	3,494,954.7	New York	9,641,357.8
Iowa	5,090.5	Ohio	3,976,216.1
Kentucky	2,945,586.8	Pennsylvania	5,657,184.9
Louisiana	911,521.4	Rhode Island	177,510.3
Maryland	920,503.6	Wisconsin	704,858.6
Massachusetts	2,977,299.4		
Michigan	9.0	Total	36,611,549.4

TABLE 53.—TAXABLE GALLONS OF DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES (INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC.), YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
1st California			962.9		962.9
5th Illinois	15.1		7,555.0		7,570.1
6th Indiana	2.2				2.2
7th Indiana	27.3				27.3
2d Kentucky	1,962,944.5				1,962,944.5
5th Kentucky	249.2		1,559.0		1,808.2
7th Kentucky	98.5				98.5
8th Kentucky	.1				.1
Louisiana			1,152.5	2,874.1	4,026.6
Maryland	3.2				3.2
1st Missouri	47.0				47.0
6th Missouri	.8				.8
1st Ohio	101.8		.1		101.9
11th Ohio	.4				.4
1st Pennsylvania	1.1				1.1
9th Pennsylvania	3.6				3.6
23d Pennsylvania	366.7				366.7
1st Wisconsin	1.8	2.7			4.5
Total	1,963,863.3	2.7	11,229.5	2,874.1	1,977,969.6
GENERAL BONDED WAREHOUSES.					
1st California	.1				.1
5th Kentucky			94.0		94.0
1st Pennsylvania				2.0	2.0
2d Virginia	.2				.2
Total	.3		94.0	2.0	96.3
Grand total	1,963,863.6	2.7	11,323.5	2,876.1	1,978,065.9

TABLE 54.—NATURE OF CASUALTIES IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919 (QUANTITIES IN TAXABLE GALLONS), BY COLLECTION DISTRICTS.

Districts.	Fire.	Errors in gauge.	Stolen.	Other casualties.	Aggregate.
DISTILLERY WAREHOUSES.					
1st California				962.9	962.9
5th Illinois		15.1		7,555.0	7,570.1
6th Indiana				2.2	2.2
7th Indiana				27.3	27.3
2d Kentucky	1,962,687.2			257.3	1,962,944.5
5th Kentucky		.4		1,807.8	1,808.2
7th Kentucky		.1		98.4	98.5
8th Kentucky		.1			.1
Louisiana				4,026.6	4,026.6
Maryland				3.2	3.2
1st Missouri				47.0	47.0
6th Missouri				.8	.8
1st Ohio		4.1		97.8	101.9
11th Ohio				.4	.4
1st Pennsylvania		1.1			1.1
9th Pennsylvania				3.6	3.6
23d Pennsylvania			317.1	49.6	366.7
1st Wisconsin		4.5			4.5
Total	1,962,687.2	25.4	317.1	14,939.9	1,977,969.6
GENERAL BONDED WAREHOUSES.					
1st California				.1	.1
5th Kentucky				94.0	94.0
1st Pennsylvania		2.0			2.0
2d Virginia				.2	.2
Total		2.0		94.3	96.3
Grand total	1,962,687.2	27.4	317.1	15,034.2	1,978,065.9

TABLE 55.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	21,677.7		1,317.4				22,995.1
1st California			1,572.1		303,201.2	2,584.8	307,358.1
Connecticut			10,822.4				10,822.4
Hawaii		939.2	2,002.5		1,863.5		4,805.2
1st Illinois	13,730.5				30,062.7	92.5	43,885.7
5th Illinois	5,610,074.0		913,218.4		1,037,462.9	2,411,583.6	9,972,338.9
8th Illinois	1,581,243.2		27,936.4		102,378.5	571,610.7	2,283,168.8
6th Indiana	2,884,624.9		116,778.3		186,002.7	228,564.7	3,415,970.6
7th Indiana	1,178,712.6		253,468.4		87,267.3	1,149,965.3	2,669,413.6
2d Kentucky	11,265,745.2				53,954.0		11,319,699.2
5th Kentucky	41,155,333.7		79,790.9		373,287.1		41,608,411.7
6th Kentucky	6,823,100.8	26,475.5	169,465.7	1,122.3	10,283.6		7,030,447.9
7th Kentucky	16,502,653.2		101,948.1			91,915.5	16,696,516.8
8th Kentucky	9,865,459.0						9,865,459.0
Louisiana			29,928.9		1,409,951.8	389,061.3	1,828,942.0
Maryland	11,404,726.9		19,819.2		3,292,091.4		14,716,637.5
3d Massachusetts		700,835.8	6,407.5		477,463.6		1,184,706.9
1st Michigan					2,836.8	167,547.0	170,383.8
1st Missouri	172,172.1						172,172.1
6th Missouri	280,008.0						280,008.0
Montana	9,530.3				2,748.1		12,278.4
1st New York			41,457.8		151,713.7	35,167.7	228,339.2
14th New York	528,658.1		677,947.3		33,695.4	82.3	1,240,383.1
21st New York	309,993.3		54,388.5	631.6	588.2	213,520.5	579,122.1
28th New York	9,416.0						9,416.0
1st Ohio	6,564,402.9		202,104.3	909.6	55,419.9	524,849.2	7,347,685.9
11th Ohio	1,176.2						1,176.2
18th Ohio	201,586.9						201,586.9
1st Pennsylvania	1,765,084.4			929.3	86,382.8	50,262.8	1,902,659.3
9th Pennsylvania	797,679.5						797,679.5
12th Pennsylvania	85,811.3						85,811.3
23d Pennsylvania	19,960,914.7		1,077.6	7,303.7		28,012.7	19,997,308.7
South Carolina					15,670.5		15,670.5
3d Texas					10,798.9		10,798.9
6th Virginia	15,859.6						15,859.6
West Virginia	453,806.5						453,806.5
1st Wisconsin	157,523.6		15,278.2		43,484.4	823.2	217,109.4
Total	139,620,705.1	728,250.5	2,726,729.9	10,896.5	7,768,609.0	5,865,643.8	156,720,834.8
GENERAL BONDED WAREHOUSES.							
1st California	535,028.4	10,911.0	20,193.9		77,770.1	199,933.4	843,836.8
6th California	79,063.5	303.0	2,695.9		15,226.4	11,970.4	109,259.2
Hawaii					279.2		279.2
5th Kentucky	112,749.7	371.4	6,456.1		140,291.1		259,868.3
6th Missouri	117,065.7	1,268.3	4,836.2		66,715.4	24,156.1	214,041.7
1st Ohio	136,931.7		5,249.6		12,908.7	133,991.8	289,081.8
Oregon					12,075.2	8,805.1	20,880.3
2d Virginia	15,777.2						15,777.2
1st Pennsylvania	104,500.2		11,306.1		4,504.6	365,094.3	485,405.2
Total	1,101,116.4	12,853.7	50,737.8	000.0	329,770.7	743,951.1	2,238,429.7
Grand total	140,721,821.5	741,104.2	2,777,467.7	10,896.5	8,098,379.7	6,609,594.9	158,959,264.5

TABLE 56.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	15,625.2		1,317.4				16,942.6
1st California					274,356.0	33,293.0	307,649.0
Connecticut			4,527.9				4,527.9
1st Illinois	7,903.5				3,755.7	8,438.9	20,098.1
5th Illinois	2,285,296.0		671,960.0	4,431.0	567,784.6	298,739.4	3,828,211.0
8th Illinois	584,471.4		10,311.1		66,834.3	18,769.8	680,386.6
6th Indiana	717,752.9		53,094.9		26,776.0	8,365.9	805,989.7
7th Indiana	271,511.4		85,733.6		115,964.5	135,014.3	608,223.8
2d Kentucky	4,736,212.3				36,265.9		4,772,478.2
5th Kentucky	18,641,151.9		52,807.6		407,815.1		19,101,774.6
6th Kentucky	2,812,192.9	14,969.2	97,575.6	221.5	3,261.6		2,928,220.8
7th Kentucky	8,068,670.0		80,716.5		53,528.3	76,101.7	8,279,016.5
8th Kentucky	4,508,740.5						4,508,740.5
Louisiana			16,807.4		1,258,640.1	113,924.4	1,389,371.9
Maryland	5,617,743.3		8,174.6		1,738,711.5		7,364,629.4
3d Massachusetts		443,771.9	45.7		182,036.6		625,854.2
1st Michigan						17,452.8	17,452.8
1st Missouri	97,198.1						97,198.1
6th Missouri	45,566.6						45,566.6
1st New York			18,048.0		90,411.6	5,712.4	114,172.0
14th New York	184,089.6		285,987.5		36,819.3	82.3	506,978.7
21st New York	169,790.3		42,179.8	579.7	388.1	105,992.6	318,930.5
28th New York	148.5						148.5
1st Ohio	1,845,372.4		85,876.0		11,356.4	260,073.5	2,202,678.3
18th Ohio	48,271.1						48,271.1
1st Pennsylvania	805,584.0			845.0	39,213.0	19,404.3	865,046.3
9th Pennsylvania	292,564.2						292,564.2
12th Pennsylvania	8,764.3						8,764.3
23d Pennsylvania	10,640,358.1		90.8	2,207.9		4,942.5	10,647,599.3
South Carolina					14,615.6		14,615.6
3d Texas					7,192.6		7,192.6
West Virginia	224,738.8						224,738.8
1st Wisconsin	10,934.1		492.5		29,460.0	383.3	41,269.9
Total	62,640,651.4	458,741.1	1,515,746.9	8,285.1	4,965,186.8	1,106,691.1	70,695,302.4
GENERAL BONDED WAREHOUSES.							
1st California	685,149.8	983.3	7,780.7		37,254.5	15,380.5	746,548.8
6th California	114,225.2	46.5	246.8		11,797.7	2,039.8	128,356.0
5th Kentucky	44,192.1	138.4	3,043.1		32,472.0		79,845.6
1st Missouri	14,041.6						14,041.6
6th Missouri	146,055.9	800.3	680.6		16,599.1	10,462.8	174,598.7
2d New York	88,816.8		2,165.3		26,316.3	5,607.3	122,905.7
1st Ohio	29,298.0		1,199.1			5,786.5	36,283.6
Oregon					1,594.8	1,351.5	2,946.3
1st Pennsylvania	174,663.1		20,239.3		3,673.7	152,908.7	351,484.8
2d Virginia	5,837.6						5,837.6
Total	1,302,280.1	1,968.5	35,354.9		129,708.1	193,537.1	1,662,848.7
Grand total	63,942,931.5	460,709.6	1,551,101.8	8,285.1	5,094,894.9	1,300,228.2	72,358,151.1

TABLE 57.—TAXABLE GALLONS OF EACH KIND OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	1,178.8						1,178.8
1st California			19.2		14.6	1.6	35.4
Connecticut			158.5				158.5
Hawaii		203.8	17.0		21.4		242.2
1st Illinois	711.2				29.9		741.1
5th Illinois	381,267.0		6,818.8		11,865.4	69,250.1	469,201.3
8th Illinois	158,150.8		744.5		740.5	24,365.9	184,007.7
6th Indiana	238,645.5		1,979.4		3,893.2	7,230.0	251,718.1
7th Indiana	79,316.3		3,977.9		2,084.9	37,163.8	122,542.9
2d Kentucky	675,946.2				708.2		676,714.4
5th Kentucky	3,554,972.5		305.9		7,083.1		3,562,361.5
6th Kentucky	636,687.7	698.6	734.2	28.8	177.0		638,326.3
7th Kentucky	1,507,416.8		328.4		4.2	482.5	1,508,231.9
8th Kentucky	923,031.1						923,031.1
Louisiana			481.2		1,558.6	7,769.6	9,809.4
Maryland	1,128,185.3		321.8		15,451.5		1,143,958.6
3d Massachusetts		22,731.6	126.2		1,423.8		24,281.6
1st Michigan						1,055.9	1,055.9
1st Missouri	8,129.5						8,129.5
6th Missouri	40,329.6						40,329.6
Montana	1,686.6				39.5		1,726.1
1st New York			482.0		35.1	609.0	1,126.1
14th New York	72,729.7		12,622.4		66.5		85,418.6
21st New York	11,924.9		133.9	5.7	25.5	4,281.9	16,371.9
28th New York	1,904.7						1,904.7
1st Ohio	743,855.7		11,160.0	28.6	1,673.9	13,661.6	770,379.8
11th Ohio	104.0						104.0
18th Ohio	20,394.0						20,394.0
1st Pennsylvania	173,001.3			3.7	18,625.6	319.8	191,950.4
9th Pennsylvania	102,998.1						102,998.1
12th Pennsylvania	21,077.6						21,077.6
23d Pennsylvania	1,650,902.6		47.3	323.8		815.7	1,652,089.4
South Carolina					234.1		234.1
3d Texas					310.1		310.1
6th Virginia	3,940.1						3,940.1
West Virginia	51,639.4						51,639.4
1st Wisconsin	21,749.1		288.6		331.2	10.2	22,379.1
Total	12,211,882.1	23,634.0	40,747.2	390.6	66,427.8	167,017.6	12,510,099.3
GENERAL BONDED WAREHOUSES.							
1st California	298,440.7	1,114.4	702.7		186.5	5,992.6	306,436.9
6th California	43,943.1	43.2	83.7		337.4	293.3	44,700.7
5th Kentucky	19,307.0	12.9	121.2		7,067.3		26,508.4
1st Missouri	1,519.1						1,519.1
6th Missouri	65,434.5	41.4	127.6		1,565.6	948.0	68,117.1
2d New York	1,673.1		20.8		117.0	1,075.7	2,886.6
1st Ohio	17,201.6		206.3		216.7	5,315.4	22,940.0
Oregon					146.9	93.1	240.0
1st Pennsylvania	10,911.2		220.4		46.9	18,081.9	29,260.4
2d Virginia	2,467.6						2,467.6
Total	460,897.9	1,211.9	1,482.7		9,684.3	31,800.0	505,076.8
Grand total	12,672,780.0	24,845.9	42,229.9	390.6	76,112.1	198,817.6	13,015,176.1

TABLE 58.—PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, AND BALANCES IN WAREHOUSES OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES, IN TAXABLE GALLONS, YEARS ENDED JUNE 30, 1910–1919.

Fiscal years.	Produced.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1910	156,237,526.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.6
1911	175,402,395.5	132,058,636.5	11,228,168.7	1,292,625.9	249,279,346.6
1912	178,249,985.0	133,259,147.6	10,738,035.0	1,612,778.8	263,785,831.8
1913	185,353,383.1	140,289,424.8	11,006,491.9	1,511,986.0	276,784,540.0
1914	174,611,645.0	136,269,752.6	10,304,873.5	1,644,890.2	282,036,460.2
1915	132,134,152.2	121,498,325.0	9,513,503.6	1,662,658.9	253,668,341.3
1916	249,123,921.8	133,025,969.4	10,779,754.8	39,011,143.3	232,402,878.3
1917	277,834,366.6	160,740,210.6	13,119,201.2	41,529,044.2	194,832,682.6
1918	173,476,473.7	87,787,823.5	10,202,283.4	14,563,226.8	158,959,264.5
1919	98,976,118.3	81,598,086.5	13,015,176.1	16,839,829.1	72,358,151.1

TABLE 59.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1919, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1919.

Districts.	1911		1912		1913	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Connecticut					363.7	46.5
5th Illinois	468.3	3,347.6	1,914.3	4,702.2	17,379.0	36,251.1
8th Illinois					105,560.3	58,373.8
6th Indiana	364.6		6,574.1	3,652.3	5,077.6	9,686.3
7th Indiana	868.5	617.0	1,784.0	3,283.8	11,031.0	1,590.6
2d Kentucky	12,436.1	9,176.1	92,419.6	24,682.9	248,316.8	133,488.6
5th Kentucky	16,949.1	47,940.4	390,290.1	95,895.0	1,484,034.1	268,216.7
6th Kentucky	6,321.6	31,205.3	162,655.5	110,614.2	318,030.5	151,602.3
7th Kentucky	14,649.8	7,838.9	325,347.1	25,284.9	911,633.6	63,829.0
8th Kentucky	6,842.1	4,447.8	112,242.5	15,498.8	591,012.2	24,658.5
Maryland	7,844.0	29,130.7	178,270.0	78,795.8	552,557.0	241,922.8
3d Massachusetts	45.7	35,574.2	13,603.3	6,073.4	5,748.0	39,827.3
6th Missouri		384.5	1,364.9		4,217.4	548.4
14th New York			1,163.0	3,958.6	53,938.4	21,213.3
21st New York			330.4		281.8	
28th New York					148.5	
1st Ohio	3,191.4	5,005.4	18,165.6	5,428.2	71,617.4	83,115.1
18th Ohio					238.3	
1st Pennsylvania	3,169.3	6,667.3	53,741.9	11,902.6	116,620.9	27,926.9
9th Pennsylvania		3,116.8	34,792.1	25,000.8	46,155.0	29,151.4
12th Pennsylvania		5,496.4	3,030.4	237.5		
23d Pennsylvania	17,624.0	56,181.9	543,867.5	302,223.6	1,283,175.0	477,705.2
West Virginia	2,959.2		8,429.4	6,726.5	40,007.0	30,127.9
1st Wisconsin			47.1	389.1	1,110.8	4,163.9
Total	93,733.7	246,130.3	1,950,032.8	724,350.2	5,868,254.3	1,703,445.6
GENERAL BONDED WAREHOUSES.						
1st California	9,188.3	1,450.4	13,663.7	1,236.8	51,199.4	7,993.9
6th California			3,118.1		20,471.7	2,696.5
5th Kentucky	682.9		768.9	326.6	4,251.7	354.7
6th Missouri			1,828.3	2,507.3	7,139.2	
2d New York						1,402.2
1st Ohio					11,233.6	405.8
1st Pennsylvania		1,636.9	936.4		2,438.0	1,471.2
2d Virginia		1,456.4		1,191.4	2,249.1	562.4
Total	9,871.2	4,543.7	20,315.4	5,262.1	98,982.7	14,886.7
Grand total	103,604.9	250,674.0	1,970,348.2	729,612.3	5,967,237.0	1,718,332.3

TABLE 59.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1919, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1919—Continued.

Districts.	1914		1915		1916	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama		1,582.2	15,360.4			
Connecticut		93.8		97.8	289.2	414.7
1st Illinois			7,903.5			
5th Illinois	40,986.5	111,294.2	95,089.4	78,522.2	71,353.5	612,847.5
8th Illinois	53,684.6	871.8	61,764.4		8,865.3	160,284.2
6th Indiana	45,242.4	14,008.0	31,809.2	45,544.5	90,910.2	162,052.7
7th Indiana	711.0	967.7	5,294.8	4,311.6	37,620.2	52,518.7
2d Kentucky	363,388.7	20,410.7	377,148.0	201,887.8	851,024.0	517,430.5
5th Kentucky	2,568,266.3	131,976.0	1,783,321.9	162,428.9	4,426,813.6	1,523,044.2
6th Kentucky	404,921.2	27,121.9	145,845.6	115,390.1	961,001.5	133,250.1
7th Kentucky	1,008,790.1	60,881.0	768,076.0	234,831.2	1,975,691.1	609,707.6
8th Kentucky	969,651.9	47,969.3	932,649.7	72,195.7	1,278,552.4	48,342.9
Louisiana						2,884.1
Maryland	1,116,206.1	246,991.6	881,876.3	111,476.3	1,220,580.6	304,871.6
3d Massachusetts	47,184.6	8,636.6	10,329.4	7,948.6	14,066.0	46,213.0
1st Missouri	140.4			242.7	5,532.1	628.4
6th Missouri	2,445.4	883.4	20,308.6	6,019.5	7,509.7	
14th New York	26,277.8	13,622.8	12,849.1	9,970.9	32,198.2	10,909.1
21st New York		25,248.8	3,149.4	10,200.3	488.3	
1st Ohio	516,517.9	39,149.6	225,079.8	79,753.9	210,193.4	185,120.8
18th Ohio	967.4	2,872.9	3,430.1		7,678.1	4,516.5
1st Pennsylvania	168,682.2	9,598.5	87,198.6	20,655.5	183,847.3	22,380.5
9th Pennsylvania	46,391.9	12,579.5	14,404.8	851.7	54,162.2	
23d Pennsylvania	1,612,080.9	281,974.5	863,900.7	617,555.1	2,661,881.3	737,196.6
West Virginia	136,488.8					
1st Wisconsin	1,944.2	342.5			1,502.0	718.8
Total	9,130,976.3	1,059,077.3	6,346,789.7	1,779,884.3	14,101,760.2	5,135,332.5
GENERAL BONDED WAREHOUSES.						
1st California	157,695.6	3,626.9	106,481.3	17,184.1	181,424.5	54,550.6
6th California	31,932.6	97.0	17,764.5	539.8	26,769.0	5,690.2
5th Kentucky	8,177.7	2,974.3	2,028.0	340.4		909.0
1st Missouri					3,292.4	
6th Missouri	13,558.9	196.7	3,090.3	4,667.5	53,552.1	30,872.1
2d New York			11,697.1	41,815.1	9,789.1	9,650.3
1st Ohio	12,369.8	252.5		737.2	3,575.5	5,002.0
1st Pennsylvania	11,510.6	3,610.0	3,272.0	1,492.5	60,558.8	5,042.3
2d Virginia	138.7		239.6			
Total	235,383.9	10,757.4	144,572.8	66,776.6	338,961.4	111,716.5
Grand total	9,366,354.2	1,069,834.7	6,491,362.5	1,846,660.9	14,440,721.6	5,247,049.0

TABLE 59.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1919, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1919—Continued.

Districts.	1917		1918		1919, spring.	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
DISTILLERY WAREHOUSES.						
Alabama						16,942.6
1st California				14,587.0	293,062.0	307,649.0
Connecticut	243.7	2,978.5				4,527.9
1st Illinois			505.7	459.6	11,229.3	20,098.1
5th Illinois	846,405.8	1,492,884.8	34,940.0	215,910.4	163,914.2	3,828,211.0
8th Illinois	50,619.7	131,814.0		154.8	48,393.7	680,386.6
6th Indiana	153,106.9	232,239.9			5,721.0	805,989.7
7th Indiana	75,956.7	310,493.1		101,175.1		608,223.8
2d Kentucky	731,997.2	1,187,230.0	1,441.2			4,772,478.2
5th Kentucky	3,447,224.4	2,755,373.9				19,101,774.6
6th Kentucky	132,197.6	228,063.4				2,928,220.8
7th Kentucky	1,676,258.6	542,669.3		53,528.3		8,279,016.5
8th Kentucky	404,676.7					4,508,740.5
Louisiana	1,709.3	112,520.9	69,591.0	698,105.0	504,561.6	1,389,371.9
Maryland	614,496.7	147,873.2	91.1	745,599.4	886,046.2	7,364,629.4
3d Massachusetts	120,497.8	174,753.7	894.2		94,458.4	625,854.2
1st Michigan			17,452.8			17,452.8
1st Missouri	50,411.7	40,242.8				97,198.1
6th Missouri	1,884.8					45,566.6
1st New York		19,992.6		407.7	93,771.7	114,172.0
14th New York	3,121.5	307,438.1			10,317.9	506,978.7
21st New York	27,427.0	196,223.6		92.3	55,488.6	318,930.5
28th New York						148.5
1st Ohio	456,133.1	58,051.9	471.2	122,379.0	123,304.6	2,202,678.3
18th Ohio		28,567.8				48,271.1
1st Pennsylvania	98,488.7	8,238.1		87.4	45,840.6	865,046.3
9th Pennsylvania	25,723.3	234.7				292,564.2
12th Pennsylvania						8,764.3
23d Pennsylvania	991,147.7	201,085.3				10,647,599.3
South Carolina					14,615.6	14,615.6
3d Texas		2,955.6	4,158.7	78.3		7,192.6
West Virginia						224,738.8
1st Wisconsin		1,208.2		175.1	29,668.2	41,269.9
Total	9,909,728.9	8,183,133.4	129,545.9	1,952,739.4	2,380,393.6	70,695,302.4
GENERAL BONDED WAREHOUSES.						
1st California	63,037.2	36,599.1		465.2	40,751.8	746,548.8
6th California	3,161.7	4,613.4	7,938.6		3,562.9	128,356.0
5th Kentucky	12,757.5	29,920.2	1,013.1	15,340.6		79,845.6
1st Missouri	7,360.8	3,388.4				14,041.6
6th Missouri	23,573.4	10,835.0	187.2		22,590.7	174,598.7
2d New York	15,858.6	17,175.8		1,035.3	14,482.2	122,905.7
1st Ohio	2,707.2					36,283.6
Oregon					2,946.3	2,946.3
1st Pennsylvania	74,998.0	184,518.1				351,484.8
2d Virginia						5,837.6
Total	203,454.4	287,050.0	9,138.9	16,841.1	84,333.9	1,662,848.7
Grand total	10,113,183.3	8,470,183.4	138,684.8	1,969,580.5	2,464,727.5	72,358,151.1

TABLE 60.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st California		182,427.5	954.1	183,381.6
1st Illinois		22,649.8	3,597.5	26,247.3
5th Illinois		1,912,252.0		1,912,252.0
8th Illinois		1,799,923.0	969.8	1,800,892.8
6th Indiana		80,889.2		80,889.2
7th Indiana		166,280.3		166,280.3
2d Kentucky	36.9	699.1		736.0
5th Kentucky		781,051.8		781,051.8
6th Kentucky	70.9	91.1		162.0
Louisiana		3,786,618.8	23,061.2	3,809,680.0
Maryland	408.3	1,504,414.9		1,504,823.2
3d Massachusetts		38,766.3		38,766.3
1st Michigan			8,951.1	8,951.1
Montana		1,533.4		1,533.4
1st New York		351,009.0	14,337.8	365,346.8
14th New York		1,785.0		1,785.0
21st New York			6,313.1	6,313.1
1st Ohio		8,384.6	132,318.3	140,702.9
1st Pennsylvania		857,049.4	114,413.0	971,462.4
23d Pennsylvania	4,135.0			4,135.0
1st Wisconsin		10,673.9		10,673.9
Total	4,651.1	11,506,499.1	304,915.9	11,816,066.1
GENERAL BONDED WAREHOUSES.				
1st California	229.7	13,477.5	3,185.9	16,893.1
6th California		3,928.7		3,928.7
6th Missouri		9,953.4	5,027.4	14,980.8
2d New York		90.6		90.6
Oregon		1,635.6	91.4	1,727.0
Total	229.7	29,085.8	8,304.7	37,620.2
Grand total	4,880.8	11,535,584.9	313,220.6	11,853,686.3

TABLE 61.—TAXABLE GALLONS OF EACH KIND OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO BONDED MANUFACTURING WAREHOUSES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
5th Illinois			2,788.6		6,178.3	8,966.9
8th Illinois					45,596.6	45,596.6
7th Indiana					35,714.3	35,714.3
5th Kentucky	2,694.8					2,694.8
7th Kentucky	869.0					869.0
Maryland	15,998.6		234.9			16,233.5
3d Massachusetts		14,577.7		2,962.4		17,540.1
1st New York					36,616.7	36,616.7
1st Ohio			723.1			723.1
1st Pennsylvania	1,862.5					1,862.5
23d Pennsylvania	2,927.6					2,927.6
Total	24,352.5	14,577.7	3,746.6	2,962.4	124,105.9	169,745.1
GENERAL BONDED WAREHOUSES.						
5th Kentucky	3,116.9					3,116.9
2d New York	5,715.7				8,498.9	14,214.6
Total	8,832.6				8,498.9	17,331.5
Grand total	33,185.1	14,577.7	3,746.6	2,962.4	132,604.8	187,076.6

TABLE 62.—SUMMARY OF TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919.

Debit and credit items.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Dr.							
Remaining in warehouses July 1, 1918	139,620,705.1	728,250.5	2,726,729.9	10,896.5	7,768,609.0	5,865,643.8	156,720,834.8
Produced and deposited in distillery warehouses during the year		117,123.5		4,431.0	82,070,561.0	7,783,921.1	89,976,036.6
Produced and removed to denaturing warehouses direct from cistern rooms		698,671.0			8,301,410.7		9,000,081.7
Total	139,620,705.1	1,544,045.0	2,726,729.9	15,327.5	98,140,580.7	13,649,564.9	255,696,953.1
Cr.							
Withdrawn on payment of tax during the year	44,960,920.0	260,794.9	1,085,306.5	6,651.8	7,661,924.8	8,758,255.3	62,723,853.3
Tax paid and bottled in bond	14,962,884.0	9,936.2	727.4				14,973,547.6
Lost by leakage or evaporation in warehouse	12,211,882.1	23,634.0	40,747.2	390.6	66,427.8	167,017.6	12,510,099.3
Withdrawn for scientific purposes and for the use of the United States	4,651.1				11,506,499.1	304,915.9	11,816,066.1
Withdrawn for denaturation from distillery warehouses		43,894.1			51,227,578.5	74,076.3	51,345,548.9
Withdrawn for denaturation direct from cistern rooms of distilleries		698,671.0			8,301,410.7		9,000,081.7
Withdrawn for export in packages	107,225.3	40,307.2	8,138.7		13,826,773.3	2,773,835.5	16,756,280.0
Transferred to bottling warehouses for bottling in bond for export	23,388.2		38,038.8				61,427.0
Lost by casualty, etc., during the year	1,963,863.3		2.7		11,229.5	2,874.1	1,977,969.6
Withdrawn for transfer to manufacturing warehouses	24,352.5	14,577.7	3,746.6		2,962.4	124,105.9	169,745.1
Withdrawn for transfer to general bonded warehouses	2,720,887.2	3,488.8	34,275.1		570,587.8	337,793.2	3,667,032.1
Remaining in warehouses June 30, 1919	62,640,651.4	458,741.1	1,515,746.9	8,285.1	4,965,186.8	1,106,691.1	70,695,302.4
Total	139,620,705.1	1,544,045.0	2,726,729.9	15,327.5	98,140,580.7	13,649,564.9	255,696,953.1
GENERAL BONDED WAREHOUSES.							
Dr.							
Remaining in warehouses July 1, 1918	1,101,116.4	12,853.7	50,737.8		329,770.7	743,951.1	2,238,429.7
Deposited during the year from distillery warehouses	2,901,664.8		33,696.0		502,811.5	475,587.6	3,963,759.9
Deposited during the year from general bonded warehouses in other districts	3,660.9		100.7		36,319.3	6,689.3	50,360.2
Excess ascertained on regauge	.5				84.3	1.8	86.6
Total	4,006,862.6	12,853.7	84,534.5		918,985.8	1,226,229.8	6,248,636.4

TABLE 62.—SUMMARY OF TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919—Continued.

Debit and credit items.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
GENERAL BONDED WAREHOUSES—continued.							
CR.							
Withdrawn on payment of tax during the year	2,218,655.6	9,184.7	44,176.9		654,121.1	974,547.3	3,900,685.6
Lost by leakage or evaporation during the year	460,897.9	1,211.9	1,482.7		9,684.3	31,800.0	505,076.8
Withdrawn for scientific purposes and for the use of the United States	229.7				29,085.8	8,304.7	37,620.2
Withdrawn for denaturation					53,678.3		53,678.3
Withdrawn for export	14,234.6	488.6	3,426.3		272.7	3,699.9	22,122.1
Lost by casualty	.3				94.0	2.0	96.3
Withdrawn for transfer to manufacturing warehouses	8,832.6					8,498.9	17,331.5
Withdrawn for transfer to other general bonded warehouses	731.8		93.7		42,341.5	5,839.9	49,006.9
Remaining in general bonded warehouses June 30, 1919	1,302,280.1	1,968.5	35,354.9		129,708.1	193,537.1	1,662,848.7
Total	4,005,892.6	12,853.7	84,534.5		918,985.8	1,226,229.8	6,248,466.4

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1919.

Formula.	Purpose.	Wine gallons.
Completely denatured alcohol.		
No. 1: 100 gallons of ethyl alcohol, 10 gallons of approved wood alcohol, and ½ gallon of approved benzine.	General uses, fuel, light, and power, cleaning automobile combustion chambers, cleaning and polishing brass, glass, silver, shoes, etc., etching, preparing subjects for exhibition purposes, starting gasoline lamps, antifreezing solutions, testing fruit, for scientific purposes, cleaning fabrics, decarbonizing agent, engine cleaning, manufacturing purposes, recovering purposes, dipping fluids, insect powders, fumigating lamps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, hats, annealing jewelry, paint and varnish, soap dyes, shoe blacking, etc.	7,180,520.30
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ gallon of approved pyridine bases.	....do....	2,806,520.76
No. 3: To each 100 gallons of ethyl alcohol add 5 gallons sulphuric ether, 2 gallons benzine, and 1 gallon pyridine.	Motor power	
No. 4: To every 100 parts by volume of ethyl alcohol (of not less than 180 degrees proof) there shall be added 2.5 parts by volume of approved benzol; 0.5 parts by volume of nitrobenzol; 0.2 parts by volume of approved pine oil (steam distilled).	General uses (see Formula No. 1)	1,433.11
Total		9,988,566.17
Specially denatured alcohol.		
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetphenetidin, acetic ether, aconite, adeps lanae, alkaloids and alkaloidal salts, aletrin, aloin, antipyrin, apocynin arbutin, asclepiadin, avenin, artificial flowers, ammunition, phenylcinchoninic aspirin, acetanilid, artificial feathers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta naphthol benzoate, brushes, benzidine, beta naphthol salicylate, benzyl cyanide, benzon, chelonin, c imicifugin, collodion, collodion corn remedy, concentrations (nonliquid), confectioner's colors, coumarin, cutlery, cutting oils, cocoa butter, composition billiard and pocket balls, chloroform, compasses, creosol carbonate, colors and bronze powders, chloral hydrate, camphor synthetic, cements, dental alloy, resin of dandelion and digitalis (solid and powdered extracts of), disinfectant germicide, door checks, dye stuffs, dimethylglyoxime, dinitro toluene (a dye), digestive ferments, diethylaniline, ethyl acetate, ethyl propionate, ethyl butyrate, essential oil orris, ethyl chloride, embalming fluid, eosine (a dye), ethyl bromide, ether, ethyl aniline, enamel, extracting glycerine from distillery slop, filaments for incandescent lamps, formaldazone, fertilizer, fulminite of mercury, formandehyde, gaduol, gelatine capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxylin solutions, gallocyanine (aniline dye), gas mantles, hats, heliotropin, hydrastis (alkaloid of), hexachlorbenzol, inks, inulin and irisen, imitation leather, isinglass, imitation ivory goods, jalapin (nonliquid concentration of), jewelry and watches, japans, lacquers, pastes and varnishes from soluble cotton, leather substitutes, leather goods finish, lacquers, liquor cresolicomp, mandrake (powdered and solid extract of), mirrors, moldings and picture	4,402,655.07

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1919—Continued.

Formula.	Purpose.	Wine gallons.
Specially denatured alcohol—Continued.		
	frames, monobrated camphor, moth repellant, mica insulators, mucilage, paste and glue, motor fuel, nonscatterable glass, nitroso beta naphthol, orthotoluolsulfamid, oils, greases, lubricants and soluble thread-cutting oils, oleoresins, paints, phenolphthalein, phenacetin, phytolascin (concentration of), photographic dry plates and films, print paper and enlargements, postal card colors, polish preparations for metals and furniture, pepsin, pedophyllin and similar products, potassium hydroxide, pedophyllin resin and similar products, powdered extracts, powdered drugs, photographic engravings, phenyl cinchoninic acid, pyroxylin cements, refining mineral oils, refining precious metals, resin of scammony, resorcin, salol, santonine and strychnine, solid extracts, soaps (transparent and liquid), shellac varnish, shoe polish, silverware and bronze, smokeless powder, surgical ligatures, soldering flux, sodium benzoate, sulphonic acid and paraffin, salicylic aldehyde, solution and solvent of nitrocellulose, solidified alcohol, salophen, saponin, salicylic acid saccharine, shellac thinner, stains, sterilizing solution for corks, silk fabrics, synthetic mustard oil, shampoo (liquid), shampoo (jelly), stencil paper, tannic acid, tin foil and bottle caps, terpin hydrate, textile cleansing soap, tolidin, transparent paper, transparent soap for waterproofing cement, trinitrotoluol, theobromine, thermostatic devices, varnish remover, viburnum (concentration), water colors, wood finish, wool fat, washing lenses, wood filler, watches	
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products	88,553.44
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin and similar products	36,517.62
No. 2b: 100 gallons of ethyl alcohol, add ½ gallon of benzol.	Acetphenetidin (conditional), dyes, diethyl barbituric acid (barbital), ethyl sulphate (for use in manufacture of acetphenetidin), phenacetin, pyroxylin plastics, ketone Michelers, sulphuric ether (in connection with the production of powder), synthetic camphor, trinitrotoluol, viscaloid, white petroleum oils.	16,275,674.09
No. 3: 100 gallons of ethyl alcohol, to which is added 6½ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, ½ gallon of 36° Baumé caustic-soda lye.	Transparent soap, shampoo, shampoo jelly	
No. 3a: 100 gallons of ethyl alcohol, to which is added 6 gallons of the following mixture: 5 gallons of commercially pure methyl alcohol.	Cutting oils, shampoo, shampoo jelly, transparent soap.	214,441.89
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly	21,398.68
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution:[1] 10 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 acid yellow dye (fast color Y), 0.4 pound tetrazo brilliant blue, 12B concentrate, and water to make 100 gallons.	Cigars, cigarettes, smoking and chewing tobacco.	745,704.61
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photoengravings, photographic collodion.	7,277.08
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ½ gallon of pyridine bases.	Fulminate of mercury	

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1919—Continued.

Formula.	Purpose.	Wine gallons.
Specially denatured alcohol—Continued.		
No. 6a (alternative): 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	Fulminate of mercury	804,780.71
No. 6b (alternative): 100 gallons of ethyl alcohol and ½ gallon of pyridine bases (restricted to factories operating in connection with either a distillery of a central denaturing plant).	Acetphenetidin, chloral, hydrate, dichlorethane, ethyl acetate, ethyl butyrate, ethyl chloride, Para fulminate of mercury, paraphenetidin, acetic ether, ethyl bromide.	11,793.75
No. 7: Revoked		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, fine chemicals, sulphonnethane dyes.	5,205.04
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobromated camphor, purification of rubber, santonine, strychnine, tannic acid.	5,747.41
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Ethyl acetate (conditional), lacquers, pastes, and varnishes from soluble cotton.	309,940.21
No. 11: 100 gallons of ethyl alcohol, 100 gallons sulphuric ether, 10 gallons cadmium iodine.	Photographic collodion, photoengraving photoprints.	735.86
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-tar benzol.	Imitation leather, soluble cotton	2,974.79
No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol.	Acetphenetidin, barbital, hydrazoanisol, imitation leather, milk protein, paranitrophenatol, refining potassium and sodium hydrate, saponification of the waxes of acid fast bacteria, smokeless powder, terpin hydrate, trinitrotoluol, benzoic acid, ethyl ester, dye intermediates, imitation rubber.	83,316.84
No. 13: 100 gallons of ethyl alcohol, 5 gallons of sulphuric acid, and 5 gallons of sulphuric ether.	Sulphuric ether	
No. 13a: 100 gallons of ethyl alcohol and 10 gallons of sulphuric ether.	Celery oil, certified food colors, dry extracts for food products, ethereal oil, protargentum, sodium ethyl sulphate, sulphuric ether.	1,009,774.31
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride	695.05
No. 15: 100 gallons of ethyl alcohol, 3 gallons sulphuric acid, and 1 gallon of kerosene.	Ethyl bromide, ethyl chloride, nitrous ether, pure acetic ether.	31,774.63
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	B-naphtol, by-products from distillery slop glycerophosphates, lacquers for food containers, phenol salicylate, phenal cinchonic acid, salol, acetanalid, acid salicylic acetphenetidin, ammonium, benzonaphthol, betanaphthol benzoate, codeine, diacetylmorphine, ethyl morphine, homatropine morphine, salicylate cocaine, sodium strontium.	28,789.39
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon (6½ fluid ounces) animal oil.	Acetphenetidin, chloral hydrate, dichlorethane, ethyl acetate, ethyl chloride, ethyline gas, paraphenetidin.	65,109.64
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime, acetone, vinegar	950,941.33
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, backing of films, by-products from distillery slop, collodion, ethyl acetate, iodizer, solvent for nitro-cellulose, photo films, photo engravings.	26,875.13
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform	66,783.20
No. 21: 100 gallons of ethyl alcohol and 100 gallons of a solution containing not less than 4½ per cent acetic acid.	Acetate of lime	2,913,700.00
No. 22: To 100 gallons of ethyl alcohol add 10 gallons of solution formaldehyde, conforming to the specifications of United States Pharmacopœia.	For preserving formaldehyde, U. S. P.	2,945.30
No. 23: To 100 gallons of ethyl alcohol add 10 gallons of acetone and 2 gallons of benzol.	Liniment for external use only (industrial alcohol).	19,029.62
No. 24: To 100 gallons of ethyl alcohol add 29 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin, ethyl acetate	
No. 25: To 100 gallons by volume of ethyl alcohol add 20 pounds by weight of iodine.	Tincture of iodine, U. S. P. (industrial alcohol), Tr. iodi Fortier, N. F., Tr. Iodine Churchill's.	88,104.27

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1919—Continued.

Formula.	Purpose.	Wine gallons.
Specially denatured alcohol—Continued.		
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline	23,001.28
No. 27: To 100 gallons of ethyl alcohol add 1 gallon oil of rosemary and 30 pounds of camphor.	Soap liniment, U. S. P., chloroform liniment, U. S. P., liquid and green soap, in accordance with U. S. P. except as to content of camphor and oil of rosemary.	20,709.88
No. 28: To each 100 gallons of ethyl alcohol, not less than 188° proof, add 10 gallons of approved benzol.	Motor fuel	26,399.34
No. 29: Ethyl alcohol to be primarily denatured with 1 per cent of acetaldehyde, and as an intermediate step in the continuous process of manufacture there shall be added to each 100 gallons of ethyl alcohol, not less than 188° proof, 5 gallons of an alcoholic solution of acetaldehyde containing not less than 20 per cent of acetaldehyde.	Aldehydes, glacial acetic acid	
No. 30: To each 100 gallons of pure 95 per cent ethyl alcohol add 10 gallons of pure methyl alcohol, which methyl alcohol is to have a specific gravity of not more than 0.810 at 60° F.	Chemical and physical laboratory purposes only, in accordance with the provisions of T. D. 2793 (no recovery for re-use). Photo dry plates, manufacturing vegetable oils, varnish, white petroleum oils.	426.67
No. 31: To each 100 gallons of ethyl alcohol there shall be added 100 pounds of soap and 100 pounds of glycerine.	Tooth paste	750.78
No. 31a: To every 100 gallons of alcohol, of not less than 180° proof, there shall be added 100 pounds of glycerine, U. S. P., and 20 pounds of hard soap, good toilet grade, containing not in excess of 5 per cent of moisture.	do	
No. 32: To every 100 gallons of ethyl alcohol, of not less than 180° proof, there shall be added 5 gallons of sulphuric ether, having a specific gravity of not more than 0.728 at 60° F.	Ethylene	
For experimental purposes		1,017.03
Total		28,293,615.94

SUMMARY, YEARS ENDED JUNE 30, 1907-1919.[1]

Years.	Denaturing warehouses.	Completely denatured.	Specially denatured.	Total.
		Wine gallons.	*Wine gallons.*	*Wine gallons.*	*Proof gallons.*
1907	8	1,397,861.16	382,415.19	1,780,276.35	3,084,950.8
1908	12	1,812,122.38	1,509,329.35	3,321,451.73	5,640,331.2
1909	12	2,370,839.70	2,185,579.15	4,556,418.85	7,967,736.4
1910	12	3,076,924.55	3,002,102.55	6,079,027.10	10,605,870.7
1911	14	3,374,019.92	3,507,109.94	6,881,129.86	11,682,887.9
1912	14	4,161,268.56	3,933,246.44	8,094,515.00	13,955,903.8
1913	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,552.8
1914	25	5,213,129.56	5,191,845.03	10,404,975.59	17,811,078.2
1915	23	5,386,646.96	8,599,821.81	13,986,468.77	25,411,718.8
1916	33	7,871,952.82	38,807,153.56	46,679,106.38	84,532,253.1
1917	44	10,508,919.34	45,170,678.29	55,679,597.63	93,762,422.7
1918	49	10,328,454.61	39,834,561.48	50,163,016.09	90,644,722.8
1919	45	9,976,720.62	28,294,218.97	38,270,939.59	60,399,308.9

[1] Denatured alcohol law enacted June 7, 1906.

TABLE 64.—WINE GALLONS OF DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

District.	Warehouses.	On hand July 1, 1918.		Increase as per regauge.		Denatured.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1919.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
1st California	2	4,472.60		91.09		2,631,486.49	733,913.42	2,631,577.56	733,913.42	.02		7,500.37	
Colorado	1					16,545.00		13,215.58		301.65		175.00	
Connecticut	1					175.00							
1st Illinois	1	290.00	4,578.75	1,880.32	931.89	248,927.18	155,889.20	249,358.37	160,860.30	379.72	376.20	1,359.41	163.34
8th Illinois	3	4,360.34	2,445.36	358.68	437.09	469,385.01	1,139,389.55	467,675.43	1,140,640.04	1,379.10	804.22	5,030.00	827.14
6th Indiana	2	1,010.88	15.00	58.20	63.76	229,518.24	34,138.60	228,694.89	33,878.02	1,050.41	216.33	641.82	123.01
2d Kentucky	1			259.59		22,440.50	868,303.39	22,700.09	868,303.39				
6th Kentucky	1		545.49				124,476.80		120,826.90		99.86		4,095.53
Louisiana	6	22,088.61	11,578.97	4,189.55	3,255.91	2,199,229.50	3,366,359.13	2,208,771.14	3,382,735.23	3,026.88	1,077.03	13,700.64	17,381.75
Maryland	3	20,822.61	81,374.85	58.97	887.52	746,142.42	4,355,273.04	753,544.68	4,363,806.75	3,688.24	69,025.98	9,791.08	7,703.08
3d Massachusetts	3	10,393.22	14,362.15			515,013.32	1,609,275.69	522,027.01	1,602,393.82	1,327.93	2,472.01	2,051.60	18,772.01
1st Michigan	1					4,125.81		4,125.81					
4th Michigan	1					9,340.00	4,868.00	9,340.00	4,787.00	143.50	82.00		
Montana	1	750.59				57,122.76		48,036.50				9,836.85	
1st New Jersey	2		1,990.81		12.62	4,002.01	6,594,925.87	3,733.89	6,595,963.05	9.68	153.93	258.44	812.32
5th New Jersey	4	13,321.27	21,466.04	7.53	4.82	248,086.87	5,083,911.99	248,086.64	5,090,793.50	7.76	4.60		14,585.35
1st New York	1	445.64	9,273.90	1,629.60	395.00	496,175.91	553,514.30	502,332.66	551,262.62	1,350.61	2,275.53	7,443.51	9,645.05
14th New York	2	195.84	5,101.57		.11	109,485.76	744,657.91	108,612.67	743,631.28	564.67	302.52	754.06	6,825.79
21st New York	1			116.81	.42	101,589.28	986.93	100,815.67	983.94	874.80	3.41	713.46	
1st Pennsylvania	4	2,975.12	2,720.60	313.87	288.10	1,774,935.48	942,105.88	1,770,308.82	940,152.43	3,754.68	2,418.75	4,160.97	2,343.40
9th Pennsylvania	1						1,281,278.09		1,281,278.09				
23d Pennsylvania	1						689,554.28		689,016.91		537.37		
Washington	1			1,445.27		30,632.25		32,077.52		186.80		1,902.85	
1st Wisconsin	1	3,204.56				62,209.33	8,335.00	63,324.24	8,328.65		6.35		
Total	45	84,331.58	155,454.09	10,409.48	6,277.24	9,976,720.62	28,294,218.97	9,988,566.17	28,293,615.94	17,546.45	79,856.09	65,349.06	82,478.27
Statement for year ended June 30, 1918	49	41,457.87	107,827.59	16,795.35	8,599.19	10,328,454.61	39,834,561.48	10,288,321.33	39,707,170.49	14,054.92	88,363.68	84,331.58	155,454.09
Redenaturing plant in Connecticut	1		3,816.53			4,185.46	85,023.91	4,185.46	85,060.54				3,779.90

TABLE 65.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS REMOVED TO DENATURING WAREHOUSES FOR DENATURATION, FROM DISTILLERY AND GENERAL BONDED WAREHOUSES AND CISTERN ROOMS OF DISTILLERIES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st California		6,882,975.1	339.0	6,883,314.1
1st Illinois		691,561.6		691,561.6
5th Illinois		16,298,624.3	3,534.0	16,302,158.3
8th Illinois		307,228.5		307,228.5
6th Indiana		596,913.5		596,913.5
7th Indiana		65,959.4		65,959.4
2d Kentucky		75,830.8		75,830.8
5th Kentucky		774,581.1		774,581.1
7th Kentucky		152,580.1		152,580.1
Louisiana		10,493,161.6	10,019.1	10,503,180.7
Maryland		7,725,778.8		7,725,778.8
3d Massachusetts	43,894.1	2,715,282.8		2,759,176.9
Montana		101,757.9		101,757.9
1st New York		2,985,775.2	24,650.8	3,010,426.0
14th New York		263,935.9		263,935.9
1st New York			34,621.5	34,621.5
1st Ohio		371,450.3		371,450.8
1st Pennsylvania		225,575.9	911.9	226,487.0
South Carolina		379,048.0		379,048.3
1st Wisconsin		119,557.7		119,557.7
Total	43,894.1	51,227,578.5	74,076.3	51,345,548.9
GENERAL BONDED WAREHOUSES.				
1st California		53,678.3		53,678.3
FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
6th Indiana		133,009.2		133,009.2
2d Kentucky		1,598,745.9		1,598,745.9
6th Kentucky	191,176.2			191,176.2
Louisiana		748,314.3		748,314.3
Maryland		383,529.2		383,529.2
3d Massachusetts	507,494.8	1,570,483.8		2,077,978.6
14th New York		12,568.1		12,568.1
21st New York		170,548.8		170,548.8
1st Pennsylvania		3,684,211.4		3,684,211.4
Total	698,671.0	8,301,410.7		9,000,081.7
Grand total	742,565.1	59,582,667.5	74,076.3	60,399,308.9

TABLE 66.—GALLONS OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.		
	Manufacturers.	Received.	Used.	Recovered on manufacturers' premises.	Shipped to restoring and denaturing plants.	Wholesale dealers.	Received.	Sold and removed.	Wholesale dealers.	Received.	Sold and removed.
Alabama	1	231.24	216.24			2	173.00	143.00	1	14,851.69	14,749.79
Arkansas	8	75,782.38	691,936.10	604,872.78					2	2,642.31	3,423.48
1st California	6	6,465.36	6,978.38						27	277,509.96	143,141.86
6th California	1	6,659.14	6,309.21						23	123,504.40	127,931.16
Colorado	48	333,998.70	697,137.63	364,172.24		2	28,300.50	29,415.18	6	41,523.43	50,449.35
Connecticut									34	178,385.33	180,434.95
Florida	6	1,076.71	1,010.95						5	14,584.65	12,872.89
Georgia									7	21,980.85	21,074.62
Hawaii									2	151.50	312.04
1st Illinois	126	870,984.80	890,389.02			7	510,293.14	615,828.87	55	1,313,984.74	1,194,738.95
5th Illinois									5	82,497.84	68,509.30
8th Illinois	3	199,509.21	306,170.33	168,021.82					2	2,085.37	2,137.17
13th Illinois	1	2,474.12	2,330.46						1	2,879.30	916.70
6th Indiana	31	188,015.60	142,407.00	8,568.81		2	26,704.35	25,186.22	24	308,819.99	305,334.41
7th Indiana	4	4,738.88	1,048.77						7	10,435.99	19,094.88
3d Iowa	7	38,244.50	39,088.16						25	359,739.67	389,279.63
Kansas	2	16,434.40	17,638.41						7	47,002.48	3,968.62
5th Kentucky	7	60,279.38	64,882.90						5	111,015.31	119,713.38
6th Kentucky	3	844.12	848.75								
Louisiana	8	26,395.04	26,177.05						4	14,540.31	14,436.09
Maryland	28	242,252.00	246,003.70	475.00					15	198,636.19	197,892.01
3d Massachusetts	98	1,101,206.43	1,111,917.38	57,136.34	56,053.21	7	3,141,540.53	351,337.19	75	877,766.60	859,273.91
1st Michigan	19	226,253.34	633,230.59	386,896.42		1	31,538.92	31,237.27	18	296,510.34	303,221.93
4th Michigan	19	94,523.86	92,050.00			2	63,470.56	60,514.74	9	94,336.74	94,405.62
Minnesota	13	12,236.06	11,693.75			2	13,878.36	11,720.22	20	403,807.51	452,771.69
1st Missouri	39	2,511,084.80	2,489,359.24	1,969,070.43	452.40	3	132,798.79	121,607.38	14	233,385.95	241,367.43
6th Missouri	6	2,516.48	3,162.44						12	156,859.60	152,426.14
Nebraska	3	6,406.85	6,122.46						18	277,150.19	195,711.83
New Hampshire	14	36,348.77	44,588.07		6,396.79				14	28,018.25	29,052.92
1st New Jersey	22	6,801,935.75	17,208,903.60	10,115,561.95					5	5,080.40	4,758.95
5th New Jersey	113	8,013,230.18	8,729,121.25	5,936,284.32	4,395.15	1	27,093.07	23,799.08	26	241,036.79	235,190.46
New Mexico									1	1,995.29	1,798.76
1st New York	88	505,121.06	508,918.17		528.00	1	217,558.07	219,020.31	10	249,202.69	329,429.99
21st New York	48	528,885.80	544,883.58			4	1,737,441.98	1,753,975.93	26	3,390,244.30	3,260,341.73

TABLE 66.—GALLONS OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.		
	Manufacturers.	Received.	Used.	Recovered on manufacturers' premises.	Shipped to restoring and denaturing plants.	Wholesale dealers.	Received.	Sold and removed.	Wholesale dealers.	Received.	Sold and removed.
3d New York	42	197,117.38	197,436.41						12	84,618.14	84,236.38
14th New York	38	1,058,190.46	1,049,406.75	49,804.12	49,804.12				7	55,230.07	44,193.67
21st New York	12	42,472.36	522,879.64	482,242.00		1	6,373.33	9,939.89	9	199,875.12	205,820.73
28th New York	38	166,049.24	1,328,316.18	1,153,729.31		3	29,077.37	25,683.35	31	377,698.26	341,816.12
4th North Carolina	3	70,802.58	90,358.67								
5th North Carolina	13	402,274.06	391,816.33			1	1,267.03	1,367.03			
North and South Dakota									12	11,054.07	81,932.22
1st Ohio	29	130,333.15	172,536.03	33,292.84	147.83	3	115,196.59	113,788.77	24	407,637.70	423,513.84
10th Ohio	3	2,052.48	2,049.47						4	45,003.96	41,350.94
11th Ohio	2	10,674.49	11,509.49						8	84,243.73	80,170.04
18th Ohio	16	21,543.00	26,258.00	5,154.00		3	18,519.00	20,103.00	30	385,890.00	386,194.00
Oklahoma									1	10,976.62	19,916.66
Oregon	1	1,279.86	1,125.70						6	38,318.34	30,698.90
1st Pennsylvania	57	355,279.29	352,058.83	13,265.85	480.37	6	69,500.00	74,017.72	33	1,693,714.94	1,687,165.88
9th Pennsylvania	7	1,283,458.45	1,865,941.54	691,853.73							
12th Pennsylvania	5	1,149.04	1,120.43								
23d Pennsylvania	17	808,977.78	1,223,604.15	409,571.01	1,305,165.67	1	17,312.30	14,548.45	22	185,293.45	171,725.87
Tennessee	15	3,211.02	3,352.38						11	29,671.35	29,876.96
3d Texas	3	686.83	516.09						8	37,864.82	37,833.52
2d Virginia	12	21,558.12	19,306.30						3	4,221.27	4,125.40
6th Virginia	5	2,130.33	2,172.51						1	352.92	352.92
Washington									8	62,824.43	67,143.27
West Virginia	4	1,592,760.91	2,429,567.69	831,141.60					1	52.41	51.54
1st Wisconsin	20	66,674.70	64,784.21			1	19,839.84	19,034.71	43	252,573.07	249,090.40
2d Wisconsin									3	10,470.12	10,716.71
Total	1,114	31,153,410.49	47,371,329.36	23,281,069.57	1,423,423.54	53	3,447,897.55	3,532,269.61	785	13,368,850.75	13,048,105.71
Total for 1918	1,060	41,480,976.62	68,803,049.66	35,587,851.98	139,687.84	50	2,250,275.07	2,209,878.43	772	11,725,049.60	11,664,764.78

TABLE 67.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919.

OPERATIONS.	Distilled spirits (taxable gallons).
Actually remaining in distillery warehouses July 1, 1918	156,720,834.8
Actually remaining in general bonded warehouses July 1, 1918	2,248,429.7
	158,969,264.5
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1918	24,623,438.7
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1918	39,827.9
Withdrawn from distillery warehouses and unaccounted for June 30, 1918	56,946.0
Lost by casualty from distillery warehouses and unaccounted for June 30, 1918	95.7
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1918	140,149.8
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1918	363,968.0
	25,224,428.1
Deposited in distillery warehouses during the year	89,970,036.6
Produced and removed to denaturing warehouses direct from cistern rooms to distilleries	9,000,081.7
Received into general bonded warehouses during the year from distillery warehouses	3,963,149.9
Received into general bonded warehouses during the year from other general bonded warehouses	40,800.2
Excess ascertained by regauge at general bonded warehouses	86.6
	102,986,155.0
Aggregate	287,169,847.6
Withdrawn from distillery warehouses tax paid during the year:	
Tax rate $2.20 per gallon	11,208,219.4
Tax rate $3.20 per gallon	42,440,355.4
Tax rate $3.40 per gallon	9,075,278.5
	62,723,853.3
Withdrawn from distillery warehouses tax paid for bottling in bond during the year:	
Tax rate $2.20 per gallon	11,880,155.9
Tax rate $3.20 per gallon	3,093,391.7
Tax rate $3.40 per gallon	
	14,973,547.6
Withdrawn from general bonded warehouses tax paid during the year:	
Tax rate $2.20 per gallon	645,564.4
Tax rate $3.20 per gallon	2,468,878.5
Tax rate $3.40 per gallon	788,242.7
	3,900,685.6
Loss allowed on account of leakage or evaporation in distillery warehouses	12,510,099.3
Loss allowed on account of leakage or evaporation in general bonded warehouses	505,076.8
Withdrawn for scientific purposes and for the use of the United States from distillery warehouses	11,816,006.1
Withdrawn for scientific purposes and for the use of the United States from general bonded warehouses	37,620.2
Withdrawn free of tax from distillery warehouses for denaturation	51,345,548.9
Removed from cistern rooms of distilleries direct to denaturing warehouses	9,000,081.7
Withdrawn from general bonded warehouses for denaturation	53,678.3
Withdrawn from distillery warehouses for bottling in bond for export (transferred to bottling warehouses account)	61,427.0
Loss allowed on account of leakage in transportation for export from distillery warehouses	62,300.4
Loss allowed on account of leakage in transportation for export from general bonded warehouses	356.6
Tax paid on loss by leakage in transportation for export from general bonded warehouses	266,334.3
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses	59.5
Exported from distillery warehouses, proofs of landing received	22,162,424.0
Exported from general bonded warehouses, proofs of landing received	47,971.9
Exported from general bonded warehouses	2,963.3
Tax paid on spirits reported lost by casualty from distillery warehouses	2.8
Tax paid on spirits reported lost by casualty, etc., from general bonded warehouses	1,199.6
Loss allowed on account of casualties from distillery warehouses	94.0
Loss allowed on account of casualties from general bonded warehouses	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses	552.2
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses	289.8
Deposited in manufacturing warehouses from distillery warehouses	217,779.0
Deposited in manufacturing warehouses from general bonded warehouses	2,005.1
Deposited in general bonded warehouses from distillery warehouses	3,963,149.9
Deposited in general bonded warehouses from other general bonded warehouses	46,800.2
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses	2,182.2
Tax paid on spirits lost in transit from general bonded warehouses to general bonded warehouses	98.5

TABLE 67.—SUMMARY OF OPERATIONS AT DISTILLERIES AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919—Continued.

	Distilled spirits (taxable gallons).	
Tax paid on spirits withdrawn from distillery warehouses for export and not exported	9,676.0	
Tax paid on spirits withdrawn from general bonded warehouses for export and not exported	42.2	
		193,713,971.3
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1919	18,878,984.0	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1919	13,519.8	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1919	2,030,749.7	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1919	95.2	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1919	91,273.9	
Withdrawn for transfer to manufacturing warehouses from general bonded warehouses and unaccounted for June 30, 1919	15,326.4	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1919	58,154.6	
Withdrawn from general bonded warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1919	9,621.6	
		21,097,725.2
Remaining in distillery warehouses June 30, 1919	70,695,302.4	
Remaining in general bonded warehouses June 30, 1919	1,662,848.7	
		72,358,151.1
Aggregate		287,169,847.6

TABLE 68.—SUMMARY COMPARISON OF MATERIALS USED AND SPIRITS PRODUCED, YEARS ENDED JUNE 30, 1918 AND 1919.

Years.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced from molasses.	Dilute saccharine liquid used to produce spirits.	Spirits produced from dilute saccharine liquid.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1918	16,655,125	86,025,257	116,167,599	83,293,277	1,860,361	1,464,021	68,527,242	2,693,918
1919	4,574,521	[1] 21,929,556.7	122,498,268	75,407,357.9	1,000,425	816,103.2	34,488,066	823,000.5

[1] Estimated.

TABLE 69.—TAXABLE GALLONS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Withdrawn tax paid	Tax paid for bottling.	Leakage allowed.	Withdrawn for use of U. S.	Grape brandy withdrawn to fortify wines.
Arkansas	1,680.3		498.9		
1st California	220,722.2	6,154.3	30,475.4		433,761.0
6th California	23,275.4		2,580.7		5,848.7
Connecticut	763.9		98.2		
1st Illinois	361,233.8		26,898.3		
5th Kentucky	42,426.6		4,825.2		
Maryland	13,559.0		1,526.7		
1st Missouri	4,671.1	2,845.3	988.7		
6th Missouri	6,118.3		930.2		
5th New Jersey	105,888.4		10,982.5		
2d New York	970,637.8		75,603.8	46.0	1,304.4
21st New York	5,878.1	1,514.	1,234.4		
28th New York	45,190.5		5,242.7		21,845.1
1st Ohio	145,318.9		13,057.9		
10th Ohio	47,909.2		2,617.1		3,726.7
1st Pennsylvania	20,248.6		2,936.4		
23d Pennsylvania	56,845.4		4,468.5		
Total	2,072,367.5	10,513.	184,965.6	46.0	466,485.9

TABLE 69.—TAXABLE GALLONS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	For export.	Lost by casualty.	Transferred to manufacturing warehouses.	Transferred to warehouses in other districts.	In warehouses June 30, 1919.
Arkansas					1,819.0
1st California	16,526.6			287,398.7	494,917.2
6th California	145.1	314.4		47,201.5	33,793.9
Connecticut					488.4
1st Illinois					141,911.5
5th Kentucky					26,600.3
Maryland					3,189.7
1st Missouri					
6th Missouri					2,402.6
5th New Jersey					42,023.8
2d New York	6,774.0	117.7	225.4		366,535.7
21st New York					33,849.2
28th New York					32,438.9
1st Ohio	97.4				33,583.7
10th Ohio				518.0	1,009.1
1st Pennsylvania		2.0			4,714.3
23d Pennsylvania					35,667.6
Total	23,543.1	434.1	225.4	335,118.2	1,260,344.9

TABLE 70.—TAXABLE GALLONS OF BRANDY IN SPECIAL BONDED WAREHOUSES JULY 1, 1918, AND DEPOSITED IN SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	In warehouses July 1, 1918.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas	3,998.2			3,998.2
1st California	1,107,141.8	381,407.8	1,309.2	1,489,858.8
6th California	108,834.7	4,325.0		113,159.7
Connecticut	1,350.5			1,350.5
1st Illinois	418,219.8		111,823.8	530,043.6
5th Kentucky	72,734.1		518.0	73,252.1
Maryland	18,014.0		261.4	18,275.4
1st Missouri	8,504.1			8,504.1
6th Missouri	8,543.7		907.4	9,451.1
5th New Jersey	136,478.3		22,416.4	158,894.7
2d New York	1,134,991.6	12,402.5	273,490.6	1,420,884.7
21st New York	48,475.7			48,475.7
28th New York	94,187.9	6,360.6	4,168.7	104,717.2
1st Ohio	185,613.9		6,444.0	192,057.9
10th Ohio	55,519.2		260.9	55,780.1
1st Pennsylvania	27,910.9			27,910.9
23d Pennsylvania	63,502.4		33,479.1	96,981.5
Total	3,494,020.8	404,495.9	455,079.5	4,353,596.2

TABLE 71.—SUMMARY OF OPERATIONS RELATING TO BRANDY AT SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1919.

		Gallons.
DR.		
Withdrawn for export and unaccounted for July 1, 1918		50,006.1
Lost by casualty, etc., and unaccounted for July 1, 1918		1.7
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1918		133,470.8
Withdrawn for transfer to special bonded warehouses in same district and unaccounted for July 1, 1918		96.6
Remaining in special bonded warehouses July 1, 1918		3,494,020.8
Deposited in special bonded warehouses:		
Brandy received from distilleries in same district	385,732.8	
Brandy received from distilleries in other districts	18,763.1	
Brandy received from special bonded warehouses in other districts	455,079.5	
		859,575.4
Excess ascertained by regauge at special bonded warehouses		351.5
Total		4,537,522.9
CR.		
Withdrawn tax paid from special bonded warehouses during the year:		
Rate $2.20 per gallon	2,686.4	
Rate $3.20 per gallon	1,770,225.0	
Rate $6.40 per gallon	299,456.1	
		2,072,367.5
Withdrawn tax paid for bottling in bond:		
Rate $3.20 per gallon	9,634.9	
Rate $6.40 per gallon	878.7	
		10,513.6
Loss allowed on account of leakage or evaporation in warehouses		184,965.6
Withdrawn for the use of the United States		46.0
Grape brandy withdrawn for the fortification of wine		466,485.9
Tax paid on loss or leakage in transportation for export		144.9
Exported and accounted for		47,514.8
Tax paid on brandy withdrawn for export and not exported		3,356.0
Tax paid on brandy heretofore reported lost by casualty		422.8
Deposited in manufacturing warehouses		225.4
Deposited in special bonded warehouses in other districts		465,961.9
Tax paid on brandy withdrawn for transfer to special bonded warehouses in other districts and not deposited therein		2,419.2
Withdrawn for export and unaccounted for June 30, 1919		22,533.5
Lost by casualty, etc., and unaccounted for June 30, 1919		13.0
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1919		207.9
Remaining in special bonded warehouses June 30, 1919		1,260,344.9
Total		4,537,522.9

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE, AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1915-1919.

Fiscal years.	Brandy used (tax gallons).	Wine fortified (wine gallons).	
		Before fortification.	After fortification.
1915	4,505,218.7	14,681,924.50	17,218,661.90
1916	1,257,399.0	6,284,003.51	7,002,007.22
1917	5,039,786.5	18,139,931.60	21,019,358.92
1918	3,852,496.5	15,357,518.00	17,513,109.12
1919	1,961,953.0	6,535,372.14	7,602,734.98

TABLE 72.—FUSEL OIL REMOVED FROM DISTILLERIES, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS AND BY STATES.

Districts.	Gallons.	States.	Gallons.
1st California	12,504	California	12,504
2d Kentucky	4,484	District of Columbia	3,131
7th Kentucky	235	Kentucky	4,719
Louisiana	26,621	Louisiana	26,621
Maryland	27,331	Maryland	24,200
3d Massachusetts	5,339	Massachusetts	5,339
21st New York	421	New York	421
1st Pennsylvania	1,323	Pennsylvania	1,323
South Carolina	369	South Carolina	369
Total	78,627	Total	78,627

TABLE 73.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER ACTS OF SEPT. 8, 1916, OCT. 3, 1917, AND FEB. 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS AND BY KINDS.

Districts.	Brandy used (tax gallons).			Angelica.		Madeira.	
	At 60 cts. per gallon.	At 30 cts. per gallon.	Total.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st Calif.	82,370.0	1,547,866.9	1,630,236.9	465,140.01	553,602.98	8,399.07	9,771.07
6th Calif.	99,739.4	176,551.0	276,290.4	139,541.50	174,332.73	.....	.....
1st N. J.	1,304.4	.....	1,304.4	.....	.....	.....	.....
28th N. Y.	13,118.0	35,895.7	49,013.7	.....	.....	.....	.....
10th Ohio	473.3	4,634.3	5,107.6	.....	.....	.....	.....
Total	197,005.1	1,764,947.9	1,961,953.0	604,681.51	727,935.71	8,399.07	9,771.07

Districts.	Muscatel.		Port.		Sherry.		Sweet Catawba.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st Calif.	370,998.58	434,875.34	2,347,203.81	2,734,973.33	2,282,034.41	2,625,564.83	.....	.....
6th Calif.	122,045.06	148,402.74	282,907.57	329,687.52	283,803.30	323,946.95	.....	.....
1st N. J.	.....	.....	8,872.50	9,437.00	.....	.....	1,750.64	1,873.00
28th N. Y.	.....	.....	72,500.05	83,078.92	.....	.....	111,892.71	127,630.59
10th Ohio	.....	.....	7,911.17	9,831.78	.....	.....	4,536.70	5,193.43
Total	493,043.64	583,278.08	2,719,395.10	3,167,008.55	2,565,837.71	2,949,511.78	118,180.05	134,697.02

Districts.	Sweet Iona.		Scuppernong.		Tokay.		Total sweet wines (wine gallons).	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st Calif.	.....	.....	.....	.....	21,970.69	26,006.05	5,495,746.57	6,384,793.60
6th Calif.	.....	.....	.....	.....	.....	.....	828,297.43	976,369.94
1st N. J.	.....	.....	.....	.....	.....	.....	10,623.14	11,310.00
28th N. Y.	.....	.....	.....	.....	.....	.....	184,392.76	210,709.51
10th Ohio	880.67	1,034.02	2,983.70	3,492.70	.....	.....	16,312.24	19,551.93
Total	880.67	1,034.02	2,983.70	3,492.70	21,970.69	26,006.05	6,535,372.14	7,602,734.98

TABLE 74.—MATERIALS USED BY BREWERS IN THE PRODUCTION OF FERMENTED LIQUORS, YEAR ENDED JUNE 30, 1919.

Materials.	Pounds.	Materials.	Pounds.
Malt	854,329,231	Grits	25,780,394
Rice	17,356,242	Malt dextrine	1,077,999
Corn or cerealine	112,969,071	Other materials	3,725,124
Sugar or maltose	19,712,245		
Sirup or glucose	34,790,600	Total	1,083,665,556
Hops	13,924,650		

TABLE 75.—SUMMARY OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT FREE OF TAX, YEAR ENDED JUNE 30, 1919.

Dr.	Gallons.	Cr.	Gallons.
Removed for export and unaccounted for July 1, 1918	550,412	Exported in original packages, proofs received	32,491
Removed for direct exportation	32,365	Exported in bottles, proofs received	2,933,170
Removed in original packages to be bottled for exportation	169,305	Removed for export unaccounted for, tax paid	78,275
Removed by pipe line to be bottled for export	2,933,875	Excess reported by bottlers	29,707
Excess reported by bottlers	9,588	Removed for export and unaccounted for June 30, 1919	621,296
Total	3,695,545	Total	3,695,545

TABLE 76.—FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT FREE OF TAX, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
1st California	1,055,163	1st New York	626,030
6th California	61,804	3d New York	273,939
Hawaii	11,870	14th New York	15,061
6th Kentucky	1,860	3d Texas	1,891
Louisiana	101,499	1st Wisconsin	642,413
3d Massachusetts	7,564	2d Wisconsin	18,197
1st Missouri	45,770		
6th Missouri	23,250	Total	3,135,545
5th New Jersey	249,234		

TABLE 77.—PRODUCTION OF FERMENTED LIQUORS, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Barrels.	Districts.	Barrels.
1st California	547,513	New Hampshire	374
6th California	140,104	1st New Jersey	114,098
Colorado	23,738	5th New Jersey	2,040,376
Connecticut	1,067,282	1st New York	1,626,667
Florida	3,153	2d New York	79,531
Hawaii	70	3d New York	3,294,401
1st Illinois	2,367,474	14th New York	929,858
5th Illinois	140,226	21st New York	603,405
8th Illinois	83,515	28th New York	1,063,704
13th Illinois	177,758	1st Ohio	685,708
6th Indiana	204,772	10th Ohio	291,206
7th Indiana	181,232	11th Ohio	117,226
2d Kentucky	6,049	18th Ohio	854,330
5th Kentucky	144,721	1st Pennsylvania	2,162,293
6th Kentucky	135,592	9th Pennsylvania	176,084
7th Kentucky	17,620	12th Pennsylvania	608,363
Louisiana	263,738	23d Pennsylvania	1,497,285
Maryland	602,982	3d Texas	137,622
3d Massachusetts	1,396,574	Washington	1,530
1st Michigan	65,753	1st Wisconsin	1,751,876
Minnesota	490,612	2d Wisconsin	284,997
1st Missouri	1,094,850		
6th Missouri	170,889	Total	27,712,648
Montana	65,497		

TABLE 78.—PRODUCTION OF FERMENTED LIQUORS, YEAR ENDED JUNE 30, 1919, BY STATES.

States.	Barrels.	States.	Barrels.
California	680,867	Missouri	1,265,739
Colorado	780	Montana	65,497
Connecticut	565,718	Nevada	6,705
Delaware	80,475	New Jersey	2,154,474
Florida	3,153	New York	7,597,566
Hawaii	70	Ohio	1,948,470
Illinois	2,768,973	Pennsylvania	4,444,025
Indiana	386,004	Rhode Island	501,564
Kentucky	303,982	Texas	137,622
Louisiana	263,738	Wisconsin	2,036,873
Maine	374	Wyoming	22,958
Maryland	522,507	Washington	1,530
Massachusetts	1,396,574		
Michigan	65,753	Total	27,712,648
Minnesota	490,612		

SUMMARY OF PRODUCTION OF FERMENTED LIQUORS, YEARS ENDED JUNE 30, 1914–1919.

	Barrels.		Barrels.
1914	66,189,473	1917	60,817,379
1915	59,808,210	1918	50,266,216
1916	58,633,624	1919	27,712,648

TABLE 79.—DISTILLERIES REGISTERED AND OPERATED, YEAR ENDED JUNE 30, 1919, BY STATES.

States.	Grain.		Molasses.		Fruit.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
California			2	2	38	38	40	40
District of Columbia	1	1					1	1
Illinois	4	4	3	3			7	7
Indiana	3	3					3	3
Kentucky	2	2	2	2			4	4
Louisiana			6	6			6	6
Maryland			1	1			1	1
Massachusetts			3	3			3	3
Michigan			1				1	
Montana			1	1			1	1
New York	1	1	2	2			3	3
Ohio	1	1					1	1
Pennsylvania	2		2	2			4	2
South Carolina			1	1			1	1
Texas			1				1	
Wisconsin	1	1					1	1
Total	15	13	25	23	38	38	78	74
Total for year ended June 30, 1918	154	72	27	27	192	137	373	236

TABLE 80.—GRAIN DISTILLERIES REGISTERED AND OPERATED, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
1st Illinois	1	1	Maryland	1	1
5th Illinois	2	2	21st New York	1	1
8th Illinois	1	1	1st Ohio	1	1
6th Indiana	2	2	1st Pennsylvania	2	
7th Indiana	1	1	1st Wisconsin	1	1
2d Kentucky	1	1			
7th Kentucky	1	1	Total	15	13

TABLE 81.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF OCT. 3, 1917), YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Total.
	Beverage, tax $2.10 per gallon.	Non-beverage, tax $1.10 per gallon.	Tax 4 cents per gallon.	Tax 10 cents per gallon.	Tax 25 cents per gallon.	Champagne, 3 cts. per ½ pint.	Carbonated, 1½ cts. per ½ pin		
Alabama:									
Assessed								$1,852.34	$1,852.34
Paid in advance		$2.09							2.09
Total		2.09						1,852.34	1,854.43
1st California:									
Assessed	$352,863.22	719.71	$602.02	$790.69	$15.21	$95.26	$26.39	96.00	355,208.50
Paid in advance	93,982.98	1,415.28	2,713.47	1,787.37	230.91	1,760.94	62.02	1,339.01	103,291.98
Total	446,846.20	2,134.99	3,315.49	2,578.06	246.12	1,856.20	88.41	1,435.01	458,500.48
6th California:									
Assessed	1,455.50		84.13	15.17	1.37	8.92			1,565.09
Paid in advance	1,672.43		321.24	206.10	2.50	65.48	10.96	1.27	2,279.98
Total	3,127.93		405.37	221.27	3.87	74.40	10.96	1.27	3,845.07
Colorado:									
Assessed	12.60							45.60	58.20
Paid in advance									
Total	12.60							45.60	58.20
Connecticut:									
Assessed	20,124.21			10.61					20,134.82
Paid in advance	10,989.62	45.01							11,034.63
Total	31,113.83	45.01		10.61					31,169.45
Florida:									
Assessed	13,709.37	8.36	125.84	81.54		26.87			13,951.98
Paid in advance									
Total	13,709.37	8.36	125.84	81.54		26.87			13,951.98

Georgia:									
Assessed	2,311.59	11.28							2,322.87
Paid in advance		33.25							33.25
Total	2,311.59	44.53							2,356.12
Hawaii:									
Assessed	21.00								21.00
Paid in advance		1.63							1.63
Total	21.00	1.63							22.63
1st Illinois:									
Assessed	5,318.08	96.76	38.89	19.80				567.93	6,041.46
Paid in advance	2,141.71	598.00	389.38	197.71	2.20	16.00	3.40		3,258.40
Total	7,459.79	604.76	428.27	217.51	2.20	16.00	3.40	567.93	9,299 86
5th Illinois:									
Assessed		19.50		208.20					227.70
Paid in advance	2,073.35	101.86	26.28	4.12					2,205.61
Total	2,073.35	121.36	26.28	212.32					2,433.31
8th Illinois:									
Assessed	883.96	51.70	.62					4.38	940.66
Paid in advance	1,346.35			17.90					1,364.25
Total	2,230.31	51.70	.62	17.90				4.38	2,304.91
6th Indiana:									
Assessed	11,848.55								11,848.55
Paid in advance									
Total	11,848.55								11,848.55
7th Indiana:									
Assessed									
Paid in advance	18.48	2.30	4.29						25.07
Total	18.48	2.30	4.29						25.07
3d Iowa:									
Assessed	1,260.00								1,260.00
Paid in advance		1,553.85							1,553.85
Total	1,260.00	1,553.85							2,813.85

TABLE 81.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF OCT. 3, 1917), YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Total.
	Beverage, tax $2.10 per gallon.	Non-beverage, tax $1.10 per gallon.	Tax 4 cents per gallon.	Tax 10 cents per gallon.	Tax 25 cents per gallon.	Champagne, 3 cts. per ½ pint.	Carbonated, 1½ cts. per ½ pint.		
Kansas:									
Assessed		$7.17							$7.17
Paid in advance									
Total		7.17							7.17
2d Kentucky:									
Assessed		35.84		$0.24					36.08
Paid in advance		13.97							13.97
Total		49.81		.24					50.05
5th Kentucky:									
Assessed	$2,494.74								2,494.74
Paid in advance	6,505.15		$18.95	12.30					6,536.40
Total	8,999.89		18.95	12.30					9,031.14
6th Kentucky:									
Assessed									
Paid in advance	82.59			.60					83.19
Total	82.59			.60					83.19
7th Kentucky:									
Assessed	1,484.05								1,484.05
Paid in advance	711.89								711.89
Total	2,195.94								2,195.94
8th Kentucky:									
Assessed									
Paid in advance	7,448.43								7,448.43
Total	7,448.43								7,448.43

Louisiana:									
Assessed	4,897.83			.10					4,897.93
Paid in advance	200.47		1.50						201.97
Total	5,098.30		1.50	.10					5,099.90
Maryland:									
Assessed	4,006.79		23.38	1.80	$0.20	$1.27		$321.82	4,355.26
Paid in advance	4,713.83	77.73	146.80	55.02	4.60	14.58	$6.32	69.89	5,088.77
Total	8,720.62	77.73	170.18	56.82	4.80	15.85	6.32	391.71	9,444.03
3d Massachusetts:									
Assessed	56,910.20	475.16	486.73	234.79	39.50	90.88	14.76	9,108.91	67,360.93
Paid in advance	20,011.55	38.34	836.46	487.61	3.50	25.00	1.00		21,403.46
Total	76,921.75	513.50	1,323.19	722.40	43.00	115.88	15.76	9,108.91	88,764.39
1st Michigan:									
Assessed	.10								.10
Paid in advance	1,086.32								1,086.32
Total	1,086.42								1,086.42
4th Michigan:									
Assessed	7.98		6.07						14.05
Paid in advance	1,071.80								1,071.80
Total	1,079.78		6.07						1,085.85
Minnesota:									
Assessed	159.14		53.84					284.59	497.57
Paid in advance	1,305.44								1,305.44
Total	1,464.58		53.84					284.59	1,803.01
1st Missouri:									
Assessed									
Paid in advance	14.22			16.20					30.42
Total	14.22			16.20					30.42
6th Missouri:									
Assessed	1,326.80								1,326.80
Paid in advance	2.34	9.40		.60					12.34
Total	1,329.14	9.40		.60					1,339.14

TABLE 81.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF OCT. 3, 1917), YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Total.
	Beverage, tax $2.10 per gallon.	Non-beverage, tax $1.10 per gallon.	Tax 4 cents per gallon.	Tax 10 cents per gallon.	Tax 25 cents per gallon.	Champagne, 3 cts. per ½ pint.	Carbonated, 1½ cts. per ½ pint.		
Montana:									
Assessed	$15,151.38	$271.82	$125.71	$53.19	$12.50	$12.50	$3.18	$12.51	$15,642.79
Paid in advance	52,022.15	2,636.86	104.43	71.55	3.15	4.50			54,842.64
Total	67,173.53	2,908.68	230.14	124.74	15.65	17.00	3.18	12.51	70,485.43
Nebraska:									
Assessed	532.88								532.88
Paid in advance		872.08							872.08
Total	532.88	872.08							1,404.96
New Hampshire:									
Assessed	18,099.66								18,099.66
Paid in advance	6.31	70.97							77.28
Total	18,105.97	70.97							18,176.94
1st New Jersey:									
Assessed	117.90		92.28	6.70		193.72		57.00	467.60
Paid in advance	11.65		75.39	217.47	15.41	35.60	5.92		361.44
Total	129.55		167.67	224.17	15.41	229.32	5.92	57.00	829.04
5th New Jersey:									
Assessed	11,707.35	230.38	520.86	545.51	17.66	18.02	4.93		13,044.71
Paid in advance	5,761.57								5,761.57
Total	17,468.92	230.38	520.86	545.51	17.66	18.02	4.93		18,806.28
New Mexico:									
Assessed	4.79		2.00	.10		.65			7.54
Paid in advance	455.10								455.10
Total	459.89		2.00	.10		.65			462.64

1st New York:									
Assessed	33,056.33			2.22					33,058.55
Paid in advance	8,796.00	150.48	22.12						8,968.60
Total	41,852.33	150.48	22.12	2.22					42,027.15
2d New York:									
Assessed	31,108.40	335.49	742.76	2.13		1,426.97		5,851.46	39,467.21
Paid in advance	20,287.56	20,700.28	514.29	144.16	15.86	62.00	7.15		41,731.30
Total	51,395.96	21,035.77	1,257.05	146.29	15.86	1,488.97	7.15	5,851.46	81,198.51
3d New York:									
Assessed	84,824.22	629.06	932.91	1,115.60	56.04	44.87	13.96	6.70	87,623.36
Paid in advance	14,931.51		51.19	61.31	48.00	14.00			15,106.01
Total	99,755.73	629.06	984.10	1,176.91	104.04	58.87	13.96	6.70	102,729.37
14th New York:									
Assessed	1,626.87		106.83	23.66	.57	5.40			1,763.33
Paid in advance	6,403.24		385.19	153.22	14.67	97.50	5.00		7,058.82
Total	8,030.11		492.02	176.88	15.24	102.90	5.00		8,822.15
21st New York:									
Assessed	589.04	35.25							624.29
Paid in advance	2,613.23		56.74	34.93		.93		.72	2,706.55
Total	3,202.27	35.25	56.74	34.93		.93		.72	3,330.84
28th New York:									
Assessed	89.50			.99					90.49
Paid in advance	1,995.37		61.14	12.60	3.50	9.60	1.15		2,083.36
Total	2,084.87		61.14	13.59	3.50	9.60	1.15		2,173.85
5th North Carolina:									
Assessed	323.97	1,330.56							1,654.53
Paid in advance									
Total	323.97	1,330.56							1,654.53
North and South Dakota:									
Assessed	4.32								4.32
Paid in advance		60.60							60.60
Total	4.32	60.60							64.92
1st Ohio:									
Assessed	1,067.75							4,774.23	5,841.98
Paid in advance	5,541.67	.22							5,541.89
Total	6,609.42	.22						4,774.23	11,383.87

TABLE 81.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF OCT. 3, 1917), YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Total.
	Beverage, tax $2.10 per gallon.	Non-beverage, tax $1.10 per gallon.	Tax 4 cents per gallon.	Tax 10 cents per gallon.	Tax 25 cents per gallon.	Champagne, 3 cts. per ½ pint.	Carbonated, 1½ cts. per ½ pint.		
10th Ohio:									
Assessed	$1,300.40			$0.10		$74.40			$1,374.90
Paid in advance	325.09			36.00					362.09
Total	1,625.49			36.10		74.40			1,736.99
11th Ohio:									
Assessed									
Paid in advance	1,289.78								1,289.78
Total	1,289.78								1,289.78
18th Ohio:									
Assessed	4,518.26			6.70					4,524.96
Paid in advance	2,175.04	$66.11							2,241.15
Total	6,693.30	66.11		6.70					6,766.11
1st Pennsylvania:									
Assessed	6,877.91		$3.90	243.92	$1.74	43.22	$9.78	$10.44	7,190.91
Paid in advance	1,074.94		8.00	116.13					1,199.07
Total	7,952.85		11.90	360.05	1.74	43.22	9.78	10.44	8,389.98
9th Pennsylvania:									
Assessed	1,466.55		3.68	10.00					1,480.23
Paid in advance	795.42								795.42
Total	2,261.97		3.68	10.00					2,275.65
12th Pennsylvania:									
Assessed	309.84		1,205.57	506.98	27.81	150.63	15.23		2,216.06
Paid in advance	1,391.35								1,391.35
Total	1,701.19		1,205.57	506.98	27.81	150.63	15.23		3,607.41
23d Pennsylvania:									
Assessed	4,889.55		37.78	16.70	6.75	1.80	1.20	4,697.00	9,650.78
Paid in advance	9,441.48	553.14	49.24						10,043.86
Total	14,331.03	553.14	87.02	16.70	6.75	1.80	1.20	4,697.00	19,694.64
South Carolina:									
Assessed	1,785.00	9,577.39						7,447.20	18,809.59
Paid in advance	63.14	135.50						1,351.52	1,550.16
Total	1,848.14	9,712.89						8,798.72	20,359.75
3d Texas:									
Assessed	807.73	52.14						91.32	951.19
Paid in advance	2,305.20	262.29	133.62	2.24					2,703.35
Total	3,112.93	314.43	133.62	2.24				91.32	3,654.54
2d Virginia:									
Assessed	2,628.95	81.03							2,709.98
Paid in advance		69.96							69.96
Total	2,628.95	150.99							2,779.94
Washington:									
Assessed	908.59							36.24	944.83
Paid in advance	954.23								954.23
Total	1,862.82							36.24	1,899.06
1st Wisconsin:									
Assessed	51.20								51.20
Paid in advance	885.19		179.57	3.23					1,067.99
Total	936.39		179.57	3.23					1,119.19
2d Wisconsin:									
Assessed	50.00		4.51						54.51
Paid in advance	288.39		21.76						310.15
Total	338.39		26.27						364.66
Total:									
Assessed	701,994.05	13,968.60	5,260.31	3,897.44	179.35	2,195.38	89.43	35,265.67	765,790.23
Paid in advance	295,194.56	29,381.20	6,121.05	5,628.37	344.39	2,106.13	102.92	2,782.41	339,650.94
Grand total	1,000,188.61	43,349.80	11,381.36	7,535.81	523.65	4,301.51	192.35	38,048.08	1,105,441.17

TABLE 82.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 25, 1919, TO JUNE

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 50 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
Alabama:									
Assessed...	$49.43								
Paid in advance....	2,115.37	$1.02			$24.52				
Total....	2,164.80	1.02			24.52				
1st California:									
Assessed...	930,572.34	8,567.28		$560.72					$175.98
Paid in advance....	2,212,895.96	9,233.34	$151.89	2,046.35	20.16	$8.00	$4.80	$10.40	296.38
Total.....	3,143,468.30	17,800.62	151.89	2,607.07	20.16	8.00	4.80	10.40	472.36
6th California:									
Assessed...	604,453.27	10,526.71	259.68	9,031.72	175.26	1.36	2.96	5.76	15.67
Paid in advance....	498,351.92	9,637.86	817.52	8,299.84	107.96		1.57	6.96	24.07
Total.....	1,102,805.19	20,164.57	1,077.20	17,331.56	283.22	1.36	4.53	12.72	39.74
Colorado:									
Assessed...	333,998.72	3,476.31	986.72	2,731.26	256.79	9.36	75.84	9.15	86.72
Paid in advance....	390,905.52	21,716.37	2,835.63	13,688.54	945.10	28.26	318.66	19.32	220.08
Total.....	724,904.24	25,192.68	3,822.35	16,419.80	1,201.89	37.62	394.50	28.47	306.80
Connecticut:									
Assessed...	972,044.44	7,797.36	1,511.07	5,847.95	256.31	2.50	12.64	15.18	66.63
Paid in advance....	1,490,404.81	21,950.54	2,031.12	12,966.42	780.97	11.77	73.63	27.72	190.63
Total.....	2,462,449.25	29,747.90	3,542.19	18,814.37	1,037.28	14.27	86.27	42.90	257.26
Florida:									
Assessed...									
Paid in advance....	559.55	6.37	8.82	52.03					
Total.....	559.55	6.37	8.82	52.03					
Georgia:									
Assessed...									
Paid in advance....	6.23								
Total.....	6.23								
Hawaii:									
Assessed...	600.00								
Paid in advance....	759.54	3.16	.85	50.50	.52				
Total.....	1,359.54	3.16	.85	50.50	.52				
1st Illinois:									
Assessed...	2,838,292.92	49,839.37	3,718.14	15,569.44	405.25	64.79	121.45	313.60	912.84
Paid in advance....	3,875,998.03	25,655.75	3,169.90	17,047.72	956.61	56.81	130.19	266.63	923.24
Total.....	6,714,290.95	75,495.12	6,888.04	32,617.16	1,361.86	121.60	251.64	580.23	1,836.08

WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, 30, 1919, BY COLLECTION DISTRICTS.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
								$49.43
								2,140.91
								2,190.34
								939,876.32
$0.60	$4.24	$4.80	$14.36				$10.96	2,224,702.24
.60	4.24	4.80	14.36				10.96	3,164,578.56
1.56	2.97	15.61	65.20		$3.60	$2.69	75.80	624,639.82
2.81		7.20	86.19				189.15	517,533.05
4.37	2.97	22.81	151.39		3.60	2.69	264.95	1,142,172.87
			9.50	$2.36	9.75	2.76	196.87	341,852.11
2.56	81.08	2.88	42.97	1.95	4.98	36.63	551.38	431,401.91
2.56	81.08	2.88	52.47	4.31	14.73	39.39	748.25	773,254.02
9.06	1.18	1.54	25.08	.06			41.11	987,632.11
19.94	8.16	9.87	165.99	14.56	3.72	14.50	226.58	1,528,900.93
29.00	9.34	11.41	191.07	14.62	3.72	14.50	267.69	2,516,533.04
							.72	627.49
							.72	627.49
								6.23
								6.23
								600.00
								814.57
								1,414.57
17.75	38.04	211.40	527.33	167.16	38.89	109.46	727.75	2,911,075.58
10.86	15.35	96.36	383.21	79.83	64.05	2.51	293.73	3,925,150.78
28.61	53.39	307.76	910.54	246.99	102.94	111.97	1,021.48	6,836,226.36

TABLE 82.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 25, 1919, TO JUNE 30, 1919,

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 50 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
5th Illinois:									
Assessed	$297,875.11	$3,679.85	$269.36	$957.81	$208.76	.....	$1.36	.....	36.75
Paid in advance	331,279.67	11,267.18	687.42	1,076.35	150.91	$0.12	2.71	.....	156.72
Total	629,154.78	14,947.03	956.78	2,034.16	359.67	.12	4.07	.....	193.47
8th Illinois:									
Assessed	328,450.55	4,057.88	816.94	3,290.84	179.36	4.85	82.87	$2.18	$79.70
Paid in advance	405,059.90	10,718.87	2,024.77	12,559.61	313.65	15.61	105.19	4.56	113.52
Total	733,510.45	14,776.75	2,841.71	15,841.45	493.01	20.46	188.06	6.74	193.22
13th Illinois:									
Assessed	64,417.38	598.62	25.61	170.24	2.36	.06	.....	1.28	12.30
Paid in advance	494,501.58	13,117.21	1,061.32	5,067.13	225.99	1.30	.....	2.56	197.90
Total	558,918.96	13,715.83	1,086.93	5,237.37	228.35	1.36	.....	3.84	210.20
6th Indiana:									
Assessed	157.02	.48	.....	1.50	.....	.....	.....	.....	.....
Paid in advance	7,068.67	34.34	7.21	317.60	3.00	.....	.....	.....	.....
Total	7,225.69	34.82	7.21	319.10	3.00	.....	.....	.....	.....
7th Indiana:									
Assessed	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance	3,740.17	10.43	1.10	.....	.....	.....	.....	.....	.....
Total	3,740.17	10.43	1.10	.....	.....	.....	.....	.....	.....
3d Iowa:									
Assessed	150,099.30	250.06	24.96	120.56	75.91	.....	.....	.....	.....
Paid in advance	16,495.82	416.42	21.50	117.24	10.41	.....	3.00	.....	12.22
Total	166,595.12	666.48	46.46	237.80	86.32	.....	3.00	.....	12.22
2d Kentucky:									
Assessed	150,062.27	863.97	99.68	61.24	14.50	.....	28.44	.....	51.00
Paid in advance	167,094.61	1,882.63	311.28	451.86	168.41	.....	14.22	.....	.....
Total	317,156.88	2,746.60	410.96	513.10	182.91	.....	42.66	.....	51.00
5th Kentucky:									
Assessed	1,093,218.88	12,160.16	1,642.73	11,650.25	352.96	.....	95.77	1.56	301.86
Paid in advance	734,275.26	14,264.66	3,504.42	27,398.88	830.87	3.24	212.89	.72	1,822.16
Total	1,827,494.14	26,424.82	5,147.15	39,049.13	1,183.83	3.24	308.66	2.28	2,124.02
6th Kentucky:									
Assessed	43,359.52	103.24	5.67	107.21	7.30	.....	.....	.....	.....
Paid in advance	84,779.85	1,519.54	2,860.80	1,160.83	635.56	1.50	30.24	.....	.....
Total	128,139.37	1,622.78	2,866.47	1,268.04	642.86	1.50	30.24	.....	.....

WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, BY COLLECTION DISTRICTS—Continued.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
$.18	$2.60	.....	$1.24	$0.09	.....	$0.98	$15.96	$303,050.05
3.66	.....	.....	8.59	.....	.....	.....	81.55	344,714.82
3.78	2.60	.....	9.83	.09	.....	.98	97.51	647,764.87
12.67	1.16	$0.18	13.27	.06	$2.40	7.65	35.67	337,038.23
11.52	7.24	3.33	35.67	.....	.....	11.43	72.09	431,047.96
24.19	8.40	3.51	48.94	.06	2.40	19.08	107.76	768,086.19
.06	.....	.18	2.30	.12	.....	.....	12.50	65,243.01
1.75	3.68	2.50	163.49	1.06	.18	.27	162.37	514,510.29
1.81	3.68	2.68	165.79	1.18	.18	.27	174.87	579,753.30
.....	.....	.....	.....	.....	.....	.....	.....	159.00
.....	.....	.....	.....	1.20	1.26	.....	2.40	7,435.68
.....	.....	.....	.....	1.20	1.26	.....	2.40	7,594.68
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,751.70
.....	.....	.....	.....	.....	.....	.....	.....	3,751.70
.....	.....	.....	.....	.....	.....	.....	.....	150,570.79
.....	.....	.....	.....	.....	.....	.....	.24	17,076.85
.....	.....	.....	.....	.....	.....	.....	.24	167,647.64
.15	2.88	.....	1.92	.....	18.27	.....	11.52	151,215.84
.....	.....	.....	.....	.....	.....	.....	5.16	169,928.71
.15	2.88	.....	1.92	.....	18.27	.....	16.68	321,144.01
.75	20.07	.....	18.96	7.02	5.08	.....	14.88	1,119,490.93
1.50	68.86	.18	63.46	.....	3.69	.18	36.15	782,487.12
2.25	88.93	.18	82.42	7.02	8.77	.18	51.03	1,901,978.05
.....	1.50	.....	.12	.....	.....	.....	.....	43,584.56
60.24	.....	.....	.....	1.23	1.20	.....	2.40	91,053.39
60.24	1.50	.....	.12	1.23	1.20	.....	2.40	134,637.95

TABLE 82.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 25, 1919, TO JUNE 30, 1919,

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 50 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
7th Kentucky:									
Assessed...	$337,040.60	$3,056.33	$697.15	$1,772.12	$128.52	$2.50	$36.40	.....	$87.20
Paid in advance..	267,233.39	2,610.58	1,064.90	1,551.85	647.91	23.10	12.90	$13.96	144.65
Total.....	604,273.99	5,666.91	1,762.05	3,323.97	776.43	25.60	49.30	13.96	231.85
8th Kentucky:									
Assessed...	6,424.42	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance..	16,434.24	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	22,858.66	.....	.....	.....	.....	.....	.....	.....	.....
Louisiana:									
Assessed...	784,348.00	4,451.12	1,257.50	6,633.96	81.40	3.00	.....	.....	150.36
Paid in advance..	1,021,997.03	13,555.46	1,601.31	7,317.85	215.85	1.06	.24	.....	164.76
Total.....	1,806,345.03	18,006.58	2,858.81	13,951.81	297.25	4.06	.24	.....	315.12
Maryland:									
Assessed...	1,265,807.47	5,070.54	1,098.17	4,762.57	88.95	13.50	.....	.18	163.03
Paid in advance..	954,136.00	10,530.17	1,201,39	7,488.58	91.14	2.50	.18	.36	87.30
Total.....	2,219,943.47	15,600.71	2,299.56	12,251.15	180.09	16.00	.18	.54	250.33
3Massachusetts:									
Assessed...	3,254,802.60	46,340.99	4,126.22	31,431.42	1,528.56	231.18	208.34	173.66	945.19
Paid in advance..	2,099,039.20	42,556.86	3,699.17	21,250.64	1,054.91	77.86	144.44	149.80	564.32
Total.....	5,353,841.80	88,897.85	7,825.39	52,682.06	2,583.47	309.04	352.78	323.46	1,509.51
1st Michigan:									
Assessed...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance..	8,662.03	575.60	20.46	3,371.04	7.41	.....	.....	.....	.....
Total.....	8,662.03	575.60	20.46	3,371.04	7.41	.....	.....	.....	.....
4th Michigan:									
Assessed...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance..	3409.87	179.39	22.26	95.97	.75	.....	5.64	.....	.48
Total.....	3,409.87	179.39	22.26	95.97	.75	.....	5.64	.....	.48
Minnesota:									
Assessed...	902,759.47	15,386.98	560.18	10,127.89	560.02	2.70	12.63	150.27	560.02
Paid in advance..	1,123,201.79	22,398.67	972.13	12,565.18	698.22	3.05	13.64	260.21	659.81
Total.....	2,025,961.26	37,785.65	1,532.31	22,693.07	1,258.24	5.75	26.27	410.48	1,219.83
1st Missouri:									
Assessed...	597,271.05	17,268.71	4,536.96	11,529.31	238.48	192.00	360.44	58.95	238.48
Paid in advance..	1,042,320.61	32,224.88	11,948.78	38,596.52	2,969.79	321.37	1,596.67	222.67	1,571.53
Total.....	1,639,591.66	49,493.59	16,485.74	50,125.83	3,208.27	513.37	1,957.11	281.62	1,810.01

WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, BY COLLECTION DISTRICTS.—Continued.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
.....	.....	$4.81	.....	.....	$6.08	.....	$43.09	$342,874.80
$2.58	$13.06	4.32	$96.68	$3.92	2.26	$13.84	51.29	273,421.19
2.58	13.06	9.13	26.68	3.92	8.34	13.84	94.38	616,295.99
.....	.....	.....	.....	.....	.....	.....	.....	6,424.42
.....	.....	.....	.....	.....	.....	.....	.....	16,434.24
.....	.....	.....	.....	.....	.....	.....	.....	22,858.66
.....	.....	.....	.....	.....	.....	.....	.....	.....
16.16	.....	.18	152.09	.....	.....	.....	.....	797,093.77
1.50	.72	.....	.....	50.04	.....	.....	300.50	1,045,206.32
17.66	.72	.18	152.09	50.04	.....	.....	300.50	1,842,300.09
15.18	.06	.27	12.36	.18	1.50	.18	15.75	1,277,049.89
9.30	.18	.....	29.16	1.86	.....	1.84	28.43	973,607.89
24.48	.24	.27	41.52	1.54	1.50	2.02	44.18	2,250,657.78
210.36	8.43	49.90	766.97	21.29	82.34	228.72	1,120.88	3,342,277.05
149.38	7.46	47.02	359.94	9.94	55.78	159.02	483.43	2,169,810.07
359.74	15.89	96.92	1,126.91	31.23	138.12	388.64	1,604.31	5,512,087.12
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.72	.....	.....	.36	12,637.62
.....	.....	.....	.....	.72	.....	.....	.36	12,637.62
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3.18	.....	.....	.....	.....	.....	.....	3,717.54
.....	3.18	.....	.....	.....	.....	.....	.....	3,717.54
2.63	11.96	18.27	36.41	.....	2.97	18.03	175.86	930,386.29
12.61	15.07	23.24	175.61	2.98	5.67	24.18	263.97	1,161,296.03
15.24	27.03	41.51	212.02	2.98	8.64	42.21	439.83	2,091,682.32
5.96	.....	109.48	247.67	31.37	10.30	7.20	316.09	632,422.45
10.47	22.75	42.41	355.49	193.54	37.29	21.03	724.06	1,133,180.46
16.43	22.75	151.89	603.16	224.91	47.59	28.83	1,040.15	1,765,602.91

TABLE 82.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 25, 1919, TO JUNE 30, 1919,

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 50 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
6th Missouri:									
Assessed...	$735,951.49	$18,032.74	$568.90	$12,260.52	$175.18	$22.82	$12.64	$15.18	$274.35
Paid in advance..	1,049,378.70	29,043.79	943.76	14,791.04	280.83	17.91	47.80	29.34	380.37
Total.....	1,785,330.19	47,076.53	1,512.66	27,051.56	456.01	40.73	60.44	44.52	651.72
Montana:									
Assessed...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance..	20.27	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	20.27	.....	.....	.....	.....	.....	.....	.....	.....
Nebraska:									
Assessed...	648.96	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	648.96	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire:									
Assessed...	7,381.48	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance..	23,206.61	940.17	375.68	969.71	12.96	.....	16.47	8.16	4.68
Total.....	30,588.09	940.17	375.68	969.71	12.96	.....	16.47	8.16	4.68
1st New Jersey:									
Assessed...	84,037.01	872.04	156.92	996.84	191.64	28.33	.....	.....	31.31
Paid in advance..	526,182.60	3,244.40	1,832.60	2,170.84	498.77	73.90	28.33	53.50	253.58
Total.....	610,219.61	4,116.44	1,989.52	3,167.68	690.41	102.23	28.33	53.50	284.89
5th New Jersey:									
Assessed...	322,354.37	2,985.05	1,001.40	2,259.97	595.99	62.37	19.49	.....	77.75
Paid in advance..	1,763,446.81	19,060.60	11,107.82	14,542.76	1,506.27	77.15	50.90	45.14	387.03
Total.....	2,085,801.18	22,045.65	12,109.22	16,802.73	2,102.26	139.52	70.39	45.14	464.78
1st New York:									
Assessed...	604,626.99	10,453.03	1,240.41	6,041.19	351.17	1.16	3.72	2.54	56.98
Paid in advance..	1,378,668.46	19,714.03	3,108.18	10,447.31	347.14	4.49	1.24	3.50	160.62
Total.....	1,983,295.45	30,167.06	4,348.59	16,488.50	698.31	5.65	4.96	6.04	217.60
2d New York:									
Assessed...	2,897,296.86	22,425.46	2,172.34	23,230.91	150.64	866.56	880.73	1,099.92	1,596.91
Paid in advance..	930,281.00	10,448.01	4,165.23	23,934.04	441.50	670.07	475.47	736.21	963.42
Total.....	3,827,577.86	32,873.47	6,337.57	47,164.95	592.14	1,536.63	1,356.20	1,836.13	2,560.33
3d New York:									
Assessed...	2,185,320.37	15,845.13	1,403.84	2,670.43	903.11	36.72	84.02	98.97	204.30
Paid in advance..	2,281,766.53	23,218.98	2,650.87	16,330.92	1,403.97	452.83	169.39	59.92	502.15
Total.....	4,467,086.90	39,064.11	4,054.71	19,001.35	2,307.08	489.55	253.41	158.89	706.45

WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, BY COLLECTION DISTRICTS—Continued.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
$3.67	$10.89	$1.18	$49.26	$2.60	$5.35	$75.18	$176.51	$767,643.46
3.60	20.11	2.79	105.40	6.56	2.06	3.10	380.55	1,095,437.71
12.27	31.00	3.97	154.66	9.16	7.41	78.28	557.06	1,863,081.17
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	20.27
.....	.....	.....	.....	.....	.....	.....	.....	20.27
.....	.....	.....	.....	.....	.....	.....	.....	648.96
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	648.96
.....	.....	.....	.....	.....	.....	.....	.....	7,381.48
.....	1.62	1.44	2.04	.....	.06	3.96	.....	25,543.56
.....	1.62	1.44	2.04	.....	.06	3.96	.....	32,925.04
.....	12.38	.....	63.90	.....	8.51	.....	87.77	86,486.65
31.01	24.27	17.08	98.57	5.53	22.02	44.60	226.10	534,717.70
31.01	36.65	17.08	162.47	5.53	30.53	44.60	313.87	621,204.35
26.31	17.17	.....	50.07	11.16	.....	.....	132.63	329,593.73
22.94	7.36	93.73	294.75	10.21	9.68	80.44	328.50	1,811,072.09
49.25	24.53	93.73	344.82	21.37	9.68	80.44	461.13	2,140,665.82
.06	2.16	1.28	53.87	2.40	1.50	18.97	187.90	623,045.33
.30	4.08	13.08	66.86	5.35	8.45	17.45	285.97	1,412,856.51
.36	6.24	14.36	120.73	7.75	9.95	36.42	473.87	2,035,901.84
9.32	73.27	22.81	71.00	8.85	2.22	20.06	28.02	2,949,955.88
4.00	17.56	5.68	54.66	3.32	2.31	8.97	85.31	972,296.76
13.32	90.83	28.49	125.66	12.17	4.53	29.03	113.33	3,922,252.64
4.50	7.62	23.89	181.59	32.08	13.12	9.98	676.08	2,207,515.75
12.17	24.72	20.67	292.98	30.77	16.27	9.16	428.29	2,327,390.59
16.67	32.34	44.56	474.57	62.85	29.39	19.14	1,104.37	4,534,906.34

TABLE 82.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 25, 1919, TO JUNE 30, 1919,

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 30 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
14th New York:									
Assessed	$142,307.20	$12,111.29	$3,424.51	$1,851.50	$116.20	$2.00	$104.63	$27.42	$269.22
Paid in advance	819,155.20	16,411.52	6,113.51	17,080.38	1,078.79	53.35	327.71	80.00	1,360.92
Total	962,462.45	28,522.81	9,540.02	18,934.88	1,175.09	55.95	632.34	157.48	1,630.14
21st New York:									
Assessed	182,244.84	3,709.39	384.62	2,848.71	114.18	20.51	5.31	23.06	63.41
Paid in advance	826,238.92	13,444.95	1,412.77	6,371.98	275.11	25.32	5.23	29.59	79.13
Total	998,483.76	17,203.64	1,797.39	9,220.69	389.29	45.83	10.54	52.65	142.54
28th New York:									
Assessed	579,961.26	12,488.48	1,207.91	6,126.98	178.89	63.51	10.84	13.12	132.37
Paid in advance	839,968.16	14,343.98	1,082.13	8,165.94	270.48	12.69	2.91	3.63	138.38
Total	1,770,922.42	26,832.46	2,290.04	14,292.92	449.37	76.15	13.25	16.15	270.79
4th North Carolina:									
Assessed	433.98								
Paid in advance	739.00		80.16						
Total	933.98		80.16						
North and South Dakota:									
Assessed	53.57								
Paid in advance	6.87								
Total	60.44								
1st Ohio:									
Assessed	676,386.19	7,030.42	1,922.15	4,377.54	5.04	1.50	123.60	8.04	194.88
Paid in advance	773,168.08	10,969.26	4,446.06	11,714.54	371.43	27.84	533.88	38.86	948.81
Total	1,352,554.27	17,999.68	6,368.81	16,092.08	376.47	29.40	657.48	47.50	1,143.69
10th Ohio:									
Assessed	31,202.53	15,364.51	529.43	8,367.28	125.49	2.06	18.49	13.72	103.22
Paid in advance	582,934.18	24,574.95	1,304.23	18,927.51	373.77	1.36	38.92	45.61	426.18
Total	614,136.71	40,039.46	1,833.66	27,294.79	499.26	3.42	57.41	59.33	589.40
11th Ohio:									
Assessed	53,408.88								
Paid in advance	471,938.72	1,267.83	109.17	249.54	188.99				72.31
Total	525,347.60	1,267.83	109.17	249.54	188.99				72.31
18th Ohio:									
Assessed	2,305,635.65	17,272.74	1,894.14	11,715.21	1,360.95	123.20	101.09	79.57	289.85
Paid in advance	2,609,170.30	19,930.85	3,046.15	18,657.37	1,390.46	15.74	214.10	68.97	422.28
Total	4,914,805.95	37,203.59	4,940.29	25,372.58	2,751.41	138.94	315.19	148.54	712.13

WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, BY COLLECTION DISTRICTS—Continued.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
$6.30	.....	.....	$65.70	$2.10	$13.47	$19.05	$170.76	$161,542.17
10.68	$19.28	$6.39	79.68	11.09	81.40	24.69	371.79	862,481.63
17.01	19.28	6.39	145.38	13.19	94.87	43.74	542.55	1,024,023.80
9.28	3.30	1.05	41.14	8.06	3.95	2.50	37.98	189,581.59
5.00	12.56	12.73	61.03	15.91	.28	3.09	93.99	448,666.60
14.28	15.86	13.78	102.17	23.97	4.23	5.59	131.97	638,248.19
9.63	4.95	24.69	76.95	4.46	7.99	11.44	224.76	900,611.17
3.30	5.58	10.76	129.06	2.76	3.50	11.62	165.27	915,359.00
12.93	10.53	35.45	206.01	7.22	11.49	23.06	390.03	1,815,970.17
.....	.....	.....	.....	.....	.....	.....	.....	433.98
.....	.....	.....	.....	.....	.....	.....	.....	580.16
.....	.....	.....	.....	.....	.....	.....	.....	1,014.14
.....	.....	.....	.....	.....	.....	.....	.....	53.57
.....	.....	.....	.....	.....	.....	.....	.....	6.87
.....	.....	.....	.....	.....	.....	.....	.....	60.44
.96	46.02	.....	30.24	.....	.....	.....	.....	590,127.24
3.51	66.60	1.98	111.06	1.17	6.60	.81	23.78	805,395.87
4.47	112.62	1.98	141.30	1.17	6.60	.81	23.78	1,395,523.11
.....	.....	.....	75.80	.....	.....	3.09	187.56	56,764.05
13.86	.....	9.80	150.16	.....	9.30	2.40	440.10	628,902.33
13.86	.....	9.80	225.96	.....	9.30	6.36	627.66	685,666.38
.....	.....	.....	.....	.....	.....	.....	.....	53,408.88
.....	.....	.....	80.83	.....	.....	.....	.....	473,007.39
.....	.....	.....	80.83	.....	.....	.....	.....	527,316.27
2.79	2.46	33.37	231.47	17.91	.....	3.65	511.21	2,339,205.19
92.44	11.73	65.22	264.95	12.50	19.27	12.79	538.53	2,618,933.67
95.19	14.19	98.59	496.42	30.41	19.27	16.44	1,049.76	4,988,138.83

TABLE 82.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 20, 1919, TO JUNE 30, 1919,

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 50 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
1st Pennsylvania:									
Assessed	$985,683.97	$10,949.31	$1,750.60	$11,647.01	$147.81	$3.72	.....	$12.45	$150.73
Paid in advance	2,409,908.57	35,240.68	2,668.15	18,385.99	346.32	18.75	$18.64	32.40	325.98
Total	3,395,592.54	46,189.99	4,418.75	30,033.00	494.13	22.47	18.64	44.85	476.71
9th Pennsylvania:									
Assessed	111,491.55	2,895.76	648.15	2,241.29	205.20	3.60	70.97	.....	185.91
Paid in advance	393,215.50	6,120.62	1,037.07	7,051.15	382.06	10.83	126.53	3.06	253.74
Total	504,707.05	9,016.38	1,685.22	9,292.44	587.26	14.43	197.50	3.06	439.65
12th Pennsylvania:									
Assessed	216,801.97	1,896.27	276.33	918.24	75.80	1.86	9.40	.75	15.98
Paid in advance	694,588.63	7,062.03	797.51	2,968.11	158.85	5.82	23.16	3.99	48.78
Total	911,390.60	8,958.30	1,073.84	3,886.35	234.65	7.68	32.56	4.74	64.76
23d Pennsylvania:									
Assessed	2,112,045.18	30,636.62	14,925.22	34,156.66	364.90	62.13	285.08	17.82	936.30
Paid in advance	3,530,057.60	25,377.30	15,648.11	25,481.26	629.69	115.16	268.42	41.34	676.59
Total	5,642,102.78	56,013.92	30,573.33	59,637.92	994.59	177.29	553.50	59.16	1,612.89
South Carolina:									
Assessed	143.00	21.45	.....	.....	.....	.....	.....	.....	.....
Paid in advance	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	143.00	21.45	.....	.....	.....	.....	.....	.....	.....
Tennessee:									
Assessed	263.58	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance	406.95	25.30	1.02	95.96	.....	.....	.....	.....	1.56
Total	670.53	25.30	1.02	95.96	.....	.....	.....	.....	1.56
3d Texas:									
Assessed	4.80	.....	.....	.....	.....	.....	.....	.....	4.80
Paid in advance	7,902.03	520.56	.....	28.40	2.00	.....	.....	.....	.....
Total	7,906.83	520.56	.....	28.40	2.00	.....	.....	.....	4.80
2d Virginia:									
Assessed	2,402.72	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance	6,445.02	.....	.....	3.90	.....	.....	.96	.....	.....
Total	8,847.74	.....	.....	3.90	.....	.....	.96	.....	.....

WINES, LIQUEURS, CORDIALS AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, BY COLLECTION DISTRICTS—Continued.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
$3.56	$2.40	$6.25	$21.55	$7.33	$5.44	$3.59	$147.67	$1,010,543.39
6.24	14.94	14.24	139.24	1.71	19.24	31.23	327.45	2,467,499.77
9.80	17.34	20.49	160.79	9.04	24.68	34.82	475.12	3,478,043.16
.....	.....	.....	13.58	.....	.....	.....	129.26	117,885.27
.66	6.92	6.80	126.65	.33	1.38	9.13	404.13	408,756.56
.66	6.92	6.80	140.23	.33	1.38	9.13	533.39	526,641.83
1.80	2.56	3.40	24.36	3.46	3.60	.18	150.47	220,186.43
5.56	2.93	10.30	90.50	4.44	2.50	.....	269.16	706,042.27
7.36	5.49	13.70	114.86	7.90	6.10	.18	419.63	926,228.70
63.02	44.44	21.83	60.09	4.95	8.66	5.87	93.01	2,193,731.78
90.20	15.48	57.46	180.04	8.57	17.83	11.64	193.59	3,598,870.28
153.22	59.92	79.29	240.13	13.52	26.49	17.51	286.60	5,792,602.06
.....	.....	.....	.....	.....	.....	.....	.....	164.45
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	164.45
.....	.....	.....	.....	.....	.....	.....	.....	263.58
.....	.....	.08	.....	.....	.....	.....	.12	530.99
.....	.....	.08	.....	.....	.....	.....	.12	794.57
.....	.....	.....	.....	.....	.....	.....	.....	9.60
.....	.....	.....	.....	.....	.....	.....	.....	8,452.99
.....	.....	.....	.....	.....	.....	.....	.....	8,462.59
.....	.....	.....	.....	.....	.....	.....	.....	2,402.72
.....	.....	.....	.....	.....	.....	.....	.....	6,449.88
.....	.....	.....	.....	.....	.....	.....	.....	8,852.60

TABLE 82.—ASSESSMENT AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, 1919), FEB. 25, 1919, TO JUNE 30, 1919,

Districts.	Distilled spirits.		Still wines.			Sparkling wines, liqueurs, cordials, etc.			
						Champagne in bottles, containing—			
	Tax $3.20 per gallon (including all rectified spirits).	Rectified spirits, tax 15 cts. per gallon (in addition to $3.20 tax).	Alcoholic content 14% or less, tax 8 cts.	Alcoholic content more than 14% and not more than 21%, tax 20 cts.	Alcoholic content more than 21% and not more than 24%, tax 50 cts.	½ pint or less, tax 6 cts.	More than ½ pint and not more than 1 pint, tax 12 cts.	More than 1 pint and not more than 1½ pints, tax 18 cts.	More than 1½ pints and not more than 1 quart, tax 24 cts.
6th Virginia:									
Assessed	$156.16								
Paid in advance	1,286.81	$96.47		$15.68			$0.48		
Total	1,442.97	96.47		15.68			.48		
Washington:									
Assessed									
Paid in advance	1,493.55	20.27							
Total	1,493.55	20.27							
West Virginia:									
Assessed									
Paid in advance	14.20		$0.16	7.52					
Total	14.20		.16	7.52					
1st Wisconsin:									
Assessed	543,577.10	3,271.20	329.38	1,233.53	$26.74	$3.86	.24	$0.57	$50.86
Paid in advance	815,041.55	14,046.10	1,163.56	2,720.62	93.85	.96	14.10		163.88
Total	1,358,618.65	17,317.30	1,492.94	3,954.15	120.59	4.82	14.34	.57	214.74
2d Wisconsin:									
Assessed	59,617.24	986.72	167.02	1,074.81	75.86	2.50	6.36		
Paid in advance	597,123.20	9,603.71	853.87	5,901.38	428.86	70.67	27.09	8.53	158.60
Total	656,740.44	10,590.43	1,020.89	6,976.19	504.72	73.17	33.45	8.53	158.60
Total:									
Assessed	29,998,576.72	383,303.77	55,550.01	250,576.63	9,725.58	1,836.87	2,775.72	2,195.50	8,642.80
Paid in advance	40,240,291.83	570,393.76	103,946.32	417,176.28	21,212.72	2,210.84	5,262.04	2,277.08	14,908.86
Grand total	70,238,868.55	953,697.53	159,496.33	667,752.91	30,938.30	4,047.21	8,037.76	4,472.58	23,551.66

WINES, LIQUEURS, CORDIALS, AND SIMILAR COMPOUNDS (UNDER THE ACT OF FEB. 24, BY COLLECTION DISTRICTS—Continued.

Sparkling wines, liqueurs, cordials, etc.—Continued.								Total.
Carbonated wine, in bottles containing—				Liqueurs, cordials, and similar compounds, in bottles containing—				
½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	½ pint or less, tax 3 cts.	More than ½ pint and not more than 1 pint, tax 6 cts.	More than 1 pint and not more than 1½ pints, tax 9 cts.	More than 1½ pints and not more than 1 quart, tax 12 cts.	
								$156.16
								1,399.44
								1,555.60
								1,513.82
								1,513.82
								21.88
								21.88
	$0.12		$11.26				$35.46	548,540.32
$0.06			16.91	$0.09			73.22	833,334.90
.06	.12		28.17	.09			108.68	1,381,875.22
			12.72			$2.61	17.21	61,963.05
12.20	8.62	$4.50	49.52	12.85	$10.33	8.25	125.02	614,407.20
12.20	8.62	4.50	62.24	12.85	10.33	10.86	142.23	676,370.25
438.79	320.59	551.57	3,014.97	335.07	254.99	554.71	5,797.99	30,724,452.28
618.95	515.39	598.84	4,305.70	495.49	412.56	570.17	8,247.81	41,393,444.14
1,057.74	835.98	1,150.41	7,320.67	830.56	667.55	1,124.88	14,045.80	72,117,896.42

TABLE 83.—ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATIONS OF INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, ETC., YEARS ENDED JUNE 30, 1918 AND 1919, BY COLLECTION DISTRICTS.

FISCAL YEAR 1918.

Districts.	Seizures (total).	Illicit distilleries.		Distilled spirits.		Miscellaneous property, value.	Wine.		Registered stills.		Total value.
		Number.	Value.	Gallons.	Value.		Gallons.	Value.	Number.	Value.	
Alabama	348	340	$28,325.50	206.00	$795.00	$1,300.00					$30,420.50
Arkansas	12	11	1,105.00	9.25	100.00						1,205.00
1st California	19			6,216.24	34,235.00	15,000.00	6,304.00	$2,458.69	1	$100.00	51,793.69
6th California	7			2,709.70	16,005.00				1	1,850.00	17,855.00
Colorado	4			1,008.05	3,120.00		117.00	75.00			3,195.00
Connecticut	41			11,475.66	52,089.54						52,089.54
Florida	19	19	258.00								258.00
Georgia	789	741	77,096.00	12,271.81	3,191.38	2,520.25					82,807.63
1st Illinois	25			3,699.49	7,101.00		73.00	16.50			7,117.50
5th Illinois	13			1,653.80	7,109.00						7,109.00
8th Illinois	3	1	25.00	20.09	100.00						125.00
13th Illinois	5			90.00	549.00						549.00
6th Indiana	2	2	100.00								100.00
7th Indiana	2			90.33	550.00						550.00
3d Iowa	1			84.60	290.00						290.00
2d Kentucky	6	2	100.00	15,542.25	100,326.00	200.00					100,686.00
5th Kentucky	19	2	300.00	2,859.03	5,824.85						6,124.85
6th Kentucky	2			51.00	181.30						181.30
7th Kentucky	9	7	2,235.00	42.30	196.00						2,431.00
8th Kentucky	65	64	2,155.00			670.00					2,825.00
Louisiana	38	2	61.00	2,035.61	10,322.60	33.00	500.00	200.00			10,616.60
Maryland	50			6,646.65	23,211.30	120.50	1,570.00	325.00			23,656.80
3d Massachusetts	34	1	25.00	49,183.21	143,959.00		2,898.00	2,016.00			146,000.00
1st Michigan	7	3	49.00	18.00	70.00	24.00	505.00	136.00			279.00
Minnesota	3			495.00	3,870.00						3,870.00
1st Missouri	21			1,155.82	4,401.00		163.00	184.00			4,585.00
6th Missouri	6			444.69	2,163.47						2,163.47
Nebraska	4	2	25.00	87.90	165.00						190.00
New Hampshire	9			1,094.70	17,659.60	253.00					17,912.60
1st New Jersey	6			317.09	1,090.00		205.00	185.00			1,275.00
5th New Jersey	24			3,318.15	15,186.35						15,186.35
New Mexico	1			25.00	134.00						134.00
1st New York	10			3,147.26	10,445.00						10,445.00
2d New York	42			6,592.51	33,187.21	488.00	119.50	9,262.00			42,937.21
3d New York	3			39.00	195.00						195.00
14th New York	14			2,116.18	7,631.53		9.00	3.00			7,634.53
21st New York	5			613.68	1,855.00						1,855.00
28th New York	2					4.00	15.00	200.00			204.00
4th North Carolina	273	250	19,169.00	30.00	180.85	2,238.50	1,240.00	890.00			22,478.35
5th North Carolina	541	503	34,590.50	263.25	635.00	6,101.00					41,326.50
North and South Dakota	1	1	100.00								100.00
1st Ohio	46			9,536.46	48,553.80	150.00	320.00	250.00			48,953.80
10th Ohio	1			29.48	147.40						147.40
11th Ohio	2			885.28	4,420.00						4,420.00
18th Ohio	2			575.13	550.00						550.00
Oklahoma	4	4	1,000.00								1,000.00
Oregon	8			214.54	234.78						234.78
1st Pennsylvania	39			6,663.86	25,567.97	2,881.40	800.00	125.00			28,574.37
9th Pennsylvania	1						250.00	375.00			375.00
23d Pennsylvania	14			626.98	1,645.64		3,762.00	1,411.50			3,057.14
South Carolina	280	234	7,379.50	139.20	680.00	5,322.50					13,382.00
Tennessee	226	220	18,389.50	206.50	1,036.00	635.00					20,060.50
3d Texas	17			614.74	2,737.47		4,104.00	3,633.20			6,390.67
2d Virginia	6	4	230.00	19.00	47.50		8.00	10.00			287.50
6th Virginia	333	320	2,003.50	81.00	129.50	2,596.84					4,729.84
West Virginia	16	15	556.00	24.00	150.00						706.00
1st Wisconsin	7	1	22.00	371.09	625.63						647.63
Total	3,487	2,749	195,359.50	155,640.47	594,670.70	40,537.99	34,793.00	21,755.89	2	1,950.00	854,274.03

TABLE 83.—ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATIONS OF INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, ETC., YEARS ENDED JUNE 30, 1918 AND 1919, BY COLLECTION DISTRICTS—Continued.

FISCAL YEAR 1919.

Districts.	Seizures (total).	Illicit distilleries.		Distilled spirits.		Miscellaneous property, value.	Wine.		Registered stills.		Total value.
		Number.	Value.	Gallons.	Value.		Gallons.	Value.	Number.	Value.	
Alabama	752	739	$116,283.50	365.00	$2,075.00	$5,870.00					$124,228.50
Arkansas	36	35	1,271.00			450.00					1,721.00
1st California	1	1	40.00	888.73	5,711.00		39,935.00	$17,155.70			22,906.70
6th California	9	3	25.00	112.62	579.24	500.00	1,113.00	2,000.00			3,104.24
Colorado	13	6	50.00	613.06	3,591.14						3,641.14
Connecticut	11			876.14	10,000.40		49.00	107.80			10,108.20
Florida	191	190	5,005.50	3.00	30.00						5,035.50
Georgia	2,006	1,784	227,288.70	3,993.94	23,734.57	23,362.40					274,385.67
1st Illinois	23	3		1,024.45	2,676.00		1,838.00	50.00			2,726.00
5th Illinois	1			50.04	302.75						302.75
8th Illinois	7	1		533.07	3,255.40	4,500.00			1	$525.00	[1] 8,280.40
13th Illinois	2			288.05	4,295.00		5.00	5.00			4,300.00
6th Indiana	1	1	10.00								10.00
7th Indiana	2			90.33	550.00						550.00
Iowa	4	1	45.00	71.62	485.00						530.00
Kansas	1	1	15.00								15.00
2d Kentucky	43	27	1,350.00	5,571.91	56,832.00						58,182.00
5th Kentucky	33	2	300.00	14,384.75	61,878.50	3.00	35.00	50.00			62,231.50
6th Kentucky	9	1	25.00	10,920.00	31,092.00						31,117.00
7th Kentucky	9	7	2,235.00	82.00	275.00						2,510.00
8th Kentucky	127	126	9,170.00	180.00	600.00						9,770.00
Louisiana	15	4	144.00	6,645.00	61,805.00		1,829.00	6,255.00			68,204.00
Maryland	108			47,137.14	323,530.89	100.00	40.00	50.00			323,680.89
3d Massachusetts	73	18	266.25	3,752.63	27,816.05		697.00	114.00			28,196.30
1st Michigan	40	36	60.00			840.25					900.25
Minnesota	2			51.04	445.00						445.00
1st Missouri	6			645.89	2,280.00						2,280.00
6th Missouri	4			934.01	2,647.28						2,647.28
Montana	3	3	325.00								325.00
Nebraska	26	1	10.00	1,477.37	8,970.00	71.00	183.25	185.00			9,236.00
New Hampshire	1			136.00	2,000.00						2,000.00
1st New Jersey	2	1	81.00	580.88	1,200.00	169.00	39,449.00	55,412.00			1,450.00
5th New Jersey	61			540.03	6,089.50						61,501.50
1st New York	10	5	25.00	798.66	3,085.00						3,110.00
2d New York	29			70.00	459.00		15,071.00	8,363.50			8,822.50
3d New York	6	1		361.00	1,787.00	270.00		1,500.00			3,557.00

21st New York	2			44.70	170.00						170.00
28th New York	15			1,856.65	15,039.60		40.00	46.00			15,085.60
4th North Carolina	537	504	45,105.00	209.80	1,275.00	7,731.50					54,111.50
5th North Carolina	997	969	84,522.00	253.60	1,610.00	16,958.00					103,090.00
1st Ohio	20			3,732.10	25,937.40						25,937.40
10th Ohio	1					1,305.00					1,305.00
18th Ohio	5			1,099.35	7,612.65		91.00	50.00			7,662.65
Oklahoma	13	12	602.00	7.00	25.00	225.00					852.00
Oregon	9	2	325.00	143.11	533.16		3.00	3.00			861.16
1st Pennsylvania	19	1		969.33	5,539.24						5,539.24
9th Pennsylvania	5			238.60	1,708.95						1,708.95
12th Pennsylvania	1			29.00	60.00						60.00
23d Pennsylvania	122			94,467.97	391,714.80						391,714.80
South Carolina	488	409	18,353.00	126.73	1,344.00	15,618.34					35,315.34
Tennessee	386	367	46,844.88	106.23	340.47	112,075.22					159,260.57
Texas	41	26	1,695.00	15.00	150.00		2,396.00	4,367.00			6,212.00
2d Virginia	6	5	665.00	1.37	10.00						675.00
6th Virginia	540	515	49,932.50	13.00	50.00	3,320.75					53,303.25
Washington	64	62	4,582.00	511.28	3,024.00		450.00	900.00			8,506.00
West Virginia	40	40	996.00								996.00
1st Wisconsin	12			716.88	3,534.50						3,534.50
2d Wisconsin	2			449.81	4,291.39						4,291.39
Total	6,989	5,909	617,647.33	208,169.27	1,114,047.88	193,369.46	103,224.25	96,614.00	1	525.00	2,022,203.67

[1] 3,000 bushels corn estimated at $4,500.

TABLE 84.—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, YEAR ENDED JUNE 30, 1919, BY COLLECTION DISTRICTS.

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Alabama		$4,486.12	$1,978.00		$330.22	$6,794.34
Arkansas			100.00		36.35	136.35
1st California			2,925.00		33.20	2,958.20
6th California			250.00			250.00
Colorado			1,614.61		255.98	1,870.59
Connecticut		20.00	200.00		144.03	364.03
Florida			2,325.00		128.55	2,453.55
Georgia	$2,571.20		16,154.45		279.89	19,005.54
Hawaii			175.00		52.50	227.50
1st Illinois			735.00		46.75	781.75
5th Illinois			950.00		187.50	1,137.50
8th Illinois			3,574.50		906.32	4,480.82
13th Illinois			1,600.00		480.17	2,080.17
6th Indiana			200.00		32.15	232.15
3d Iowa			1,300.00		47.10	1,347.10
Kansas			350.00		93.35	443.35
2d Kentucky			155.00			155.00
5th Kentucky			600.00	$0.83	17.75	618.58
6th Kentucky			2,000.00		22.10	2,022.10
7th Kentucky			500.00			500.00
8th Kentucky			2,225.00		15.00	2,240.00
Louisiana	1,776.82		2,688.38		305.67	4,770.87
Maryland			3,660.00		172.30	3,832.30
1st Michigan			13,050.00			13,050.00
Minnesota		526.96	450.00	25.10	30.86	1,032.92
1st Missouri			4,195.00		475.56	4,670.56
6th Missouri		759.36			229.92	989.28
Montana			2,250.00		17.15	2,267.15
Nebraska			750.00			750.00
New Hampshire	4,204.62		2,498.73		160.63	6,863.98
1st New Jersey			400.00			400.00
5th New Jersey		284.00	325.00	95.88	21.20	726.08
New Mexico			887.50			887.50
1st New York			1,851.00			1,851.00
2d New York			150.00			150.00
3d New York			450.00		45.77	495.77
14th New York			1,800.00			1,800.00
21st New York			1,170.00		25.00	1,195.00
28th New York			585.00			585.00
4th North Carolina			13,209.75		4,982.22	18,191.97
5th North Carolina	310.00		8,070.00		314.77	8,694.77
1st Ohio					72.23	72.23
11th Ohio			6,860.00		415.86	7,275.86
18th Ohio			250.00		40.87	290.87
Oklahoma			100.00		151.70	251.70
Oregon			1,625.00			1,625.00
9th Pennsylvania			625.00		38.54	663.54
23d Pennsylvania			3,800.00		404.52	4,204.52
South Carolina			14,060.00		2,965.25	17,025.25
Tennessee			1,500.00		387.11	1,887.11
Texas		2,364.02	6,175.00	326.63	164.30	9,029.95
2d Virginia		752.43	650.00		27.30	1,429.73
6th Virginia	1,808.46		1,820.00		13.40	3,641.86
Washington	1,093.65	226.30	11,476.22	3.23	626.72	13,426.12
West Virginia			2,345.00		1,548.49	3,893.49
1st Wisconsin	2,707.95		200.00			2,907.95
2d Wisconsin			1,525.00			1,525.00
Total	14,472.70	9,419.19	151,363.14	451.67	16,746.25	192,452.95
Total for fiscal year 1918	1,151.15	2,501.49	98,394.56	222.68	11,836.46	114,106.34

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS YEAR ENDED JUNE 30, 1919.

A. DISBURSEMENTS BY COLLECTION DISTRICTS.

Appropriations....	Salaries and expenses, collectors of internal revenue.		Salaries and expenses, agents and subordinate officers.		Collecting income tax.		Restricting sale of opium, etc.	
Districts.	Salaries.	Expenses.	Salaries.	Expenses.	Salaries.	Expenses.	Salaries.	Expenses.
Alabama	$27,212.51	$10,352.24	$939.00		$4,818.06	$391.09	$1,221.11	
Arkansas	25,760.58	5,590.32	309.00	$250.76	4,599.99			
1st California	53,292.52	1,270.55	78,980.77	10,353.93	16,454.93	73.10		
6th California	21,886.65	1,495.55	17,177.30	5,485.32	13,586.34	587.77	1,833.33	$3.45
Colorado	18,499.17	6,990.64			14,292.19	744.50		
Connecticut	48,136.09	6,159.84	911.27	90.00	6,723.33		2,211.11	
Florida	20,052.50	3,390.81			5,246.53	682.76	1,249.99	
Georgia	31,066.70	11,648.60			3,666.65		1,433.33	
Hawaii	9,537.50	133.50	24.00	7.95				
1st Illinois	74,078.57	4,676.37	11,079.71	13.01	18,861.62	207.07	3,470.00	
5th Illinois	26,570.26	2,066.10	72,333.71	3,252.33	7,164.40			
8th Illinois	34,048.35	5,434.78	27,342.50	1,664.53	11,012.47	134.09	1,450.00	
13th Illinois	14,130.56	3,278.82			1,102.22	115.29	1,200.00	
6th Indiana	36,463.90	4,959.00	20,712.36	88.75	4,547.45	600.00	1,300.00	
7th Indiana	19,326.09	129.52	15,987.43	780.26	5,891.64			
3d Iowa	28,746.11	6,683.21			8,011.64	42.41	1,283.34	
Kansas	23,267.77	7,426.39			4,606.65	33.50		
2d Kentucky	17,836.94	2,079.15	33,336.09	1,321.47	4,066.65	908.69		
5th Kentucky	41,277.79	1,559.76	151,696.50	4,308.64	5,399.97		1,200.00	
6th Kentucky	21,201.00	498.81	30,307.21	699.31	3,124.99	400.87		
7th Kentucky	25,333.33	3,744.72	75,944.57	737.69	5,099.99	150.46		
8th Kentucky	24,329.46	4,081.71	47,205.43	1,339.90	3,192.22	42.18	1,283.33	
Louisiana	20,683.32	2,639.37	37,568.84	1,435.94	6,844.71		1,550.00	
Maryland	47,773.63	7,300.75	69,034.16	4,961.79	18,538.85	125.83		
3d Massachusetts	70,042.38	5,345.01	24,296.26	702.02	19,022.21		1,273.34	
1st Michigan	34,537.20	3,291.04	43.35		14,390.52		1,300.00	
4th Michigan	19,150.00	3,661.13	928.00	4.28	1,983.33			
Minnesota	38,193.29	6,835.03	532.80	232.97	9,500.00	372.31	1,600.00	
1st Missouri	40,134.74	4,370.09	4,610.51	1,201.14	10,600.51	34.76	2,650.00	
6th Missouri	33,576.50	2,333.76	8,865.66	100.58	8,833.59		2,181.10	
Montana	34,356.68	10,683.62	1,623.00		5,349.99		1,200.00	
Nebraska	19,185.22	4,969.15			7,326.67		1,400.00	
New Hampshire	34,210.52	7,355.88			6,466.65		1,200.00	
1st New Jersey	14,642.49	2,419.39	6,994.44	150.76	6,833.31		1,300.00	
5th New Jersey	49,275.80	3,690.48	5,899.45	1,183.89	6,315.00		1,341.67	
New Mexico	15,531.67	2,813.97			4,773.32	733.93		
1st New York	52,444.17	4,421.69	22,878.99	56.33	17,706.89		1,230.55	
2d New York	62,902.61	325.88	7,987.92	5.20	39,974.61			
3d New York	54,386.96	572.87	165.00	2.55	16,685.95	13.80	1,300.00	
14th New York	36,957.48	8,301.91	9,612.85	56.93	9,649.95	180.94	1,850.00	
21st New York	34,127.19	5,435.49	6,442.52	707.04	6,299.98	42.65		
28th New York	36,648.60	3,153.46	2,005.88	376.85	9,416.61		1,399.99	
4th North Carolina	32,212.30	12,028.86			7,853.05	390.39	1,400.00	
5th North Carolina	56,803.65	23,391.45			3,274.98	260.52	1,327.78	
N. and S. Dakota	29,995.31	6,675.02			933.32			
1st Ohio	47,221.08	1,416.15	41,123.14	639.13	12,973.02		1,200.00	
10th Ohio	26,706.12	2,795.41	3,186.52	441.34	3,599.99	14.05		
11th Ohio	16,870.80	3,197.55		35.89	6,266.61			
18th Ohio	32,591.40	2,157.23	1,708.22	329.12	6,643.31	262.26	2,535.28	
Oklahoma	20,014.17	3,392.40			10,844.99	228.13	1,350.00	
Oregon	23,855.82	2,660.55	828.00		6,788.33	564.26	1,958.33	21.32
1st Pennsylvania	52,260.13	3,419.54	25,180.16	745.62	19,596.32	4.27	3,701.94	8.15
9th Pennsylvania	25,909.17	2,390.49	11,277.89	1,668.56	6,699.99	25.23	1,200.00	
12th Pennsylvania	27,829.67	4,582.41	1,799.88	320.01	4,273.33			
23d Pennsylvania	37,751.28	247.99	68,517.23	3,997.59	16,661.06		1,275.00	
South Carolina	23,183.32	4,108.96	2,969.45	21.77	1,333.31	580.82	1,300.00	
Tennessee	49,486.42	12,625.58	535.00	211.64	9,633.31	933.12		
3d Texas	42,633.86	9,335.52			5,819.99	369.92	1,533.33	
2d Virginia	35,178.61	7,464.72	270.39		11,011.37	427.26	3,183.33	900.00
6th Virginia	37,645.81	10,268.89	658.56	41.16				
Washington	27,098.33	3,475.03	484.00		6,201.65	537.76	62.50	
West Virginia	25,919.72	5,938.41	3,238.97		9,632.33	30.00	1,433.33	
1st Wisconsin	33,177.77	5,096.18	6,279.28	808.49	14,258.31	425.41	1,300.00	
2d Wisconsin	25,068.34	8,202.47			7,245.77			
Total	2,111,228.48	318,444.17	961,833.17	50,832.44	549,526.92	11,671.40	66,673.01	932.92

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1919—Continued.

A. DISBURSEMENTS BY COLLECTION DISTRICTS—Continued.

Appropriations / Districts.	Collecting tax on estates, etc.		Collecting war revenue.		Miscellaneous expenses.	Total.
	Salaries.	Expenses.	Salaries.	Expenses.		
Alabama			$55,304.47	$24,980.14	$202.72	$125,421.34
Arkansas			52,754.76	28,382.18	240.26	117,887.85
1st California			146,732.50	43,760.23	231.64	351,150.17
6th California	$3,149.44	$981.19	105,934.36	33,310.98	381.24	205,812.92
Colorado	1,350.00		65,985.88	27,508.49	277.00	135,647.87
Connecticut	899.72		104,428.86	56,822.01	11.42	226,303.65
Florida			49,763.31	17,317.27	58.70	97,761.87
Georgia			76,643.97	39,287.36	641.37	164,387.98
Hawaii			21,251.12	3,570.58	154.50	34,679.15
1st Illinois	1,420.83	383.33	359,706.55	51,897.23	243.95	526,038.24
5th Illinois	2,000.00	58.75	28,831.06	10,132.08	97.95	152,506.64
8th Illinois			78,320.13	25,920.53	136.15	185,463.53
13th Illinois	1,753.33		32,830.03	11,414.38	26.91	65,851.54
6th Indiana	1,500.00		65,460.59	23,530.63	68.95	159,231.63
7th Indiana			33,427.48	14,787.23	78.05	90,407.70
3d Iowa			122,798.02	42,148.26	72.85	209,785.84
Kansas			69,936.66	32,952.44	58.25	138,281.66
2d Kentucky	1,400.00		20,230.85	6,424.14	58.45	87,662.43
5th Kentucky			40,185.75	7,958.22	206.41	253,793.04
6th Kentucky			5,038.35	1,686.29	47.98	63,004.81
7th Kentucky			25,269.77	9,131.25	61.28	145,473.06
8th Kentucky			11,612.78	3,740.13	115.60	96,942.74
Louisiana			65,726.95	18,085.95	417.27	154,952.35
Maryland	3,250.00		107,232.74	29,269.76	118.04	287,605.55
3d Massachusetts	1,150.00		267,036.51	81,843.01		470,710.74
1st Michigan			99,833.18	32,358.01	240.57	185,993.87
4th Michigan			30,236.55	9,730.69	31.97	65,725.95
Minnesota	1,016.67	56.62	83,298.74	21,533.49	112.37	163,284.29
1st Missouri			84,378.64	21,903.60	130.72	170,014.71
6th Missouri			49,822.55	15,815.09	97.75	121,626.58
Montana	1,800.00		57,875.97	31,822.40	71.37	144,783.03
Nebraska	1,500.00	92.82	73,112.75	25,750.84	114.41	133,451.86
New Hampshire			105,034.75	38,547.57	59.52	192,874.89
1st New Jersey			47,175.63	14,434.07	62.20	94,012.29
5th New Jersey			176,381.04	71,469.42	379.98	315,936.73
New Mexico			28,780.82	18,054.52	61.65	70,749.88
1st New York	1,145.00		160,044.71	25,287.42	787.88	286,003.63
2d New York			189,839.36	75,175.47	1.30	376,212.35
3d New York	1,490.54	55.11	172,626.00	36,708.94	3,499.57	287,507.29
14th New York			138,577.60	48,906.57	64.50	254,161.73
21st New York			93,494.55	30,856.26	108.00	177,513.68
28th New York	1,950.00		115,468.07	23,469.89	32.92	193,922.27
4th North Carolina			33,100.36	18,317.19	495.26	105,797.41
5th North Carolina			32,134.48	19,881.14	959.26	138,033.26
North and South Dakota			45,789.84	26,168.99	21.00	109,584.08
1st Ohio	3,016.67	12.16	60,793.42	10,738.74	116.05	179,249.56
10th Ohio	1,700.00	21.43	48,513.69	13,550.01	49.60	100,578.16
11th Ohio			39,454.36	12,829.61	50.58	78,705.40
18th Ohio			132,579.05	41,728.85	76.25	220,610.97
Oklahoma			78,692.90	29,571.38	74.65	144,168.62
Oregon			52,145.12	17,829.58	164.34	106,815.65
1st Pennsylvania	2,986.66	358.49	154,970.88	31,796.03	94.39	295,122.58
9th Pennsylvania			31,135.81	10,076.31	72.51	90,455.96
12th Pennsylvania			72,650.01	14,926.62	62.63	126,444.56
23d Pennsylvania	1,583.34		146,647.58	47,204.47	11.75	323,897.29
South Carolina			53,891.09	28,855.71	710.11	116,954.54
Tennessee	1,933.33		55,023.15	22,455.78	619.76	144,457.09
3d Texas	1,900.00	122.55	118,242.39	59,116.31	163.17	239,237.04
2d Virginia	1,850.00	49.82	57,460.00	26,957.17	93.00	144,846.27
6th Virginia			21,031.64	7,877.32	612.70	78,136.08
Washington			52,249.14	24,544.27	112.19	114,764.87
West Virginia	1,883.33	996.97	58,020.62	20,505.83	97.04	127,696.55
1st Wisconsin			77,635.59	18,392.07	123.34	157,496.44
2d Wisconsin			54,891.28	26,245.33	27.80	121,680.99
Total	43,538.86	3,189.24	5,195,477.36	1,717,253.73	14,671.00	11,045,272.70

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1919—Continued.

B. DIRECT SETTLEMENTS MADE BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT BY THE AUDITOR FOR THE TREASURY DEPARTMENT AND BY SPECIAL DISBURSING AGENTS.

Appropriations.	For what.	Personal compensation.	Transportation.	Per diem in lieu of subsistence.	Stationery and printing.	Furniture and machines.	Rent in District of Columbia.	Miscellaneous.	Total.
Salaries and expenses of collectors, etc.	Deputy collectors	$21,797.07	[1] $562.38	$5,750.88				$71.07	$362.38
Salaries and expenses of agents, etc.	Agents	2,600.44	2,600.44						30,219.46
	Gaugers	97.79	97.79						97.79
Collecting the income tax	Agents	1,123,609.07	47,284.79	142,430.23				1,177.79	1,314,481.88
	Inspectors	571,528.27	20,998.87	83,726.74				354.03	676,607.91
	Deputy collectors		238.37						238.37
	Office pay roll	212,985.61							212,985.61
	Miscellaneous				$70,000.00				70,000.00
Restricting the sale of opium	Agents	54,134.88	6,863.69	11,335.93				142.03	72,497.46
	Inspectors	63,814.84	10,903.04	10,963.63				227.65	98,711.46
	Office pay roll	32,106.68							32,105.68
Collecting the estate tax, etc.	Agents	95,884.93	6,177.76	14,587.49				142.55	116,792.73
	Inspectors	21,799.84	2,439.12	3,621.63				23.67	27,884.26
	Office pay roll	39,001.39							39,001.39
Collecting the cotton-futures tax	Attorney	4,000.00	352.62	854.80				49.46	5,256.88
	Agents	7,539.00	277.24	2,461.75				116.81	10,394.80
	Stenographer	1,080.55							1,080.55
	Miscellaneous				45.63				45.63
Collecting the war revenue	Agents	1,301,151.91	63,363.45	198,095.02				3,441.72	[1] 1,566,052.10
	Inspectors	588,506.06	37,018.38	146,134.39				1,053.61	772,762.44
	Deputy collectors		[1] 1,564.85						1,564.85
	Clerks	34,246.13	38.59	135.00				2.25	34,421.97
	Office travel [2]		7,378.40	14,275.16				715.12	22,368.68
	Office pay roll	2,738,710.94							[2] 2,738,710.94
	Miscellaneous				422,057.67	$227,859.01	$844,700.26	179,818.97	874,435.94
					50,000.00	332.15		24,716.78	75,048.93
Miscellaneous expenses, Internal Revenue Service	Regular roll	327,293.08							327,293.08
Salaries, Office of Commissioner of Internal Revenue	Income-tax roll	255,109.61							255,109.61
Punishment for violation of internal-revenue laws	Informers	[3] 2,395.00							2,395.00
	Possemen	651.43							651.43
	Special employees	80,510.78		26,971.72				280.99	117,035.58
	Samples purchased		9,272.09					11,663.03	11,663.03
Total		7,602,367.07	216,763.80	670,375.37	542,103.30	228,191.19	44,700.26	223,937.83	[1] [2] 9,528,498.82

[1] Transportation requests were used.
[2] Officers and employees of this Bureau while traveling on official business by direction of the Secretary of the Treasury.
[3] Rewards under circular 99.

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1919—Continued.

RECAPITULATION.

Title of appropriations.	Appropriated by Congress.	Expended.	Balance.
Salaries and expenses of collectors, etc.	$3,565,000.00	$2,430,235.03	$1,134,764.97
Salaries and expenses of agents and subordinate officers	1,200,000.00	1,042,982.86	157,017.14
Collecting the income tax	3,000,000.00	2,835,512.09	164,487.91
Restricting the sale of opium, etc	325,000.00	270,921.53	54,078.47
Collecting the tax on estates, etc	340,000.00	230,406.48	109,593.52
Collecting the cotton futures tax	20,000.00	16,797.86	3,202.14
Collecting the war revenue	15,500,000.00	12,943,048.01	2,556,951.99
Miscellaneous expenses, Internal Revenue Service	100,000.00	89,719.93	10,280.07
Punishment for violations internal-revenue laws	175,000.00	131,745.04	43,254.96
Salaries, Office of Commissioner of Internal Revenue	687,870.00	582,402.69	105,476.31
Total	24,912,870.00	20,573,771.52	4,339,098.48

TABLE 86.—SUMMARY OF ALL APPROPRIATIONS AND DISBURSEMENTS FOR THE INTERNAL REVENUE BUREAU, YEARS ENDED JUNE 30, 1910–1919.

Fiscal year.	Legislative acts.	Miscellaneous acts.	Total.	Disbursements.[1]
1910	$5,120,950.00	$1,138,992.36	$6,259,942.36	$6,034,303.72
1911	5,134,120.00	1,580,346.36	6,714,466.36	6,564,215.74
1912	5,249,340.00	1,099,623.86	6,348,963.86	6,277,142.96
1913	5,327,239.44	1,389,201.61	6,716,441.05	6,603,664.77
1914	5,425,390.00	2,167,950.30	7,593,340.30	6,871,800.44
1915	6,728,200.00	3,186,106.46	9,914,306.46	9,289,551.23
1916	6,942,580.00	3,574,289.11	10,516,869.11	10,279,055.45
1917	7,448,220.00	5,281,933.89	12,730,153.89	12,358,472.65
1918	7,916,270.00	12,580,132.44	20,496,402.44	17,785,346.51
1919	17,241,270.00	20,983,962.54	38,225,232.54	32,910,922.71
Total	72,533,579.44	52,982,538.93	125,516,118.37	114,974,476.18

[1] 1918 and 1919 disbursements will increase later, as final settlements are made.

TABLE 87.—SUMMARY OF APPROPRIATIONS FOR THE INTERNAL REVENUE BUREAU UNDER THE LEGISLATIVE ACTS, MAR. 4, 1909, TO JUNE 30, 1919.

Date of act.	Congress and session.	Fiscal year.	Amount.
Mar. 4, 1909	60th Cong., 2d sess	1910	$5,120,950.00
June 17, 1910	61st Cong., 2d sess	1911	5,134,120.00
Mar. 4, 1911	61st Cong., 3d sess	1912	5,249,340.00
Aug. 23, 1912	62d Cong., 2d sess	1913	5,277,239.44
Mar. 4, 1913	62d Cong., 3d sess	1913	50,000.00
Do	do	1914	5,425,390.00
July 16, 1914	63d Cong., 2d sess	1915	6,728,200.00
Mar. 4, 1915	63d Cong., 3d sess	1916	6,942,580.00
May 10, 1916	64th Cong., 1st sess	1917	7,448,220.00
Mar. 3, 1917	64th Cong., 2d sess	1918	7,916,270.00
July 3, 1918	65th Cong., 2d sess	1919	17,241,270.00
Total			72,533,579.44

TABLE 88.—SUMMARY OF APPROPRIATIONS FOR THE INTERNAL REVENUE BUREAU UNDER MISCELLANEOUS ACTS, MAR. 4, 1909, TO JUNE 30, 1919.

Fiscal year.	Date of act.	Name.	Congress and session.	Amount.
1910	Mar. 4, 1909	Sundry civil	60th Cong., 2d sess	$260,000.00
	Aug. 5, 1909	Deficiency	61st Cong., 1st sess	140,464.53
	Feb. 19, 1910	Private—No. 7	61st Cong., 2d sess	34,964.00
	Feb. 25, 1910	Deficiency	do	63,198.28
	May 6, 1910	Private—No. 59	do	208.00
	June 25, 1910	Deficiency	do	10,000.00
	Apr. 2, 1908	Private act	Prior	42.85
	June 10, 1890	(1)	do	20,353.61
	do	(2)	do	75,082.59
	do	(3)	do	2,519.21
	June 27, 1902	(4)	do	65.00
	do	(5)	do	65,533.89
	do	(6)	do	1,243.53
	Feb. 1, 1909	(7)	do	329,969.14
	R. S. 3221	(8)	do	36.41
	Mar. 8, 1902 Aug. 5, 1909	(9)	do	135,311.32
		Total		1,138,992.36
1911	June 22, 1910	Private—No. 110	61st Cong., 2d sess	200.00
	June 25, 1910	Deficiency	do	2,488.85
	do	Sundry civil	do	256,000.00
	Dec. 23, 1910	Deficiency	61st Cong., 3d sess	146,315.74
	Jan. 14, 1911	Private—No. 176	do	1,252.80
	do	Private—No. 177	do	403.60
	Mar. 4, 1911	Deficiency	do	335,983.25
	June 10, 1890	(1)	Prior	65,298.34
	do	(2)	do	164,258.49
	do	(3)	do	98,578.89
	June 27, 1902	(5)	do	104,971.53
	do	(6)	do	1,457.06
	Feb. 1, 1909	(7)	do	210,010.08
	R. S. 3221	(8)	do	203.37
	Aug. 5, 1909	(9)	do	192,924.36
		Total		1,580,346.36
1912	Mar. 4, 1911	Sundry civil	61st Cong., 3d sess	260,000.00
	Aug. 26, 1911	Deficiency	62d Cong., 2d sess	150,000.00
	June 10, 1890	(1)	Prior	129,689.05
	do	(2)	do	95,785.63
	do	(3)	do	224,418.20
	June 27, 1902	(4)	do	90.00
	do	(5)	do	44,174.14
	do	(6)	do	19.60
	Feb. 1, 1909	(7)	do	71,531.26
	R. S. 3221	(8)	do	174.79
	Aug. 5, 1909	(9)	do	123,741.19
		Total		1,099,623.86
1913	Aug. 14, 1912	Private—No. 72	62d Cong., 2d sess	342.08
	do	Private—No. 75	do	1,753.99
	Aug. 24, 1912	Sundry civil	do	250,000.00
	Aug. 26, 1912	Deficiency	do	141,705.13
	Mar. 4, 1913	do	62d Cong., 3d sess	67,744.88
	Oct. 22, 1913	do	63d Cong., 1st sess	6,500.00
	Apr. 6, 1914	do	63d Cong., 2d sess	600.00
	Mar. 2, 1891	Act	Prior	473.75
	June 10, 1890	(1)	do	113,264.68
	do	(2)	do	96,467.16
	do	(3)	do	248,193.41
	June 27, 1902	(5)	do	11,514.51
	do	(6)	do	13.76
	Feb. 1, 1909	(7)	do	59,712.44
	Aug. 5, 1909	(9)	do	307,802.41
	July 27, 1912	(10)	do	83,113.41
		Total		1,389,201.61

[For footnotes see end of table.]

TABLE 88.—SUMMARY OF APPROPRIATIONS FOR THE INTERNAL REVENUE BUREAU UNDER MISCELLANEOUS ACTS, MAR. 4, 1909, TO JUNE 30, 1919—Continued.

Fiscal year.	Date of act.	Name.	Congress and session.	Amount.
1914	June 23, 1913	Sundry civil	63d Cong., 1st sess	$280,000.00
	Oct. 3, 1913	Public—No. 16	do	800,000.00
	Oct. 22, 1913	Deficiency	do	18,048.77
	Apr. 6, 1914	do	63d Cong., 2d sess	134,626.63
	Mar. 4, 1909	Private	Prior	3,682.96
	June 10, 1890	(1)	do	163,543.55
	do	(2)	do	79,532.19
	do	(3)	do	340,291.87
	June 27, 1902	(5)	do	13,455.81
	do	(6)	do	53.76
	Feb. 1, 1909	(7)	do	35,409.17
	R. S. 3221	(8)	do	161.34
	Aug. 5, 1909	(9)	do	232,764.63
	July 27, 1912	(10)	do	66,376.62
		Total		2,167,950.30
1915	July 24, 1914	Deficiency	63d Cong., 2d sess	215,310.94
	Aug. 1, 1914	Sundry civil	do	315,000.00
	Aug. 18, 1914	Public—No. 174	do	50,000.00
	Aug. 22, 1914	Private—No. 133	do	176.99
	Oct. 22, 1914	Public—No. 217	do	200,000.00
	Dec. 17, 1914	Public—No. 223	63d Cong., 3d sess	150,000.00
	Jan. 25, 1915	Deficiency	do	105,000.00
	Mar. 4, 1915	do	do	173,869.93
	June 10, 1890	(1)	Prior	170,124.40
	do	(2)	do	140,383.38
	do	(3)	do	635,291.64
	June 27, 1902	(4)	do	150.00
	do	(5)	do	820,379.22
	do	(6)	do	89.89
	Feb. 1, 1909	(7)	do	19,255.53
	R. S. 3221	(8)	do	47.63
	Aug. 5, 1909	(9)	do	183,437.82
	July 27, 1912	(10)	do	7,589.09
		Total		3,186,106.46
1916	Mar. 3, 1915	Sundry civil	63d Cong., 3d sess	225,000.00
	Feb. 28, 1916	Deficiency	64th Cong., 1st sess	1,211,200.41
	June 10, 1890	(1)	Prior	218,804.53
	do	(2)	do	209,961.29
	do	(3)	do	533,159.27
	June 27, 1902	(5)	do	843,334.04
	Feb. 1, 1909	(7)	do	12,323.22
	R. S. 3221	(8)	do	54.01
	Aug. 5, 1909	(9)	do	273,044.42
	July 27, 1912	(10)	do	12,927.08
	Mar. 4, 1915	(11)	do	18,405.00
	R. S. 3689	(12)	do	3,689.23
	R. S. 3195	(13)	do	135.90
	July 18, 1914	(14)	do	12,250.71
		Total		3,574,289.11
1917	July 1, 1916	Sundry civil	64th Cong., 1st sess	225,000.00
	Aug. 7, 1916	Private—No. 77	do	1,500.00
	Aug. 21, 1916	Private—No. 120	do	81.71
	do	Private—No. 124	do	200.00
	do	Private—No. 133	do	177.83
	Sept. 8, 1916	Deficiency	do	1,012,766.05
	Feb. 26, 1917	Private—No. 202	64th Cong., 2d sess	29,859.93
	do	Private—No. 204	do	62.80
	Apr. 17, 1917	Deficiency	65th Cong., 1st sess	548,675.23
	June 10, 1890	(1)	Prior	215,150.58
	do	(2)	do	2,317,241.08
	do	(3)	do	479,787.59
	June 27, 1902	(5)	do	121,048.98
	Feb. 1, 1909	(7)	do	351.41
	R. S. 3221	(8)	do	55.11
	Aug. 5, 1909	(9)	do	287,746.81
	July 27, 1912	(10)	do	10,976.48
	Mar. 4, 1915	(11)	do	375.00
	R. S. 3689	(12)	do	10,008.10
	July 18, 1914	(14)	do	20,869.20
		Total		5,281,933.89

[For footnotes see end of table.]

TABLE 88.—SUMMARY OF APPROPRIATIONS FOR THE INTERNAL REVENUE BUREAU UNDER MISCELLANEOUS ACTS, MAR. 4, 1909, TO JUNE 30, 1919—Continued.

Fiscal year.	Date of act.	Name.	Congress and session.	Amount.
1918	Apr. 17, 1917	Deficiency	65th Cong., 1st sess	$1,990,000.00
	June 12, 1917	Sundry civil	do	225,000.00
	Oct. 6, 1917	Deficiency for war expenses	do	4,583,000.00
	do	Deficiency	do	594,027.03
	June 10, 1890	(1)	Prior	231,019.95
	do	(2)	do	1,086,238.58
	do	(3)	do	1,834,817.11
	June 27, 1902	(5)	do	28,068.32
	Aug. 5, 1909	(9)	do	634,838.63
	July 27, 1912	(10)	do	10,594.51
	Mar. 4, 1915	(11)	do	765.00
	R. S. 3689	(12)	do	7,633.77
	July 18, 1914	(14)	do	32,139.08
	Mar. 2, 1917	(15)	do	1,039,685.40
	July 3, 1917	(16)	65th Cong., 1st sess	282,305.06
		Total		12,580,132.44
1919	July 1, 1918	Sundry civil	65th Cong., 2d sess	250,000.00
	July 8, 1918	Deficiency	do	699,344.39
	Nov. 4, 1918	do	do	538,846.49
	Feb. 24, 1919	Public—No. 254	65th Cong., 3d sess	7,500,000.00
	June 10, 1890	(1)	Prior	345,250.19
	do	(2)	do	658,648.27
	do	(3)	do	7,784,085.24
	June 27, 1902	(5)	do	220.19
	Feb. 1, 1909	(7)	do	307.37
	R. S. 3221	(8)	do	231.55
	Aug. 5, 1909	(9)	do	1,004,035.57
	July 27, 1912	(10)	do	129,660.68
	Mar. 4, 1915	(11)	do	40.00
	R. S. 3689	(12)	do	193,972.63
	July 18, 1914	(14)	do	28,987.59
	Mar. 2, 1917	(15)	do	953,521.03
	July 3, 1918	(16)	65th Cong., 2d sess	896,811.35
		Total		20,983,962.54

1 "Allowance or drawbacks." Indefinite appropriation. Amount warranted for the fiscal year.
2 "Redemption of stamps." Indefinite appropriation. Amount warranted for the fiscal year.
3 "Refunding taxes illegally collected." Indefinite appropriation. Amount warranted for the fiscal year.
4 "Refunding tax on certain legacies." Indefinite appropriation. Amount warranted for the fiscal year.
5 "Refunding tax on contingent beneficial interest." Indefinite appropriation. Amount warranted for the fiscal year.
6 "Refunding stamp tax on export bills of lading." Indefinite appropriation. Amount warranted for the fiscal year.
7 "Refunding stamp tax on foreign bills of exchange." Indefinite appropriation. Amount warranted for the fiscal year.
8 "Repayment of tax on distilled spirits destroyed by casualty." Indefinite appropriation. Amount warranted for the fiscal year.
9 "Special fund, Philippine." Indefinite amount collected to be paid back to the insular treasury. (Act Aug. 5, 1909.) Amount warranted for the fiscal year.
10 "Repayment of taxes erroneously collected under act of June 13, 1898." Indefinite appropriation. Amount warranted for the fiscal year.
11 "Refunding corporation and income tax penalties." Indefinite appropriation. Amount warranted for the fiscal year.
12 "Return of proceeds of captured and abandoned property on judgment of Court of Claims." Indefinite appropriation. Amount warranted for the fiscal year.
13 "Surplus proceeds, property sold for internal-revenue taxes." Indefinite appropriation. Amount warranted for the fiscal year.
14 "Special fund, additional income tax on railroads in Alaska." Indefinite. Amount warranted for the fiscal year.
15 "Special fund, Porto Rico." Indefinite. Amount warranted for the fiscal year.
16 "Increase of compensation, Treasury Department (Internal Revenue)." Indefinite. Amount warranted for the fiscal year.

TABLE 89.—SUMMARY OF INTERNAL-REVENUE STAMPS ISSUED, YEAR ENDED JUNE 30, 1919.

Kind.	Number.	Value.
Spirits:		
Domestic	1,875,000	$328,962,705.00
Export	97,200	9,720.00
Import	600	(1)
Case (domestic)	5,905,540	590,554.00
Case (export)	50,450	5,045.00
Rectified, Class B	732,000	4,084,605.00
Fortified sweet wine	6,000	(1)
Wholesale liquor dealers	135,600	(1)
Denatured alcohol	329,000	(1)
Tobacco and snuff:		
Tobacco	1,954,793,870	56,608,622.15
Snuff	297,951,285	5,303,030.31½
Tin-foil wrappers for tobacco	13,557,608	119,051.55
Export, tobacco or snuff	223,600	(1)
Cigars:		
Large	168,377,825	38,295,323.66
Small	84,403,300	990,650.00
Export, cigars and cigarettes	470,400	(1)
Cigarettes:		
Class A	2,322,120,164	91,909,777.71
Class B	2,643,190	169,054.80
Fermented liquors:		
Domestic	37,785,100	104,197,625.00
Export	70,800	(1)
Brewers' permits	4,800	(1)
Oleomargarine:		
Domestic (colored)	164,400	735,360.00
Domestic (uncolored)	22,906,600	914,938.50
Export	174,400	(1)
Butter, process	496,600	41,136.00
Mixed flour	7,282,300	74,682.00
Playing cards	28,771,400	2,095,378.00
Documentary	210,259,368	36,125,104.26
Stock transfer	14,025,306	2,861,670.00
Future delivery	7,878,820	6,940,000.00
Proprietary	455,272,000	9,410,500.00
Wines, cordials, etc.	16,475,544	11,181,342.00
Narcotics	7,119,500	151,896.00
Order forms for opium	1,573,500	15,735.00
Cigarette tubes	570,000	5,700.00
Special tax	958,153	24,714,441.23
Total	5,665,461,223	734,113,681.17½

1 No value.

TABLE 90.—PAMPHLETS AND FORMS PRINTED AND DISTRIBUTED FOR THE COLLECTION OF TAXES UNDER THE REVENUE ACT OF 1918.[1]

Pamphlets (regulations, primers, manuals, etc.).	Copies.
Revenue Act of 1918. (106 pp.)	250,000
Regulations:	
37 revised. Estate tax. (77 pp.)	25,000
40 revised. Stamp tax on issues, sales, and transfers of stock and sales of products for future delivery. (45 pp.)	50,000
43 revised.—Part 1. Tax on admissions. (107 pp.)	75,000
43 revised.—Part 2. Tax on dues. (40 pp.)	35,000
45. Income tax, war profits and excess profits tax (preliminary edition, pts. 1, 3, and 4)... (164 pp.)	125,000
45. Income tax, war profits and excess profits tax (preliminary edition, pt. 2). (79 pp.)...	450,000
45. Income tax, war profits and excess profits tax (pts. 1–4, inclusive, consolidated and revised). (306 pp.)	85,000
46. Tax on employment of child labor. (7 pp.)	40,000
47. Excise taxes on sales by the manufacturer. (31 pp.)	150,000
48. Excise taxes on works of art and jewelry. (19 pp.)	150,000
49. Tax on transportation and other facilities. (48 pp.)	50,000
50. Capital stock tax. (23 pp.)	500,000
51. Excise taxes on toilet and medicinal articles. (14 pp.)	250,000
52. Tax on soft drinks and other beverages, bottled. (27 pp.)	125,000
53. Tax on soft drinks, ice cream, and similar articles of food and drink. (16 pp.)	250,000
54. Excise taxes on sales by the dealer, wearing apparel, etc. (30 pp.)	300,000
55. Stamp taxes on documents, etc. (58 pp.)	20,000
56. Tax on motion picture films. (16 pp.)	10,000
57. Tax on telegraph, telephone, radio, and cable facilities. (26 pp.)	60,000
58. Tax on issuance of insurance policies. (16 pp.)	50,000
3340. Sales by postmasters of adhesive proprietary revenue stamps. (8 pp.)	100,000

1 Includes only such as were required by the Revenue Act of 1918 to be created or considerably revised.

TABLE 90.—PAMPHLETS AND FORMS PRINTED AND DISTRIBUTED FOR THE COLLECTION OF TAXES UNDER THE REVENUE ACT OF 1918—Continued.

Pamphlets (regulations, primers, manuals, etc.)—Continued.

	Copies.
Income tax primer. (45 pp.)	300,000
Income tax primer for farmers. (27 pp.)	300,000
Manual for the oil and gas industry. (136 pp.)	10,000
Manual of revenue accounting. (53 pp.)	1,000
Instructions to persons authorized to make inspections—Child labor tax law. (11 pp.)	1,000
Schedules:	
A. Cost, valuation, etc., mines and mineral industries. (24 pp.)	10,000
L. Valuation or cost, depletion, depreciation, etc., oil and gas industries. (43 pp.)	5,000
M. Adjustment by way of addition to invested capital, etc., oil and gas industries. (15 pp.)	1,000
N. Cost, valuation, additions to invested capital, etc., oil and gas industries. (42 pp.)	10,000
T. General forest industries questionnaire. (36 pp.)	40,000
Treasury Decisions (11) (totaling 60 pp.)	287,000
Rulings of the Commissioner relating to tax on child labor. (17 pp.)	2,500
Enforcement of the Harrison Narcotic Law. (8 pp.)	400,000
Letter to taxpayers regarding taxes. (1 p.)	1,250,000
Total pamphlets	5,767,500

Blank forms.

Child labor tax forms:	
1. Intention to employ	60,000
2. Information card	105,000
3. Parent's statement	60,000
4. Physician's certificate of age	35,000
5. Transcript of birth certificate	20,000
6. School record of age	40,000
7. Transcript of baptismal certificate	20,000
8. Identification card	40,000
9. Report to school—Age certificate issued	20,000
10 and 10a. Certificate of age and notification of commencement of employment (2 pp.)	10,000
11. Subvoucher receipt book. (50 pp.)	150
12. Daily report of certificates issued	2,000
13. Child interview blank	305,000
14. Inspection report (1)	20,000
15. Inspection report (2)	50,000
16. Report on establishment inspected	5,000
17. Information return on employment of child labor	150,000
General forms:	
1–Special. Notice and receipt of additional special taxes—Revenue Act of 1918	1,300,000
1–17. Notice and demand for tax—Regular taxes	500,000
1–17A. Notice and demand for tax—Income and excess profits taxes	500,000
1–21. Second notice and demand for tax—Regular taxes	500,000
1–21A. Second notice and demand for tax—Income and excess profits	500,000
Record 8. Record of special stamps sold, a–e inclusive	70,000
Record 11. Account of cigar manufacturer (loose leaves)	30,000
11. Return of special-tax payer	1,250,000
22 and Supplement. Collector's monthly abstract of amount collected. (10 pp.)	20,000
23A. Assessment list—Installment payments	2,000,000
23B. Assessment list—Full payment	50,000
23C. Assessment list—Tax list report	140,000
23D. Assessment list—Statement of differences	20,000
41. Collector's certificate to tobacco manufacturer	5,000
47A. Claim for credit, taxes paid in excess	100,000
Record 59. Leaf tobacco received and shipped. (21 pp.)	6,000
68. Monthly stamp report	20,000
72—Part 1. Cigar manufacturer's monthly return, large cigars	300,000
72—Part 2. Cigar manufacturer's monthly return, small cigars	15,000
79. Collector's quarterly revenue account	10,000
102. Report of receipt and sale of stamps, etc	100,000
152. Collector's quarterly report of Government locks, etc	1,000
427A. Order for stamps, proprietary	1,500,000
514. Tax transfer voucher	250,000
678. Application for registry and special-tax stamps—Narcotic	600,000
704. Sixty-day notice—Estate of resident	50,000
705. Sixty-day notice—Estate of nonresident	20,000
706. Return of estate tax. (16 pp.)	25,000
707. Return of special excise tax on capital stock. (4 pp.)	1,100,000
708. Return of special excise tax—Foreign corporations	25,000
713. Inventory of opium. (4 pp.)	125,000
714. Sixty-day notice for transfer agents—Nonresident estate	27,000
715. Index card, capital stock tax, domestic	150,000
716. Index card, capital stock tax, foreign	10,000
723A. Bond for corporate surety, etc	50,000
723B. Bond for personal surety	15,000
723C. Bond—If Liberty Bonds are deposited	25,000
726. Tax on beverages—Nonalcoholic	3,750,000
727. Tax on transportation and other facilities. (2 pp.)	1,200,000
728. Tax on commodities. (2 pp.)	2,300,000
728A. Miscellaneous excise tax, luxuries	2,501,000
728B. Miscellaneous excise tax, wearing apparel	2,300,000
729. Tax on admissions and dues. (2 pp.)	1,400,000
730. Tax on insurance	145,000
731. Exemption certificate—Transportation of persons	500,000

TABLE 90.—PAMPHLETS AND FORMS PRINTED AND DISTRIBUTED FOR THE COLLECTION OF TAXES UNDER THE REVENUE ACT OF 1918—Continued.

Blank forms—Continued.

	Copies.
General forms—Continued.	
732. Special tax return—Pleasure boats and autos	1,500,000
747. Return of transactions for future delivery, merchandise. (4 pp.)	50,000
750. Exemption certificate—Transportation of property	500,000
751. Collector's request for authority to refund excess collections	50,000
756. Record of tax paid each month	1,000,000
760. Affidavit—Ownership of bond	25,000
761. Coupon bonds received on estate and inheritance taxes and sent to Federal bank	25,000
762. Registered bonds received on estate and inheritance taxes and transmitted to Secretary of Treasury	25,000
765. Revenue general ledger sheet	20,000
766. Sectional control ledger sheet	25,000
767. Tax division daily report of returns filed	175,000
768. Cashier's daily journal of transactions	200,000
769. Tax division daily journal of miscellaneous transactions	175,000
770. Examining officer's report of additional floor tax due. (4 pp.)	500,000
771. Bond—Dealer in leaf tobacco	20,000
772. Statement of dealer in leaf tobacco	35,000
773. Collector's certificate to dealer in leaf tobacco	50,000
774. Invoice of dealer in leaf tobacco	2,500,000
775. Monthly report of dealer in leaf tobacco	55,000
776. Inventory of dealer in leaf tobacco	20,000
777. Bond for use of cigarette tubes	4,000
778. Monthly return, use of cigarette tubes by manufacturers	5,000
779. Distiller's warehousing bond—Distillery	3,000
780. Distiller's warehousing bond—General bonded warehouses	6,000
781. Distiller's warehousing bond, special bonded warehouses	6,000
782. Check folder for collection offices	100,000
783. Remittance register	200,000
784. Recapitulation of remittances	40,000
785. Collector's certificate of payment of special tax	10,000
786. Order for stamps—Narcotic	300,000
787. Sixty-day notice for insurance companies—Estate of resident	15,000
788. Sixty-day notice for insurance companies—Estate of nonresident	7,000
789. Revenue agent's subpoena	7,000
790. Estate tax deposition	15,000
791. Application for release of estate tax lien	4,000
792. Certificate releasing estate tax lien	7,000
793. Claim for military exemption from estate tax	15,000
794. Individual record of work performed	16,000
795. Daily report of field deputy collector	500,000
796. Recapitulation of work performed	80,000
797. Monthly report of chief of field party	5,000
798. Certificate of exportation—Transportation tax	500,000
799. Temporary exemption certificate—Transportation tax	500,000
800. Foreign requirements certificate—Transportation tax	200,000
801. Affidavit for sacramental wines	50,000
802. Application for sacramental wines	50,000
803. Estate tax receipt. (4pp.)	40,000
804. Request for statement of income	1,700,000
805. Request for a review of income tax report	350,000
806. Second request for review of income tax report	125,000
807. Report of delinquency	600,000
808. Report of interview with taxpayer and statement of income	200,000
809. Deputy collector's receipt for taxes	250,000
813. Document register	150,000
Income and profits tax forms:	
1000. Ownership certificate—Tax to be paid at source	4,300,000
1001. Ownership certificate—Tax not to be paid at source	4,300,000
1001A. Ownership certificate—Tax not to be paid at source—Foreign corporations	2,600,000
1001B. Statement of income received—Nonresident alien	250,000
1010. Licenses for collection of foreign income	1,000
1012. Monthly return of normal income tax	500,000
1012A. Continuation sheet for Form 1012	400,000
1031T. Tentative return and estimate of corporation income and profits taxes	1,350,000
1040. Individual income tax return for more than $5,000. (6 pp.)	4,000,000
1040A. Individual income tax return for not more than $5,000. (6 pp.)	9,911,000
1040C. Nonresident alien income tax return for not more than $5,000. (4 pp.)	75,000
1040F. Schedule of farmer's income, etc. (4 pp.)	3,000,000
1040T. Tentative return and estimate of individual income tax, 1918. (4 pp.)	300,000
1041. Fiduciary income tax return. (6 pp.)	300,000
1042. Annual return of normal income tax	125,000
1058. Substitute certificate—Exemption claimed	500,000
1059. Substitute certificate—Exemption not claimed	500,000
1065. Partnership and personal service income tax return, 1918. (4 pp.)	1,000,000
1065A. Partnership and personal service income tax return, 1919. (4 pp.)	150,000
1078. Certificate of alien claiming residence in United States	2,600,000
1087. Ownership certificate, disclosing actual owner	400,000
1096. Annual information return of payments of interest, salaries, etc., of $1,000 or more	2,000,000
1096A. Monthly information return of payments of interest on bonds	500,000
1096B. Annual information return of payments of interest on bonds	45,000
1097. Report of dividend payments on stock, domestic and resident corporations, 1918	10,000
1098. Report of income paid to nonresident aliens	800,000
1099. Report of income of $1,000 or more paid during 1918	30,000,000
1100. Broker's return of customer's profits and losses	10,000

TABLE 90.—PAMPHLETS AND FORMS PRINTED AND DISTRIBUTED FOR THE COLLECTION OF TAXES UNDER THE REVENUE ACT OF 1918—Continued.

Blank forms—Continued.

	Copies.
Income and profits tax forms—Continued.	
1107. Taxpayer's receipt for income and excess profits tax	1,250,000
1115. Claim by nonresident alien for benefit or personal exemption	500,000
1116. Claim for credit on individual income tax paid foreign countries. (4 pp.)	575,000
1117. Bond for foreign taxes—Individual	50,000
1118. Claim for credit for foreign taxes—Corporations	100,000
1119. Bond for foreign taxes—Corporations	50,000
1120. Corporation income and profits tax return. (6 pp.)	2,000,000
1120A. Corporation income and profits tax return, 1919. (8 pp.)	250,000
1121. Sailing permit for persons leaving the United States	250,000
1122. Information return of subsidiary or affiliated corporations	125,000
1123. Statement of tax due	5,000,000
1124. Bond—Income and profits taxes	50,000
7358. Card record of returns of corporations	3,000,000
7544. Abstract of income, 1918	1,000,000
Total blank forms	123,614,150
Grand total	129,381,650

DECISIONS OF THE COURTS IN INTERNAL-REVENUE CASES DURING THE FISCAL YEARS 1918 AND 1919.

CORPORATION EXCISE TAX, ACT OF AUGUST 5, 1909 (36 STAT., 112).

United States v. *Biwabik Mining Co.*—Supreme Court of the United States (247 U. S., 116; T. D. 2721).

Iron-ore leases of the kind considered in the opinion are not conveyances of the ore in place, but are grants of the privilege of entering upon, discovering, and developing and removing the minerals from the land. The Sargent Land Co. case (242 U. S., 503) followed.

The lessee of mining property may not deduct under the act of August 5, 1909, the proportionate value of the ore in place on January 1, 1909, with respect to each ton of ore mined as so much depletion of capital assets, but may deduct a proportionate part of the royalty paid in advance.

Judgment of the circuit court of appeals reversed and that of the district court affirmed.

Goldfield Consolidated Mines Co. v. *Scott, Collector.*—Supreme Court of the United States (247 U. S., 126; T. D. 2722).

For the purpose of determining its net income subject to tax under the act of August 5, 1909, a mining corporation is not entitled to deduct from its gross income any amount whatever on account of depletion or exhaustion of ore bodies caused by its operations for the year for which the tax is assessed.

In the ascertainment of its net income under the act, a mining corporation is not entitled to a deduction against gross proceeds from the mining and treatment of ores to the extent of the cost value of the ore in the ground before it was mined, ascertained in compliance with T. D. 1675.

Questions propounded by the circuit court of appeals answered.

Hays, Collector, v. *The Gauley Mountain Coal Co.*—Supreme Court of the United States (247 U. S., 189; T. D. 2724).

The act of August 5, 1909, measured the tax by the income received within the year for which the assessment was levied, whether it accrued within that year or in some preceding year while the act was in effect; but it excluded all income that accrued prior to January 1, 1909, although afterwards received while the act was in effect.

The sale of stock resulted in a gain or profit to the extent of the difference between the buying and selling prices, there being no merit in the contention that interest should be added to the purchase price in order to ascertain its cost, and so much of the profits as may be deemed to have accrued subsequent to December 31, 1908, must be treated as a part of the gross income of the respondent.

Whether the determination of the value of the capital assets on December 31, 1908, should be made by taking an inventory upon the basis of market values then existing, or whether the entire increment accruing between the time of acquiring and the time of disposing of the assets should be prorated as if it had arisen through a series of gradual and imperceptible augmentations, is a matter of detail to be settled according to the best evidence obtainable and in accordance with valid departmental regulations.

Judgment of circuit court of appeals (230 Fed., 110) reversed and that of the district court affirmed.

United States v. *Cleveland, Cincinnati, Chicago & St. Louis Railway Co.*—Supreme Court of the United States (247 U. S., 195; T. D. 2725).

A railroad corporation purchasing stock in another corporation for investment prior to January 1, 1909, is taxable under section 38 of the act of August 5, 1909, with respect to so much of the profit upon a sale of the stock as accrued after December 31, 1908.

The market value of the stock on December 31, 1908, may be determined by an inventory taken as of that date, and the stipulated fact of the market value of the stock on that date may be accepted as supplying the lack of inventory.

Judgment of circuit court of appeals (242 Fed., 18) affirmed.

Altheimer & Rawlings Investment Co. v. *Allen, Collector.*—Circuit court of appeals (248 Fed., 688; T. D. 2686).

A corporation which did a brokerage business and bought securities for its customers, who paid only a part of the purchase price, paying interest on balances, the corporation also paying for the securities purchased only part of the purchase price and owing balances on which it paid interest, including in return of gross income the difference between the interest received and the interest paid, made incorrect return.

The interest received by plaintiff from its customers should be included in gross income. In determining net income, interest can be deducted only to an amount not exceeding the paid-up capital stock outstanding at the close of the year.

Judgment of the district court (246 Fed., 270; T. D. 2441) affirmed.

Petition for a writ of certiorari to the circuit court of appeals denied by the Supreme Court of the United States (248 U. S., 578).

Camp Bird, Ltd., v. *Howbert, Collector.*—Circuit court of appeals (249 Fed., 27; T. D. 2661).

The plaintiff having understated in its original return the amount for which it was subject to tax is not entitled to recover any part of a second assessment paid, although the original return was made in good faith and without any intention to escape lawful tax.

The amendment to section 3225, Revised Statutes (sec. 14, act of Sept. 8, 1916), providing that it shall not apply to statements or returns made or to be made in good faith regarding annual depreciа-

tion of oil or gas wells and mines, does not purport to be retroactive in its operation.

Judgment of the district court (T. D. 2366) affirmed.

Judgment of the circuit court reversed by Supreme Court and cause remanded for further proceedings (248 U. S., 590).

Boston Terminal Co. v. *Gill, Collector.*—United States circuit court of appeals (246 Fed., 664; T. D. 2671).

The plaintiff corporation to which payments were required to be made by the railroads using the terminal, and which granted concessions and licenses to others than the said stockholding railroads for the transaction of various kinds of business and which operated facilities for supplying power, heat, light, gas, etc., manufactured by it was engaged in business under the act of August 5, 1909.

Interest on bonded or other indebtedness paid within the year is to be deducted from gross income, according to the second clause of section 38, but only the interest paid upon such indebtedness to an amount not exceeding the corporation's paid-up capital stock.

Judgment of the district court (T. D. 2428) affirmed.

United States v. *Nashville, Chattanooga & St. Louis Railway.*—United States circuit court of appeals (249 Fed., 678; T. D. 2697).

The word "false," as used in the provision of the fifth subdivision of section 38, act of August 5, 1909, which authorizes assessment in case of "false or fraudulent return" after discovery thereof at any time within three years after such return is due, means "untrue" or "incorrect," and does not necessarily mean intentionally or fraudulently false.

A common-law action of debt lies in favor of the Government whenever by accident, mistake, or fraud taxes have not been paid; thus the Government may recover a personal judgment for a tax whenever there exists a duty to pay, provided another remedy has not been made exclusive.

The act of August 5, 1909, does not make the remedy by way of reassessment by the Commissioner exclusive of all other remedies for collection of excise tax imposed on corporations, and suit may be brought under section 3213, Revised Statutes.

Evidence sustaining allegations of incorrectness in returns by corporations need not be set out in the declaration in a suit to recover such tax.

Judgment of the district court reversed.

United States v. *Houston Belt & Terminal Co.*—United States circuit court of appeals (T. D. 2710).

The tax imposed by the act of August 5, 1909, is not an income tax, but is an excise tax imposed upon the doing of business in a corporate capacity and measured in amount by net income as defined by section 38 of the act.

Where a terminal railway company, organized to perform terminal services for railroad companies which owned its stock, and such railroad companies and a trust company entered into an arrangement whereby the trust company made a loan to the terminal company secured by a pledge by the railroad companies of the stock, the railroad companies agreeing to pay annual interest and sinking fund requirement of the loan, evidenced by bonds which were secured by mortgage on the terminal company's property, payments of the installments of interest and sinking fund were but payments of rent

by the railroad companies to the terminal company to be accounted for as part of its income, as rent would be, though made direct to the trust company.

Judgment of the district court affirmed.

United States v. *Oregon-Washington Railroad & Navigation Co.*—Circuit court of appeals (251 Fed., 211).

The corporation excise tax act of August 5, 1909, section 38, must be construed as imposing an excise tax upon the right to do business in corporate form; where persons choose the corporate form for business the corporate income may be estimated upon the assumption that the form is to be regarded as the reality.

The term "income," as used in section 38 of the corporation excise tax act of August 5, 1909, must be accepted as those more or less periodic earnings, as distinguished from permanent sources of wealth; where sole stockholder of corporation which furnished the capital releases a debt in favor of the corporation, such sum should be treated as capital rather than income, though such a release can not be treated as a mere matter of bookkeeping, but as adding to the corporate assets.

Judgment of the district court affirmed.

National Life & Accident Insurance Co. v. *Craig.*—Circuit court of appeals (251 Fed., 524).

The term "reserve funds" used in section 38 of the excise tax act of August 5, 1909, must be given the signification known in the general law of insurance.

Amounts reserved by Tennessee insurance companies to satisfy unpaid losses accrued or prospective can not be deducted under section 38 of the act of August 5, 1909, in computing net income, though such reservation was required by the insurance commission.

Judgment of the district court affirmed.

San Francisco & Portland Steamship Co. v. *Scott, Collector.*—District court of United States (253 Fed., 854; T. D. 2773).

A steamship company is entitled to deduct from gross income in annual tax returns required by section 38 of the act of August 5, 1909 (36 Stat., 112), amounts paid out for ordinary and necessary repairs in the maintenance and operation of its business and property and in addition a reasonable allowance for depreciation of property, if any.

Lumber Mutual Fire Insurance Co. v. *Malley, Collector.*—District court of the United States (256 Fed., 380).

Only premiums actually received in cash during the year, and not premiums merely accruing or becoming due within the year, nor money previously received in payment of a premium, but applied within the year to pay a different premium on a renewal policy, instead of the policyholder, on expiration of his policy, taking his expiration return premium or dividend, in cash, as he had a right to do, are "income received within the year" by a mutual insurance company within section 38, clause 2, of the excise tax act of August 5, 1909.

Part of excise tax illegally exacted and paid under protest to collector of internal revenue may be recovered of his successor in office.

Judgment for plaintiff.

Old Colony Railroad Co. v. *Gill, Collector.*—District court of the United States (257 Fed., 220).

The Old Colony Railroad Co., whose demised roads were operated by the New York, New Haven & Hartford Railroad Co. as lessee, and not as agent, was not a corporation engaged in business during the years 1909–1912, within the meaning of the corporation excise tax act of August 5, 1909, and therefore not subject to tax.

Corporation taxes assessed against a railroad which had leased its properties were illegal, and, having been paid under protest, may be recovered, with interest, from the collector of internal revenue.

Judgments directed for plaintiffs.

INCOME TAX.

Towne v. *Eisner, Collector.*—Supreme Court of the United States (245 U. S., 418; T. D. 2634).

Stock dividends declared in 1914 from profits accrued before January 1, 1913, do not constitute taxable income to recipients under section 2 of the act of October 3, 1913.

Judgment of the district court reversed.

Peck & Co. (Inc.) v. *Lowe, Collector.*—Supreme Court of the United States (247 U. S., 165; T. D. 2726).

The sixteenth amendment to the Constitution of the United States does not extend the taxing power to new or excepted subjects, but merely removes all occasion which otherwise might exist for an apportionment among the States of taxes laid on income, whether it be derived from one source or another.

The tax imposed by the act of October 3, 1913, is not laid on articles in course of exportation or on anything which inherently or by the usages of commerce is embraced in exportation or any of its processes, but on the contrary is a general tax.

The net income from the venture of exportation when completed—that is to say, after the exportation and sale are fully consummated—is subject to taxation under general laws.

Judgment of the district court (234 Fed., 125) affirmed.

Lynch, Collector, v. *Turrish.*—Supreme Court of the United States (247 U. S., 221; T. D. 2729).

Where the capital assets of a corporation increased in value prior to March 1, 1913, and a single and final dividend was made in liquidation of the entire assets in 1914, without further appreciation or addition to the assets having occurred, no part of the dividend received by a stockholder is taxable under the act of October 3, 1913.

Judgment of the circuit court of appeals (236 Fed., 653) affirmed.

Southern Pacific Co. v. *Lowe, Collector.*—Supreme Court of the United States (247 U. S., 330; T. D. 2730).

Where a corporation is the owner of all the stock in a subsidiary company and the lessee of all its property, regularly maintaining possession, control, and management of all the subsidiary's money and other property, so that the subsidiary is a mere agent of the other corporation and is practically merged therewith, dividends of the subsidiary declared out of a surplus which accrued prior to March 1, 1913, are not taxable income of the parent corporation under the act of October 3, 1913.

This case turns on its peculiar facts.

Judgment of the district court (238 Fed., 847) reversed.

Lynch, Collector, v. *Hornby.*—Supreme Court of the United States (247 U. S., 339; T. D. 2731).

An individual stockholder is subject to the additional tax under the act of October 3, 1913, on all dividends declared and paid by a corporation in the ordinary course of business after the taking effect of the act, whether from current earnings or from the accumulated surplus made up of past earnings or increase in value of corporate assets, notwithstanding the surplus accrued to the corporation in whole or in part prior to March 1, 1913.

Case distinguished from those of *Lynch, Collector,* v. *Turrish,* and *Southern Pacific Co.* v. *Lowe, Collector.*

Judgment of the circuit court of appeals (236 Fed., 661) reversed.

Peabody v. *Eisner, Collector.*—Supreme Court of the United States (247 U. S., 347; T. D. 2732).

A dividend declared and paid by a going corporation, partly in cash and partly in assets of the corporation, is subject to the additional tax imposed by the act of October 3, 1913, when received by an individual stockholder, although declared from a surplus which was in part accumulated before March 1, 1913.

A dividend declared and paid by one corporation in the stock of another is not a "stock dividend" within the accepted meaning of that term.

Judgment of the district court affirmed.

DeGanay v. *Lederer, Collector.*—Supreme Court of the United States (T. D. 2876).

The income received by a nonresident alien from stocks and bonds of corporations organized under the laws of the United States and bonds and mortgages secured upon property in the United States, the certificates of stock, the bonds, and the mortgages being held by a Philadelphia trust company under a power of attorney which gave authority to the agent to sell, assign, or transfer any of them and to invest and reinvest the proceeds, is property owned in the United States within the meaning of the act of October 3, 1913.

Question certified by the circuit court of appeals answered, in effect affirming the judgment of the district court (239 Fed. 568).

Crocker v. *Malley, Collector.*—Supreme Court of the United States (249 U. S., 223; T. D. 2816).

Where trustees hold shares of stock of a corporation and real estate subject to a lease, collecting the dividends and rents, but otherwise doing no business, and distribute the income less taxes and similar expenses to the holders of their receipt certificates, who have no control except the right of filling a vacancy among the trustees and of consenting to a modification of the terms of the trust, upon these special facts under the act of October 3, 1913, the trust is not subject to the income tax as a joint-stock association, and the trustees and the cestuis que trustent are to be treated as fiduciaries and beneficiaries for purposes of taxation.

Judgment of the circuit court of appeals (250 Fed., 817) reversed, and judgment of the district court affirmed.

Gulf Oil Corporation v. *Lewellyn, Collector.*—Supreme Court of the United States (248 U. S., 71; T. D. 2783).

Where a holding company owns all the stock of its subsidiary corporations except the qualifying shares of the directors, and the subsidiary corporations, together with the holding company, constitute

a single enterprise, the accumulated earnings and surplus of the subsidiary corporations used by them as capital prior to January 1, 1913, do not become taxable income of the holding company when formally transferred to it as dividends.

Though the holding company did not itself do the business of its subsidiaries and have possession of their property, as in *Southern Pacific Co.* v. *Lowe* (247 U. S., 330; T. D. 2730), the principle of that case governs.

Judgment of the circuit court of appeals (245 Fed., 1; T. D. 2542) reversed.

Skinner, Collector, v. *Union Pacific Coal Co.*—Circuit court of appeals (249 Fed., 152).

An annual dividend received by a corporation on the stock of another corporation is subject to tax under section II G (a) of the act of October 3, 1913, for the calendar year in which it was declared and paid, as income accruing during such year, although half of the profits out of which the dividend was paid accrued prior to the passage of the 1913 act.

Judgment of the district court reversed, with directions to dismiss complaint.

Rensselaer & Saratoga Railroad Co. v. *Irwin, Collector.*—Circuit court of appeals (249 Fed., 726).

Where, long prior to the passage of the act of October 3, 1913, a railroad company had leased its line to a second company, which agreed to pay the interest upon bonds issued by such company, and to pay direct to each stockholder dividends at the stated rate, the lessor company to receive a stated amount yearly from the lessee to enable it to maintain its corporate existence, and the lessee not to pay any income tax that might thereafter be imposed on the dividends and interest, and, if required by law to pay the same, to deduct the amount from such interest and dividends, the dividends paid direct to the stockholders as rent must be treated as corporate income subject to taxation, the provision for payment directly by the lessee being a mere labor-saving device.

A corporation is liable under section II G (a) of the act of October 3, 1913, even though it was not engaged in business and derived all its income as rent from its property.

Decree of the district court (239 Fed., 739) affirmed.

Northern Railroad Co. of New Jersey v. *Lowe, Collector.*—Circuit court of appeals (250 Fed., 856).

A railroad company, although not engaged in business, but which has leased all its property for a long term or for the life of its franchise, rental to be paid by lessee as interest on its bonds and a fixed dividend on its stock direct to the bondholders and stockholders, is subject to tax on such rental, under section II G (a) of the act of October 3, 1913.

Judgment of the district court affirmed.

Lederer, Collector, v. *Penn Mutual Life Insurance Co.*—Circuit court of appeals (T. D. 2899).

Under the provisions of paragraph G, subdivision (b), of section II of the act of October 3, 1913, that "life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder within such year," a life insurance company is not entitled to exclude from its total income during the taxable year, for the purpose of ascertaining its gross income, any dividends paid or credited to policyholders from whom it did not receive any premium during that year; and as to such policyholders as it did receive premiums from that year it is entitled to exclude only such part of the dividends paid to those policyholders as did not exceed the amount received from them, respectively, by way of premiums during that year.

None of the cash dividends paid by a life insurance company to its policyholders which represent redundancies in previous premium payments is deductible from gross income in annual tax returns as "sums other than dividends paid within the year on policy * * * contracts."

Judgment of the district court reversed, and new trial granted.

Woods v. *Lewellyn, Collector.*—Circuit court of appeals (252 Fed., 106).

Commissions of general life insurance agent derived from renewal premiums on policies obtained by him and accepted in some year prior to the "preceding calendar year" mentioned in section II, paragraph A, subdivision 1, of act of October 3, 1913, are taxable under such act.

Income from March 1, 1913, was taxable under the act of October 3, 1913.

Under section II, paragraph E, of the act of October 3, 1913, assessment of tax for 1913 in May, 1915, was in time if the taxpayer's return was "false," which evidently does not mean "fraudulent," but merely untrue or incorrect.

Judgment of district court affirmed.

United States v. *Pittaro.*—District court of United States (T. D. 2874).

The fact that section 251 of the act of February 24, 1919, requires that full written or printed receipts be issued to taxpayers only on request therefor does not limit the collector's mandatory duty to issue them when requested and does not fail to make them documents required to be issued whenever requested, and the receipts are plainly documents required to be issued by such section.

Such receipts are documents required by provisions of the internal revenue laws and by regulations made in pursuance thereof, within the meaning of section 3451, Revised Statutes, making it an offense to simulate or falsely or fraudulently execute or sign any document required by the internal-revenue laws, or any regulation made in pursuance thereof, or to procure the same to be falsely or fraudulently executed, or to advise, aid in, or connive at such execution thereof.

The offense may be committed either where the receipt itself is a genuine receipt of the kind kept for that purpose in the office of the internal-revenue collector, but signed by the defendant without authority, or where, even if not a blank of the kind required to be kept, the blank itself is simulated or falsely or fraudulently executed and issued by a person who has no power or authority to do so.

Where defendant was charged with violating section 3451, Revised Statutes, in that he falsely, fraudulently, etc., simulated and executed and advised, aided in, and connived at the execution of certain income-tax receipts required by section 251 of the act of February 24, 1919, to be given when requested, what defendant told the persons

who paid the money is not material, nor is the question whether or not such persons were subject to the payment of an income tax, or to assessment and levy of such tax.

MUNITION MANUFACTURERS' TAX.

Carbon Steel Co. v. *Lewellyn, Collector; Worth Bros. Co.* v. *Lederer, Collector; Lewellyn, Collector,* v. *Forged Steel Wheel Co.*—Circuit court of appeals (T. D. 2875).

The pertinent subjects of inquiry where section 301 of the act of September 8, 1916, is to be applied are, first, whether the war munitions or war accessories were articles "manufactured within the United States"; second, if they were so manufactured, who manufactured such articles and what were the "net profits actually received or accrued * * * from the sale or disposition of such articles"; third, if they were so manufactured within the United States, who manufactured any part of such articles and what were the "net profits actually received or accrued * * * from the sale or disposition of such articles."

The broad purpose of Congress in the passage of section 301 of the act of September 8, 1916, was to select as the subject of taxation war munitions and war appliances; it was not intended to tax the manufacturer of articles or parts thereof, which, while susceptible of warlike use, were, in fact, not so used, but remained in the channels of normal commerce and use.

A steel company which, under contract to deliver shells to a foreign Government, manufactured steel of the characteristics necessary to the manufacture of shells, retained ownership through all subsequent steps by subcontractors, followed up and checked every operation on the original steel, and delivered the completed shells to the foreign Government, was a "person manufacturing * * * shells," within the meaning of section 301 of the act of September 8, 1916, it appearing that the operations by the subcontractors depended on the composition and characteristics of the steel made in the initial step, the relative importance of which step, as compared with the remaining eight by the subcontractors, is shown by the fact that bare material and running expenses involved therein amounted to about one-half of the sum paid to the subcontractors for work, material, and profits.

A steel company which, proceeding under a subcontract, selected the material required in shells, made the steel which constituted the shells, and by work done upon said steel segregated it from the general field of commercial use and limited it to shell making, the six several steps performed constituting about 40 per cent of the cost of the shells, was a "person manufacturing * * * shells * * * or any part of any of the articles named," within the meaning of section 301 of the act of September 8, 1916, though 29 further steps remained to be taken by the contractor and though some of the material, when imperfect, was scrapped and used for other mechanical purposes.

A company which, under a subcontract, agreed to manufacture and furnish to a contractor for shells, rough steel shell forgings of the character provided in the contract as to chemical constituents, tensile strength, size, shape, etc., and which, to fulfill its contract, either made, had made, or bought in the market the grade of steel required of the common commercial type known as rounds, which rounds it

nicked and broke into 18-inch lengths, which it then put through two forging processes, piercing a hole and lengthening the rounds, the output being a hollow steel body or shell form weighing about 170 pounds, is a "person manufacturing * * * shells * * * or any part of" a shell, within the meaning of section 301 of the act of September 8, 1916, though the contractor, to make the shell form suitable for use as a shell, was required to dress, bore, and machine it down to 77 pounds by means of some 27 distinct and separate processes.

The words "any part," as used in section 301 of the act of September 8, 1916, do not mean "any completed part." Decisions involving customs laws exempting "manufactured" articles are not controlling, as the objects of the customs laws and said section 301 are not the same.

Judgment of the District Court of the United States for the Western District of Pennsylvania in the case of *Carbon Steel Co.* v. *Lewellyn, Collector* (255 Fed., 364), affirmed; judgment of the District Court of the United States for the Eastern District of Pennsylvania in the case of *Worth Bros. Co.* v. *Lederer, Collector* (256 Fed., 116), affirmed; judgment of the District Court of the United States for the Western District of Pennsylvania in the case of *Lewellyn, Collector, v. Forged Steel Wheel Co.*, reversed.

SPECIAL TAX.

Redpath Lyceum Bureau v. *Pickering, Collector.*—Circuit court of appeals (251 Fed., 49; T. D. 2684).

A lyceum bureau which presents professional show features is not exempt from tax on such exhibitions as a lecture lyceum.

Judgment of district court (T. D. 2448) affirmed.

Petition for writ of certiorari denied by Supreme Court (246 U. S., 677).

NARCOTICS.

Webb & Goldbaum v. *United States.*—Supreme Court of the United States (249 U. S., 96; T. D. 2809).

The first sentence of section 2 of the act of December 17, 1914, prohibits retail sales of morphine by druggists to persons who have no physician's prescription, who have no order blank therefor, and who can not obtain an order blank because not of the class to which such blanks are allowed to be issued, and such prohibition is constitutional.

An order issued by a practicing and registered physician for morphine to an habitual user thereof, the order not being issued by him in the course of professional treatment in the attempted cure of the habit, but being issued for the purpose of providing the user with morphine sufficient to keep him comfortable by maintaining his customary use, is not a physician's prescription within exception (b) of section 2 of said act.

Questions propounded by the circuit court of appeals answered.

United States v. *Doremus.*—Supreme Court of the United States (249 U. S., 86; T. D. 2809).

Section 2 of the act of December 17, 1914, known as the Harrison Narcotic Drug Act, has a reasonable relation to the power to raise revenue sufficient to constitute it a revenue measure, and does not

exceed the power of Congress because of the fact that it may have been enacted through motives, or may accomplish a purpose, other than the raising of revenue, or the fact that it affects the conduct of a business which is subject to regulation by the state police power.

Judgment of the district court (246 Fed., 958) reversed.

ADULTERATED BUTTER.

Cohen (New York Butter Packing Co.) v. *Edwards, Collector.*—District court of United States (T. D. 2803).

Under the oleomargarine act of August 2, 1886, section 14 (24 Stat. 212), and the act of May 9, 1902, section 4 (32 Stat., 194), where there has been a hearing on contested facts and arbitrary conduct in the legal sense is not complained of, the decision of the Commissioner that a certain substance or compound constitutes adulterated butter is final and may not be attacked in an action at law to recover back tax and penalty paid under protest.

Demurrer to complaint sustained.

DISTILLED SPIRITS.

Mayes, Collector v. *Casey.*—Circuit court of appeals (252 Fed., 754; T. D. 2757).

In an action to recover additional tax assessed and collected because of the claimed withdrawal of whisky untaxpaid, the burden of proof to show that the assessment was invalid and that any, and if so how much, of the whisky withdrawn, was taxpaid, is upon the plaintiff.

Judgment of the district court reversed and the cause remanded for retrial.

FORFEITURE.

United States v. *Mincey.*—Circuit court of appeals (254 Fed., 287; T. D. 2776).

Where the owner of an automobile sent an employee therewith on a lawful errand, and the employee used it in removing and concealing distilled spirits on which the tax had not been paid, with intent to defraud the United States, the automobile is subject to forfeiture under section 3450, Revised Statutes, though the owner was innocent of any fraud.

Judgment of the district court reversed.

United States v. *One Saxon Automobile.*—Circuit court of appeals (257 Fed., 251; T. D. 2789).

An automobile used in removing liquor on which the tax had not been paid is subject to forfeiture under section 3450, Revised Statutes, as against a mortgage taken by the seller who voluntarily gave possession to the purchaser, but who had no knowledge of its unlawful use.

Judgment of district court reversed.

SUCCESSION TAX, ACT OF JUNE 13, 1898.

Sage v. *United States.*—Supreme Court of the United States (T. D. 2885).

Judgment in suit against collector of internal revenue to recover a succession tax collected under the act of June 13, 1898 (c. 448, sec. 29), for part of the claim only, certain interests involved being erroneously held to be taxable as being vested in possession or enjoyment before July 1, 1902, which judgment was satisfied by the United States, is not a bar to a suit against the United States in the court of claims to recover the unpaid residue.

A claim for refund filed in August, 1903, with the Commissioner of Internal Revenue as a prerequisite to a suit against a collector to recover a succession tax collected under the act of June 13, 1898 (c. 448, sec. 29), is sufficient to meet the requirements of the act of July 27, 1912 (c. 256), relating to claims for taxes erroneously collected under the 1898 act. The effect of the claim was not extinguished by the judgment in the suit and it is not necessary that the claim be filed under the 1912 act.

A suit against the United States in the court of claims to recover a succession tax collected under the act of June 13, 1898 (c. 448, sec. 29), is within the period of limitation prescribed by section 1069, Revised Statutes, if brought within six years from January 1, 1914, the final date fixed by the act of July 27, 1912 (c. 256) for the presentation of such claims.

Rand v. *United States.*—Supreme Court of the United States (249 U. S., 503; T. D. 2886).

Section 3 of the act of June 27, 1902, and section 2 of the act of July 27, 1912, remove the bar of sections 3226 and 3228, Revised Statutes, to the recovery of succession taxes collected under the act of June 13, 1898, if the taxpayer has met their requirements and presented to the Commissioner of Internal Revenue a claim for the refund of the tax.

The fact that the tax was voluntarily paid—that is, without protest—is no impediment to the application of the act of July 27, 1912.

A claim for refund presented either by an attorney for a testamentary trustee or by attorneys for the personal representative of decedent can not be ascribed to a beneficiary under the trust on whose behalf the tax was paid without protest, and hence does not satisfy the requirements of the act of July 27, 1912, that repayment shall be made to "such claimants as have presented or shall hereafter so present their claims."

The inutility of filing a claim by such cestui que trust, based on the fact that she knew the precise facts of the demands that had been made, and that she knew also that claims of the class to which hers belonged had been uniformly rejected, can not be urged as an excuse for failure to file another claim in her own name.

Judgment of court of claims (52 Ct. Cls., 72) affirmed.

Coleman v. *United States.*—United States court of claims (53 Ct. Cls., 628).

The suit was brought to recover legacy taxes collected under the act of June 13, 1898. The questions involved were whether the interests were contingent beneficial interests which had not vested in possession or enjoyment prior to July 1, 1902, and whether the suit was barred by the limitation contained in the act of July 27, 1912, because a claim was not presented to the Commissioner until after January 1, 1914. The petition was denied by the court.

Affirmed by Supreme Court (250 U. S., 30).

STAMP TAX ON INSURANCE POLICIES.

Central Manufacturers' Mutual Insurance Co. and Ohio Underwriters' Mutual Fire Insurance Co. v. *Niles, Collector.*—United States circuit court of appeals (T. D. 2743).

A mere incidental profit earned by way of interest on its invested safety funds or on its bank balances does not change the purely mutual character of the company or indicate that its business, though thus earning a profit, is "carried on for profit" within the meaning of the act of October 22, 1914.

Judgments of the district court affirmed.

SUITS RESTRAINING COLLECTION OF TAX.

Gouge v. *Hart, Collector.*—United States district court (250 Fed., 802).

Bill in equity to declare assessment under section 3253, Revised Statutes, null and void and to set aside sale under distraint. Suit is forbidden by section 3224, Revised Statutes. Suit is in reality a suit against the United States. Bill dismissed.

Pending in Supreme Court.

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