ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

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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 1, 1922.

SIR: I have the honor to submit the following report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1922.

COLLECTIONS.

The operations of the Internal Revenue Bureau during the fiscal year 1922 under the revenue acts of 1918 and 1921, and other internal-revenue tax legislation resulted in the collection of $3,197,451,083 compared with $4,595,357,061.95 in the fiscal year ended June 30, 1921, a decrease of $1,397,905,978.95, or 30 per cent.

The income and profits tax collections for the fiscal year 1922 amounted to $2,086,918,464.85 compared with $3,228,137,673.75 for the fiscal year 1921, a decrease of $1,141,219,208.90, or 35 per cent. The collections made during the first six months of the fiscal year 1922 embraced the third and fourth installments of the income and profits taxes due on incomes in the calendar year 1920, together with additional collections on assessments made for prior years, while the collections made during the last six months of the fiscal year embraced the first and second installments of the income and profits taxes on incomes in the calendar year 1921, together with additional collections made on assessments for prior years.

The profits tax rates in the calendar year 1921 were the same as those in effect for the calendar years 1919 and 1920, the rates in the first and second brackets being 20 and 40 per cent, respectively.

The normal tax on corporations in the calendar year 1921 was 10 per cent of the net income after deduction of allowable credits, as was also the case in the calendar years 1919 and 1920. In 1921, however, the specific credit of $2,000 to a domestic corporation was allowed only where its net income was $25,000 or less, while in the two previous calendar years this specific credit was $2,000 irrespective of the amount of the net income.

The normal tax rate for individuals in 1921 as provided in the revenue act of 1921 was 4 per cent upon the first $4,000 of net income subject to the normal tax and 8 per cent upon the excess over that amount. The same rates were in effect during the calendar years 1919 and 1920 under the revenue act of 1918. In 1921, for the purpose of the normal tax, there was allowed as a credit in the case of a head of a family or a married person a personal exemption of $2,500 unless the net income was in excess of $5,000, in which case the personal exemption was $2,000, and there was also allowed a credit of $400 for each person dependent upon and receiving his chief support from the taxpayer. In the calendar years 1919 and 1920 this personal exemption was $2,000 regardless of the amount of the net income, and the credit for a dependent was $200.

The miscellaneous collections arising from objects of taxation other than income and profits taxes amounted to $1,110,532,618.15 for the fiscal year 1922, compared with $1,367,219,388.20 for the fiscal year 1921, a decrease of $256,686,770.05, or 19 per cent, which is mostly accounted for by the repeal or reduction in rates of various taxes provided for in the revenue act of 1921, effective January 1, 1922. The principal decreases in miscellaneous taxes for 1922 were as follows: Estates, $14,624,414.35; distilled spirits, $37,034,714.54; transportation, $102,814,685.58; insurance, $8,136,690.64; excise taxes, $55,003,803.12; stamp taxes, $13,668,528.08; nonalcoholic beverages, $25,171,688.85; and admissions to theaters, etc., $15,890,061.10. The total decrease from these several sources was offset to the extent of $15,539,998.95 by the increase in collections from tobacco manufactures.

The collection of internal-revenue taxes for the fiscal year 1922 and the last seven preceding years are summarized in the following table:

Sources.	1922	1921	1920	1919
Distilled spirits, including wines, etc.	$45,563,350.47	$82,598,065.01	$97,905,275.71	$365,211,252.26
Fermented liquors	46,086.00	25,363.82	41,965,874.09	117,839,602.21
Tobacco manufactures	270,759,384.44	255,219,385.49	295,809,355.44	206,003,091.84
Oleomargarine	2,121,079.68	2,986,465.35	3,728,276.05	2,791,831.08
Capital-stock tax, including other special taxes	90,544,039.59	91,281,484.31	102,933,701.35	33,497,047.62
Miscellaneous, including war excise taxes, etc., since 1917	686,881,710.92	914,227,755.36	883,663,871.82	513,823,884.14
Sales of internal-revenue stamps by postmasters	14,616,958.05	20,880,868.86	24,437,893.75	10,199,466.51
Total receipts from other than income and profits taxes	1,110,532,618.15	1,367,219,388.20	1,450,644,248.21	1,249,366,175.86
Income and profits taxes	2,086,918,464.85	3,228,137,673.75	3,956,936,003.60	2,600,783,902.70
Total receipts [1]	3,197,451,083.00	4,595,357,061.95	5,407,580,251.81	3,850,150,078.56
Sources.	**1918**	**1917**	**1916**	**1915**
Distilled spirits, including wines, etc.	$317,553,687.33	$192,111,318.81	$158,682,439.53	$144,619,699.37
Fermented liquors	126,285,857.65	91,897,193.81	88,771,103.99	79,328,946.72
Tobacco manufactures	156,188,659.90	103,201,592.16	88,063,947.51	79,957,373.54
Oleomargarine	2,336,907.00	1,995,720.02	1,485,970.72	1,695,256.95
Capital-stock tax, including other special taxes	27,281,269.12	15,708,732.87	6,908,106.21	4,967,179.18
Miscellaneous, including war excise taxes, etc., since 1917	225,973,363.44	44,760,678.44	43,874,465.20	24,910,809.24
Sales of internal-revenue stamps by postmasters	4,336,182.21	....	....	....
Total receipts from other than income and profits taxes	859,955,926.65	449,675,236.11	387,786,035.16	335,479,265.00
Income and profits taxes	2,838,999,894.28	359,718,404.33	121,937,252.61	80,201,758.86
Total receipts [1]	3,698,955,820.93	809,393,640.44	512,723,287.77	415,681,023.86

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

COST OF ADMINISTRATION.

The cost of administering the internal revenue laws for the fiscal year 1922 was $41,577,374.49. This does not include expenditures from the appropriations for refunding internal-revenue collections and for refunding taxes illegally collected, which are in no sense administrative expenses but are properly deductions from the gross receipts. The cost of operation for the year on this basis was $1.30 for each $100 collected, compared with 87 cents for the preceding year. Included in these expenditures, however, was $7,202,723.07 for the administration of the prohibition and narcotic laws (of which amount $658,728.77 was for the enforcement of the narcotic law) and $88,000 for the enforcement of the child-labor section of the revenue act of 1918. Deducting these amounts from the total leaves $34,286,651.42 as the expenditure for collecting the internal-revenue taxes for the fiscal year 1922, which is equivalent to $1.07 for each $100 collected. The cost of collection on a similar basis for the fiscal year 1921 was 72 cents for each $100 collected.

1.39

The difference in the relative cost of collection for the fiscal years 1921 and 1922 is due mainly to the large reduction in the revenues for 1922 incident to the shrinkage in business and incomes, the repeal of certain miscellaneous war taxes, and various provisions of law such as the amortization of war-time facilities and the increase in individual exemptions contained in the revenue act of 1921, with the consequent reduction in the income-tax liability of corporations and individuals.

INADEQUATE HOUSING OF BUREAU.

The unsatisfactory housing conditions mentioned in the annual report for the fiscal year 1921 have been accentuated. One more building, making eight in all, has been added to the number in which the bureau is functioning. The Income Tax Unit alone is quartered in five buildings, viz, Annex No. 1 at Pennsylvania Avenue and Madison Place NW.; Annex No. 2 at Fourteenth and B Streets NW.; Building C at Sixth and B Streets SW.; Building No. 5 at Twentieth and B Streets NW.; and the Interior Department Building at Eighteenth and F Streets NW. There are also located in Building C the Miscellaneous Division and the Tobacco Division, of the Miscellaneous Unit, the Sales Tax Unit, and the Capital Stock Tax and Estate Tax Unit. A part of the Accounts and Collections Unit is housed in Building No. 5 and a part in the Treasury Department Building. The Prohibition Unit occupies the Hooe Building at 1330 F Street NW. The solicitor's office and the Committee on Appeals and Review are located in the Interior Department Building. The Stamp Division is in the Auditors' Building at Fourteenth and B Streets SW. The office of the Commissioner and of two Deputy Commissioners, the Special Intelligence Unit, the Division of Supplies and Equipment, the Appointment Division, and the chemical laboratory are in the Treasury Building.

Annex No. 2, Building C, and No. 5 are temporary war structures. They are rapidly deteriorating and are not only flimsily constructed but are otherwise illy adapted to the work of the bureau. The fire hazard is very great. Thousands of income-tax returns and other valuable papers are held in these buildings, while the returns are in process of audit, among them documents covering hundreds of millions of dollars in increased assessments, many of which could not be replaced should they be destroyed.

This condition not only seriously interferes with proper administrative control and conduct of the bureau, but causes much inconvenience to taxpayers.

If the bureau were housed in a building adapted to the purpose, it would be possible to handle the work much more expeditiously, efficiently, and economically. Also danger from loss by fire and misplacement would be reduced to a minimum. It is, therefore, again recommended that immediate steps be taken to provide a suitable fireproof building that will adequately care for the needs of the entire bureau and thus permit of a more efficient and economical administration of the internal revenue laws.

INCOME TAX UNIT.

WORK ACCOMPLISHED.

Audit of returns.—During the fiscal year 954,731 income and excess-profits returns were audited. Of these 717,879 were individual and partnership returns and 236,852 were corporation returns. On office audits (those made without field examination) $22,736,236.26 additional tax was assessed on individual and partnership returns, and $56,943,624.71 on corporation returns, a total $79,679,860.97.

Revenue agents' reports.—Revenue agents' reports on individual and partnership returns to the number of 24,868 were reviewed in Washington, and as a result $28,885,736.49 in additional tax was assessed. Corporation reports reviewed numbered 14,088 resulting in an additional assessment of $78,717,066.69. The total additional tax assessed as a result of the audit of revenue agents' reports was $107,602,803.18.

During the fiscal year transcripts of 249,018 returns were sent to the field, compared with 285,427 transcripts investigated and returned.

Adjustment of claims.—The number of claims adjusted during the year was 167,405 involving $332,479,050.60. Of these 139,631 involving $182,371,597.88 were allowed and 27,774 involving $150,107,452.72 were rejected. During the year 135,637 claims involving $467,829,361.91 were received.

Administrative and statistical service.—Approximately 1,250,000 income tax returns are received in Washington annually. These returns are checked with the assessment lists, and computations proved in the proving section; coded for industry in the statistical division, where the necessary statistical information is compiled, coded for filing, control cards typed in the registration section, and filed by districts in the unaudited returns section. The records subdivision, of which the unaudited returns section is a part, is called upon to maintain a control of all these returns for the years 1914 to date, furnish a flow of work to the audit sections, and maintain a file of revenue agents' reports and correspondence in regard to returns. Some of the items of work in this connection are—returns coded, 1,463,007; cards typed, 1,643,632; returns filed, 4,123,328; returns transferred, 425,000; and requisitions searched, 1,047,371.

The records subdivision also maintains a control of claims, receiving, coding, carding and assembling them with related papers, and, after adjustment, scheduling them for payment or rejection. During the fiscal year 135,367 claims were received, 160,000 carded, 162,700 assembled, and 167,405 scheduled.

The mail section during the year handled 3,863,962 pieces of mail. The sorting section sorted 31,009,241 certificates of information and adjusted 50,231 withholding returns. The stenographic section typed 5,473,173 pages. The duplicating section made 22,249,270 multigraph and mimeograph copies.

The statistical division, in addition to coding for industry all incoming returns, transcribed statistics from the returns, and issued the completed report for Statistics of Income for 1919 and the preliminary report for the Statistics of Income for 1920. In addition to its regular work the statistical division has compiled many special and valuable reports for administrative and legislative use.

Information service.—The rules and regulations section has carried on the important work of answering inquiries of taxpayers on technical and administrative questions and of preparing and issuing weekly, bimonthly, and semiannual bulletins and digests of income tax rulings. During the year 53,393 inquiries of taxpayers were answered.

Recruitment and training of personnel.—In December, 1921, Congress made a sufficient additional appropriation to enable the bureau to recruit 300 auditors for the consolidated returns subdivision; 75 engineers for the natural resources division and the amortization section, and 300 bureau clerks. Authorization was also made for the recruitment of 600 additional field auditors and 120 field clerks. The staff division, through rosters of eligibles established by the civil-service examinations prepared by the training section, began recruitment and training of auditors in February, 1922. Since that time 173 auditors have been assigned to the consolidated returns subdivision. Of these auditors however, 111 were recruited from other sections of the unit and assigned to consolidated returns after training, thereby creating vacancies in other sections of the unit necessary to be refilled. On the authorization for engineers a net recruitment of 68 was made. The turnover among clerks has been so great that despite the appointment of 422 clerks the net increase in the number of bureau clerks was but 58. Of the 600 field auditors 469 have been appointed, and of the field clerks 60 of the 120 authorized were employed.

In addition to the recruitment and training of the new personnel, the personnel section made replacements to the regular force. A total of 1,150 appointments was made compared with 1,087 separations, a net increase in personnel of 63.

The training section conducted, in addition to the field and consolidated returns training classes, regular classes for employees of the unit in tax law and accountancy, and also a correspondence course for field employees. Twenty-eight hundred and seventy-two employees of the unit were enrolled in the classes in tax law and accountancy and 1,700 field employees were enrolled in the correspondence course.

CHANGES AND IMPROVEMENTS IN POLICY, ORGANIZATION, AND PROCEDURE.

A survey of the work of the unit last fall resulted in several important changes in policy, necessitating many changes in organization and procedure.

The prompt audit of returns was delayed by claims accumulating in the bureau, which for the most part offset the audit of returns and the assessment of additional taxes, for the reason that in practically all cases an assessment resulted in a claim which had to be adjusted before the tax was collectible. The decision was therefore reached that the prompt collection of additional taxes due, and effective audit progress, were dependent primarily on the immediate adjustment of the 163,000 claims then pending.

Precedence was given to claims work, the decentralization of that work was carried to completion, duplication of review was eliminated, and a number of minor changes in the procedure were made. As a result, the number of returns audited was reduced materially. On the other hand, the number of claims adjusted more than offset this loss in production, by making available for collection the additional tax held up by claims in abatement and claims for credit. Once the accumulation of claims is disposed of progress on the audit will be comparatively rapid. The number of claims on hand was reduced from 163,000 in October to 106,000 on June 30, 1922. During this period 130,000 claims were adjusted, compared with 73,000 received. During the quarter ending June 30, 1922, 56,236 claims involving $96,757,574.63 were scheduled, as compared with 51,318 involving $67,157,098.70 for the preceding quarter. This is the largest number of claims scheduled by the bureau in any similar period in its history. Of these 56,236 claims, 3,659 were rejected claims in abatement. The amount involved in these rejected claims was $15,438,873.69, which amount is now available for collection as additional tax due.

To eliminate unnecessary reviewing and recording and to place the responsibility for producing results of standard quantity and quality on the official directly in charge of the work it was decided to abolish the review division. Separate review sections were created under the supervision of a head of each audit division, who is now solely responsible for the proper audit and review of cases handled in his division. A large part of the review work has been eliminated, particularly in certain classes of small and unimportant cases. In addition to the eliminations of unnecessary review, the constant fear on the part of the auditor that his work would be returned for trivial error has also been eliminated. As an indication of the effect of these changes in organization, procedure, and records on work in process, the number of cases held for review during the last quarter of the fiscal year decreased from 116,000 to 73,000, and the number of letters mailed decreased from 161,049 to 151,649, despite the large increase in the number of personal returns audited during that period. Three of the four technical divisions showed a substantial decrease in the number of letters mailed. Personal divison showed an increase from 69,000 to 78,000 on an increase in production of 100 per cent for the quarter.

Letter-critic work was abolished throughout the unit and the auditors who prepare the letters review them on their return from the stenographic section. Letters are only criticized for form when they require the signature of the higher officials of the bureau. This change has resulted in a material increase in the speed in which letters are dictated, signed, and mailed, and has made available for more productive work about 100 clerks. Form letters have been introduced in thousands of cases where letters were formerly dictated.

The former general audit division was reorganized into two divisions, the personal audit division and the corporation audit division. The personal audit division is comprised of what was formerly the personal section, together with the personal subsection of the field audit review section. There are now six sections auditing personal returns according to districts, and one section, the field review section, auditing revenue agents reports of individuals and partnership returns. The corporation audit division is now comprised of five sections, namely, manufacturers, trading, finance, public utilities, and personal service, and miscellaneous sections. The public utilities and personal service section includes the former transportation and public utilities section, together with the personal service subsection of the old personal service section. The miscellaneous section is comprised of the former miscellaneous subsection of the personal service section. The field audit review section was disbanded, the personal subsection being transferred to the personal divison and the corporation subsection being apportioned to the various corporation sections. Revenue agents' reports of corporations hereafter will be handled by sections according to industries, as returns have been handled in the past.

The natural resources division was created from the former subdivision of that name of the special audit division. Its establishment marks a departure from the functional organization of the unit, but it was deemed expedient, because of the specialized problems involved therein, to constitute it an entity so far as practicable. To the work of the former subdivision has been added the natural resource audits formerly carried on in the consolidated returns subdivison and the special assessment section.

In the consolidated returns subdivision, sections A to E, the old section unit organization has been abandoned in favor of a division into senior and junior audit groups under a group head with review made independently.

The inventory section of the special audit division was discontinued and its functions distributed to the various audit sections who would, in the ordinary course of events, audit the complete return.

In the administration division the returns control and files sections were combined and their functions transferred to the newly created records subdivision. This subdivision is comprised of five sections—the registration section, which receives and codes returns and types control cards; the unaudited returns section, which maintains files of returns for 1918 and subsequent years and 1917 corporation returns and a complete control record of all returns in the unit; the correspondence section, which maintains the files of correspondence, closed revenue agents' reports, 1917 individual, and all returns for prior years; the distribution section, which controls the flow of work and is responsible for its prompt transfer from place to place; and the claims control section, which receives, records, assembles, and routes claims to the proper sections. A control of all claims in the unit is kept by this section.

In the unaudited returns section a district filing system has been introduced, centering in one file all of the returns for each year for each district. Starting with the 1920 returns, returns will be delivered to the personal division by districts, eliminating much of the recording and delay in securing papers in the past.

A production office was created with the Assistant Deputy Commissioner as production manager. The personnel research section of the staff division was abolished, and that part of its functions relating to production statistics was transferred to the production office.

The staff division was placed directly under the supervision of the Assistant Deputy Commissioner, and he, as production manager, was given final authority in personnel matters.

Special attention is being directed toward insuring the completion of the 1917 returns before the statute of limitations runs on March 15, 1923. Precedence in both field and departmental offices has been given these cases with a view to completing the audits by December 1. While the smaller cases will, no doubt, be entirely disposed of, a stupendous effort will be necessary in order to complete the audit of the large 1917 cases in the allotted time.

CONDITIONS OF THE WORK AND PROSPECTS FOR THE COMING FISCAL YEAR.

Audit of the 1920 personal returns has begun and should be completed by March 1, 1923. The corporation audit division by the close of the fiscal year 1923 should be practically through its 1920 returns. In the special audit and natural resources division there is approximately three years' work on hand for the present force. The work of these two divisions comprises the larger cases which are contested to the end by the taxpayer. However, once the 1917 returns, which involve the settlement of certain primary questions, are completed, a much greater rate of speed will be possible on the returns of later years. Every effort is being made to secure from the outside and by training from within the unit as many auditors for this grade of work as the appropriations will permit.

Progress during the past six months on the adjustment of claims encourages the belief that the unit will be near currency in the handling of claims toward the end of the fiscal year.

On June 30, 1922, there were in the field awaiting investigation 275,485 transcripts; during the last two quarters substantial reductions in the number of transcripts outstanding were made. Indications at the close of the fiscal year were that less than a year's work remains to be done by the field force. Considerable effort has been directed toward reducing the number of transcripts sent to the field for investigation on minor points, and 25,000 cases were recalled from the field to be audited in the office without investigation. The drive on 1917 cases has somewhat retarded the production of the various field divisions but will assure the completion of at least all of the smaller cases by December 1, 1922, centering the work between that time and March, 1923, on the large cases located for the most part in the big cities.

COMMITTEE ON APPEALS AND REVIEW.

In the annual report for the fiscal year 1920 reference was made to the creation on October 1, 1919, from the personnel of the bureau, of the Committee on Appeals and Review to serve entirely independent of the Income Tax Unit in an advisory capacity to the Commissioner in connection with the income and profits tax provisions of the law.

The personnel of the committee, consisting of five members during the fiscal year ended June 30, 1921, was increased during the current fiscal year to 10 members, all of whom have had valuable experience in the Income Tax Unit. This increase was made necessary by the rapidly increasing volume of work.

The members of the committee give their entire time and attention to the hearing and consideration of cases that have been appealed by taxpayers, and to questions upon which the advice of the committee is requested by the Income Tax Unit or the Commissioner.

The conclusions of the individual members of the committee, after being formulated and reduced to writing, are referred to an executive conference of the entire committee, and when agreed to, are submitted to the Commissioner in the form of recommendations. When approved by the Commissioner, these decisions are accepted by the Income Tax Unit as final conclusions of the Bureau and action is taken accordingly.

During the year the committee received 1,148 appeals from taxpayers and 70 requests for advice from the Income Tax Unit. It also received for criticism or approval 347 important letters making new rulings or new applications of old rulings submitted by the Income Tax Unit, 124 Treasury decisions, and 46 law opinions and solicitor's memoranda. In addition, 482 committee recommendations and 39 formal memoranda were submitted to and approved by the Commissioner for the guidance of the Income Tax Unit, 17 informal memoranda were prepared for officers of the bureau, 124 appeals and 8 requests for advice were closed by cancellation at request of the Income Tax Unit or the taxpayer; 525 oral hearings on appeals were given to taxpayers or their representatives and 43 executive conferences were held for the consideration and approval of decisions rendered by the committee. In addition, the committee held many informal conferences with taxpayers and with officers of the department upon questions of interpretation, policy, or procedure.

ESTATE TAX AND CAPITAL-STOCK TAX UNIT.

This unit is charged with the administration of the tax on the transfer of estates of decedents and the annual excise tax and is measured by the fair value of the capital stock of corporations and certain associations "carrying on or doing business." These taxes are administered by two divisions—the Estate Tax Division and the Capital-Stock Tax Division. A third division (the Child-Labor Tax Division) was formerly a part of this unit. On May 15, 1922, the child-labor tax law was declared unconstitutional by the Supreme Court of the United States, and the division went out of existence.

In the administration of these two taxes, it is the policy of the bureau to afford taxpayers or their representatives full opportunity to be heard in personal conference upon all disputed questions that arise in connection with any particular case. Hearings are granted either in advance of the assessment of additional tax or in connection with claims for abatement and refund filed after such assessment has been made. As a result of these conferences, the bureau has disposed of many important and complicated cases on a basis satisfactory to the Government and without the necessity of resorting to litigation.

PERSONNEL.

This unit has a total personnel of 607, as follows:

	Officers.	Technicians.	Clerks.	Field.
Executive section	2		4	
Estate Tax Division	2	67	68	326
Capital-Stock Tax Division	2	33	88	15
Total	6	100	160	341

On June 30, 1922, there were 137 employees in the office of the Estate Tax Division and 326 in the field, compared with 100 in the office and 271 in the field at the end of the fiscal year 1921. This increase in the force was necessary in order to place the work on a current basis, and to comply with section 407, revenue act of 1921, requiring investigation within one year. The total number of employees in the Capital-Stock Tax Division was the same on June 30, 1922, as at the end of the fiscal year 1921.

ESTATE AND CAPITAL-STOCK TAXES COLLECTED.

The collections of estate and capital-stock taxes for each of the fiscal years 1919, 1920, 1921, and 1922 are shown in the following table:

	1919	1920	1921	1922
Estate tax	$82,029,983.13	$103,635,563.24	$154,043,260.39	$139,418,846.04
Capital-stock tax	28,775,749.66	93,020,420.50	81,525,652.88	80,612,239.80
Total	110,805,732.79	196,655,983.74	235,568,913.27	220,031,085.84

The total collections for the fiscal year 1922 compared with those for 1921 show a decrease of $15,537,827.43. The decrease in collections of estate taxes is not due to a falling off in the number of returns or of tax shown on original returns, which have increased, as shown below, but to the fact that during the fiscal year 1921 special payment drives were instituted and in addition the bureau changed its former practice of permitting estates to make payment within a year and 180 days from date of death of decedent and instead insisted on payment at the expiration of one year, so that there was an acceleration of six months resulting from this change.

There was also a decrease in the amount of capital-stock tax collected. This tax is imposed upon corporations for the privilege of doing business and is measured by the fair average value for the year preceding the taxable year, and valuations fluctuate with conditions in business from year to year.

ESTATE TAX DIVISION.

The Federal estate tax is imposed upon the transfer of the net estate occurring by reason of the death of a person. The basis of the tax is the value at the time of death of all property belonging to the gross estate, less a specific exemption of $50,000 in the case of an estate of a resident of the United States and certain other allowable deductions.

On nonresident estates the basis for the tax differs from that of the resident, as 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.

The most important part of the work of this division is of a legal nature, requiring consideration of nearly every branch of substantive law, knowledge of State statutes, and at times a study of laws of foreign nations, especially those applicable to the administration of estates and the descent and distribution of property. Examiners and field agents not only must qualify under a civil-service examination but must take a course of study and instruction and pass a subsequent examination on the laws and regulations governing the Federal estate tax before being assigned to duty. This procedure tends to avoid errors in the final assessment of the tax and lessens claims for abatement and refund, thus resulting in a saving to the Government.

During the last quarter of the year the plan of training new field appointees in the bureau was discontinued and they are now instructed to report to the office of the nearest internal revenue agent in charge for training and examination. This plan has resulted in the saving of considerable expense to the Government.

The total number of estate-tax returns filed in 1922 was 13,192, showing a tax liability of $114,614,189.56. As the result of field examinations and division audit, additional tax in the sum of $13,645,598.29 was disclosed. The total number of estate-tax returns filed during the fiscal year ended June 30, 1921, was 11,833, showing tax liability of $103,057,273.83.

An analysis of all estate tax returns filed up to January 15, 1922, shows that as of January 15 the following returns had been filed:

Estates.	Number.	Tax collected.
Resident	42,230	$351,138,323
Nonresident	2,896	5,377,928
Total	45,126	356,516,251

The decision of the Supreme Court holding that the act of September 8, 1916, was not retroactive in the matter of transfers will result in a large increase in the amount to be abated and refunded in the current year. Under this decision where a decedent who died prior to the act of 1918 had made a transfer prior to September 8, 1916, the transfer could not be taxed, even though made in contemplation of death or intended to take effect at or after death.

Of greatest interest so far as the administration of the act of 1921 is concerned is the new provision under which, if an executor files a complete return and makes written request, the amount of tax due must be determined within one year and the executor is thereafter discharged from personal liability.

CAPITAL-STOCK TAX DIVISION.

The capital-stock tax is an excise tax imposed upon domestic corporations, associations, and joint-stock companies for the privilege of doing business in an organized capacity; and upon like foreign organizations for the privilege of doing business within the United States.

In the case of the former, the measure of the tax is the fair average value of the capital-stock for the year preceding the taxable year, the rate being $1 for each full $1,000 of fair value in excess of the $5,000 exemption allowed by law. With the latter, the rate is $1 for each full $1,000 of the average capital employed in the transaction of the organization's business in the United States.

Form 707 for domestic concerns and Form 708 for foreign have proved satisfactory. They do not require a voluminous amount of data and are used by approximately 325,000 establishments in all lines of business with greatly varying fair values of their capital stock.

Section 1000, Title X, of the revenue act of 1921, which imposes the capital-stock tax, is similar to the sections of the acts of 1916 and 1918 except that domestic and foreign insurance companies of either stock or mutual character are exempt, whereas they were formerly liable for the tax; and the so-called personal service corporations, which were formerly exempt, are liable to tax under existing law.

The administrative provisions were modified, permitting claims for refund to be filed within four years instead of two years from date of payment, and the assessment of the tax within four years instead of fifteen months under the former law. Provision is also made for payment of interest on refund claims under certain conditions.

The work of the division is divided in the following manner: Administrative, audit, claims, assessment, stenographic, mail review, and mail and file—the designation denoting the character of the work of each section.

In the audit a trained personnel has been developed and advantage taken of every opportunity to reach a higher degree of efficiency each year.

The additional capital-stock tax assessed and collected as a result of the audit for the fiscal year was $9,258,697.72, compared with $7,761,988.85 for the fiscal year 1921.

The work of the field force of 15 deputy collectors assigned to capital-stock tax investigation has proved wholly satisfactory, especially as regards cases that the office has been unable to dispose of through correspondence or where suit is contemplated. These deputy collectors also instruct employees in the various collectors' offices who handle capital-stock tax work.

The capital-stock tax has been in effect since January, 1917, with only slight modifications in the law, and is an important revenue producer at a small cost of collection.

SALES TAX UNIT.

The Sales Tax Unit is charged with the interpretation and administration of Title V (sec. 500) of the revenue act of 1921, covering the tax on telegraph and telephone messages; Title VI (sec. 602) relating to the tax on beverages and the constituent parts thereof; Title VIII (secs. 800–801) regarding tax on admissions and dues; and Title IX (secs. 900, 902, 904, and 905) pertaining to the excise taxes.

At the beginning of the year there were approximately 10,100 abatement and refund claims on hand, while during the year 88,600 claims were received, making a total of 98,700 to be accounted for. Due to the transfer to the Miscellaneous Unit of special taxes upon businesses and occupations and upon the use of boats and documentary stamp taxes, 1,300 claims were transferred to that office for disposition, and about 62,700 claims were adjudicated, or a total of 64,000 disposed of, leaving a balance of 34,700 on hand at the close of the year. The excessive number of claims received during the year is ascribed to the repeal of the proprietary stamp tax, the repeal of the transportation tax, and a provision of the revenue act of 1921 that refund shall be made of the proportionate part of the tax collected on tickets or mileage books purchased and only partially used before January 1, 1922, the date of the repeal.

The passage of the revenue act of 1921 necessitated the revision and preparation of many regulations and forms and the promulgation of information in regard to its application.

It has not been deemed necessary to increase the personnel to meet the abnormal inflow of claims, as it is anticipated that there will be a gradual decrease in the number received, and those undisposed of will consequently in a little while materially decline.

During the year 29,433 offers in compromise were received, of which 14,872, representing $471,757.86, were accepted. In 751 cases it was found that no violation of the law had occurred, and the amounts paid, aggregating $40,950.03, were refunded to the taxpayers. At the close of the year 16,109 compromise cases were on hand, of which 4,383 had been acted upon but not completed.

During the first six months of the fiscal year, when the taxes imposed by the revenue act of 1918 were in effect, an average of 366,000 returns were received monthly. Since January 1, 1922, when sections of the revenue act of 1921, administered by the Sales Tax Unit, became effective, the average number of returns received monthly has been 240,000.

At the beginning of the fiscal year there were 6,836 credit cases on hand, while during the year approximately 27,437 cases were received and approximately 28,307 were disposed of, leaving 5,966 on hand on June 30, 1922. Improper credits totaling $321,408.86 were rejected and assessments made. The repeal of certain taxes on January 1, 1922, has caused a decrease in the number of credit cases of from approximately 2,400 to 1,900 for each month.

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

Sections of law.	Classes of taxes.	Effective dates.	Return forms.	Regulations
500	Telegraph and telephone	Jan. 1, 1922	727	57.
602	Beverages and constituent parts thereof	do	726	52.
800	Admissions	do	729-729A	43, Part 1.
801	Dues	do	729	43, Part 2.
900-4	Manufacturers' excise taxes	do	728	47.
902-5	Works of art and jewelry	do	728A	48.

For the fiscal year, the total amount of taxes collected from these sources amounted to approximately $497,385,838.13. Details are shown in Tables 1 and 2, on pages 50 and 82, respectively, of this report.

The last issue of the Sales Tax Bulletin was that for December, 1921. In January, 1922, the Internal Revenue Bureau began the publication of a weekly bulletin containing rulings pertaining to the several units of the bureau. This bulletin is issued on a subscription basis and is sold by the Superintendent of Documents, Government Printing Office.

TOBACCO DIVISION.

The Tobacco Division is charged with the administration of the internal revenue laws imposing taxes on tobacco products and cigarette papers and tubes and governing the purchase and sale of leaf tobacco. The revenue act of 1921, approved November 23, 1921, reenacted without change the rates of taxes imposed by the revenue act of 1918. The regulations (No. 8) relating to the taxes on tobacco, snuff, cigars, and cigarettes and purchase and sale of leaf tobacco were revised and promulgated in February, 1922.

The total receipts from all tobacco taxes during the fiscal year were $270,759,384.44, an increase of $15,539,998.95, or 6.09 per cent, compared with the preceding year. These receipts represent 8.46 per cent of the total internal-revenue receipts from all sources, compared with 5.5 per cent for the preceding year. The tobacco taxes collected during the past fiscal year were 162 per cent greater than during 1917, the fiscal year preceding that in which the increased war taxes first imposed under the revenue act of 1917 became effective.

The items of tobacco products showing increases in receipts as compared with the preceding year were: Cigarettes weighing not more than 3 pounds per thousand $15,074,145.19, or 11.2 per cent; manufactured chewing and smoking tobacco, $7,011,211.80, or 11.8 per cent; and snuff, $1,152,229.19, or 19.9 per cent.

The taxes on cigars weighing more than 3 pounds per thousand decreased $6,892,987.90, or 13.5 per cent; on cigars weighing not more than 3 pounds per thousand, $44,983.36, or 4.4 per cent; on cigarettes weighing more than 3 pounds per thousand, $237,780.10, or 66.7 per cent; and on cigarette papers and tubes, $182,676.28, or 15.4 per cent.

The receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to $988,274.81, a decrease of $241,011.56, or 19.6 per cent. This decrease was due to the fact that there was a decrease in sales of tobacco manufactures during the preceding fiscal year, upon which basis the special taxes were computed as provided by law.

The total tax collected during the year on cigarette papers and tubes amounted to $1,001,509.93. Of this amount, $90,073.12 was paid on 9,006,968 packages of cigarette papers of domestic manufacture and $899,334.54 on 69,543,559 packages imported.

Stamps to the value of $12,102.27 were affixed to packages of cigarette tubes.

There were removed for consumption or use 309,559,077 packages, each containing not more than 25 cigarette papers, exempt from tax, and there were released tax free for use of cigarette manufacturers 26,196,627 tubes.

The taxes collected on the following products constitute 98.8 per cent of the total receipts from tobacco taxes: Cigarettes weighing not more than 3 pounds per thousand, 55.4 per cent; manufactured smoking and chewing tobacco, 24.5 per cent; cigars weighing more than 3 pounds per thousand, 16.3 per cent; and snuff, 2.6 per cent.

The following seven States furnished 83.6 per cent of the total receipts from tobacco manufactures: North Carolina, $93,189,086.02; New York, $45,314,839.78; New Jersey, $23,257,628.83; Pennsylvania, $21,993,634.54; Virginia, $19,697,056.40; Ohio, $12,542,432.37; Missouri, $10,725,986.79; total, $226,720,664.73.

The number of cigars of each class weighing more than 3 pounds per thousand tax paid during the fiscal year, as indicated by sales of stamps, and the percentages of increase or decrease as compared with the previous year, were as follows: Class A, 2,285,333,690, an increase of 29 per cent; class B, 1,660,764,580, a decrease of 22 per cent; class C, 2,525,740,254, a decrease of 17 per cent; class D, 116,815,008, a decrease of 29 per cent; class E, 32,530,808, a decrese of 29 per cent.

The leading States in the manufacture of tobacco products are as follows, in the order named: In the manufacture of cigars weighing more than 3 pounds per thousand, Pennsylvania, New York, Ohio, New Jersey, Virginia, Florida, and Michigan; in the manufacture of cigars weighing not more than 3 pounds per thousand, Maryland, Pennsylvania, New York, New Jersey, Virginia, and West Virginia (see Table 13); in the manufacture of cigarettes weighing not more than 3 pounds per thousand, North Carolina, New York, Virginia, New Jersey, and Pennsylvania; in the manufacture of cigarettes weighing more than 3 pounds per thousand, New York, which accounts for 74.65 per cent of the total manufactured (see Table 14); in the manufacture of plug tobacco, Missouri and North Carolina; twist, Missouri, Tennessee, and Kentucky; fine cut, Kentucky, Illinois, and New Jersey; smoking tobacco, North Carolina, Ohio, New Jersey, Kentucky, Illinois, and Virginia; snuff, Tennessee, New Jersey, and Illinois (see Table 12).

There was a small increase in the number of manufacturers of tobacco, snuff, cigars, and cigarettes, and a decrease in the number of dealers in leaf tobacco. The following table gives the number in each class of business on December 31 of each year, 1914 to 1921, inclusive:

Dec. 31—	Manufacturers of—				Dealers in leaf tobacco.
	Cigars.	Cigarettes.	Tobacco.	Snuff.	
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1914	16,754	381	2,364	68	3,164
1915	15,732	367	2,214	71	3,437
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
1919	11,483	237	1,814	57	3,424
1920	11,110	213	1,810	35	3,662
1921	12,105	225	1,817	39	3,619

Growers of and dealers in perique tobacco numbered 54 during the calendar year 1921. This class of tobacco, which is raised principally in St. James Parish, La., is so prepared and cured as to require growers and dealers to report their transactions as manufacturers of tobacco. Their operations during the calendar year 1921 were as follows:

	Pounds.		Pounds.
On hand Jan. 1, 1921	290,373	Tax paid	1,548
Grown	419,154	Exported in bond	173,199
Purchased	458,000	Sold	564,517
		On hand Jan. 1, 1922	428,263
Total	1,167,527	Total	1,167,527

During the fiscal year 306 reports of violations of tobacco laws were received and handled in the division, and in 274 of these cases offers in compromise, totaling $3,400 were tendered and accepted.

MISCELLANEOUS TAXES.

OLEOMARGARINE.

During the fiscal year there were 72 oleomargarine factories in operation. Nine factories closed during the year, leaving 63 in business on June 30, 1922. The 72 factories produced 6,603,981 pounds of colored and 184,346,392 pounds of uncolored oleomargarine, compared with 11,600,319 pounds of colored and 269,481,195 pounds of uncolored oleomargarine in the fiscal year 1921, a decrease of 43.1 and 31.6 per cent, respectively.

The following comparative data for the years 1921 and 1922 indicate the trend of the industry. For more detailed statistics see statistical tables 22 to 25 inclusive.

	Colored oleomargarine.		Uncolored oleomargarine.	
	1921	1922	1921	1922
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
Produced	11,600,319	6,603,981	269,481,195	184,346,392
Withdrawn tax paid for domestic use	9,214,650	5,159,236	260,734,142	183,670,536
Withdrawn free of tax for export	1,826,793	687,909	1,667,980	378,220
Withdrawn free of tax for United States	668,923	713,430	3,000	....

The receipts from stamp tax on oleomargarine and the special taxes imposed upon those engaging in the manufacture and sale of this product amounted to $2,121,079.68, which is $865,385.67 less than was collected from the same source in 1921, a decrease of 29 per cent. The receipts for 1921 and 1922 were as follows:

Receipts from—	1921	1922	Increase (+) or decrease (−).	
			Amount.	Per cent.
Oleomargarine taxed at 10 cents a pound	$921,192.25	$494,005.50	−$427,186.75	46.3
Oleomargarine taxed at ¼ cent a pound	655,427.08	452,774.47	−202,652.61	30.9
Manufacturers' special tax	52,478.94	40,028.95	− 12,449.99	23.7
Wholesale dealers' special tax	450,986.44	347,403.23	−103,583.21	23.
Retail dealers' special tax	906,380.64	786,867.53	−119,513.11	13.2
Total	2,986,455.35	2,121,079.68	−865,385.67	29

ADULTERATED BUTTER.

Collections under the adulterated butter law aggregated $17,871.84 for the year. This amount is $16,368.12 less than was collected from the same source last year, a decrease of 47.8 per cent. There are still only three manufacturers of adulterated butter regularly engaged in the business and their entire output is withdrawn tax free for export to foreign countries. The bulk of the collections under the act result from creamery butter found on the market containing 16 per cent or more of moisture which brings it within the classification of adulterated butter.

RENOVATED BUTTER.

There were 5,355,816 pounds of renovated butter produced during the year, compared with 6,099,110 pounds produced in 1921, a decrease of 743,294 pounds. The tax of one-fourth cent a pound on renovated butter and the special tax of $50 per annum imposed on manufacturers thereof yielded $14,416.27 during the year, compared with $15,511.56 collected from this source in 1921, a decrease of 7.1 per cent.

MIXED FLOUR.

There were 3,101,720 pounds of mixed flour manufactured during the year, compared with 3,500,209 pounds produced in 1921, a decrease of 398,489 pounds. Receipts from special and stamp taxes on mixed flour amounted to $1,167.45 in 1922, compared with $1,225.85 in 1921, a decrease of $58.40, or .5 per cent.

CLAIMS.

On August 8, 1921, when the organization of the Miscellaneous Division was completed, there were transferred to it 1,757 refund claims, involving $1,152,594.52; 138 abatement claims, involving $1,070,074.65; and 48 uncollectible claims, involving $739.99. In addition to these there were received during the fiscal year 8,086 refund claims, involving $1,362,372.54; 2,528 abatement claims, involving $1,967,946.11; and 2,179 uncollectible claims, involving $55,899.79.

During the year there were disposed of 7,178 refund claims (6,159 by allowance and 1,019 by rejection), involving $1,947,406.59; 1,818 abatement claims (1,572 by allowance and 246 by rejection), involving $160,145.37; 1,437 uncollectible claims (1,390 by allowance and 47 by rejection), involving $21,822.06. On June 30, 1922, there were on hand 2,665 refund claims, involving $567,560.47; 848 abatement claims, involving $2,876,875.39; and 690 uncollectible claims, involving $34,817.72.

The receipts of claims for the last half of the year increased 51 per cent over those for the first half, due largely to discontinuance of certain stamp taxes and an increase in the number of claims for abatement filed to clear collectors' accounts.

ACCOUNTS AND COLLECTIONS UNIT.

ORGANIZATION.

In conformity with a recommendation of the Tax Simplification Board, approved by the Secretary of the Treasury, the Accounts Unit and the office of the supervisor of collectors' offices were abolished, effective May 23, 1922, and the duties formerly performed in those units are now administered in a new unit known as the "Accounts and Collections Unit." This consolidation has resulted in reduction in personnel cost, as well as increased efficiency.

For purposes of effective administration, the Accounts and Collections Unit is divided into five divisions.

DIVISION OF FIELD ALLOWANCES.

This division is in charge of the administration of the granting of allowances for all requirements of collection districts.

During the fiscal year a total of 5,966 forms AP-100 (recommendation of collectors for personnel changes), including 2,865 new appointments, were reviewed and acted upon.

On June 30, 1921, there were in this service 4,548 office employees and 2,235 field deputy collectors, or a total of 6,783, compared with 4,617 office employees and 2,854 field deputy collectors, or a total of 7,471, on June 30, 1922, or a net increase of 688. Of the 688 additional employees, 619 were designated field deputy collectors. The wisdom of increasing the number of field deputies is reflected in the increase in delinquent and additional taxes collected. During the fiscal year 1922 $120,000 was expended for temporary clerical assistance, compared with $232,000 for the fiscal year 1921.

Prior to November 1, 1921, the only means of determining the efficiency of employees in the various collection districts was through the medium of reports received from assistant supervisors. On that date an efficiency rating system was inaugurated for the collection service. As a result of the adoption of this system the bureau is assisted in acting intelligently upon collectors' recommendations for promotions, and is in possession of information which may be utilized in considering the reduction in salary or dismissal of an employee who is not rendering maximum service. With the establishment of this system, a new scale of entrance salaries for employees was adopted covering the seven classes of work within a collection district. This plan also provided for the filling of a vacancy by appointment at the entrance salary established for the particular grade, the

difference in salary between the retiring employee and the new appointee reverting to the Treasury.

Every effort has been made to effect economies in the rental of office space, and on June 30, 1922, the annual rental rate had been reduced by $19,836.95.

A committee on mechanical office appliances, consisting of representatives of this bureau and a representative of the Bureau of Efficiency, considered the method of preparing assessment lists, bills, and other accounting records in collectors' offices with a view to adopting an improved procedure. A billing machine carbon system was installed which has already resulted in an approximate net saving of $23,500. In view of the fact that this economy was effected notwithstanding the entire cost of installation is chargeable during this period, it is believed that a greater economy for the following fiscal year will be effected.

Due to the many new appointments made throughout the field collection service and because of the enactment of the revenue act of 1921, it was found desirable to continue the correspondence study courses for the benefit of collectors' employees. These courses cover individual income tax, corporation income and profits tax, sales taxes, miscellaneous taxes, bookkeeping, elements of accounts, and elementary law. On June 30, 1922, a total of 58 courses had been prepared and were being studied by collectors' employees, in comparison with 42 courses available June 30, 1921, and 24 courses available June 30, 1920. It is a requirement of employment in a collection district that the employees enroll for certain courses. On June 30, 1922, a total of 4,988 students were enrolled, compared with 2,189 on June 30, 1921.

FIELD PROCEDURE DIVISION.

This division has charge of the direction of the collection field forces, the planning of delinquent drives, and the organization of division, subdivision, and stamp offices.

Constant endeavor is being made to afford taxpayers the best possible facilities in the transaction of their business with the Internal Revenue Service. On June 30, 1922, there were open 183 division headquarters offices, 27 subdivision offices, and 18 offices at which stamps only were sold, in addition to the 64 collectors' offices, a total of 292 offices and branch offices.

Collectors were instructed to give special attention to the serving of warrants for distraint, the verifying of returns showing additional tax due, and the conduct of delinquent drives. A total of 211,635 warrants for distraint were served, which involved the collection of $9,902,306, compared with 169,409 warrants served during the fiscal year 1921, involving the collection of $7,034,335. A total of 789,384 revenue-producing investigations were made by collectors' field forces, compared with 769,065 investigations during the previous fiscal year. The total amount collected and reported for assessment as the result of such investigations aggregated $56,791,914 in 1922, compared with $39,976,126 for the fiscal year 1921. The average number of investigations per deputy increased from 301 in 1921 to 332 in 1922, with an increase in the average amount collected and reported for assessment per deputy from $15,634 in 1921 to $23,901 in 1922. Taking into consideration the average salary and traveling expenses of a field deputy collector, the net annual return to the Government for each deputy so employed was in excess of $21,000.

The bureau at all times maintains a complete record of the accomplishments of field deputy collectors, which information is prepared from reports received monthly from the 64 collectors of internal revenue.

DISBURSEMENT DIVISION.

This division supervises the administrative audit of the disbursing accounts of all collectors, revenue agents in charge, and other special disbursing agents of the Internal Revenue Bureau and Service. All miscellaneous bills for transportation, equipment, telephone service, rental, etc., paid from internal-revenue appropriations by the disbursing clerk of the Treasury Department are examined in this division before payment is made, and all amounts allowed for the refund of taxes illegally collected, redemption of stamps, abatement of claims, etc., are recorded.

For the fiscal year 1922 the Disbursement Division examined and recorded 1,876 monthly accounts of collectors of internal revenue, internal-revenue agents in charge, and Federal prohibition directors, together with 179,853 supporting vouchers; 14,126 salary and expense vouchers of employees paid by the disbursing clerk of the Treasury Department; 1,400 bills of special employees, informers, etc.; and 10,250 bills for miscellaneous expenses.

OFFICE ACCOUNTS AND PROCEDURE DIVISION.

This division has charge of the office procedure and accounting methods in collectors' offices, as well as the auditing of all revenue accounts of collectors.

One of the outstanding accomplishments of this division during the fiscal year was the transfer of collection districts from outgoing to incoming collectors. From April 1 to July 1, 1921, 13 new collectors were inducted into office, while during the fiscal year ended June 30, 1922, 49 new collectors were installed, making a total of 62 new collectors inducted into office in a period of 15 months.

An inventory of claims for abatement, credit, and refund was taken September 1, 1921, and 60,362 claims were found to be on hand in collectors' offices upon which there had been no action. Steps were taken to remedy this condition, and on June 30, 1922, there were but 15,764 claims in collectors' offices, a reduction of 44,598, notwithstanding that during this period collectors received 238,257 claims. From September 1, 1921, to June 30, 1922, 282,855 claims were actually transmitted to the bureau by collectors.

The prompt deposit of collections with Federal reserve banks and other Government depositories has received careful attention and tax collections have been made immediately available to meet outstanding certificates of indebtedness. When necessary, the accounting system has been modified so as to meet existing conditions and the fiscal transactions of collectors' offices are being handled in an efficient and business-like manner. The examining and auditing work in the bureau incident to collectors' revenue accounts has been kept current, and every account has been referred to the Comptroller General within the required time.

Because of the abolishment of the office of the supervisor of collectors' offices, and the creation of the new unit known as the "Accounts and Collections Unit," those field employees formerly designated as "assistant supervisors of collectors' offices" are now designated "supervisors of accounts and collections." This mobile force is constantly visiting collectors' offices and assisting in problems of office management and accounting. Their services have been utilized particularly in examining accounts in order that there may be complete reconciliation between the accounts of the collectors and their liability as reflected by the bureau's records. The need of a force of mobile employees thoroughly familiar with the work and needs of a collection district has been satisfactorily demonstrated during the past fiscal year, when so many new collectors were inducted into office.

STAMP DIVISION.

The Stamp Division is charged with the responsibilities incident to the receipt and distribution of internal-revenue stamps. Approximately seven hundred different kinds and denominations comprising upward of 1,300,000,000 stamps is an average current stock supply. During the fiscal year a total of 6,264,697,607 stamps of an aggregate money value of $413,864,005.13 were issued for sale to the public through collectors of internal revenue and the Post Office Department.

During the year stamps were returned by collectors and the Postmaster General and credited in their accounts to the value of $50,992,154.83. These were of various kinds and denominations, including partly used books from outgoing collectors and stamps made obsolete by legislation.

CONCLUSION.

Since the consolidation of the Office of the Supervisor of Collectors Offices and Accounts Unit, there has been effected a saving of $48,710 in the annual salary rate of this unit. It is believed that further economy in the matter of personnel may be effected. Notwithstanding this reduction in personnel, and resultant saving in salary cost, the work of the unit is practically current.

PROHIBITION UNIT.

During the fiscal year ended June 30, 1922, a complete reorganization of the activities of the Prohibition Unit was effected, which has resulted in handling the work of the unit more efficiently and expeditiously.

The office of the head of the executive division has been discontinued, also the office of field supervisor, and the duties of these positions assumed by the Assistant Prohibition Commissioner.

The position of supervising Federal prohibition agent has been abolished, and permissive and enforcement work under the national prohibition act has been combined in the offices of State prohibition directors. The supervising Federal prohibition agents formerly had charge of enforcement work, leaving the permissive features to be supervised by the State prohibition directors. This change has eliminated duplication of work and has simplified greatly the carrying into effect of the provisions of the national prohibition act.

The law forces of the unit have been combined in the office of the counsel for the Prohibition Unit, which office has two branches, the division of interpretation and the division of litigation.

A mobile force of general prohibition agents working under the immediate supervision of 18 divisional chiefs and directed from Washington through the chief, general prohibition agents, has been established and has proved a valuable factor in suppressing violations of the law. These general prohibition agents work independently of the State prohibition directors and are assigned to important special cases.

The audit and statistics division has been reorganized and is known as the audit division, to which has been transferred the assessment section, the claims section, and the compromise section of the former legal division.

A narcotic division as an entity has been established to handle all phases of the enforcement of the Harrison Narcotic Act, this division being in lieu of the narcotic section of the former legal division, the narcotic returns section of the former audit and statistics division, and the office of the narcotic field supervisor.

The divisions comprising the Prohibition Unit are now as follows:

Office of the Federal Prohibition Commissioner.
Office of the Assistant Prohibition Commissioner.
Office of counsel.
  Division of interpretation.
  Division of litigation.
Office of chief, general prohibition agents.
Narcotic division.
Permit division.
Industrial alcohol and chemical division.
Audit division.

Every effort has been made to reduce the number of counterfeit and forged withdrawal permits and physicians' prescription blanks. A new withdrawal permit and a new physicians' prescription blank have been designed and put into use.

A requirement has been put into effect that permits to purchase covering interstate shipments of intoxicating liquor, including alcohol, shall be countersigned by the prohibition director of the State in which the distillery or warehouse from which such shipments are removed is located, thus furnishing a director full knowledge of all liquor transactions within his State.

A campaign has been conducted to discourage transportation of intoxicating liquor by automobile truck. Regulations have been issued to the effect that all shipments of liquor, both interstate and intrastate, shall be, as far as practicable, by railroad, express, or boat, rather than by truck, the means of transportation being specified on the withdrawal permit. The regulations provide that shipment by truck shall ordinarily be permitted only where the vendor and vendee are in reasonably close proximity and the facilities for transportation by railroad, express, or boat are inadequate. The vendor or other person authorized to furnish the liquor is required to make delivery only to a carrier of the character indicated by the permit.

The Virgin Islands have been added to the territory under the jurisdiction of the Federal prohibition director for Porto Rico. There is now a Federal prohibition director for each State in the Union, one for Alaska, one for Hawaii, and one for Porto Rico and the Virgin Islands.

There has been a reduction of $170,000 in the amount paid for rent of offices and storage space during the fiscal year just ended. This has been accomplished through securing more reasonable rates of rental and the moving of seized property from commercial warehouses to Government warehouses, and through the destruction and disposition of seized liquors.

The number of employees in the unit in Washington increased from 503 at the beginning of the fiscal year to 596 at the close of the year. In the field during that time the force has increased from 1,818 to 2,881. The total force of the unit has, therefore, increased from 2,321 to 3,477 in the past fiscal year. The total pay roll of the unit on June 30, 1922, was $6,045,073, an increase of $2,015,943 over that of June 30, 1921.

During the year 3,332,271 pieces of mail passed through the section of mail control.

OFFICE OF COUNSEL OF PROHIBITION UNIT.

Division of interpretation.—This division advises the Prohibition Commissioner and the Assistant Prohibition Commissioner and the various divisions of the unit in matters referred to it and conducts the library of the unit. Written opinions have been rendered on numerous questions formally referred with request for ruling, and informal opinions have also been rendered in conferences at which representatives of the division have been present. The miscellaneous correspondence of the unit on matters involving interpretation of the liquor and narcotic laws and regulations has also been handled in this division. The majority of the Treasury decisions, mimeographs, and circulars issued by the unit have been prepared in this division and such regulations as have been prepared in other divisions have been reviewed here. The compilation of prohibition and internal-revenue laws affecting liquor has been revised. Several bills and amendments to bills have been prepared at the request of members and committees of Congress, and other assistance has been rendered legislative committees considering various bills, particularly the Willis-Campbell Act, the revenue act of 1921, and the tariff bill. All claims and offers in compromise have been reviewed in this division.

Division of litigation.—This division handles, in conjunction with the proper court officials, all matters relating to the prosecution of criminal and civil cases arising under the national prohibition act. A policy of closer cooperation with the various United States attorneys throughout the country was established during the year. Numerous criminal informations and indictments, briefs, bills in equity, and search warrants have been drawn and letters written requesting the institution of proceedings on bonds, all with a view of aiding United States attorneys and assuring speedy and successful prosecution in the more important cases. Attorneys from this division have visited the offices of United States attorneys in various districts and assisted in the preparation and trial of numerous cases involving violations of the national prohibition act upon the request of the United States attorneys and with the consent and approval of the Department of Justice.

On November 23, 1921, the Willis-Campbell Act was approved supplementing the national prohibition act. This new act prohibits the dispensing of malt liquors on physicians' prescriptions and prohibits the further importation and manufacture of distilled spirits, except alcohol, until the quantities in this country are reduced to an amount which, in the opinion of the Commissioner, is insufficient for any but lawful uses. Importations not already in transit by November 23, 1921, have been prohibited by this act.

Suits were instituted by the following named companies to test the constitutionality of the Willis-Campbell Act:

The Falstaff Corporation *v.* Wm. H. Allen, Federal prohibition director, in the District Court of the United States for the Eastern District of Missouri.

Piel Brothers *v.* Ralph A. Day, Federal prohibition director, in the District Court of the United States for the Eastern District of New York.

Evorards Brewing Company *v.* Ralph A. Day, Federal prohibition director, in the District Court of the United States for the Southern District of New York.

In each of the above-mentioned cases the contention of the Government was sustained and the constitutionality of the Willis-Campbell Act upheld. Briefs on all of these cases, upon which the United States attorneys based their argument, were prepared in this division.

The number of nonbeverage cases involving permit violations has materially increased during the past year, and criminal prosecutions have been successfully maintained against numerous permit holders. This is a result of a more rigid enforcement rather than increased violations on the part of permit holders.

Initial steps have been taken to recover on forfeited bonds of permittees to the extent of $3,500,000.

Upon the issuance of Prohibition Mimeograph 201, dated August 9, 1921, a decided improvement in the brewery situation was brought about. Since that date criminal informations, indictments, injunctions, libels, and search warrants in brewery cases, with all the necessary supporting affidavits, are prepared in this unit and filed through the Department of Justice. This policy has proved invaluable as a weapon in the proper enforcement of the law. By means of this active assistance and cooperation the various United States attorneys are enabled to make much progress in the trials of cases, with a resulting decrease in the number of cases on their overcrowded court dockets, as such procedure eliminates the gathering of evidence and the preparing of the necessary legal papers by them. Before the adoption of the policy above mentioned at least 40 per cent of the brewers who were detected violating the law were reported for a second offense. In approximately 50 cases handled under the new policy only 2 companies have violated the law a second time.

While the number of reports in brewery cases have also increased during the past year, this does not indicate a disregard of the law, but a more vigorous investigation of the activities of violators. There are also several large wine cases pending.

There are approximately 500 cereal-beverage manufacturing plants in the United States. Over 200 of these plants have been reported during the past 12 months for violations of law. Approximately 125 of them have been placed under seizure. Approximately 75 of such companies have settled their civil liabilities by compromise where the case arose prior to August 8, 1921. Those arising subsequent to said date were settled by a compromise of their civil liabilities after a plea of guilty to the criminal information filed against them. The unit has refused to issue permits to some 48 brewers who have violated the law under permits previously issued.

Approximately $500,000 have been submitted as offers in compromise of civil liabilities in brewery cases, and that amount has been paid into the Treasury. Some 38 of the largest companies have entered pleas of guilty to the criminal charges. There are now pending in the courts cases against approximately 30 brewers.

During the year the beverage section, which handles all cases involving the illicit manufacture, sale, and use of intoxicating liquors, has devoted much time to working out legal questions and questions of policy in the type of cases enumerated, presented by prohibition directors and United States attorneys throughout the country.

In several jurisdictions where the question of the disposal of seized property was a serious one libels have been prepared and forwarded to the United States attorneys for filing. In this manner the unit has succeeded in disposing of great quantities of contraband liquor. Proceeds of the sale of liquor fit for medicinal purposes has, in the majority of the States, been more than ample to defray all storage expenses.

OFFICE OF CHIEF, GENERAL PROHIBITION AGENTS.

At the end of the fiscal year 299 agents were assigned to duty on the force of general prohibition agents. During the year 2,036 cases were reported by the general prohibition agents, covering violations of every nature. Taxes in the amount of $19,716,440.98 were reported for assessment. The cases covered investigation of breweries, distilleries, holders of the various kinds of permits, as well as violations by the illegal manufacture, sale, transportation, importation, and exportation of intoxicating liquors.

During the year a prohibition patrol service was organized consisting of six boats of the submarine chaser type, assigned at various points along the Atlantic coast. These boats have proved very effective in the suppression of smuggling.

In addition, there were placed on the Great Lakes five motor patrol boats which are capable of making 33 miles per hour. These boats have proved very effective in apprehending liquor smuggled from Canada.

NARCOTIC DIVISION.

On June 30, 1922, 516 persons were registered under the Harrison narcotic law, as amended, as importers and manufacturers, 2,467 as wholesale dealers, 42,942 as retail dealers, 147,677 as practitioners, and 74,656 as dealers in and manufacturers of untaxed narcotic preparations, the latter number including registrants not required to pay special tax by reason of paying another tax under the act, or a total of 268,258 registrations. (For registrations by States, see p. 128.)

At the beginning of the year a total of 868,662 ounces of imported taxable narcotic drugs of all kinds was in customs custody, and 2,699,876 ounces were imported during the year, making a total available quantity of 3,568,538 ounces. Of this, 2,629,269 ounces were withdrawn during the year for domestic consumption, and 540,287 ounces were withdrawn for export, leaving a total of 392,163 ounces in customs custody at the close of the year. There was an aggregate of 5,016,808 ounces of narcotic drugs, both in pure form and as part content of compounds and preparations, in the possession of manufacturers on July 1, 1921. Imports amounting to 3,169,556 ounces were withdrawn and added to this quantity during the year, making a total of 8,168,364 ounces. During the year manufacturers exported 25,575 ounces of this supply or of the drugs derived therefrom through manufacturing, and 1,419,044 ounces of like description were sold by them to domestic purchasers, leaving a total of 2,312,014 ounces in the possession of manufacturers on June 30, 1922. A mathematical balance can not be produced from the foregoing statement, as an alkaloid or derivative is not the equivalent in weight of the drug from which it is obtained through a manufacturing process. (For statistics by classes relative to imports, stock, etc., see p. 129.)

During the year ended June 30, 1921, a total of 6,951,677 ounces of narcotic drugs of all kinds was imported, while during the year ended June 30, 1922, an aggregate of 2,699,876 ounces was imported, a decrease of 4,251,801 ounces. (For statistics of imports by countries, see p. 130.) During the same periods 59,955 ounces and 40,113 ounces, respectively, were exported, showing a decrease of 19,842 ounces. (For statistics of exports by countries, see p. 130.) The net aggregate quantity of pure drugs of all kinds contained in products sold by manufacturers to domestic purchasers during the fiscal year 1921 amounted to 856,437 ounces, and domestic sales of this description for the fiscal year 1922 involve 1,419,044 ounces, or an increase of 562,607 ounces. (For statistics of domestic purchases by States, see p. 132, and for comparative statistics by classes, see p. 129.) The drugs exported involved 587,312 taxable ounces of products and those sold to domestic purchasers 6,316,774 taxable ounces. (Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug.)

Manufacturers of exempt (nontaxable) narcotic preparations purchased 8,617 ounces of narcotic drugs, involving a total of 19,727 taxable ounces. (For statistics of purchases of taxable drugs by manufacturers of exempt preparations, by States, see p. 134.)

Officials of the Federal and of State, county, and municipal governments and institutions, who, as such, are exempt from registration and payment of tax under the Harrison Narcotic Act, purchased during the year a total of 7,569 ounces of narcotic drugs contained in stamped packages, amounting to 66,931 taxable ounces. (For statistics of exempt officials' purchases by States see p. 135.)

During the year a total of 71,151 ounces of narcotic drugs and preparations came into the possession of the Government through

enforcing the internal revenue narcotic laws, an increase of 37,082 ounces over the previous year, during which 34,069 ounces were acquired. (For detailed statistics by classes see p. 137.)

At the beginning of the year 1,740 violations of the Harrison Narcotic Act were pending against persons not entitled to registration under the law, and a total of 5,168 violations against such persons was reported during the year. At the beginning of the year 1,381 violations of the law were pending against registered persons. During the year penalties, imposed by section 3176 of the Revised Statutes, as amended, were assessed against 40,055 registered persons on account of failure to register and pay special tax as required under the act, and 1,483 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 6,908 violations accrued during the year against unregistered persons and 42,919 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law, 2,945 were convicted, 199 were acquitted, 17 submitted acceptable offers in compromise of their liability, 693 cases were dropped, and 3,054 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 40,055 cases, 159 persons were convicted, 33 were acquitted, 498 submitted acceptable offers in compromise of their liability, 254 cases were dropped, and 1,920 cases were pending at the close of the year. (For statistics by States relative to violations see p. 138.)

At the beginning of the year 124 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium, were pending and 50 cases were reported during the year, or a total of 174 violations. During the year 27 persons were convicted, 1 was acquitted, 32 cases were dropped, and 114 violations were pending at the close of the fiscal year.

A total of 3,104 convictions under the internal revenue narcotic laws was had for which the courts imposed sentences aggregating 2,814 years, 3 months, and 20 days, and fines amounting to $204,059. A total of 515 cases was compromised, the aggregate amount collected being $55,640.

At the beginning of the year the narcotic field force consisted of 157 agents and inspectors, which number was increased to 176 agents and inspectors in the service on June 30, 1922.

During the year ended June 30, 1921, a total of 4,014 cases of criminal character were reported, whereas during the last fiscal year 6,651 such cases were reported. An increase of 2,637 cases over the previous year is to be noted, indicating a more effective operation of the field force and more efficient means for disclosing violations of the law.

Monthly returns of sales, etc., rendered by importers, manufacturers, and wholesale dealers afford means not only for controlling the manufacture and sale of narcotics but also for a systematic scrutinizing of all purchases. In so far as possible with the present force, every person, the aggregate of whose purchases has appeared excessive, has been investigated. An abstract system arranged in connection with the audit of the monthly returns for apprehending such purchasers has been installed which results in directing the inspections and investigations of registered persons most essential to that aspect of the enforcement of the law. Greater economy in the operation of the field force in making inspections is also thereby afforded. Although the great increase in the number of cases reported is largely due to increased activity of field officers, it is the unanimous opinion of these officers that the quantity of drugs smuggled into the United States during the past year was largely in excess of the illegal importation during the previous year.

The general attitude of the courts toward violators of the narcotic laws is reflected in the fact that 3,104 convictions were had during the year ended June 30, 1922, whereas only 1,583 convictions were obtained during the fiscal year 1921.

The collections under the narcotic laws for the fiscal year ended June 30, 1922, were $1,269,039.90, an increase of $98,748.58 over the collections for the previous year, which were $1,170,291.32.

PERMIT DIVISION.

The functions of the permit division are as follows: The issuance of permits for use of intoxicating liquor under the national prohibition act, including the importation and exportation of the same (the division does not issue permits to transport liquor or to prescribe liquor); the passing upon all nonbeverage bonds submitted in support of nonbeverage permits under the national prohibition act to ascertain whether bonds are properly executed; the renewal of all nonbeverage permits which have been outstanding for one year; establishing standards for medicinal preparations, toilet preparations and extracts.

A new section was created in this division in January, 1922, for the purpose of checking the withdrawals, as shown on Forms 1410–A, with the amount allowed on the basic permits. Any irregularities found by such checking are immediately taken up with the proper authorities.

Special hearings in numerous revocation proceedings in Illinois, Ohio, and New York, and investigations of applicants for basic permits, were conducted by this division during the year. The number of bonds executed during the year was 60,147.

The following table shows the number and classes of permits issued during the fiscal year:

	Renewals.	New.
A permits, to manufacture	493	551
B permits, wholesale druggists, bonded warehouses, free warehouses, storage warehouses	250	427
C permits, to transport (issued and renewed by State prohibition directors)	1,314	....
Special transport	....	35
D permits, to import and use	2	4
E permits, to import and sell	20	31
F permits, to export	32	50
G permits, to export and sell	....	....
H permits, to use (intoxicating liquors for manufacturing purposes)	43,092	21,247
I permits, to use and sell	12,401	6,097
J permits, to prescribe (issued and renewed by State prohibition directors)	44,346	....
K permits, to manufacture vinegar and to produce intoxicating liquor for conversion into same	277	192
L permits, to operate dealcoholizing plants	245	177
N permits, to procure alcoholic preparations	63	37
R permits, to produce mash for the purpose of producing yeast, after which residue is to be destroyed	....	2

Permits revoked	159
Renewal applications disapproved	2,061
New applications disapproved	2,018
Permits canceled, superseded, surrendered, and recalled	3,673
Active permits issued in Washington, D. C	85,734
Total outstanding permits, including those issued by State prohibition directors	131,394

INDUSTRIAL ALCOHOL AND CHEMICAL DIVISION.

This division conducts the chemical work of the Bureau of Internal Revenue in Washington and in the field and administers the provisions of Title III of the national prohibition act. It also administers certain features of the general internal revenue laws relating to bonded warehouses, storekeeper-gauger assignments, and other miscellaneous items, under Regulations Nos. 7 and 30.

Chemical section.—During the past year the chemist stationed at Denver, Colo., was transferred to San Francisco on account of additional work at the last-named point. A laboratory has been installed in the Federal Building at Buffalo, N. Y., and steps have been taken to establish laboratories at Philadelphia, Pa., and Boston, Mass., on account of the steadily increasing field work in connection with the administration of the national prohibition act. Increased activity of the field officers of the bureau has reflected itself in the increased number of samples examined in the laboratories during the fiscal year. In the Washington laboratory 29,320 samples were analyzed, an increase of 9,639 over the number analyzed during the preceding year; in the branch laboratories 34,387 samples were analyzed during the fiscal year 1922, an increase of 14,593 over the number analyzed during 1921.

There has been a considerable increase in the attendance of chemists at court, a total of 1,946 days having been spent by members of this division in attendance at court as expert witnesses and in special field investigations where a technical assistant was needed.

The Washington laboratory has worked under a decided handicap during the last six months on account of the alterations being made on the fourth floor of the Treasury Building, but in spite of this handicap the entire chemical work is current.

Industrial alcohol section.—The work of this section, which administers Regulations No. 61, drawn under Title III of the national prohibition act, has changed very little in character during the year, with the exception of the transfer of the work pertaining to the 90-day tax-paid alcohol permits to the Permit Division.

At the close of the last fiscal year there were 73 industrial alcohol plants, 78 bonded warehouses, and 74 denaturing plants qualified to operate for the production, storage, and denaturation of alcohol, respectively, under Title III of the national prohibition act. During the year 9 industrial alcohol plants, 10 bonded warehouses, and 12 denaturing plants were established, while 6 industrial alcohol plants, 8 bonded warehouses, and 3 denaturing plants were discontinued, resulting in a comparatively small net increase over the number qualified on June 30, 1921. For the production of distilled spirits for nonbeverage purposes, other than alcohol, there were operated during the year 2 grain distilleries, 2 rum distilleries, and 33 fruit distilleries.

Under Title III of the national prohibition act 3,297 permits for withdrawal of tax-free alcohol were issued during the fiscal year ended June 30, 1922, compared with 3,053 such permits issued during the fiscal year ended June 30, 1921. There were also issued 26 permits covering tax-free withdrawals of spirits, other than alcohol, by the United States under section 3464 of the Revised Statutes.

The number of bonded manufacturers using specially denatured alcohol at the end of the fiscal year 1922 was 3,287, compared with 1,761 such manufacturers at the end of the fiscal year 1921. The increase of 1,526 was due to the qualification of many permittees heretofore using pure alcohol. During the same period of time 67 permits to use specially denatured alcohol were revoked.

A number of changes have occurred during the year with respect to distillery bonded warehouses, general bonded warehouses, and special bonded warehouses, such as discontinuances in whole or in part due to the gradual reduction of the quantities of distilled spirits stored in warehouses of these classes. These changes have resulted in some reduction in the number of storekeeper-gaugers assigned.

AUDIT DIVISION.

The audit division is charged with the recording and the consideration of field officers' reports concerning violations of the national prohibition act, the Harrison Narcotic Act, and the internal revenue laws involving both civil and criminal liabilities. In this division all civil liabilities are determined in connection with cases involving violations; assessments are made and assessment lists prepared; and all prohibition claims and compromises are handled. In the division are examined and audited all reports and accounts which relate to distilleries; general and special bonded warehouses; industrial and denatured alcohol plants; dealers in and manufacturers using denatured alcohol; wineries, breweries, dealcoholizing plants; liquor dispensed on physicians' prescriptions; wines for sacramental purposes; liquors used in manufacturing and compounding; and liquors received by physicians, hospitals, etc.

At the beginning of the fiscal year there were 5,175 reports from field officers which had not been examined. During the year 44,356 reports were received, 34,944 were examined showing assessable liabilities and 11,598 showing no assessable liabilities. During the fiscal year 3,451 offers in compromise were accepted and 2,179 offers rejected.

Claims.—On July 1, 1921, there were 8,728 claims pending, amounting to $20,415,129.33. During the year 21,060 claims were received, amounting to $40,802,576.63. Of the total on hand and received during the year 22,332 were disposed of in the following manner:

	Claims.	Amount.
Refunds	1,566	$1,772,014.66
Abatements	6,682	13,258,317.85
Uncollectibles	14,084	25,918,048.85
Total	22,332	40,948,381.36

At the end of the fiscal year there were 7,456 claims on hand, amounting to $20,268,424.60.

Distilled spirits.—During the fiscal year ended June 30, 1922, there were produced 79,906,101.51 proof gallons of alcohol, a decrease of 5,162,674.82 proof gallons compared with the quantity produced during the preceding fiscal year.

There were withdrawn from warehouse on payment of tax 16,363,301.85 proof gallons of alcohol, and there were withdrawn for tax-free purposes, including withdrawals for denaturation, for export, and for use of the United States, hospitals, laboratories, colleges, and other educational institutions, a total of 63,147,767.22 proof gallons of alcohol.

There were withdrawn, tax paid, from distillery, general and special bonded warehouses 2,724,363.4 taxable gallons of distilled spirits (including brandy) other than alcohol, a decrease of 6,352,782.1 gallons compared with the quantity withdrawn tax paid during the preceding year.

The act making appropriations for the Treasury Department for the fiscal year ending June 30, 1923, contains a provision giving the Commissioner of Internal Revenue authority to concentrate into a small number of warehouses all distilled spirits at present stored in distillery, general and special bonded warehouses, and provides that distilled spirits may be bottled in bond in any internal-revenue bonded warehouse before tax payment as well as after tax payment. Regulations have been issued pursuant to this provision of law which will effect a large saving in money and render the spirits more secure from loss by theft, casualty, leakage, and evaporation, and will materially assist the department in preventing withdrawals on fraudulent permits.

Effective July 1, 1922, only one set of reports and accounts were required for distillery, general and special bonded warehouses, instead of three sets as heretofore required. This will effect a large saving in the number of forms to be handled and will cause a corresponding reduction in the number of clerks.

Cereal beverages.—During the fiscal year ended June 30, 1922, there were 550 dealcoholizing plants in operation, compared with 454 such plants in operation during the preceding year. There were 196,781,781 gallons of cereal beverages produced during the past year, a decrease of 89,044,049 gallons under the quantity produced during the preceding year.

Denatured alcohol.—During the fiscal year 1922 there were withdrawn from bond, free of tax, for denaturation 59,549,919.6 proof gallons of alcohol and rum, against 38,812,138.7 proof gallons withdrawn for this purpose during the previous year.

There were 33,345,747.91 wine gallons of denatured alcohol produced during the past fiscal year, of which 16,193,523.60 wine gallons were completely denatured and 17,152,224.31 wine gallons were specially denatured, compared with 22,388,824.92 wine gallons of denatured alcohol produced during the previous fiscal year, of which 12,392,595.02 wine gallons were completely denatured and 9,996,229.90 wine gallons were specially denatured.

Wines and cordials.—Revenue from taxes on wines and cordials during the fiscal year 1922 amounted to $1,306,249.72 compared with

$2,001,779.87 in 1921, $4,017,596.82 in 1920, $10,521,609.14 in 1919, $9,124,368.56 in 1918, and $5,164,075.03 in 1917.

The total production of wine amounted to 5,827,917.90 gallons during the fiscal year ended June 30, 1922. Of this quantity of wine 2,791,971.50 gallons, having not over 14 per cent alcoholic content, were fortified with brandy, and 3,194,516.81 gallons of sweet wines were produced therefrom, of which 5,127.18 gallons had not over 14 per cent, 3,127,395.75 had over 14 but not over 21 per cent, and 61,993.88 gallons over 21 but not over 24 per cent alcoholic content.

The quantity of wines removed on payment of tax for medicinal and sacramental purposes during the fiscal year amounted to 3,014,364.88 gallons, of which 1,170,164.13 gallons had not over 14 per cent and 1,844,200.75 gallons had over 14 but not over 21 per cent alcoholic content.

On June 30, 1922, there were 27,069,539.90 gallons of wine on hand at bonded wineries and storerooms, of which 19,105,926.30 gallons had not over 14 per cent, 7,941,364.60 gallons had over 14 but not over 21 per cent, and 22,249 gallons had over 21 but not over 24 per cent alcoholic content, compared with 27,604,898.76 gallons on hand June 30, 1921, of which 20,278,912.60 gallons had not over 14 per cent, 7,075,966.80 gallons had over 14 but not over 21 per cent, and 250,019.36 gallons had over 21 but not over 24 per cent alcoholic content.

SOLICITOR OF INTERNAL REVENUE.

The work of the solicitor's office embraces the whole field of Federal taxation and may be summarized as cases in suit (criminal and civil); income and profits tax cases from the Income Tax Unit; memoranda from the Committee on Appeals and Review; estate; capital-stock and child-labor tax questions; documentary, public utilities, insurance, sales, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; the more important prohibition questions; distilled spirits and narcotics; accounts, supplies, equipment, leases, etc.; matters referred by the commissioner; and the consideration, preparation, and revision of Treasury Decisions, and of regulations, mimeographs, and other formal compilations.

CONFERENCE COMMITTEE.

The conference committee, composed of the assistant solicitors, has continued to function with marked success. Six hundred and eighty-nine cases of considerable importance were disposed of by this committee during the fiscal year ended June 30, 1922. In addition oral hearings were granted in 64 instances, wherein taxpayers and their attorneys appeared in person before the committee to argue the merits of their respective cases.

INTERPRETATIVE DIVISION I.

The work of Interpretative Division I may be separated into three general classes. The first embraces the preparation and revision of regulations and Treasury Decisions relating to income, excess-profits, and estate taxes; the second comprises the preparation of law opinions, solicitor's opinions, and informal memoranda, and a review of such recommendations and memoranda of the Committee on Appeals and Review as are submitted to the solicitor, and of letters prepared by the Income Tax Unit and Estate Tax Division in which information is furnished taxpayers with respect to income, excess-profits, and estate tax returns; the third relates to suggestions and technical assistance in the drafting of contemplated revenue legislation. The Weekly Bulletin of Internal Revenue Rulings is submitted to this division for review and approval.

During the past year the division assisted in revising the internal revenue laws and in the technical drafting of the revenue act of 1921. It also offered suggestions and rendered assistance in the technical drafting of the provisions of the China trade act, 1922, with reference to income taxation, and the provisions of the proposed merchant marine act, 1922, dealing with taxation.

The most extensive work undertaken during the year in connection with the regulations was the preparation of Regulations 62 under the income and excess-profits tax provisions of the revenue act of 1921 and of Regulations 63 under the estate-tax provisions of the act. Due to the many changes that were made in the income, excess-profits, and estate tax provisions of existing law by the revenue act of 1921 the preparation of regulations under the new act involved exhaustive work with reference to the interpretation of the many new sections.

Extensive researches have been made with reference to the following: The proper treatment from the standpoint both of the employee and the corporation of stock of the corporation given to employees as a bonus; the application of the decision in the case of Eisner *v.* Macomber to various problems arising in connection with stock dividends; the interpretation of the provisions of the revenue act requiring consolidated returns in the case of affiliated corporations, and the determination of the elements necessary to constitute affiliation; the determination of consolidated invested capital of affiliated corporations; the consideration of the taxability of the income of a revocable trust; the differentiation between trusts and associations in view of the case of Crocker *v.* Malley (249 U. S. 223); the realization of taxable income when stock or securities are exchanged for other stock or securities in connection with the reorganization, consolidation, or merger of a corporation; the taxability of trustees and receivers in dissolution; the effect upon invested capital of the reorganization, consolidation, or merger of a corporation before or after March 3, 1917; the revision of regulations under section 23 of the merchant marine act, 1920, and the determination of the incidence of State inheritance, succession, and legacy taxes for the purpose of ascertaining by whom such taxes are deductible under the decision of the Supreme Court in the case of U. S. *v.* Woodward (256 U. S. 632).

INTERPRETATIVE DIVISION II.

Interpretative Division II passes on questions of an interpretative nature arising under the internal revenue laws other than the laws relating to income and estate taxes, and on administrative matters of a legal nature other than litigation, distraints, and penalties. This division also passes on all compromise cases, and reviews claims for abatement, refund, and credit and certificates of overassessment in certain cases. In the case of income taxes, only certificates of overassessment and claims involving more than $50,000 are reviewed, unless the opinion of the solicitor has been requested upon a certificate or a claim involving a less amount, the limit upon such matters having been increased from $5,000 to $50,000 during the year. In the case of taxes other than income taxes, all claims involving amounts in excess of $500 are reviewed.

The work of the division steadily increased during the year. Despite the fact that the limit in the case of income-tax claims was raised from $5,000 to $50,000, the work of reviewing the certificates of overassessment and claims became greater. A smaller number of claims was received under the new procedure, but those that were received involved such large amounts and were of such complexity that a greater amount of time was required for their review than was required for the review of those cases which were received prior to the establishment of the new claims procedure.

During the year the division assisted in the preparation and revision of Regulations 8, 40, 43, 47, 48, 52, 55, 57, 59, and 64.

CIVIL DIVISION.

The Civil Division, in cooperation with the Department of Justice and United States attorneys' offices, handles all civil internal-revenue cases pending in the various Federal courts. The cases include the prosecution of suits by the United States to recover unpaid taxes, where the period for assessment has expired, and the defense of suits brought by taxpayers against collectors of internal revenue or the United States to recover taxes paid under protest and duress. While the United States attorneys are charged with the responsibility for these cases, the attorneys of the Civil Division prepare the cases for trial both as to the facts and the law. They assemble the necessary evidence and forward it to the United States attorneys, procure the attendance of witnesses, prepare and forward to the United States attorney a brief upon the law of the case, and an attorney of the division is present at the actual trial to render any necessary assistance. In many instances the trial of the case is, at the suggestion of the United States attorney, handled by the attorney of the solicitor's office. In addition to these cases the Civil Division handles all claims for unpaid taxes where the taxpayer is in bankruptcy or receivership proceedings have been instituted.

On July 1, 1921, there were pending in the Federal courts 915 civil internal-revenue cases (including bankruptcy and receiverships). During the fiscal year over 2,000 new cases were received and 841 pending cases were closed. Therefore, during the fiscal year the work of the division more than doubled, and on June 30, 1922, there was a total of 2,400 pending cases, as follows: Civil cases, 1,014; bankruptcy, 1,249; receiverships, 137.

The civil cases, numbering 1,014, were divided as follows: Suits to be instituted by the United States for the recovery of unpaid taxes, the period for assessment having expired, 67; cases pending in the district courts, 531; cases pending in the circuit courts of appeal, 35; cases pending in the Court of Claims, 215; cases pending in the Supreme Court, 7; cases pending in court in which a settlement may be effected, 99; cases in which judgment has been entered, pending filing of judgment claim for refund, 29; cases in which judgment has been entered, judgment claim forwarded to the claims section for allowance and payment, 27; miscellaneous cases, 4.

During the year civil internal-revenue cases decided by the courts were as follows: Court of Claims, 1; district courts, 61; circuit courts of appeal, 27; Supreme Court, 16; total 105. Of these the following were decided for the Government: District courts, 41; circuit courts of appeal, 15; Supreme Court, 9; total 65; and the following were lost: District courts, 20; circuit courts of appeal, 12; Court of Claims, 1; Supreme Court, 7; total 40.

The important centers of litigation in the order of number of cases pending and amounts involved are New York, Philadelphia, Boston, Chicago, Pittsburgh, San Francisco, Cleveland, and Baltimore. The States with the larger number of bankruptcy and receivership proceedings are, in the order named, New York, Illinois, Pennsylvania, Massachusetts, Texas, New Jersey, Michigan, Alabama, Tennessee, Missouri, Wisconsin, Virginia, Indiana, and Oregon.

Among the important decisions of the Supreme Court of the United States were those holding that the distribution made by the Ohio Oil Co. and the Prairie Oil & Gas Co. in the year 1915 was taxable as income to the stockholders; that the reorganization and distribution during the year 1915 made by the E. I. du Pont de Nemours Powder Co. in stock of the E. I. du Pont de Nemours & Co. was taxable as income to the stockholders; that under the estate-tax provisions of the revenue act of 1916 bonds issued by a political subdivision of a State may be included in the gross estate of a decedent without violating the Federal Constitution; that the special tax on bankers imposed by the act of June 13, 1898, includes the capital, surplus, and undivided profits used in the banking business, and where a trust company is engaged in several businesses the burden of proof is upon it to show a segregation and separation of assets not used in the banking business in order to avoid taxation upon its entire assets; that a suit against a collector to recover taxes alleged to have been erroneously assessed and collected must be brought against the collector to whom the tax was paid and not his successor in office at the time suit was brought; that the estate tax, Title II of the revenue act of 1916, is prospective and not retroactive in operation, and a transfer in contemplation of death made prior to the passage of the act can not be included in the gross estate of a decedent nor can a trust created prior to the passage of the act be included as a gift to take effect in possession or enjoyment at or after the death of the creator; that a trust estate is not taxable as an entity, and income held and accumulated by a trustee for the benefit of unborn or unascertained beneficiaries is not subject to the income tax imposed by the act of 1913, although such income is expressly subject to tax under later income-tax acts; that the child-labor tax imposed by the revenue act of 1918 is unconstitutional; that injunction will lie against the enforcement of the collection of the trading in future tax, which was also declared unconstitutional; that the acquisition of a right to subscribe for stock is not income, but the sale of a right to subscribe to additional stock at an advance over and above the cost is taxable income, as in the case of the sales of a capital asset at a gain.

Among the important decisions of the circuit courts of appeal are the following: That the munition manufacturers' tax is imposed upon the business of manufacturing and is measured by the profits received from the "sale or disposition" of munitions or parts of munitions, and covers the profits received from work and labor performed under a subletting contract upon uncompleted "parts" of shells, which parts were subsequently completed and assembled; that injunction will not lie against a collector to restrain the collection of an estate tax within the 180-day period after the due date where the commissioner has not extended the time for payment as provided in section 406 of the revenue act of 1918; that certain business organizations commonly known as "Massachusetts trusts" are subject to capital-stock tax as "associations" under the provisions of the revenue acts of 1916 and 1918; that a mutual insurance association is taxable as an insurance company and not entitled to exemption under paragraph (d) of section 504 of the revenue act of 1917, since the plaintiff was not a fraternal beneficiary society, was not organized or operated exclusively for religious, charitable, scientific, or educational purposes, and was not a "like organization of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses"; that "sweet chocolate" is taxable as "candy" under the provisions of Title IX, section 900, of the revenue act of 1918; that the State soldiers' bonus tax imposed by the Laws of Wisconsin, 1919, "accrued" and was deductible for Federal income-tax purposes in the year 1919 and did not "accrue" in the year 1918, although 1918 income was the basis for computing the amount of the tax payable; that expenses incurred in the care, feeding, breeding, and marketing of blooded horses, and transportation charges to various racing centers were deductible business expenses under the provisions of the income tax act of 1913; that a lawyer who acted in one instance as an executor is not subject to the excess-profits tax imposed by the revenue act of 1917 upon commissions received as such executor, since a single isolated activity of the character of an executorship does not constitute a trade, business, profession, or vocation within the meaning of the act; that a dividend declared prior to March 1, 1913, but paid thereafter is not taxable income of the stockholder under the provisions of the income tax of 1913.

Among the important cases decided by the district courts are the following: The proper rule for determining the profit on the sale of stock which includes in part stock received as a stock dividend; that under Title XII, section 1205, subdivision (c), of the revenue act of 1917, taxes on bonds of a corporation containing covenants agreeing to pay to bondholders interest at a prescribed rate without deduction of taxes constitute income to the individual to the extent of the taxes paid by the corporation; that a tobacco warehouseman, to whose place of business tobacco planters bring their product to be sold at auction and tobacco buyers attend to bid for tobacco, is a broker within the meaning of section 1001 of the revenue act of 1918; that a New York corporation doing business in and deriving its income from Porto Rico is subject to the income and excess-profits taxes imposed by the revenue acts of 1917 and 1918; that a finding of fact by a former Commissioner of Internal Revenue in assessing income

tax is final but not conclusive where a different question is involved; that section 250 (d) of the revenue act of 1918, providing that no suit or proceeding for the collection of any income tax shall be begun after the expiration of five years from the date when the return was due or was made, has no application in an action to recover back a tax paid under protest; that a building and loan association organized under the laws of Ohio is not exempt from taxation under the provisions of section 231 (4) of the revenue act of 1918 where it makes loans to nonmembers, borrows from nonmembers, receives deposits to be withdrawn on demand or in time, and lacks the essential characteristic of "mutuality," since under these conditions it is not a true building and loan association but performs the functions of an ordinary savings bank; that the principle of construing taxing acts in favor of the taxpayer and against the Government does not apply where exemption from taxation is claimed, and a health and accident insurance company doing business throughout a State is not a "like organization of a purely local character" within the meaning of paragraph 10 of section 11 of the revenue act of 1916 and paragraph 10 of section 231 of the revenue act of 1918; that under the excess-profits tax a corporation which traded substantially on its own account and required capital in the conduct of its business is not entitled to assessment under the provisions of section 209 of the revenue act of 1917 which applied to businesses having "no invested capital or not more than a nominal capital," although the corporation did a large business by buying and selling on commission; that a corporation organized to purchase land, construct a hotel, and to operate, manage, lease, mortgage, or sell the same, which bought land, built a hotel, and leased it to an operating corporation, received rents, added five stories to the hotel, negotiated loans to pay for the improvement, was carrying on or doing business within the meaning of section 38 of the corporation excise tax of 1909; that the Federal estate tax is constitutional and where a widow elects to accept a provision made in lieu of dower property passing under such provision should be included in the gross estate of the decedent; that under the Federal estate tax act the New York transfer tax can not be taken as a deduction from the gross estate in determining the net estate subject to tax; that a voluntary payment of internal-revenue taxes without protest precludes a suit for recovery, section 252 of the revenue act of 1918 not changing or modifying the established principle; that the capital-stock tax is not a property tax but an excise tax imposed upon the privilege of doing business in corporate form as a going concern, and the value of this privilege includes franchises, good will, existing contracts, and established business as well as the value of all tangible property, less debts, thus in estimating the value of "capital stock" elements of intangible value should be considered; that a decedent, who is liable for an income tax to the date of death, and his estate, which pays an income tax upon income received by the estate and also an estate tax, are two separate entities and different taxpayers, although all three taxes are paid by the executor out of the estate, therefore the estate tax paid could not be deducted from the gross income of the decedent for the period prior to death; that a belt which carries the ammunition used in connection with a machine gun is taxable as a "part" or "appendage" under the munition manufacturers tax imposed by Title III of the revenue act of 1916; that where a dealer purchases a truck chassis, paying the excise tax of 3 per cent thereon, and secures the manufacture of a body by another concern, paying a tax of 5 per cent thereon as a "part" of an automobile, the two component parts being assembled and sold by the dealer as a whole, he is not a "dealer" but a "producer or manufacturer" within the meaning of section 900 of the revenue act of 1918, and must pay an excise tax upon the sales price of the completed automobile, but may take a credit for the tax paid on the chassis and the body before the two were assembled; that under section 3466 of the Revised Statutes, the claim of the United States against an insolvent corporation for unpaid taxes takes priority over claims for taxes due a State, county, or municipality.

PENAL DIVISION.

To the Penal Division falls the responsibility of recommending the assessment of fraud penalties and criminal prosecutions under the tax laws. In addition this division has been called upon to review and make recommendations in pardon and parole cases arising from liquor, narcotic, and internal-revenue statutes generally.

During the past fiscal year, after review by this office, there were many prosecutions of individuals and corporations charged with the violation of tax laws, and this division assisted United States attorneys in many convictions of offenders under these statutes.

It is the practice to have special attorneys who are assigned to the Penal Division go into the field and investigate important cases pending in the solicitor's office, and when prosecution is contemplated these attorneys act as special advisers to the proper officials charged with the duty of representing the Government in court. Thus, frequent convictions have been secured against persons who have fraudulently attempted to evade their tax liabilities. Special attorneys were stationed in New York and Chicago during the year.

A large amount of work in the office grows out of the preparation of opinions requested by the Commissioner of Internal Revenue as to whether or not penalties should be asserted against persons and corporations who have intentionally failed regularly to account to the Government for the proper tax due, and to pay the tax, when the amount has been determined, within the time prescribed by law.

There were pending July 1, 1922, 383 cases involving alleged fraud in connection with the internal revenue laws. Of this number criminal proceedings have been instituted in 255. Two hundred and seventy-three cases of this nature were disposed of during the year, in 126 of which criminal action had been brought. In addition to the cases referred to, numerous requests for opinions as to the interpretation of penal sections of the law have been received and answered, and advice has been given covering the collection of the tax by distraint and otherwise.

Two attorneys of this division represent the commissioner on the department committee on enrollment and disbarment. Approximately 4,300 applications were filed with the committee during the fiscal year, of which number 2,850 were assigned to the commissioner's representatives for examination and recommendation.

Field investigations were made of the eligibility of these applicants, upon which the recommendations to the Secretary were based.

As a result of these investigations more than 100 special cases arose involving reports on the eligibility of the applicants adverse to their enrollment. Of this number approximately 81 applications were disapproved by the Secretary and 1 suspension resulted. Two disbarments were had during the year.

Early in 1922 a subcommittee composed of three was appointed by the chairman to draft and submit a revision of Department Circular 230, which contains the laws and regulations governing the practice of agents and attorneys before the department. The principal additions to the practice regulations are those prohibiting a corporation or its officers or employees from representing claimants before the Treasury Department; those prohibiting advertising for and the solicitation of claims or other business before the department, and several provisions fixing a generally higher standard of ethics in the practice of agents and attorneys than was theretofore required. A provision was finally inserted by the Secretary's office asserting that the department looks with disfavor upon contingent fees, and regulating this practice for the protection of taxpayers and other claimants.

Under the act of Congress to parole United States prisoners, and for other purposes, approved June 25, 1910, such prisoners become eligible for release on parole when they shall have served one-third of the terms of imprisonment to which they were sentenced by the court. One hundred and fourteen parole cases arising under the internal revenue and national prohibition laws were pending July 1, 1921, and 1,407 cases were received during the fiscal year. The cases disposed of during the year numbered 1,223, leaving 298 cases pending July 1, 1922. In 33 cases this office recommended that the prisoners be given the benefit of parole; in 1,088 cases the recommendations were adverse; in 102 cases no recommendations were submitted by this bureau for the reason that the cases in question were not made by its field officers.

On July 1, 1921, 15 pardon cases arising under the internal revenue and prohibition laws were pending, and 158 such cases were received during the fiscal year. One hundred and seventy-three cases were disposed of during the year and there were no cases pending July 1, 1922. In 42 cases the bureau expressed favorable opinion upon the extension of Executive clemency to the applicants; in 111 such cases the recommendation was adverse, and in 20 such cases no expression of opinion was submitted to the attorney in charge of pardons for the reason that investigations disclosed that such cases did not originate and were not adopted by officers of the bureau in the field service.

Claims for reward for information relative to violations of the internal revenue laws, submitted under the provisions of Circular 99, revised, were presented and disposed of during the year, as follows: Pending July 1, 1921, 10; presented during the year, 7; disposed of during the year, 7; pending July 1, 1922, 10. A majority of the pending claims are indefinite and incomplete and final action thereon is awaiting receipt of further evidence.

Two claims were allowed during the fiscal year wherein the informants received the sums of $12,000 and $18,000, respectively, and the Government recovered, largely as the result of the information given by said informants, the sum of $1,600,000.

ADMINISTRATIVE DIVISION.

The Administrative Division is charged with the supervision of the library, the mails and files, the supplies and equipment, personnel, and editorial matters arising in and affecting the work of the office. The support and cooperation rendered by this division have proved of benefit to attorneys assigned to the other divisions and have afforded them great assistance in the dispatch of matters handled by them.

A compilation of decisions of the courts in internal-revenue cases during the fiscal year ended June 30, 1922, is printed on pages 192 to 219 of this report.

Summary of work in the office of the Solicitor of Internal Revenue, year ended June 30, 1922

	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Total.
Letters prepared	1,731	2,574	2,701	3,288	10,294
Letters approved	1,706	1,419	1,090	920	5,135
Opinions prepared	15	21	21	14	71
Opinions approved (A. R. R. and A. R. M.)	19	45	54	90	208
Treasury decisions prepared	23	15	38	39	115
Treasury decisions approved	9	11	8	11	39
Memorandums prepared	959	1,215	2,532	2,528	7,234
Telegrams (prepared and approved)	69	141	145	149	504
Mimeographs	6	4	2	4	16
Miscellaneous (forms, regulations, etc.)	....	3	21	26	50
Total	4,537	5,448	6,612	7,069	23,666

Claims for abatement and refund.[1]

Kinds of taxes involved.	On hand July 1, 1921.	Received during year.	Disposed of during year.	On hand June 30, 1922.
Income and excess profits	56	4,315	4,097	274
Legacy	....	99	99	....
Prohibition	153	17,608	17,559	202
Capital stock	4	912	911	5
Estate	8	1,021	1,020	9
Beverage	1	242	240	3
Admissions and dues	9	357	361	5
Excise	12	1,096	1,083	25
Transportation	2	474	474	2
Stamp	4	342	343	3
Tobacco	1	78	79	....
Special	....	15	15	....
Insurance	3	259	255	7
Child labor	....	32	32	....
Miscellaneous	....	71	71	....
Total	253	26,921	26,639	545

[1] Prior to Aug. 29, 1921, all claims involving $500 and more were sent to this office for review. On that date the standard on income-tax claims was raised to $5,000, and again on Jan. 17, 1922, it was raised to $50,000.

Compromises.

IN SUIT.

On hand July 1, 1921:		
Not acted upon		31
Rejected		14
Received during year		104
Total to be accounted for		149
Accepted:		
Corporation income tax	51	
Individual income tax	11	
Miscellaneous income tax	13	
Total accepted	75	
Otherwise disposed of	12	
		87
On hand June 30, 1922, under consideration:		
Income tax	40	
Sales tax	10	
Capital-stock tax	8	
Estate tax	4	
		62
Total accounted for		149
Amounts accepted:		
Corporation income tax		$1,970,956.76
Individual income tax		111,513.01
Miscellaneous		32,816.00
Total		2,115,285.77

NOT IN SUIT.

Kind of compromise.	On hand July 1, 1921.	Received during year.	Total to be accounted for.	Accepted.	Rejected.	Total handled.	On hand June 30, 1922.	Total of amounts accepted.
Income tax	16,718	172,707	189,425	168,863	1,458	170,321	19,104	$1,262,800.59
Estate tax	120	2,455	2,575	2,133	1	2,134	441	26,121.00
Capital stock tax	1,803	13,034	14,837	5,374	730	6,104	8,733	53,541.50
Sales tax	2,299	29,433	31,732	14,872	751	15,623	16,109	471,757.86
Prohibition and narcotic	5,493	9,035	14,528	5,580	2,292	7,872	6,656	1,676,197.99
Total	26,433	226,664	253,097	196,822	5,232	202,054	51,043	3,490,418.94

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue and prohibition cases handled by the district courts of the United States during the fiscal year ended June 30, 1922, as furnished this office by the Department of Justice:

	Internal revenue suits.		Prohibition suits.	
	Civil.	Criminal.	Civil.	Criminal.
Cases pending July 1, 1921	1,238	4,841	2,074	10,472
Cases commenced during fiscal year ended June 30, 1922	1,232	275	2,157	34,981
Cases terminated during same period	709	1,866	1,537	28,740
Cases pending at close of business on June 30, 1922	1,761	3,250	2,694	16,713

BUREAU AND FIELD PERSONNEL.

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1921, and the number in the service on June 30, 1922. A net increase in personnel of 1,795 is shown.

	June 30, 1921.	June 30, 1922.	Increase (+) or decrease (−).
Employees in Washington	7,052	7,275	+223
Collectors' offices	6,783	7,110	+327
Internal revenue agents' force	2,737	3,251	+514
Prohibition field service (including narcotic officers)	2,168	3,074	+906
Assistant supervisors of collectors	48	51	+3
Special agents (Special Intelligence Unit)	36	52	+16
Storekeeper-gaugers	769	575	−194
Total	19,593	21,388	+1,795

A total of 1,078 resignations was accepted from employees in the bureau at Washington during the past year, a decrease of 608 in comparison with the number reported during the previous fiscal year.

Under the provisions of the retirement act, 12 classified employees were retained in the service after reaching the age of 70; 24 were retired, 2 of the latter being retired on account of total disability.

Respectfully,

D. H. Blair,
Commissioner of Internal Revenue.

Hon. A. W. Mellon,
Secretary of the Treasury.

STATISTICAL TABLES

14023°—22——4

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.[1]

Districts.	Income and profits (individuals, partnerships, and corporations).	Estates—Transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.							
			Nonbeverage spirits distilled from—		Nonbeverage spirits (tax paid) diverted to beverage purposes, per proof gallon, $1.20.	Beverage spirits distilled from—		Rectified spirits or wine; per gallon, 30 cents.	Spirits for export; stamps, each 5 and 10 cents.	Bottled in bond spirits; case stamps, each 10 cents.
			Fruit; per gallon, $2.20.	Other materials; per gallon, $2.20.		Fruit; per gallon, $6.40.	Other materials; per gallon, $6.40.			
Alabama	$9,009,980.66	$217,620.74								
Arizona	1,427,375.40	9,721.82								
Arkansas	5,336,259.50	109,625.70	$1,888.42							
1st California	55,808,397.99	3,103,001.33	6,509.58	$1,398,579.70			$1,248.59		$5.70	
6th California	36,412,715.86	1,138,139.33	331.10	32,545.14		$11.00	3.20	$6,548.02		
Colorado	14,545,632.75	276,495.62		44,675.40						
Connecticut	27,215,128.42	8,429,612.10						3.84		
Delaware	3,986,808.83	197,078.39								
Florida	8,433,602.21	189,130.08								
Georgia	14,270,049.82	663,596.47								
Hawaii	14,632,590.97	61,258.73	407.00							
Idaho	1,372,658.22	24,990.04								
1st Illinois	166,256,605.95	3,635,093.08	12,216.57	4,880,966.05	$5,000.00	19.95		98.87	44.70	$1,682.00
8th Illinois	13,377,367.86	995,901.93		5,818,089.26			71.68		10.70	250.00
Indiana	30,715,323.47	664,896.71		4,260,565.15					217.60	5,884.00
Iowa	17,046,762.88	823,076.47		222.20						
Kansas	22,212,152.01	251,831.71								
Kentucky	16,285,993.78	258,768.52		3,056,604.87		838.15	65,726.19		245.20	41,342.00
Louisiana	15,477,826.58	352,450.73		1,323,492.84					780.00	
Maine	10,989,939.85	1,465,077.54								
Maryland	39,591,554.94	2,563,128.04		3,460,950.75			1,372.80	1,164.00	54.20	11,186.00
Massachusetts	130,180,292.05	11,082,046.58		1,774,223.04			6,765.68	8,807.31	478.30	30.00
1st Michigan	96,407,591.13	17,293,798.44		652,180.04			258.00			
4th Michigan	15,760,590.51	567,020.20								
Minnesota	30,297,828.71	1,060,680.98		56,527.24			89.98			
Mississippi	3,405,262.01	170,357.40								
1st Missouri	37,498,468.04	917,787.18		248,066.94				209.04		104.00
6th Missouri	17,536,544.57	807,483.78		333,751.06						
Montana	2,302,331.74	62,494.85								
Nebraska	9,215,553.60	314,263.62								
Nevada	564,023.43	3,565.41								
New Hampshire	4,311,758.90	155,037.65								
1st New Jersey	15,274,310.94	703,840.53		41,526.05						
5th New Jersey	52,491,716.89	1,872,642.32	100,387.00	5,030.96						
New Mexico	811,595.86	83,163.16								
1st New York	36,963,308.50	7,371,305.38		232,515.35						
2d New York	399,765,125.85	32,398,883.28	2,717.00	3,141,091.93		1,290.24	3,082.42	1,410.76	67.30	
14th New York	32,549,778.25	5,058,128.50		2,237,071.32			1,635.00		20.00	
21st New York	18,038,848.68	1,154,311.72		78,243.80					5.50	
28th New York	40,378,207.64	1,040,657.71	2,644.20	193,068.70				942.93		
North Carolina	23,179,559.51	1,606,763.61								
North Dakota	1,163,086.83	74,896.91								
1st Ohio	32,978,506.21	1,145,719.43	1,079.12	3,812,837.60			26,724.62		62.00	2,298.00
10th Ohio	16,613,875.58	211,590.81		55.44				7.75		
11th Ohio	15,935,515.76	374,011.10								
18th Ohio	83,070,374.76	1,406,154.52		225,004.78						
Oklahoma	14,276,549.14	72,093.31			2.15					
Oregon	14,934,997.18	400,023.20								
1st Pennsylvania	126,717,747.80	4,316,306.85	305.80	3,160,488.13			1,047.53		58.20	470.00
12th Pennsylvania	17,264,742.92	1,193,910.31		75,994.60	92.09		59.04			
23d Pennsylvania	101,815,507.10	2,819,263.84	1,270,885.04	852.60			2,830.45		.05	5,610.00
Rhode Island	19,902,123.36	13,574,587.51								
South Carolina	9,690,041.79	175,136.77								
South Dakota	1,643,613.93	60,008.42								
Tennessee	14,174,092.51	314,765.94								
1st Texas	19,369,009.64	603,655.58								
2d Texas	15,619,000.28	684,219.16								
Utah	2,971,391.01	132,401.45								
Vermont	2,997,106.08	182,311.10		25.00						
Virginia	18,577,380.51	530,919.58		158.62						
Washington	[2] 18,907,417.51	141,253.48								
West Virginia	27,961,834.15	421,631.24								
Wisconsin	36,879,538.91	1,291,782.35		170,571.50						
Wyoming	1,547,807.02	7,206.25								
Philippine Islands										
Total	2,086,918,464.85	139,418,846.04	1,409,271.43	40,754,985.06	5,095.14	2,159.34	110,941.27	19,192.52	2,049.45	69,856.00

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

[2] Includes $11,395.31 income tax on Alaska railroads (act of July 18, 1914).

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.							
	Still or sparkling wines, cordials, etc., 16 cents to $1.	Grape brandy for fortifying sweet wines; per gallon, 60 cents.	Rectifiers.		Liquor dealers.		Manufacturers of stills, $50.	Stills or worms manufactured; each, $20.
			Less than 500 barrels, $100.	500 barrels or more, $200.	Retail, $25.	Wholesale, $100.		
Alabama					$150.00	$108.34		
Arizona								
Arkansas					100.00	100.00		
1st California	$266,869.73	$731,138.76			25,438.75	1,918.75	$804.17	$455.00
6th California	85,114.00	278,135.91			15,564.03	408.34	229.17	404.17
Colorado					683.35	770.34	16.67	83.60
Connecticut	1,846.83		$100.00		5,509.05	5,210.02		40.00
Delaware	27.80				25.00	141.07		
Florida								
Georgia					800.00	50.00		
Hawaii					256.26	100.00		
Idaho					1.00	100.00		
1st Illinois	301,921.03		1,113.79	$17.63	46,428.42	8,494.76	320.21	
8th Illinois	142.36				7,454.06	385.00		
Indiana	73.60				227.09	800.00		
Iowa					1,814.20	733.34		158.92
Kansas					183.34	258.34		
Kentucky	184.58				5,385.32	9,222.92	272.11	
Louisiana					5,529.14	700.00		
Maine								
Maryland				66.67	12,658.29	3,400.32		
Massachusetts			200.00		26,581.07	3,067.78	50.00	40.00
1st Michigan	107.34		100.00		808.35	450.00		
4th Michigan					1,161.46	200.00		
Minnesota	5.96				10,128.93	675.01		
Mississippi					50.00		142.93	
1st Missouri	20,916.14		100.00		7,447.70	1,341.67	12.50	20.00
6th Missouri					8,221.92	1,600.02		
Montana					5,972.16	700.00		
Nebraska	120.00				187.50	700.00		
Nevada					141.67			
New Hampshire					932.06			
1st New Jersey	14,461.07	4,396.08	62.50		4,390.67	838.70		
5th New Jersey	112.21		100.00		17,167.65	2,536.95		
New Mexico								
1st New York	154,206.15	74,035.96			22,225.91	5,217.91		
2d New York	385,241.90	1,900.69	1,101.65		22,665.09	22,632.50	41.67	
14th New York	11,647.73		125.00		11,384.62	1,716.08		
21st New York	1,978.78				10,864.53	912.49		498.86
28th New York	34,908.41	26,039.22	100.00		7,040.83	2,475.00	225.00	40.00
North Carolina					583.36	300.00		
North Dakota								
1st Ohio	672.63				3,131.30	1,916.68	75.00	100.00
10th Ohio	22,825.68	.30			852.12	400.00		
11th Ohio					1,043.78	491.67		
18th Ohio	1,913.64				8,254.27	1,200.01		
Oklahoma					95.00	250.00		
Oregon					62.50	200.00		
1st Pennsylvania	708.64				32,120.03	4,981.52	90.49	92.50
12th Pennsylvania					2,458.74	200.00		
23d Pennsylvania	183.48				23,931.74	5,516.11		
Rhode Island					6,918.37	560.68		
South Carolina					200.00	800.02		
South Dakota					35.00			
Tennessee					150.00	516.65		
1st Texas					707.45	100.00		
2d Texas					1,703.66	100.00		10.00
Utah					50.00	100.00		
Vermont					1,051.09	25.00		
Virginia					2,167.54	600.04	55.19	
Washington					125.00	300.00		
West Virginia					275.00	425.01	58.34	
Wisconsin					17,739.19	1,491.68		
Wyoming					560.42			
Philippine Islands								
Total	1,306,210.72	1,115,646.83	3,102.94	84.30	389,844.08	98,347.95	2,408.45	1,943.05

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.							
	Retail liquor dealers, etc. (violation), sec. 1001, subsec. 12, Revenue Act, 1921.	Fermented liquors, per barrel, $6.	Brewers.		Malt liquor dealers.		Miscellaneous collections relating to distilled spirits.	Total.
			Less than 500 barrels, $50.	500 barrels or more, $100.	Retail, $20.	Wholesale, $50.		
Alabama								$258.34
Arizona								
Arkansas								2,088.42
1st California					$45.63	$33.34	$7,340.49	2,440,388.19
6th California				$233.34				419,527.42
Colorado								46,229.30
Connecticut							10.50	12,720.24
Delaware								194.47
Florida					125.00	500.00		625.00
Georgia								850.00
Hawaii								763.26
Idaho	$16.37							117.37
1st Illinois	43,003.76	$6,187.20	$2.00	333.34	132.26	253.40	27,306.65	5,335,548.65
8th Illinois								5,826,403.00
Indiana							800.00	4,277,567.44
Iowa	337.26							3,265.92
Kansas								441.68
Kentucky	1,209.40			200.00			6,167.01	3,217,397.75
Louisiana							5.00	1,330,506.98
Maine					15.50			15.50
Maryland		840.00		400.00			7,260.95	3,499,362.98
Massachusetts				666.70	26.68	66.67	12,112.38	1,833,115.61
1st Michigan								653,903.73
4th Michigan								1,361.46
Minnesota	328.12			141.67			877.10	68,774.01
Mississippi	440.64							639.57
1st Missouri		930.00		66.67	13.34	33.34		279,261.34
6th Missouri							1,949.68	345,522.68
Montana					500.00	250.00	50.89	7,473.05
Nebraska								1,007.50
Nevada					25.00			166.67
New Hampshire								932.06
1st New Jersey				133.33	13.33	33.33	1,228.03	67,083.09
5th New Jersey		1,111.98		416.68		208.30	11,828.30	228,900.09
New Mexico	650.00							650.00
1st New York		4,196.53		941.67	20.00	133.34	376.96	493,929.78
2d New York		1.53		951.41	99.51	319.59	33,231.70	3,617,746.83
14th New York							3,670.94	2,267,291.38
21st New York			33.34	200.01				92,737.31
28th New York							169.79	267,654.11
North Carolina								883.38
North Dakota							37.95	37.95
1st Ohio								3,849,796.95
10th Ohio							118.30	24,319.59
11th Ohio	60.00					15.25	46.76	2,048.46
18th Ohio	500.00		50.00	100.00			13,737.77	250,110.47
Oklahoma						50.00		397.15
Oregon	60.15		50.00				203.87	576.62
1st Pennsylvania		3,551.21		406.69	127.03	233.38	4,268.13	3,208,098.28
12th Pennsylvania								78,805.37
23d Pennsylvania		6,293.70		400.00			1,676.84	1,327,139.67
Rhode Island		6,360.00		133.34	26.68	66.68	67.29	14,139.04
South Carolina								1,000.02
South Dakota								35.00
Tennessee								666.68
1st Texas	1.01						303.27	1,111.70
2d Texas								1,813.66
Utah								150.00
Vermont								1,101.09
Virginia	18.75							3,000.14
Washington	1,085.50						62.68	1,573.18
West Virginia								758.35
Wisconsin		5,787.42	33.34	1,158.38		366.73	842.82	187,991.06
Wyoming								560.42
Philippine Islands								
Total	47,516.99	35,239.63	168.68	6,943.23	1,169.09	2,564.47	135,652.05	45,609,436.47

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures.										
	Cigars, according to intended retail prices.					Cigars (small), per thousand, $1.50.	Cigarettes (large), per thousand, $7.20.	Cigarettes (small), per thousand, $3.	Snuff, per pound, 18 cents.	Manufactured tobacco, per pound, 18 cents.	Cigarette papers or tubes, per hundred, ½ to 1 cent.
	Class A, per thousand, $4.	Class B, per thousand, $6.	Class C, per thousand, $9.	Class D, per thousand, $12.	Class E, per thousand, $15.						
Alabama	$8,414.70	$2,707.80	$1,471.95	$3.00	$0.38						
Arizona	230.00	105.00	1,202.07								
Arkansas	1,175.30	6,562.80	1,371.83	1.50						$146.43	
1st California	147,332.10	10,189.90	203,165.52	5,044.17	7,867.91	$0.63	$558.86	$2,323,576.17		131,947.65	$8,036.76
6th California	41,258.16	15,947.69	154,119.67	463.56	2,642.09	7.50	145.44	1,952.63		3,968.33	426.59
Colorado	10,403.89	8,819.07	142,331.54	36.60	69.38			6.57		3,205.68	
Connecticut	16,982.80	102,676.11	191,349.04	5,857.50	.38	6.08		11.83		9,828.31	
Delaware	2,513.80	1,101.90	198,639.89	.75					$384,170.07		
Florida	286,408.84	320,387.98	2,048,825.87	700,556.22	62,551.63		22.47	12,953.02			572.00
Georgia	72,696.20	10,961.85	16,609.05	5.25	18.75					1,026.00	
Hawaii	396.90	18.45	1,011.83	48.00	6.00		12.06	218.78		4,647.38	80.00
Idaho	1,708.80	1,193.40	6,478.20							126.09	
1st Illinois	89,507.37	136,048.25	759,657.28	32,231.18	9,824.45	19.50	2,135.51	10,776.43	1,554,253.23	3,543,742.64	1,064.00
8th Illinois	47,754.38	105,876.21	132,812.60	240.00						43,130.43	
Indiana	154,076.77	699,520.09	511,876.86	3,511.26	1,801.69			1,131.13	5,301.00	76,317.84	
Iowa	83,313.66	175,120.46	87,433.81	.90	3.24					144,243.51	
Kansas	22,147.68	24,194.94	21,768.18							5,219.73	
Kentucky	30,494.43	125,834.70	357,232.78	19.80	29.26			618,411.60	89.92	6,451,677.88	
Louisiana	84,817.08	52,227.74	258,188.62	4,209.90	4,578.74			37,916.14	901.44	35,359.05	10.00
Maine	1,074.80	32,425.20	39,137.37	42.00				145.50		21.50	
Maryland	99,823.49	198,183.04	455,806.28	1,398.90	1,724.20	303,562.80		1,266,050.24	10.80	1,083,829.34	
Massachusetts	52,341.33	323,769.65	645,423.39	2,485.25	22,249.18	8.24	534.93	15,783.51	50,324.35	35,339.70	287.40
1st Michigan	63,355.21	668,880.90	1,165,104.08	21,555.60	2,641.54			339,650.10	10,892.08	2,325,602.11	
4th Michigan	16,878.32	71,217.03	514,688.68	2,068.20	334.87			.60	351.00	6,024.36	
Minnesota	68,019.90	29,729.46	212,759.87	53.40	112.05	81.90	63.87	453.18		21,153.14	
Mississippi	48.00	27.00	40.50								
1st Missouri	29,139.72	39,184.03	103,377.55	1,237.62	3,312.07		44.87	2,071.98	207.54	10,371,279.26	
6th Missouri	67,038.24	55,566.01	36,267.55	30.00	323.25					1,848.72	
Montana	783.02	389.93	21,179.45	11.10	13.46			.94		702.39	
Nebraska	33,075.58	18,668.85	36,498.16					3.06		10,326.76	
Nevada		212.40	2,861.50								
New Hampshire	967.08	14,285.84	442,252.45	1.80	2.47			.44	.36	58.25	
1st New Jersey	7,541.89	13,860.68	833,364.51	28,949.52	1,576.06		1.44	97,517.46		812.91	
5th New Jersey	440,368.66	441,361.77	2,371,854.39	30,140.64	11,871.96	123,000.00	.36	12,375,010.20	1,739,154.15	4,660,756.77	
New Mexico	.34	435.15	1,002.60							79.20	
1st New York	404,646.86	74,613.44	248,250.39	12,318.40	503.67	6,391.05	69.84	15,285,485.91		212,094.67	5.56
2d New York	566,916.67	181,443.44	2,220,971.54	349,727.25	314,534.90	1,723.66	103,231.62	20,452,313.07	7,980.71	1,267,900.00	980,898.36
14th New York	99,774.50	108,601.29	768,789.81	9,078.90	165.78	114,175.20	749.52	1,865.15		158,145.40	
21st New York	187,325.17	335,068.13	191,833.21	502.50	42.77	49.20		8.61		212,851.70	
28th New York	43,066.26	41,712.52	63,175.47	426.00	4,012.12			30.99	2,033.64	110,851.35	
North Carolina	25,171.78	51,786.15	16,145.74		7.50			72,661,434.97		20,286,122.17	4,261.96
North Dakota	1,201.20	756.00	3,672.00	24.00							
1st Ohio	184,830.46	539,680.78	423,131.80	10,106.32	4,950.97			47.94		5,175,774.18	
10th Ohio	139,274.37	658,466.36	310,299.61	3,240.00				1,513,386.30		2,042,251.85	
11th Ohio	390,881.02	237,090.39	25,357.31	12.00	90.00			2.00		2,560.43	
18th Ohio	348,581.53	100,861.01	284,892.77	1,290.30	58.43	15.00	26.28	289.14	352.26	66,487.95	
Oklahoma	9,302.10	8,674.80	4,020.54							1,645.25	
Oregon	6,614.25	4,244.62	27,561.98	24.30	1.88		5.04	21.30		1,478.21	
1st Pennsylvania	2,206,134.56	3,150,787.65	4,733,049.89	109,571.94	22,844.35	273,123.75	2,596.97	8,685,284.00	404.64	395,926.53	137.28
12th Pennsylvania	45,699.48	478,912.78	382,447.26	54.00						521,459.64	
23d Pennsylvania	527,612.10	64,081.95	10,966.60	195.00	6,806.34	89.40	236.52	1,035.78	2,007.04	19,521.98	
Rhode Island	16,910.00	25,461.83	11,109.83	.68	122.63		7,704.00	582.05	6.12	3,792.71	52.02
South Carolina	21,890.31	40,304.70	21,340.57	57.00	259.50	3.00	21.60	8.68		2,259.51	
South Dakota	6,855.81	10,447.56	33,506.93	90.00	7.50					961.65	
Tennessee	17,006.09	2,458.05	18,735.75	.30	.38			9.60	3,185,454.89	551,533.00	
1st Texas	20,050.63	7,309.73	83,436.28	901.50	339.00			67.43		25,177.24	78.00
2d Texas	3,172.58	4,079.10	3,685.28					430.16		185.12	
Utah	803.50	256.05	22,801.12							300.15	
Vermont	713.50	4,733.55	5,602.73							37.02	
Virginia	1,481,128.98	53,601.43	138,529.72	18.00	2.25	86,250.00	246.92	14,390,897.25		3,411,088.41	
Washington	10,419.52	6,166.76	24,584.17					113.10		1,297.43	5,000.00
West Virginia	320,866.52	22,060.80	882.15	.60	4.50	19.80	3.43	128,411.29		1,895,209.62	
Wisconsin	58,977.88	43,243.80	470,406.29	2,941.50	651.74		1.66	37.40	2,837.70	1,002,008.47	
Wyoming	145.00	198.30	6,162.66							81.00	
Philippine Islands	400,579.82	45,177.33	7,844.72	42.90	10.70		64.08	1,979.56		34.88	
Total	9,544,241.22	10,009,880.58	22,739,653.71	1,401,827.01	487,972.62	968,520.71	118,478.19	150,127,514.62	6,947,630.94	66,341,838.88	1,001,500.93

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.											
	Cigar and cigarette manufacturers—annual sales.						Tobacco manufacturers—annual sales.					
	Not over 50,000 cigars, $4.	50,001–100,000 cigars, $6.	100,001–200,000 cigars, $12.	200,001–400,000 cigars, $24.	Over 400,000 cigars, $24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cents.	Cigarettes, including small cigars, per 10,000 cigarettes or fraction thereof, 6 cents.	Not over 50,000 pounds, $6.	50,001–100,000 pounds, $12.	100,001–200,000 pounds, $24.	Over 200,000 pounds, $24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cents.	Miscellaneous collections relating to tobacco.	Total.
Alabama	$86.08	$24.50	$60.00	$150.00	$32.80						$494.99	$13,448.80
Arizona	.67	6.00		24.00								1,627.74
Arkansas	31.34	24.00	2.00	38.00	44.20	$80.00	$12.00				93.11	9,582.51
1st California	647.27	961.59	713.76	619.00	12,352.57		163.50	$12.00	$240.42		295.18	2,853,725.20
6th California	315.41	306.50	132.00	408.00	243.75	1,605.80	86.50				14.27	224,104.82
Colorado	203.93	88.00	99.00	216.00	2,551.40		56.00					168,177.06
Connecticut	409.00	412.00	462.00	444.00	3,424.80	.74	119.00	12.00				331,995.59
Delaware	28.67		51.00	24.00	1,403.90					$297.12	16.38	598,256.48
Florida	190.70	3,589.99	5,217.37	8,034.33	18,114.86		52.04	1,398.12	1,196.64	99.00	1,527.05	3,471,703.63
Georgia	123.04	111.50	117.00	276.00	1,212.60		18.00				546.39	103,721.63
Hawaii		6.00					6.00					6,652.30
Idaho	100.34	54.00	22.00	72.00			13.50				442.66	10,210.99
1st Illinois	2,239.09	1,397.50	1,918.00	2,115.00	7,832.56	17.80	1,067.00	21.00		3,938.32	111.95	6,160,021.06
8th Illinois	2,834.86	653.00	630.00	1,028.00	82.50		343.00		24.00		323.31	335,732.38
Indiana	573.25	430.13	509.00	914.00	20,475.37		378.00	12.00	48.00			1,476,978.39
Iowa	310.35	435.50	520.00	600.00	4,631.70		348.50	18.00	24.00	72.32	109.79	497,194.74
Kansas	266.28	143.00	208.00	809.62	39.60		137.00				9.73	75,023.76
Kentucky	192.12	95.00	124.00	116.00			475.90	12.00	55.92		248.70	7,594,109.01
Louisiana	99.33	215.50	70.00	150.00	4,346.90	2,408.78	164.00		48.00	148.82	161.14	486,021.18
Maine	205.33	84.00	150.00	72.00	583.90							74,841.60
Maryland	485.72	125.50	156.00	312.00	9,865.10	2,726.10	90.00			913.12	13.82	3,455,198.51
Massachusetts	891.26	433.50	483.50	514.00	13,516.55	17.21	278.00	12.00		37.76	1,254.95	1,165,985.66
1st Michigan	647.53	220.50	339.00	617.00	21,061.77	615.70	228.50			1,855.20	.26	4,623,257.14
4th Michigan	383.53	281.50	423.00	464.00	6,217.02		189.88		24.00		373.16	622,919.15
Minnesota	419.16	420.50	594.31	611.00	3,062.20	14.90	323.50					338,772.34
Mississippi											2.83	118.33
1st Missouri	483.99	339.00	454.00	456.00	994.40	23.28	93.50	12.00	24.00	8,371.68		10,601,100.49
6th Missouri	192.73	90.00	123.00	276.00	2,226.80		58.00					164,880.30
Montana	90.74	65.00	51.00	12.00	144.80		81.00				2,440.15	24,904.98
Nebraska	196.67	112.00	144.00	100.00	1,437.60		130.50					101,593.17
Nevada		12.00	12.00									43,097.90
New Hampshire	62.35	50.50	36.00	72.00	6,225.90		6.00					464,021.50
1st New Jersey	240.67	352.30	23.90	76.00	9,065.40	388.41	49.38				7.45	893,830.14
5th New Jersey	748.82	318.00	360.00	678.00		.02	171.00		72.00		68,031.95	22,263,708.69
New Mexico	8.00		12.00				6.00					1,543.29
1st New York	1,834.45	490.50	768.00	1,080.00	10,266.50	28,296.50	247.50	12.00	24.00	106.56	38.12	16,287,483.62
2d New York	2,412.12	918.28	1,095.13	2,226.90	39,338.69	41,760.48	985.57	96.00	192.00	1,288.62	1,920.28	26,539,575.29
14th New York	823.51	609.00	663.00	594.00	10,355.55	305.49	176.00			91.94		1,275,924.43
21st New York	546.10	423.50	450.00	564.00	11,565.77		447.00	36.00		88.00		941,801.00
28th New York	619.34	474.00	673.00	552.00	789.50		347.50		36.00	50.58	4.29	269,754.54
North Carolina	67.36	43.00	27.00	74.34	1,870.70	126,676.72	54.00	12.00	24.00	14,491.80	808.83	93,189,086.02
North Dakota	26.28	28.00	40.50	24.00							10.19	5,782.17
1st Ohio	461.43	318.00	300.00	612.00	15,696.41		169.50	12.00	42.00	5,512.48	67.06	6,301,723.33
10th Ohio	239.76	268.00	237.00	366.00	18,154.17	3,403.20	95.00		24.00	1,556.64	7.04	4,691,260.30
11th Ohio	147.01	131.50	167.00	310.00	14,299.65		18.00				32.06	671,101.37
18th Ohio	885.87	308.00	447.00	382.00	10,909.27		286.00	24.00	54.00		2,197.56	818,338.37
Oklahoma	42.51	101.50	36.00	144.00	152.00		28.00				5.97	21,152.67
Oregon	84.70	120.00	84.00	72.00	266.60		55.00				9.18	40,043.00
1st Pennsylvania	2,656.23	1,249.51	1,780.00	3,438.00	134,108.45	16,232.63	1,101.75	24.00	48.00	171.96	656.46	19,701,329.45
12th Pennsylvania	189.72	98.00	219.00	238.00	15,934.40		89.00		24.00	380.48		1,045,745.70
23d Pennsylvania	597.78	340.00	648.00	1,385.86	12,646.49		280.75	12.00	5.58		47.07	646,559.33
Rhode Island	144.70	52.00	168.00	192.00	454.00	13.08	24.00					66,880.65
South Carolina	4.00	35.16	55.45	42.00	947.80						9.03	87,238.51
South Dakota	51.03	59.50	30.00		590.50		12.00		24.00	12.00	35.44	52,703.01
Tennessee	63.68	36.00	48.00	102.00	508.90		107.50	69.00	48.00	2,691.68	13.79	3,778,686.61
1st Texas	35.01	48.00	60.00	96.00	1,949.61	.04	56.00	12.00			155.35	139,771.82
2d Texas	45.65	22.00	48.00	96.00	33.50		12.00				212.98	12,022.37
Utah	28.68	30.00	12.00	72.00	183.10		18.00				18.80	24,523.40
Vermont	59.00	31.50		24.00	42.30							11,333.00
Virginia	97.88	47.46	87.00	180.00	46,339.66	64,795.90	70.50	24.00	76.00	3,480.12	94.92	19,697,056.40
Washington	206.71	165.24	181.00	126.00	56.00		68.50			294.29	14.19	49,292.82
West Virginia	77.04	63.00	156.00	261.00	7,184.44	221.10	75.50			1,527.04	127.67	2,377,154.56
Wisconsin	912.02	1,100.74	1,081.52	1,490.00	3,780.68		300.86	606.00	30.00	805.60	9.59	1,591,379.45
Wyoming	12.00	29.00	54.00				12.00				17.93	6,711.89
Philippine Islands												455,734.29
Total	27,086.42	19,501.76	23,941.54	34,951.05	509,564.65	309,724.06	10,302.63	2,451.12	2,408.56	48,283.02	52,035.02	270,759,384.44

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Oleomargarine.								Adulterated butter.				
	Colored, per pound, 10 cents.	Uncolored, per pound, ¼ cent.	Manufacturers, $600.	Retail dealers.		Wholesale dealers.		Total.	Per pound, 10 cents.	Manufacturers, $600.	Dealers.		Total.
				Colored oleomargarine, $48.	Uncolored oleomargarine, $6.	Colored oleomargarine, $480.	Uncolored oleomargarine, $200.				Retail, $48.	Wholesale, $480.	
Alabama				$76.00	$2,776.42		$3,100.01	$5,952.43					
Arizona				24.00	902.54		387.50	1,314.04					
Arkansas				192.00	3,626.26	$28.00	3,733.35	7,579.61					
1st California		$26,546.50	$2,400.00		14,492.63		4,116.67	47,555.80		$10.00			$10.00
6th California		2,910.50	600.00		20,872.17		1,933.34	26,316.01	$250.00				250.00
Colorado	$168.00	195.00	675.00	124.00	7,566.24		3,000.02	11,728.26	117.00				117.00
Connecticut					5,777.81		3,933.34	9,711.15					
Delaware				920.00	1,593.38	680.00	600.00	3,793.38					
Florida					6,802.03		5,133.36	11,935.39					
Georgia				48.00	2,706.38	1,440.00	5,795.60	9,989.98					
Hawaii					1.00			1.00					
Idaho					982.79		550.00	1,532.79					
1st Illinois	193,200.30	236,134.95	4,200.00		56,081.75	1,460.01	10,300.01	501,377.02	78.00				78.00
8th Illinois	30,870.00	5,220.20	600.00		25,973.39		11,312.54	73,976.13		1,190.00			1,190.00
Indiana	13,225.00	2,160.00	1,200.00	1,577.00	45,584.34	6,600.00	8,000.20	78,346.54	156.00	737.06			893.06
Iowa					30,141.26		19,933.38	50,074.64	1,867.38				1,867.38
Kansas	73,600.00	14,856.50	1,600.00	2,484.00	18,097.11		5,483.38	116,120.99					
Kentucky		11.29		429.65	7,888.83		3,333.33	11,663.10					
Louisiana				48.00	7,364.73	360.00	3,916.67	11,689.40					
Maine					10,095.16		9,483.33	19,578.49					
Maryland	58,999.00	3,085.67	1,350.00	5,700.00	11,401.59	1,200.00	4,883.34	86,619.60					
Massachusetts		8,203.26	650.00	352.00	22,792.48		17,033.35	49,031.09					
1st Michigan		2,039.00	600.00	48.00	35,919.40	200.00	15,258.42	54,064.82	231.00				231.00
4th Michigan					20,445.46		12,633.49	33,078.95		784.50			784.50
Minnesota		3,525.00	1,200.00		16,499.96		6,615.56	27,840.52	2,036.00				2,036.00
Mississippi				84.00	914.51	100.00	2,516.67	3,615.18	246.00				246.00
1st Missouri	83,651.00	14,078.75	1,800.00	7,814.00	12,050.18	480.00	2,783.35	122,660.28					
6th Missouri	16,450.00	4,340.00	600.00	620.63	15,908.29		5,229.29	43,148.12					
Montana					1,420.82		1,266.67	2,687.40					
Nebraska	600.00	2,282.50	1,200.00	3,778.00	11,692.77	1,280.00	5,016.67	26,749.94	114.00				114.00
Nevada					356.01		200.00	556.01					
New Hampshire					4,041.32		3,700.00	7,741.32					
1st New Jersey					13,677.02		3,866.67	17,543.69					
5th New Jersey	13,541.50	51,543.92	6,450.00		22,019.46		8,550.01	102,104.89	252.30				252.30
New Mexico				90.00	318.26		512.50	920.76					
1st New York					13,579.63		2,700.00	16,279.63					
2d New York	16.80				5,309.06		9,704.50	15,030.36		1,800.00			1,800.00
14th New York		1,255.50	150.00	48.00	21,045.67		13,716.69	36,215.86					
21st New York		3,946.77	600.00		22,355.82		8,366.70	35,269.29	166.00				166.00
28th New York		11,791.25	1,600.00		26,638.00		11,766.67	51,790.01					
North Carolina				148.00	873.61	960.00	1,050.00	3,031.61					
North Dakota					1,380.43		1,716.69	3,097.12	1,488.00				1,488.00
1st Ohio		27,278.00	2,400.00		17,057.34		4,916.67	51,652.01					
10th Ohio		2,089.00	1,200.00		18,064.12		4,950.01	26,303.13		62.50			62.50
11th Ohio		13,437.00	1,200.00		18,196.70		6,716.69	39,551.48					
18th Ohio			661.50	12,518.50	19,693.51		4,916.69	37,790.20					
Oklahoma				3,496.59	6,501.06	1,659.34	3,730.04	15,387.03	853.00				853.00
Oregon		2,298.75	600.00		4,342.50		900.01	8,141.26	750.70	1,859.80	$5.63		2,616.13
1st Pennsylvania					12,875.43		4,416.68	17,292.11					
12th Pennsylvania					5,100.30		200.00	5,300.30					
23d Pennsylvania	174.90		100.00		14,378.89		7,250.00	21,903.79					
Rhode Island	2,106.00	5,083.00	3,056.95	192.00	4,882.70		2,400.00	17,720.65					
South Carolina					700.14		2,200.00	2,900.14					
South Dakota					2,319.33		2,716.70	5,036.03					
Tennessee				652.00	5,184.23	28.00	3,283.35	9,147.58	150.00				150.00
1st Texas				596.00	1,360.33	480.00	2,400.00	4,836.33					
2d Texas	7,400.00	1,746.25	600.00	564.00	3,798.13	480.00	1,616.66	16,205.04					
Utah					1,565.60		1,250.02	2,815.62					
Vermont					2,534.16		1,566.67	4,100.83					
Virginia				2,772.00	4,052.00	2,040.00	4,816.70	13,680.70	204.00				204.00
Washington		333.40	600.00		11,094.63		4,275.02	16,303.05	25.00	825.00			850.00
West Virginia				1,211.00	8,888.58		4,650.00	14,749.58					
Wisconsin		6,383.51	2,053.00		20,110.40		14,589.45	49,130.36	1,613.00				1,613.00
Wyoming			82.50		657.63		133.34	873.47					
Philippine Islands													
Total	494,005.50	452,774.47	40,028.95	46,607.37	740,260.16	19,475.35	327,927.68	2,121,079.68	10,597.38	7,265.80	5.63		17,871.84

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Process or renovated butter.			Mixed flour.			Stamp taxes (not elsewhere specified).					
							Documentary.					
	Per pound, ¼ cent.	Manufacturers, $50.	Total.	Per barrel, 4 cents.	Makers, packers, or repackers, $12.	Total.	Stamp sales by postmasters.	Bonds, capital stock issues, conveyances, etc. (according to class and value).	Capital stock, transfers, on each $100 of face value or fraction thereof, 2 cents.	Sales of produce on any exchange, etc., for each $100 in value or fraction thereof, 2 cents.	Playing cards, per pack, 8 cents.	Total.
Alabama							$195,775.57	$71,533.88	$2,868.48			$270,177.93
Arizona							44,956.30	43,381.18	49.70			88,387.18
Arkansas							168,571.43	71,152.03	.32			239,723.78
1st California							370,425.10	883,061.12	31,034.21		$3,836.48	1,290,250.91
6th California							311,424.13	776,995.12	7,453.16		181.52	1,096,050.93
Colorado	$469.50	$100.00	$569.50		$17.00	$17.00	172,754.15	191,652.42	28,500.36	$931.96	704.00	394,542.89
Connecticut							156,058.56	196,872.00	15,093.30		25.12	368,040.04
Delaware							12,982.43	190,327.34	9,565.68			212,875.45
Florida							222,416.21	129,325.36				351,741.57
Georgia							320,098.67	142,692.33	3,832.56			475,623.65
Hawaii							1,956.31	67,219.83	1,155.70		2,554.32	72,928.16
Idaho							106,200.24	4,080.41				110,280.65
1st Illinois							462,956.49	2,567,761.80	297,221.12	3,107,766.12	11,843.64	6,447,379.37
8th Illinois				$3.20	9.00	12.20	251,451.67	173,795.46	1,309.74		122.40	426,739.20
Indiana							551,919.75	207,644.58	1,131.52		133,490.00	894,085.85
Iowa	168.00		168.00		41.25	41.25	622,455.61	285,012.24	20,428.72			828,796.77
Kansas	2,181.05	100.00	2,281.05	51.00	72.00	123.00	395,050.70	123,945.00	771.84		177.36	510,946.50
Kentucky							218,216.00	176,953.72	3,374.35		1.92	398,546.02
Louisiana							183,039.17	304,301.47	557.75	632,165.26		1,120,063.65
Maine							161,490.00	23,152.06	721.00			185,372.06
Maryland	3,029.00	50.00	3,079.00				210,251.61	564,620.16	11,072.18		.96	775,844.91
Massachusetts	32.18		32.18				739,566.70	975,013.30	180,395.82		202.00	1,895,177.91
1st Michigan							242,356.76	531,473.08	16,425.32			789,250.06
4th Michigan							196,335.32	87,118.06	3,104.05	10,950.95		297,509.31
Minnesota	5,148.33	100.00	5,248.33				295,776.61	449,252.33	194.92	221,253.74	108.00	966,555.00
Mississippi							154,094.33	16,731.07	222.63			171,048.03
1st Missouri							180,603.27	404,346.62	10,958.00	54,353.26	342.96	650,604.11
6th Missouri	2,388.21	50.00	2,438.21		24.00	24.00	267,808.70	332,737.74	898.54	138,244.14	713.60	740,402.72
Montana							74,254.28	42,554.83				116,809.11
Nebraska							229,788.82	214,953.56	243.08	63.00	20.00	445,098.76
Nevada							25,006.18	4,944.99				30,051.16
New Hampshire							59,735.30	10,239.75	65.78			70,040.83
1st New Jersey							213,606.80	97,424.01			2,120.00	313,151.71
5th New Jersey							338,434.53	376,390.16	1.12		399,370.00	1,114,195.80
New Mexico							51,455.72	17,631.00				68,087.71
1st New York							195,134.42	351,821.88	3.88		643,400.00	1,100,300.18
2d New York		600.00	600.00	874.00	12.00	886.00	181,253.48	8,617,958.69	8,705,946.51	1,378,014.24	102,698.21	18,446,871.12
14th New York							256,111.43	115,900.33	504.03			372,005.70
21st New York							181,736.43	206,642.07	35.00			388,413.50
28th New York				40.00	24.00	64.00	177,195.53	553,363.44	14,982.36		119.04	745,660.37
North Carolina							368,491.95	144,900.41	608.34			513,900.70
North Dakota							76,616.55	51,017.02				127,633.57
1st Ohio							138,325.44	277,158.74	9,211.28		1,576,116.24	2,000,811.70
10th Ohio							130,033.41	137,840.22	1,997.30	2,490.10	248.00	272,609.03
11th Ohio							112,997.95	191,004.59	2,107.76			306,110.30
18th Ohio							342,715.47	787,648.96	21,945.41		26.32	1,161,736.16
Oklahoma							351,980.85	156,002.10	332.70			538,315.65
Oregon							147,050.27	150,886.09			118.24	307,054.60
1st Pennsylvania							393,659.00	1,352,551.60	84,795.06		123.92	1,831,132.67
12th Pennsylvania							122,309.58	148,938.01	1,904.24			272,651.83
23d Pennsylvania							367,495.05	615,745.10	32,222.24		634.08	1,016,096.47
Rhode Island							22,902.23	134,688.18	13,677.78		8.16	171,177.05
South Carolina							213,001.68	66,637.29				279,638.97
South Dakota							110,674.51	60,236.19				170,910.70
Tennessee							226,067.50	258,670.73	800.06			485,538.29
1st Texas							786,054.56	303,812.48	1,952.62		642.96	1,092,462.62
2d Texas							236,390.31	65,568.05	100.60		4.80	302,063.70
Utah							45,430.15	131,013.88	253.88			176,697.01
Vermont							79,811.63	4,348.42	8.54			84,168.59
Virginia							229,698.98	362,080.04	5,399.00			597,177.02
Washington							285,125.34	205,290.00	1,757.84		466.56	492,645.80
West Virginia							241,360.22	140,551.11	3,948.78			385,860.11
Wisconsin							404,028.90	355,178.21	315.00	12,356.32	20.64	772,400.07
Wyoming							54,464.63	18,903.10	200.00			73,567.70
Philippine Islands								1,000.00				1,000.00
Total	13,416.27	1,000.00	14,416.27	968.20	199.25	1,167.45	14,616,958.05	26,730,704.37	9,012,702.29	5,568,589.09	2,880,441.65	58,799,486.45

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Public utilities.							
	Transportation.					Telegraph and telephone messages; charges over 14 cents and not over 50 cents, 5 cents; charges over 50 cents, 10 cents.	Leased wires; of amount paid, 10 per cent.	Total.
	Freight, by rail or water; of amount paid, 3 per cent.	Express; for each 20 cents or fraction thereof paid, 1 cent.	Passengers, by rail or water; of amount paid, 8 per cent.	Seats, berths, etc.; of amount paid, 8 per cent.	Oil by pipe lines; of amount paid, 8 per cent.			
Alabama	$225,466.73	$14,227.86	$113,388.08			$18,548.85		$371,631.52
Arizona	78,730.81	1,052.32	56,616.76	$57.09		3,817.61	$115.85	140,390.44
Arkansas	118,392.87		38,199.63			55,971.86		212,564.36
1st California	2,920,732.28	39,287.43	2,411,376.60	14,569.15	$125,406.29	1,189,354.67	23,078.76	6,723,805.18
6th California	1,223,093.29	18,793.83	1,403,481.63	2,587.01	188,964.32	256,861.63	3,458.02	3,097,239.73
Colorado	630,911.02	2,051.17	419,591.60	950.33	151,023.97	494,976.76	6,130.09	1,705,641.00
Connecticut	2,282,258.82	10,239.84	2,489,788.18	51,103.03	48.99	333,030.22	2,718.31	5,169,187.39
Delaware	18,235.42	244.08	1,040.51	64.76		5,097.97	4.00	24,093.34
Florida	160,748.20	10.48	143,148.30			42,893.31		346,800.20
Georgia	601,122.77	185,141.95	515,069.49	6,058.55		995,866.27		2,303,259.03
Hawaii	80,298.90	607.17	53,815.31	50.40	137.06	16,572.19		151,481.03
Idaho	15,602.36	999.09	18,022.34	7.00		12,224.98		40,855.86
1st Illinois	15,003,945.59	13,380.02	9,234,982.85	5,397,219.84	15.50	956,214.76	35,089.61	30,640,848.17
8th Illinois	169,475.41	724.52	150,792.89	638.64	18.05	155,344.95	3.19	470,997.55
Indiana	682,408.81	24,918.25	424,984.84	228.09		374,268.69	94.61	1,506,903.29
Iowa	101,375.17	708.77	72,044.30	94.11		231,113.16	707.47	406,102.98
Kansas	1,771,563.52	780.90	1,641,701.10	579.27	863,638.92	177,778.28		4,456,041.99
Kentucky	1,276,358.87	1,224.92	1,189,100.93	1,373.79	83,188.91	91,051.05	706.19	2,043,004.66
Louisiana	419,721.26	354.20	295,395.74	451.21	436,457.68	70,077.61	676.80	1,223,336.50
Maine	457,149.43	12,286.60	301,131.44	67.82		25,083.95		795,709.24
Maryland	4,710,040.58	725.93	2,976,036.04	26,362.73	1,684.19	682,380.25		8,397,229.72
Massachusetts	2,369,032.95	113,914.61	1,788,425.72	30,208.52		1,136,211.49	14,896.56	5,452,769.86
1st Michigan	2,944,224.87	6,720.71	1,638,904.23	25,528.38	24.18	423,285.71	1,992.93	5,040,681.01
4th Michigan	180,806.51	290.37	136,603.62	11,751.58		70,482.99		399,335.07
Minnesota	4,695,034.58	4,384.79	2,505,826.01	68,791.17		229,740.72	7,880.20	7,511,057.47
Mississippi	60,113.48	78.72	40,154.82	662.36		9,239.75	22.86	110,571.79
1st Missouri	3,879,711.29	13,131.43	2,460,616.38	5,042.12	107,064.27	1,128,112.66	6,628.39	7,599,306.54
6th Missouri	242,198.07	1,161.11	191,003.87			265,813.41		790,176.46
Montana	28,313.05	456.03	11,139.22	120.08		12,036.99		52,065.97
Nebraska	1,269,565.33	2,560.60	635,443.75			783,596.91	5,683.03	2,690,849.02
Nevada	33,001.92	1,942.10	10,270.78	296.90		4,220.41	49.25	49,781.45
New Hampshire	4,280.29	5,259.47	4,735.06			4,546.63		18,021.45
1st New Jersey	24,572.39	11,414.78	49,800.04	9.00	6.10	1,091.65		86,902.96
5th New Jersey	166,852.51	38,932.42	12,141.76			34,548.48	111.05	252,690.20
New Mexico	7,798.62	174.85	3,863.41	18.90		6,612.57		18,400.35
1st New York	44,396.99	109.14	1,362.11					45,968.24
2d New York	11,099,027.57	11,556,523.71	7,080,818.88	217,810.70	2,786,815.33	13,208,116.50	990,364.44	46,939,477.13
14th New York	553,239.62	2,308.86	261,744.27	2,599.80		81,918.72	626.89	902,468.16
21st New York	48,223.78	11,084.66	103,214.33			56,237.18		218,759.95
28th New York	408,811.64	5,418.20	375,915.05	9,946.67	8,413.38	80,426.90	112.72	887,544.56
North Carolina	921,101.03	962.52	697,636.27	66.65	4.10	77,846.35		1,697,616.92
North Dakota	3,951.85	48.34	911.88			29,207.20		34,179.27
1st Ohio	1,414,510.49	5,190.42	1,182,047.36	82.66	382.21	194,223.57	4,228.97	2,800,665.68
10th Ohio	312,295.64	32,440.12	155,779.64	3,185.75	151,515.21	96,624.42	4.80	751,845.38
11th Ohio	473,207.92	311.95	169,567.36	5,842.89	24,502.74	287,278.58	8,156.05	948,867.49
18th Ohio	1,248,358.03	16,777.97	352,972.09	22,511.29	3,903.60	258,245.70	1,943.28	1,904,711.96
Oklahoma	83,139.70	7,453.16	35,662.52		696,995.26	149,128.84	184.25	972,563.73
Oregon	620,283.08	1,308.71	572,717.16	3,187.41	19.02	57,016.24		1,254,531.62
1st Pennsylvania	9,257,004.44	38,168.72	7,142,345.29	4,627.68	93,935.79	1,181,070.76	34,855.04	17,751,907.72
12th Pennsylvania	96,753.89	5,551.78	48,688.83	46.79		22,755.97		173,797.26
23d Pennsylvania	2,550,008.32	33,839.65	1,292,762.09	474.09	949,833.23	52,294.32	31,720.55	4,919,932.25
Rhode Island	49,246.82	2,347.11	20,127.93	257.52		35,260.31	340.21	107,579.90
South Carolina	57,085.44	115.75	13,547.65			18,855.83		89,604.07
South Dakota						74,984.56		74,984.56
Tennessee	376,888.17	813.75	285,020.19	589.19	10.45	49,939.38	72.72	713,333.85
1st Texas	1,416,112.69	1,025.30	1,056,737.77	808.07	849,795.33	183,522.09		3,508,901.25
2d Texas	1,600,240.98	205,044.53	1,254,769.28	65,528.49	99,229.46	946,096.56	223.05	4,171,132.35
Utah	413,702.31	527.64	335,183.84	3.55		17,682.03	1,456.53	768,556.90
Vermont	222,577.52	7,969.46	119,008.17			12,665.26	.20	362,310.61
Virginia	2,639,675.73	2,804.35	1,671,023.92	5,464.13		43,554.66		4,362,522.79
Washington	327,272.62	3,220.63	308,134.01	2,470.95	94.29	139,652.94	7.86	780,853.30
West Virginia	37,621.96	5,264.54	30,689.37	939.44	306.03	30,935.74	543.56	106,300.64
Wisconsin	152,477.17	534.53	33,375.79			411,204.61	156.51	597,748.01
Wyoming	3,872.97	362.16	2,125.57		382.65	2,981.88	600.72	10,325.05
Philippine Islands								
Total	85,292,685.34	12,475,870.18	58,042,230.71	5,991,623.63	7,823,816.61	28,086,886.47	1,184,635.32	198,697,728.16

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TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Insurance.				
	Life.				
	On each $100 or fractional part of face of policy, 8 cents.	Industrial weekly payment plan, not over $500, 40 per cent of first weekly premium or 20 per cent of first monthly premium.	Marine, inland, and fire; on each $1 or fractional part of premium, 1 cent.	Casualty; on each $1 or fractional part of premium, 1 cent.	Total.
Alabama	$4,715.29	$3,175.95	$1,004.49	$3,357.15	$12,252.88
Arizona	110.80		80.77	1.23	192.80
Arkansas	10,070.30		34.76		10,105.06
1st California	17,200.04	2,025.71	306,595.04	24,141.44	349,962.23
6th California	50,263.59	522.55	11,063.20	90,671.51	152,520.85
Colorado	6,375.88	69.65	10,444.13	6,603.47	23,493.13
Connecticut	344,930.92	5,596.82	490,295.03	544,121.77	1,384,944.54
Delaware	3,364.02		164.68		3,528.70
Florida	792.92	7,248.09	648.23	718.22	9,407.46
Georgia	31,290.90		99,874.47	11,308.87	142,474.24
Hawaii	.24		3,053.80	560.02	3,614.06
Idaho	2,428.66				2,428.66
1st Illinois	119,827.30	31,006.72	827,502.25	295,263.38	1,273,599.65
8th Illinois	17,821.02	16,971.09	15,536.09	30,270.91	80,599.11
Indiana	50,521.61	1,640.01	9,518.71	57,045.43	118,725.76
Iowa	108,575.93	7.00	53,870.71	60,517.33	222,970.97
Kansas	21,499.70		9,725.37	5,277.61	36,502.68
Kentucky	7,698.71	6,960.92	6,399.49	3,083.82	24,142.94
Louisiana	11,710.70	6,470.52	22,852.46	28,627.57	69,661.25
Maine	2,930.80		453.97	384.50	3,769.27
Maryland	8,102.20	22,765.65	18,612.85	195,061.84	244,542.54
Massachusetts	23,560.87	193,755.34	122,510.50	311,414.13	651,240.84
1st Michigan	31,204.63		30,508.54	95,103.69	156,816.86
4th Michigan	890.07		6,955.32	4,469.50	11,814.89
Minnesota	32,229.36	696.69	78,778.86	24,080.09	135,785.00
Mississippi	6,148.92		9,525.76	491.43	16,166.11
1st Missouri	88,756.98	51.93	22,761.65	49,235.60	160,806.16
6th Missouri	22,824.34		34,477.08	44,035.52	101,336.94
Montana	3,854.44		2,585.02		6,439.46
Nebraska	60,948.86		30,443.73	29,015.42	120,408.01
Nevada	258.23	4.00	989.27		1,251.49
New Hampshire	5,057.16		36,458.33		41,515.49
1st New Jersey	3,190.20	3,740.62	27,378.56	5,074.11	39,383.49
5th New Jersey	259,208.91	115,318.94	136,285.61	109,055.85	619,869.31
New Mexico	2,937.58			44.25	2,981.83
1st New York	117.63	2,185.86	8,133.12		10,436.61
2d New York	1,003,148.67	181,766.29	1,376,104.77	393,142.24	2,954,162.17
14th New York			38,488.62	7,090.05	45,578.67
21st New York	7,441.52		33,387.48	10,465.07	51,294.07
28th New York	7,987.32		11,500.76	2,615.82	22,103.90
North Carolina	41,249.07		14,191.95	78.48	55,519.50
North Dakota	2,044.28		1,866.62		3,910.90
1st Ohio	61,600.09	13,101.23	11,065.26	11,409.80	97,176.38
10th Ohio	58.80		14,350.47	1,146.15	15,555.42
11th Ohio	14,290.42	157.11	5,130.75	3,888.67	23,466.95
18th Ohio	10,039.56		34,100.48	4,607.70	48,747.74
Oklahoma	10,651.18		613.74	956.09	12,221.01
Oregon	2,024.59	293.80	4,272.57	1,410.31	8,001.27
1st Pennsylvania	123,274.47	10,936.31	185,830.95	109,768.73	429,810.46
12th Pennsylvania	2,154.65		4,906.33		7,060.98
23d Pennsylvania	36,538.37	11,780.54	83,115.36	9,970.03	141,404.30
Rhode Island	411.04	63.91	67,174.75	3,356.66	71,006.36
South Carolina	1,350.68	3,402.19	15,872.29	3,144.90	23,770.04
South Dakota	3,474.79	146.74	2,607.60	350.65	6,579.78
Tennessee	15,013.33	43,678.12	2,188.83	14,226.75	75,107.03
1st Texas	23,339.44	8,869.50	5,267.80	22,947.70	60,424.44
2d Texas	14,360.08		8,675.30	68,420.48	91,455.86
Utah	3,036.35		3,311.26	651.37	6,998.98
Vermont	22,429.74		1,531.30	4,180.75	28,141.79
Virginia	19,044.35	8,877.46	14,112.03	9,515.38	51,549.22
Washington	8,405.90		11,546.95	2,954.80	22,907.65
West Virginia	4,176.15		1,412.92	2,889.00	8,478.07
Wisconsin	79,096.73	235.55	163,009.50	3,650.53	245,992.31
Wyoming	1,277.67	9.62			1,287.29
Philippine Islands					
Total	2,878,839.32	703,532.23	4,551,158.49	2,721,873.77	10,855,403.81

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (manufacturers).											
	Automobile trucks and wagons, 3 per cent.	Other automobiles and motor cycles, 5 per cent.	Tires or accessories for automobiles, etc., 5 per cent.	Pianos, organs, phonographs, etc., 5 per cent.	Tennis rackets, and sporting goods, 10 per cent.	Chewing gum, 3 per cent.	Cameras and lenses, 10 per cent.	Photographic films and plates, 5 per cent.	Candy, 5 per cent; after Jan. 1, 1922, 3 per cent.	Firearms, shells, etc., 10 per cent.	Hunting and bowie knives, 10 per cent.	Dirk knives, daggers, etc., 100 per cent.
Alabama	$6,536.14	$4,731.23	$7,066.09	$2.00		$10.92			$43,033.72			
Arizona	3,296.41								7,613.41			
Arkansas	6,374.45								20,692.38			
1st California	78,035.08	62,509.07	189,273.76	1,891.16	$8,808.35	8,382.25	$364.75	$1,013.46	410,567.33	$56,287.93	$215.44	$41.94
6th California	53,009.25	45,507.00	810,183.12	11,470.94	15,062.17	40.64	349.51	704.90	273,276.65	4,387.77	128.19	
Colorado	2,351.91	7,585.14	216,391.51	1,450.82	719.62	1.01			112,358.16			
Connecticut	7,327.94	117,795.25	851,558.81	519,345.90	101,186.20		309.81	11.35	79,752.84	2,151,091.69	5,439.27	12.77
Delaware	581.07	1,794.19	1,916.09		1,363.98	2,595.91		1.85	8,982.98	1.15		5.29
Florida	2,176.57	1,414.11	4,663.91				5.80		14,556.06			
Georgia	29,013.53	4,602.67	77,667.90	174.02	1.30		1.40		167,768.71	8.34		
Hawaii	138.19	1,078.01	363.19	147.28	27.11	.45		7.74	6,639.08			
Idaho	334.20	501.17	1,760.03						23,206.14			
1st Illinois	544,305.38	366,623.76	1,753,516.05	1,151,267.99	533,123.70	481,525.94	32,558.65	18,823.59	1,469,455.76	331.77	409.84	36.22
8th Illinois	8,959.19	39,622.17	25,958.33	7,821.50	138.95			5.35	55,961.10	345,810.08		
Indiana	234,579.51	6,803,925.86	1,354,704.07	120,742.63	13,798.61				192,519.36			
Iowa	15,522.92	4,492.46	281,758.42	6,334.00	4,194.59				211,990.72			3.64
Kansas	13,261.71	6,690.76	30,531.94	80.95	538.03		3.00		48,793.28	4.37		
Kentucky	22,260.19	37,707.99	37,120.97	12,588.62	12,928.35	1,206.67			63,688.83			
Louisiana	7,566.36		6,371.31		27.28			27.24	90,418.49	1.94		
Maine	2,510.49	474.96	957.21	576.88	12,429.05	206.43			36,296.81			
Maryland	10,882.89	12,276.66	76,337.22	7,915.45	2,664.56	649.56		1,166.75	251,673.25			3.45
Massachusetts	44,075.48	297,279.88	2,141,784.87	149,385.74	118,327.59	7,154.32	2,174.56	14,075.37	1,797,925.78	352,788.21	355.72	60.00
1st Michigan	2,902,193.59	38,327,340.44	8,891,315.21	36,255.62	17,951.69	472.16	80.97		103,388.24	2,554.40	4.52	
4th Michigan	32,914.97	94,785.64	120,310.44	56,777.51	28,380.67				41,728.81	1,671.37	8,121.48	
Minnesota	46,313.91	21,983.05	94,489.79	16,070.07	13,907.29	109.13	1,847.18		207,604.09			
Mississippi	881.54	11.69	183.57						17,338.90			
1st Missouri	31,892.82	343,090.73	302,341.75	7,516.65	25,795.30	1,405.73	2,154.06	56,061.26	475,533.76		193.59	
6th Missouri	6,149.06	15,906.59	75,332.04	650.52	832.40	707.89	504.74		235,853.23	1,152.56		
Montana	184.98		3,714.00						11,106.74			
Nebraska	5,457.02	9,099.16	180,687.81	37.29	1,626.32	1,370.66	2.75	296.00	64,236.26			
Nevada		97.79	8.20						1,287.94			
New Hampshire	2,802.80	2,663.90	5,301.84		61,499.17		1.28		13,369.21			
1st New Jersey	5,228.66	243,965.47	306,381.65	1,175,686.71	246.32				89,967.54			22.50
5th New Jersey	39,995.46	110,821.36	979,871.62	154,280.93	63,659.04	2,478.69	19.85	286.57	190,192.70	611.39	2,345.67	216.61
New Mexico	40.07	35.93	187.93						4,000.11			.09
1st New York	121,730.78	402,716.79	425,951.82	75,402.81	4,863.57	68,884.62			444,650.71			6,020.58
2d New York	669,421.83	1,864,392.98	4,214,377.29	840,877.79	847,352.57	80,677.14	21,773.59	28,005.57	1,560,166.01	136,243.43	1,536.14	63.21
14th New York	25,408.23	8,590.15	82,928.52	183,274.63	45,376.80	42,213.43	16.75	12.55	153,128.97	5.84	596.72	1.11
21st New York	72,822.42	539,512.62	170,674.90	21,610.18	7,231.61	37.85	21,587.79	5,892.97	94,377.08	49,620.56	290.42	
28th New York	962,032.38	418,339.04	406,310.87	33,589.71	15,866.45	5,784.30	591,878.58	614,084.34	238,148.36	88.38	1,274.15	
North Carolina	57,230.14		35,519.27	35.10	51.37		16.45		25,579.97			
North Dakota	176.15	.75	217.38	6.29	.20				14,099.95			
1st Ohio	108,295.25	183,268.04	540,247.02	63,968.28	101,858.37	3,326.71	27.10	35.16	212,749.73	239,815.44		
10th Ohio	126,606.69	2,324,497.07	544,407.20	2,281.71	3,131.27	829.32			120,650.13	51.20		
11th Ohio	115,900.71	22,270.44	292,471.98	4,884.09	24,309.31				41,718.14			
18th Ohio	620,509.18	2,160,990.51	10,268,275.03	4,935.67	46,505.96	539.95	37.18	206.15	339,339.89	1.80		
Oklahoma	6,278.74	12,505.03	37,682.31			42.74		64.89	42,806.39			
Oregon	2,774.84	2,634.50	10,536.05	1,338.23	340.96				99,576.21			
1st Pennsylvania	319,983.71	130,844.86	1,352,534.53	153,458.35	19,366.61	11,740.54	2,788.49	2,576.11	1,573,750.00	12,334.70	2.33	25.74
12th Pennsylvania	24,725.69	13,026.16	59,284.05	11,604.74	5,731.60	.39	9.30		55,493.05		235.97	
23d Pennsylvania	66,653.73	109,417.68	913,393.45	9,596.61	9,286.46	5,021.85		7.50	321,533.92	39.05	167.59	4.00
Rhode Island	232.16	1,036.21	32,774.15	16.08	10,686.98	45.82			31,884.01			
South Carolina		28,043.48	11,145.50						12,047.09			
South Dakota	908.56		1,631.06						16,575.40			
Tennessee	1,785.13	1,683.24	25,328.19	1,614.21	2,573.03	3,064.21		27.55	213,558.39			
1st Texas	8,206.08	10,458.06	32,295.43	124.00	138.46	91.35	1.00	85.53	70,204.50	2.07		2.35
2d Texas	9,975.31	9,201.09	28,113.48	461.72	545.81				99,308.51			
Utah	3,885.51		7,471.07			131.30			123,857.10			
Vermont	575.85	82.39	1,427.65	3,112.16	4,934.71				25,321.14			
Virginia	3,068.40	8,128.05	28,364.17	15,126.98	675.11	3,114.68			102,329.56			
Washington	7,298.55	12,650.55	46,751.37	427.30	1,273.94		31.41		218,617.10			
West Virginia	423.12	1,348.64	67,762.60	740.95	41.85				10,485.83	8.00		
Wisconsin	1,501,553.83	611,759.85	1,010,272.79	78,787.31	33,942.52	106.03			407,089.10		231.08	
Wyoming	49.76	127.63	503.92						3,493.82			
Philippine Islands												
Total	8,404,557.85	56,684,540.30	39,344,664.00	4,951,752.13	2,215,607.05	742,970.69	631,646.34	743,670.05	13,593,754.39	3,374,921.49	21,748.02	6,526.70

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Excise taxes (manufacturers)—Continued.											
	Portable electric fans, 5 per cent.	Thermos bottles, etc., 5 per cent.	Cigar or cigarette holders and pipes, 10 per cent.	Slot device vending and weighing machines, 5 and 10 per cent.	Livery and livery boots, etc., 10 per cent.	Hunting garments, etc., 10 per cent.	Articles made of fur, 10 per cent.	Yachts, motor boats, etc., 10 per cent.	Toilet soaps, etc., 3 per cent.	Motion-picture films leased, of the rental, 5 per cent.	Employment of child labor, of the entire net profits, 10 per cent.	Total.
Alabama		$14.53	$2.50				$0.70	$49.47	$26.74	$115.74		$61,589.78
Arizona												10,900.82
Arkansas												27,066.83
1st California	$2.26	3,262.84	824.46	$637.12	$554.75	$440.16	97,890.69	1,581.02	1,940.11	30,069.72		954,593.69
6th California		203.99	998.32	534.29	63.00	1,996.98	46,524.10	10,809.77	7,410.17	6,307.54		1,289,118.30
Colorado					2.00	13.88	2,260.11		430.79	7,631.06		351,202.01
Connecticut	10,507.19	25,262.15	11,192.32	150.62	133.99	86.30	4,731.31	10,685.60	34,113.25	885.69		3,731,580.25
Delaware				166.50			457.99			6.56	$10.44	17,884.30
Florida								414.54	31.44			23,262.43
Georgia							174.06			71,481.51		351,793.44
Hawaii			36.91						333.53	480.95		9,252.44
Idaho					2.84		635.42	120.20				26,560.00
1st Illinois	54.04	1,368.05	21,304.66	41,645.95	10,562.42	6,856.79	307,914.16	3,609.88	203,365.26	45,319.73		7,403,982.59
8th Illinois	5,785.69						195.70		357.02			490,621.07
Indiana			9,029.52	6.83			11,747.08	165.25	4,013.07	11.25		8,751,242.94
Iowa	29.47	3,203.00	190.74			18.81	14,497.08	525.72	16,338.88	12,142.13		571,242.78
Kansas							864.10		39,003.17			145,771.31
Kentucky			1,252.90			449.67	2,248.59		874.20	6,491.33		198,818.31
Louisiana		105.00	5.93	.75	634.14	10.75	1,028.61	1,129.87	169.33	22,555.98		330,052.98
Maine							3,520.41	20,182.34	42.39			77,196.97
Maryland	5.10		588.96		315.21	338.43	41,745.29	1,250.00	9,101.69	12,190.11	99.20	429,103.78
Massachusetts	135.73	17,782.70	3,603.67	272.06	3,266.03	3,518.94	118,889.22	24,328.40	94,610.86	69,923.78		5,261,718.91
1st Michigan		44.43	1,112.54	22,618.55	120.35		112,320.36	171,808.53	6,054.42	9,714.03		50,005,359.05
4th Michigan	8.50		3,069.69	2,320.48	1,047.67		3,003.82	1,119.00	13.59			398,473.54
Minnesota			.35	1,000.39		2,129.76	228,948.73	4,644.81	5,939.70	18,352.42		663,340.67
Mississippi											50.24	18,485.40
1st Missouri	17,659.11		.85	201.38	1,496.46	1,782.15	35,255.95	72.08	73,526.83	10,439.81		1,446,420.27
6th Missouri	11.02		238.12	903.10		1,061.24	19,963.53		856.52	11,058.09	412.82	371,593.47
Montana	1.10						1,310.63					16,317.45
Nebraska		266.75		.83	60.16		9,813.37		125.77	5,467.59		278,347.64
Nevada						5.48	124.06		135.01			1,658.48
New Hampshire								150.00				75,788.20
1st New Jersey		84.60	23.90			7,757.31	2,924.72	7,175.50	1,447.33	4.04		1,840,917.15
5th New Jersey	8,581.19		4,001.84	123.81	170.19	283.29	11,109.75	16,473.53	88,682.98		6,463.18	1,680,669.65
New Mexico									.09			4,264.22
1st New York			21,459.84	344.30	4,753.89	49.41	19,049.72	4,057.14	11,654.70			1,611,599.68
2d New York	2,236.76	22,701.52	40,829.55	6,807.69	61,301.86	139,594.18	5,104,079.16	34,874.75	82,095.12	3,166,046.77		18,934,454.91
14th New York	44,679.34	11.98	219.13		33.20	364.75	15,816.52	18,516.77	96.81	1,007.88		623,090.17
21st New York	1,277.03		370.99		2,705.35	43,584.77	6,278.38	5,417.17	070.73	712.43		1,348,075.25
28th New York			2,116.95	870.25	133.39	106.39	31,276.64	14,057.37	6,498.23	11,241.80		2,754,598.86
North Carolina	113.18		955.80	186.00		517.04			89.24		6,312.79	126,606.41
North Dakota							1,117.60					15,016.33
1st Ohio	27,750.45	13,211.93	5,567.28		2,604.48	6,634.77	6,675.57		352,973.19	7,520.58		1,890,529.33
10th Ohio	9.75	270.32	146.35			2.75	6,103.92	536.04	630.53	5.11		3,190,159.36
11th Ohio				5,761.36			701.93	200.00	370.82			508,662.78
18th Ohio	4,690.35	.28		575.60	411.13	2.79	40,770.87	7,534.37	29,653.98	19,543.48		13,544,713.17
Oklahoma									25.75	23,864.54	562.08	121,832.47
Oregon		13.40	16.29		15.00	149.18	5,610.44	11.50	546.57			124,563.17
1st Pennsylvania	522.42	978.78	2,651.67	239.24	20,474.35	9,645.45	93,152.46	47.00	7,798.21	53,844.35		3,788,857.00
12th Pennsylvania				2,765.14	4.00	1,891.80	1,801.52		39.94	242.32		176,855.16
23d Pennsylvania		18.75	459.52	16.86	140.73	161.50	25,363.74	59.00	3,230.10	17,004.89	1,221.12	1,479,812.05
Rhode Island		11.20	153.91	252.00	124.28	24.40	2,324.29	11,813.74	3.92	334.90		91,718.05
South Carolina												51,236.67
South Dakota							315.71					19,430.73
Tennessee									801.94	853.48	9.43	251,601.90
1st Texas	197.59	4.57	18.66	357.95	169.18		335.82	8,098.99	119.83	29.50		131,031.20
2d Texas										32,986.13		180,587.35
Utah							324.58		64.61	1,075.37		142,839.57
Vermont			32,236.24				1,303.26	134.50	6.78	20.43		69,207.14
Virginia						136.65	2,881.56		1.20	1,831.93		165,658.49
Washington		71.13			797.85	724.05	16,461.09	487.15	1,397.83			306,995.32
West Virginia				1.50			25.06		29.25	51.02		89,917.82
Wisconsin	558.12		723.30	137.67	273.77	195.58	62,090.90	24,720.87	236,552.10			4,028,990.82
Wyoming							16.75			1.00	79.69	4,272.57
Philippine Islands												
Total	125,015.38	88,891.90	185,453.74	88,888.22	112,380.67	230,535.40	6,523,971.03	406,867.90	1,324,600.55	3,678,868.17	15,224.99	143,526,857.56

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts	Excise taxes (consumers or dealers).					Manufacturers' excise tax (sec. 904, Revenue Act 1921).						
	Sculpture, paintings, etc., of sale price, 10 per cent.	Carpets, trunks, umbrellas, wearing apparel, etc., sale price in excess of those enumerated in the law, 10 per cent.	Jewelry, watches, clocks, etc., of sale price, 5 per cent.	Perfumes, cosmetics, and medicinal articles on each 25 cents or fraction thereof, 1 cent.	Total.	Carpets and rugs, on amount in excess of $4.50 per square yard as to carpets, $6 per square yard as to rugs, 5 per cent.	Trunks, on amount in excess of $25 each, 5 per cent.	Valises, traveling bags, suit cases, hat boxes, etc., on amount in excess of $25 each, 5 per cent.	Purses, pocket-books, shopping and hand bags, on amount in excess of $5 each, 5 per cent.	Portable lighting fixtures, including lamps and lamp shades, on amount in excess of $10 each, 5 per cent.	Fans, on amount in excess of $1 each, 5 per cent.	Total.
Alabama		$66,219.87	$119,536.84	$9,744.33	$195,501.04							
Arizona		21,408.68	28,354.41	4,991.60	57,757.59	$3.00						$3.00
Arkansas		60,289.37	103,882.66	13,354.21	180,555.26							
1st California	$25,503.29	378,174.04	717,623.54	82,455.03	1,209,758.50							
6th California	18,559.01	310,884.37	555,209.39	94,399.02	1,018,051.79	433.92	$81.92	$145.58	$205.24	$909.22	$289.52	2,155.40
Colorado	1,816.16	90,290.28	159,080.88	32,031.05	283,222.37	12.46	4.25			13.02		29.73
Connecticut	2,493.05	55,728.02	290,397.91	25,609.91	374,229.79		2.25	.50	707.98	3,465.48		4,176.21
Delaware	44.45	4,692.74	18,470.55	8,430.60	31,638.64	3.82						3.82
Florida		45,534.00	132,611.97	15,336.29	193,482.86	7.74						7.74
Georgia		84,790.00	177,479.19	20,846.52	283,116.71							
Hawaii	592.76	10,480.91	30,268.82	7,527.74	48,870.23	11.10			16.06	4.95	4.89	37.00
Idaho		13,611.65	33,136.54	702.54	47,450.73	.05						.05
1st Illinois	44,885.64	726,037.49	1,700,346.46	195,630.54	2,666,900.13	1,663.51	2,081.48	277.92	528.78	14,124.62	137.37	18,813.68
8th Illinois		57,424.50	170,738.53	57,641.05	285,804.14	53.28						53.28
Indiana		117,122.75	351,979.21	59,833.70	528,935.66		578.25			124.76		703.01
Iowa	491.30	98,038.62	268,905.41	54,121.91	422,457.33					.25		.25
Kansas		78,609.19	179,636.33	19,583.51	277,829.03		5.00			56.24		61.60
Kentucky	1,769.46	73,548.13	160,190.17	22,008.74	257,516.50		40.25		.38			40.63
Louisiana	1,462.49	87,107.06	202,916.74	31,700.77	323,247.06	37.66	9.22	26.80	66.05	153.25		292.98
Maine	140.32	17,000.40	85,868.97	3,945.72	106,955.41	223.89	9.26					233.15
Maryland	6,795.69	104,431.40	490,508.83	72,148.38	733,884.30	22.81						22.81
Massachusetts	25,680.20	380,021.31	1,063,005.66	42,801.71	1,511,508.88	15,403.31	81.17	204.35	5,123.46	424.96		21,237.24
1st Michigan	2,286.94	185,892.94	513,948.25	76,919.25	779,047.38	285.91	92.44			228.87		607.22
4th Michigan		47,793.40	119,047.67	227.03	167,068.10					348.10		348.10
Minnesota	1,885.21	140,080.62	373,579.75	70,186.01	586,631.59		3.45		20.99	6.18		30.62
Mississippi	7.01	24,585.20	45,731.46	3,494.01	73,817.68							
1st Missouri	5,481.21	144,512.35	306,707.90	84,675.28	541,376.74	958.69	1,332.85	92.37		98.83		2,482.07
6th Missouri	1,620.97	131,549.68	267,658.87	57,460.81	458,290.33			10.63	29.26			39.89
Montana	44.05	27,962.10	47,578.35	6,316.38	81,900.88		5.00					5.00
Nebraska	2,577.50	64,993.83	149,210.75	27,164.60	243,946.68		49.25		45.03			94.28
Nevada	1,123.57	6,056.52	12,262.46	1,170.68	20,613.23	2.05						2.05
New Hampshire	201.06	8,049.82	50,214.84	4,632.60	63,098.32							
1st New Jersey	1,533.18	28,302.20	102,806.36	8,008.11	140,649.85	840.41				198.81		1,039.22
5th New Jersey	478.53	77,176.75	278,010.91	43,481.49	399,146.68	273.05	494.80	1,047.40	566.88	53.96	1.17	2,437.26
New Mexico		7,618.60	19,612.32	1,142.48	28,293.40	1.80		.20				2.00
1st New York	5,550.04	111,888.32	279,267.00	23,532.08	420,237.44			188.48	1,300.16	817.79		2,304.43
2d New York	384,020.39	1,656,788.97	3,726,864.31	193,080.68	5,960,754.35	162,139.94	1,446.36	2,652.77	25,523.02	16,909.05	2,988.20	213,659.04
14th New York	670.54	54,908.82	201,791.82	9,172.90	266,542.08	24,349.74	4.63	2.66	2.15	5.00		24,364.18
21st New York	41.20	46,843.74	194,867.65	41,158.66	282,911.25	205.69	2,086.32					2,292.01
28th New York	54.95	131,202.32	374,515.26	83,058.68	590,831.21	1.08	121.32	88.82	819.51	151.44		1,182.17
North Carolina		44,282.68	132,266.32	11,092.25	187,641.25							
North Dakota		10,070.03	40,669.14	5,041.85	63,680.02							
1st Ohio	6,989.03	116,070.04	312,261.51	51,516.78	480,443.36	285.38	936.98	11.87	1,401.93	17.39		2,653.55
10th Ohio	101.29	49,870.85	132,205.37	22,890.28	205,072.79				16.50	21.40		37.90
11th Ohio	1.15	68,686.21	105,507.38	31,481.61	205,676.35			15.01		.25		15.26
18th Ohio	3,037.47	105,138.09	441,660.45	63,916.53	703,752.54	13.59				23.21		36.80
Oklahoma	509.85	115,319.47	144,527.93	18,746.41	279,103.68	1.64						1.64
Oregon		82,095.00	168,537.62	25,174.76	275,808.27		41.74					41.74
1st Pennsylvania	15,191.40	315,468.62	1,054,721.89	96,551.89	1,481,933.80	15,474.35	176.01	482.68	1,094.07	2,167.84	4.26	19,400.11
12th Pennsylvania	3.48	34,690.07	157,170.98	24,100.60	215,961.03							
23d Pennsylvania	4,773.91	205,302.66	570,913.21	71,479.71	852,469.49	3,525.31						3,525.31
Rhode Island	448.96	32,657.26	115,027.88	17,478.79	165,642.89	2.26				4.55		6.81
South Carolina		17,709.31	68,637.84	6,198.08	92,592.25							
South Dakota		12,155.32	37,721.04	3,044.01	53,520.37							
Tennessee	28.47	87,511.52	236,133.35	38,570.37	362,243.71		31.24		35.83			67.07
1st Texas	9,597.71	161,373.06	277,921.30	45,124.45	494,016.52							
2d Texas	3,282.97	180,843.05	310,683.19	5,907.97	500,718.08	3,918.94	1,837.65	6,502.49	10.27		37,848.59	50,207.94
Utah	443.94	31,747.08	55,950.92	13,615.16	101,757.70	1.95				.63		2.58
Vermont	217.38	4,320.44	31,055.26	312.05	36,844.13							
Virginia	1.04	67,229.71	195,867.34	40,338.54	293,436.63	69.86	90.54	69.50	13.17			213.07
Washington		129,014.03	264,299.83	37,185.31	430,500.07	80.12	34.03	6.38		12.61		139.74
West Virginia	243.05	50,095.00	128,384.32	25,436.36	213,750.60					64.34		54.34
Wisconsin	107.91	106,015.71	340,187.75	36,504.49	483,805.86	4.39	6,008.27	.07	4.28	735.27		6,815.28
Wyoming	10.76	12,240.03	21,427.65	353.58	34,062.92	16.62	.45					17.07
Philippine Islands												
Total	582,800.03	8,031,454.23	19,514,465.01	2,305,482.25	30,434,201.52	230,335.23	17,717.97	11,914.48	37,621.00	43,135.80	41,274.00	381,998.53

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Beverages, nonalcoholic (secs. 628 and 630, Revenue Act 1918).					Beverages, nonalcoholic (sec. 602, Revenue Act 1921).						
	Beverages made wholly or in part from cereals, etc., of sale price, 15 per cent.	Unfermented grape juice, ginger ale, artificial mineral waters, etc., of sale price, 10 per cent.	Natural mineral or table waters, etc., per gallon, 2 cents.	Soft drinks, etc., for each 10 cents or fraction thereof paid, 1 cent.	Total.	From cereals, etc., containing less than ½ of 1 per cent of alcohol by volume, per gallon, 3 cents.	Unfermented grape juice and other fruit juices, etc., and carbonated beverages, per gallon, 2 cents.	Still drinks containing less than ½ of 1 per cent of alcohol by volume, etc., per gallon, 2 cents.	Natural or artificial mineral waters or table waters (sold in containers at over 12½ cents per gallon), per gallon, 2 cents.	Fountain sirups used in manufacturing, compounding, or mixing soft drinks, per gallon, 5 or 9 cents.	Carbonic acid gas, per pound, 4 cents.	Total.
Alabama		$209,362.53	$275.90	$174,373.38	$384,011.81					$194.62		$194.62
Arizona		8,169.86		43,132.87	51,302.73		$65.29	$65.93	$7.02	1,932.35		2,070.59
Arkansas		73,751.81	225.80	183,657.97	257,635.58	$3,471.26			56.26	4,963.66		8,491.18
1st California	$312,373.27	101,013.50	29,762.15	338,482.32	781,631.24							
6th California	71,601.14	80,746.23	3,360.84	433,433.43	589,141.64	13,540.81	2,347.85	2,289.44	520.91	18,079.53	$513.21	37,291.75
Colorado	37,727.11	62,143.39	2,500.00	144,128.47	246,498.97	7,948.38	1,377.25	411.62	888.19	5,938.01	121.83	16,715.28
Connecticut	204,462.62	83,493.77	1,946.27	192,630.34	482,533.00	21,935.41	1,357.98	242.42	468.88	12,768.88	12.70	36,786.27
Delaware	13,084.48	8,992.94	785.02	24,627.04	47,489.48	1,845.59	69.77	5.84		892.60		2,813.80
Florida		152,024.85		152,897.43	304,922.28	1,758.88	568.76	1,736.61	201.40	12,487.67	169.48	16,922.80
Georgia		285,814.97		277,826.67	563,641.64		2,354.41	770.16		421,312.81	16,084.52	440,521.00
Hawaii	6.07	28,798.07	2.90	24,040.60	52,847.64	3.53	690.61	41.30	363.26	1,889.26	355.80	3,343.96
Idaho		7,364.49		56,337.24	63,701.73	135.10	101.95	105.50	4.53	1,862.56	5.26	2,215.20
1st Illinois	607,750.58	497,398.96	13,714.93	671,840.48	1,790,704.95	80,557.24	24,489.29	2,435.73	6,272.00	47,316.84	204,612.27	365,683.37
8th Illinois	59,161.87	184,279.45		220,862.64	464,303.96	846.06	.18			16,298.72	247.28	17,392.22
Indiana	110,432.76	183,984.43	112.78	374,937.40	669,467.37	10,566.62	3,754.42	2,748.53	918.52	19,046.80	2,568.59	39,603.54
Iowa	6,190.42	94,253.85	605.24	262,509.20	363,558.71	204.48	773.71	1,939.35	249.05	12,788.88	37.98	15,993.45
Kansas		43,685.45	48.40	266,456.77	310,190.62		166.25	397.57	156.37	6,625.14	9.56	7,354.89
Kentucky	182,096.46	162,183.67	1,034.16	220,628.02	565,942.31	13,826.33	1,228.08	536.61		9,514.11	4,936.08	30,041.21
Louisiana	73,491.86	179,074.08		123,924.57	376,490.51	12,265.01	1,127.56	2,185.84	370.29	11,499.85	246.39	27,694.94
Maine	417.98	27,005.85	6,013.39	112,273.22	145,740.44	4.54	248.79	75.82	4,595.06	4,791.92	4.56	9,720.69
Maryland	106,406.96	146,544.35	1,106.89	332,098.82	586,157.02	20,478.05	804.75	139.80	1,191.80	23,670.08	16,587.36	62,871.84
Massachusetts	132,533.84	440,350.99	888.96	763,639.60	1,337,413.39	17,707.27	2,210.61	371.44	684.30	65,564.07	3,655.18	90,192.87
1st Michigan	166,801.46	152,714.56	4,212.41	432,307.87	756,036.30	16,044.47	604.57	4,373.14	4,415.49	20,746.53	1,040.42	47,524.62
4th Michigan		54,732.08		139,013.38	193,745.46	6,957.34	11.44			3,996.61	14.64	10,980.03
Minnesota	179,207.28	176,280.36	4,273.53	248,156.39	607,917.56	32,169.51	12,832.00	2,720.57	681.82	9,769.83	330.56	58,504.29
Mississippi		152,071.06	1,280.23	89,872.08	243,223.37		43.98	728.13	488.53	5,354.19	21.60	6,636.43
1st Missouri	491,088.20	207,843.42	10,604.03	206,099.45	915,635.10	70,488.85	1,112.61	959.45	510.24	17,161.06	6,142.06	96,374.29
6th Missouri	42,715.22	66,685.19	2,319.41	203,035.74	314,755.56	5,001.85	691.33	319.55	445.62	6,760.51	786.48	14,635.34
Montana	27,279.88	14,734.04	35.49	47,978.88	90,028.29	2,628.13	163.43	45.35	55.32	1,488.68	146.28	4,527.19
Nebraska	104,538.70	67,932.52		159,554.30	332,025.58	5,088.41	1,359.46	678.11	36.24	6,411.60	125.32	13,800.14
Nevada	2,994.42	1,867.61		21,556.52	26,418.55	409.32	44.96		11.38	1,006.99	.40	1,473.05
New Hampshire	937.14	39,537.79	639.86	77,781.58	118,896.37	1.40	140.90	20.00	28.62	3,366.11	2.84	3,569.07
1st New Jersey	37,283.88	38,454.73	1,957.43	152,232.85	229,928.89	3,549.33	754.21	94.18	6.92	4,335.27	15.88	8,755.79
5th New Jersey	408,415.24	127,928.61	1,221.72	235,870.42	773,435.99	71,593.30	1,216.14	225.53	1,849.58	15,403.40	42,264.64	132,551.69
New Mexico		5,836.55	.54	24,104.94	29,942.03	8.57	22.92	14.47	7.25	1,104.62	8.38	1,166.21
1st New York	507,272.55	113,195.58	1,140.71	364,139.75	985,748.59	85,897.06	4,805.43	158.67	60.69	46,299.34		137,221.19
2d New York	875,855.18	380,222.15	130,238.26	920,090.85	2,306,406.44	97,484.00	1,802.15	1,273.46	26,949.45	45,719.81	5,661.28	178,870.24
14th New York	197,947.43	137,309.59	2,907.00	258,635.27	596,799.29	40,855.36	2,033.61	136.47	4,206.84	16,083.31	3,268.48	66,604.07
21st New York	94,480.45	103,480.73	2,067.77	186,368.01	386,396.96	20,464.00	845.59	544.04	340.55	6,569.50	212.72	29,006.40
28th New York	239,705.99	135,133.59	3,168.48	251,699.64	629,707.70	40,019.22	24,004.84	487.59	1,632.06	15,386.39	32.93	82,163.03
North Carolina		285,105.52	128.76	189,139.15	474,373.43	1.04	401.01	1,254.93	22.46	14,434.32	3,534.45	19,648.61
North Dakota		22,306.42		53,201.30	75,507.72					3,210.07		3,210.07
1st Ohio	218,496.76	113,046.67	316.07	159,806.71	491,666.21	49,273.19	6,507.83	985.98	1,888.71	6,511.30	18,958.08	84,125.35
10th Ohio	73,896.58	74,378.81	1,028.65	114,962.85	235,166.89	9,240.62	3,600.56	1,375.65	234.66	4,734.29	52.96	19,257.73
11th Ohio	47,450.84	55,735.73	583.17	119,673.00	223,442.74	4,500.51	3,720.36	232.83	21.72	7,570.88	2.40	16,128.70
18th Ohio	242,495.25	159,410.52	16,274.62	272,023.93	690,204.22	23,052.80	3,705.39	730.06	722.65	19,119.31	25,698.27	73,039.48
Oklahoma		49,356.10		233,699.32	283,055.42	15.26	135.16	77.47	7.64	7,208.14	52.22	7,495.89
Oregon	21,455.85	48,654.66	2.01	101,246.17	171,358.69	2,779.44	640.53	141.33	32.97	4,793.02	46.77	8,434.11
1st Pennsylvania	952,453.39	185,595.78	2,423.29	462,902.41	1,603,374.87	131,912.82	3,082.20	329.95	1,960.77	35,513.23	1,859.98	174,658.95
12th Pennsylvania	538,909.56	83,248.37	604.41	158,935.48	781,697.82	70,070.57	662.25	75.38	621.69	8,248.28	388.85	80,167.02
23d Pennsylvania	639,455.80	203,562.95	2,392.64	516,897.94	1,362,309.33	48,681.52				137.27		48,818.79
Rhode Island	47,721.01	46,458.36	105.46	99,116.95	193,401.78	6,550.98	200.72	84.83	139.98	8,692.81	52.94	15,722.16
South Carolina		172,144.41	503.48	102,541.58	275,189.47					10,058.40		10,058.40
South Dakota		5,718.33		80,162.20	85,880.53	1,143.51	504.70	393.80	35.48	2,943.47	13.43	5,034.39
Tennessee	43,994.91	189,435.02	1,331.55	194,902.44	429,663.92	3,021.79	291.91	202.41	333.79	14,308.08	2.00	18,159.98
1st Texas	36,731.92	119,463.75	71.82	384,584.82	540,852.31	6,915.71	785.29	813.77	94.12	20,853.25	47.90	29,510.24
2d Texas	55,917.22	174,248.12	6,821.29	319,767.83	556,754.46	3,707.10	1,401.36	1,335.22	60.52	30,842.58	1,079.75	38,426.53
Utah	14,051.93	16,156.58	317.87	66,702.76	97,229.14	1,765.85	1,190.97	178.23	63.70	3,470.24	31.08	6,700.07
Vermont	771.84	12,347.00	314.01	38,850.75	52,292.60	13.18	126.38	20.11	14.61	1,215.06	4.74	1,394.08
Virginia		181,428.07	3,535.70	256,320.43	441,284.20	24.01	257.31	379.40	848.07	21,167.24	92.77	22,768.80
Washington	12,536.01	28,798.71		189,009.88	230,344.60	2,471.27	1,568.07	394.48	60.06	5,621.80	2,388.94	12,504.62
West Virginia	12.41	116,609.24	141.27	173,406.48	290,169.40	11.62	118.84	91.71	277.06	7,887.65	401.26	8,788.14
Wisconsin	505,571.39	136,932.94	1,206.50	319,431.22	963,144.05	78,525.93	1,883.15	4,244.29	2,102.42	8,114.80	3.92	94,874.51
Wyoming	3,742.49	9,116.85	776.43	30,427.66	44,063.43	669.45	67.78	35.74	37.10	1,346.31	9.10	2,165.48
Philippine Islands												
Total	8,639,925.66	7,615,717.46	268,118.40	14,051,050.66	30,574,812.18	1,150,772.82	128,000.13	43,015.98	68,254.12	1,174,434.01	364,994.77	2,929,471.83

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Narcotics.								Special taxes not elsewhere enumerated.				
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent.	Importers, manufacturers, and compounders, $24.	Dealers. Wholesale, $12.	Dealers. Retail, $6.	Practitioners, $3.	Dealers in untaxed narcotic preparations, $1.	Opium order blanks, per hundred, $1.	Total.	Corporations for each $1,000 capital stock over $5,000, $1.	Brokers. Stock, produce, or merchandise, $50-$200.	Brokers. Pawn, $100.	Brokers. Customhouse, $50.	Brokers. Ship, $50.
Alabama	$161.78	$264.00	$762.00	$4,156.02	$7,511.46	$470.24	$207.00	$13,538.50	$405,272.66	$12,028.92	$3,650.00	$137.50	$587.50
Arizona	....	145.50	550.50	1,061.81	1,259.82	37.70	26.50	3,081.83	168,310.00	1,125.03	350.00	500.00	....
Arkansas	63.32	98.00	563.00	4,738.84	7,537.41	476.01	157.93	13,634.51	199,680.93	3,881.60	2,141.67	....	....
1st California	2,359.63	9,886.00	2,175.79	7,061.63	11,771.55	227.76	265.87	33,748.23	2,925,151.40	60,872.79	10,287.51	850.00	3,987.94
6th California	71.40	4,067.50	3,313.32	7,530.13	13,271.21	17.75	212.00	28,513.40	1,416,295.04	55,067.58	4,275.04	988.56	309.38
Colorado	12.76	167.33	1,186.19	9,386.27	8,613.10	75.75	171.50	19,612.93	798,518.24	15,507.20	2,933.35	50.00	....
Connecticut	57.30	132.00	491.00	4,111.43	6,617.94	172.25	169.70	11,751.68	1,309,579.80	7,740.71	4,439.61	....	....
Delaware	9.71	80.00	54.00	713.52	1,108.75	160.75	10.50	2,137.23	637,204.52	2,460.68	300.00	41.67	....
Florida	....	....	664.00	3,982.25	5,215.50	222.00	169.00	10,252.75	352,080.31	7,281.05	3,862.50	2,875.06	2,529.17
Georgia	240.90	460.00	1,526.50	7,495.00	13,553.00	1,003.25	340.20	24,618.85	629,853.47	24,160.32	8,385.87	854.17	1,160.01
Hawaii	21.00	113.50	152.25	115.75	654.64	201.50	17.90	1,276.54	312,079.93	2,785.00	250.00	250.00	150.00
Idaho	....	....	171.50	1,717.90	2,009.64	10.00	24.20	3,933.24	137,957.14	1,467.04	525.00	....	....
1st Illinois	7,180.30	1,278.55	1,530.73	15,365.08	28,310.84	2,191.29	402.80	54,265.65	6,113,912.48	171,326.61	7,978.50	1,004.55	1,112.50
8th Illinois	108.46	554.14	888.59	5,237.06	14,117.85	262.25	215.30	21,383.65	403,050.40	8,386.53	1,850.01	....	....
Indiana	8,632.05	957.45	1,439.53	7,585.57	16,024.15	500.05	294.70	35,433.53	1,125,042.58	13,909.39	3,723.34	....	247.92
Iowa	197.01	3,536.61	3,544.30	8,563.39	18,474.06	1,406.80	329.08	36,051.25	751,224.27	10,352.33	2,972.93	....	....
Kansas	....	2.00	721.25	6,521.48	11,058.32	303.50	158.10	18,762.65	916,058.03	10,384.47	4,165.01	....	....
Kentucky	237.03	191.00	708.50	4,933.48	10,229.64	461.07	225.40	16,959.12	655,528.40	8,562.73	1,166.67	....	....
Louisiana	95.00	168.00	616.00	5,439.07	7,854.08	791.50	121.50	15,085.15	775,658.51	30,918.56	2,383.33	644.79	2,575.01
Maine	8.94	121.70	240.00	2,780.58	4,860.08	1,032.69	95.40	9,140.29	381,758.99	1,985.42	500.00	2,918.75	1,075.32
Maryland	6,745.35	664.13	749.96	5,687.03	11,130.97	1,072.39	231.60	29,281.42	1,101,005.88	38,765.35	2,591.67	946.84	1,700.00
Massachusetts	5,146.83	563.50	1,122.34	12,474.75	27,769.10	702.90	346.30	48,125.72	4,281,750.66	96,688.67	15,995.87	1,612.50	2,091.68
1st Michigan	7,455.83	819.92	713.92	9,070.72	11,926.23	232.25	100.60	32,469.46	2,275,270.17	20,892.37	4,916.68	712.50	150.00
4th Michigan	4,714.93	140.00	507.00	2,587.38	4,571.46	277.50	113.80	12,912.07	698,803.71	3,301.17	1,245.83	....	....
Minnesota	175.02	1,606.51	627.70	8,279.08	11,671.62	83.13	269.45	22,712.51	2,020,466.06	47,311.09	5,425.67	1,322.47	333.34
Mississippi	60.00	214.62	301.50	2,707.88	5,688.77	557.81	105.00	9,635.58	172,917.91	2,445.04	200.00	....	800.00
1st Missouri	95,984.56	5,255.00	2,187.75	5,657.89	10,132.26	132.75	211.00	119,561.21	1,428,032.68	20,921.88	3,725.00	250.00	112.50
6th Missouri	139.04	2,883.50	9,267.86	6,805.22	10,302.63	112.30	208.60	29,719.15	766,418.45	35,723.78	7,658.36	112.50	....
Montana	3.00	47.00	283.29	1,590.87	2,303.23	37.06	38.70	4,363.15	281,421.09	2,464.59	1,300.00	440.95	....
Nebraska	44.16	708.00	542.75	4,589.55	8,046.05	151.75	118.40	14,500.66	448,939.15	13,872.95	2,074.59	....	....
Nevada	....	....	36.00	323.75	621.10	22.45	17.10	1,020.40	45,306.92	818.21	450.00	....	....
New Hampshire	81.04	75.50	246.15	3,183.90	3,776.66	743.15	39.70	8,146.10	195,343.02	2,095.84	725.00	....	....
1st New Jersey	27.67	496.52	404.95	3,110.52	6,019.48	1,630.96	90.80	11,780.90	422,224.82	8,099.82	2,408.75	....	....
5th New Jersey	9,360.25	246.00	305.00	7,471.23	9,488.61	196.86	155.90	27,223.55	1,731,971.06	16,451.88	5,293.77	150.00	45.84
New Mexico	....	....	220.00	870.00	1,584.25	38.60	31.60	2,743.85	70,405.72	620.84	583.34	....	....
1st New York	796.12	288.00	321.00	9,573.25	8,542.67	10.00	176.30	19,713.34	770,855.07	4,437.09	4,300.00	218.75	62.50
2d New York	10,746.51	1,777.53	1,490.32	9,317.53	22,779.97	1,366.08	325.20	56,812.14	15,958,302.32	470,844.32	14,839.59	12,533.34	20,973.07
14th New York	1,564.32	542.00	496.00	7,210.88	8,837.35	357.50	151.20	19,159.25	862,647.98	3,729.21	2,500.00	166.68	50.00
21st New York	652.32	207.00	324.00	2,689.50	8,703.49	261.90	104.00	12,942.11	656,173.72	8,117.81	2,733.33	404.16	....
28th New York	1,424.78	616.00	917.00	5,701.71	12,233.13	145.00	137.30	21,174.92	1,257,775.44	26,975.43	7,100.00	550.00	415.63
North Carolina	6.00	24.00	782.00	4,796.20	7,734.25	2,618.53	235.45	16,196.43	700,825.12	20,298.44	1,350.00	150.00	....
North Dakota	15.80	890.81	386.54	1,808.38	2,120.30	5.00	....	5,286.83	92,899.28	1,241.68	500.00	605.85	....
1st Ohio	584.70	235.00	448.50	2,597.83	6,924.98	85.75	122.90	10,999.66	1,110,569.99	22,849.93	4,891.67	150.00	....
10th Ohio	59.50	96.00	561.00	2,727.13	7,012.25	171.00	91.40	10,718.28	721,979.13	4,981.28	2,702.52	50.00	....
11th Ohio	1,097.19	624.25	499.50	2,582.78	7,241.33	242.48	102.90	12,390.43	600,706.41	6,300.37	2,491.67	....	....
18th Ohio	290.84	1,098.00	881.00	6,570.31	13,346.47	440.25	232.20	22,859.07	2,839,841.62	17,173.45	4,901.72	212.50	241.68
Oklahoma	....	34.00	423.25	6,311.50	8,277.45	460.47	170.26	15,676.93	904,070.52	3,067.17	5,969.99	....	....
Oregon	17.00	29.00	365.25	2,069.13	4,826.88	44.25	139.00	8,390.51	421,675.95	5,367.79	2,827.09	187.50	158.34
1st Pennsylvania	17,995.01	2,128.38	1,668.00	12,946.18	21,575.57	8,568.44	420.79	65,302.37	4,000,993.47	68,738.44	16,343.78	1,437.51	2,882.31
12th Pennsylvania	.32	158.00	408.25	3,790.25	5,837.62	270.25	85.60	10,356.29	726,152.77	1,705.23	2,308.38	....	....
23d Pennsylvania	445.18	981.43	881.25	7,966.53	17,314.89	1,812.05	220.15	29,621.28	4,740,670.75	25,463.45	10,212.19	....	188.98
Rhode Island	518.70	168.00	324.00	3,255.25	4,094.75	192.25	65.30	8,618.25	614,658.09	6,060.44	2,291.67	....	50.00
South Carolina	77.50	144.66	422.75	2,928.13	4,618.40	791.60	130.00	9,113.04	308,496.35	19,653.61	2,100.00	300.00	537.50
South Dakota	....	170.42	117.15	2,318.86	2,815.37	10.75	44.40	5,488.95	98,551.53	400.00	100.00	....	....
Tennessee	363.05	963.38	1,010.75	5,156.22	12,008.87	1,005.38	279.20	20,786.85	473,290.36	17,010.38	4,033.34	....	250.00
1st Texas	12,565.70	192.00	968.50	8,648.64	12,296.43	567.09	190.73	35,438.09	920,063.96	22,626.40	8,737.54	2,469.82	1,390.67
2d Texas	244.80	96.00	754.27	9,900.77	12,121.50	289.36	328.15	23,734.85	712,981.68	9,700.08	3,658.39	....	....
Utah	9.55	24.00	626.75	475.25	1,805.92	213.25	29.50	3,184.22	326,467.49	2,974.00	1,900.00	....	....
Vermont	14.82	24.00	188.00	989.00	2,501.25	651.51	30.80	4,399.38	108,658.20	741.68	200.00	460.00	....
Virginia	67.79	239.63	770.88	4,494.88	9,193.43	1,635.00	260.30	16,661.91	938,356.84	10,040.99	4,891.67	2,868.77	675.00
Washington	....	2,144.09	1,578.15	4,792.60	6,947.64	120.25	151.80	15,734.53	979,372.95	19,877.20	6,118.79	1,593.77	1,023.99
West Virginia	25.69	235.50	476.65	3,000.10	9,722.26	895.69	190.70	14,555.59	914,099.02	5,521.30	1,845.84	....	....
Wisconsin	174.83	2,061.25	2,140.25	6,457.64	12,947.98	445.49	126.60	24,353.04	1,438,552.75	23,964.09	1,000.00	100.00	154.17
Wyoming	....	....	111.00	505.50	1,085.00	174.25	18.90	1,954.65	128,924.66	583.35	1,200.00	....	....
Philippine Islands	....	....	....	....	....	....	....	....	....	....	....	....	....
Total	208,158.44	52,144.90	59,175.02	325,816.70	573,413.84	39,949.86	10,381.06	1,269,039.90	80,612,239.80	1,600,522.55	244,584.02	41,110.46	47,961.95

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Special taxes not elsewhere enumerated—Continued.										
	Theaters, museums, and concert halls.		Circuses, $100.	An aggregation of entertainments, $100.	Other public exhibitions for money, $15.	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.	Total.
	According to seating capacity, $50–$200.	In cities or towns of 5,000 population or less, $25–$100.									
Alabama	$7,120.85	$5,913.15	$258.35	$551.75	$307.23	$13,867.98	$95.45		$23,999.16	$1,750.44	$475,540.94
Arizona	3,450.02	2,074.34	141.67	33.34	208.13	11,542.96	65.01		5,205.74		193,026.24
Arkansas	8,663.84	8,123.00	66.67	383.36	1,571.36	14,970.87	325.01		20,115.34	100.84	259,824.49
1st California	25,149.72	10,587.31	158.34	258.34	2,459.75	71,146.73	707.50	$487.50	41,241.82	7,591.13	3,170,027.78
6th California	33,079.02	5,475.43	33.34	75.00	2,502.58	54,048.83	545.79	541.80	35,363.93	4,410.63	1,613,012.04
Colorado	12,332.37	7,351.63	116.68	125.01	1,065.69	36,649.43	323.30		21,708.84	82.51	894,764.31
Connecticut	24,154.86	1,141.73	216.67	306.27	786.36	38,239.64	1,004.83	682.73	27,309.62	19,943.83	1,435,546.66
Delaware	2,458.33	1,327.08	174.99		245.01	5,111.26	57.51		4,143.91	1,910.22	655,465.18
Florida	10,334.23	4,684.93	33.34	399.19	1,158.75	15,669.03	278.34	50.00	29,306.44	20,728.48	451,270.82
Georgia	12,550.19	4,268.54	158.34	558.35	616.77	13,880.70	181.68		18,037.05	2,823.74	717,429.20
Hawaii	2,783.35	2,073.97			515.00	3,878.95	20.00		15,819.51	90.34	340,696.05
Idaho	4,190.65	4,151.18	112.51		442.97	13,354.98	138.75		6,782.54	302.66	189,455.42
1st Illinois	80,605.54	8,714.71	591.67	341.68	1,988.91	126,965.42	660.82	897.25	62,578.21	18,580.33	6,597,259.18
8th Illinois	24,133.65	17,414.63	41.67	1,216.68	3,333.63	54,135.00	278.37		32,419.07	2,181.91	548,441.55
Indiana	37,514.38	12,744.46	691.71	1,152.20	5,853.37	81,559.28	438.77		62,387.80	2,998.64	1,348,263.84
Iowa	24,782.08	26,240.47	416.69	687.11	5,289.55	87,925.62	695.48	125.00	35,389.70	8,584.39	951,685.02
Kansas	19,604.41	17,760.73	308.35	956.29	4,974.59	39,107.42	247.96		28,745.45	204.81	1,042,507.52
Kentucky	14,700.74	11,246.49	726.68	683.33	2,881.13	38,257.69	231.58		33,441.57	1,626.98	759,053.90
Louisiana	13,575.02	7,894.54	141.66	266.67	1,986.22	21,588.26	196.07		21,990.50	10,908.95	890,728.09
Maine	6,202.08	7,009.38	25.00	116.67	1,125.02	23,109.03	342.51		27,893.30	10,264.38	464,325.85
Maryland	24,812.53	5,102.44	616.69	233.34	1,017.94	39,199.99	574.18	200.00	39,713.17	21,650.91	1,278,129.96
Massachusetts	65,729.27	5,001.13	266.69	208.34	3,159.75	138,003.76	684.60	1,102.09	85,558.29	66,146.43	4,703,999.73
1st Michigan	43,820.53	5,828.46	400.00	350.04	968.17	85,865.14	321.67	200.00	31,634.31	25,941.99	2,407,272.03
4th Michigan	22,981.61		100.00	214.59	1,728.78	35,761.86	262.51		23,898.21	10,845.66	709,143.93
Minnesota	27,294.69	15,244.98	500.01	726.70	1,493.58	98,173.93	442.53		33,903.50	5,419.23	2,258,087.78
Mississippi	6,055.02	3,674.99		158.34	866.59	7,462.30	69.24		16,647.65	502.72	211,790.80
1st Missouri	21,716.64	8,341.69	306.25	595.86	2,429.79	28,314.16	504.18		21,048.35	4,826.43	1,541,124.41
6th Missouri	23,621.47	11,218.40	216.67	558.35	2,511.86	28,866.93	368.77	250.00	27,705.46	725.00	905,056.00
Montana	6,007.48	4,906.12		283.33	516.05	24,967.61	170.83		10,107.33	643.74	333,229.12
Nebraska	11,356.86	17,777.92	491.67	591.67	5,229.95	46,802.65	215.00		19,103.25	444.81	566,920.47
Nevada	1,404.17	595.82	75.00	175.00	93.21	3,653.95			1,808.11	40.85	54,421.24
New Hampshire	8,452.10	4,376.19	125.03	100.00	818.84	18,136.14	196.67		27,158.64	8,249.83	265,777.30
1st New Jersey	21,178.02	8,009.42	33.69	433.32	3,070.73	31,288.96	1,680.15	889.57	35,060.34	15,147.56	549,585.15
5th New Jersey	45,181.03	583.04	116.68	239.60	806.88	49,212.70	180.00	1,712.12	59,176.57	12,239.39	1,924,060.56
New Mexico	2,632.30	2,800.80	150.00		186.25	12,668.66	13.34		5,269.05		95,330.30
1st New York	51,160.18	862.50	216.67		1,572.57	55,777.33	666.67	681.25	33,481.36	55,543.36	979,835.30
2d New York	49,585.97	66.67		100.00	503.76	53,927.03	378.33	464.59	67,549.20	66,909.33	16,714,977.52
14th New York	31,486.73	1,752.13	300.01	33.34	264.38	35,640.45	225.00		64,143.54	17,301.53	1,020,240.08
21st New York	16,430.44	8,516.99	83.33		784.73	41,201.64	215.00	206.29	21,393.33	17,567.26	773,828.03
28th New York	27,865.10	4,648.07	116.67	345.83	1,550.38	62,164.33	326.66	331.25	21,431.48	11,576.26	1,423,293.43
North Carolina	14,126.20	4,473.19	325.01	575.03	1,349.32	10,182.92	254.22		31,906.31	901.55	786,707.31
North Dakota	1,704.31	7,547.17	108.34	300.01	635.33	31,960.74	105.00		6,215.64	206.67	146,030.00
1st Ohio	19,158.52	3,345.90	133.34	150.01	1,657.25	37,398.29	150.03	208.34	18,458.63	1,831.54	1,220,063.44
10th Ohio	14,763.63	3,645.93	91.67	116.67	477.20	38,904.52	270.46		15,016.83	5,356.15	808,315.99
11th Ohio	14,371.20	3,304.28	50.00	235.44	1,777.79	32,165.92	303.34		19,466.59	963.56	682,215.57
18th Ohio	89,255.17	1,512.10	295.84	375.03	1,932.96	97,716.56	435.28	241.67	30,555.62	3,928.14	3,038,709.34
Oklahoma	13,918.84	15,186.94	182.34	739.63	1,546.10	31,701.19	634.23		26,645.81	10.00	1,003,664.72
Oregon	11,448.05	708.13	275.02	400.02	1,241.29	19,242.90	431.28	225.00	15,298.10	1,896.58	484,383.01
1st Pennsylvania	56,098.30	7,118.48	191.68	483.34	2,224.42	78,721.00	699.62	602.09	51,279.81	18,616.33	4,307,029.58
12th Pennsylvania	18,960.32	5,232.33		254.18	860.95	25,245.67	354.18		21,893.06	510.31	803,427.96
23d Pennsylvania	61,368.03	3,982.18	150.00	633.33	1,295.82	125,936.48	358.33	1,231.66	38,359.27	5,024.02	5,015,471.40
Rhode Island	9,742.78	2,183.89	16.68		549.27	18,144.78	160.00	272.92	18,272.80	11,752.19	684,135.51
South Carolina	4,735.84	7,181.42	300.00	283.34	1,019.89	9,056.78	185.43		13,878.38	2,801.89	370,529.93
South Dakota	3,435.19	7,653.86	383.35	220.86	1,120.11	29,079.45	90.02		7,517.56	160.63	148,744.56
Tennessee	11,892.32	5,734.91	884.37	505.46	1,903.84	18,820.24	243.20		20,777.06	630.50	555,486.07
1st Texas	10,445.78	7,986.43	66.67	466.68	2,094.72	8,085.98	287.11		40,973.43	3,457.00	1,036,132.19
2d Texas	22,753.11	7,072.46	83.33	366.67	2,403.45	4,334.00	394.58		28,453.46	1,225.08	793,417.19
Utah	4,450.04	3,776.29	183.35	100.01	641.90	16,094.67	135.00		3,621.57		360,244.32
Vermont	3,750.00	4,701.61	33.36	216.67	538.13	9,891.97	75.01	650.00	20,644.39	3,011.17	153,562.19
Virginia	13,625.08	6,724.34	458.36	639.20	1,748.47	35,234.97	301.29		45,694.13	3,647.50	1,074,596.01
Washington	14,611.59	7,153.57	191.68	343.76	1,953.12	37,271.45	427.53	214.59	27,129.97	9,503.73	1,106,787.69
West Virginia	12,475.64	8,095.13	291.67	608.37	763.47	38,728.97	106.68		33,886.57	890.10	1,017,372.76
Wisconsin	32,123.10	15,022.21	535.84	1,232.03	2,076.83	72,322.14	300.84	200.00	40,996.52	12,650.27	1,642,131.39
Wyoming	2,375.00	2,669.34	108.35	183.34	394.29	11,491.62	73.34		8,457.14		156,490.43
Philippine Islands											
Total	1,298,984.01	426,408.45	13,870.64	22,887.97	101,101.19	2,499,831.81	21,360.81	12,067.80	1,785,619.59	545,811.44	89,274,999.69

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Admissions to places of amusement or entertainment.							Miscellaneous.					Total (all sources).
	Theaters, concerts, etc., for each 10 cents or fraction thereof 1 cent.	Sold at places other than places of amusement, 5 per cent and 50 per cent of the excess of established price.	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent.	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price.	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof.	Dues, social, athletic, or sporting club, over $10 annually, 10 per cent.	Total.	Collections under provisions of the National Prohibition Act.	Internal revenue collected through customs offices.	Opium manufactured for smoking purposes.	Miscellaneous receipts, including unidentified collections.	Total.	
Alabama	$367,198.38					$36,110.66	$403,309.04	$7,772.21			$21,399.52	$29,171.73	$11,464,180.76
Arizona	140,097.97					13,021.07	153,119.04	100.00			854.66	954.66	2,141,234.92
Arkansas	276,048.01					11,687.24	287,735.25	10,254.29			318.73	10,573.02	6,979,045.06
1st California	2,578,908.70	$1,995.63			$35,032.22	182,342.15	2,818,278.70	34,888.51	$69,328.01		24,170.46	128,387.01	81,090,526.04
6th California	2,469,682.72	4,097.74			52,871.35	255,394.34	2,782,046.15	6,704.17	194.77		3,229.49	10,128.43	49,966,329.85
Colorado	880,955.37				311.37	49,259.71	930,526.45	18,660.42	14.27		22,760.37	41,435.06	19,950,650.68
Connecticut	1,022,671.68				3,544.10	141,189.23	1,167,405.01	20,408.42			8,280.10	28,688.52	50,224,645.95
Delaware	103,892.13					10,248.03	114,140.16	450.00			14.52	464.52	5,880,206.17
Florida	476,287.80					25,791.12	502,078.92	2,710.06	.99			2,711.05	14,319,857.28
Georgia	537,207.25					72,544.96	609,752.21	26,410.20			1,827.73	28,267.93	20,998,706.60
Hawaii	110,656.58				1,815.75	10,830.07	123,302.40	6,179.77	342.74		593.75	6,116.26	15,515,063.03
Idaho	204,641.69				6.70	1,553.55	206,201.84	3,272.91			24.41	3,297.32	2,111,891.01
1st Illinois	5,696,959.91	17,281.37	$1,278.38	$27,706.70	59,466.57	666,055.53	6,468,748.46	157,478.54	2,041.77		13,705.32	173,225.63	245,890,134.57
8th Illinois	954,202.03					50,699.70	1,004,901.73	18,770.88			5,838.20	24,609.08	24,452,433.16
Indiana	1,794,450.73					97,365.96	1,891,816.69	32,935.24			377.25	33,312.49	53,032,309.55
Iowa	1,332,869.51	146.19	433.81	176.48	2,225.60	66,760.31	1,402,611.90	11,582.00			283.90	11,865.90	23,656,789.19
Kansas	811,084.06					42,727.60	853,811.66	15,214.14			4,654.11	19,868.25	30,379,621.69
Kentucky	790,395.19			1,838.30	3,500.02	44,451.19	840,274.70	9,713.31			180.35	9,893.66	33,122,196.21
Louisiana	730,388.42					57,817.26	788,205.68	128,649.85	53.50		1,898.29	130,603.64	22,753,957.90
Maine	429,243.54					21,170.81	450,414.35	6,152.80			23.67	6,176.47	14,804,208.07
Maryland	1,832,385.97	10,924.17		2,830.89	8,071.40	175,877.32	2,030,109.75	19,215.90	18.32		11,269.08	30,503.30	53,826,623.72
Massachusetts	3,805,444.90	10,604.96	1,149.24	96.38	47,914.79	450,466.42	4,315,676.69	34,015.49	329.23		119,583.59	153,928.31	169,813,493.51
1st Michigan	1,999,288.62				7,415.92	227,724.63	2,234,429.17	15,412.00			24,447.59	39,859.59	182,102,205.01
4th Michigan	541,403.25					38,307.10	579,710.35	4,235.31			39.47	4,274.78	19,771,979.49
Minnesota	1,465,714.15				8,106.87	123,798.08	1,597,619.10	19,458.81	29.17		4,431.82	23,919.80	46,253,942.88
Mississippi	184,304.01					6,779.91	191,083.92	7,172.00			9.00	7,181.00	4,640,497.50
1st Missouri	1,183,926.54	188.32			8,191.89	146,447.79	1,338,754.54	24,592.73	141.34		160.97	24,895.04	63,816,622.41
6th Missouri	1,021,723.71					70,575.92	1,092,299.63	8,346.29	20.75		2,251.90	10,618.94	23,639,865.69
Montana	296,838.43			1.83	268.60	13,643.26	310,752.12	15,840.35			21.86	15,862.21	3,432,162.06
Nebraska	823,625.53					48,355.07	871,980.60	17,769.66			67.76	17,837.42	15,201,390.75
Nevada	70,919.99				187.10		71,107.09	8,073.03			65.74	8,138.77	837,546.39
New Hampshire	283,793.18					12,730.57	296,523.75	1,937.06			293.85	2,230.91	5,909,999.22
1st New Jersey	836,633.06	9.74	5.20	12.25	14,939.24	100,865.42	952,464.91	2,845.92		$50.00	10,169.03	13,064.95	21,244,233.36
5th New Jersey	1,805,904.69					185,506.20	1,991,410.89	28,002.18			100.71	28,102.89	85,905,105.65
New Mexico	91,708.40					1,811.82	93,520.22	7,166.41			22.90	7,189.31	1,230,700.50
1st New York	2,909,044.41		964.32		50,824.83	276,702.97	3,237,536.53	17,113.93			85.54	17,199.47	60,790,368.24
2d New York	7,773,919.29	83,198.74	47,085.38	19,795.57	191,637.52	926,824.55	9,042,461.05	90,770.74	421,568.19		2,842,172.72	3,354,511.65	587,442,366.07
14th New York	1,714,128.02				15,120.58	251,940.03	1,981,188.63	42,064.55			980.15	43,044.70	47,149,084.39
21st New York	762,650.47				968.41	53,794.24	817,413.12	41,949.43			310.90	42,290.33	24,616,757.67
28th New York	1,478,577.80			139.78	2,223.54	96,911.34	1,577,882.52	18,962.97			1,961.40	20,924.37	50,774,201.07
North Carolina	399,547.48					39,908.35	439,455.83	26,146.76			182.58	26,329.34	122,413,329.34
North Dakota	181,327.16					200.41	181,527.57	4,152.40			4.70	4,157.10	1,911,739.38
1st Ohio	1,027,142.73			1,064.61	2,898.81	96,013.02	1,127,119.17	12,894.56	4.49		141.88	13,040.93	54,622,623.69
10th Ohio	535,914.28			24.84		34,434.68	570,373.80	13,418.31	6.60		1,220.66	14,645.57	27,621,179.08
11th Ohio	657,343.18				46.73	25,589.31	682,979.22	7,132.86	16.30		3,256.58	10,405.74	20,702,529.70
18th Ohio	1,979,206.22	3,440.09		207.88	9,635.21	198,440.23	2,190,935.63	70,765.95	169.12		2,197.99	73,133.06	89,355,347.49
Oklahoma	705,863.69					29,712.74	735,576.43	2,810.03			38,702.69	41,512.72	18,402,452.57
Oregon	722,170.88				142.00	34,911.33	757,224.21	3,286.52			84.13	3,370.65	18,792,180.26
1st Pennsylvania	2,883,184.84	7,226.33	20.15	3,656.01	34,538.39	369,840.95	3,298,466.67	307,690.27	629.27		37,846.36	346,165.90	180,059,715.49
12th Pennsylvania	763,009.70					34,115.83	797,125.53	115,568.68			4,244.16	119,812.84	23,627,414.38
23d Pennsylvania	1,968,684.37			89.24	11,193.15	210,745.88	2,190,712.64	325,338.59			4,913.99	330,252.58	124,020,912.71
Rhode Island	515,792.62			563.70	1,710.48	46,546.41	564,613.21	4,604.80				4,604.80	35,743,706.98
South Carolina	247,603.67					9,873.84	257,477.51	6,866.92			15,990.17	22,857.09	11,447,355.27
South Dakota	230,998.82					844.18	231,843.00	1,358.47			270.82	1,629.29	2,565,444.05
Tennessee	533,933.80			471.12		49,310.74	583,715.66	20,843.96			421.32	21,265.28	21,794,676.93
1st Texas	739,735.42				2,443.97	57,750.36	799,929.75	10,905.90			12,022.43	22,928.33	27,859,142.37
2d Texas	1,285,137.80		253.48	557.84	570.92	70,871.17	1,357,391.21	3,577.12	615.35		79,192.50	83,384.97	24,488,533.36
Utah	317,078.30			17.05	678.55	11,997.23	329,771.13	5,143.97			79.29	5,223.26	5,130,487.26
Vermont	157,292.16				207.61	6,931.51	164,431.28	4,491.45			100.29	4,591.74	4,157,296.23
Virginia	691,200.86					47,941.79	739,142.65	7,809.81	27.06		558.20	8,395.07	46,595,648.69
Washington	1,239,122.73					97,312.87	1,336,435.60	11,965.53			9,609.80	21,575.33	23,875,014.29
West Virginia	510,183.23					21,329.10	531,512.33	6,534.57			6.25	6,540.82	33,452,437.59
Wisconsin	1,488,088.23	243.24	188.94		999.84	53,332.68	1,542,852.93	43,273.33			30,673.83	73,947.16	50,488,606.16
Wyoming	165,805.47					1,566.18	167,371.65	20,723.67	6.19			20,729.86	2,079,558.17
Philippine Islands													437,430.29
Total	72,535,143.69	139,362.52	51,378.90	59,270.47	599,800.03	6,615,633.92	80,000,589.53	1,979,586.91	495,559.43	50.00	3,370,631.43	5,845,827.80	3,197,451,083.00

NOTE.—Admissions to theaters, etc., when 10 cents or less, are not taxed by the Revenue Act of 1921, effective Jan. 1, 1922.

14023°—22——6

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES COMPRISING TWO OR MORE DISTRICTS; FROM THE STATE OF MARYLAND AND THE DISTRICT OF COLUMBIA, WHICH CONSTITUTE THE DISTRICT OF MARYLAND; AND FROM THE STATE OF WASHINGTON AND THE TERRITORY OF ALASKA, WHICH CONSTITUTE THE DISTRICT OF WASHINGTON.

States.	Income and profits (individuals, partnerships, and corporations).	Estates—Transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.							
			Nonbeverage spirits distilled from—		Nonbeverage spirits (tax paid) diverted to beverage purposes; per proof gallon, $4.20.	Beverage spirits distilled from—		Rectified spirits or wine; per gallon, 30 cents.	Spirits for export; stamps, each 5 and 10 cents.	Bottled in bond spirits; case stamps, each 10 cents.
			Fruit; per gallon, $2.20.	Other materials; per gallon, $2.20.		Fruit; per gallon, $6.40.	Other materials; per gallon, $6.40.			
Alaska	[1] $173,787.12									
California	92,251,113.85	$4,241,140.66	$6,840.68	$1,431,124.84		$11.00	$1,251.79	$6,548.02	$5.70	
District of Columbia	10,521,286.04	1,525,143.02		594,792.68						
Illinois	179,633,073.81	4,630,997.99	12,216.57	10,699,055.31	$5,000.00	19.95	71.68	98.87	55.40	$1,032.00
Maryland	29,070,268.90	1,037,985.02		2,866,156.57			1,372.80	1,104.00	54.20	11,186.00
Michigan	112,258,181.64	17,861,727.73		652,180.04			238.00			
Missouri	55,035,012.61	1,725,268.56		581,818.00				209.04		104.00
New Jersey	67,766,027.83	2,576,482.85	190,387.00	46,557.01						
New York	527,695,268.75	47,023,286.59	5,361.20	5,881,991.10		1,290.24	4,737.51	2,353.69	92.80	
Ohio	128,898,272.31	3,167,475.89	1,979.12	4,037,897.82			26,724.62	7.75	62.00	2,298.00
Pennsylvania	245,798,087.52	8,329,481.00	1,280,191.44	3,237,335.33	92.99		3,946.02		58.25	6,080.00
Texas	34,978,009.92	1,287,905.34								
Washington	18,733,630.39	141,253.48								

[1] Includes $14,395.31 income tax on Alaska railroads (act of July 18, 1914).

States.	Distilled spirits and alcoholic beverages—Continued.							
	Still or sparkling wines, cordials, etc., 16 cents to $1.	Grape brandy for fortifying sweet wines; per gallon, 60 cents.	Rectifiers.		Liquor dealers.		Manufacturers of stills, $50.	Stills or worms manufactured; each, $20.
			Less than 500 barrels, $100.	500 barrels or more, $200.	Retail, $25.	Wholesale, $100.		
Alaska								
California	$351,983.73	$1,009,274.67			$41,002.78	$2,327.09	$1,033.34	$859.17
District of Columbia					4,579.97	211.92		
Illinois	302,063.39		$1,113.79	$17.63	53,882.48	8,879.76	326.21	
Maryland				66.67	8,078.32	3,188.40		
Michigan	107.34		100.00		1,969.81	650.00		
Missouri	20,916.14		100.00		15,669.62	2,941.69	12.50	20.00
New Jersey	14,573.28	4,396.08	162.50		21,558.32	3,375.65		
New York	588,043.00	101,975.78	1,326.05		74,180.98	32,854.58	266.67	538.86
Ohio	25,411.95	.30			13,281.47	4,008.36	75.00	100.00
Pennsylvania	892.12				58,560.51	10,697.63	99.49	92.50
Texas					2,411.11	200.00		10.00
Washington					125.00	300.00		

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Distilled spirits and alcoholic beverages—Continued.							
	Retail liquor dealers, etc. (violation); sec. 1001, subsec. 12, revenue act of 1921.	Fermented liquors, per barrel, $6.	Brewers.		Malt liquor dealers.		Miscellaneous collections relating to distilled spirits.	Total.
			Less than 500 barrels, $50.	500 barrels or more, $100.	Retail, $20.	Wholesale, $50.		
Alaska								
California				$233.34	$46.63	$33.34	$7,340.49	$2,850,915.61
District of Columbia								599,584.77
Illinois	$43,003.75	$6,187.20	$2.00	333.34	132.26	253.46	27,306.65	11,161,951.71
Maryland		840.00		400.00			7,260.95	2,899,778.21
Michigan								655,265.19
Missouri		930.00		56.67	13.34	33.34	1,949.68	624,784.02
New Jersey		1,111.98		550.01	13.33	241.69	13,056.33	205,953.18
New York		4,198.06	33.34	2,093.09	119.54	452.93	37,449.30	6,730,359.41
Ohio	360.00		50.00	100.00		16.25	13,902.83	4,126,275.47
Pennsylvania		9,824.97		866.69	127.00	233.38	5,844.97	4,614,943.32
Texas	1.04						303.27	2,925.42
Washington	1,085.50						62.68	1,573.18

States.	Tobacco and tobacco manufactures.										
	Cigars, according to intended retail prices.					Cigars (small), per thousand, $1.50.	Cigarettes (large), per thousand, $7.20.	Cigarettes (small), per thousand, $3. —	Snuff, per pound, 18 cents.	Manufactured tobacco, per pound, 18 cents.	Cigarette papers or tubes, per hundred, ½ to 1 cent.
	Class A, per thousand, $4.	Class B, per thousand, $5.	Class C, per thousand, $9.	Class D, per thousand, $12.	Class E, per thousand $15.						
Alaska											
California	$188,590.26	$26,137.59	$357,285.10	$5,507.73	$10,510.00	$8.13	$704.30	$2,325,628.80		$135,915.98	$8,463.35
District of Columbia	1,180.40	4,831.85	16,002.90	105.60	1,353.76			5.51		740.61	
Illinois	137,261.75	241,924.46	892,469.97	32,571.18	9,824.45	19.50	2,135.51	10,776.43	$1,554,253.23	3,586,873.07	1,064.00
Maryland	98,663.09	193,351.19	439,893.38	1,293.30	370.44	363,562.80		1,266,074.73	10.80	1,083,088.73	
Michigan	83,233.53	740,097.93	1,679,792.76	21,623.80	2,976.41			339,650.70	11,233.08	2,331,626.47	
Missouri	97,077.96	94,750.04	139,645.10	1,267.62	3,635.32		44.87	2,071.98	207.54	10,373,127.98	
New Jersey	447,910.55	455,222.45	3,205,218.90	59,090.16	13,448.02	123,000.00	1.80	12,472,527.66	1,739,154.15	4,661,569.68	
New York	1,301,729.79	741,438.82	3,493,020.42	372,953.05	319,259.24	122,339.11	104,050.98	35,739,703.73	10,914.35	1,961,843.12	980,903.92
Ohio	1,063,567.38	1,535,998.54	1,043,601.49	14,648.62	5,099.40	15.00	20.28	1,513,725.38	332.26	7,287,074.41	
Pennsylvania	2,779,446.14	3,693,782.38	5,325,506.84	169,820.94	28,650.69	273,213.15	2,833.49	8,586,320.68	2,411.68	936,908.15	137.28
Texas	21,223.21	11,388.83	87,121.56	901.50	339.00			497.59		25,302.36	78.00
Washington	10,419.52	6,166.76	24,584.17					113.10		1,297.43	5,600.00

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Tobacco and tobacco manufactures—Continued.											
	Cigar and cigarette manufacturers—annual sales.						Tobacco manufacturers—annual sales.				Miscellaneous collections relating to tobacco.	Total.
	Not over 50,000 cigars, $4.	50,001–100,000 cigars, $6.	100,001–200,000 cigars, $12.	200,001–400,000 cigars, $24.	Over 400,000 cigars, $24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cents.	Cigarettes, including small cigars, per 10,000 cigarettes, or fraction thereof, 6 cents.	Not over 50,000 pounds, $6.	50,001–100,000 pounds, $12.	100,001–200,000 pounds, $24.	Over 200,000 pounds, $24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cents.		
Alaska												
California	$902.71	$1,268.39	$845.76	$1,027.00	$12,596.32	$1,665.80	$250.00	$12.00	$240.42		$309.45	$3,077,830.08
District of Columbia	66.35	6.00	12.00				1.50					24,286.48
Illinois	6,073.95	2,050.50	2,548.00	3,143.00	7,915.00	17.80	1,410.00	24.00	24.00	$3,938.32	435.26	6,495,753.44
Maryland	419.37	119.50	144.00	312.00	9,865.10	2,726.16	88.50			913.12	13.82	3,460,910.93
Michigan	1,031.00	502.00	702.00	1,081.00	27,278.79	615.76	418.38		24.00	1,855.20	373.42	5,246,176.29
Missouri	670.72	429.00	577.00	672.00	3,221.20	23.28	151.50	12.00	24.00	8,371.68		10,725,986.79
New Jersey	989.49	670.36	383.00	654.00	9,068.40	388.43	220.38		72.00		68,030.40	23,257,028.83
New York	6,235.62	2,915.28	3,049.13	5,016.90	72,250.01	70,422.47	2,203.57	144.00	252.00	1,625.68	1,962.00	45,314,839.78
Ohio	1,731.07	1,028.50	1,241.00	1,670.00	69,059.50	3,409.20	568.50	36.00	120.00	7,069.12	2,303.72	12,542,452.37
Pennsylvania	3,443.73	1,687.61	2,047.00	5,061.86	102,089.34	10,232.63	1,471.50	36.00	77.58	552.44	703.53	21,993,634.54
Texas	80.66	70.00	108.00	192.00	1,983.11	.04	68.00	12.00			308.33	161,794.19
Washington	209.71	165.24	181.00	126.00	56.00		68.50			294.20	14.19	49,292.82

States.	Oleomargarine.								Adulterated butter.				
	Colored, per pound, 10 cents.	Uncolored, per pound, ¼ cent.	Manufacturers, $600.	Retail dealers.		Wholesale dealers.		Total.	Per pound, 10 cents.	Manufacturers, $600.	Dealers.		Total.
				Colored oleomargarine, $48.	Uncolored oleomargarine, $6.	Colored oleomargarine, $480.	Uncolored oleomargarine, $200.				Retail, $45.	Wholesale, $480.	
Alaska													
California		$29,457.00	$3,000.00		$35,304.80		$6,070.01	$73,871.81	$250.00	$10.00			$260.00
District of Columbia				$188.00	2,231.64		1,943.34	4,362.98					
Illinois	$224,070.30	241,355.15	4,800.00		82,055.14	$1,460.01	21,612.65	575,353.15	78.00	1,190.00			1,268.00
Maryland	68,999.00	3,085.07	1,350.00	5,512.00	9,160.25	1,200.00	2,950.00	92,256.32					
Michigan		2,039.00	600.00	48.00	56,364.58	200.00	27,891.01	87,143.77	231.00	784.50			1,015.50
Missouri	100,104.00	18,418.75	2,400.00	8,434.63	27,958.47	450.00	8,012.55	165,808.40					
New Jersey	13,541.50	51,543.92	6,450.00		35,696.48		12,416.68	119,648.58	252.30				252.30
New York	16.80	16,903.52	2,350.00	48.00	88,928.27		46,254.56	154,501.15	166.00	1,800.00			1,966.00
Ohio		42,803.00	6,461.50	12,518.50	73,043.76		21,500.06	155,326.82		62.50			62.50
Pennsylvania	174.90		100.00		32,360.62		11,866.68	44,502.20					
Texas	7,400.00	1,746.25	600.00	1,160.00	5,156.46	960.00	4,016.66	21,039.37					
Washington		333.40	600.00		11,994.63		4,275.02	17,203.05	25.00	825.00			850.00

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Process or renovated butter.			Mixed flour.			Stamp taxes (not elsewhere specified).					
							Documentary.					
	Per pound, ¼ cent.	Manufacturers, $50.	Total.	Per barrel, 4 cents.	Makers, packers, or repackers, $12.	Total.	Stamp sales by postmasters.[1]	Bonds, capital stock issues, conveyances, etc. (according to class and value).	Capital stock transfers on each $100 of face value or fraction thereof, 2 cents.	Sales of produce on any exchange, etc., for each $100 in value or fraction thereof, 2 cents.	Playing cards, per pack, 8 cents.	Total.
Alaska												
California							$681,849.23	$1,660,959.24	$38,487.37		$4,018.00	$2,385,313.84
District of Columbia								208,942.13	942.96			209,885.09
Illinois				$3.20	$9.00	$12.20	714,438.16	2,741,357.25	298,590.86	$3,107,760.12	11,968.24	6,874,118.63
Maryland	$3,029.00	$50.00	$3,079.00				210,251.61	345,578.03	10,129.22		.96	565,959.82
Michigan							438,692.08	618,592.04	18,530.30	10,950.95		1,086,765.37
Missouri	2,388.21	50.00	2,438.21		24.00	24.00	448,411.97	737,084.36	11,856.54	192,597.40	1,056.56	1,391,006.83
New Jersey							552,041.33	473,815.06	1.12		401,490.00	1,427,347.51
New York		600.00	600.00	914.00	36.00	950.00	991,431.29	9,845,776.40	8,181,531.78	1,378,014.24	746,217.25	21,142,970.96
Ohio							713,472.27	1,393,652.51	35,261.75	2,490.10	1,576,390.56	3,721,267.19
Pennsylvania							883,463.72	2,117,234.71	118,324.54		758.00	3,119,780.97
Texas							1,022,444.87	369,381.13	2,052.62		647.76	1,394,526.38
Washington							285,125.34	205,296.06	1,757.84		466.56	492,645.80

[1] Stamp sales by postmasters for Alaska are included in amount reported for Washington and for District of Columbia in amount reported for Maryland.

States.	Public utilities.							
	Transportation.					Telegraph and telephone messages; charges over 14 cents and not over 50 cents, 5 cents; charges over 50 cents, 10 cents.	Leased wires; of amount paid, 10 per cent.	Total.
	Freight, by rail or water; of amount paid, 3 per cent.	Express; for each 20 cents or fraction thereof paid, 1 cent.	Passengers, by rail or water; of amount paid, 8 per cent.	Seats, berths, etc.; of amount paid, 8 per cent.	Oil by pipe lines; of amount paid, 8 per cent.			
Alaska	$25,705.28		$27,502.62	$337.49		$2,024.53		$55,569.92
California	4,143,825.57	$58,081.26	3,814,858.23	17,156.16	$314,370.61	1,446,216.30	$26,536.78	9,821,044.91
District of Columbia	1,727,478.63	75.11	1,410,787.10	7,628.41		2,166.47		3,148,135.72
Illinois	15,173,421.00	14,104.54	9,385,775.74	5,397,856.38	33.55	1,111,559.71	35,092.80	31,117,845.72
Maryland	2,982,561.95	650.82	1,565,248.04	18,734.32	1,684.19	680,213.78		5,249,094.00
Michigan	3,125,031.38	7,011.08	1,774,907.85	37,279.96	24.18	493,768.70	1,992.93	5,440,016.08
Missouri	4,121,909.36	14,292.54	2,651,620.25	5,042.12	107,064.27	1,393,926.07	5,628.39	8,299,483.00
New Jersey	191,424.90	50,347.20	61,950.80	9.00	6.10	35,640.11	111.05	339,489.16
New York	12,153,199.60	11,575,444.57	7,823,054.64	230,357.17	2,795,228.71	13,435,729.30	991,104.05	49,004,118.04
Ohio	3,448,372.08	54,720.46	1,800,366.45	31,622.59	180,303.76	816,372.27	14,332.90	6,400,090.51
Pennsylvania	11,912,766.85	77,560.15	8,483,796.21	5,048.56	1,043,769.02	1,256,121.05	96,575.59	22,845,037.23
Texas	3,016,353.67	206,069.83	2,311,507.05	66,336.56	949,024.79	1,129,618.65	223.05	7,679,133.60
Washington	301,567.34	3,220.63	280,631.39	2,133.46	94.29	137,628.41	7.86	725,253.38

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Insurance.				
	Life.				
	On each $100 or fractional part of face of policy, 8 cents.	Industrial weekly payment plan, not over $500, 40 per cent of first weekly premium or 20 per cent of first monthly premium.	Marine, inland, and fire; on each $1 or fractional part of premium, 1 cent.	Casualty; on each $1 or fractional part of premium, 1 cent.	Total.
Alaska	....	....	....	....	....
California	$67,463.63	$2,548.26	$317,655.24	$114,812.95	$502,483.08
District of Columbia	2,018.16	8,811.86	1,667.77	8,512.87	21,010.66
Illinois	137,648.32	47,977.81	843,038.34	325,534.29	1,354,198.76
Maryland	6,084.04	13,953.79	16,945.08	186,548.97	223,531.88
Michigan	31,594.70	....	37,463.86	99,573.19	168,631.75
Missouri	111,581.32	51.93	57,238.73	93,271.12	262,143.10
New Jersey	262,399.11	119,069.56	163,664.17	114,120.96	659,252.80
New York	1,018,695.54	183,951.95	1,467,614.75	413,313.18	3,083,575.42
Ohio	85,988.87	13,258.34	64,646.96	21,052.32	184,940.49
Pennsylvania	161,967.49	22,716.85	273,852.64	119,738.76	578,275.74
Texas	37,699.52	8,869.50	13,943.10	91,368.18	151,880.30
Washington	8,405.90	....	11,546.95	2,954.80	22,907.65

States.	Excise taxes (manufacturers).											
	Automobile trucks and wagons, 3 per cent.	Other automobiles and motor cycles, 5 per cent.	Tires or accessories for automobiles, etc., 5 per cent.	Pianos, organs, phonographs, etc., 5 per cent.	Tennis rackets and sporting goods, 10 per cent.	Chewing gum, 3 per cent.	Cameras and lenses, 10 per cent.	Photographic films and plates, 5 per cent.	Candy, 5 per cent; after Jan. 1, 1922, 3 per cent.	Firearms, shells, etc., 10 per cent.	Hunting and bowie knives, 10 per cent.	Dirk knives, daggers, etc., 100 per cent.
Alaska	....	....	....	....	....	....	....	....	$184.41	....	....	....
California	$131,044.33	$108,076.07	$999,450.85	$13,302.09	$23,870.52	$8,422.89	$714.26	$1,808.36	653,843.98	$60,675.75	$343.63	$41.94
District of Columbia	4,757.46	1,149.07	3,339.62	0.02	117.56	....	....	....	37,096.74	....	....	....
Illinois	553,265.57	906,245.93	1,779,474.38	1,159,089.49	533,282.65	481,525.94	32,558.65	18,828.94	1,525,416.86	348,149.65	409.84	38.22
Maryland	6,125.43	11,127.59	72,997.60	7,900.43	2,547.00	549.56	....	1,166.75	214,574.51	....	....	3.45
Michigan	2,935,108.56	38,422,126.08	9,011,625.65	93,033.13	46,332.26	472.16	90.97	....	148,117.05	4,225.77	8,326.00	....
Missouri	38,041.88	358,997.32	437,673.79	8,167.17	26,627.70	2,113.62	2,658.80	56,061.26	711,386.99	1,152.56	193.59	....
New Jersey	45,224.12	354,786.83	1,286,253.27	1,329,967.64	63,905.36	2,478.69	19.85	286.57	280,160.24	611.39	2,345.57	239.11
New York	1,252,316.64	3,524,047.58	5,300,243.40	1,154,755.12	920,891.09	206,597.34	638,257.01	647,995.43	2,490,471.13	165,958.21	3,697.43	6,093.90
Ohio	971,401.83	4,691,035.06	11,645,401.23	76,069.75	175,888.91	4,695.98	64.28	241.31	714,457.89	259,868.44	....	....
Pennsylvania	408,362.53	273,318.70	2,325,212.03	174,659.70	34,384.67	16,762.78	2,797.88	2,683.61	1,950,770.97	12,373.75	405.89	27.74
Texas	18,181.37	19,659.15	60,408.91	685.72	684.27	91.35	1.00	85.83	169,598.31	2.07	....	2.36
Washington	7,208.55	12,656.55	40,751.37	427.30	1,273.94	....	31.41	....	218,432.69	....	....	....

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Excise taxes (manufacturers)—Continued.											
	Portable electric fans, 5 per cent.	Thermos bottles, etc., 5 per cent.	Cigar or cigarette holders and pipes, 10 per cent.	Slot device vending and weighing machines, 5 and 10 per cent.	Livery and livery boots, etc., 10 per cent.	Hunting garments, etc., 10 per cent.	Articles made of fur, 10 per cent.	Yachts, motor boats, etc., 10 per cent.	Toilet soaps, etc., 3 per cent.	Motion-picture films, leased, of the rental, 5 per cent.	Employment of child labor, of the entire net profits, 10 per cent.	Total.
Alaska							$947.31					$1,131.72
California	$2.26	$3,466.83	$1,822.78	$1,171.41	$617.75	$2,437.14	144,414.79	$12,390.79	$9,350.28	$36,377.26		2,213,711.00
District of Columbia					8.85	.48	15,660.59		10.85	9,330.35		71,485.59
Illinois	6,839.72	1,368.05	21,304.66	41,645.95	10,562.42	6,856.79	308,109.86	3,609.88	206,722.28	45,319.73		7,984,605.66
Maryland	5.10		588.96		306.36	337.95	26,081.70	1,250.00	9,090.84	2,853.76	$99.20	357,618.19
Michigan	8.50	44.43	4,182.23	24,939.03	1,177.02		115,324.18	172,927.53	6,068.01	6,714.09		51,003,832.59
Missouri	17,670.13		238.97	1,104.48	1,496.46	2,843.39	55,219.48	72.08	74,383.35	21,497.90	412.82	1,818,013.74
New Jersey	8,581.19	84.60	4,025.84	123.81	170.19	8,040.60	11,034.47	23,849.03	90,130.31	4.91	6,463.18	3,521,580.80
New York	48,393.13	22,713.50	64,096.40	8,022.24	68,927.60	183,699.50	5,176,494.42	76,923.20	101,315.59	3,179,008.88		25,271,818.59
Ohio	32,450.55	13,482.53	5,713.61	6,336.96	3,015.61	6,640.31	54,252.29	8,270.41	383,628.52	27,069.17		10,079,084.61
Pennsylvania	522.42	997.53	3,111.19	3,021.24	20,619.08	11,698.75	120,317.72	106.00	11,088.25	71,001.56	1,225.12	5,445,545.11
Texas	107.59	4.57	18.66	357.95	169.18		335.82	8,098.99	119.83	33,015.63		311,618.55
Washington		71.13			797.85	724.05	15,513.78	487.15	1,397.83			305,863.60

States.	Excise taxes (consumers or dealers).					Manufacturers' excise tax (sec. 904, Revenue Act, 1921).						
	Sculpture, paintings, etc., of sale price, 10 per cent.	Carpets, trunks, umbrellas, wearing apparel, etc., sale price in excess of those enumerated in the law, 10 per cent.	Jewelry, watches, clocks, etc., of sale price, 5 per cent.	Perfumes, cosmetics, and medicinal articles, on each 25 cents or fraction thereof, 1 cent.	Total.	Carpets and rugs, on amount in excess of $4.50 per square yard as to carpets, $6 per square yard as to rugs, 5 per cent.	Trunks, on amount in excess of $25 each, 5 per cent.	Valises, traveling bags, suit cases, hat boxes, etc., on amount in excess of $25 each, 5 per cent.	Purses, pocket books, shopping and hand bags, on amount in excess of $5 each, 5 per cent.	Portable lighting fixtures, including lamps and lamp shades, on amount in excess of $10 each, 5 per cent.	Fans, on amount in excess of $1 each, 5 per cent.	Total.
Alaska		$1,900.94	$5,147.38		$7,048.32							
California	$44,062.30	728,039.01	1,272,832.03	$176,854.05	2,221,808.29	$433.92	$81.92	$145.58	$295.24	$909.22	$289.52	$2,155.40
District of Columbia	3,932.55	68,279.49	222,484.35	13,878.49	308,554.88	12.90						12.90
Illinois	44,885.64	783,462.05	1,871,084.09	253,271.59	2,952,704.27	1,716.79	2,081.48	277.92	528.78	14,124.62	137.37	18,866.96
Maryland	2,863.14	96,171.91	268,024.48	58,269.89	425,329.42	9.91						9.91
Michigan	2,286.94	233,686.34	632,995.93	77,146.28	946,115.48	285.91	92.44			576.97		955.32
Missouri	7,102.18	276,062.03	574,366.77	142,136.09	999,667.07	958.59	1,332.88	103.00	29.26	98.83		2,522.56
New Jersey	2,011.71	105,477.95	380,817.27	51,489.60	539,796.53	1,113.46	494.80	1,047.40	566.88	252.77	1.17	3,476.48
New York	390,337.12	2,001,720.17	4,777,306.04	350,913.00	7,520,276.33	186,696.45	3,658.63	2,930.73	27,044.84	19,853.88	2,988.20	243,802.73
Ohio	10,128.94	430,380.19	1,051,634.71	171,801.20	1,663,945.04	298.97	936.98	26.88	1,418.43	62.25		2,743.51
Pennsylvania	19,968.79	555,468.25	1,782,806.08	192,141.20	2,550,384.32	18,999.60	176.91	482.68	1,094.07	2,167.84	4.26	22,925.42
Texas	12,880.68	342,217.01	594,604.49	51,032.42	1,000,734.60	3,918.94	1,837.65	6,592.49	10.27		37,848.59	50,207.94
Washington		127,113.99	259,152.45	37,185.31	423,451.75	86.12	34.63	6.38		12.61		139.74

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Beverages, nonalcoholic (secs. 628 and 630, Revenue Act, 1918).					Beverages, nonalcoholic (sec. 602, Revenue Act, 1921).						
	Beverages made wholly or in part from cereals, etc., of sale price, 15 per cent.	Unfermented grape juice, ginger ale, artificial mineral waters, etc., of sale price, 10 per cent.	Natural mineral or table waters, etc., per gallon, 2 cents.	Soft drinks, etc., for each 10 cents or fraction thereof paid, 1 cent.	Total.	From cereals, etc., containing less than ½ of 1 per cent of alcohol by volume, per gallon, 2 cents.	Unfermented grape juice and other fruit juices, etc., and carbonated beverages, per gallon, 2 cents.	Still drinks containing less than ½ of 1 per cent of alcohol by volume, etc., per gallon, 2 cents.	Natural or artificial mineral waters or table waters (sold in containers at over 12½ cents per gallon), per gallon, 2 cents.	Fountain sirups used in manufacturing, compounding, or mixing soft drinks, per gallon, 5 or 9 cents.	Carbonic acid gas, per pound, 4 cents.	Total.
Alaska	....	$400.42	....	$2,102.56	$2,598.98	$14.76	$4.84	$0.68	$0.25	$53.00	$1.40	$75.50
California	$273,974.41	271,750.73	$33,122.99	771,916.75	1,350,772.88	13,540.81	2,347.85	2,289.44	520.91	16,079.53	513.21	37,291.75
District of Columbia	8,141.17	37,770.38	102.85	100,109.17	146,123.60	4,573.39	578.83	14.31	386.15	4,888.39	53.96	10,405.13
Illinois	666,912.45	651,678.41	13,714.93	892,703.12	2,225,008.91	81,403.30	24,489.45	2,435.73	6,272.00	63,616.56	204,859.55	383,075.59
Maryland	98,265.79	108,773.97	1,004.01	231,989.65	440,033.42	15,904.66	225.82	125.49	805.65	18,751.69	16,533.40	52,370.71
Michigan	166,801.46	207,446.64	4,212.41	571,321.25	949,781.76	23,001.81	916.01	4,373.14	4,415.49	24,743.14	1,055.06	58,504.05
Missouri	533,803.42	274,528.61	12,923.44	409,135.19	1,230,390.66	76,090.70	1,803.94	1,309.00	955.86	23,921.59	6,928.54	111,009.03
New Jersey	445,699.12	166,353.34	3,179.15	388,133.27	1,003,364.88	75,142.63	1,970.35	319.81	1,855.60	19,738.67	42,290.62	141,307.48
New York	1,915,261.60	859,341.64	139,522.22	1,990,933.52	4,905,058.98	284,699.82	34,111.62	2,600.23	33,189.59	130,058.35	9,205.41	493,865.02
Ohio	582,339.43	402,571.73	19,102.41	666,466.49	1,670,480.06	86,156.32	17,535.10	3,345.52	2,887.74	37,935.78	44,711.71	192,552.20
Pennsylvania	2,130,818.75	472,407.10	5,420.34	1,138,735.83	3,747,382.02	250,664.91	3,744.45	505.33	2,582.45	43,895.78	2,248.63	303,644.70
Texas	92,649.14	293,711.87	6,893.11	704,352.65	1,097,606.77	10,622.81	2,186.65	2,148.99	164.84	51,695.83	1,127.65	67,936.77
Washington	12,536.01	28,392.29	....	186,817.32	227,745.62	2,456.51	1,563.23	393.80	59.81	5,568.14	2,387.54	12,429.03

States	Narcotics.								Special taxes not elsewhere enumerated.				
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent.	Importers, manufacturers, and compounders, $24.	Dealers.		Practitioners, $3.	Dealers in untaxed narcotic preparations, $1.	Opium order blanks, per hundred, $1.	Total.	Corporations, for each $1,000 capital stock over $5,000, $1.	Brokers.			
			Wholesale, $12.	Retail, $6.						Stock, produce, or merchandise, $50-$200.	Pawn, $100.	Custom-house, $50.	Ship, $50.
Alaska	....	....	....	....	....	....	....	....	....	....	....	....	....
California	$2,431.03	$13,953.59	$5,489.11	$14,391.76	$25,042.76	$245.51	$507.87	$62,261.63	$4,341,446.44	$115,940.37	$14,562.55	$1,838.66	$4,297.32
District of Columbia	105.40	42.00	118.00	1,455.08	4,926.86	8.93	43.20	6,699.47	346,775.55	8,194.00	....	50.00	50.00
Illinois	7,294.82	1,832.69	2,419.32	20,602.14	40,428.69	2,453.54	618.10	75,649.30	6,516,962.58	179,713.14	9,828.51	1,004.55	1,112.50
Maryland	6,639.95	622.13	631.96	4,231.95	9,204.11	1,063.45	188.40	22,581.95	754,230.33	30,571.35	2,591.67	895.84	1,650.00
Michigan	12,170.76	959.92	1,220.92	11,658.10	18,497.08	569.75	304.40	45,381.53	2,884,073.88	24,193.54	6,162.51	712.50	150.00
Missouri	96,123.60	8,138.50	11,455.61	12,463.11	20,434.89	245.05	419.60	149,280.36	2,194,451.13	56,645.66	11,383.36	362.50	112.50
New Jersey	9,387.92	742.52	709.95	10,581.75	15,508.09	1,827.62	246.60	39,004.45	2,164,195.88	24,551.70	8,462.52	150.00	45.84
New York	24,184.05	3,430.53	3,557.32	34,492.87	61,096.61	2,146.38	894.00	129,801.76	19,503,754.53	514,103.86	31,472.92	13,872.93	21,601.20
Ohio	2,032.23	2,053.25	2,390.00	14,478.05	34,525.03	939.48	549.40	56,967.41	5,273,187.15	51,314.03	15,137.58	412.50	241.68
Pennsylvania	18,440.51	3,267.81	2,957.50	24,702.70	44,628.08	10,656.74	726.54	105,279.04	9,467,816.99	95,907.12	28,864.33	1,437.51	3,071.29
Texas	12,810.50	288.00	1,722.77	18,549.41	24,417.93	856.45	527.88	59,172.94	1,633,015.64	32,327.38	10,395.93	2,469.82	1,300.67
Washington	....	2,144.09	1,578.15	4,702.00	6,947.64	120.25	151.80	15,734.53	979,372.95	10,877.20	6,118.79	1,593.77	1,023.09

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1922, BY STATES, ETC.—Continued.

States.	Special taxes not elsewhere enumerated—Continued.										
	Theaters, museums, and concert halls.										
	According to seating capacity, \$50-\$200.	In cities or towns of 5,000 population or less, \$25-\$100.	Circuses, \$100.	An aggregation of entertainments, \$100.	Other public exhibitions for money, \$15.	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.	Total.
Alaska											
California	\$58,228.74	\$25,062.74	\$191.68	\$333.34	\$4,962.33	\$125,105.66	\$1,343.29	\$1,029.39	\$76,605.75	\$12,001.76	\$4,783,039.82
District of Columbia	7,676.87		116.67	125.00	167.04	7,768.76	40.00	100.00	11,249.54	3,490.03	385,803.46
Illinois	104,739.19	26,129.31	633.34	1,558.36	5,322.54	181,100.42	939.19	897.25	94,997.28	20,762.24	7,145,706.73
Maryland	17,135.66	5,102.44	516.45	108.34	850.90	31,431.23	534.18	100.00	28,463.63	18,100.91	892,342.93
Michigan	66,802.14	5,828.46	500.00	564.63	2,696.95	121,627.00	584.18	200.00	55,532.52	36,787.65	3,296,415.96
Missouri	45,337.11	19,560.00	522.92	1,154.21	4,941.65	67,181.09	572.95	250.00	48,753.81	5,551.43	2,447,080.41
New Jersey	66,359.05	8,592.46	150.37	672.92	3,877.61	80,501.66	1,860.15	2,601.69	94,236.91	27,386.95	2,473,645.71
New York	176,648.42	15,847.26	746.68	470.17	4,675.82	248,710.48	1,811.06	1,653.38	207,908.91	168,897.74	20,912,175.26
Ohio	87,548.52	11,708.21	570.85	877.15	5,845.20	206,185.29	1,169.11	450.01	83,407.67	12,079.39	5,750,224.34
Pennsylvania	137,046.65	16,332.99	341.68	1,370.85	4,381.19	229,903.15	1,412.13	1,833.75	112,132.74	24,149.06	10,126,002.03
Texas	42,198.89	15,058.89	150.00	833.35	4,498.17	12,419.98	651.69		69,426.89	4,662.08	1,829,549.38
Washington	14,611.59	7,153.57	191.68	348.76	1,953.12	37,271.46	427.53	214.59	27,129.07	9,503.73	1,106,787.69

States.	Admissions to places of amusement or entertainment.							Miscellaneous.					Total (all sources).
	Theaters, concerts, etc., for each 10 cents or fraction thereof, 1 cent.	Sold at places other than places of amusement, 5 per cent and 50 per cent of the excess of established price.	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent.	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price.	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof.	Dues, social, athletic, or sporting club, over \$10 annually, 10 per cent.	Total.	Collections under provisions of the National Prohibitional Act.	Internal revenue collected through customs offices.	Opium manufactured for smoking purposes.	Miscellaneous receipts, including unidentified collections.	Total.	
Alaska	\$23,661.54					\$258.83	\$24,020.37						\$264,232.03
California	5,048,591.42	\$6,093.37			\$107,903.57	437,736.49	5,600,324.85	\$41,592.71	\$69,522.78		\$27,399.95	\$138,515.44	131,652,855.89
District of Columbia	768,209.37	2,907.19		\$2,613.98	1,405.64	86,780.08	862,006.16	9,151.65			658.56	9,810.21	17,854,686.16
Illinois	6,651,161.94	17,281.37	\$1,278.38	27,706.70	59,466.57	716,755.23	7,473,650.19	176,249.42	2,011.77		19,543.52	197,834.71	270,332,567.73
Maryland	1,064,176.60	7,926.98		236.91	6,665.86	89,097.24	1,168,103.59	10,064.25	18.32		10,610.52	20,693.09	45,971,936.56
Michigan	2,540,691.87				7,415.92	266,031.73	2,814,139.52	19,647.31			24,487.06	44,134.37	201,874,184.50
Missouri	2,205,650.25	188.32			8,191.89	217,023.71	2,431,054.17	32,939.02	102.09		2,412.87	35,513.98	87,456,488.10
New Jersey	2,642,637.75	9.74	5.20	12.25	14,939.24	286,371.62	2,943,875.80	30,848.10		\$50.00	10,269.74	41,167.84	107,149,830.01
New York	14,638,320.05	83,198.74	48,049.70	19,935.35	260,774.88	1,606,203.13	16,656,481.85	210,861.62	421,568.19		2,845,540.71	3,477,970.52	779,772,777.44
Ohio	4,199,006.41	3,446.09		1,207.33	12,580.75	354,477.24	4,571,407.82	104,211.68	196.51		6,817.11	111,225.30	192,301,079.96
Pennsylvania	5,614,878.91	7,226.33	20.15	3,745.25	45,731.54	614,702.66	6,286,304.84	748,597.54	629.27		47,004.51	796,231.32	336,708,042.68
Texas	2,024,873.22		253.48	557.84	3,014.89	128,621.53	2,157,320.96	14,483.02	615.35		91,214.93	106,313.30	52,347,675.73
Washington	1,215,461.19					96,954.04	1,312,415.23	11,965.53			9,609.80	21,575.33	23,610,782.27

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1921 AND 1922, BY SOURCES.

Sources.	1921	1922	Increase (+) or decrease (−).
Income and profits:			
Individuals, partnerships, and corporations	[1]$3,228,137,673.75	[2]$2,086,918,464.85	−$1,141,219,208.90
Estates:			
Transfer of estates of decedents	154,043,260.39	139,418,846.04	−14,624,414.35
Distilled spirits:			
Distilled spirits (nonbeverage)	78,097,756.93	42,259,351.63	−35,838,405.30
Distilled spirits (beverage)	373,736.33	113,103.61	−260,632.72
Rectified spirits or wines	28,407.14	19,102.52	−9,304.62
Still or sparkling wines, cordials, etc	2,001,770.87	1,306,240.72	−695,530.15
Grape brandy used in fortifying sweet wines	578,622.32	1,115,640.83	+537,018.51
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes)	687,519.30	543,248.66	−144,270.64
Stamps for distilled spirits intended for export	7,566.89	2,049.45	−5,517.44
Case stamps for distilled spirits bottled in bond	209,368.25	68,856.00	−140,512.25
Miscellaneous collections relating to distilled spirits	613,121.98	135,652.05	−477,469.93
Total	82,598,065.01	45,563,350.47	−37,034,714.54
Fermented liquors:			
Fermented liquors (barrel tax)	17,133.65	35,239.63	+18,105.98
Brewers; retail and wholesale dealers in malt liquors (special taxes)	8,230.17	10,846.37	+2,616.20
Total	25,363.82	46,086.00	+20,722.18
Tobacco:			
Cigars (large)	51,076,563.24	44,183,575.34	−6,892,987.90
Cigars (small)	1,013,510.07	968,526.71	−44,983.36
Cigarettes (large)	356,258.38	118,478.19	−237,780.19
Cigarettes (small)	135,053,369.43	150,127,514.62	+15,074,145.19
Snuff of all descriptions	5,785,401.75	6,947,630.94	+1,162,229.19
Tobacco, chewing and smoking	59,300,627.06	66,311,838.86	+7,011,211.80
Cigarette papers and tubes	1,154,180.21	1,001,509.93	−152,670.28
Manufacturers of cigars, cigarettes, and tobacco (special taxes)	1,229,286.37	988,274.81	−241,011.56
Miscellaneous collections relating to tobacco	180,182.96	82,035.02	−98,147.94
Total	255,219,385.49	270,759,384.44	+15,539,998.95
Revenue acts 1918 and 1921:			
Stamps, documentary, etc.—			
Sales by postmasters	20,880,865.86	14,616,955.05	−6,263,910.81
Bonds, capital-stock issues, conveyances, etc	32,670,622.32	26,730,794.37	−5,939,827.95
Capital-stock transfers	8,790,905.49	9,012,702.29	+221,796.80
Sales of produce (future deliveries)	7,521,675.44	5,558,589.09	−1,963,086.35
Playing cards	2,603,941.42	2,880,441.65	+276,500.23
Transportation of freight	140,019,200.14	85,292,665.34	−54,726,534.80
Transportation of express	17,093,935.58	12,475,870.18	−4,618,065.40
Transportation of persons	97,481,976.35	58,042,230.71	−39,439,745.64
Seats, berths, and staterooms	8,485,015.59	5,991,623.63	−2,493,391.96
Oil by pipe lines	9,989,873.62	7,623,816.51	−2,366,057.11
Telegraph, telephone, and radio messages	27,360,361.00	28,086,886.47	+726,525.47
Leased wires or talking circuits	1,082,051.40	1,184,635.32	+102,583.92
Insurance (life, marine, inland, and casualty)	18,992,094.45	10,855,403.81	−8,136,690.64
Manufacturers' excise tax—			
Automobile trucks and automobile wagons	11,640,055.92	8,404,557.85	−3,235,498.07
Other automobiles and motor cycles	64,388,184.22	56,684,540.30	−7,703,643.92
Tires, parts, or accessories for automobiles, etc	39,518,009.17	39,344,664.60	−173,344.57
Pianos, organs, etc	11,568,034.90	4,951,782.13	−6,616,252.77
Tennis rackets and sporting goods, etc	4,283,902.31	2,215,607.05	−2,068,295.26
Chewing gum	1,332,207.44	742,870.69	−589,336.75
Cameras	849,940.06	681,546.34	−168,393.72
Photographic films, etc	1,045,430.01	743,670.05	−301,759.96
Candy	20,436,700.35	13,593,754.39	−6,842,945.96
Firearms, shells, etc	3,702,642.93	3,374,921.49	−327,721.44
Hunting and bowie knives	33,971.36	21,748.02	−12,223.34
Dirk knives, daggers, etc	2,328.22	6,526.70	+4,198.48
Portable electric fans	297,583.14	125,015.38	−172,567.76
Thermos bottles	175,862.18	88,891.90	−86,970.28
Cigar holders, pipes, etc	151,702.35	165,453.74	+13,751.39
Automatic slot device machines	100,504.85	88,888.22	−11,616.63
Liveries, livery boots, etc	150,732.25	112,380.67	−38,351.58
Hunting garments, etc	182,816.32	230,535.40	+47,719.08

[1] Includes $31,535.22 income tax on Alaska railroads (act of July 18, 1914).
[2] Includes $14,395.21 income tax on Alaska railroads (act of July 18, 1914).

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1921 AND 1922, BY SOURCES—Continued.

Sources.	1921	1922	Increase (+) or decrease (−).
Revenue acts 1918 and 1921—Continued.			
Manufacturers' excise tax—Continued.			
Articles made of fur	19,081,238.55	6,523,971.03	−12,557,267.52
Yachts, motor boats, etc	553,201.63	406,867.90	−146,333.73
Toilet soap and toilet soap powders	2,223,773.99	1,324,600.55	−899,173.44
Motion-picture films leased	6,008,108.18	3,678,868.17	−2,329,240.01
Child-labor tax	24,223.67	15,224.99	−8,998.68
Consumers' or dealers' excise tax—			
Sculpture, paintings, statuary, etc	1,116,337.02	582,800.03	−533,536.99
Carpets and rugs, picture frames, trunks, wearing apparel, etc	20,374,604.39	[1] 8,413,452.76	−11,961,151.63
Jewelry, watches, clocks, opera glasses, etc	24,303,936.91	19,514,465.01	−4,789,471.90
Perfumes, cosmetics, and medicinal articles	5,800,738.41	2,305,452.25	−3,495,286.16
Beverages (nonalcoholic), including soft drinks, mineral waters, etc	58,675,972.86	[2] 33,504,284.01	−25,171,688.85
Opium, coca leaves, including special taxes, etc	1,170,291.32	1,269,039.90	+98,748.58
Corporations, on value of capital stock	81,525,652.88	80,612,239.80	−913,413.08
Brokers, stock, etc	1,966,312.35	1,934,179.88	−32,132.47
Theaters, museums, circuses, etc	1,700,350.26	1,863,252.26	+159,872.00
Bowling alleys, billiard and pool tables	2,368,007.65	2,499,831.81	+131,824.16
Shooting galleries	23,313.63	21,366.81	−1,946.82
Riding academies	16,979.88	12,667.80	−4,272.08
Passenger automobiles for hire	1,776,493.88	1,785,619.89	+9,126.01
Yachts, pleasure boats, power boats, etc	731,002.46	545,841.44	−185,251.02
Admissions to theaters, concerts, cabarets, etc	89,730,832.94	73,384,955.61	−16,345,877.33
Dues of clubs (athletic, social, and sporting)	6,159,817.69	6,615,633.92	+455,816.23
Total	868,167,490.25	646,744,588.16	−221,422,902.09
Miscellaneous:			
Adulterated and process or renovated butter, and mixed flour	50,977.37	33,455.56	−17,521.81
Oleomargarine, colored	921,192.25	494,005.50	−427,186.75
Oleomargarine, uncolored	655,427.08	452,774.47	−202,652.61
Oleomargarine, manufacturers and dealers (special taxes)	1,409,846.02	1,174,299.71	−235,546.31
Opium manufactured for smoking purposes	25.00	50.00	+25.00
Collections under provisions of the national prohibition act	2,152,387.45	1,979,586.94	−172,800.51
Internal revenue collected through customs offices	356,296.21	495,559.43	+139,263.22
Other receipts, including unidentified collections	1,619,671.86	[3] 3,370,631.43	+1,750,959.57
Total	7,165,823.24	8,000,363.04	+834,539.80
Grand total	4,595,357,061.95	3,197,451,083.00	−1,397,905,978.95

[1] Includes $381,998.51 from manufacturers' excise tax collected after Jan. 1, 1922, under sec. 904, revenue act of 1921.
[2] Includes $16,523,761.52 collected under sec. 628, $14,051,050.66 under sec. 630, revenue act of 1918, and $2,929,471.83 under sec. 602, revenue act of 1921.
[3] The unidentified collections are now in process of classification in collectors' offices.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1921 AND 1922, BY COLLECTION DISTRICTS.

Districts.	Location of collectors' offices.	1921	1922 [1]	Per cent of decrease.
Alabama	Birmingham, Ala	$18,429,331.41	$11,464,180.76	38
Arizona	Phoenix, Ariz	4,202,863.42	2,141,234.92	49
Arkansas	Little Rock, Ark	10,564,467.90	6,970,045.06	34
1st California	San Francisco, Calif	125,376,149.10	81,686,520.04	35
6th California	Los Angeles, Calif	56,873,190.15	49,960,322.85	12
Colorado	Denver, Colo	34,214,963.26	19,856,650.68	42
Connecticut	Hartford, Conn	74,603,071.55	50,224,645.95	30
Delaware	Wilmington, Del	11,848,203.14	5,689,288.17	50

[1] The collections for 1922 from sale of stamps affixed to products from Porto Rico are included as follows: 1st New York, $18,220.40; 2d New York, $12.33. In addition to these amounts there was also collected $856,949.87, which was deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico, and is not included in above statement. The collections for 1922 on account of products from the Virgin Islands are included as follows: 1st Illinois, $204.49; and 2d New York, $1,742.90. There are also included in the collections for the 2d New York the following internal revenue stamp sales by postmasters, namely, $2.71 on account of Porto Rico and $3.51 on account of the Virgin Islands.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1921 AND 1922; BY COLLECTION DISTRICTS—Continued.

Districts.	Location of collectors' offices.	1921	1922	Per cent of decrease.
Florida	Jacksonville, Fla	$16,476,054.09	$14,319,857.28	13
Georgia	Atlanta, Ga	37,234,770.85	20,988,706.60	44
Hawaii	Honolulu, Hawaii	20,680,103.23	15,515,063.03	25
Idaho	Boise, Idaho	4,617,761.92	2,111,891.01	54
1st Illinois	Chicago, Ill	353,079,926.71	245,880,134.57	30
8th Illinois	Springfield, Ill	35,845,038.04	24,452,433.16	32
Indiana	Indianapolis, Ind	78,158,446.40	53,032,309.55	32
Iowa	Dubuque, Iowa	37,745,745.99	23,658,789.19	37
Kansas	Wichita, Kans	38,689,551.68	30,379,621.69	21
Kentucky	Louisville, Ky	50,696,269.84	33,122,196.21	35
Louisiana	New Orleans, La	40,121,096.58	22,753,957.90	43
Maine	Augusta, Me	18,038,864.09	14,804,208.07	18
Maryland	Baltimore, Md	91,206,513.83	63,826,622.72	30
Massachusetts	Boston, Mass	259,865,213.85	169,813,493.51	35
1st Michigan	Detroit, Mich	245,198,048.80	182,102,205.01	26
4th Michigan	Grand Rapids, Mich	27,196,235.91	19,771,979.49	27
Minnesota	St. Paul, Minn	77,722,157.80	46,253,942.88	40
Mississippi	Jackson, Miss	8,996,571.95	4,640,497.50	49
1st Missouri	St. Louis, Mo	90,658,133.35	63,816,622.41	30
6th Missouri	Kansas City, Mo	35,475,533.25	23,639,865.69	33
Montana	Helena, Mont	5,446,565.52	3,432,162.06	37
Nebraska	Omaha, Nebr	23,683,008.72	15,261,390.75	36
Nevada	Reno, Nev	1,207,832.91	837,546.39	31
New Hampshire	Portsmouth, N. H	10,321,265.97	5,909,999.22	43
1st New Jersey	Camden, N. J	28,752,918.16	21,244,233.36	26
5th New Jersey	Newark, N. J	114,658,718.59	85,905,105.65	25
New Mexico	Albuquerque, N. Mex	1,774,171.86	1,230,700.50	31
1st New York	Brooklyn, N. Y	95,624,118.53	69,790,368.24	27
2d New York	New York, N. Y	859,851,705.63	587,442,366.07	32
14th New York	Albany, N. Y	61,114,993.00	47,149,084.39	23
21st New York	Syracuse, N. Y	36,958,319.88	24,616,757.67	33
28th New York	Buffalo, N. Y	71,893,607.10	50,774,201.07	29
North Carolina	Raleigh, N. C	124,890,499.06	122,413,329.34	2
North Dakota	Fargo, N. Dak	3,043,905.73	1,911,739.38	37
1st Ohio	Cincinnati, Ohio	77,547,445.20	54,622,623.69	30
10th Ohio	Toledo, Ohio	39,870,208.74	27,621,179.08	31
11th Ohio	Columbus, Ohio	26,899,619.37	20,702,529.70	23
18th Ohio	Cleveland, Ohio	141,351,260.14	89,355,347.49	37
Oklahoma	Oklahoma, Okla	27,569,643.12	18,402,452.57	33
Oregon	Portland, Oreg	28,135,975.16	18,792,189.26	33
1st Pennsylvania	Philadelphia, Pa	265,725,367.78	189,059,715.49	29
12th Pennsylvania	Scranton, Pa	29,837,654.91	23,627,414.38	21
23d Pennsylvania	Pittsburgh, Pa	193,495,077.74	124,020,912.71	36
Rhode Island	Providence, R. I	42,259,894.81	35,743,706.98	15
South Carolina	Columbia, S. C	28,610,623.37	11,447,385.27	60
South Dakota	Aberdeen, S. Dak	5,049,101.71	2,565,444.05	49
Tennessee	Nashville, Tenn	34,369,120.71	21,794,676.93	37
1st Texas	Austin, Tex	35,586,495.64	27,859,142.37	22
2d Texas	Dallas, Tex	42,639,778.49	24,488,533.36	43
Utah	Salt Lake City, Utah	10,574,849.13	5,130,487.26	51
Vermont	Burlington, Vt	6,358,196.04	4,157,296.23	35
Virginia	Richmond, Va	61,854,341.11	46,595,648.69	25
Washington	Tacoma, Wash	36,815,140.71	[1] 23,875,014.29	35
West Virginia	Parkersburg, W. Va	41,878,872.96	33,452,437.59	20
Wisconsin	Milwaukee, Wis	74,309,939.20	50,488,606.16	32
Wyoming	Cheyenne, Wyo	3,250,361.11	2,079,558.17	36
Philippine Islands	Manila, P. I	945,859.66	[2] 457,430.29	52
Total		4,595,000,765.74	3,197,451,083.00	30.41
Internal revenue collected through customs offices [3]		356,296.21		
Grand total		4,595,357,061.95	[4] 3,197,451,083.00	30.42

[1] Includes $14,395.31 income tax on Alaska railroads (act of July 18, 1914).

[2] In addition to this amount reported by the United States internal-revenue stamp agent, collections from sale of stamps affixed to products from the Philippine Islands are included as follows: 1st California, $1,883.65; 6th California, $14.11; Hawaii, $669.92; and 1st Illinois, $45.47.

[3] These receipts for 1922 amounting to $495,559.43 are included in the totals by districts, while for 1921 they are shown in total for the United States only.

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

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1922, BY STATES.

States.[1]	Income and profits tax.	Miscellaneous taxes.	Total.
Alabama	$9,009,980.66	$2,454,200.10	$11,464,180.76
Alaska	173,787.12	90,444.90	264,232.02
Arizona	1,427,375.40	713,859.52	2,141,234.92
Arkansas	5,336,259.50	1,642,785.56	6,979,045.06
California	92,251,113.85	39,401,742.04	131,652,855.89
Colorado	14,545,632.75	5,411,017.93	19,956,650.68
Connecticut	27,245,128.42	22,979,517.53	50,224,645.95
Delaware	3,986,808.83	1,902,457.34	5,889,266.17
District of Columbia	10,521,280.04	7,333,400.12	17,854,686.16
Florida	8,433,602.21	5,886,255.07	14,319,857.28
Georgia	14,270,049.82	6,718,656.78	20,988,706.60
Hawaii	14,632,590.97	882,472.06	15,515,063.03
Idaho	1,372,658.22	739,232.79	2,111,891.01
Illinois	179,633,973.81	90,698,593.92	270,332,567.73
Indiana	30,715,323.47	22,317,076.08	53,032,399.55
Iowa	17,046,762.88	6,612,026.31	23,658,789.19
Kansas	22,242,152.01	8,137,469.68	30,379,621.69
Kentucky	16,285,993.78	16,836,202.43	33,122,196.21
Louisiana	15,477,826.58	7,276,131.32	22,753,957.90
Maine	10,989,939.85	3,814,268.22	14,804,208.07
Maryland	29,070,268.90	16,901,667.66	45,971,936.56
Massachusetts	130,180,292.05	39,633,201.46	169,813,493.51
Michigan	112,258,181.64	89,616,002.86	201,874,184.50
Minnesota	30,297,828.71	15,956,114.17	46,253,942.88
Mississippi	3,405,262.01	1,235,235.49	4,640,497.50
Missouri	55,035,012.61	32,421,475.49	87,456,488.10
Montana	2,302,331.74	1,129,830.32	3,432,162.06
Nebraska	9,215,553.66	6,045,837.09	15,261,390.75
Nevada	564,023.45	273,522.94	837,546.39
New Hampshire	4,311,758.90	1,598,240.32	5,909,999.22
New Jersey	67,766,027.83	39,383,311.18	107,149,339.01
New Mexico	811,595.86	419,104.64	1,230,700.50
New York	527,695,268.75	252,077,508.69	779,772,777.44
North Carolina	23,179,559.81	99,233,769.53	122,413,329.34
North Dakota	1,163,686.83	748,052.55	1,911,739.38
Ohio	128,898,272.31	63,403,407.65	192,301,679.96
Oklahoma	14,276,549.14	4,125,903.43	18,402,452.57
Oregon	14,934,997.18	3,857,192.08	18,792,189.26
Pennsylvania	245,798,087.82	90,909,954.76	336,708,042.58
Rhode Island	19,992,123.36	15,751,583.62	35,743,706.98
South Carolina	9,699,041.79	1,748,343.48	11,447,385.27
South Dakota	1,643,613.83	921,830.22	2,565,444.05
Tennessee	14,174,092.51	7,620,584.42	21,794,676.93
Texas	34,978,009.92	17,369,665.81	52,347,675.73
Utah	2,971,391.01	2,159,096.25	5,130,487.26
Vermont	2,997,106.08	1,160,190.15	4,157,296.23
Virginia	18,577,380.51	28,018,268.18	46,595,648.69
Washington	18,733,630.39	4,877,151.88	23,610,782.27
West Virginia	27,961,834.15	5,490,603.44	33,452,437.59
Wisconsin	36,879,538.91	13,609,067.25	50,488,606.16
Wyoming	1,547,897.02	531,661.15	2,079,558.17
Philippine Islands		457,430.29	457,430.29
Total	2,086,918,464.85	1,110,532,618.15	3,197,451,083.00

[1] Maryland and the District of Columbia comprise the district of Maryland, and Washington and the Territory of Alaska the district of Washington.

TABLE 6.—SUMMARY OF RECEIPTS FROM INCOME AND PROFITS TAXES, YEARS ENDED JUNE 30, 1920, 1921, AND 1922, BY STATES; WITH PER CENT OF INCREASE OR DECREASE IN 1922, COMPARED WITH 1921.

States and Territories.	1920[1]	1921[2]	1922[3]	Per cent 1921-22 increase (+) or decrease (−).
Alabama	$14,413,217.67	$14,222,196.12	$9,009,980.66	−37
Alaska	372,949.02	279,321.67	173,787.12	−38
Arizona	2,685,349.24	2,784,941.73	1,427,375.40	−49
Arkansas	9,928,798.46	8,228,525.73	5,336,259.50	−35
California	129,858,256.29	129,170,961.21	92,251,113.85	−29
Colorado	28,116,321.15	25,085,242.95	14,545,632.75	−42
Connecticut	75,958,692.37	49,206,464.34	27,245,128.42	−45
Delaware	18,806,049.42	9,848,404.28	3,968,808.83	−60
District of Columbia	8,928,755.77	8,054,914.26	10,521,280.04	+31
Florida	8,027,614.62	10,108,053.94	8,433,602.21	−17
Georgia	33,731,763.14	28,792,002.73	14,270,049.82	−50
Hawaii	10,737,112.35	18,859,082.76	14,632,590.97	−22
Idaho	3,730,432.25	3,495,317.45	1,372,658.22	−61
Illinois	310,793,183.68	260,944,632.48	179,633,973.81	−31
Indiana	49,691,182.26	49,809,541.01	30,715,323.47	−38
Iowa	30,352,715.68	28,893,632.48	17,046,762.88	−41
Kansas	29,147,067.71	26,873,549.31	22,242,152.01	−17
Kentucky	27,003,568.96	25,091,391.06	16,285,993.78	−35
Louisiana	31,973,161.51	29,242,438.18	15,477,826.58	−47
Maine	16,091,951.59	14,459,568.04	10,989,939.85	−24
Maryland	49,905,750.90	44,948,063.92	29,070,268.90	−35
Massachusetts	302,205,596.50	214,058,413.88	130,180,292.05	−39
Michigan	187,521,362.04	184,494,520.82	112,258,181.64	−39
Minnesota	53,405,882.26	53,886,224.54	30,297,828.71	−44
Mississippi	9,741,970.10	7,244,977.45	3,405,262.01	−53
Missouri	101,963,031.86	86,121,595.25	55,035,012.61	−36
Montana	4,830,980.75	3,925,062.65	2,302,331.74	−41
Nebraska	16,293,174.65	15,828,609.66	9,215,553.66	−42
Nevada	849,759.29	718,136.11	564,023.45	−21
New Hampshire	12,579,024.13	8,304,563.93	4,311,758.90	−48
New Jersey	109,908,678.42	97,391,062.92	67,760,027.83	−30
New Mexico	3,672,720.76	1,306,243.22	811,595.86	−38
New York	1,109,802,448.70	814,736,708.37	527,695,268.75	−35
North Carolina	44,962,859.99	38,664,722.96	23,179,559.81	−40
North Dakota	2,418,932.45	2,072,432.20	1,163,686.83	−44
Ohio	279,754,263.17	203,847,472.40	128,898,272.31	−37
Oklahoma	20,039,573.97	21,637,304.77	14,276,549.14	−34
Oregon	21,994,587.22	21,973,313.00	14,934,997.18	−32
Pennsylvania	429,930,354.00	351,737,751.22	245,798,067.82	−30
Rhode Island	40,139,827.10	36,088,774.07	19,992,123.36	−45
South Carolina	23,943,518.47	26,032,367.96	9,699,041.79	−63
South Dakota	4,829,056.81	3,648,484.22	1,643,613.83	−55
Tennessee	26,295,058.15	25,606,805.43	14,174,092.51	−45
Texas	76,216,882.75	52,190,451.75	34,978,009.92	−33
Utah	5,545,632.00	7,116,197.70	2,971,391.01	−58
Vermont	5,431,701.59	4,803,370.92	2,997,106.08	−38
Virginia	37,447,725.14	31,594,403.02	18,577,380.51	−41
Washington	34,755,730.83	29,221,005.72	[4] 18,733,630.89	−36
West Virginia	27,671,858.57	35,819,846.89	27,961,834.15	−22
Wisconsin	69,522,627.13	57,131,042.40	36,879,538.91	−35
Wyoming	3,207,279.76	2,537,062.67	1,547,897.02	−39
Total	3,956,936,003.60	3,228,137,673.75	2,086,918,464.85	−35

[1] Includes the third and fourth installments of the 1918 and the first and second installments of the 1919 income and profits tax.
[2] Includes the third and fourth installments of the 1919 and the first and second installments of the 1920 income and profits tax.
[3] Includes the third and fourth installments of the 1920 and the first and second installments of the 1921 income and profits tax.
[4] Includes $14,395.31 income tax on Alaska railroads (act of July 18, 1914).

TABLE 7.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863–1922.[1]

1863[2]	$41,003,192.03	1894	$147,168,449.70
1864	116,965,578.26	1895	143,246,077.75
1865	210,855,864.53	1896	146,830,615.66
1866	310,120,448.13	1897	146,619,593.47
1867	265,064,938.43	1898	170,866,819.36
1868	190,374,925.59	1899	273,484,573.44
1869	159,124,126.86	1900	295,316,107.57
1870	184,302,828.34	1901	306,871,669.42
1871	143,198,322.10	1902	271,867,990.25
1872	130,890,096.90	1903	230,740,925.22
1873	113,504,012.80	1904	232,903,781.06
1874	102,191,016.98	1905	234,187,976.37
1875	110,071,515.00	1906	249,102,738.00
1876	116,768,096.22	1907	269,664,022.85
1877	118,549,230.25	1908	251,665,950.04
1878	110,654,163.37	1909	246,212,719.22
1879	113,449,621.38	1910	289,957,220.16
1880	123,981,916.10	1911	322,526,299.73
1881	135,229,912.30	1912	321,615,894.69
1882	146,523,273.72	1913	344,424,453.85
1883	144,553,344.86	1914	380,008,893.96
1884	121,590,039.83	1915	415,681,023.86
1885	112,421,121.07	1916	512,723,287.77
1886	116,902,869.44	1917	809,393,640.44
1887	118,837,301.06	1918	3,698,955,820.93
1888	124,326,475.32	1919	3,850,150,078.56
1889	130,894,434.20	1920	5,407,580,251.81
1890	142,594,696.57	1921	4,595,357,061.95
1891	146,035,415.97	1922	3,197,451,083.00
1892	153,857,544.35		
1893	161,004,989.67	Total	32,178,416,332.62

[1] Internal revenue collected through customs offices, which amounted to $356,296.21 for 1921 and $495,550.43 for 1922, are not included for years prior to 1921.
[2] Nine months only.

TABLE 8.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1921 AND 1922, BY ARTICLES TAXED.[1]

Articles taxed.	1921	1921	Increase (+) or decrease (−).
Cigars (large)	$985,119.22	$455,740.45	−$529,378.77
Cigars (small)	9.00		−9.00
Cigarettes (large)	19.44	77.04	+57.60
Cigarettes (small)	5,833.31	2,097.36	−3,735.95
Manufactured tobacco	490.33	432.59	−57.74
Miscellaneous collections relating to tobacco	11.98		−11.98
Stamp sales (documentary)		1,696.00	+1,696.00
Total	991,483.28	460,043.44	−531,439.84

[1] With the exception of the internal revenue collected from sale of documentary stamps, these receipts were covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO YEARS ENDED JUNE 30, 1921 AND 1922, BY ARTICLES TAXED.[1]

Articles taxed.	1921	1922	Increase (+) or decrease (−).
Distilled spirits (nonbeverage)	$81,414.08	$18,224.58	−$63,189.50
Cigars (large)	1,023,753.99	844,878.82	−178,875.17
Cigars (small)	9,690.00	18,613.65	+8,923.65
Cigarettes (large)	864.00	1,944.00	+1,080.00
Cigarettes (small)	1,218.00	1,110.00	−108.00
Stamp sales (documentary)	544.47	431.55	−112.92
Total	1,117,484.54	885,202.60	−232,281.94

[1] Includes $790,158.27 for 1921 and $966,949.67 for 1922, internal revenue collected, which was deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico. These amounts are not included in the internal-revenue collections shown in other statements herein.

TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.[1]

Districts.	Liquors.						Manufacturers of stills.	Oleomargarine.					Butter.				Mixed flour, manufacturers, packers, or repackers.	Tobacco, manufacturers.		
	Spirits.			Malt.				Manufacturers.	Colored.		Uncolored.		Adulterated.			Process or renovated, manufacturers.				
	Rectifiers.	Retail dealers.	Wholesale dealers.	Brewers.	Retail dealers.	Wholesale dealers.			Wholesale dealers.	Retail dealers.	Wholesale dealers.	Retail dealers	Manufacturers.	Retail dealers.	Wholesale dealers.			Cigars.	Cigarettes.	Tobacco.
Alabama		3	3							2	16	500						44		
Alaska		2										31						2		
Arizona										1	2	222						6		
Arkansas		6	1							5	16	731						22		2
1st California		857	21				7	4			10	2,716						245	5	26
6th California		453	5				3	2			14	4,931						101	4	15
Colorado		29	9		28	8	1	1		3	16	1,418				2	1	100		11
Connecticut	1	268	54				1				22	809						274	1	23
District of Columbia		165	2	2						8	12	583						21		1
Delaware		2	2						1	27	7	509						17		1
Florida		4	4								82	1,080						502	2	43
Georgia		16	1						2	1	22	541						57		2
Hawaii		10	1									1						1		
Idaho			1								3	197						30		4
1st Illinois	14	1,686	68	4			1	3	2	1	68	8,627						1,215	9	188
8th Illinois		305	4					2			65	6,054						370		57
Indiana		7	6					3		38	80	8,464						319		81
Iowa		75	7								102	5,598					2	206		56
Kansas		5	3					3	2	72	28	3,476				1	5	106		23
Kentucky		298	174	1			2				62	2,053						200		109
Louisiana		141	4								16	946						54	1	53
Maine											38	1,838						79		
Maryland	1	275	27	4			1	4	5	132	20	2,006				1		160	3	16
Massachusetts	1	1,033	33	9		2	1	1		8	62	3,748				1		438	13	48
1st Michigan	2	36	12							1	81	5,941						306	3	41
4th Michigan		47	2								70	3,712						220		32
Minnesota		351	11	2				2			73	3,708				2		288	3	53
Mississippi		6								1	13	184						1		
1st Missouri	1	429	16	1	1	1	2	4	1	187	20	2,554						207	1	23
6th Missouri		389	15					1		12	27	2,996				1	1	102		10
Montana		245	7									234						43		12
Nebraska		5	6					1	4	85	32	2,137						51		23
Nevada		2									1	81						4		
New Hampshire		28									18	656						32		2
1st New Jersey		114	6			4					25	2,389						91	1	5
5th New Jersey	1	557	22	2		2		9		1	20	3,680						360	10	39
New Mexico										3	8	72						5		1
1st New York		1,007	68	7		5					15	2,794						784	10	50
2d New York	8	777	216				2				42	920					2	973	90	189
14th New York	1	589	27					1			75	4,302						464	9	34
21st New York		145	3					1			65	4,229						290		85
28th New York	1	232	20				6				51	4,165					1	383		63
North Carolina		8	4						2	5	6	169						40	8	23
North Dakota											13	272						18		
1st Ohio		127	17				1	3			20	3,138						202		33
10th Ohio		31	3					2			27	3,207						168	1	10
11th Ohio		32	4								23	2,234						78		3
18th Ohio		205	9					1			56	4,027						308	3	50
Oklahoma		4	2						5	93	23	1,350						37		12
Oregon		8	2					1			7	1,204						61		11
1st Pennsylvania		1,244	52	7	6	7	5				28	2,256						1,686	21	180
12th Pennsylvania		193	3								8	884						100		20
23d Pennsylvania		590	33	5							34	2,235						39	2	254
Rhode Island		209	6	2	2	2		5		4	11	776						76	1	5
South Carolina		8	9								11	144						11		1
South Dakota		2	1								16	480						46		4
Tennessee		14	5							4	26	990						31		20
1st Texas		40	1						1	14	12	268						29	1	12
2d Texas		89	2					1	1	13	10	689						31		2
Utah		2	1								9	296						22		8
Vermont		33	2								11	461						23		
Virginia		93	9						7	70	81	825						60	8	27
Washington		3	3					1			25	2,301						85		15
West Virginia		8	3							28	32	1,604						81		14
Wisconsin		715	17	18		11		4			80	5,967						735		72
Wyoming		19									1	128						15		2
Total	31	14,274	1,049	64	37	42	33	60	33	819	1,937	137,013				8	12	13,525	210	2,209

[1] Combine Alaska with Washington to obtain special taxpayers for Washington district, and District of Columbia with Maryland for Maryland district. All other figures relate to districts.

Table 10.—Number of Each Class of Special Taxpayers, Fiscal Year Ended June 30, 1922, by Collection Districts—Continued.

District.	Corporations (capital stock tax).	Broker.				Proprietors of—								Opium, coca leaves, etc.					Grand total.
		Stock, produce, or merchandise.	Pawn.	Ship.	Customhouse.	Theaters, museums, and concert halls.	Circuses.	Other exhibitions, including "street fairs."	Billiard and pool tables and bowling alleys.	Shooting galleries.	Riding academies.	Passenger automobiles for hire.	Yachts, pleasure boats, etc.	Importers, manufacturers, producers, and compounders.	Wholesale dealers.	Retail dealers.	Practitioners, hospitals, etc.	Dealers in untaxed narcotic preparations.	
Alabama	2,336	138	35	18	......	186	4	44	1,259	4	......	2,775	117	8	39	645	2,459	406	11,045
Alaska	133	......	......	......	3	42	......	1	262	......	......	51	15	......	2	23	51	25	643
Arizona	2,004	32	11	......	11	92	2	20	1,522	7	......	514	......	2	10	129	388	79	5,060
Arkansas	2,358	70	20	......	......	292	2	146	407	13	......	2,109	10	5	38	655	561	2,591	9,020
1st California	9,431	1,151	103	83	16	616	......	181	2,658	41	5	3,511	336	9	70	910	3,513	193	26,729
6th California	4,280	1,325	59	5	25	415	2	191	1,476	27	7	3,037	230	8	81	1,040	3,581	1,070	23,477
Colorado	8,035	346	31	......	1	321	3	61	1,225	16	......	2,187	9	7	94	710	2,531	75	17,279
Connecticut	3,922	137	47	......	......	223	3	73	1,364	13	6	2,303	1,273	5	33	585	1,996	126	13,622
District of Columbia	1,462	145	......	3	1	71	3	16	906	4	3	997	335	3	13	231	1,041	228	6,256
Delaware	1,018	53	5	1	1	66	4	21	732	7	1	487	180	2	3	175	495	267	4,084
Florida	4,087	239	21	15	15	197	3	118	440	11	1	2,526	1,699	1	49	573	1,313	173	13,198
Georgia	4,063	326	71	16	15	209	2	53	1,241	10	......	1,553	136	12	91	929	3,409	689	13,497
Hawaii	432	46	3	6	9	95	......	42	438	2	......	1,085	10	6	12	24	219	127	3,229
Idaho	1,757	32	5	......	......	153	2	35	456	8	......	678	26	......	13	272	658	9	4,339
1st Illinois	15,953	1,769	85	25	15	1,333	7	132	3,643	4	5	6,022	1,253	30	110	2,482	8,241	76	53,041
8th Illinois	4,913	108	25	......	......	1,130	2	13	2,044	16	......	3,320	286	7	40	667	3,560	183	22,171
Indiana	9,727	269	36	8	......	688	8	433	3,200	27	......	6,229	247	16	112	1,152	4,884	453	36,471
Iowa	9,095	191	31	......	......	976	8	431	2,608	35	1	3,049	825	23	98	1,100	4,133	232	29,642
Kansas	5,074	196	40	......	......	743	3	404	1,060	16	......	2,940	21	......	38	925	3,447	129	19,300
Kentucky	5,246	404	29	......	......	692	7	342	1,380	16	......	5,230	419	9	59	849	3,402	1,397	22,389
Louisiana	2,785	251	18	32	6	263	1	118	1,023	8	......	1,652	646	9	19	689	2,124	1,340	13,009
Maine	3,279	39	7	6	13	277	3	88	870	16	......	2,953	1,497	3	20	340	1,246	684	13,206
Maryland	3,098	471	30	27	16	281	8	56	3,102	24	......	2,185	2,015	13	41	645	2,344	1,545	18,556
Massachusetts	10,686	1,537	102	45	33	540	5	244	15,487	36	12	8,046	4,083	13	35	1,016	3,716	308	51,402
1st Michigan	7,928	269	48	2	13	491	......	75	8,338	15	2	3,000	1,455	24	44	1,108	3,638	206	33,129
4th Michigan	3,351	57	13	......	......	315	......	103	1,250	15	......	2,400	759	6	42	485	1,485	256	14,770
Minnesota	7,795	632	44	4	10	717	6	132	2,485	24	......	2,856	664	14	41	904	3,112	62	24,095
Mississippi	1,589	60	2	3	......	174	......	76	174	5	......	1,607	64	2	24	460	1,702	439	6,670
1st Missouri	6,091	354	39	2	5	398	4	185	3,078	24	......	2,579	470	47	69	929	3,336	145	21,263
6th Missouri	6,073	305	93	......	2	593	3	164	2,484	21	1	2,879	75	19	52	1,005	3,015	1,084	21,422
Montana	3,052	54	14	......	......	206	28	......	965	2	......	1,011	55	4	20	324	579	36	7,491
Nebraska	5,192	298	21	......	......	839	7	401	4,840	14	......	2,079	29	31	35	843	2,893	937	20,636
Nevada	1,160	22	4	......	......	39	1	8	172	......	......	195	4	......	2	43	181	19	1,918
New Hampshire	1,173	31	6	......	......	169	3	53	610	10	1	2,888	999	2	11	191	700	323	7,909
1st New Jersey	2,466	142	17	......	......	266	......	210	1,327	28	10	2,833	1,779	18	21	427	1,157	1,210	14,516
5th New Jersey	8,746	59	42	2	4	335	3	78	5,248	8	11	4,372	1,715	8	22	1,252	2,714	116	29,447
New Mexico	1,084	9	5	1	......	102	2	22	538	1	......	616	......	......	22	188	664	33	3,401
1st New York	13,600	102	47	2	3	480	2	25	1,433	45	5	3,771	4,825	13	24	3,057	1,198	5	32,777
2d New York	25,237	3,767	153	456	261	260	......	29	798	9	5	7,264	1,294	80	135	1,263	3,993	59	48,222
14th New York	5,821	81	22	1	4	376	2	30	4,031	11	......	5,843	2,094	15	34	958	2,379	105	27,309
21st New York	3,675	187	32	......	9	407	1	60	4,484	11	1	2,973	2,035	7	22	380	1,091	214	20,410
28th New York	6,734	416	62	4	7	304	2	5	5,085	18	3	1,528	1,421	15	43	606	2,679	82	23,776
North Carolina	5,083	407	14	......	5	315	4	110	376	5	1	3,020	107	2	65	719	2,578	2,618	15,694
North Dakota	2,759	19	7	......	10	264	4	32	2,887	4	......	618	18	......	9	301	658	219	8,112
1st Ohio	4,814	348	50	......	2	259	3	138	1,454	11	1	1,907	222	9	32	431	1,906	80	15,337
10th Ohio	4,095	69	26	......	......	256	1	39	1,293	12	......	1,477	624	3	30	362	1,862	121	13,821
11th Ohio	2,529	66	64	......	......	209	......	101	952	15	......	1,572	66	13	40	276	2,182	229	10,688
18th Ohio	8,038	338	66	3	4	431	3	79	3,274	32	2	3,217	264	61	85	1,176	4,091	430	26,313
Oklahoma	4,397	58	71	......	......	547	2	119	2,263	40	......	2,858	1	2	33	831	2,190	173	15,120
Oregon	2,971	151	28	6	8	259	4	111	2,749	22	2	1,638	200	1	33	443	1,335	41	11,290
1st Pennsylvania	7,763	995	161	58	32	587	5	161	7,868	39	8	4,244	2,181	49	105	2,023	7,074	3,141	41,992
12th Pennsylvania	2,637	55	22	......	......	247	......	86	1,199	19	......	1,934	77	2	25	507	1,890	373	10,381
23d Pennsylvania	8,160	318	85	1	......	705	......	102	3,492	30	......	3,712	372	13	45	1,164	4,613	1,003	27,087
Rhode Island	1,821	105	18	1	1	95	2	34	649	9	1	1,412	1,182	4	16	339	845	656	8,289
South Carolina	4,008	288	22	10	7	193	2	305	268	10	......	1,318	173	5	32	500	1,508	767	9,724
South Dakota	2,731	8	1	......	......	290	7	86	807	5	......	810	20	......	10	350	747	196	6,632
Tennessee	3,749	370	64	2	......	265	3	178	695	16	......	2,284	101	32	94	797	3,669	994	14,402
1st Texas	6,028	320	73	26	58	426	1	159	302	11	......	4,351	167	3	68	1,467	3,682	324	17,744
2d Texas	4,577	144	46	1	......	605	1	92	180	22	......	2,881	54	4	65	1,225	3,698	1,330	16,753
Utah	2,483	58	17	......	......	135	2	45	442	7	......	359	......	1	11	166	603	114	4,776
Vermont	1,233	14	1	......	11	137	3	48	966	4	5	2,390	431	2	16	139	681	612	7,213
Virginia	4,688	398	49	12	60	289	5	144	966	23	......	4,688	308	8	67	781	2,959	1,459	18,024
Washington	10,419	434	83	34	42	334	3	167	4,933	25	1	2,136	635	1	103	711	1,987	802	25,283
West Virginia	4,333	89	19	......	......	400	7	86	4,153	14	......	3,350	130	3	35	391	2,235	729	17,813
Wisconsin	8,558	553	18	3	1	675	5	152	2,847	16	1	3,945	2,414	5	37	893	4,125	160	32,033
Wyoming	1,552	8	10	......	......	98	3	37	353	4	......	679	......	......	8	80	366	87	3,450
Total	336,089	21,733	2,553	923	730	24,229	216	7,024	142,477	1,016	102	173,363	45,182	719	2,827	47,258	153,092	34,454	1,166,849

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1921, BY COLLECTION DISTRICTS AND BY STATES.

District and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1921.	Opened.	Closed.	In business Jan. 1, 1922.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Alabama	0	1	1	0				8,849					8,849
Arkansas	2	0	0	2			960						960
1st California	30	4	4	30	3,757	706,168	137,577	19,772	81,000	64,800	194,400	72,183	1,279,657
6th California	9	5	0	14	83		19,866						19,949
Total California	39	9	4	44	3,840	706,168	157,443	19,772	81,000	64,800	194,400	72,183	1,299,606
Colorado	8	0	0	8	218		16,643						16,861
Connecticut	27	3	7	23	314	75	52,674						53,063
Delaware	1	0	0	1	1,819,722			328,069	435,802				2,583,081
Florida	18	5	6	17	203	432	14,727						15,502
Georgia	2	0	0	2				3,899				889	4,788
Idaho	2	0	0	2			764						764
1st Illinois	168	61	55	174	9,370,742	5,328,946	1,025,990	177,285	3,007,683	1,125,001	2,214,183	4,906,153	27,155,983
8th Illinois	53	12	7	58	45,838	10,373	171,084	2,678	1,473	13,217	5,800	4,047	255,410
Total Illinois	221	73	62	232	9,416,580	5,339,319	1,197,074	179,963	3,009,156	1,138,218	2,219,983	4,910,200	27,411,393
Indiana	62	7	5	64	190,068	2,705	195,905	1,207	3,797	253	4,310	5,312	403,557
Iowa	60	5	8	57	335,585	224	313,681	1,620	29,986	7,826	88,571	32,101	809,594
Kansas	23	0	1	22			29,466		281				29,747
Kentucky	56	19	16	59	16,322,293	7,957,862	2,829,018	286,406	473,961	2,957,520	3,483,705	2,680,789	37,021,590
Louisiana	53	6	5	54	209,890		380	52		4,370	9,100	13,969	237,761
Maryland	15	1	3	13	2,127,436	890,375	678,679	45,131	810,143	464,804	716,427	312,644	6,045,639
Massachusetts	30	6	6	30	166,919	149	401,436	36,676	38,465			500	644,145
1st Michigan	39	6	7	38	3,585,072	3,805,811	770,132	17,162	14,002	1,173,465	2,174,995	1,376,987	12,917,626
4th Michigan	29	1	3	27	540		32,556	150	329				34,575
Total Michigan	68	7	10	65	3,585,612	3,805,811	803,688	17,312	14,331	1,173,465	2,174,995	1,376,987	12,952,201
Minnesota	49	8	6	51	5,626	55	118,490	355					124,535
1st Missouri	20	3	2	21	5,345,582	25,530,210	591,295	153,950	526,220	10,864,404	6,346,532	3,226,302	52,584,495
6th Missouri	8	3	2	9	2,691		9,341	715			53	2	12,802
Total Missouri	28	6	4	30	5,348,273	25,530,210	600,636	154,665	526,220	10,864,404	6,346,585	3,226,304	52,597,297
Montana	10	3	1	12			4,017						4,017
Nebraska	22	2	1	23		200	50,425						50,625
New Hampshire	2	0	0	2			420						420
1st New Jersey	3	1	0	4	2,469		2,015	150					4,634
5th New Jersey	33	11	6	38	7,188,976	9,274,897	4,333,850	180,662	7,181,974	3,232,149	5,417,133	2,269,253	39,078,894
Total New Jersey	36	12	6	42	7,191,445	9,274,897	4,335,865	180,812	7,181,974	3,232,149	5,417,133	2,269,253	39,083,528
New Mexico	2	0	1	1			480						480
1st New York	51	10	14	47	21,337	210	64,547	580	980				87,654
2d New York	201	38	30	209	4,375,189	444,935	834,580	1,518	194,593	14,974	88,868	1,477,699	7,432,356
14th New York	35	6	4	37	688,853	11,860	81,539		30,558	9,431	91,988	46,023	960,252
21st New York	76	11	11	76	406,001	3,008	733,094	57	46,755	542	14,414	12,305	1,216,176
28th New York	58	7	3	62	17,236		390,415	3,975	119,331	13,894	94,004	12,166	651,021
Total New York	421	72	62	431	5,508,616	460,013	2,104,175	6,130	392,217	38,841	289,274	1,548,193	10,347,459
North Carolina	25	3	4	24	73,418,739	5,279,329	7,924,340	2,651,654	352,459	8,277,479	9,414,498	8,673,533	115,992,031
1st Ohio	32	4	4	32	4,932,526	7,377,743	5,364,860	1,180	471	2,591,043	7,101,970	2,226,449	29,596,242
10th Ohio	15	5	2	18	592,724	4,593,066	421,697		110,307	730,937	2,490,727	654,506	9,593,964
11th Ohio	4	2	2	4	1,093	125	10,000						11,218
18th Ohio	59	15	9	65	8,857	511	348,207	510	498	2			358,585
Total Ohio	110	26	17	119	5,535,200	11,971,445	6,144,764	1,690	111,276	3,321,982	9,592,697	2,880,955	39,560,009
Oklahoma	3	8	0	11	4,511		4,462			324	70	477	9,844
Oregon	7	2	1	8			6,190					323	6,513
1st Pennsylvania	157	27	23	161	388,764	7,115	1,344,398	7,207	147,629	40,425	108,064	53,387	2,096,989
12th Pennsylvania	19	3	3	19	2,326,818	8,130	55,072	1,021	31,953	89,850	146,372	259,639	2,918,855
23d Pennsylvania	34	10	9	35	4,354		105,196	2,779	2,905	762	2	2,722	118,720
Total Pennsylvania	210	40	35	215	2,719,936	15,245	1,504,666	11,007	182,487	131,037	254,438	315,748	5,134,564
Rhode Island	5	0	0	5	15,985		5,876		26				21,887
South Carolina	1	0	0	1			24,054						24,054
South Dakota	2	2	0	4			5,002						5,002
Tennessee	25	3	0	28	7,296,573	155,287	95,935	11,874,549	704,882	134,528	45,603	46,627	20,353,984
1st Texas	12	0	2	10	135,507	23	11,534	492			2,411		149,967
2d Texas	0	2	0	2			390						390
Total Texas	12	2	2	12	135,507	23	11,924	492			2,411		150,357

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1921, BY COLLECTION DISTRICTS AND BY STATES—Continued.

District and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1921.	Opened.	Closed.	In business Jan. 1, 1922.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Utah	3	0	0	3	1,044		1,835						2,879
Vermont	1	0	1	0									
Virginia	38	3	8	33	2,790,601	10,154,507	2,162,052	275,583	610,310	1,848,246	2,376,100	1,510,913	21,728,312
Washington	9	3	1	11	751		6,296					35	7,082
West Virginia	17	1	3	15	1,974	2,152,746	5,539,792	9,261		824,404	605,186	2,688,392	11,821,755
Wisconsin	69	5	5	69	4,759,234		256,948	12,496	624,832	90,814		155,144	5,899,468
Wyoming	3	0	1	2			1,044						1,044
Total calendar year 1921	1,806	343	293	1,856	148,912,785	83,727,127	37,603,371	16,107,650	15,583,695	34,575,470	43,235,486	32,721,471	412,467,055
Total calendar year 1920	1,871	279	344	1,806	155,128,576	90,330,641	36,681,222	17,636,796	24,219,624	39,366,695	46,478,490	33,313,004	443,155,048
Increase (+) or decrease (−)	−65	+64	−51	+50	−6,215,791	−6,603,514	+922,149	−1,529,146	−8,635,929	−4,791,225	−3,243,004	−591,533	−30,687,993

TABLE 12.—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 1921, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Tobacco manufactured.						On hand Jan. 1, 1921.	Total to be accounted for.	On hand Jan. 1, 1922.	Removed for exportation.	Tax paid during 1921.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama												
Arkansas				967		967		967			967	$174.06
1st California				1,281,801		1,281,801	596	1,282,397	9,329	3,447	1,269,621	228,531.78
6th California				19,304		19,304		19,304			19,304	3,474.72
Total California				1,301,105		1,301,105	596	1,301,701	9,329	3,447	1,288,925	232,006.50
Colorado				17,329		17,329	47	17,376	430		16,946	3,050.28
Connecticut				52,902		52,902	105	53,007	390		52,617	9,471.06
Delaware					2,069,254	2,069,254		2,069,254		3,600	2,065,654	371,817.72
Florida				14,403		14,403	11	14,414			14,414	2,594.52
Georgia				4,747		4,747	945	5,692	315		5,377	967.86
Idaho				764		764	6	770	27		743	133.74
1st Illinois	9,100	5,095	2,987,269	15,195,819	8,660,548	26,857,831	2,449	26,860,280	1,918	2,421	26,855,941	4,834,069.38
8th Illinois	71,439	5,143		171,950		248,532	3,384	251,916	6,106	4,025	241,785	43,521.30
Total Illinois	80,539	10,238	2,987,269	15,367,769	8,660,548	27,106,363	5,833	27,112,196	8,024	6,446	27,097,726	4,877,590.68
Indiana		177,085		199,550	27,290	403,925	89,726	493,651	70,258		423,393	76,210.74
Iowa			16,520	775,776		792,296	12,414	804,710	9,129		795,581	143,204.58
Kansas				30,054		30,054	128	30,182	190		29,992	5,398.56
Kentucky	10,474,085	2,146,453	6,052,089	15,938,810	674	34,612,111	2,202,843	36,814,954	1,593,029	1,704,109	33,517,816	6,033,206.88
Louisiana		968	100	240,798	3,790	245,656	10,000	255,656	5,233		250,423	45,076.14
Maryland	30			5,933,951		5,933,981	203	5,934,184	104	6,785	5,927,295	1,066,913.10
Massachusetts		62		189,062	278,898	468,022	6,860	474,882	9,015		465,867	83,856.06
1st Michigan	2,522,578	43,712	847,566	8,835,169	38,862	12,287,887	203,624	12,491,511	173,269		12,318,242	2,217,283.56
4th Michigan		273	1,208	33,867		35,348	60	35,408	1		35,407	6,373.26
Total Michigan	2,522,578	43,985	848,774	8,869,036	38,862	12,323,235	203,684	12,526,919	173,270		12,353,649	2,223,656.82
Minnesota				123,728		123,728	236	123,964	300		123,664	22,259.52

TABLE 12.—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 1921, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Tobacco manufactured.						On hand Jan. 1, 1921.	Total to be accounted for.	On hand Jan. 1, 1922.	Removed for exportation.	Tax paid during 1921.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
1st Missouri	46,420,401	4,299,794	157,280	3,931,173	1,457	54,810,105	3,738,618	58,548,723	2,438,659	490,560	55,619,504	$10,011,510.72
6th Missouri		1,767		11,255		13,022	388	13,410			13,410	2,413.80
Total Missouri	46,420,401	4,301,561	157,280	3,942,428	1,457	54,823,127	3,739,006	58,562,133	2,438,659	490,560	55,632,914	10,013,924.52
Montana				4,026		4,026		4,026			4,026	724.68
Nebraska				50,639		50,639	3	50,642	49		50,593	9,106.74
New Hampshire				420		420		420			420	75.60
1st New Jersey				4,634		4,634	7,795	12,429	7,795		4,634	834.12
5th New Jersey	4,414,733		1,672,374	21,631,288	8,714,794	36,433,189	1,551,880	37,985,069	924,690	704,594	36,355,785	6,544,041.30
Total New Jersey	4,414,733		1,672,374	21,635,922	8,714,794	36,437,823	1,559,675	37,997,498	932,485	704,594	36,360,419	6,544,875.42
New Mexico				480		480		480			480	86.40
1st New York	11,314	1,804	375	90,346	45	103,884	10,070	113,954	5,732		108,222	19,479.96
2d New York		114	1,014,772	5,933,426	12,950	6,961,262	90,935	7,052,197	39,902	1,201,939	5,810,356	1,045,864.08
14th New York		1,458	77,754	818,268		897,480	3,018	900,498	4,696		895,802	161,244.36
21st New York			16,672	1,144,722		1,161,394	15,826	1,177,220	16,173		1,161,047	208,988.46
28th New York		105		610,463	8,438	619,006	4,146	623,152	5,692		617,460	111,142.80
Total New York	11,314	3,481	1,109,573	8,597,225	21,433	9,743,026	123,995	9,867,021	72,195	1,201,939	8,592,887	1,546,719.66
North Carolina	33,889,429	10,557		65,452,617		99,352,603	5,392,556	104,745,159	3,501,742	222,517	101,020,900	18,183,762.00
1st Ohio	7,518,621		59,186	22,386,640		29,964,447	298,662	30,263,109	491,515	6,639	29,764,955	5,357,691.90
10th Ohio				9,970,890		9,970,890	129,674	10,100,564	137,025		9,963,539	1,793,437.02
11th Ohio				10,810		10,810		10,810	310		10,500	1,890.00
18th Ohio		8,192	1,922	338,759	1,921	350,794	192	350,986			350,986	63,177.48
Total Ohio	7,518,621	8,192	61,108	32,707,099	1,921	40,296,941	428,528	40,725,469	628,850	6,639	40,089,980	7,216,196.40
Oklahoma	3,792	67	87	5,209		9,155		9,155	560		8,595	1,547.10
Oregon			6,370			6,370	692	7,062	273		6,789	1,222.02
1st Pennsylvania				2,074,614	2,030	2,076,644	15,361	2,092,005	23,218	9,190	2,059,597	370,727.46
12th Pennsylvania			21,243	2,785,020		2,806,263	59,831	2,866,094	66,776		2,799,318	503,877.24
23d Pennsylvania				111,985	6,002	117,987	303	118,290	1,417		116,873	21,037.14
Total Pennsylvania			21,243	4,971,619	8,032	5,000,894	75,495	5,076,389	91,411	9,190	4,975,788	895,641.84
Rhode Island				19,361		19,361	476	19,837	119		19,718	3,549.24
South Carolina				11,819		11,819	244	12,063	996		11,067	1,992.06
South Dakota		50		4,952		5,002		5,002			5,002	900.36
Tennessee	98,438	2,525,293		1,179,201	14,844,693	18,647,625	388,043	19,035,668	300,189	12,885	18,722,594	3,370,066.92
1st Texas				122,335		122,335	3	122,338	2		122,336	22,020.48
2d Texas				1,084		1,084		1,084			1,084	195.12
Total Texas				123,419		123,419	3	123,422	2		123,420	22,215.60
Utah				2,689		2,689		2,689			2,689	484.02
Virginia	7,950,405	28,976	8	13,442,746		21,422,135	699,828	22,121,963	598,759	3,591,549	17,931,655	3,227,697.90
Washington		857		5,758		6,615	50	6,665	2,829		3,836	690.48
West Virginia	9	1,035		10,034,423	177	10,035,644	288,080	10,323,724	181,778	189	10,141,757	1,825,516.26
Wisconsin		2,175	736	5,428,322	18,094	5,449,327	1,171	5,450,498	3,690	2,531	5,444,277	979,969.86
Wyoming			1,044			1,044		1,044			1,044	187.92
Total calendar year 1921	113,384,374	9,261,035	12,934,575	216,681,125	34,689,917	386,951,026	15,231,482	402,182,508	10,633,629	7,966,980	383,581,899	69,044,741.82
Total calendar year 1920	138,563,258	11,765,807	8,680,999	219,270,561	34,348,941	412,629,566	11,086,264	423,715,830	14,922,969	7,237,149	401,555,712	72,280,028.16
Increase (+) or decrease (−)	−25,178,884	−2,504,772	+4,253,576	−2,589,436	+340,976	−25,678,540	+4,145,218	−21,533,322	−4,289,340	+729,831	−17,973,813	−3,235,286.34

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TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1921, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1921.	Opened	Closed.	In business Jan. 1, 1922.	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.
					Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.		
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
Alabama	40	1	6	35	45,392	1,833	16,085				3,054,958	
Arizona	6	2	1	7	5,131	689	771				392,845	
Arkansas	12	11	4	19	32,044	678	4,418				1,732,301	
1st California	195	98	50	243	1,315,373	174,231	20,724				68,522,901	
6th California	107	69	38	138	371,794	140,108	33,331				28,471,922	
Total, Califronia	302	167	88	381	1,687,167	314,339	54,005				96,994,823	
Colorado	57	28	18	67	429,035	114,101	13,331				27,272,697	
Connecticut	210	62	35	237	799,743	105,472	20,041	4		9	44,702,175	4,500
Delaware	12	4	3	13	94,720	218,146	1,056				19,494,134	
Florida	426	171	164	433	4,128,466	2,091,920	1,037,097				379,555,342	
Georgia	73	29	26	76	194,256	4,452	182,407				19,707,513	
Hawaii	2	0	1	1	1,613	452	51				103,587	
Idaho	25	0	4	21	23,051	5,258	592				1,441,299	
1st Illinois	968	209	188	989	2,094,632	573,593	260,477				147,090,107	
8th Illinois	292	81	34	339	979,389	56,346	44,336				51,238,320	
Total Illinois	1,260	290	222	1,328	3,074,021	629,939	304,813				198,328,427	
Indiana	297	69	40	326	4,457,347	543,042	46,484				226,755,378	
Iowa	226	35	26	235	1,220,904	58,459	32,447				62,134,487	
Kansas	94	17	15	96	267,529	16,996	7,650				13,993,132	
Kentucky	85	26	19	92	731,054	517,831	19,819				71,483,210	
Louisiana	57	19	17	59	716,080	299,904	57,610				55,275,901	
Maine	57	19	7	69	189,168	12,251	2,788				10,653,904	
Maryland	169	29	36	162	1,319,110	657,861	182,693	274,888	467,506	62,742	105,554,451	248,955,570
Massachusetts	295	75	49	321	1,889,750	953,099	48,926				151,862,122	
1st Michigan	228	73	29	272	3,992,934	1,073,151	20,855				246,129,472	
4th Michigan	193	32	18	207	1,070,948	453,020	21,979				76,270,903	
Total, Michigan	421	105	47	479	5,063,882	1,526,171	42,794				322,400,375	
Minnesota	239	46	26	259	800,477	148,045	34,468	6			48,406,711	2,000
Mississippi	0	1	0	1	166						7,500	
1st Missouri	217	60	34	213	469,111	50,006	37,922				27,136,288	
6th Missouri	74	27	12	89	567,720	46,808	5,799				30,567,104	
Total, Missouri	291	87	46	332	1,036,831	96,814	43,721				57,703,392	
Montana	33	5	4	34	35,009	6,479	720				3,029,283	
Nebraska	95	18	22	91	347,763	26,221	4,767				18,083,675	
Nevada	5	1	1	5	4,420	3,217	28				405,539	
New Hampshire	22	7	3	27	931,678	93,108	65,351				55,397,805	
1st New Jersey	67	21	13	75	424,386	1,094,995	3,530				88,970,032	
5th New Jersey	302	72	70	304	5,100,904	2,641,196	446,402	370,493			442,699,167	81,915,740
Total, New Jersey	369	93	83	379	5,525,290	3,736,191	449,932	370,493			531,669,199	81,915,740
New Mexico	6	1	2	5	5,702	61	44				255,522	
1st New York	681	152	137	676	3,156,878	410,965	115,590	12,410	486	10	175,093,146	4,322,700
2d New York	790	300	301	850	4,055,002	2,993,744	653,178	7,951	95	1,184	435,490,252	3,159,700
14th New York	449	92	79	462	1,116,608	999,654	119,341	159,822	144,441		134,921,115	78,253,460
21st New York	277	41	19	299	1,912,065	689,268	28,041				136,032,796	
28th New York	294	40	25	309	593,344	30,147	23,340				29,333,070	
Total, New York	2,471	685	560	2,596	10,834,047	5,123,778	939,490	180,183	145,022	1,203	910,870,379	85,735,860
North Carolina	26	8	5	29	222,747	122,023	19,442				17,915,717	
North Dakota	13	6	1	18	18,576	1,749	758				900,498	
1st Ohio	225	37	22	240	3,734,292	366,987	130,009				183,073,918	
10th Ohio	115	64	16	163	4,151,957	68,312	31,772				196,003,597	
11th Ohio	96	42	17	121	1,631,139	604,547	364,904				142,814,172	
18th Ohio	268	112	47	333	2,104,467	543,485	197,651	8			141,376,542	2,475
Total, Ohio	704	255	102	857	11,621,855	1,583,331	724,336	8			663,268,229	2,475
Oklahoma	26	11	6	31	89,890	5,074	2,312				4,495,450	
Oregon	53	9	7	55	82,904	24,390	9,006				5,768,028	
1st Pennsylvania	1,461	595	576	1,480	17,925,488	9,157,671	2,083,514	258	353,320		1,537,070,654	153,693,653
12th Pennsylvania	109	18	12	115	2,249,042	796,284	9,086				156,720,921	
23d Pennsylvania	197	88	29	256	2,772,820	142,239	3,276				169,316,547	
Total, Pennsylvania	1,767	701	617	1,851	22,947,350	10,096,194	2,095,876	258	353,320		1,863,108,122	153,693,653

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1921, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1921.	Opened	Closed.	In business Jan. 1, 1922.	Weighing more than 3 pounds per 1,000. Unstemmed.	Weighing more than 3 pounds per 1,000. Stemmed.	Weighing more than 3 pounds per 1,000. Scraps.	Weighing not more than 3 pounds per 1,000. Unstemmed.	Weighing not more than 3 pounds per 1,000. Stemmed.	Weighing not more than 3 pounds per 1,000. Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
Rhode Island	54	20	7	67	198,726	20,553	3,370				10,692,456	
South Carolina	10	2	2	10	58,866	131,258	9,631				11,523,309	
South Dakota	28	16	3	41	152,617	15,041	1,103				7,879,189	
Tennessee	28	8	7	29	132,457	3,742	38,481				8,334,419	
1st Texas	30	9	6	33	114,313	165,615	12,814				16,698,171	
2d Texas	24	7	6	25	47,454	2,142	6,363				2,413,528	
Total, Texas	54	16	12	58	161,767	167,757	19,177				19,111,699	
Utah	21	2	3	20	43,773	4,932	1,014				3,052,293	
Vermont	18	3	0	21	34,015	853	125				1,702,546	
Virginia	45	20	7	58	3,456,001	254,418	2,584,271	104,445	80,801		488,125,790	60,783,350
Washington	63	31	14	80	103,383	30,831	18,048				7,761,614	
West Virginia	57	18	6	69	1,452,842	18,162	62,876	46,438	83,594		86,431,629	39,389,600
Wisconsin	477	237	99	615	1,440,139	285,868	119,443				86,364,583	
Wyoming	8	3	1	10	15,529	2,748	239				847,780	
Total, calendar year 1921	11,109	3,469	2,473	12,105	88,125,261	30,076,330	9,323,967	976,723	1,130,243	63,954	6,726,095,483	670,482,748
Total, calendar year 1920	11,483	1,785	2,159	11,109	99,635,080	40,315,228	9,729,466	969,597	838,362	111,139	8,096,758,663	633,222,232
Increase (+) or decrease (−)	−374	+1,684	+314	+996	−11,509,819	−10,238,898	−405,499	+7,126	+291,881	−47,185	−1,370,663,180	+37,260,516

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigars	22.8
Average quantity of leaf tobacco used per 1,000 small cigars	4.46

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1921, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1921.	Opened	Closed.	In business Jan. 1, 1922.	Weighing more than 3 pounds per 1,000. Unstemmed.	Weighing more than 3 pounds per 1,000. Stemmed.	Weighing more than 3 pounds per 1,000. Scrap.	Weighing not more than 3 pounds per 1,000. Unstemmed.	Weighing not more than 3 pounds per 1,000. Stemmed.	Weighing not more than 3 pounds per 1,000. Scrap.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
1st California	3	3	1	5	168	50	6	420,550	3,409,028	88,121	55,050	1,519,147,876
6th California	0	4	0	4	6			449	87	97	1,150	210,050
Total, California	3	7	1	9	174	50	6	420,999	3,409,115	88,218	56,200	1,519,357,926
Connecticut	2	0	1	1								
Florida	2	0	0	2				8,550		10,389		5,258,621
1st Illinois	13	3	6	10	4,231		446	6,188	78	126	890,016	2,280,565
Kentucky	3	0	2	1				62,322	187,372			115,602,820
Louisiana	1	0	0	1				213	36,435			14,690,750
Maryland	5	0	1	4				218,277	918,689	36		423,699,730
Massachusetts	13	3	0	16	811	7	23	14,449	700	67	55,500	5,054,180
1st Michigan	2	1	0	3				812		121,271		50,320,506
Minnesota	2	2	1	3	177	120		305	484	84	16,000	294,080
1st Missouri	1	1	0	2						2,094		709,310
1st New Jersey	2	0	0	2	7			246		175,400	1,000	66,329,300
5th New Jersey	8	0	0	8				166	9,190,031	79		3,865,467,100
Total New Jersey	10	0	0	10	7			412	9,190,031	175,479	1,000	3,931,796,400
1st New York	16	9	5	20	134			3,268,075	7,070,629	277	8,400	4,865,313,870
2d New York	93	15	17	91	97,555	1,323	1,217	9,678,975	3,656,151	8,102,494	10,837,770	7,706,685,138
14th New York	8	1	0	9	1,036	65		1,317	103	610	117,350	662,050
28th New York	1	0	1	0								
Total New York	118	25	23	120	98,775	1,388	1,217	12,948,367	10,732,883	8,103,381	10,963,520	12,572,661,058
North Carolina	6	1	1	6				10,388,911	44,274,484	2,264,350		24,671,014,055
10th Ohio	1	0	0	1						1,563,612		575,331,840
16th Ohio	5	0	1	4				143				51,700
Total Ohio	6	0	1	5				143		1,563,612		575,383,540

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1921, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1921.	Opened.	Closed.	In business Jan. 1, 1922.	Weighing more than 3 pounds per 10,000.			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.
					Unstemmed.	Stemmed.	Scrap.	Unstemmed.	Stemmed.	Scrap.		
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
1st Pennsylvania	17	7	4	20	2,796	4	371	341,359	7,243,286	1,328	425,880	3,153,836,450
23d Pennsylvania	1	0	0	1	110	100		1,140			50,250	345,550
Total Pennsylvania	18	7	4	21	2,906	104	371	342,499	7,243,286	1,328	476,130	3,154,182,000
Rhode Island	1	0	0	1	7,273	60	5,799	764	10		1,629,600	194,548
Virginia	6	2	0	8			6,290	2,558,708	9,629,745	1,258,125	421,300	4,972,675,631
West Virginia	1	2	1	2				13,275	199,836			69,735,960
Total calendar year 1921	213	54	42	225	114,354	1,729	14,152	26,985,194	84,823,148	13,588,560	14,518,266	52,085,011,560
Total calendar year 1920	237	20	41	213	127,497	4,337	3,956	26,885,147	83,402,938	6,509,661	28,038,552	47,430,105,055
Increase (+) or decrease (−)	−24	+34	−2	+12	−13,143	−2,608	+10,106	+100,047	+1,420,210	+7,078,899	−13,520,286	+4,654,906,505

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigarettes	9.09
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.06

TABLE 15.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1912–1921.

Years.	Cigars.		Cigarettes.		Tobacco and snuff.	Total.
	Large.	Small.	Large.	Small.		
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1912	145,781,078	3,909,572	150,910	46,966,201	350,546,373	547,357,134
1913	158,755,358	4,230,460	135,534	56,420,334	338,870,673	558,415,299
1914	151,054,271	4,803,186	92,400	62,116,968	333,882,676	554,850,499
1915	141,854,038	4,594,293	92,374	65,699,013	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	131,150	133,374,761	354,984,236	658,066,105
1918	159,346,026	3,031,216	211,323	177,147,844	369,080,675	708,736,684
1919	162,257,051	3,055,055	152,620	197,880,881	307,575,503	670,921,110
1920	183,042,903	2,552,099	141,318	178,739,478	306,360,063	668,835,861
1921	153,792,423	2,967,051	140,822	191,004,707	285,826,978	633,731,981

TABLE 16.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1912–1921.[1]

Tobacco and snuff.

Years	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1912	160,248,195	15,531,133	11,006,561	217,330,409	31,363,651	435,479,949
1913	164,358,510	14,863,789	10,934,526	220,809,688	32,898,056	443,874,569
1914	156,502,778	15,987,339	10,992,180	226,868,866	30,535,640	440,935,721
1915	150,658,608	14,829,376	10,045,001	234,927,827	31,898,407	442,350,219
1916	165,630,918	15,998,062	10,843,358	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
1919	141,037,895	11,260,488	8,155,865	225,566,655	35,007,882	424,068,785
1920	136,563,258	11,765,807	8,680,999	219,270,561	34,348,941	412,629,566
1921	113,384,374	9,261,035	12,934,575	216,681,125	34,689,917	386,951,026

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.
1912	7,044,257,235	1,055,191,495	16,600,384	13,187,093,515
1913	7,571,507,834	959,409,162	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	7,550,890,349	967,228,020	24,596,110	35,331,264,067
1918	7,053,549,402	847,166,421	23,413,557	46,656,900,224
1919	7,072,357,071	713,235,870	31,888,910	53,119,784,232
1920	8,096,758,663	631,222,232	28,038,552	47,430,105,055
1921	6,726,095,483	670,482,748	14,518,266	52,085,011,560

[1] Compiled from an annual abstract statement of manufacturers' accounts prepared from returns filed monthly. Figures relate exclusively to products manufactured in the United States.

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. Returns filed with collectors of customs by these bonded manufacturing warehouses show 31,710,904 cigars manufactured. These returns show cigars of the various classes as follows removed tax paid for domestic consumption, on which the tax amounted to $323,423.78: Class B, 152,000; Class C, 13,245,749; Class D, 14,635,944; Class E, 1,845,261.

TABLE 17.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1921.

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	314
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	12
Produced perique tobacco	50
Manufacturing plug tobacco exclusively	10
Manufacturing smoking tobacco exclusively	1,333
Manufacturing twist tobacco exclusively	21
Manufacturing snuff exclusively	10
Manufacturing two or more kinds	97
Total	1,850

Quantity of tobacco and snuff manufactured.

	Pounds.
Plug tobacco	113,384,374
Twist tobacco	9,281,035
Fine-cut chewing tobacco	12,934,575
Smoking tobacco	216,661,125
Total tobacco	352,261,109
Snuff	34,689,917
Total	386,951,026

Cigar manufacturers in business at close of year.

	Number.
Manufacturing large cigars exclusively	12,080
Manufacturing small cigars exclusively	8
Manufacturing small cigarettes exclusively	145
Manufacturing large cigarettes exclusively	0
Manufacturing large cigars and small cigarettes	5
Manufacturing large and small cigars and small cigarettes	0
Manufacturing small cigars and small cigarettes	3
Manufacturing small cigars and small and large cigarettes	0
Manufacturing small cigarettes and large cigarettes	69
Manufacturing large and small cigars	20
Manufacturing large cigars, small and large cigarettes	0
Total	12,330

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	153,792,423	22.8	6,726,095,453
Cigars weighing not more than 3 pounds per 1,000	2,967,051	4.46	670,482,748
Cigarettes weighing more than 3 pounds per 1,000	140,822	9.69	14,518,266
Cigarettes weighing not more than 3 pounds per 1,000	191,004,707	3.66	52,065,011,560

Cigar manufacturers classified as to output and total production for each class, Calendar Year 1921.

Output—Cigars.	Number of manufacturers.	Total production.	Percentage.
Under 500,000	13,149	924,704,824	13.7
500,000 to 1,000,000	510	359,954,916	5.3
1,000,000 to 2,000,000	324	462,705,096	6.8
2,000,000 to 3,000,000	147	356,319,868	5.3
3,000,000 to 4,000,000	76	260,994,797	3.9
4,000,000 to 5,000,000	73	329,839,128	4.9
5,000,000 to 10,000,000	178	1,233,351,699	18.4
10,000,000 to 20,000,000	55	1,073,034,600	16.0
20,000,000 to 40,000,000	25	668,443,636	10.0
Over 40,000,000	11	1,056,746,719	15.7
Total	14,578	6,726,095,453	100

TABLE 18.—CIGARS REPORTED USED FOR PERSONAL CONSUMPTION, YEARS ENDED DEC. 31, 1920 AND 1921, BY COLLECTION DISTRICTS.

Districts.	1920	1921	Districts.	1920	1921
	Number.	*Number.*		*Number.*	*Number.*
Alabama	61,321	43,037	5th New Jersey	672,019	493,431
Arizona	11,804	9,938	New Mexico	3,912	4,072
Arkansas	6,859	21,996	1st New York	583,933	659,751
1st California	385,175	360,261	2d New York	3,245,978	2,414,712
6th California	329,692	257,081	14th New York	403,048	636,310
Colorado	375,433	342,948	21st New York	131,231	907,300
Connecticut	886,504	638,508	28th New York	138,093	118,271
Delaware	33,905	28,833	North Carolina	81,001	56,693
Florida	6,174,224	7,032,604	North Dakota	5,068	3,949
Georgia	179,147	162,302	1st Ohio	528,607	459,694
Hawaii	1,560	2,157	10th Ohio	462,224	476,655
Idaho	19,924	17,868	11th Ohio	73,987	57,960
1st Illinois	1,794,461	1,598,560	18th Ohio	401,976	273,305
8th Illinois	416,534	306,053	Oklahoma	34,800	36,403
Indiana	420,643	370,552	Oregon	68,447	74,348
Iowa	174,510	138,262	1st Pennsylvania	3,801,592	3,004,798
Kansas	39,605	53,309	12th Pennsylvania	124,900	92,980
Kentucky	168,351	166,459	23d Pennsylvania	53,913	77,480
Louisiana	362,300	255,492	Rhode Island	24,060	19,928
Maine	119,736	114,169	South Carolina	13,997	6,753
Maryland	297,111	249,192	South Dakota	62,568	67,336
Massachusetts	1,653,466	1,352,953	Tennessee	105,124	103,348
1st Michigan	346,548	304,930	1st Texas	100,166	89,816
4th Michigan	278,040	230,100	2d Texas	31,082	26,119
Minnesota	233,802	244,175	Utah	56,374	43,260
1st Missouri	313,291	254,214	Vermont	1,006	1,786
6th Missouri	144,788	132,327	Virginia	54,016	46,940
Montana	68,246	52,290	Washington	139,043	104,566
Nebraska	77,279	72,245	West Virginia	18,587	3,982
Nevada	9,048	6,939	Wisconsin	835,383	793,949
New Hampshire	800,003	736,129	Wyoming	4,515	5,265
1st New Jersey	147,300	87,000			
			Total	28,630,977	26,744,750

TABLE 19.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO, AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1912–1922.

Years.	Estimated population.	Total receipts.		Cigars.			
		Amount.	Per capita.	Weighing more than 3 pounds per 1,000.		Weighing not more than 3 pounds per 1,000.	
				Receipts.	Per capita.	Receipts.	Per capita.
1912	95,545,336	$70,305,567.55	$0.736	$21,550,813.57	$0.225	$820,290.60	$0.009
1913	97,163,330	76,470,324.11	.787	22,795,966.94	.235	775,333.62	.008
1914	98,781,324	79,815,800.17	.809	22,851,628.15	.231	777,604.75	.008
1915	100,399,318	79,764,071.46	.795	20,988,250.97	.209	729,197.46	.007
1916	102,017,312	88,063,947.51	.863	22,170,549.61	.217	710,653.02	.007
1917	103,635,306	103,201,592.16	.995	24,800,311.78	.239	712,597.69	.007
1918	105,253,300	156,188,659.90	1.483	30,034,470.95	.285	875,727.20	.008
1919	106,871,294	206,003,091.84	1.928	36,086,247.16	.338	925,016.61	.009
1920	106,418,175	295,809,355.44	2.779	55,423,813.93	.521	992,113.69	.009
1921	107,833,284	255,219,385.49	2.367	51,076,563.24	.474	1,013,510.07	.009
1922	109,248,393	270,759,384.44	2.478	44,153,575.34	.404	985,520.71	.009

TABLE 19.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO, AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1912-1922—Continued.

Years.	Cigarettes. Weighing more than 3 pounds per 1,000. Receipts.	Per capita.	Cigarettes. Weighing not more than 3 pounds per 1,000. Receipts.	Per capita.	Snuff. Receipts.	Per capita.
1912	$64,461.31	$0.001	$14,020,827.72	$0.146	$2,400,358.60	$0.025
1913	65,246.80	.001	17,828,015.72	.183	2,650,757.44	.027
1914	62,707.97	.001	20,502,212.10	.208	2,621,339.30	.027
1915	56,531.02	.001	20,920,457.22	.208	2,387,125.95	.024
1916	77,617.40	.001	26,332,745.84	.258	2,653,054.38	.026
1917	98,850.22	.001	38,127,168.93	.308	2,830,220.05	.027
1918	121,306.12	.001	66,370,961.45	.631	4,049,402.14	.038
1919	162,349.11	.002	90,440,806.73	.840	5,134,306.30	.048
1920	232,201.31	.002	151,262,214.61	1.421	6,948,931.23	.065
1921	356,258.38	.003	135,053,360.43	1.252	5,795,401.75	.054
1922	118,478.19	.001	150,127,514.62	1.374	6,947,630.94	.064

Years.	Tobacco. Receipts.	Per capita.	Miscellaneous, including manufacturers' special tax, floor tax, etc. Receipts.	Per capita.
1912	$31,502,509.75	$0.330		
1913	32,349,001.59	.333		
1914	33,000,377.90	.334		
1915	32,197,892.46	.321	$2,436,016.36	$0.025
1916	33,378,874.25	.327	2,739,653.05	.027
1917	35,061,050.49	.344	971,336.80	.009
1918	47,455,437.44	.451	7,251,348.60	.069
1919	57,491,363.95	.536	15,762,921.98	.147
1920	74,663,707.60	.702	6,286,312.87	.059
1921	59,330,627.08	.551	2,603,655.54	.024
1922	66,341,838.88	.607	2,071,819.76	.019

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, CIGARETTES, AND CIGARETTE PAPER BOOKS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Tobacco and snuff.

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1st California	593	2,082	2,675	0	0
Delaware	0	4,200	4,200	0	0
1st Illinois	618	5,698	5,297	515	504
Kentucky	234,522	95,757	279,719	200	50,660
Maryland	2,083	18,420	17,528	1,008	1,967
1st Michigan	300	0	0	300	0
1st Missouri	68,743	505,758	501,150	0	73,351
5th New Jersey	43,693	42,503	73,957	2,139	10,100
2d New York	35,101	629,084	626,973	18,708	18,504
North Carolina	30,782	276,526	267,258	108	39,942
1st Ohio	661	46,046	38,588	0	8,119
1st Pennsylvania	132,619	500	133,119	0	0
Tennessee	251	502	565	78	110
Virginia	495,359	1,709,821	2,020,441	374	184,365
West Virginia	0	189	189	0	0
Wisconsin	0	2,741	2,741	0	0
Total	1,045,627	3,339,857	3,974,430	23,430	387,624

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, CIGARETTES, AND CIGARETTE PAPER BOOKS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Cigars weighing more than 3 pounds per 1,000.

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st California	20,000	30,000	50,000	0	0
Florida	0	111,250	110,000	0	1,250
Indiana	1,150,800	0	1,150,800	0	0
Maryland	0	12,100	7,100	0	5,000
1st New Jersey	250,000	0	250,000	0	0
5th New Jersey	0	13,000	8,000	0	5,000
1st New York	25,000	33,000	53,000	5,000	0
2d New York	1,309,000	5,500	1,210,500	0	104,000
1st Pennsylvania	332,500	91,250	416,000	0	7,750
12th Pennsylvania	0	9,500	4,500	0	5,000
23d Pennsylvania	4,000	5,000	4,000	0	5,000
Virginia	94,400	57,000	138,900	0	12,500
West Virginia	37,500	20,000	52,500	0	5,000
Total	3,313,200	387,600	3,455,300	5,000	240,500

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

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
5th New Jersey	0	1,000	1,000	0	

Cigarettes weighing more than 3 pounds per 1,000.

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
2d New York	194,850	466,830	414,290	0	247,390

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

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st California	21,600,000	1,311,153,450	1,232,249,450	0	100,504,000
Kentucky	10,975,000	0	6,175,000	0	4,800,000
Massachusetts	0	56,000	50,000	0	6,000
1st Missouri	300,000	11,000	311,000	0	0
5th New Jersey	0	290,000	280,000	0	10,000
1st New York	24,100,000	11,750,200	17,048,400	325,000	18,476,800
2d New York	150,759,910	132,452,878	193,067,608	12,392,000	77,753,180
North Carolina	86,515,150	202,971,110	243,789,200	5,080,500	40,616,560
1st Pennsylvania	30,377,850	32,500,720	58,303,570	0	3,485,000
Virginia	37,136,400	323,405,495	312,160,215	25,000	48,350,680
Total	370,764,310	2,014,500,853	2,073,530,443	17,822,500	294,007,220

Perique tobacco, scraps, cuttings, clippings, siftings, etc.

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Kentucky	0	0	0	0	0
Louisiana	0	159,145	156,451	0	2,667
Maryland	0	11,567	11,567	0	0
5th New Jersey	0	18,775	18,775	0	0
1st New York	19,157	11,762	30,919	0	0
2d New York	137,495	301,616	356,571	0	82,540
1st Pennsylvania	6,807	3,056	9,863	0	0
Virginia	0	104,747	104,747	0	0
Total	163,459	610,601	658,943	0	85,207

Cigarette paper books.

Districts.	Unaccounted for July 1, 1921.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1922.
	Number.	*Number.*	*Number.*	*Number.*	*Number.*
1st New York	25,000	3,000	20,000	0	8,000

TABLE 21.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1922, BY PORTS, AND SUMMARY, FISCAL YEARS 1920–1922.

Ports.	Claims.	Tobacco.	Cigars.	Cigarettes.	Total.
San Francisco	19	$1,477.20	$21.00	$4,656.79	$6,154.99
New York	119	133,099.80	1,656.46	333,201.80	467,958.06
Seattle	22	6,232.93	122.27	62,786.06	69,141.26
Richmond	24			380,518.04	380,518.04
Total	184	140,809.93	1,799.73	781,162.69	923,772.35
SUMMARY, FISCAL YEARS 1920–1922.					
1920	67	$3,785.37	$9,227.70	$318,176.50	$331,189.57
1921	61	77,053.04	3,662.32	73,330.00	154,045.36
1922	184	140,809.93	1,799.73	781,162.69	923,772.35

TABLE 22.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1921.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	On hand June 30, 1922.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
6th California	80	46,617			45,052	543	172
Colorado	460	8,280	8,430				310
1st Illinois	21,100	2,402,224	1,964,550	95,955	334,293	954	24,512
8th Illinois	4,654	337,368	312,705		22,140		7,377
Indiana	2,215	134,958	134,435				2,738
Kansas	6,600	951,094	809,192		135,154		13,348
Maryland	8,225	596,890	590,297				14,818
Massachusetts		5,000			5,000		
1st Missouri	13,730	840,734	842,104				12,360
6th Missouri	597	221,313	163,930		51,630		6,350
Nebraska	110	82,114	81,734				490
5th New Jersey	21,072	616,381	135,989	444,159	24,600	11,040	22,565
Oregon		50	50				
Rhode Island	4,980	173,895	23,570	144,825			10,480
Texas	1,215	92,293	92,090				1,418
Wisconsin	190	94,770	130		94,640	190	
Total	86,328	6,603,981	5,159,236	687,960	713,439	12,727	116,938

TABLE 23.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1921.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	On hand June 30, 1922.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1st California	46,863	11,152,588	11,154,682		620	44,169
6th California	24,352	1,176,489	1,174,193		757	25,891
Colorado	4,310	167,080	168,580			2,810
1st Illinois	979,989	95,659,367	95,429,954	45,360	1,950	1,192,092
8th Illinois	20,393	2,184,222	2,151,573			53,042
Indiana	14,620	951,295	955,240			10,675
Kansas	71,580	6,187,506	6,151,135			107,951
Maryland	26,643	1,237,199	1,234,852		10	28,980
Massachusetts	23,575	3,292,879	3,300,608			15,798
1st Michigan	7,080	818,470	820,030			5,520
Minnesota	17,720	1,558,801	1,583,116			23,405
1st Missouri	94,676	5,709,130	5,721,926			81,880
6th Missouri	23,547	1,727,421	1,728,580			22,388
Nebraska	3,110	969,310	965,740			6,680
5th New Jersey	188,615	21,056,361	20,945,588	78,210	2,040	219,140
14th New York	12,750	479,865	489,460		3,155	
21st New York	42,050	1,579,390	1,617,140			4,300
28th New York	30,740	5,147,440	4,874,740	253,340	510	49,590
1st Ohio	41,172	10,796,800	10,730,252			107,690
10th Ohio	26,335	909,991	908,391		23,035	4,900
11th Ohio	58,666	5,437,865	5,448,215			45,316
18th Ohio	4,365	30,082	33,160		1,287	
Oregon	13,947	917,376	910,140			21,183
Rhode Island	58,555	2,071,935	2,085,580	1,310		43,300
Texas	5,172	351,495	350,150			6,517
Washington		127,890	127,890			
Wisconsin	52,370	2,588,145	2,609,233		8,530	22,752
Total	1,893,215	184,346,392	183,670,536	378,220	41,894	2,148,957

TABLE 24.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1922, BY MONTHS.

Months.	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.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
July	424,065	306,074	42,580	41,432	10,580,764	10,529,189	1,000
August	500,139	403,479	46,320	64,580	16,611,713	15,962,144	27,450
September	577,348	453,479	48,855	58,882	16,919,858	16,421,384	21,600
October	692,110	567,805	60,682	59,388	20,585,243	20,485,442	62,400
November	692,706	546,974	52,456	52,866	17,985,575	18,066,388	66,550
December	656,236	558,916	58,384	50,346	17,754,058	17,983,802	40,030
January	556,429	443,243	47,400	60,724	15,610,418	15,835,384	45,610
February	481,436	377,882	62,205	63,468	14,138,931	14,080,530	18,160
March	591,634	435,693	79,780	65,560	15,374,648	15,545,401	30,580
April	497,779	382,777	52,395	73,512	13,432,177	13,714,671	19,850
May	512,879	374,659	87,552	63,848	13,356,191	13,136,696	24,940
June	418,220	308,255	49,330	56,835	11,993,816	11,909,505	20,050
Total	6,603,981	5,159,236	687,960	713,439	184,346,392	183,670,536	378,220

TABLE 25.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1911–1922.

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.
1911	6,830,995	2,784,971	3,054,344		115,331,800	115,448,006	91,750	
1912	6,235,639	3,174,331	3,044,122		122,365,414	121,945,038	106,160	
1913	6,620,436	4,090,658	2,417,973	3,300	138,707,426	138,212,848	59,086	
1914	6,351,222	3,831,700	2,121,162	409,340	137,637,054	137,747,982	22,540	110,020
1915	7,505,141	3,753,021	3,081,356	734,030	138,214,907	137,693,010	81,172	
1916	6,748,940	3,403,287	2,561,613	746,281	145,760,973	145,443,678	26,076	2,230
1917	8,012,031	4,476,351	2,752,431	723,248	225,158,080	224,047,821	141,835	2,400
1918	6,394,790	4,353,137	1,480,370	757,419	319,034,040	318,170,819	1,005,409	134,000
1919	13,848,576	5,109,758	7,967,367	713,152	345,367,995	343,770,167	2,260,335	600
1920	15,623,746	9,277,361	5,609,467	697,468	375,655,766	369,340,011	4,725,978	50,936
1921	11,600,319	9,214,650	1,826,703	668,623	269,481,195	269,731,142	1,667,950	3,000
1922	6,003,951	6,150,238	657,969	713,439	184,346,302	183,670,536	376,220	
Total	101,503,816	58,698,457	36,604,677	6,226,298	2,517,961,051	2,505,269,958	10,517,141	303,266

TABLE 26.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE, YEAR ENDED JUNE 30, 1922.

	Pounds.		Pounds.
Oleo oil	40,979,979	Neutral lard	27,057,263
Coconut oil	57,393,661	Oleo stock	2,142,720
Cottonseed oil	15,420,018	Butter	1,107,416
Milk	53,935,959	Color	11,056
Peanut oil	11,624,846	Miscellaneous	3,417,241
Salt	16,261,850		
Oleo stearine	4,574,070	Total	233,929,109

TABLE 27. PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1921.	Produced.	Withdrawn tax paid.	On hand June 30, 1922.
	Pounds.	Pounds.	Pounds.	Pounds.
Colorado		210,400	210,403	
Kansas	6,295	845,650	840,295	5,650
Maryland	10,678	1,257,094	1,239,360	25,612
Massachusetts	15,434	13,931	18,110	11,255
Minnesota	15,742	2,030,264	2,021,498	21,508
6th Missouri		992,474	992,474	
Total	48,349	5,355,816	5,337,140	67,025

TABLE 28.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1910–1922.

Years.	Produced.	Withdrawn tax paid.	Years.	Produced.	Withdrawn tax paid.
	Pounds.	Pounds.		Pounds.	Pounds.
1910	47,431,575	47,376,416	1917	27,507,952	27,649,437
1911	39,292,591	39,352,415	1918	19,270,933	19,314,635
1912	46,387,398	46,413,895	1919	17,358,718	17,457,123
1913	38,354,702	38,285,114	1920	9,785,214	9,757,405
1914	32,470,090	32,513,211	1921	6,099,110	6,090,590
1915	30,056,180	38,024,828	1922	5,355,816	5,337,140
1916	31,514,527	31,572,335	Total	362,836,830	363,046,987

TABLE 29.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Produced.

Districts.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.
					Pounds.
Stock on hand July 1, 1921	2		1,369	15	38,140
Colorado				923	13,916
8th Illinois		140			10,080
Kansas	9	881	2,948	3,393	183,158
6th Missouri			263	810	31,709
2d New York	54	378	84,897		2,853,506
28th New York			343		9,261
Total produced	63	1,399	88,451	5,126	3,101,720
Grand total	65	1,399	89,820	5,141	3,139,860

Withdrawn tax paid.

Districts.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.
Colorado				923	13,916
8th Illinois		140			10,080
Kansas	9	876	2,912	3,398	182,655
6th Missouri			263	810	31,709
2d New York	56	378	84,873		2,855,062
28th New York			154		4,065
Total withdrawn tax paid	65	1,394	88,262	5,131	3,098,450
Lost or destroyed			946		25,542
Stock on hand June 30, 1922		5	612	10	15,838
Grand total	65	1,399	89,820	5,141	3,139,860

TABLE 30.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1922, BY STATES AND BY CLASSES.[1]

States.	Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Total.
Alabama	8	38	620	2,378	1,030	4,074
Alaska		2	21	51	22	96
Arizona		8	112	383	51	554
Arkansas	4	33	624	2,526	985	4,172
California	25	127	1,872	4,400	5,716	12,140
Colorado	1	62	499	1,940	67	2,578
Connecticut	6	30	500	1,939	153	2,726
Delaware	2	3	103	301	177	586
District of Columbia	5	12	223	1,036	222	1,498
Florida		40	526	1,338	202	2,106
Georgia	12	82	666	3,330	651	4,741
Hawaii	4	12	22	225	129	392
Idaho		9	230	607	35	881
Illinois	28	111	3,011	11,094	6,554	20,798
Indiana	15	100	1,132	4,650	1,646	7,543
Iowa	21	81	1,040	3,948	5,187	10,277
Kansas		26	509	1,723	546	2,804
Kentucky	9	59	806	3,319	1,416	5,609
Louisiana	4	18	674	2,057	1,355	4,108
Maine	3	89	345	1,233	1,047	2,717
Maryland	11	34	542	2,250	1,482	4,319
Massachusetts	12	74	1,762	6,956	7,020	16,774
Michigan	20	78	1,534	4,549	1,210	7,391
Minnesota	5	27	450	1,020	37	1,539
Mississippi	3	32	490	1,965	433	2,923
Missouri	47	109	1,898	6,303	1,219	9,576
Montana	1	21	304	630	330	1,286
Nebraska	7	26	306	2,442	877	3,658
Nevada		1	43	170	54	268
New Hampshire	2	10	187	731	320	1,250
New Jersey	10	35	1,472	3,948	2,787	8,252
New Mexico		12	103	382	43	540
New York	102	197	4,544	13,495	6,974	25,312
North Carolina	1	59	693	2,411	3,512	6,676
North Dakota		8	295	653	210	1,166
Ohio	32	130	2,014	8,867	1,347	12,390
Oklahoma	1	45	1,089	3,231	1,172	5,538
Oregon	2	28	412	1,325	460	2,227
Pennsylvania	63	159	3,382	11,708	4,623	19,935
Rhode Island	4	28	430	825	656	1,943
South Carolina	3	23	481	1,387	1,280	3,174
South Dakota		10	355	702	243	1,310
Tennessee	17	82	732	3,205	903	4,939
Texas	6	92	2,316	6,450	1,532	10,396
Utah	1	13	170	633	145	962
Vermont	3	15	132	648	435	1,233
Virginia	6	49	885	2,678	1,196	4,814
Washington	1	54	640	1,972	769	3,436
West Virginia	3	37	485	2,322	3,218	6,065
Wisconsin	7	36	991	3,606	3,012	7,652
Wyoming		1	31	136	66	234
Total	516	2,467	42,942	147,677	74,656	268,258

[1] Explanation of classes: Class 1, importers, manufacturers, producers, and compounders; class 2, wholesale dealers; class 3, retail dealers; class 4, physicians, dentists, veterinary surgeons, and other practitioners, and hospitals, sanatoria, etc.; class 5, dealers in and manufacturers of untaxed narcotic preparations.

TABLE 31.—GENERAL STATEMENT OF IMPORTS, BONDED STOCK, AND MANUFACTURERS' STOCK OF TAXABLE NARCOTIC DRUGS, AND DISPOSITIONS MADE THEREOF, YEAR ENDED JUNE 30, 1922.

	Opium.	Morphine.	Codeine.	Heroin.	Dionin.	Other opium alkaloids and derivatives.	Cocaine.	Coca leaves.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
In customs custody July 1, 1921	516,536		200			1,092	3,890	346,944
Imported	2,161,488	2,124	1,547	305	110	60	4,962	529,280
Total	2,678,024	2,124	1,747	305	110	1,152	8,852	876,224
Imports withdrawn from customs custody for domestic consumption	2,090,589	2,124	1,747	305	110	1,152	4,962	529,280
Imports withdrawn from customs custody for export	193,343							346,944
Loss, waste, etc.	6,819							
In customs custody June 30, 1922	388,273						3,890	
Total	2,678,024	2,124	1,747	305	110	1,152	8,852	876,224
Manufacturers' stock July 1, 1921	402,424	63,564	39,703	9,448	1,524	4,585	36,123	4,459,437
Imports withdrawn from customs custody	2,282,932	2,124	1,747	305	110	1,152	4,962	876,224
Total	2,685,356	65,688	41,450	9,753	1,634	5,737	41,085	5,335,661
Exported by manufacturers	12,563	1,926	135	1,018	7	80	2,617	7,229
Purchased from manufacturers (domestic)	1,023,246	153,671	107,408	18,009	4,302	3,606	58,320	20,392
Manufacturers' stock June 30, 1922	506,349	82,119	57,990	11,138	1,632	4,623	33,054	1,615,109
Total	1,542,158	237,716	165,533	30,165	5,941	8,309	93,991	1,642,730

TABLE 32.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC PURCHASES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921, AND JUNE 30, 1922.[1]

	Opium.		Morphine.		Codeine.		Heroin.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
Imports:	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
1921	752,389	755,381	317	3,152	131	208	2	198
1922	2,161,488	2,161,488	2,124	2,124	1,547	1,547	305	305
Exports:								
1921	32,218	49,860	2,569	95,119	1,540	7,993	402	220,068
1922	20,349	47,012	2,767	48,756	2,665	11,228	1,123	440,200
Domestic purchases:								
1921	315,637	1,273,680	321,715	3,456,118	94,507	544,787	16,625	1,409,527
1922	1,023,246	1,838,225	183,671	2,410,222	107,408	466,019	18,009	1,081,138

	Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
Imports:	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
1921	1	74	3,691	6,140	26	14,078	6,195,120	6,195,120
1922	110	110	560	560	4,462	4,462	529,280	529,280
Exports:								
1921	82	185	171	1,440	7,928	99,346	15,009	15,209
1922	25	287	106	1,714	3,356	23,312	9,602	9,601
Domestic purchases:								
1921	5,512	36,609	6,731	61,916	61,520	738,270	14,180	18,122
1922	4,302	25,453	3,606	42,072	58,320	425,127	20,392	24,668

[1] Figures reported in the columns headed "Net quantity," represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 33.—TAXABLE NARCOTIC DRUGS IMPORTED INTO THE UNITED STATES, YEAR ENDED JUNE 30, 1922, BY COUNTRIES.[1]

Countries.	Opium.	Morphine.	Codeine.	Heroin.	Dionin.	Other opium alkaloids and derivatives.	Cocaine.	Coca leaves.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
France	956						900	
Germany		500				58	554	352
Greece	388,560							
Switzerland		1,509	1,536	302	109	1	3,486	
Turkey in Europe	804,543							
England	592,878	115	11	3	1	1	22	
Turkey in Asia	374,551							
Peru								528,928
Total	2,161,488	2,124	1,547	305	110	60	4,962	529,280

TABLE 34.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1922, BY COUNTRIES.

Countries.	Opium.		Morphine.		Codeine.		Heroin.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
Bermuda	7	69	1	21	1	17	2	8
British Honduras	160	931	14	221	20	28	2	519
Canada	609	992	88	7,783	17	369	28	23,268
Costa Rica	10	147	5	267	12	12		
Guatemala	13,411	22,002	45	887			9	114
Honduras	156	878	19	388	13	32	7	15
Nicaragua	130	401	24	918	3	25	1	23
Panama	268	482	65	990	56	105	5	152
Salvador	15	207	4	441			1	24
Mexico	1,856	3,359	918	8,577	32	854	535	2,759
Newfoundland and Labrador	1	2					1	576
British West Indies	247	1,266	55	1,450	1	17	2	1,732
Cuba	63	2,252	177	8,984	15	184	23	2,047
Danish West Indies							58	50,400
Dominican Republic	50	523	14	237	11	34	2	17
Haiti	78	682	2	240	2	12		
Austria			1	1				
France			1	2				
Germany			1	1				
Italy			1	1				
Netherlands								
Poland			1	2	2,257	8,000		
Russia			400	401				
Spain	13	108	1	39				
Turkey in Europe			200	202				
England	1	90	1	94			190	166,608
China	94	1,472	41	2,090	33	328	5	1,014
Chosen, Asia	1	10	1	3			1	1
British East Indies	1	56	4	548			5	3,080
Hongkong	1	11	1	60	1	5	1	384
India	2	216	46	793	2	170	99	85,434
Japan	1	6	11	100	1	1	1	4
Siam			1	319				
Turkey in Asia	7	17	80	100				
Australia			1	9			25	21,853
New Zealand			1	6			17	14,610
Other British Oceania			1	2				
French Oceania	688	692						
Philippines	213	213	13	610	16	120	26	22,314
Porto Rico	386	2,443	150	5,575	135	742	37	11,798
Argentina	1	1	3	707			15	13,132
Bolivia	1	4						
Brazil	1	96	1	96				
Chile	7	54	98	1,275				
Colombia	1,571	6,541	163	2,795	33	125	3	45
Ecuador	3	34	21	278				
British Guiana			1	32			2	2,052
Peru	71	80	44	63				
Uruguay	214	530						
Venezuela	3	34						
Belgian Kongo	2	16	1	12	2	5	1	15
British Africa	6	95	5	1,084	1	40	17	13,940
Egypt			40	42			1	2,016
French Africa			1	12	1	3		
Italian Africa							1	216
Total	20,349	47,012	2,767	48,758	2,665	11,228	1,123	440,200

Footnote [1] on page 131

TABLE 34.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1922, BY COUNTRIES[1]—Continued.

Countries.	Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
Bermuda					1	2		
British Honduras					18	27		
Canada	1	15	79	1,411	783	1,632	1,440	1,440
Costa Rica					33	471	165	165
Guatemala			2	30	15	222	337	337
Honduras	1	4			2	16	4	4
Nicaragua	2	2			3	86	117	117
Panama					42	286	8	8
Salvador					2	285	167	167
Mexico			2	28	201	2,241	504	504
British West Indies	1	11	3	8	64	1,549		
Cuba	4	101	9	91	130	2,592	4,537	4,537
Dominican Republic	7	27			11	50		
Haiti					4	24		
Austria					1	1		
France					1	1		
Germany					1	1		
Italy					2	124		
Netherlands					1	4		
Poland					1	3		
Russia					500	501		
Spain					1	21		
Turkey in Europe					200	202		
England					55	5,751		
China					6	375		
Chosen, Asia					1	13		
British East Indies					55	487		
Hongkong					1	24		
Japan					501	511		
Turkey in Asia					100	110	17	17
Australia					17	1,650	1,657	1,657
New Zealand					1	78	4	4
French Oceania							104	104
Philippines			1	12	76	147		
Porto Rico	8	126	3	30	125	1,834	35	144
Argentina					12	2,094		
Bolivia			3	100	20	580		
Chile					50	50		
Colombia	1	1	4	4	138	2,334	596	596
Ecuador					26	631		
British Guiana					1	32		
Peru					65	482		
Uruguay					7	675		
Belgian Kongo					1	4		
British Africa					1	57		
Egypt					50	52		
Total	25	287	106	1,714	3,386	28,312	9,692	9,801

[1] Figures reported in the columns headed "Net quantity," represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 35.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED WITHIN THE UNITED STATES FROM MANUFACTURERS, YEAR ENDED JUNE 30, 1922, BY STATES.[1]

States.	Opium.		Morphine.		Codeine.		Heroin.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
Alabama	737	3,323	811	39,322	188	825	10	7,087
Arizona	8	119	5	109	3	34	....	....
Arkansas	1,031	7,501	408	24,965	147	957	26	9,525
California	1,748	12,646	1,027	49,777	1,867	12,002	186	14,886
Colorado	499	3,427	312	11,689	399	3,462	32	8,436
Connecticut	452	4,692	253	5,753	459	1,991	43	28,801
Delaware	322	2,101	151	2,780	154	607	39	4,256
District of Columbia	1,080	5,728	535	19,205	1,316	5,980	62	15,237
Florida	1,093	7,820	841	40,505	368	3,275	22	8,686
Georgia	8,707	35,067	16,614	152,174	1,821	17,047	139	24,950
Hawaii	24	313	19	145	19	124	13	72
Idaho	2	58	17	197	1	18	....	....
Illinois	8,561	69,039	7,992	192,198	5,004	41,490	689	71,734
Indiana	1,499	13,650	3,579	49,147	1,201	7,626	133	25,257
Iowa	568	3,381	665	16,790	465	3,151	90	9,841
Kansas	465	3,623	390	15,413	232	1,780	31	11,026
Kentucky	1,392	9,435	1,821	46,198	288	2,616	96	22,775
Louisiana	4,782	47,423	3,116	155,366	1,549	16,541	91	14,647
Maine	507	5,174	566	9,367	135	1,793	23	5,640
Maryland	8,544	26,540	3,274	38,653	2,366	9,857	120	42,717
Massachusetts	3,490	19,370	2,587	42,700	2,125	11,641	178	31,628
Michigan	2,809	17,120	1,880	30,857	1,416	11,324	75	10,540
Minnesota	1,281	9,279	824	36,485	1,104	9,564	73	15,631
Mississippi	202	1,451	91	11,124	67	265	5	77
Missouri	41,734	95,663	23,568	200,162	15,484	55,206	1,490	78,032
Montana	155	1,005	118	3,176	140	857	7	2,405
Nebraska	360	2,002	252	7,872	183	1,248	20	5,473
Nevada	14	170	2	17	....	....	....	....
New Hampshire	212	3,060	216	3,638	83	1,532	15	1,609
New Jersey	7,498	17,832	1,064	14,791	1,789	5,720	107	30,405
New Mexico	3	49	15	241	3	29	6	51
New York	869,782	1,152,884	83,236	465,686	49,109	138,675	12,190	245,549
North Carolina	2,983	17,628	1,882	50,383	764	4,343	43	15,820
North Dakota	21	239	25	175	3	63	....	....
Ohio	6,317	41,173	4,704	85,258	2,915	21,147	445	69,388
Oklahoma	451	4,476	260	22,298	250	1,050	10	7,725
Oregon	280	2,643	174	12,809	310	2,401	35	4,915
Pennsylvania	29,734	112,780	9,810	120,619	8,354	39,457	921	108,864
Rhode Island	301	3,212	178	5,085	214	1,354	25	6,423
South Carolina	968	3,753	728	27,695	480	1,590	24	9,713
South Dakota	29	285	98	2,469	44	209	5	625
Tennessee	2,385	12,297	3,904	72,434	419	2,723	117	12,021
Texas	2,936	13,841	1,875	109,432	1,324	6,353	119	17,333
Utah	217	1,180	104	4,763	152	819	12	1,071
Vermont	370	2,792	306	5,304	126	1,089	14	1,191
Virginia	3,781	18,556	1,448	43,259	1,218	5,701	83	44,112
Washington	529	4,146	511	19,614	306	3,617	35	12,914
West Virginia	1,263	9,750	914	18,413	325	2,707	37	9,907
Wisconsin	959	7,710	435	15,438	716	4,875	74	11,605
Wyoming	1	10	5	200	3	97	....	....
Total	1,023,246	1,838,225	183,671	2,410,222	107,408	466,919	15,009	1,081,138

[1] Figures reported in the columns headed "Net quantity," represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statuary exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 35.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED WITHIN THE UNITED STATES FROM MANUFACTURERS, YEAR ENDED JUNE 30, 1922, BY STATES[1]—Continued.

States.	Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
Alabama	6	55	25	260	90	1,122	....	....
Arizona	....	....	....	....	6	431	48	48
Arkansas	10	92	16	263	154	1,538	3	32
California	212	1,385	134	2,595	1,767	18,481	197	192
Colorado	27	233	41	707	312	2,615	10	10
Connecticut	18	109	116	911	162	2,499	32	32
Delaware	12	84	4	77	46	297	4	48
District of Columbia	85	570	5	71	205	1,675	160	160
Florida	26	181	26	293	131	1,797	9	24
Georgia	19	168	49	764	574	7,469	....	....
Hawaii	7	62	3	131	103	6,743	....	....
Idaho	....	....	....	....	6	322	....	....
Illinois	211	1,954	117	2,054	2,594	22,444	6,076	667
Indiana	63	676	49	551	853	6,478	1,616	1,616
Iowa	30	424	11	124	461	3,915	12	12
Kansas	23	257	20	151	173	1,510	12	128
Kentucky	11	143	19	351	300	6,969	78	116
Louisiana	44	275	96	1,337	596	5,989	....	....
Maine	12	290	8	178	57	654	....	....
Maryland	75	505	35	530	1,240	7,852	10	144
Massachusetts	68	620	89	1,447	849	9,070	502	1,428
Michigan	217	588	37	1,294	1,390	9,889	774	772
Minnesota	45	345	64	889	938	6,861	....	....
Mississippi	6	20	7	53	23	289	....	....
Missouri	1,084	2,832	1,137	5,308	10,858	47,350	490	552
Montana	8	59	8	45	110	613	....	....
Nebraska	18	192	8	93	258	1,425	8	8
Nevada	....	....	....	....	2	132	....	....
New Hampshire	1	15	1	45	13	824	8	128
New Jersey	32	601	93	1,898	204	2,915	11	119
New Mexico	....	....	....	....	2	26	....	....
New York	1,089	5,048	607	9,382	23,768	79,495	7,031	8,382
North Carolina	15	166	19	420	251	2,054	....	....
North Dakota	....	....	....	....	2	60	....	....
Ohio	120	1,206	95	1,452	3,416	83,324	426	3,186
Oklahoma	16	116	8	59	164	1,328	....	....
Oregon	44	315	16	293	356	5,902	....	....
Pennsylvania	373	2,676	380	3,620	3,787	41,399	2,339	4,745
Rhode Island	27	251	41	233	186	2,189	420	1,802
South Carolina	25	187	17	181	122	839	....	....
South Dakota	2	26	....	....	33	296	....	....
Tennessee	35	402	55	713	472	5,291	20	56
Texas	77	632	112	1,120	767	4,437	....	....
Utah	11	87	9	156	189	1,277	7	50
Vermont	1	19	3	68	27	322	12	128
Virginia	37	378	61	913	300	4,509	67	64
Washington	27	189	25	441	267	9,080	....	....
West Virginia	21	140	9	118	145	2,594	1	10
Wisconsin	57	891	21	361	477	3,026	....	....
Total	4,362	25,453	3,096	42,022	58,320	428,127	20,302	24,668

[1] Figures reported in the columns headed "Net quantity," represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 36.—TAXABLE NARCOTIC DRUGS PURCHASED BY MANUFACTURERS OF NON-TAXABLE PREPARATIONS, YEAR ENDED JUNE 30, 1922, BY STATES.[1]

States.	Opium.		Morphine.		Codeine.		Heroin.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
Alabama	114	128						
Arkansas	27	80	4	4			1	3
California	36	46	1	3	2	2	5	19
Colorado	5	7	5	28			1	9
Connecticut	14	38					1	1
Florida	427	1,196	1	2	3	3		
Georgia	1,201	2,405	1	3	1	2	1	321
Illinois	231	658	10	77	1	1	6	35
Indiana	128	1,107	1	32			1	1
Iowa	4	4			5	7	1	1
Kansas	4	4						
Kentucky	201	815	18	197	1	1	5	15
Louisiana	48	1,568					1	1
Maine	45	160						
Maryland	586	600	1	2	1	5	1	1
Massachusetts	195	195			10	10		
Michigan	107	208						
Mississippi	86	65	1	2	1	1	1	2
Missouri	26	66	2	2			3	3
Montana							1	1
Nebraska	47	76	1	3			2	9
New Hampshire	16	16						
New Jersey	52	196	3	32	5	5		
New York	551	797	26	168	12	13	3	8
North Carolina	839	1,580					1	2
Ohio	579	1,135	1	1	1	2	2	20
Pennsylvania	995	1,232	3	6	11	39	2	18
Rhode Island	17	44			3	6	1	6
South Carolina	305	1,301	16	17			3	3
Tennessee	755	1,248	1	4	1	1	1	6
Texas	179	280	2	13	1	9	1	4
Utah	38	52			3	3	1	1
Vermont	26	256						
Virginia	398	687						
West Virginia	80	228	7	41	1	8		
Wisconsin	1	12			1	4		
Total	8,396	18,478	107	635	64	122	48	490

States.	Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
New York	1	1						
Texas	1	1						
Total	2	2						

[1] Figures reported in the columns headed "Net quantity," represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 37.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1922, BY STATES.[1]

States.	Opium.		Morphine.		Codeine.		Heroin.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*	*Ounces.*
Alabama	68	429	17	175	10	46		
Alaska	11	258	2	135	2	112		
Arizona	1	6	8	165				
Arkansas	24	62	10	147	4	54	1	79
California	146	1,854	113	3,747	98	1,334	22	2,137
Colorado	35	89	3	94	5	77		
Connecticut	43	254	10	227	31	66	7	13
District of Columbia	39	398	30	1,059	37	483	3	35
Florida	5	60	2	52	1	19		
Georgia	51	503	11	325	6	30	4	5
Hawaii	57	621	21	253	17	134	2	108
Illinois	69	578	50	1,872	59	428	3	679
Indiana	40	361	65	769	17	174	4	32
Iowa	119	662	18	345	16	123	9	86
Kansas	26	171	9	321	11	243		
Kentucky	23	105	14	259	6	48	4	159
Louisiana	31	354	118	216	49	118		
Maine	23	224	9	73	7	58	1	17
Maryland	203	2,108	39	1,930	51	1,740	2	11
Massachusetts	138	757	103	3,199	122	612	22	235
Michigan	62	226	27	666	109	1,164	10	48
Minnesota	54	202	19	448	60	192	7	152
Mississippi	3	32	10	98	1	15	2	120
Missouri	53	350	50	675	115	538	40	111
Montana	4	48	1	30	8	8		
Nebraska	14	115	11	397	5	90		
New Hampshire	2	20	8	34				
New Jersey	136	532	37	504	32	267	10	235
New Mexico			1	13				
New York	1,011	2,062	175	2,105	691	1,550	21	600
North Carolina	5	80	2	33	5	46		
North Dakota	4	8	2	31	2	3		
Ohio	100	882	111	701	51	346	19	168
Oklahoma	21	93	5	165	11	83		
Oregon	9	94	6	130	6	32	1	29
Pennsylvania	106	1,011	57	1,228	95	846	7	377
Rhode Island	15	97	5	138	17	95	2	47
South Carolina	18	72	2	52	6	80		
South Dakota	2	25	2	118	1	11		
Tennessee	67	551	44	509	36	201	1	12
Texas	80	635	29	529	17	143	8	187
Utah			1	12				
Vermont					1	25		
Virginia	81	250	12	230	65	352	6	104
Washington	29	304	13	308	17	99	4	209
West Virginia	10	63	5	40	3	19		
Wisconsin	77	327	24	667	71	500	4	236
Wyoming	1	20	1	28				
Total	3,139	17,070	1,321	25,389	2,004	12,635	227	6,231

[1] Figures reported in the columns headed "Net quantity," represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 37.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1922, BY STATES—Cont'd.

States.	Dionin.		Other opium alkaloids and derivatives.		Cocaine.		Coca leaves.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.
Alabama					10	16		
Alaska			6	3	2	15		
Arkansas					1	5		
California	17	56	6	31	53	578		
Colorado			1	1	6	23		
Connecticut	1	3			6	23		
District of Columbia	15	47			3	17		
Florida					3	14		
Georgia	1	4			3	51		
Hawaii					1	19		
Illinois	1	11			65	271		
Indiana	1	5			20	22		
Iowa	6	24			50	77		
Kansas					6	206		
Kentucky					18	81		
Louisiana	1	2	1	2	20	32		
Maryland	18	101			10	14		
Massachusetts	2	6			67	125		
Michigan	2	6			45	84		
Minnesota					34	75		
Mississippi					1	9		
Missouri			10	35	30	73		
Montana					1	1		
Nebraska					12	1,040		
New Hampshire					1	3		
New Jersey					26	211		
New York	14	318	2	3	122	222		
North Carolina					3	29		
North Dakota					6	8		
Ohio	2	13	2	43	29	177		
Oklahoma	1	4	1	2	6	15		
Oregon	1	1			6	7		
Pennsylvania	2	5			25	144		
Rhode Island					6	17		
Tennessee	7	16			11	19		
Texas					12	66		
Virginia	2	2			3	9		
Washington					8	24		
West Virginia					1	3		
Wisconsin	1	60			22	93		
Total	85	690	29	120	754	3,896		

TABLE 38.—NARCOTIC DRUGS AND PREPARATIONS COMING INTO THE POSSESSION OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1922, BY STATES.

States.	Opium and preparations containing opium.	Morphine and preparations containing morphine.	Codeine and preparations containing codeine.	Heroin and preparations containing heroin.	Dionin and preparations containing dionin.	Miscellaneous opium alkaloids and derivatives.	Cocaine and preparations containing cocaine.	Coca leaves and preparations containing coca leaves.	Total.
	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.
Alabama	26	11					77		114
Alaska	6	1					1		8
Arizona	55	25					53		133
Arkansas	2	28		1			3		34
California	22,307	199	2	17	3		209	1	22,738
Colorado	18	32	2				16	27	95
Connecticut	20	7					4		31
District of Columbia		1					12		13
Florida	24	39	1				25		89
Georgia	84	95					24		203
Hawaii	2,764		10	8			19		2,801
Idaho	195	3	2				2		202
Illinois	198	107	44	13	1	4	115		482
Indiana	21	9	4	15	1		6	14	70
Iowa	55	19	4	4			5	4	94
Kansas	13,143	11	3	1			12		13,170
Kentucky	30	13	2	3			1	6	55
Louisiana	5	73					112	1	191
Maine		3					5		8
Maryland	59	35		3			52		149
Massachusetts	111	66	2	1		1	49	1	231
Michigan	686	13,670	5	8		4	76	16	14,465
Minnesota	56	25	3	2			27	21	134
Mississippi	13	6	7,501						7,520
Missouri	101	75					26		202
Montana	13	2					8		23
Nebraska	31	66					70		167
Nevada	94	6					10		110
New Hampshire	64	8	6	2			4	44	128
New Jersey	150	17	1	16			3	13	200
New Mexico	3	1					1		5
New York	2,415	391	3	283		1	717	70	3,880
North Carolina	32	4	1				3	32	72
North Dakota	15								15
Ohio	171	89	21	3	16	1	51	32	384
Oklahoma		78					52		130
Oregon	86	94		1			151		332
Pennsylvania	155	127	3	57			133	6	481
Rhode Island	21	14					8		43
South Carolina	9	14							23
South Dakota	12	2	3	1					18
Tennessee	4	50					7		61
Texas	123	377	4	2			83	6	595
Utah	71	21		2			25	13	132
Vermont	10	1	1	1				21	34
Virginia	1	20					53		74
Washington	257	114		1			399		771
West Virginia	18	7					2		27
Wisconsin	50	24	4	15			3	33	129
Wyoming	79	3	2				1		85
Total	43,566	16,083	7,634	460	21	11	2,715	361	71,151

TABLE 39.—ENFORCEMENT OF THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1922, BY STATES.

States.	Violations. Unregistered. Pending at the beginning of the year.	Violations. Unregistered. Reported during the year.	Violations. Unregistered. Total.	Violations. Registered. Pending at the beginning of the year.	Violations. Registered. Delinquent payments of special tax.	Violations. Registered. Violations reported during the year other than delinquent payments of special tax.	Violations. Registered. Total.	Violations. Grand total.	Dispositions. Unregistered. Convictions.	Dispositions. Unregistered. Acquittals.	Dispositions. Unregistered. Dropped.	Dispositions. Unregistered. Compromised.	Dispositions. Unregistered. Pending at the close of year.	Dispositions. Unregistered. Total.	Dispositions. Registered. Collections of specific penalty assessed.	Dispositions. Registered. Convictions.	Dispositions. Registered. Acquittals.	Dispositions. Registered. Dropped.	Dispositions. Registered. Compromised.	Dispositions. Registered. Pending at the close of year.	Dispositions. Registered. Total.	Dispositions. Grand total.
Alabama	16	31	47	29	600	80	709	756	16	3	1	......	27	47	600	13	......	7	12	77	709	756
Arizona	......	73	73	12	39	12	63	136	24	1	......	......	48	73	39	......	......	......	......	24	63	136
Arkansas	11	27	38	8	648	35	691	729	17	2	3	......	16	38	648	8	......	4	7	24	691	729
California	96	243	339	48	1,328	15	1,391	1,730	186	15	66	2	70	339	1,328	......	......	29	26	8	1,391	1,730
Colorado	26	165	191	10	264	22	296	487	129	6	5	1	50	191	264	......	......	2	11	19	296	487
Connecticut	3	26	29	13	210	22	245	274	4	......	4	......	21	29	210	......	......	2	6	27	245	274
Delaware	5	......	5	1	101	3	105	110	1	......	......	......	4	5	101	......	......	......	......	4	105	110
District of Columbia	40	84	124	11	......	5	16	140	47	6	14	......	57	124	......	......	......	1	2	13	16	140
Florida	25	23	48	7	437	34	478	526	9	......	3	......	36	48	437	4	2	8	2	30	478	526
Georgia	107	131	238	62	1,371	103	1,536	1,774	65	5	6	......	162	238	1,371	15	......	17	13	120	1,536	1,774
Hawaii	37	335	372	......	126	......	126	498	......	......	215	......	157	372	126	......	......	......	......	......	126	498
Idaho	5	36	41	10	143	7	160	201	33	1	1	......	6	41	143	......	......	......	2	15	160	201
Illinois	165	179	344	214	2,460	95	2,769	3,113	68	......	61	1	214	344	2,460	22	......	36	29	222	2,769	3,113
Indiana	35	29	64	95	695	80	870	934	14	......	9	1	40	64	695	5	......	22	25	123	870	934
Iowa	22	82	104	1	1,488	20	1,509	1,613	58	3	12	......	31	104	1,488	3	1	1	5	11	1,509	1,613
Kansas	10	26	36	6	532	21	559	595	10	......	......	......	26	36	532	......	......	......	5	22	559	595
Kentucky	4	10	14	43	546	18	607	621	8	......	1	1	4	14	546	4	......	10	32	15	607	621
Louisiana	62	240	302	1	701	9	711	1,013	199	7	9	......	87	302	701	......	......	1	1	8	711	1,013
Maine	1	12	13	5	407	21	433	446	6	1	2	......	4	13	407	......	......	1	7	18	433	446
Maryland	13	126	139	65	1,276	18	1,362	1,501	112	1	18	......	8	139	1,276	......	......	13	42	31	1,362	1,501
Massachusetts	19	97	116	9	1,691	35	1,735	1,851	23	......	10	......	83	116	1,691	2	......	6	7	29	1,735	1,851
Michigan	44	134	178	155	1,630	51	1,866	2,044	92	......	6	1	79	178	1,630	......	......	9	15	212	1,866	2,044
Minnesota	25	106	131	9	1,092	19	1,120	1,251	82	1	2	......	46	131	1,092	1	2	1	4	20	1,120	1,251
Mississippi	4	9	13	32	238	64	334	347	5	......	2	......	6	13	238	10	......	15	4	67	334	347
Missouri	69	552	621	22	1,764	28	1,814	2,435	281	3	25	3	309	621	1,764	......	......	1	4	45	1,814	2,435
Montana	24	76	100	15	207	5	227	327	67	14	6	......	13	100	207	1	......	......	2	17	227	327
Nebraska	34	169	203	1	488	4	493	696	119	6	18	......	60	203	488	......	......	1	......	4	493	696
Nevada	3	28	31	2	20	......	22	53	19	2	3	......	7	31	20	......	......	......	......	2	22	53
New Hampshire	4	6	10	1	285	21	307	317	......	......	2	......	8	10	285	6	......	3	8	5	307	317
New Jersey	89	133	222	12	1,687	23	1,722	1,944	72	1	7	......	142	222	1,687	......	1	2	17	15	1,722	1,944
New Mexico	......	8	8	6	58	12	76	84	......	......	2	......	6	8	58	......	......	1	......	17	76	84
New York	106	224	330	33	2,584	65	2,682	3,012	119	21	30	......	160	330	2,584	13	......	2	3	80	2,682	3,012
North Carolina	12	9	21	28	850	61	939	960	7	6	1	1	7	21	850	15	2	7	27	38	939	960
North Dakota	4	7	11	......	263	3	266	277	......	1	......	......	10	11	263	......	......	......	......	3	266	277
Ohio	46	267	313	24	1,814	37	1,875	2,188	186	5	31	......	91	313	1,814	......	......	10	18	33	1,875	2,188
Oklahoma	153	138	291	31	352	62	445	736	85	3	1	......	202	291	352	15	1	3	16	58	445	736
Oregon	37	59	96	9	104	2	115	211	62	5	14	1	14	96	104	2	......	......	6	1	115	211
Pennsylvania	103	224	327	27	3,942	102	4,071	4,398	69	4	13	1	240	327	3,942	1	......	......	64	64	4,071	4,398
Rhode Island	12	23	35	6	149	1	156	191	7	......	3	......	25	35	149	......	......	......	3	4	156	191
South Carolina	15	40	55	14	397	20	431	486	26	1	2	1	25	55	397	3	2	6	23	......	431	486
South Dakota	......	......	......	......	274	2	276	276	......	......	......	......	......	......	274	1	......	......	......	1	276	276
Tennessee	74	57	131	36	928	51	1,015	1,146	29	21	......	1	80	131	928	......	7	12	12	56	1,015	1,146
Texas	9	401	410	148	2,042	73	2,263	2,673	217	10	35	......	148	410	2,042	7	4	6	7	197	2,263	2,673
Utah	17	19	36	7	251	2	260	296	14	4	3	......	15	36	251	......	......	1	6	2	260	296
Vermont	......	......	......	5	275	24	304	304	......	......	......	......	......	......	275	......	......	2	3	24	304	304
Virginia	78	164	242	17	875	28	920	1,162	93	22	17	......	110	242	875	4	9	5	8	19	920	1,162
Washington	43	233	276	2	343	4	349	625	177	14	20	2	63	276	343	1	2	......	......	3	349	625
West Virginia	11	57	68	18	983	22	1,023	1,091	40	1	2	......	19	68	983	2	......	2	4	32	1,023	1,091
Wisconsin	10	11	21	35	919	36	990	1,011	9	......	6	......	6	21	919	1	......	10	7	53	990	1,011
Wyoming	12	39	51	3	178	6	187	238	33	4	2	......	12	51	178	......	......	......	1	8	187	238
Total	1,740	5,168	6,908	1,381	40,055	1,483	42,919	49,827	2,945	190	693	17	3,054	6,908	40,055	156	33	254	408	1,920	42,919	49,827

TABLE 40.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE SENTENCES IMPOSED, YEAR ENDED JUNE 30, 1922, BY STATES.

States.	Convictions.	Aggregate of sentences imposed.			Total fines imposed.	Cases in which compromises were accepted.	Total compromises accepted.
		Yrs.	Mos.	Days.			
Alabama	29	19	0	9	$2,025.00	12	$645.00
Arizona	24	10	1	1	100.00		
Arkansas	25	20	6	7	2,500.00	7	
California	185	124	0	0	43,580.00	28	2,053.00
Colorado	129	77	13	9	7,352.00	12	3,500.00
Connecticut	4	8	0	1		6	375.00
Delaware	1	3	0	0			
District of Columbia	47	138	4	0	2,000.00	2	1,010.00
Florida	13	8	10	7	800.00	2	50.00
Georgia	80	59	0	20	2,215.00	13	1,260.00
Hawaii[1]							
Idaho	33	41	3	1	3,320.00	2	105.00
Illinois	90	40	2	27	4,135.00	30	5,020.00
Indiana	19	10	2	11	50.00	26	1,610.00
Iowa	61	61	5	22	6,550.00	5	705.00
Kansas	10	1	9	1	1,550.00	5	500.00
Kentucky	12	1	2	10	300.00	33	2,160.00
Louisiana	199	190	0	14	350.00	1	100.00
Maine	6	2	6	2	25.00	7	820.00
Maryland	112	130	3	8	460.00	42	5,426.00
Massachusetts	25	20	6	20	825.00	7	1,260.00
Michigan	92	80	6	1	4,100.00	16	2,210.00
Minnesota	83	37	3	13	1,450.00	4	2,150.00
Mississippi	15	12	6	4	3,750.00	4	110.00
Missouri	281	293	11	20	5,000.00	7	410.00
Montana	68	12	6	3	3,860.00	2	60.00
Nebraska	119	107	7	7	762.00		
Nevada	19	0	1	15	1,600.00		
New Hampshire	6				2,025.00	8	665.00
New Jersey	72	74	1	2	1,700.00	17	150.00
New Mexico							
New York	132	137	2	1	36,801.00	3	460.00
North Carolina	22	1	0	0	2,718.00	28	4,785.00
North Dakota							
Ohio	186	326	5	8	5,050.00	18	1,744.00
Oklahoma	100	73	5	17	19,355.00	16	810.00
Oregon	64	54	4	10	2,650.00	9	1,700.00
Pennsylvania	70	60	1	24	2,100.00	65	3,710.00
Rhode Island	7	3	3	0	125.00	3	205.00
South Carolina	29	20	6	12	3,761.00	24	3,260.00
South Dakota	1	0	3	0			
Tennessee	29	18	1	1	3,700.00	13	1,205.00
Texas	224	223	1	3	3,150.00	7	1,615.00
Utah	14	7	10	15	800.00	6	850.00
Vermont						3	275.00
Virginia	97	94	8	18	1,150.00	8	530.00
Washington	178	59	7	0	6,300.00	2	600.00
West Virginia	48	119	9	6	11,050.00	4	200.00
Wisconsin	10	4	8	1	505.00	7	665.00
Wyoming	33	22	9	29	1,460.00	1	50.00
Total	3,104	2,814	3	20	206,059.00	515	55,640.00

[1] No sentences imposed in Hawaii under internal-revenue laws; violators are tried under customs laws or territorial code.

TABLE 41.—GRAIN AND OTHER MATERIALS USED BY DISTILLERIES FOR PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1922, BY STATES.[1]

States.	Rye.	Malt.	Molasses.	Total.	
	Bushels.	Bushels.	Gallons.	Bushels.	Gallons.
Kentucky			169,641		169,641
Maryland	27,279	6,834		34,113	
Massachusetts			915,300		915,300
Pennsylvania	31,462	5,474		36,936	
Total	58,741	12,308	1,084,941	71,049	1,084,941
Total for fiscal year, 1921	139,304	58,334	689,169	197,638	689,169

[1] The estimated average yield per bushel of grain used for the production of spirits was 4.44 + gallons of spirits. The estimated average yield per gallon of commercial molasses used for the production of rum was 0.796 + gallon.

TABLE 42.—SUMMARY COMPARISON OF MATERIALS USED AND SPIRITS PRODUCED, YEARS ENDED JUNE 30, 1921 AND 1922.

Years.	Grain used to produce spirits.	Spirits produced from grain.	Molasses used to produce rum.	Rum produced from molasses.
	Bushels.	Gallons.	Gallons.	Gallons.
1921	197,638	746,957.3	689,169	549,924.8
1922	71,049	316,078.7	1,084,941	864,332.6

TABLE 43.—GRAIN AND OTHER MATERIALS USED BY INDUSTRIAL ALCOHOL PLANTS FOR THE PRODUCTION OF ALCOHOL, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Corn.	Rye.	Malt.	Other materials.	Molasses.	Liquids containing ½ of 1 per cent or more alcohol by volume.	Total.	
	Bush.	Bush.	Bush.	Bush.	Galls.	Galls.	Bush.	Galls.
1st California	3,929				4,429,193	1,062,711	3,929	5,491,904
6th California			3,654	1,440			5,094	
Colorado	67,547		216,372			437,104	283,919	437,104
Connecticut	3,861		494				4,355	
Hawaii				555,900	2,594,650	2,071,900	555,900	4,666,550
1st Illinois	481,465	9,601	66,358		1,412,307	6,763,761	557,424	8,176,068
8th Illinois	405,598		101,002		2,322,696	9,192,929	506,600	11,515,625
Indiana	1,595,274	2,174	85,083		1,001,722		1,682,531	1,001,722
Kentucky	58,128	21	9,215			553,970	67,374	553,970
Louisiana		6,909	2,390		30,169,383	999,682	9,299	31,169,065
Maryland					20,385,093			20,385,093
Massachusetts					4,015,657			4,015,857
1st Michigan					8,143,400			8,143,400
Minnesota					1,276,796			1,276,796
1st Missouri				3,404,344		8,040,437	3,404,344	8,040,437
1st New Jersey					292,800			292,800
1st New York						1,500,500		1,500,500
14th New York	26,323	3,436	24,964	15,365	3,022,245		70,088	3,022,245
1st Ohio	176,546		19,574		1,680,970	66,836	196,120	1,747,806
1st Pennsylvania	114,638	2,857	27,715	120,856	15,382,359	1,518,734	266,066	16,901,093
12th Pennsylvania					2,254			2,254
23rd Pennsylvania	26,553	619	3,949				31,121	
Wisconsin	133,193	518	106,619		6,188	41,940,800	240,330	41,946,988
Total	3,093,065	26,135	667,389	[1] 4,097,905	96,137,913	74,149,364	7,884,494	170,287,277

[1] Includes 15,365 bushels malt sprouts.

TABLE 44.—PRODUCTION OF DISTILLED SPIRITS, EXCEPT ALCOHOL, YEARS ENDED JUNE 30, 1921 AND 1922, BY DISTRICTS.

Districts.	1922				1921 (total production).
	Whisky.	Rum.	Brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1st California			675,326.8	675,326.8	1,153,350.6
6th California			252,122.2	252,122.2	262,943.9
Kentucky		153,232.2		153,232.2	135,364.2
Maryland	153,324.0			153,324.0	362,792.3
Massachusetts		711,100.4		711,100.4	406,143.3
1st Missouri			6,801.5	6,801.5	
1st New York			73,393.2	73,393.2	95,364.6
28th New York			35,073.1	35,073.1	19,132.9
10th Ohio			34,346.4	34,346.4	
23d Pennsylvania	162,475.6			162,475.6	390,582.3
Total	315,799.6	864,332.6	1,077,063.2	2,257,195.4	2,827,674.1

Total production of distilled spirits, except alcohol, years ended June 30, 1918–1920.

	Gallons.
1918	178,833,799
1919	100,778,640
1920	82,331,686

TABLE 45.—TAXABLE GALLONS OF DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1922, 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 wines.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.							Dumped for rectification.	Rectified.		
		On payment of tax.	For denaturation.	For scientific purposes and for use of U. S.	For export.	For transfer to manufacturing warehouses.	Transfers to vinegar plants.					
1st California	3,608,914.6	635,159.0	2,960,875.8	284,536.7	5,381.4						781,944.9	8,258,782.4
6th California		14,648.4									252,358.3	267,006.7
Colorado	46,780.3	20,312.7	25,243.0	6,916.4								99,252.4
Connecticut	17,902.5		17,902.5						7,239.0	4,802.7		47,846.7
Hawaii	65,304.8	185.0	56,188.2	396.5								122,074.5
1st Illinois	3,765,718.1	2,214,672.0	7,144,594.1	77,785.0	54,006.2						6,408.5	13,262,151.9
8th Illinois	4,142,683.8	2,645,821.7	1,540,883.7	110,825.6	10,205.9							8,450,420.7
Indiana	5,540,054.4	1,937,501.8	3,389,838.5	32,708.1	411,802.4							11,311,905.2
Kentucky	416,632.4	1,390,368.5	575,487.7	6,281.7	90,538.2						517.3	2,469,805.8
Louisiana	22,810,326.4	800,638.0	14,880,258.0	123,885.7	1,665,992.4							40,281,100.5
Maryland	15,663,359.8	1,560,701.3	11,312,372.9	189,912.7	211,018.5	32,294.2	585,802.9		5,980.0	5,181.0	66.3	29,566,804.6
Massachusetts	3,293,632.2	805,939.6	3,279,916.2	67,223.3	669,113.8	14,998.4			33,866.5	29,253.0		8,193,943.0
1st Michigan	1,220,751.6	296,553.9	907,349.1	13,164.7						201.9		2,438,021.2
Minnesota	268,990.7	25,715.1	225,078.3	11,272.0								531,056.1
1st Missouri	1,356,005.6	112,802.6	4,527.7	10,539.9					621.0	696.5	6,801.5	1,491,995.1
6th Missouri		151,807.2		18,177.2								169,984.4
1st New Jersey	214,503.7	16,756.6	198,190.9									429,451.2
5th New Jersey		82,325.3	28,016.9								6,405.4	116,747.6
1st New York	147,890.0	98,969.0	25,326.1	95.5							73,393.2	343,673.6
2d New York		1,419,599.5	139,221.8	123,520.1	3,065.9	4,072.6			10,802.8	9,432.3	17,370.4	1,727,175.4
14th New York	1,821,031.8	993,461.4	4,288.6	874.2	100.9		1,041,631.3		3,034.4	2,886.3		3,870,308.9
21st New York	9,154.3	39,191.2		1,686.3	6,730.5							56,762.3
28th New York		87,742.0		8,611.5					3,610.9	3,045.0	38,123.7	141,133.1
1st Ohio	2,179,690.0	1,733,845.7	793,638.5	38,555.7	129,551.7						899.6	4,874,181.2
10th Ohio											34,345.4	34,346.4
18th Ohio		102,113.6		14,330.5								116,444.1
1st Pennsylvania	12,107,650.1	1,398,815.5	10,721,543.2	74,347.7	80,037.5						139.0	24,388,536.0
12th Pennsylvania	1,327.3	34,431.5		1,327.3								37,086.1
23d Pennsylvania	307,108.6	572,323.5	10,975.4	2,207.5							768.6	893,383.6
South Carolina			38,617.1									38,617.1
Virginia		33.7										33.7
Wisconsin	634,555.4	77,477.5	577,849.8	14,661.8								1,304,547.5
Total	79,639,968.4	19,069,915.8	68,858,184.0	1,231,856.6	3,343,540.3	51,365.2	1,627,524.2		65,244.6	55,499.0	1,198,511.1	165,132,609.2

TABLE 46.—TAXABLE GALLONS OF DISTILLED SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT BEGINNING AND END OF YEARS ENDED JUNE 30, 1921 AND 1922, PRODUCED, ENTERED INTO, AND REMOVED FROM SUCH WAREHOUSES DURING SUCH PERIODS, AND INCREASE OR DECREASE IN EACH CLASS OF TRANSACTIONS.

Status of quantities.	1921	1922	Increase (+) or decrease (−)
In warehouse at the beginning of the year	53,406,552.1	42,259,399.2	−11,147,152.9
Produced during the year	1,296,882.1	1,180,132.2	−116,749.9
Received into general bonded warehouses	1,217,322.5	338,791.4	−878,531.1
Total	55,920,756.7	43,778,322.8	−12,142,433.9
Withdrawn tax paid	4,019,108.1	777,127.2	−3,241,980.9
Withdrawn tax paid for bottling in bond	5,555,007.9	1,950,642.5	−3,601,365.4
Allowed as leakage	2,347,731.0	851,178.1	−1,496,552.9
Withdrawn for scientific purposes and for use of the United States	16,315.6	2,925.7	−13,389.9
Seized and sold pursuant to warrant for distraint for taxes		2,763.7	+2,763.7
Withdrawn for redistillation	4,428.7		−4,428.7
Lost by casualty, etc	343,577.9	103,212.0	−240,365.9
Withdrawn for export	256,216.3	206,901.5	−49,314.8
Withdrawn for denaturation	667,928.4	826,069.9	+158,141.5
Removed to manufacturing warehouses	8,949.6	12,996.1	+4,046.5
Removed to other warehouses	439,094.0	212,310.7	−226,783.3
In warehouse at end of year	42,259,399.2	38,826,195.4	−3,433,203.8
Total	55,920,756.7	43,778,322.8	−12,307,385.6 +164,951.7

TABLE 47.—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, 1922, BY YEARS AND SEASONS OF PRODUCTION.

Years and seasons of production.	In warehouses July 1, 1921, and produced during the fiscal year 1922.	Withdrawn during fiscal year 1922.	Remaining in warehouses June 30, 1922.
1911—Spring	81,106.0	7,300.9	73,805.1
Fall	140,316.1	20,534.8	119,781.3
1912—Spring	1,101,113.5	125,230.5	975,883.0
Fall	403,230.3	32,048.7	371,181.6
1913—Spring	3,282,716.4	549,328.2	2,733,388.2
Fall	944,275.6	171,285.5	772,990.1
1914—Spring	5,320,998.0	718,107.8	4,602,890.2
Fall	394,220.3	81,794.9	312,425.4
1915—Spring	3,195,190.4	406,685.0	2,788,505.4
Fall	850,265.3	66,970.2	783,295.1
1916—Spring	8,446,585.9	686,766.6	7,760,741.3
Fall	3,704,556.0	324,538.2	3,380,017.8
1917—Spring	7,702,770.4	447,773.9	7,254,996.5
Fall	5,295,038.5	142,790.3	5,207,348.0
1918—Spring	19,064.1	3,436.2	19,461.5
Fall	17,290.6	14,558.3	2,732.3
1919—Spring	184.6	184.6	
Fall	26,005.5	2,502.7	23,502.8
1920—Spring	526,304.4	28,138.5	498,541.2
Fall	175,978.0	40,864.4	135,013.8
1921—Spring	631,901.3	2,995.9	628,905.4
Fall	362,641.5	61,654.3	300,987.2
1922—Spring	62,991.4	46,327.2	16,664.2
Total	42,685,032.1	3,981,837.6	[1] 38,826,195.4

[1] Includes 123,000.9 gallons of spirits deposited in general bonded warehouses by special permission during the year.

TABLE 48.—TAXABLE GALLONS OF EACH KIND OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	Aggregate.
1st Illinois		773.5	773.5
Indiana	723.8		723.8
Kentucky	137,724.3		137,724.3
Maryland	5,104.5		5,104.5
21st New York	149.0	48.5	197.5
1st Ohio	230.4		230.4
23d Pennsylvania	4,721.8		4,721.8
Total	148,653.8	822.0	149,475.8

TABLE 49.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS TRANSFERRED; TAX PAID, TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Aggregate.
1st Illinois	66,149.0		313.7	66,462.7
8th Illinois	28,479.1			28,479.1
Indiana	95,918.9		41.8	95,960.7
Kentucky	1,047,354.0			1,047,354.0
Maryland	309,847.7			309,847.7
Massachusetts		341.2		341.2
1st Missouri	1,966.3			1,966.3
1st Ohio	58,447.7		172.5	58,620.2
1st Pennsylvania	6,720.4			6,720.4
23d Pennsylvania	340,890.2			340,890.2
Total	1,955,773.3	341.2	528.0	1,956,642.5

TABLE 50.—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, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
1st Illinois	5,652.1		737.6		6.3	3,859.7	10,255.7
8th Illinois	1,054.3						1,054.3
Indiana	8,105.8		585.0			14,855.6	23,546.4
Kentucky	175,237.4		557.0		674.9	81.1	176,550.4
Louisiana					171.6	128.4	300.0
Maryland	101,871.8		1,494.1				103,365.9
Massachusetts		7,543.7			42.7		7,586.4
1st Missouri	228.1						228.1
6th Missouri	77.0						77.0
14th New York	11,013.2						11,013.2
21st New York	39.1		44.0				83.1
1st Ohio	16,148.5		143.6		244.4	1,634.7	18,171.2
1st Pennsylvania	59,169.1						59,169.1
12th Pennsylvania	32.8						32.8
23d Pennsylvania	78,686.6			885.9		3,955.8	83,528.3
Wisconsin	141.6						141.6
Total	457,457.4	7,543.7	3,561.3	885.9	1,139.9	24,515.3	495,103.5

TABLE 50.—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, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
GENERAL BONDED WAREHOUSES.							
1st California	50,931.7	147.6	345.6			971.7	52,396.6
6th California	10,806.0		42.6		3,618.4	181.4	14,648.4
1st Illinois	9,535.0				16,768.5		26,303.5
Kentucky	3,616.6	37.5	39.0				3,693.1
Maryland	943.8						943.8
Massachusetts	35,039.5		15.2				35,054.7
1st Missouri	960.7						960.7
6th Missouri	4,052.3		44.0			456.2	4,552.5
5th New Jersey	21,289.6		2,185.9		8,794.6		32,270.1
1st New York	194.1						194.1
2d New York	60,055.8		88.8		5,833.4	1,177.3	67,155.3
14th New York	3,727.0						3,727.0
21st New York	36.5						36.5
1st Ohio	187.0						187.0
1st Pennsylvania	2,120.4						2,120.4
12th Pennsylvania	34,398.7						34,398.7
23d Pennsylvania	3,347.6						3,347.6
Virginia	33.7						33.7
Total	241,276.0	185.1	2,761.1		35,014.9	2,786.6	282,023.7
Grand total	698,733.4	7,728.8	6,322.4	885.9	36,154.8	27,301.9	777,127.2

TABLE 51.—TAXABLE GALLONS OF SPIRITS UPON WHICH TAX WAS PAID BY STAMP, YEARS ENDED JUNE 30, 1921 AND 1922.

Status at time of payment.	1921	1922
Withdrawn tax paid from distillery warehouses	2,443,897.7	495,103.5
Withdrawn tax paid from general bonded warehouses	1,575,210.4	282,023.7
Withdrawn tax paid from industrial alcohol bonded warehouses	25,416,038.6	16,319,350.6
Withdrawn tax paid for bottling in bond	5,558,007.9	1,956,642.5
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	22,090.0	18,636.0
Porto Rico rum and alcohol tax paid by stamp	32,707.4	8,282.0
Virgin Island rum and alcohol tax paid by stamp	5,489.0	574.5
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	60,138.4	606.7
Fruit brandy tax paid and withdrawn from special bonded warehouses	65,459.1	25,746.5
Fruit brandy tax paid at fruit distilleries	38,623.9	408.4
Total	35,217,662.4	19,108,436.4

TABLE 52.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR EXPORTATION, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
1st Illinois			854.6		3,240.6	4,095.2
8th Illinois	862.1					862.1
Kentucky	90,538.2					90,538.2
Maryland	2,555.8					2,555.8
Massachusetts		98,511.8		84.4		98,596.2
21st New York			6,730.5			6,730.5
Lost by casualty and unaccounted for June 30, 1921	34,483.8		59.5			34,543.3
In export storage warehouses June 30, 1921	313,103.5	2,880.4	2,576.6			318,560.5
Total	441,543.4	101,392.2	10,221.2	84.4	3,240.6	556,481.8
GENERAL BONDED WAREHOUSES.						
1st California	34.5					34.5
Massachusetts	3,489.0					3,489.0
Total	3,523.5					3,523.5
Grand total	445,066.9	101,392.2	10,221.2	84.4	3,240.6	560,005.3

TABLE 53.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR EXPORTATION, YEAR ENDED JUNE 30, 1922, BY COUNTRIES TO WHICH EXPORTED.[1]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Cologne spirits.	Aggregate.
Canada	89,720.7	13,196.1	6,730.5			109,647.3
China		83,132.3				83,132.3
England	802.1					802.1
Germany	2,996.8					2,996.8
Greece				84.4		84.4
Newfoundland		2,183.4				2,183.4
Nova Scotia			854.6		3,240.6	4,095.2
Tahiti	34.5					34.5
Tax paid for domestic use	21,515.6	841.0				22,356.6
Casualties in, or thefts from, export storage warehouse and unaccounted for	34,645.1		59.5			34,704.6
Casualties tax paid	121.1					121.1
Casualties loss allowed	990.1					990.1
In storage warehouse for export June 30, 1922	294,180.9	2,036.4	2,576.6			298,793.9
Total	445,066.9	101,392.2	10,221.2	84.4	3,240.6	560,005.3

[1] Exclusive of alcohol withdrawn from industrial alcohol bonded warehouses for export during the year ended June 30, 1922. See Table 68.

TABLE 54.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1922, BY PORTS.

Ports.	Claims.	Amount of drawback.	Ports.	Claims.	Amount of drawback.
Baltimore	14	$631.89	New Orleans	17	$1,197.95
Boston	18	3,106.55	Ogdensburg	8	316.90
Buffalo	1	38.39	Pembina	11	1,569.12
Chattanooga	3	3,085.39	Philadelphia	17	25,306.11
Chicago	2	841.30	St. Albans	18	105.57
Cleveland	12	11,053.80	St. Louis	20	1,822.31
Des Moines	111	2,837.97	San Francisco	1	21.01
Detroit	16	83,192.70	Seattle	2	25.91
Duluth	1	.87			
New York	1,505	336,263.30	Total	1,777	471,617.13

TABLE 55.—SPIRITS RECTIFIED, YEAR ENDED JUNE 30, 1922, BY STATES.

States.	Gallons.	States.	Gallons.
Connecticut	4,802.7	Missouri	696.8
Maryland	5,181.0	New York	15,363.6
Massachusetts	29,253.0		
Michigan	201.9	Total	55,499.0

TABLE 56.—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, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
Connecticut		158.0				158.0
1st Illinois	520.4					520.4
8th Illinois	727.5					727.5
Indiana	2,755.0	142.3				2,897.3
Kentucky	71,759.5					71,759.5
Louisiana					88.1	88.1
Maryland	2,755.1					2,755.1
1st Ohio	102.4					102.4
1st Pennsylvania	.1					.1
12th Pennsylvania	2,783.5					2,783.5
23d Pennsylvania	5,389.5		62.8			5,452.3
Total	86,793.0	300.3	62.8		88.1	87,244.2
GENERAL BONDED WAREHOUSES.						
Massachusetts	48.6					48.6
5th New Jersey	1.3			498.2		499.5
2d New York	9,125.7	998.5		931.9	191.6	11,247.7
14th New York	1,940.8					1,940.8
1st Ohio	590.1					590.1
12th Pennsylvania	1,641.1					1,641.1
Total	13,347.6	998.5		1,430.1	191.6	15,967.8
Grand total	100,140.6	1,298.8	62.8	1,430.1	279.7	103,212.0

TABLE 57.—NATURE OF CASUALTIES IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922 (QUANTITIES IN TAXABLE GALLONS), BY COLLECTION DISTRICTS.

Districts.	Fire.	Errors in gauge.	Stolen.	Other casualties.	Aggregate.
DISTILLERY WAREHOUSES.					
Connecticut			158.0		158.0
1st Illinois		0.1	518.9	1.4	520.4
8th Illinois			727.5		727.5
Indiana		.2	2,897.1		2,897.3
Kentucky	69,372.8	7.8	2,282.5	96.4	71,759.5
Louisiana				88.1	88.1
Maryland		.3	2,751.7	3.1	2,755.1
1st Ohio		1.0	101.4		102.4
1st Pennsylvania		.1			.1
12th Pennsylvania		.9	2,782.6		2,783.5
23d Pennsylvania			5,452.3		5,452.3
Total	69,372.8	10.4	17,672.0	189.0	87,244.2
GENERAL BONDED WAREHOUSES.					
Massachusetts				48.6	48.6
5th New Jersey		1.3	498.2		499.5
2d New York			11,247.7		11,247.7
14th New York			1,940.8		1,940.8
1st Ohio			590.1		590.1
12th Pennsylvania			1,641.1		1,641.1
Total		1.3	15,917.9	48.6	15,967.8
Grand total	69,372.8	11.7	33,589.9	237.6	103,212.0

TABLE 58.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1921 AND 1922, BY COLLECTION DISTRICTS.

FISCAL YEAR 1921.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	15,625.2		1,317.4				16,942.6
Connecticut			2,176.3				2,176.3
1st Illinois	1,058,432.6		361,290.9		19,947.2	113,782.2	1,553,452.9
8th Illinois	316,576.6		8,825.0			48.4	325,450.0
Indiana	619,319.4		91,048.7		9,970.0	42,714.3	763,052.4
Kentucky	23,974,224.2	13,738.3	194,088.8	221.5	64,730.0	112,286.1	24,359,288.9
Louisiana			15,043.0		1,298.9	35,817.5	52,159.4
Maryland	2,999,553.2		5,644.3		48,258.1		3,053,455.6
Massachusetts		381,418.1			52,066.1		433,484.2
1st Missouri	48,022.2						48,022.2
6th Missouri	97.0						97.0
14th New York	77,929.7		29,817.1				107,746.8
21st New York	97,870.0		34,447.1			9,555.3	141,872.4
1st Ohio	884,684.6		47,059.8		4,112.8	2,305.2	938,162.4
18th Ohio	16,954.4						16,954.4
1st Pennsylvania	414,854.7			336.3	81.0		415,272.0
12th Pennsylvania	2,829.8						2,829.8
23d Pennsylvania	6,583,697.4			1,096.7		4,942.5	6,589,736.6
1st Texas					7,192.6		7,192.6
West Virginia	137,295.9						137,295.9
Wisconsin	6,433.9		492.5				6,926.4
Total	37,254,400.8	395,156.4	791,250.9	1,654.5	207,656.7	321,451.5	38,971,570.8
GENERAL BONDED WAREHOUSES.							
1st California	495,437.0	259.6	11,689.8		272.4	2,619.3	510,278.1
6th California	127,820.7		4,126.5		293.8	481.3	132,722.3
1st Illinois	415,062.5	238.2	10,180.7		38,707.0	437.8	464,627.1
Kentucky	266,422.1	138.4	8,443.5		1,063.0		276,067.0
Maryland	15,968.7		1,103.0		2,960.4		20,038.1
Massachusetts	267,332.8		3,161.3		175.5	1,464.1	272,133.7
1st Missouri	53,194.6						53,194.6
6th Missouri	134,421.5	800.3	4,520.1			4,076.1	143,818.0
5th New Jersey	53,994.8		15,152.8		51,875.7		121,023.3
2d New York	488,087.9	1,506.8	17,370.4		337,934.7	34,439.5	879,341.3
14th New York	57,745.4						57,745.4
1st Ohio	24,342.8		1,199.1			913.3	26,455.2
1st Pennsylvania	90,819.0		17,190.9			3,123.8	111,133.7
12th Pennsylvania	186,667.9						186,667.9
23d Pennsylvania	24,994.0	1,317.4	523.9	516.1			27,351.4
2d Virginia	5,231.3						5,231.3
Total	2,707,543.0	4,262.7	94,662.0	516.1	433,289.4	47,555.2	3,287,828.4
Grand total	39,961,943.8	399,419.1	885,912.9	2,170.6	640,946.1	369,006.7	42,259,399.2

FISCAL YEAR 1922.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	15,625.2		1,317.4				16,942.6
Connecticut			2,018.3				2,018.3
1st Illinois	964,702.0		358,267.0		14,391.2	105,057.1	1,442,418.8
8th Illinois	276,521.0		8,825.0			48.4	285,394.4
Indiana	480,977.0		90,225.5		9,970.0	26,019.0	607,192.5
Kentucky	22,037,004.4	13,738.3	193,454.5	221.5	63,997.0	112,196.8	22,420,612.5
Louisiana			15,043.0		1,114.3	34,788.3	50,945.6
Maryland	2,736,118.1		3,977.4		48,258.1		2,788,353.6
Massachusetts		366,235.2			51,934.2		418,169.4
1st Missouri	45,133.3						45,133.3
14th New York	62,565.9		29,817.1				92,383.0
21st New York	97,674.0		27,377.3			9,555.3	134,606.6
1st Ohio	789,174.3		46,702.2		3,839.9	471.5	840,187.9
18th Ohio	16,954.4						16,954.4
1st Pennsylvania	327,427.9			336.8	81.0		327,845.2
23d Pennsylvania	6,194,611.4					807.4	6,195,418.8
1st Texas					7,192.6		7,192.6
Wisconsin	6,242.3		492.5				6,734.8
Total	34,050,731.8	379,973.5	777,519.1	557.8	200,778.3	288,943.8	35,698,504.3

TABLE 58.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1921 AND 1922, BY COLLECTION DISTRICTS—Continued.

FISCAL YEAR 1922—Continued.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
GENERAL BONDED WAREHOUSES.							
1st California	423,793.4	80.5	11,297.6		75.0	1,556.3	436,803.8
6th California	132,675.5		4,080.0		196.1	290.4	137,242.0
1st Illinois	460,388.0	238.2	10,180.7		19,037.4	437.8	491,182.1
Kentucky	268,734.9	93.5	9,596.3		1,063.0	1,442.3	280,930.0
Maryland	31,496.3		1,103.0		2,966.4		35,565.7
Massachusetts	222,932.9		3,115.0		175.5	1,464.1	227,688.1
1st Missouri	56,010.7						56,010.7
6th Missouri	119,396.7	800.3	4,472.4			3,589.9	128,259.3
5th New Jersey	28,161.7		12,741.0		14,517.5		55,421.1
1st New York	45,787.8						45,787.8
2d New York	419,907.4	1,508.8	135,241.3		303,637.9	20,459.8	880,755.2
14th New York	51,306.7						51,306.7
21st New York	15,049.8		48.5				15,098.3
1st Pennsylvania	88,165.4		17,190.9			3,123.8	108,500.1
12th Pennsylvania	146,838.5						146,838.5
23d Pennsylvania	21,988.7	1,317.4	1,297.4	516.1			25,117.6
Virginia	5,184.1						5,184.1
Total	2,537,836.5	4,038.7	210,365.6	516.1	312,569.8	32,364.4	3,127,691.1
Grand total	36,588,568.3	384,012.2	987,884.7	1,073.9	543,348.1	321,308.2	38,826,195.4

TABLE 59.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1922, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1922.

Districts.	1911		1912		1913	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama						
Connecticut						
1st Illinois	231.4	1,844.3	689.1	2,086.1	8,365.6	11,647.1
8th Illinois						1,217.0
Indiana	910.7	617.0	6,378.8	4,902.8	11,045.1	1,273.0
Kentucky	42,097.8	47,692.7	415,927.1	58,979.0	1,498,058.4	256,418.8
Louisiana						
Maryland	4,707.3	14,940.8	46,772.7	26,717.0	223,288.2	100,813.9
Massachusetts		3,711.1	13,122.2	5,518.7	4,292.8	38,357.3
1st Missouri						
14th New York			344.3	478.8	4,400.6	9,437.7
21st New York			330.4		251.8	
1st Ohio	1,849.5	2,214.9	8,102.3	3,712.1	32,229.0	25,458.9
18th Ohio					94.8	
1st Pennsylvania	240.9	546.1	19,244.0	16,142.9	24,248.9	14,886.7
23d Pennsylvania	14,795.1	41,652.2	418,303.3	239,577.9	724,733.2	284,053.9
Texas						
Wisconsin			47.1	48.1	387.5	2,950.3
Total	65,432.7	115,225.1	929,161.3	360,162.4	2,531,445.9	746,514.6
GENERAL BONDED WAREHOUSES.						
1st California	6,359.9	702.6	9,864.7	1,333.4	24,979.5	2,710.5
6th California			1,701.3		21,716.6	837.2
1st Illinois		93.9	972.4		25,657.5	1,754.0
Kentucky	828.6	1,560.3	14,093.7	5,063.1	61,192.2	5,178.5
Maryland	608.0	146.9	2,014.7		4,523.0	1,348.1
Massachusetts	578.5	468.6	6,232.3	1,464.0	12,651.4	2,614.4
1st Missouri			249.0		2,005.0	240.1
6th Missouri			4,664.5	742.0	7,269.1	
5th New Jersey					737.6	336.2
1st New York						245.7
2d New York			6,121.2	1,225.3	32,595.8	6,947.3
14th New York						
21st New York						437.0
1st Pennsylvania			96.8		984.9	992.2
12th Pennsylvania		97.5	710.5		1,545.8	2,451.6
23d Pennsylvania					1,963.7	
Virginia		1,456.4		1,191.4	1,920.2	376.6
Total	8,372.4	4,556.2	48,721.7	11,019.2	201,942.3	20,475.5
Grand total	73,805.1	119,781.3	975,883.0	371,181.0	2,733,388.2	772,990.1

TABLE 59.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1922, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1922—Continued.

Districts.	1914		1915		1916	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama		1,582.2	15,360.4			
Connecticut					144.6	96.2
1st Illinois	12,622.2	12,893.3	20,331.8	8,652.0	18,962.3	252,906.1
8th Illinois	11,649.9	871.8	45,938.5		4,507.7	123,922.4
Indiana	15,623.8	11,088.5	15,807.8	18,885.0	56,105.4	97,628.5
Kentucky	2,578,931.9	69,417.2	1,744,815.7	307,368.3	5,448,892.8	2,009,639.4
Louisiana						
Maryland	514,190.6	57,844.1	299,420.3	26,641.2	424,890.5	121,043.5
Massachusetts	46,478.8	7,187.6	8,910.6	6,954.4	12,470.9	41,299.2
1st Missouri					1,100.8	
14th New York	6,031.6	7,943.9	6,690.4	6,376.9	14,997.9	8,875.7
21st New York					488.3	
1st Ohio	129,474.4	11,797.3	73,871.9	56,325.7	106,481.9	111,890.8
18th Ohio	579.2	577.0	425.4		1,378.0	2,638.1
1st Pennsylvania	53,441.6	5,939.9	25,010.2	8,735.8	98,492.9	5,169.6
23d Pennsylvania	884,446.8	112,155.4	342,500.0	284,900.4	1,046,534.6	352,044.4
Texas						
Wisconsin	1,215.9	97.7			968.4	527.3
Total	4,256,686.6	299,305.9	2,599,253.0	725,039.7	7,236,417.0	3,127,681.2
GENERAL BONDED WAREHOUSES.						
1st California	84,952.3	810.2	49,476.1	12,692.9	124,190.7	38,020.1
6th California	42,074.5	714.5	18,289.4	1,965.8	18,674.2	9,166.4
1st Illinois	56,324.2	1,715.7	13,528.5	6,080.3	108,584.1	19,373.8
Kentucky	61,292.6	4,808.1	27,670.9	492.9	36,638.8	5,195.1
Maryland	5,462.1	227.7			2,705.3	2,208.6
Massachusetts	19,018.2		14,020.4	5,843.0	48,000.1	32,675.0
1st Missouri	6,985.3		3,494.9	150.6	13,543.9	2,530.0
6th Missouri	13,199.8	665.3	9,048.9	3,122.4	34,849.0	21,293.5
5th New Jersey	1,867.7		2,149.6	229.5	6,894.4	3,041.0
1st New York		1,441.4	2,950.5		18,673.1	451.8
2d New York	35,700.9	1,258.1	32,470.6	22,495.9	61,409.3	77,812.6
14th New York				882.7	4,832.8	9,577.2
21st New York	7,333.6				241.3	4,902.8
1st Pennsylvania	3,243.2		1,847.0	993.2	15,836.1	
12th Pennsylvania	6,323.3	527.2	13,005.1	2,346.9	20,137.3	23,747.9
23d Pennsylvania	1,406.0	742.3	242.0	969.3	6,404.9	1,671.2
Virginia			239.6			
Total	346,203.8	13,029.5	189,252.4	68,255.4	523,824.3	252,336.6
Grand total	4,602,890.2	312,425.4	2,788,505.4	793,295.1	7,760,241.3	3,380,017.8

Districts.	1917		1918		1919	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama						
Connecticut		1,777.5				
1st Illinois	507,352.8	479,632.8	13,932.9			
8th Illinois	30,734.8	64,552.3				
Indiana	114,250.8	252,585.8				
Kentucky	4,684,268.2	3,257,475.2				
Louisiana	1,803.2	49,142.4				
Maryland	369,386.5	39,059.5				
Massachusetts	101,910.9	125,185.0	894.2			
1st Missouri	6,776.2	37,256.3				
14th New York	3,121.5	23,683.7				
21st New York	13,260.9	120,245.2				
1st Ohio	191,774.8	85,004.4				
18th Ohio	11,261.0					
1st Pennsylvania	55,746.8					
23d Pennsylvania	552,449.7	107,022.8				18,391.8
Texas		2,655.6	4,237.0			
Wisconsin		492.5				
Total	6,734,098.5	4,647,571.0	19,064.1			18,391.8

TABLE 59.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1922, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911–1922—Continued.

Districts.	1917		1918		1919	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
GENERAL BONDED WAREHOUSES.						
1st California	52,092.1	28,372.4				96.7
6th California	9,611.0	10,296.6				
1st Illinois	104,257.3	152,830.4				
Kentucky	16,402.2	36,225.1				
Maryland	8,260.0	8,041.3				
Massachusetts	52,893.3	30,428.3				
1st Missouri	25,165.4	1,639.9				
6th Missouri	18,628.0	13,492.9				
5th New Jersey	4,675.3	20,371.4				
1st New York	12,496.8	9,519.5				
2d New York	82,847.3	230,859.8	387.4	2,732.3		5,014.3
14th New York	28,356.3	7,657.7				
21st New York	468.6	1,655.0				
1st Pennsylvania	55,429.5	29,077.2				
12th Pennsylvania	45,084.6	31,860.6				
23d Pennsylvania	4,229.3	7,488.9				
Virginia						
Total	520,898.0	619,817.0	387.4	2,732.3		5,111.0
Grand total	7,254,996.5	5,267,388.0	19,451.5	2,732.3		23,502.8

Districts.	1920		1921		1922: Spring.	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
DISTILLERY WAREHOUSES.						
Alabama						16,942.6
Connecticut						2,018.3
1st Illinois						1,442,418.8
8th Illinois						285,394.4
Indiana						607,192.5
Kentucky						22,420,612.5
Louisiana						50,945.6
Maryland		70,156.9	292,273.6	138,518.5	14,788.5	2,788,353.6
Massachusetts					1,875.7	418,169.4
1st Missouri						45,133.3
14th New York						92,383.0
21st New York						134,606.6
1st Ohio						840,187.9
18th Ohio						16,954.4
1st Pennsylvania						327,845.2
23d Pennsylvania	216,304.4	53,945.4	336,631.8	102,468.7		6,195,418.8
Texas						7,192.6
Wisconsin						6,734.8
Total	216,304.4	124,102.3	628,905.4	300,987.2	16,664.2	35,698,504.3
GENERAL BONDED WAREHOUSES.						
1st California						436,903.8
6th California	97.8					137,242.0
1st Illinois						491,152.1
Kentucky						280,930.0
Maryland						35,565.7
Massachusetts						227,688.1
1st Missouri						56,010.7
6th Missouri	1,263.9					128,259.3
5th New Jersey		14,517.5				65,421.1
1st New York						45,787.8
2d New York	280,877.1					880,755.2
14th New York						51,300.7
21st New York						15,098.3
1st Pennsylvania						108,500.1
12th Pennsylvania						146,838.5
23d Pennsylvania						25,117.6
Virginia						5,184.1
Total	282,238.8	14,517.5				3,127,691.1

TABLE 60.—TAXABLE GALLONS OF EACH KIND OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
1st Illinois	21,408.5		343.6		203.5	985.3	22,941.9
8th Illinois	8,781.3						8,781.3
Indiana	30,235.1		53.1			1,492.8	31,781.0
Kentucky	413,847.6		77.3		58.1	8.2	413,991.2
Louisiana					13.0		13.0
Maryland	131,920.1		172.8				132,092.9
Massachusetts		1,896.9			4.8		1,901.7
1st Missouri	694.5						694.5
6th Missouri	20.0						20.0
14th New York	4,350.6						4,350.6
21st New York	7.9		246.8				254.7
1st Ohio	20,547.3		41.5		28.5	199.0	20,816.3
1st Pennsylvania	21,537.2						21,537.2
12th Pennsylvania	13.5						13.5
23d Pennsylvania	121,873.5			148.0		179.3	122,200.8
Wisconsin	50.0						50.0
Total	775,287.1	1,896.9	935.1	148.0	397.9	2,777.6	781,442.6
GENERAL BONDED WAREHOUSES.							
1st California	17,070.9	31.5	46.6			91.3	17,240.3
6th California	3,323.3		3.9		5.5	9.5	3,342.2
1st Illinois	2,858.0				2,002.0		4,860.0
Kentucky	1,220.6	7.4	7.3				1,235.3
Maryland	351.3						351.3
Massachusetts	9,958.3						9,958.3
1st Missouri	256.8						256.8
6th Missouri	1,248.7		3.7			30.0	1,282.4
5th New Jersey	4,542.6		225.0		51.3		4,818.9
1st New York	45.9						45.9
2d New York	12,937.1		7.2		2,742.7	856.9	16,543.9
14th New York	770.9						770.9
21st New York	11.6						11.6
1st Ohio	59.2						59.2
1st Pensylvania	513.2						513.2
12th Pennsylvania	7,570.4						7,570.4
23d Pennsylvania	861.4						861.4
Virginia	13.5						13.5
Total	63,613.7	38.9	293.7		4,801.5	987.7	69,735.5
Grand total	838,900.8	1,935.8	1,228.8	148.0	5,199.4	3,765.3	851,178.1

TABLE 61.—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, 1922, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st Illinois		185.0	649.5	834.5
8th Illinois	151.3			151.3
Indiana	603.8		346.9	950.7
Kentucky	758.8			758.8
1st Ohio	34.0			34.0
Total	1,547.9	185.0	996.4	2,729.3
GENERAL BONDED WAREHOUSES.				
1st California		196.4		196.4
Grand total	1,547.9	381.4	996.4	2,925.7

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, 1922.

Debit and credit items.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouse July 1, 1921	37,254,400.8	395,156.4	791,250.9	1,654.5	207,656.7	321,451.5	38,971,570.8
Produced and deposited in distillery warehouses during the year	315,799.6	109833.3					425,632.9
Produced and removed to denaturing warehouses direct from cistern rooms		754,499.3					754,499.3
Deposited in distillery warehouses from distillery warehouses in other districts	137,295.9						137,295.9
Total	37,707,496.3	1,259,489.0	791,250.9	1,654.5	207,656.7	321,451.5	40,288,998.9
CR.							
Withdrawn on payment of tax during the year	457,457.4	7,543.7	3,561.3	885.9	1,139.9	24,515.3	495,103.5
Tax paid and bottled in bond	1,955,773.3	341.2	528.0				1,956,642.5
Lost by leakage or evaporation in warehouse	775,287.1	1,896.9	935.1	148.0	397.9	2,777.6	781,442.6
Withdrawn for scientific purposes and for use of the United States	1,547.9				185.0	996.4	2,729.3
Seized and sold pursuant to warrant for distraint for taxes		2,763.7					2,763.7
Withdrawn for denaturation from distillery warehouses		962.8			5,071.2	889.7	6,923.7
Withdrawn for denaturation direct from cistern rooms of distilleries		754,499.3					754,499.3
Withdrawn for export in packages	7,627.2	98,511.8	7,585.1		84.4	3,240.6	117,049.1
Transferred to bottling warehouses for bottling in bond for export	86,328.9						86,328.9
Lost by casualty, etc., during the year	86,793.0		300.3	62.8		88.1	87,244.2
Withdrawn for transfer to manufacturing warehouses		12,996.1					12,996.1
Withdrawn for transfer to distillery warehouses	137,295.9						137,295.9
Withdrawn for transfer to general bonded warehouses	148,653.8		822.0				149,475.8
Remaining in warehouses June 30, 1922	34,050,731.8	379,973.5	777,519.1	557.8	200,778.3	288,943.8	35,698,504.3
Total	37,707,496.3	1,259,489.0	791,250.9	1,654.5	207,656.7	321,451.5	40,288,998.9
GENERAL BONDED WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1921	2,707,543.0	4,262.7	94,662.0	510.1	433,279.4	47,565.2	3,287,828.4
Deposited during the year from distillery warehouses	148,478.4		822.0				149,300.4
Deposited during the year from other general bonded warehouses	63,838.7		1,199.1			1,442.3	66,480.1
Deposited during the year by special permission	422.0		118,965.4		3,526.2		122,913.6
Withdrawn for scientific purposes and returned to general bonded warehouse					87.3		87.3
Excess ascertained on regauge	7.2				2.8		10.0
Total	2,920,289.3	4,262.7	215,648.5	510.1	436,905.7	48,997.5	3,626,619.8

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, 1922—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	241,276.0	185.1	2,701.1		35,014.0	2,780.6	282,023.7
Lost by leakage or evaporation during the year	63,613.7	38.9	293.7		4,801.5	987.7	69,735.5
Withdrawn for scientific purposes and for the use of the United States					196.4		196.4
Withdrawn for denaturation					52,893.0	11,753.9	64,646.9
Withdrawn for export	3,523.5						3,523.5
Lost by casualty	13,347.6		998.5		1,430.1	191.6	15,967.8
Withdrawn for transfer to industrial alcohol bonded warehouses			30.5				30.5
Withdrawn for transfer to other general bonded warehouses	60,692.0		1,199.1			913.3	62,804.4
Remaining in general bonded warehouses June 30, 1922	2,537,836.5	4,038.7	210,365.6	516.1	342,569.8	32,364.4	3,127,691.1
Total	2,920,289.3	4,262.7	215,648.5	516.1	430,905.7	48,997.5	3,626,619.8

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922.

Formulas.	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.	106,215.87
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ gallon of approved pyridine bases.	do	300,191.79
No. 3: To every 100 parts by volume of ethyl alcohol add 5 parts by volume sulphuric ether, 2 parts by volume benzine, 1 part by volume pyridine or 1 part by volume aniline oil.	Motor power	117,370.94
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 part by volume of nitrobenzol or ortho nitro toluol; 0.2 part by volume of approved pine oil (steam distilled).	General uses (see formula No. 1)	22,505.75
No. 5: To every 100 parts by volume of ethyl alcohol there shall be added 2 parts by volume of approved wood alcohol; 0.25 part by volume of approved pyridine bases; 0.5 part by volume of approved benzine (kerosene).	do	9,843,651.33
No. 6: To every 100 parts by volume of ethyl alcohol add 2 parts by volume of approved benzol, ½ part by volume of approved pyridine bases, ½ part by volume of approved benzine (kerosene).	do	5,759,877.15
Total		16,209,902.83
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, alctrin, aloin, antipyrin, apocynin, arbutin, asclepiadin, avenin, artificial flowers, ammunition, phenylcinchoninic acid, acetanilid, artificial feathers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta naphthol benzoate, brushes, benzidine, beta-naphthol salicylate, benzyl cyanide, benzoin, chelonin, cimicifugin, collodion, collodion corn remedy, concentrations (nonliquid), confectioner's colors, coumarin, cutlery, cutting oils, cocoa butter, composition billiard and pocket balls, chloroform, compasses, creosote carbonate, colors and bronze powders, chloralhydrate, camphor synthetic, cements, dental alloy, resin of dandelion and digitalis (solid and powdered extracts of), disinfectant germicide, door checks, dyestuffs, dimethylglyoxime, dinitro toluene (a dye), digestive ferments, diethylaniline, ethyl acetate, ethyl propionate, ethyl butyrate, essential oil orris, ethylchloride, embalming fluid, eosine (a dye), ethyl bromide, ether, ethyl aniline, enamel, extracting glycerine from distillery slop, filaments for incandescent lamps, formaldazone, fertilizer, fulminate of mercury, formaldehyde,	4,994,240.74

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
	gadual, gelatine capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxylin solutions, gallocyanine (aniline dye), gas mantels, hats, heliotropin, hydrastis (alkaloid of), hexachlorbenzol, inks, inulin and iriscin, 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 cresolis comp, mandrake (powdered and solid extract of), mirrors, moldings, and picture 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 and similar products, potassium hydroxide, podophyllin 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.	[illegible]
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products	
No. 2a: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin, and similar products	72,731.39
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.	2,450,939.20
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	35.02
No. 3a: 100 gallons of ethyl alcohol, to which is added 5 gallons of commercially pure methyl alcohol.	Cutting oils, shampoo, shampoo jelly, transparent soap.	540,770.85

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly	8,493.23
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution:[1] 5 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.	808,047.81
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine, and 2 pounds ammonium iodide.	Photo-enlargements, photoprints, photo-engravings, photographic collodion.	8,193.93
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ½ gallon of pyridine bases.	Fulminate of mercury	3,272.64
No. 6a: 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	do	67,107.65
No. 6b: 100 gallons of ethyl alcohol and ½ gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	Acetphenetidin, chloral, hydrate, dichlorethane, ethyl acetate, ethyl butyrate, ethyl chloride, Para fulminate of mercury, paraphenetidin, acetic ether, ethyl bromide.	8,084.42
No. 7: Revoked		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, fine chemicals, sulphonmethane dyes.	4.85
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.	5.04
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.	5,550.20
No. 11: 100 gallons of ethyl alcohol, 100 pounds sulphuric ether, 10 pounds cadmium iodide.	Photographic collodion, photo-engraving, photoprints.	651.02
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-tar benzol.	Imitation leather, soluble cotton	
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.	281,093.04
No. 13: 100 gallons of ethyl alcohol, 5 gallons of sulphuric acid, and 5 gallons of sulphuric ether.	Sulphuric ether	5.00
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.	1,760,771.06
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride	1,636.50
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.	8,220.61
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	B-naphthol, by-products from distillery slop, glycerophosphates, lacquers for food containers, phenols alicylate, phenal cinchonic acid, salol, acetanalid, acid salicylic acetphenetidin, ammonium, benzonaphthol, betanaphthol benzoate, codeine, diacetylmorphine, ethyl morphine, homatropine morphine, salicylate cocaine, sodium strontium.	9,156.90
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.	13,598.38
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime, acetone, vinegar	1,036,893.33

[1] Alternative: 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine; 3.6 ounces, more or less, of methylene blue; water to make 100 gallons.

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
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, photofilms, photo-engravings.	42,537.95
No. 19a: To every 100 gallons of pure ethyl alcohol add not less than 100 gallons or not more than 150 gallons of ethyl ether. The ethyl ether herein specified shall have a specific gravity of not more than 0.728 at 60° F.	For use in collodium in connection with the manufacture of artificial silk.	[illegible]
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform	13,004.83
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	1.00
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.	7,606.61
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).	23,446.05
No. 23a: To every 100 gallons of pure ethyl alcohol add 10 gallons acetone, U. S. P.[1]	Liniments and lotions for external purposes	466,831.01
No. 23b: To every 100 gallons of pure ethyl alcohol add 15 pounds of camphor, U. S. P., 2 pounds of menthol crystals, U. S. P., 3 pounds of carbolic acid, U. S. P.	Lotions for external purposes only	1,073.24
No. 23c: To every 100 gallons of pure ethyl alcohol add 10 pounds carbolic acid, U. S. P., 15 pounds resorcinol, U. S. P., 5 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P.	....do	5,739.20
No. 23d: To every 100 gallons of pure ethyl alcohol add 20 pounds tannic acid, U. S. P., and 25 pounds gum camphor, U. S. P.	....do	956.44
No. 24: To 100 gallons of ethyl alcohol add 20 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin, ethyl acetate	1,308.44
No. 25: To every 100 gallons of pure ethyl alcohol add 20 pounds iodine, U. S. P., and 15 pounds potassium iodide, U. S. P.	Tincture of iodine, U. S. P., tr. iodi fortier N. F., tr. iodine Churchill's, tr. iodine 3½ per cent.	149,191.99
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline	4,062.55
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.	48,758.10
No. 27a: To 100 gallons of ethyl alcohol add 35 pounds of camphor, U. S. P., and 1 gallon oil of cloves, U. S. P.	Liniments for external purposes, only	9,706.92
No. 27b: To every 100 gallons of ethyl alcohol add 1 gallon oil lavender flowers, U. S. P., and 100 pounds of soft soap, U. S. P.	Soap liniment, U. S. P.	5,395.18
No. 28: To each 100 gallons of ethyl alcohol, not less than 188° proof, add 10 gallons of approved benzol.	Motor fuel	74,054.75
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	24,677.07
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.	15,873.61
No. 31: To each 100 gallons of ethyl alcohol there shall be added 100 pounds of soap and 100 pounds of glycerin.	Tooth paste	92.43

[1] Alternative: To every 100 gallons of pure ethyl alcohol add a solution composed of 20 pounds iodine, U. S. P., 15 pounds potassium iodide, U. S. P., 15 pounds water.

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 31a: To every 100 gallons of alcohol, of not less than 180° proof, there shall be added 100 pounds of glycerin, U. S. P., and 20 pounds of hard soap, good toilet grade, containing not in excess of 5 per cent of moisture.	Tooth paste	40,651.87
No. 31b: To each 100 gallons of ethyl alcohol there shall be added 5½ gallons oil of peppermint, U. S. P.; 1½ gallons eucalyptol, U. S. P., and 4 pounds menthol crystals, U. S. P.	....do	22,366.93
No. 31c: To every 100 gallons of pure ethyl alcohol add 33 pounds citric acid, U. S. P., and 33 pounds menthol, U. S. P.	....do	45.26
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	11.00
No. 33: To 100 gallons of ethyl alcohol (190° proof) add 30 pounds of methyl violet.	Meat branding inks	4,171.55
No. 33a: To every 100 gallons of pure ethyl alcohol add 13 pounds erythrosine.	Incorporating certified coloring matter in solid food products.	3,621.06
No. 34: To 100 parts by volume of pure ethyl alcohol add 5 parts by volume of tetrachlorethane.	Artificial silk	9,201.84
No. 35: To 100 parts by volume of pure ethyl alcohol add 35 parts by volume of ethyl acetate.	Acetparamidophenolsalol	8,765.44
No. 35a: To every 100 gallons of pure ethyl alcohol add 5 gallons of ethyl acetate.	Pectin	99,360.55
No. 36: To every 100 gallons of pure ethyl alcohol add 3 gallons of stronger ammonia water, U. S. P.	Shaving cream	197,006.68
No. 37: To every 100 gallons of pure ethyl alcohol add 45 ounces eucalyptol, U. S. P., 30 ounces thymol, U. S. P., 20 ounces menthol, U. S. P.	Antiseptic solutions for external purposes	330,416.20
No. 38: To every 100 gallons of pure ethyl alcohol add 10 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P., 5 gallons of a water solution of 60 ounces of zinc chloride, U. S. P.	Mouth washes and dentifrices	0,555.72
No. 38a: To every 100 gallons of pure ethyl alcohol add 5 ounces menthol crystals, U. S. P., 9 ounces emetine hydrochloride, U. S. P., 10 pounds benzoic acid, U. S. P.	Liquid dentifrices	2,815.08
No. 38b: To every 100 gallons of pure ethyl alcohol add 5 pounds each of any two of the following: Oil of wintergreen, U. S. P., or methyl salicylate, U. S. P.; oil of cloves, U. S. P., oil of peppermint, U. S. P., oil of cassia, U. S. P., menthol crystals, U. S. P.	Mouth washes and dentifrices	600.93
No. 38d: To every 100 gallons of pure ethyl alcohol add 40 ounces of menthol, U. S. P., and 2½ gallons of formaldehyde, 40 per cent U. S. P.	....do	1,039.84
No. 38e: To every 100 gallons of pure ethyl alcohol add 5 gallons fluid extract ipecac, U. S. P., or 40 pounds of ipecac, U. S. P.	....do	467.14
No. 39: To every 100 gallons of pure ethyl alcohol add 9 pounds av. sodium salicylate, U. S. P., 1¼ gallons U. S. P. fluid extract quassia, 1 gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	Barbers' supply preparations	175,189.30
No. 39a: To every 100 gallons of pure ethyl alcohol add 60 ounces av. of any one of the following U. S. P. alkaloids or salts: Quinine, quinine bisulphate, quinine hydrochloride, cinchonidine, cinchonidine sulphate, and 1 gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	....do	1,830.091.32

TABLE 63.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, AND THE QUANTITIES OF SUCH DENATURED ALCOHOL WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922—Continued.

Formulas.	Purpose.	Wine, gallons.
Specially denatured alcohol—Continued.		
No. 39b: To every 100 gallons of pure ethyl alcohol add 2½ gallons of diethylphthalate, $C_6H_4(CO_2C_2H_5)_2$.	Perfumes, toilet waters, alcoholic barber supplies, and lotions.	1,425,542.50
No. 40: To every 100 gallons of pure ethyl alcohol add 3 ounces av. brucine sulphate, ⅛ gallon acetone, U. S. P. (Isopropyl alcohol of a specific gravity of not more than 0.82130 at 60° F. in an equal quantity may be substituted for the acetone.)	Perfumes and high-grade toilet preparations.	321,975.33
No. 41: To every 100 gallons of pure ethyl alcohol add 20 pounds menthol crystals, U. S. P.	Solid confections and lozenges	1,001.57
No. 42: To every 100 gallons of pure ethyl alcohol add 80 grams potassium iodide, U. S. P., and 100 grams red mercuric iodide, U. S. P.	Sterile surgical ligatures	1,075.71
No. 43: To every 100 gallons of pure ethyl alcohol add 30 pounds methyl salicylate, U. S. P.	Emulsions (nonalcoholic)	214.09
No. 44. To every 100 gallons of pure ethyl alcohol add 10 gallons of normal butyl alcohol.	Spirit varnishes, varnish removers, and similar preparations.	9,282.56
No. 45. To every 100 parts by volume of ethyl alcohol add 300 pounds of refined shellac.	Candy glaze	1,549.21
No. 46. To every 100 gallons of pure ethyl alcohol add 25 fluid ounces phenol, U. S. P., and 4 fluid ounces oil of wintergreen or methyl salicylate, U. S. P.	Antiseptic, sterilizing, and bathing alcohol (conditional).	5.00
No. 47. To every 100 gallons of pure ethyl alcohol add 7 gallons fluid extract of arnica flowers, National Formulary, third edition.	Tincture of arnica, and other liniments and lotions for external purposes.	[illegible]
Total		17,089,263.54

SUMMARY, YEARS ENDED JUNE 30, 1907-1922.[1]

Fiscal years.	Denaturing plants.	Ethyl alcohol withdrawn for denaturation.	Denatured alcohol produced.		
			Completely.	Specially.	Total.
		Proof gallons.	*Wine gallons.*	*Wine gallons.*	*Wine gallons.*
1907	5	3,054,950.8	1,397,861.16	382,415.19	1,780,276.35
1908	12	5,640,331.2	1,812,122.38	1,509,329.35	3,321,451.73
1909	12	7,967,738.4	2,370,839.70	2,185,579.15	4,556,418.85
1910	12	10,605,870.7	3,076,924.55	3,002,102.55	6,079,027.10
1911	14	11,082,887.9	3,374,019.92	3,507,109.94	6,881,129.86
1912	14	13,955,903.8	4,161,268.56	3,933,246.44	8,094,515.00
1913	21	16,953,552.8	5,223,240.78	4,608,417.76	9,831,658.54
1914	25	17,611,078.2	5,213,129.56	5,191,846.03	10,404,975.59
1915	23	25,411,718.8	5,386,646.96	8,599,821.81	13,986,468.77
1916	33	84,532,253.1	7,871,952.82	38,807,153.56	46,679,106.38
1917	44	93,762,422.7	10,508,919.34	45,170,678.29	55,679,597.63
1918	49	90,644,722.8	10,328,454.61	39,834,561.48	50,163,016.09
1919	45	60,390,308.9	9,976,720.62	28,294,218.97	38,270,939.59
1920	52	45,640,948.6	13,528,402.99	15,307,947.18	28,836,350.17
1921	67	36,812,135.7	12,392,595.02	9,996,229.90	22,388,824.92
1922	77	59,549,010.6	16,193,523.60	17,152,224.31	33,345,747.91

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

TABLE 64.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS REMOVED TO DENATURING WAREHOUSES FOR DENATURATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES AND FROM CISTERN ROOMS OF DISTILLERIES, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st Illinois		5,071.2	77.0	5,148.2
Louisiana			812.7	812.7
Massachusetts	962.8			962.8
Total	962.8	5,071.2	889.7	6,923.7
GENERAL BONDED WAREHOUSES.				
5th New Jersey		28,016.9		28,016.9
2d New York		24,876.1	11,753.9	36,630.0
Total		52,893.0	11,753.9	64,646.9
FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
Kentucky	153,232.2			153,232.2
Massachusetts	601,267.1			601,267.1
Total	754,499.3			754,499.3
Grand total	755,462.1	57,964.2	12,643.6	826,069.9

TABLE 65.—WINE GALLONS OF DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Plants.	On hand July 1, 1921.		Increase as per regauge.		Denatured alcohol produced.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1922.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
1st California	4	2,683.43	0	57.53	29.14	1,413,428.51	278,033.90	1,404,845.61	277,667.11	1,715.37	223.90	9,608.49	172.03
6th California	1	0	0	0	0	0	0	0	0	0	0	0	0
Colorado	1	0	0	0	0	9,710.49	0	9,634.27	0	0	0	76.22	0
Connecticut	2	0	3,087.21	0	0	24,972.31	34,240.83	24,972.31	35,395.84	0	0	0	1,938.20
Hawaii	3	4,320.00	1,305.00	0	0	106,007.68	20,608.95	109,306.43	20,491.22	.34	0	1,020.91	1,420.73
1st Illinois	9	50,294.22	15,641.59	6,609.58	3,182.26	2,141,808.09	1,858,461.55	2,147,327.81	1,856,546.76	16,190.91	5,198.41	35,283.17	15,540.23
8th Illinois	2	0	66.74	0	113.03	332,905.65	423,395.47	331,473.25	421,782.37	1,036.41	104.33	395.99	1,088.54
Indiana	3	1,093.00	7,360.87	4,483.28	2,562.08	938,931.12	1,018,622.46	939,463.47	1,017,619.75	2,906.96	3,322.05	2,136.97	7,603.60
Kentucky	4	98,367.68	65.58	76.69	73.07	165,951.27	167,777.10	213,832.28	167,462.42	3,344.30	351.84	47,218.96	101.49
Louisiana	10	23,712.09	8,549.04	5,199.92	7,634.78	4,838,385.49	2,929,408.13	4,826,192.65	2,915,282.81	7,091.46	3,408.79	34,013.39	26,900.35
Maryland	4	22,123.44	22,358.01	305.06	41.35	2,160,761.24	4,467,757.53	2,131,940.74	4,450,223.44	13,559.79	6,752.45	37,679.21	33,181.00
Massachusetts	3	16,731.59	21,011.58	0	0	607,943.33	1,279,451.10	607,938.14	1,263,169.98	2,242.24	2,725.78	14,494.54	34,566.92
1st Michigan	1	0	0	26.61	0	194,515.24	185,047.68	194,366.39	184,981.56	175.46	66.12	0	0
4th Michigan	1	5,684.30	1,033.00	0	0	0	0	5,684.30	1,033.00	0	0	0	0
Minnesota	2	2,869.00	0	.50	0	86,575.31	23,728.75	89,426.04	23,725.00	21.77	3.75	0	0
1st Missouri	1	0	0	0	0	31,692.03	0	31,692.03	0	0	0	0	0
1st New Jersey	2	12.78	45.13	1.86	.21	80,475.84	10,849.16	80,395.02	10,813.15	95.46	81.35	0	0
5th New Jersey	4	0	757.10	0	.11	66,352.71	846,976.73	66,352.71	834,584.37	0	280.00	0	11,869.57
1st New York	2	0	4,086.15	0	0	0	14,020.00	0	17,966.83	0	.90	0	138.42
2d New York	1	0	0	0	0	792.18	49,847.16	789.47	46,124.65	2.71	139.92	0	3,582.59
14th New York	3	239.87	109.07	0	.15	8,150.75	192.99	8,328.56	300.43	62.06	1.78	0	0
1st Ohio	2	40.93	1,452.78	18.57	30.23	140,340.78	296,704.21	134,487.00	297,511.99	422.42	142.12	5,488.86	533.10
1st Pennsylvania	6	4,589.02	10,612.07	1,072.77	825.96	2,620,679.76	3,082,397.61	2,618,644.20	3,080,003.91	6,640.09	5,051.12	1,057.26	8,780.61
Wisconsin	3	10,863.68	1,387.75	627.99	14.39	223,150.82	165,699.01	232,810.15	166,576.95	323.85	3.70	1,508.49	520.50
Total	74	243,624.93	98,928.67	18,568.36	14,506.75	16,193,523.60	17,152,224.31	16,209,902.83	17,089,263.54	55,831.00	27,858.31	189,982.46	148,537.88
Statement for year ended June 30, 1921	67	90,984.51	81,514.91	18,017.81	7,287.46	12,392,595.02	9,996,229.90	12,226,518.87	9,967,320.28	31,453.54	18,783.32	243,624.93	98,928.67

TABLE 66.—WINE GALLONS OF SPECIALLY DENATURED ALCOHOL RECEIVED AND DISPOSED OF BY BONDED DEALERS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Bonded dealers.	On hand July 1, 1921.	Received.	Sold and removed.	Losses in storeroom.	On hand June 30, 1922.
6th California	1	0	277.75	251.75	0	26.00
Connecticut	3	1,121.80	34,537.30	32,086.35	.73	3,572.02
1st Illinois	9	46,440.12	1,165,152.74	1,138,247.52	2,185.14	71,160.20
Indiana	4	3,025.23	86,149.93	79,530.43	1.13	9,643.60
Kentucky	1	0	32,322.91	10,816.38	0	21,506.53
Maryland	2	128,508.96	94,640.42	219,709.86	1,032.16	2,407.36
Massachusetts	9	9,797.11	267,630.02	241,804.51	139.49	35,483.13
1st Michigan	3	8,347.92	88,574.51	86,165.55	53.32	10,703.56
4th Michigan	4	2,477.19	95,789.28	91,958.23	0	6,308.24
Minnesota	3	784.74	26,877.48	22,634.52	0	5,027.70
1st Missouri	6	10,943.64	171,198.76	160,926.80	150.37	21,065.23
6th Missouri	1	3,193.68	41,053.92	39,361.18	56.02	4,830.30
5th New Jersey	2	189,311.89	1,123,932.94	1,231,072.13	6,310.01	75,862.69
1st New York	3	4,010.44	348,087.21	346,085.33	160.40	5,860.92
2d New York	16	5,601.79	1,658,120.55	1,581,352.14	232.41	85,137.79
14th New York	1	7,596.37	0	15.00	0	7,581.37
21st New York	1	586.94	31,528.86	29,137.91	0	2,977.89
28th New York	6	9,494.07	110,439.00	94,119.70	526.64	25,286.73
1st Ohio	4	8,852.21	89,674.53	90,037.16	11.47	8,478.11
18th Ohio	4	6,592.99	57,601.76	55,104.92	180.24	8,909.59
1st Pennsylvania	9	3,413.38	144,503.63	122,007.42	4,214.25	21,695.34
23d Pennsylvania	4	3,794.18	25,735.89	22,734.98	35.70	6,759.39
Utah	1	0	787.19	580.07	0	207.12
Washington	1	0	313.21	159.58	0	153.63
Wisconsin	1	1,086.45	24,135.87	20,985.61	0	4,236.71
Total	90	457,990.00	5,719,065.66	5,716,885.23	15,289.48	444,880.95
Total for year ended June 30, 1921	61	323,832.64	2,951,160.33	2,808,635.58	8,393.39	457,990.00

TABLE 67.—WINE GALLONS OF SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Manufacturers.	Received.	Recovered on manufacturers' premises.	Used.	Shipped to denaturing plants for redenaturation.
Alabama	13	46,743.50	0	44,496.72	0
Arkansas	2	539.25	0	484.08	0
1st California	51	75,734.26	438,300.29	516,179.87	0
6th California	31	44,166.96	0	43,405.36	0
Colorado	14	4,332.86	0	4,411.43	0
Connecticut	84	340,751.23	384,949.00	763,274.23	8,852.35
Delaware	2	2,441.00	786.50	3,285.08	0
Florida	12	631.02	0	511.50	0
Georgia	51	24,979.47	0	24,207.61	0
Hawaii	1	21,571.16	0	21,359.98	0
1st Illinois	370	1,569,295.10	11,393.51	1,560,819.97	0
8th Illinois	16	17,352.04	6,427.52	28,666.97	0
Indiana	85	383,116.72	77,315.13	473,257.30	0
Iowa	39	65,427.50	0	64,002.02	0
Kansas	11	71,602.78	10,777.50	78,187.11	0
Kentucky	30	98,010.79	0	96,143.82	0
Louisiana	63	58,900.70	0	57,513.71	0
Maine	16	22,287.45	0	21,982.29	0
Maryland	105	1,455,386.10	5.00	1,539,938.54	0
Massachusetts	206	975,600.21	96,090.16	1,022,013.52	4,118.50
1st Michigan	58	243,749.89	402,390.53	644,283.24	0
4th Michigan	44	166,504.79	0	164,798.77	0
Minnesota	53	66,517.80	0	61,904.44	0
Mississippi	6	299.24	0	303.09	0
1st Missouri	108	719,802.37	1,119,833.92	1,797,866.18	0
6th Missouri	37	32,445.39	0	30,865.40	0
Nebraska	33	16,880.73	16.70	17,732.48	0
Montana	2	79.34	0	32.28	0
New Hampshire	7	4,344.48	0	4,255.43	0
1st New Jersey	29	161,904.78	55,901.37	194,001.15	0
5th New Jersey	106	3,315,250.76	1,046,568.70	4,340,038.35	0
1st New York	323	1,342,951.70	28,910.53	1,351,004.12	0
2d New York	361	999,940.81	29,320.57	1,022,460.80	0

TABLE 67.—WINE GALLONS OF SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Manufacturers.	Received.	Recovered on manufacturers' premises.	Used.	Shipped to denaturing plants for redenaturation.
14th New York	86	403,186.10	42,346.28	439,896.06	0
21st New York	41	113,755.87	246,741.64	357,303.98	7,225.01
28th New York	112	374,354.30	47,046.64	353,387.38	0
North Carolina	20	515,519.77	0	508,195.02	0
1st Ohio	71	258,819.20	35,404.82	258,407.75	0
10th Ohio	9	4,610.32	0	4,097.74	0
11th Ohio	12	5,272.47	0	4,914.02	0
18th Ohio	76	77,636.96	872.00	72,073.25	0
Oklahoma	7	3,330.23	0	3,221.15	0
Oregon	11	3,310.30	0	3,038.32	0
1st Pennsylvania	198	982,030.45	12,100.90	975,353.10	0
12th Pennsylvania	14	16,485.84	0	14,318.25	0
23d Pennsylvania	54	177,663.59	329.00	166,660.18	0
Rhode Island	23	114,622.82	68,997.67	187,048.85	0
South Carolina	5	312.52	0	248.94	0
Tennessee	48	14,194.36	1,991.75	14,154.36	0
1st Texas	23	146,433.26	0	141,963.32	0
2d Texas	16	10,694.49	2,950.82	13,053.15	0
Utah	6	1,106.70	0	1,122.93	0
Vermont	7	1,861.17	0	1,902.71	0
Virginia	39	1,678,964.22	238,963.00	1,877,642.56	0
Washington	13	5,033.25	0	4,432.58	0
West Virginia	11	7,574.10	0	6,624.97	0
Wisconsin	49	157,136.71	3,054.39	154,352.21	0
Total	3,410	17,383,551.41	4,410,010.84	21,585,307.33	20,196.86
Total for 1921	1,760	10,346,526.50	5,490,894.22	16,054,752.36	29,955.14

TABLE 68.—PROOF GALLONS OF ALCOHOL WITHDRAWN FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES FOR EXPORT, YEAR ENDED JUNE 30, 1922, BY COUNTRIES TO WHICH EXPORTED.

Exported to—	Proof gallons.	Exported to—	Proof gallons.
Bahama	10,390.58	Honduras	9,919.55
Bermuda	4,479.86	Malta	12,439.58
British West Indies	655.41	Morocco	11,267.49
Canada	105,298.95	Nicaragua	19.01
China	562.41	Norway	28,200.13
Colombia	19.00	Newfoundland	92.70
Denmark	9.50	Smyrna	135,949.72
Egypt	25,745.79	Syria	53,913.22
France	21,192.13	Tahiti	195.29
Greece	856,423.69	Turkey	1,295,842.94
Guatemala	194.10	Port not stated	564,052.60
Holland	625.62		
		Total	3,136,639.22

TABLE 69.—PROOF GALLONS OF ALCOHOL DEPOSITED IN AND WITHDRAWN FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES AT THE END OF THE YEAR, BY COLLECTION DISTRICTS.

Districts.	Remaining in warehouse July 1, 1921.	Produced and deposited in warehouse.	Received from other bonded warehouses.	Received from general bonded warehouse.	Withdrawn for tax payment.
1st California	350,544.73	3,608,914.64			582,762.43
Colorado	14,512.52	46,780.31			20,312.78
Connecticut		17,902.52			
Hawaii	26,442.85	65,304.86			185.02
1st Illinois	612,341.49	3,765,718.10	8,025,553.52		2,111,650.15
8th Illinois	104,611.94	4,142,682.85			2,616,288.31
Indiana	175,460.51	5,540,054.49	32,361.91		1,817,994.70
Kentucky	54,601.90	416,632.46	121,175.70		152,771.00
Louisiana	2,603,437.42	22,810,326.44	1,527,588.09		600,338.08
Maryland	1,987,051.04	15,510,066.33	28,009.63	30.59	1,146,543.91
Massachusetts	469,420.26	3,183,798.93	758,410.87		762,957.31
1st Michigan	51,116.69	1,220,751.64	320,559.26		290,553.94
Minnesota	41,628.72	268,990.71			25,715.14
1st Missouri	28,794.22	1,356,005.02	114,864.70		109,047.58
6th Missouri	21,981.35		172,217.72		147,177.78
1st New Jersey	4,678.00	214,503.79			16,756.02
5th New Jersey	69,487.91		22,362.06		50,055.23
1st New York	37,836.33	147,890.05			96,774.90
2d New York	21,663.77		1,642,125.92		1,352,444.27
14th New York	9,729.60	1,821,031.80	201,292.37		981,721.21
21st New York	51,815.32	9,154.35			39,071.65
28th New York	7,069.48		103,391.80		87,742.02
1st Ohio	454,510.10	2,179,690.08			1,656,867.39
18th Ohio	6,505.44		126,401.29		102,113.08
1st Pennsylvania	157,820.59	12,107,650.10	106,745.63		1,330,908.60
12th Pennsylvania		1,327.34			
23d Pennsylvania	61,450.31	144,632.01	106,323.39		144,557.41
South Carolina	38,782.04				
Wisconsin	107,209.49	634,555.41			77,335.95
Total	7,631,451.02	79,214,366.83	13,418,387.83	30.59	16,327,147.05

Districts.	Losses in warehouse.	Withdrawn for scientific purposes.	Withdrawn for use of U. S. and subdivisions.	Transfers to denaturing warehouses.	Withdrawn for export.
1st California	16.48	56,500.52	227,839.85	2,960,575.89	5,946.94
Colorado		6,916.40		25,243.07	
Connecticut				17,902.52	
Hawaii		374.45	22.16	56,188.24	
1st Illinois	63,741.96	71,640.67	5,309.92	7,139,445.94	49,911.07
8th Illinois	2,033.74	62,100.70	48,564.60	1,510,883.78	9,343.86
Indiana	3,259.89	25,816.63	5,940.89	3,389,838.56	411,802.40
Kentucky	3,908.66	5,502.99		422,255.54	
Louisiana	77,381.99	35,143.04	88,742.78	14,879,445.36	1,665,992.47
Maryland	898.61	99,066.54	90,876.29	11,312,372.95	208,457.72
Massachusetts	11,391.60	41,962.51	25,260.80	2,677,686.32	567,028.61
1st Michigan	5,267.00	13,164.71		907,349.13	
Minnesota		11,272.08		225,078.38	
1st Missouri	896.10	10,244.39	295.67	4,527.72	
6th Missouri	585.49	15,785.14	2,392.12		
1st New Jersey	85.99			198,190.90	
5th New Jersey	576.25				
1st New York		95.59		25,326.10	
2d New York	389.24	99,775.35	23,744.82	102,591.88	3,065.91
14th New York	799.57	874.23		4,288.65	100.92
21st New York		1,686.30			
28th New York	219.82	8,611.51			
1st Ohio		15,209.65	21,312.16	793,638.51	129,551.78
18th Ohio	187.48	14,330.52			
1st Pennsylvania	5,800.39	57,649.60	16,698.13	10,721,543.29	86,037.54
12th Pennsylvania		1,327.34			
23d Pennsylvania	838.44	2,207.59		10,975.46	
South Carolina	164.94			38,617.10	
Wisconsin	127.18	14,664.89		577,849.81	
Total	178,570.82	671,932.31	557,000.28	58,032,115.10	3,136,639.22

TABLE 69.—PROOF GALLONS OF ALCOHOL DEPOSITED IN AND WITHDRAWN FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES AT THE END OF THE YEAR, BY COLLECTION DISTRICTS—Continued.

Districts.	Transfers to manufacturing warehouses.	Transfers to other bonded warehouses.	Withdrawn for redistillation.	Transfers to vinegar plants.	Remaining in warehouses June 30, 1922.
1st California					126,117.77
Colorado					8,820.13
Connecticut					
Hawaii					34,977.84
1st Illinois		1,704,852.51			1,257,060.80
8th Illinois					28,071.80
Indiana					93,223.81
Kentucky					7,971.87
Louisiana		7,290,880.94			2,300,478.19
Maryland	32,294.25	2,808,264.50	30.59	585,892.97	1,240,450.26
Massachusetts	2,002.32	22,421.73			300,918.77
1st Michigan		338,934.35			40,158.46
Minnesota					48,553.13
1st Missouri		1,306,507.27			67,545.51
6th Missouri					28,258.54
1st New Jersey					4,148.28
5th New Jersey					41,218.49
1st New York					63,528.79
2d New York	4,072.68	5,700.00			72,005.55
14th New York				1,041,631.39	2,637.80
21st New York					20,211.73
28th New York		14,787.99			
1st Ohio					17,620.64
18th Ohio					16,276.05
1st Pennsylvania					153,678.77
12th Pennsylvania					
23d Pennsylvania					153,827.81
South Carolina					
Wisconsin					71,757.07
Total	38,369.25	13,492,349.29	30.59	1,627,524.33	6,202,560.97

TABLE 70.—SUMMARY OF OPERATIONS RELATING TO ALCOHOL AT INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922.

DR.

	Proof gallons.	
Remaining in warehouse July 1, 1921	7,631,454.02	
Withdrawn for export and unaccounted for July 1, 1921	6,538,049.56	
Transfers to bonded manufacturing warehouses and unaccounted for July 1, 1921	14,208.70	
Losses in warehouse unaccounted for July 1, 1921	69,663.88	
Produced and deposited in warehouse	79,214,366.83	
Produced and removed to denaturing plants from industrial alcohol plants not having warehouses	691,734.68	
Received from other bonded warehouses	13,418,387.83	
Received from general bonded warehouse	30.59	
Total		107,577,896.09

CR.

Withdrawn tax paid	16,327,147.05	
Losses in warehouse allowed	211,157.11	
Losses in warehouse tax paid	422.56	
Withdrawn for scientific purposes	671,932.34	
Withdrawn for use of United States and subdivisions	557,000.29	
Transferred to denaturing warehouses	58,032,115.10	
Removed from industrial alcohol plants not having a bonded warehouse direct to denaturing warehouses	691,734.68	
Exported and accounted for	6,067,217.83	
Losses allowed in transit for export	22,271.95	
Tax paid on deficiencies for export	211.64	
Tax paid on alcohol withdrawn for export, not exported	200.67	
Withdrawn for export and deposited in general bonded warehouse	3,527.48	
Deposited in bonded manufacturing warehouses	24,118.73	
Losses allowed in transit to bonded manufacturing warehouses	65.70	
Transfers to other warehouses	13,492,349.29	
Withdrawn for redistillation	30.59	
Transfers to vinegar plants	1,627,524.36	
		97,729,027.35
Withdrawn for export and unaccounted for June 30, 1922	3,581,259.22	
Transfers to bonded manufacturing warehouses and unaccounted for June 30, 1922	28,393.52	
Losses in warehouse and unaccounted for June 30, 1922	36,655.03	
Remaining in warehouse June 30, 1922	6,202,560.97	
		9,848,868.74
Total		107,577,896.09

TABLE 71.—INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS, UNDER TITLE III OF THE NATIONAL PROHIBITION ACT, OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Industrial alcohol plants.	Bonded warehouses.	Denaturing plants.	Districts.	Industrial alcohol plants.	Bonded warehouses.	Denaturing plants.
1st California	4	4	4	6th Missouri		2	
6th California	1		1	1st New Jersey	1	1	2
Colorado	2	2	1	5th New Jersey		1	4
Connecticut	1	1	2	1st New York	1	1	2
Hawaii	3	1	3	2d New York		2	1
1st Illinois	9	10	9	14th New York	1	1	3
8th Illinois	2	2	2	21st New York	1	1	
Indiana	3	3	3	1st Ohio	2	1	2
Kentucky	3	3	4	1st Pennsylvania	6	6	6
Louisiana	12	12	10	12th Pennsylvania	1	1	
Maryland	3	4	4	23d Pennsylvania	1	2	
Massachusetts	1	2	3	South Carolina	1	1	
1st Michigan	1	2	1	Tennessee	1		
4th Michigan	1		1	Wisconsin	3	3	3
Minnesota	2		2	Total	68	71	74
1st Missouri	1	2	1				

TABLE 72.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922.

OPERATIONS.	Distilled spirits (taxable gallons).		
Actually remaining in distillery warehouses July 1, 1921	38,971,570.8		
Actually remaining in general bonded warehouses July 1, 1921	3,287,828.4		42,259,399.2
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1921		6,577,526.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1921		1[illegible]3,431.5	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1921		449,103.0	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1921		4,017.9	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1921		1[illegible],041.3	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1921		8,003.1	
Withdrawn from general bonded warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1921		4,877.5	7,122,060.8
Deposited in distillery warehouses during the year		475,632.9	
Deposited in distillery warehouses from distillery warehouses in other districts		137,295.9	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries		754,499.3	
Received into general bonded warehouses during the year from distillery warehouses		149,300.4	
Received into general bonded warehouses during the year from other general bonded warehouses		66,480.1	
Received into general bonded warehouses during the year by special permission		122,913.6	
Withdrawn for scientific purposes and returned to general bonded warehouse		87.3	
Excess ascertained by regauge at general bonded warehouses		10.0	1,058,219.5
Aggregate			51,037,679.3
Withdrawn from distillery warehouses tax paid during the year:			
Tax rate $2.20 per gallon	494,905.1		
Tax rate $6.40 per gallon	198.4	495,103.5	
Withdrawn from distillery warehouses tax paid for bottling in bond during the year: Tax rate $2.20 per gallon		1,156,642.5	
Withdrawn from general bonded warehouses tax paid during the year:			
Tax rate $2.20 per gallon	281,679.4		
Tax rate $6.40 per gallon	344.3	282,023.7	
Loss allowed on account of leakage or evaporation in distillery warehouses		781,442.0	
Loss allowed on account of leakage or evaporation in general bonded warehouses		69,735.5	
Withdrawn for scientific purposes and for the use of the United States from distillery warehouses		2,729.3	
Withdrawn for scientific purposes and for the use of the United States from general bonded warehouses		196.4	
Withdrawn free of tax from distillery warehouses for denaturation		6,923.7	
Removed from cistern rooms of distilleries direct to denaturing warehouses		754,499.3	
Withdrawn for denaturation from general bonded warehouses		64,646.9	

TABLE 72.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922—Continued.

OPERATIONS—continued.	Distilled spirits (taxable gallons).	
Seized and sold pursuant to warrant for distraint for taxes	2,763.7	
Withdrawn from distillery warehouses for bottling in bond for export (transferred to bottling warehouse account)	56,328.9	
Loss allowed on account of leakage in transportation for export from distillery warehouses	6,710.2	
Loss allowed on account of leakage in transportation for export from general bonded warehouses	108.0	
Tax paid on loss by leakage in transportation for export from distillery warehouses	6,422.1	
Tax paid on loss by leakage in transportation for export from general bonded warehouses	3.9	
Exported from distillery warehouses, proofs of landing received	4,199,196.8	
Withdrawn for export from distillery warehouses and removed to general bonded warehouses	24,504.7	
Exported from general bonded warehouses, proofs of landing received	29,254.3	
Spirits heretofore reported lost by casualty returned to warehouse	45.4	
Tax paid on spirits reported lost by casualty from distillery warehouses	1,468.2	
Tax paid on spirits reported lost by casualty from general bonded warehouses	770.6	
Loss allowed on account of casualties from distillery warehouses	352,761.9	
Loss allowed on account of casualties from general bonded warehouses	9.0	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses	51.7	
Deposited in manufacturing warehouses from distillery warehouses	27,965.7	
Deposited in general bonded warehouses from distillery warehouses	149,300.4	
Deposited in general bonded warehouses from other general bonded warehouses	66,480.1	
Deposited in industrial alcohol bonded warehouses from general bonded warehouses	30.5	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses	2,515.4	
Deposited in distillery warehouses from distillery warehouses	137,295.9	
		9,507,970.8
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1922	2,407,741.6	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1922	87,588.8	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1922	182,111.7	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1922	19,206.1	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1922	5,663.1	
Withdrawn from general bonded warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1922	1,201.8	
		2,703,513.1
Remaining in distillery warehouses June 30, 1922	35,698,504.3	
Remaining in general bonded warehouses June 30, 1922	3,127,691.1	
		38,826,195.4
Aggregate		51,037,679.3

TABLE 73.—TAXABLE GALLONS OF BRANDY DEPOSITED IN AND WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	In warehouses July 1, 1921.	Brandy received into warehouses from distilleries.	Withdrawn taxpaid.	Leakage allowed.	Grape brandy withdrawn to fortify wines.	Lost by casualty.	In warehouses June 30, 1922.
1st California	85,912.5	447,656.4	3,131.3	2,334.3	80,456.8		441,648.5
6th California	4,546.5	3,268.0	236.1	34.1			7,514.3
1st Illinois	121,914.1		4,571.7	788.8	834.8	2.0	115,716.8
Kentucky	24,323.0		517.3	169.0			23,636.7
Maryland	1,917.4		66.3	27.0			1,824.1
6th Missouri	2,979.0						2,979.0
5th New Jersey	19,202.2		6,405.4	1,259.4		.2	11,537.2
2d New York	265,906.3		8,818.2	2,087.1	8,552.2	122.4	246,326.4
21st New York	37,443.0						37,443.0
28th New York	18,684.4		1,195.0	144.7	1,855.6		15,489.1
1st Ohio	27,246.2		899.6	97.7			26,248.9
1st Pennsylvania	2,574.4		139.0	28.0			2,407.4
23d Pennsylvania	28,909.1		768.6	158.4			27,982.1
Total	641,558.1	450,924.4	26,748.5	7,128.5	94,699.4	124.6	963,781.5

TABLE 74.—SUMMARY OF OPERATIONS RELATING TO BRANDY AT SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1922.

DR.

		Gallons.
Withdrawn for export and unaccounted for July 1, 1921		56,387.3
Lost by casualty, etc., and unaccounted for July 1, 1921		2,389.5
Remaining in special bonded warehouses July 1, 1921		641,558.1
Deposited in special bonded warehouses		450,924.4
Total		1,151,259.3

CR.

Withdrawn tax paid from special bonded warehouses during the year:		
Rate $2.20 per gallon	26,713.4	
Rate $6.40 per gallon	35.1	
		26,748.5
Loss allowed on account of leakage or evaporation in warehouse		7,128.5
Grape brandy withdrawn for the fortification of wine		94,699.4
Tax paid on loss or leakage in transportation for export		384.1
Exported and accounted for		55,774.1
Tax paid on brandy heretofore reported lost by casualties, etc		1,108.4
Loss allowed on account of casualties, etc		204.7
Withdrawn for export and unaccounted for June 30, 1922		229.1
Lost by casualty, etc., and unaccounted for June 30, 1922		1,201.0
Remaining in special bonded warehouses June 30, 1922		963,781.5
Total		1,151,259.3

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1917–1922.

Years.	Brandy used (tax gallons).	Wine fortified (wine gallons).	
		Before fortification.	After fortification.
1917	5,039,750.5	18,159,931.60	21,019,358.92
1918	3,852,496.5	15,357,518.00	17,513,109.12
1919	1,961,933.0	6,535,372.14	7,602,734.98
1920	1,120,467.4	3,532,946.56	4,163,937.90
1921	1,846,871.8	6,689,171.10	7,720,044.05
1922	714,792.0	2,791,971.50	3,194,516.81

TABLE 75.—FUSEL OIL REMOVED FROM INDUSTRIAL ALCOHOL PLANTS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
1st California	1,200.56	1st Pennsylvania	24,125.02
Indiana	637.50	South Carolina	308.67
Louisiana	18,917.75	Wisconsin	2,122.37
Maryland (including District of Columbia)	17,088.28	Total	68,546.65
14th New York	940.00	Total for year ended June 30, 1921	42,161.05
1st Ohio	3,506.50		

TABLE 76.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER THE ACT OF FEBRUARY 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS AND BY KINDS.

Districts.	Brandy used (tax gallons).	Angelica.		Blackberry.		Cherry.	
		Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California	283, 688. 3	150, 091. 52	172, 286. 07				
6th California	262, 929. 2	84, 279. 98	101, 863. 03				
1st Missouri	6, 801. 5						
1st New Jersey	4, 242. 9						
1st New York	73, 393. 2						
28th New York	48, 555. 7						
10th Ohio	35, 181. 2			1, 150. 00	1, 300. 93	1, 300. 00	1, 476. 51
Total	714, 792. 0	234, 371. 50	274, 149. 10	1, 150. 00	1, 300. 93	1, 300. 00	1, 476. 51

Districts.	Madeira.		Malaga.		Muscatel.		Port.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California	8, 248. 02	9, 599. 09	7, 575. 68	9, 159. 36	102, 679. 26	117, 840. 22	217, 797. 03	252, 439. 41
6th California			23, 589. 56	29, 414. 93	98, 181. 89	118, 978. 83	451, 475. 05	527, 856. 56
1st Missouri								
1st New Jersey							19, 760. 00	21, 270. 00
1st New York								
28th New York							72, 315. 52	82, 127. 71
10th Ohio							51, 235. 20	58, 526. 00
Total	8, 248. 02	9, 599. 09	31, 165. 24	38, 574. 29	200, 861. 15	236, 819. 05	812, 582. 80	942, 319. 68

Districts.	Sherry.		Sweet Catawba.		Sweet Concord.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California	659, 167. 54	742, 757. 16				
6th California	189, 044. 58	208, 975. 12				
1st Missouri			26, 410. 48	30, 615. 84		
1st New Jersey			9, 570. 00	10, 344. 91		
1st New York						
28th New York			162, 137. 22	180, 499. 10		
10th Ohio	78, 968. 41	96, 378. 22	17, 847. 98	19, 875. 63	2, 048. 80	2, 378. 88
Total	927, 180. 53	1, 048, 110. 50	215, 965. 68	241, 335. 48	2, 048. 80	2, 378. 88

Districts.	Tokay.		White.		Total sweet wines (wine gallons).	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st California	10, 826. 88	12, 545. 58			1, 156, 385. 93	1, 316, 626. 89
6th California					846, 571. 00	987, 088. 47
1st Missouri					26, 410. 48	30, 615. 84
1st New Jersey			4, 270. 90	5, 127. 18	33, 600. 90	36, 842. 09
1st New York			342, 000. 00	380, 780. 54	342, 000. 00	380, 780. 54
28th New York					234, 452. 74	262, 626. 81
10th Ohio					152, 550. 39	179, 936. 17
Total	10, 826. 88	12, 545. 58	346, 270. 90	385, 907. 72	2, 791, 971. 50	3, 194, 516. 81

TABLE 77.—BOTTLES OF CHAMPAGNE AND ARTIFICIALLY CARBONATED WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	On storage July 1, 1921.				Produced.	
	Half pints.	Pints.	Quarts.	Magnums.	Pints.	Quarts.
1st California		209, 583	108, 768	60	552	13, 267
6th California					39, 925	22, 678
1st Illinois		134			4, 032	
1st Missouri					22, 656	10, 284
1st New Jersey		81, 691	44, 710			
2d New York		2, 113	738			600
14th New York		51, 343	94, 165			
28th New York	8, 400	770, 230	176, 304		24, 098	
10th Ohio	9, 244	81, 221	56, 507	126	11, 876	1, 176
Rhode Island		593	774			
Total	17, 644	1, 286, 908	481, 966	186	103, 139	48, 005

Districts.	Received from other bonded premises.		Removed tax paid.		Withdrawn for transfer to other bonded premises.		Converted into still wine.	
	Pints.	Quarts.	Pints.	Quarts.	Pints.	Quarts.	Pints.	Quarts.
1st California	11, 136	1, 944	10, 720	8, 831	11, 136	1, 944	1, 127	520
6th California								
1st Illinois								
1st Missouri	5, 400	480	22, 296	10, 284	4, 800	480		
1st New Jersey			20, 232	11, 580				
2d New York			432	864			97	236
14th New York			432	526				
28th New York		132	23, 558	10, 248		132		
10th Ohio			13, 940	2, 136	600			
Rhode Island								
Total	16, 536	2, 556	91, 610	44, 409	16, 536	2, 556	1, 224	756

Districts.	Claimed as lost on storage.			On storage June 30, 1922.			
	Half pints.	Pints.	Quarts.	Half pints.	Pints.	Quarts.	Magnums.
1st California		1, 740	526		288, 548	112, 158	60
6th California		4, 092	7, 057		35, 833	15, 621	
1st Illinois		639			3, 527		
1st Missouri					960		
1st New Jersey		18, 133	7, 275		43, 326	25, 855	
2d New York					1, 584	238	
14th New York		89	156		50, 822	93, 483	
28th New York	168	12, 126	2, 152	8, 232	758, 044	163, 904	
10th Ohio				9, 244	78, 557	55, 547	126
Rhode Island					593	774	
Total	168	36, 819	17, 166	17, 476	1, 260, 394	467, 580	186

TABLE 78.—TAXABLE GALLONS OF STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	On storage July 1, 1921.			Natural wines produced.		Produced by amelioration or sweetening.	
	Not over 14 per cent alcohol.	14–21 per cent alcohol.	21–24 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.
1st California	14,210,738.49	4,676,679.55	150,453.00	3,640,940.23		986.01	
6th California	651,148.74	560,023.71	14,128.00	1,002,430.17		254,706.69	133,600.00
Connecticut	3,352.00						
1st Illinois	47,895.80	92,763.50		4,665.00			
8th Illinois	3,303.25						
Indiana	3,196.00						
Kentucky	2,621.00			810.00			
Louisiana	2,446.03	1,545.00					
Maryland				4,500.00			
Massachusetts	24,345.00						
1st Michigan					460.00		
Minnesota	5,139.00			3,585.00			
1st Missouri	401,386.62	20,114.50		1,496.00			
6th Missouri	1,231.75						
Nebraska	1,943.50						
1st New Jersey	62,230.47	23,648.50		22,755.00	84.00		
5th New Jersey	38,087.68	6,680.73		2,500.00			
1st New York	1,073,552.66	1,290,366.57		4,050.00			
2d New York	612,611.91	88,130.00		43,741.50			
14th New York	36,071.37	36,867.00		5,091.00		1,310.00	
21st New York	1,220.00			1,450.00			
28th New York	1,398,673.39	229,803.14	55,318.36	200,305.00		43,274.75	13,571.71
North Carolina	294,454.50			25,000.00			
1st Ohio	15,385.44	272.57					
10th Ohio	1,179,265.27	43,412.00	120.00	57,875.00		25,322.00	
18th Ohio	26,767.00	3,502.00		2,400.00			
1st Pennsylvania	16,413.75	25.00		2,270.00			
23d Pennsylvania	9,824.00						
Rhode Island	87,791.50	1,599.00					
Wisconsin	7,817.53	534.00		1,401.00			
Total	20,278,912.60	7,075,966.80	250,019.36	6,827,373.90	544.00	325,599.45	147,171.71

Districts.	Produced by blending.		Produced by fortifying.			Excess ascertained by inventory.	
	Not over 14 per cent alcohol.	14–21 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.	21–24 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.
1st California	781,211.68	730,519.32		1,270,947.98	36,678.01	21,421.58	8,932.12
6th California	34,850.00	352,150.00		962,836.69	24,251.78		
1st Illinois		47,050.00					
Massachusetts						439.50	
1st Missouri	800.00	21,600.00		30,615.84			
1st New Jersey			5,127.18	31,714.91		1,279.28	
1st New York	860,000.00	9,000.00		380,780.54			
2d New York	45,087.50	29,199.50					
14th New York		30,794.00				758.95	
28th New York	17,540.00	11,260.00		261,563.62	1,063.19	17,224.39	
North Carolina						4,500.00	
10th Ohio	13,548.00	2,876.00		179,936.17			
Rhode Island						150.00	
Total	1,753,037.18	1,234,448.82	5,127.18	3,127,395.75	61,993.88	45,773.73	8,932.12

TABLE 78.—TAXABLE GALLONS OF STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Received from other bonded premises.			Removed taxpaid.	
	Not over 14 per cent alcohol.	14–21 per cent alcohol.	21–24 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.
1st California	703,338.50	2,234,779.60		373,900.50	322,607.10
6th California	22,429.42	123,496.68		26,509.40	185,272.20
Connecticut				805.00	
1st Illinois	68,266.00	752,020.00		60,516.00	714,734.00
8th Illinois				59.00	
Kentucky				1,182.00	
Maryland				4,500.00	
Massachusetts				271.00	
1st Michigan					10.00
Minnesota				4,249.00	
1st Missouri	4,198.50	13,480.50	20,000.00	10,605.50	22,718.50
Nebraska				796.00	
1st New Jersey	37,284.50	19,540.60		4,031.00	7,984.00
5th New Jersey				165.00	24.00
1st New York	660,785.50	210,450.75	10,000.00	74,436.95	355,851.35
2d New York	185,070.00	176,496.50		457,637.00	138,761.60
14th New York	14,765.50	33,058.00		9,611.73	30,192.50
21st New York				1,317.00	
28th New York	141,086.00	20,672.50		69,514.80	35,169.10
1st Ohio				3,276.00	
10th Ohio	11,476.50	11,390.00		28,384.15	29,943.60
18th Ohio		100.00		10,166.10	834.80
1st Pennsylvania	4,480.00			5,604.00	
Rhode Island	744.00	498.00		22,627.00	5.00
Wisconsin	42.00				
Total	1,653,975.42	3,664,963.03	30,000.00	1,170,164.13	1,844,200.75

Districts.	Withdrawn for transfer to other bonded premises.			Withdrawn for export.		Removed as distilling material.	
	Not over 14 per cent alcohol.	14–21 per cent alcohol.	21–24 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.	Not over 14 per cent alcohol.	14–21 per cent alcohol.
1st California	956,349.90	2,810,301.80		14,382.30	5,519.50	1,046,028.68	2,005.00
6th California	34,506.42	589,943.68				741,660.02	
1st Illinois	8,055.50	41,025.00					
Louisiana	2,327.00	1,512.00					
1st Missouri	10,000.00					64,290.00	
1st New Jersey	8,750.00	18,030.00					
1st New York	55,558.50	50,404.00		1.00	1.50	606,000.00	
2d New York	4,254.00	1,100.00					
28th New York	509,397.50	117,926.00	30,000.00	63.00	372.00	253,544.00	
North Carolina	110,000.00						
10th Ohio	144,586.00	4,689.50				156,140.00	
1st Pennsylvania	4,480.00						
Wisconsin	42.00						
Total	1,848,396.82	3,635,041.98	30,000.00	14,416.30	5,893.00	2,568,263.80	2,005.00

TABLE 78.—TAXABLE GALLONS OF STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS—Continued.

Districts.	Removed for family use.		Removed as vinegar (not over 14 per cent alcohol).	Used for manufacturing champagne and artificially carbonated wines.	
	Not over 14 per cent alcohol.	14-21 per cent alcohol.		Not over 14 per cent alcohol.	21-24 per cent alcohol.
1st California	4,133.00		675.00	2,700.00	
6th California				8,020.50	
Connecticut	102.00				
1st Illinois	380.00		207.00	504.00	
Massachusetts			940.00		
1st Missouri	24.00		2,736.00	4,502.50	
6th Missouri	2.00				
1st New Jersey	48.00	83.00			
2d New York			25,400.50	120.00	
28th New York			1,655.00	2,495.00	
10th Ohio			2,856.00	1,482.00	120.00
Total	4,689.00	83.00	34,475.50	20,532.00	120.00

Districts.	Used for amelioration or sweetening.			Used in blending.			Used for fortifying (not over 14 per cent alcohol).
	Not over 14 per cent alcohol.	14-21 per cent alcohol.	21-24 per cent alcohol.	Not over 14 per cent alcohol.	14-21 per cent alcohol.	21-24 per cent alcohol.	
1st California	932.01			658,616.00	635,953.09	217,131.91	1,156,355.93
6th California	191,267.04	131,900.00		37,250.00	311,370.22	35,379.75	846,571.00
1st Illinois				8,750.00	38,300.00		
1st Missouri				4,000.00	400.00	18,000.00	26,410.48
1st New Jersey							33,600.00
1st New York				481,500.00	377,500.00	10,000.00	342,000.00
2d New York				33,771.00	40,516.00		
14th New York	1,150.00			8,830.00	21,964.00		
28th New York	28,540.21	23,351.66	342.33	17,079.61	7,249.50	4,470.80	234,452.74
10th Ohio	23,000.00			10,820.00	5,604.00		152,550.39
Total	244,889.26	155,251.66	342.33	1,260,616.64	1,438,886.81	287,982.55	2,791,971.50

TABLE 78.—TAXABLE GALLONS OF STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1922—Continued.

Districts.	Claimed as lost on storage.			On storage June 30, 1922.		
	Not over 14 per cent alcohol.	14-21 per cent alcohol.	21-24 per cent alcohol.	Not over 14 per cent alcohol.	14-21 per cent alcohol.	21-24 per cent alcohol.
1st California	497,165.36	145,214.99		14,546,666.61	5,039,077.12	
6th California	33,751.43	50,277.28		945,326.25	803,343.70	
Connecticut	1,000.00			1,445.00		
1st Illinois	3,125.50	20,233.50		39,288.80	107,511.00	
8th Illinois	178.25			3,066.00		
Indiana				3,106.00		
Kentucky	170.00			2,079.00		
Louisiana	119.68	3.00				
Massachusetts				23,573.50		
1st Michigan					450.00	
Minnesota	958.00			3,517.00		
1st Missouri	5,700.78	39.00		339,602.86	62,633.31	2,000.00
6th Missouri	5.00			1,224.75		
Nebraska				1,147.50		
1st New Jersey	2,891.53	1,081.00		79,352.00	47,780.01	
5th New Jersey	314.00	632.02		40,108.68	6,024.71	
1st New York	22,481.25	7,338.50		1,016,447.46	1,108,502.51	
2d New York	82,760.88	4,962.50		282,550.53	108,482.90	
14th New York	698.00	177.00		37,707.12	48,355.50	
21st New York	773.00			580.00		
28th New York	21,075.90	4,619.45	1,319.36	680,285.74	318,183.20	20,219.00
North Carolina				213,954.50		
1st Ohio	199.56			11,909.88	272.57	
10th Ohio	455.81	220.19		767,209.42	197,156.58	
18th Ohio	4,968.90	1,881.20		34,041.00	850.00	
1st Pennsylvania	93.00			12,986.75	25.00	
23d Pennsylvania				9,824.00		
Rhode Island	45,875.00	35.80		20,183.50	2,050.20	
Wisconsin	626.38			8,652.45	534.00	
Total	725,428.21	236,716.43	1,319.36	19,105,926.30	7,941,361.00	22,219.00

TABLE 79.—BONDED WINERIES AND BONDED STOREROOMS OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Bonded wineries.	Bonded storerooms.	Districts.	Bonded wineries.	Bonded storerooms.
1st California	569	15	5th New Jersey	4	2
6th California	125	1	1st New York	10	4
Connecticut	2		2d New York	63	18
1st Illinois	7	6	14th New York	9	
8th Illinois	3	1	21st New York	1	1
Indiana	1		28th New York	40	2
Kentucky	2		North Carolina	4	
Louisiana		1	1st Ohio	3	1
Maryland	1		10th Ohio	14	
Massachusetts	2	1	18th Ohio	11	
1st Michigan	1		1st Pennsylvania	6	
Minnesota	3		23d Pennsylvania	1	
1st Missouri	13	1	Rhode Island	4	
6th Missouri	2		Wisconsin	4	1
Nebraska	1		Total	917	55
1st New Jersey	11				

TABLE 80.—MATERIALS USED IN THE PRODUCTION OF LIQUIDS CONTAINING ONE-HALF OF 1 PER CENT OR MORE OF ALCOHOL BY VOLUME AND CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1922.

Materials.	Pounds.	Materials.	Pounds.
Malt	189,670,279	Other grains	11,239,145
Corn and corn products	21,591,393	Other materials	4,440,755
Sugar and sirup	20,425,365		
Hops	4,452,676	Total	251,819,615

TABLE 81.—PRODUCTION AND DISPOSITION OF LIQUIDS CONTAINING ONE-HALF OF 1 PER CENT OR MORE OF ALCOHOL BY VOLUME AND CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Liquids containing one-half of 1 per cent or more of alcohol by volume.		Cereal beverages containing less than one-half of 1 per cent of alcohol by volume.	
	Produced.	Dealcoholized.	Produced.	Disposed of.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
1st California	2,532,160	3,457,686	4,637,910	4,671,496
6th California	1,699,110	2,066,520	2,400,850	2,373,379
Colorado	53,475	55,935	865,954	872,029
Connecticut	3,925,995	4,022,340	4,409,560	4,378,299
Delaware	227,540	263,035	326,120	310,931
Georgia			340,205	339,118
Idaho	13,570	15,162	28,430	32,184
1st Illinois	15,766,546	16,343,146	18,905,530	18,513,950
8th Illinois	807,776	947,597	1,479,219	1,593,221
Indiana	1,237,923	1,385,127	2,843,597	3,312,016
Kentucky	2,153,167	2,182,338	2,435,918	2,455,653
Louisiana	786,585	1,304,278	1,481,786	1,531,938
Maryland	2,030,981	2,290,422	3,690,779	3,681,067
Massachusetts	2,217,820	2,443,404	3,646,475	3,884,732
1st Michigan	2,634,315	2,671,749	3,316,029	3,554,429
4th Michigan	199,761	200,170	358,348	387,013
Minnesota	5,303,927	5,562,822	6,094,727	7,035,716
1st Missouri	6,980,456	11,805,375	12,777,770	12,358,669
6th Missouri	829,622	857,367	896,830	1,034,847
Montana	258,735	229,295	422,662	417,764
Nebraska	293,571	258,065	783,864	778,800
Nevada			109,430	114,166
1st New Jersey	390,476	329,130	879,628	891,272
5th New Jersey	9,890,280	10,373,535	11,593,066	12,058,514
1st New York	7,731,171	7,716,671	14,605,294	14,733,958
2d New York	14,885,971	14,580,035	21,737,198	21,947,511
14th New York	4,152,075	4,351,314	5,217,792	5,572,384
21st New York	3,559,011	3,711,004	4,202,250	3,826,109
28th New York	6,336,758	5,977,004	6,278,551	6,652,968
1st Ohio	6,340,862	6,153,115	7,672,979	8,034,211
10th Ohio	316,000	431,504	2,009,237	2,005,857
11th Ohio	556,096	478,050	839,273	786,361
18th Ohio	2,744,639	3,107,910	4,599,111	4,920,068
Oregon	357,800	365,193	365,193	375,905
1st Pennsylvania	3,196,507	1,659,674	3,235,306	3,523,039
12th Pennsylvania	9,141,601	9,455,605	12,216,821	12,173,227
23d Pennsylvania	12,716,240	12,049,778	12,082,075	11,896,816
Porto Rico			115,564	119,791
Rhode Island	783,194	854,642	924,812	1,233,199
Tennessee	59,210	23,126	765,700	756,594
1st Texas	640,429	679,302	1,413,020	1,394,088
2d Texas			380,060	444,092
Utah			321,036	337,655
Washington	234,215	208,164	368,757	340,714
Wisconsin	10,311,606	11,326,747	11,713,846	11,976,014
Wyoming	50,820	55,150	116,041	111,806
Total	144,667,985	152,317,405	196,781,761	199,788,540

TABLE 82.—DISTILLERIES REGISTERED AND OPERATED, YEAR ENDED JUNE 30, 1922, BY COLLECTION DISTRICTS.

Districts.	Grain.		Molasses (rum).		Fruit.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
1st California					16	15	16	15
6th California					8	8	8	8
Kentucky			1	1			1	1
Maryland	1	1					1	1
Massachusetts			1	1			1	1
1st Missouri					1	1	1	1
1st New York					1	1	1	1
28th New York					2	2	2	2
10th Ohio					3	3	3	3
23d Pennsylvania	1	1					1	1
Total	2	2	2	2	31	30	35	34
Total for year ended June 30, 1921	2	2	2	2	32	29	36	33

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1922, BY STATES AND BY CLASSES.[1]

New permits.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total.
Alabama		3						150	1						154
Alaska								3							3
Arizona			1					14			1			1	17
Arkansas								130	1		2				133
California	66	44	2	2	2	13		1,551	635		5	4		1	2,325
Colorado		2						306	17	1	1	1			328
Connecticut		9	1			1		367	120		19				517
Delaware	1							43							44
Florida		3						123							120
Georgia		4						200	4			1			209
Hawaii								85	2						87
Idaho								30	1		1				32
Illinois	20	30	1	1	5	5		2,102	616		2	18		1	2,801
Indiana	3	7	2			1		464	9		4	10			600
Iowa		2						739	26		1			1	769
Kansas		1						149	5		2				157
Kentucky	107	60				7		360	63			1			667
Louisiana		2				4		289	102		1	5			403
Maine								211	2		12			1	226
Maryland	41	17	5		2	2		565	111		1	3		3	750
Massachusetts	9	16	1		3	3		1,215	224		6	2		5	1,484
Michigan	3	1		1	1			543	29		9	9		2	598
Minnesota	2	6						545	145	1	1	1		2	703
Mississippi		1						125							126
Missouri	10	12						1,213	323		1	2		1	1,563
Montana		2						239	55			1		1	298
Nebraska	1	3						369				1			374
Nevada								43	8						51
New Hampshire								76	12		7				95
New Jersey	17	4			1			508	332		1	4		2	869
New Mexico								27	4						31
New York	116	91	5		12	11		3,218	1,829		44	17		1	5,344
North Carolina	1	6	1					121						5	134
North Dakota			4					115							119
Ohio	22	5	2		1			1,368	211		9	27		1	1,646
Oklahoma		1						178			1				180
Oregon		1						242	1		5	1			250
Pennsylvania	49	42	5		3	2		1,377	793		9	51		4	2,335
Porto Rico	4				1			20	35						60
Rhode Island		8						162	73						243

[1] The classes of permits represented by letters in the table headings are as follows: A, to manufacture; B, to sell; C, to transport; D, to import and use; E, to import and sell; F, to export; G, to export and sell; H, to use; I, to use and sell; J, to prescribe; K, to manufacture vinegar and to produce intoxicating liquor for conversion into same; L, to operate dealcoholizing plant; M, to sell flavoring extracts; N, to procure alcoholic preparations; O, to rectify. C and J, new and renewal permits, are issued by Federal prohibition directors; all others by bureau in Washington.

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1922, BY STATES AND BY CLASSES—Continued.

New permits—Continued.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total.
South Carolina		4						40	3						47
South Dakota			1					35	2						38
Tennessee		6						180						1	187
Texas		3	2			1		171	95			2			274
Utah								45							45
Vermont		3						113	21		40				177
Virginia		7	1					205	44		3				320
Washington								136	3		2				141
West Virginia		7						101	2		2				112
Wisconsin	13	5						503	123			16		4	664
Wyoming			1					73	15						89
Total	551	427	35	4	31	50		21,247	6,007	2	192	117		37	25,850

Renewal permits.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total.
Alabama								432	4						436
Alaska								22							22
Arizona								88							88
Arkansas								588	4		2			1	595
California	414	21		2	3	4		2,885	1,172		8	10		8	4,527
Colorado		2						726	14		7	2			751
Connecticut		7						756	107		4	3		2	909
Delaware								149	1			1			151
Florida		3						325	3						331
Georgia								567	14			1			582
Hawaii								1							1
Idaho		1						151			5	1			158
Illinois	2	13						4,587	1,775		7	4		5	6,693
Indiana		4				1		1,225	22		5	3			1,260
Iowa		4						2,154	24						2,182
Kansas								695	3		5				703
Kentucky	5	5						565	133			3			711
Louisiana		5				1		574	173			1			754
Maine								455	1		9			1	466
Maryland		8						905	364		3	5		2	1,287
Massachusetts	4	19				4		3,696	672		22	6		9	4,432
Michigan	1	2						1,529	38		29	20		4	1,623
Minnesota	1	5						1,205	323		1	17		1	1,553
Mississippi		1						524	6					1	532
Missouri	7	10						1,812	511		10	12		4	2,366
Montana		2						109	213			6		2	332
Nebraska		2						186	2			3			193
Nevada								32	7			2		1	42
New Hampshire								163	24		3				190
New Jersey	5	6						914	698		8	10		3	1,644
New Mexico								81	4						85
New York	41	74			15	21		2,693	2,313		40	15		5	5,217
North Carolina	1							422	4					2	429
North Dakota								336							336
Ohio	10	17				1		1,945	712		18	31		4	2,738
Oklahoma		1						353	1						355
Oregon		1						347	6		6	2			362
Pennsylvania		24			1			3,210	1,776		10	35		2	5,058
Porto Rico	1	3			1			42	127			1			175
Rhode Island	1	3						447	167		1	4		1	624
South Carolina								332	2						334
South Dakota		1						122	6						129
Tennessee		1						578	10		1	2		1	593
Texas		4						542	74			3			623
Utah		1						152	4			1			158
Vermont		1						194	24		66			1	286
Virginia								610	133		1			2	746
Washington		1						545	1		3	1			551
West Virginia								401	5		5				411
Wisconsin		7						1,348	615			40		1	2,011
Wyoming								72	19						91
Total	493	259		2	20	32		41,002	12,401		277	245		63	56,854

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1922, BY STATES AND BY CLASSES—Continued.

Permits superseded, canceled, surrendered, and recalled.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total.
Alabama								21							21
Arizona								5							5
Arkansas								71	1		3				75
California	9	1	9					95	2						116
Colorado		1						65	28	3		2			99
Connecticut		2	4					96	29		4				135
Delaware								2							2
Florida								11							11
Georgia								45	2						47
Hawaii								7							7
Idaho								12							12
Illinois		25	1					208	157			1			446
Indiana		1						33	18		2				54
Iowa								29	5	3					37
Kansas								45	14		1			1	61
Kentucky		5	4					21	7	9					46
Louisiana						1		29	15	1					38
Maine			1					19	1						21
Maryland	1	3	2					8	5						19
Massachusetts		7	3					132	61		21				224
Michigan		1	7					41	15	4				1	69
Minnesota		1						23	16	4					41
Mississippi								29							29
Missouri		2						70	29	20					121
Montana								1		1					2
Nebraska								45	1						46
Nevada								4							4
New Hampshire		1						6			11				18
New Jersey		8	7					170	75		1				261
New Mexico								4	3						7
New York		52	5		1			415	137	1	1				612
North Carolina	1	1						38	4						44
North Dakota								18	3						21
Ohio	1	5	1					130	93	2	1	2			235
Oklahoma								17	4						21
Oregon								23	103						126
Pennsylvania		10	3			1		99	98	2		1		1	215
Porto Rico								1	9						10
Rhode Island								5							5
South Carolina								22	1						23
South Dakota								3							3
Tennessee								25	2						27
Texas								39	18	1					58
Utah		1	1					5							7
Vermont								11		1	27				39
Virginia								37	13		1				51
Washington		1						17	1		2				21
West Virginia								33		10					43
Wisconsin								14	14		2				30
Wyoming								4	1						5
Total	12	128	45		1	2		2,355	979	62	77	6		3	3,673

Permits revoked.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total.
Arkansas								1							1
California					1				2						3
Colorado								2							2
Connecticut		2													2
Illinois		1							11	1					13
Indiana												1			1
Kentucky		1													1
Louisiana									3	1					4
Maryland			1												1
Massachusetts								3	17	2					22
Minnesota									1						1
Missouri								8	5	1	2				16
Montana								1							1
Nebraska									1						1
New Hampshire								1							1
New Jersey		1						1							2
New York		18	2		3			34	5						59
North Dakota								1							1
Ohio								6	4	7					17
Pennsylvania			3					11	6						20
Porto Rico									1						1
Tennessee								1							1
Wisconsin								1	1						2
Total		23	6		4			71	57	12	2	1			173

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1922, BY STATES AND BY CLASSES—Continued.

New applications disapproved.

States.	Total.	States.	Total.
Alabama	3	New Hampshire	2
Arkansas	5	New Jersey	41
California	144	New York	417
Colorado	10	North Carolina	8
Connecticut	21	North Dakota	4
Delaware	3	Ohio	110
Florida	5	Oklahoma	40
Georgia	5	Oregon	7
Illinois	155	Pennsylvania	330
Indiana	22	Rhode Island	18
Iowa	6	South Carolina	3
Kansas	2	South Dakota	3
Kentucky	39	Tennessee	8
Louisiana	9	Texas	162
Maine	10	Utah	1
Maryland	75	Vermont	1
Massachusetts	122	Virginia	9
Michigan	12	Washington	11
Minnesota	25	West Virginia	4
Mississippi	3	Wisconsin	23
Missouri	120	Wyoming	2
Montana	4		
Nebraska	14	Total	2,018

Renewal applications disapproved.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Total.
Alabama								9							9
Arkansas								7							7
California		32		3	15	17	2	10	7						86
Colorado		1						10							11
Connecticut	2	36				2		36	4						80
Delaware								3							3
Florida								6	2						8
Georgia								2	2						4
Illinois		121						55	12			5			193
Indiana								31	1			1			33
Iowa								15	1	2					18
Kansas								2							2
Kentucky		14						9	20	15		3			61
Louisiana								10	1						11
Maine								6	2						8
Maryland	1							3							4
Massachusetts		35						67	27	10					139
Minnesota		5						16	3	2		2			28
Mississippi								1	1	1					3
Missouri	1	10						28	20	30		1			90
Montana		1						1				1			3
Nebraska		1						7	1						9
New Hampshire								4	1						5
New Jersey		53						19	2						74
New York	6	319			35	5	2	231	19		1	2		1	621
North Carolina								7							7
North Dakota								1							1
Ohio	1							10	4	4					19
Oklahoma								20	23						43
Pennsylvania	1	157			2	2	1	117	28	1		7		1	317
Porto Rico					1			6							7
Rhode Island		9						7	1						17
South Carolina								2							2
South Dakota								2							2
Tennessee								19	2						21
Texas								9	4						13
Utah								4							4
Vermont		1													1
Virginia								6		11				1	18
Washington								14			1				15
West Virginia								7							7
Wisconsin		27						3	18			6			54
Wyoming								1		2					3
Total	12	822		3	51	26	5	823	206	78	2	28		3	2,061

TABLE 84.—ABSTRACT OF ARRESTS, SEIZURES OF ILLICIT DISTILLERIES, DISTILLING APPARATUS, DISTILLED SPIRITS, WINES, ETC., AND TOTAL VALUE OF PROPERTY SEIZED, FOR VIOLATIONS OF THE NATIONAL PROHIBITION ACT AND THE INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, ETC., YEAR ENDED JUNE 30, 1922, BY STATES.

States.	Illicit distilleries and distilling apparatus seized.				Spirits seized and destroyed.	Spirits seized and not destroyed.	Malt liquor seized.	Wine, cider, mash, and pomace seized.	Automobiles seized.	Boats and launches seized.	Persons arrested.	Value of property seized and destroyed.	Value of property seized and not destroyed.	Agents killed in performance of duty.	Agents injured in performance of duty.
	Distilleries.	Stills.	Still worms.	Fermenters.											
					Gallons.	Gallons.	Gallons.	Gallons.							
Alabama	474	777	145	6,301	4,119.75	139.75	166,440.00	428,456.00	41		663	$233,965.63	$21,935.15	3	3
Arizona	3	70	67	2	71.00	475.00	140.00	4,342.00	16		245	16.60	9,890.00		
Arkansas	241	61	21	15	2,545.12	253.49	22,271.75	34,268.73	39		917	27,170.10	14,375.69	1	1
California		332	3,920		10,097.50	9,766.00	562.00	146,074.50	165	1	3,204	57.75	154,840.05	1	4
Colorado	32	368	7		637.50	1,461.31	717.50	73,953.50	44		633		21,761.50		2
Connecticut	132	109	81			2,661.00	397.75	28,342.00	19		534	2,206.00	52,107.00		4
Delaware	1	22	26	62	17.50	136.50		3,115.00	8		85	34.00	8,482.00		
District of Columbia	60	45	47	51	244.00	2,627.00	2,789.00	11,111.25	37				39,767.50		
Florida	20	245	205	2,842	5,654.00	4,737.75	55,543.00	76,196.60	54	14	568	97,013.40	251,308.90		
Georgia	737	1,417	536	17,764	24,278.00		1,639,043.00	7,238.60	94		925	466,473.52	45,003.85		
Hawaii	174	14	4	703	1,806.36	274.61	10,815.50	22,554.12	6		527	11,974.50	7,421.10		
Idaho	61	23	6	39	25.00	296.74	70.75	5,510.00	4		222		2,600.00		
Illinois	127	160	140	462	8,501.00	19,521.00	4,050.00	45,174.25	33		2,167	19,679.32	50,013.77		
Indiana	22	334	321	1,031	3,568.87	435.34	3,609.25	51,671.38	22		813	1,241.32	26,842.28		
Iowa	34	360	308		87.00	2,650.00	1,326.00	21,158.00	34		550		33,090.00		
Kansas	11	76		604	391.56	67.37	141.12	5,609.61	14		230		12,625.00		
Kentucky	203	278	74	2,447	5,855.64	2,642.33	166,930.63	49,312.88	99		1,038	226,453.50	51,456.00		
Louisiana	24	86	60	553	1,417.00	3,621.27	10,221.27	45,733.51	30	3	856	33,324.54	55,076.40		
Maine		1			200.00	1,013.00	2.00	426.00	3		53		8,735.00		
Maryland	84	55	13	59	6.00	15,806.00	2,043.00	40,379.00	35		642	6,605.00	94,194.23		
Massachusetts	36	789	113	1,504	1,952.50	28,204.00	4,641.00	177,474.10	27		1,746	29,009.30	207,229.14		
Michigan		221	41		839.75	2,747.10	8,303.50	32,975.23	43	6	947	106.25	43,612.67		
Minnesota	92	90	25	11	4,271.57	4,165.79	12,700.99	36,837.77	25		1,248		50,012.10		
Mississippi		285	233	1,013	856.00	124.90	21,588.00	28,515.25	5		268	22,423.00	3,372.25		
Missouri	174	9	4	8	2,833.04	1,146.00	5,051.00	591,167.25	32		1,565	22,711.75	28,261.75	1	
Montana		11	41		292.25	846.60	227.50	5,916.25	15		237	159.00	24,630.00		
Nebraska		90	77	192		831.62	213.25	13,860.00	26		502		10,050.00		
Nevada	30	27	21	216	502.00	39,650.40	6,231.50	11,202.41	3		175		10,950.00		
New Hampshire		66	3		37.00	958.13	460.60	20,720.80	7		290	449.50	12,424.30	1	1
New Jersey	65	82	95	68		6,943.75	3,521.00	38,179.13	30	1	321		90,737.01		1
New Mexico	26	122	128		999.00	730.00	1,074.00	12,955.00	36		442	420.00	29,039.00		1
New York	107	16	27	661	803.62	43,866.53	22,599.48	124,374.76	58	1	3,775	11,891.99	820,739.00		
North Carolina	1,400	168	192	12,933	2,353.12	2,839.50	1,174,162.00	442,747.00	60	2	659	356,756.55	60,542.00		7
North Dakota	36	235	301	176	1,052.18	217.11	726.50	11,943.24			450				
Ohio	500	184	136	247	3,404.75	4,514.87	11,774.61	89,241.12	36	5	2,201	8,800.50	178,254.90		
Oklahoma	153	206	169	1,652	3,848.00	218.00	795.00	46,690.00	11		579	43,214.00	16,852.00		

TABLE 84.—ABSTRACT OF ARRESTS, SEIZURES OF ILLICIT DISTILLERIES, DISTILLING APPARATUS, DISTILLED SPIRITS, WINES, ETC., AND TOTAL VALUE OF PROPERTY SEIZED, FOR VIOLATIONS OF THE NATIONAL PROHIBITION ACT AND THE INTERNAL-REVENUE LAWS RELATING TO DISTILLED SPIRITS, WINES, ETC., YEAR ENDED JUNE 30, 1922, BY STATES—Continued.

States.	Illicit distilleries and distilling apparatus seized.				Spirits seized and destroyed.	Spirits seized and not destroyed.	Malt liquor seized.	Wine, cider, mash, and pomace seized.	Automobiles seized.	Boats and launches seized.	Persons arrested.	Value of property seized and destroyed.	Value of property seized and not destroyed.	Agents killed in performance of duty.	Agents injured in performance of duty.
	Distilleries.	Stills.	Still worms.	Fermenters.											
					Gallons.	Gallons.	Gallons.	Gallons.							
Oregon	17	86	50	135	1,019.37	149.86	160.08	10,247.00	12	1	333	$2,291.20	$8,418.00		
Pennsylvania	11	376	440	84	2,226.25	21,309.68	125,052.00	28,678.40	79		821		250,464.90		
Rhode Island	2	212	164	354	1,210.75	770.55	5,935.30	27,185.75	8		620	27,246.35	8,379.72		1
South Carolina	420	227	140	2,253	2,037.30	791.49	44,967.00	123,697.00	36	4	354	52,629.56	49,038.85	2	
South Dakota	0	20	17		160.25	110.54	383.00	1,510.12	1		75		2,505.00		
Tennessee	437	736	197	12,582	7,640.50	224.00	400,390.00	411,136.00	174	3	1,824	329,463.30	76,084.00		
Texas	220	359	578	3,106	2,141.00	3,906.00	3,376.12	112,772.00	162	1	2,965	54,717.70	184,715.95		
Utah	43	61	50		669.50	253.25	53.00	16,522.75	8		125		272.25		
Vermont	2	2	6	7	27.50	317.42	24.00	133.40	8		28	512.00	10,061.50		
Virginia	1,202	940	601	7,542	3,198.92	4,605.50	223,045.00	364,420.00	76	1	1,094	382,797.00	84,761.00		
Washington		163	135		2,408.25	3,829.55	5,273.00	20,684.50	43	14	625	4,600.00	46,863.00		
West Virginia	319	61	16	850	1,981.50	85.50	6,803.88	59,109.40	17		1,041	14,655.00	14,044.00		3
Wisconsin	56	25	8	5	488.00	2,557.91	1,056.25	16,125.45	10		54	49.50	12,005.36		
Wyoming	67	60	81	614	.50	1,629.26	541.00	30,915.00	6		639	4.00	9,262.00		
Arrests and seizures made by divisional officers (May and June)	65	150	68	477	4,013.25	7,261.75	8,856.50	83,584.00	63	19	322	36,638.67	57,897.96		
Total	8,318	10,904	10,203	81,640	127,819.42	254,571.02	4,187,625.67	4,062,212.68	1,886	74	42,223	2,507,981.80	3,364,110.29	9	28

TABLE 85.—MONEYS PAID TO COLLECTORS AS PROCEEDS OF IN REM ACTIONS, JUDGMENTS RECOVERED IN CIVIL SUITS, FINES AND PENALTIES IMPOSED IN CRIMINAL ACTIONS, AND COSTS AS REPORTED BY CLERKS OF UNITED STATES COURTS (FORM 158), YEAR ENDED JUNE 30, 1922.

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Alabama	$1,064.18		$1,951.00		$15.75	$3,030.93
Arizona			120.00			120.00
1st California			8,790.00			8,790.00
6th California			2,000.00			2,000.00
Colorado	1,510.88		8,202.00		762.74	10,475.62
Connecticut			500.00		18.33	518.33
Florida			680.00			680.00
Georgia	5,198.62		4,693.67		748.35	10,640.64
Hawaii			2,500.00		222.35	2,722.35
1st Illinois			116,185.00		311.24	116,496.24
8th Illinois			8,696.10		641.94	9,338.04
Indiana			7,025.00		255.84	7,280.84
Iowa			1,250.00			1,250.00
Kansas			2,043.75		62.64	2,106.39
Kentucky			2,165.00		7.75	2,172.75
Louisiana			310.62			310.62
Maine			425.00			425.00
Maryland			372.00		158.95	530.95
Massachusetts			51.00			51.00
1st Michigan			2,854.02			2,854.02
4th Michigan			2,000.00			2,000.00
Minnesota	976.94				271.72	1,248.66
Mississippi			2,750.00		468.98	3,218.98
1st Missouri			1,000.00		60.56	1,060.56
6th Missouri			11,315.00		467.58	11,782.58
Montana			1,035.00		179.91	1,214.91
Nebraska			886.00			886.00
Nevada			200.00		270.35	470.35
New Hampshire			2,125.00		171.45	2,296.45
1st New Jersey			50.00			50.00
5th New Jersey			475.00			475.00
New Mexico					123.10	123.10
1st New York			100.00			100.00
2d New York			310,146.48	$98,975.23	242.25	409,363.96
14th New York	45.00		2,225.00			2,270.00
21st New York			1,450.00			1,450.00
28th New York			1,300.00			1,300.00
North Carolina			12,384.17		2,042.87	14,427.04
North Dakota			10.00			10.00
1st Ohio			25.00		76.06	101.06
10th Ohio			921.00		579.53	1,500.53
11th Ohio			800.00		38.99	838.99
18th Ohio			12,435.00		143.01	12,578.01
Oregon			1,350.00		6.45	1,356.45
1st Pennsylvania			3,075.00		45.78	3,120.78
12th Pennsylvania			375.00		23.54	398.54
Rhode Island			175.00		56.95	231.95
South Carolina			2,166.00	46.55	429.37	2,641.92
Tennessee	6,321.96	$5,142.50	2,850.00		826.65	15,141.11
1st Texas			3,854.97		57.41	3,912.38
2d Texas			1,100.00		15.25	1,115.25
Vermont			318.27		7.35	325.62
Virginia			830.00		240.67	1,070.67
Washington			2,150.00		257.71	2,407.71
West Virginia			1,950.00		1,019.27	2,969.27
Wisconsin			405.00		18.05	423.05
Wyoming			760.00			760.00
Total	15,117.58	5,142.50	555,806.05	99,021.78	11,343.29	686,431.20
Total for fiscal year 1921	22,950.79	2,633.83	284,389.82	332.23	20,527.02	330,833.69

TABLE 86.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1922.

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE.

Appropriation	Salaries and expenses of collectors of internal revenue.				Collecting the war revenue.						Total.
Districts.	Salaries of collectors, deputies, clerks, etc.	Salaries of gaugers, storekeepers, etc.	Travel expenses.	Seizure and sale.	Salaries of deputy collectors, clerks, etc.	Travel expenses.	Rent.	Telephone service.	Supplies and equipment.	Miscellaneous.	
Alabama	$24,120.22	$1,220.70	$2,415.67	$371.33	$59,124.64	$10,120.33	....	$302.40	$388.60	$457.49	$98,521.88
Arizona	16,422.40	....	1,092.02	12.15	28,525.09	6,063.97	$3,000.00	170.80	1,030.08	623.75	57,644.16
Arkansas	26,908.21	....	2,374.02	603.10	68,442.84	19,401.33	8,194.44	704.15	511.00	363.34	127,502.43
1st California	18,975.67	45,476.51	6,713.65	463.13	267,944.97	20,850.43	152.00	303.16	197.85	1,909.89	302,987.28
6th California	33,355.19	3,937.27	2,244.78	....	155,240.38	18,121.32	....	854.40	594.72	1,138.58	215,479.64
Colorado	12,643.07	....	2,345.02	215.90	113,181.25	10,785.02	....	609.85	610.44	417.07	149,800.62
Connecticut	12,529.15	1,309.00	616.05	6.75	172,931.81	12,300.68	8,420.00	509.90	1,711.29	2,624.03	212,960.16
Delaware	8,134.16	....	92.10	....	25,121.71	1,336.40	....	301.92	5.15	109.45	35,100.98
Florida	17,091.52	....	5,352.03	14.15	80,219.53	19,683.08	....	460.00	408.56	375.33	129,804.22
Georgia	16,065.88	....	....	1,339.10	106,262.41	24,103.58	1,173.35	435.47	183.67	506.68	150,070.04
Hawaii	15,513.18	....	150.75	....	32,423.83	5,216.11	5,000.00	511.70	355.28	567.26	59,774.11
Idaho	5,397.86	....	330.23	49.70	43,032.34	12,973.49	3,935.00	216.40	3,817.90	212.55	70,865.47
1st Illinois	433,722.53	47,943.55	2,649.77	922.10	244,748.13	21,391.67	6,290.00	2,709.10	5,260.22	3,096.28	708,739.35
8th Illinois	17,093.42	20,749.53	3,303.59	387.12	224,475.23	29,087.73	14,905.00	1,261.90	2,064.92	1,243.75	315,972.19
Indiana	18,078.22	22,899.18	4,507.24	3.25	210,328.16	24,193.98	1,080.00	1,109.22	423.44	1,297.15	289,910.22
Iowa	18,054.18	....	5,534.53	350.77	234,391.53	43,216.13	1,680.00	857.01	718.09	2,127.39	307,229.63
Kansas	31,790.02	....	8,003.63	5.00	131,247.99	40,513.22	10,000.00	720.45	1,469.40	444.18	224,283.89
Kentucky	57,464.83	231,421.33	13,451.07	478.85	119,151.57	20,942.82	....	1,307.20	121.80	1,265.26	445,607.73
Louisiana	32,108.98	36,655.84	3,483.01	105.54	78,208.46	8,539.83	....	466.00	233.98	823.22	160,824.86
Maine	36,161.40	....	5,101.98	23.38	54,836.87	6,679.55	....	193.56	134.83	405.17	103,596.74
Maryland	6,326.67	45,962.55	204.24	521.17	257,115.35	22,369.01	360.00	493.79	344.85	13,126.17	346,823.50
Massachusetts	422,615.25	18,344.06	6,757.13	261.76	101,441.24	14,953.09	29,445.81	2,357.44	5,340.05	1,888.81	903,414.54
1st Michigan	37,549.46	2,336.00	4,915.39	21.61	209,874.15	12,043.48	2,049.00	695.12	247.50	1,395.88	271,157.50
4th Michigan	18,151.79	....	3,091.92	1.00	50,467.21	8,741.40	....	267.60	371.54	147.25	90,239.71
Minnesota	62,793.94	....	6,841.89	27.45	167,714.60	24,091.35	....	1,471.85	....	1,790.01	241,740.18
Mississippi	32,285.47	....	7,148.86	123.19	42,820.51	7,634.48	3,020.00	182.75	546.74	988.18	94,810.18
1st Missouri	48,395.17	2,850.90	3,425.91	133.60	139,461.14	16,304.30	440.00	1,105.03	990.18	433.28	213,630.11
6th Missouri	44,580.25	1,220.70	2,742.48	....	61,703.52	10,346.64	....	399.95	133.30	293.69	121,425.83
Montana	27,058.66	....	5,129.40	739.12	56,613.41	15,045.63	3,676.00	456.00	1,278.12	507.23	110,504.18
Nebraska	29,409.48	....	6,881.43	14.60	130,900.13	16,691.04	....	549.10	102.80	397.34	184,011.92
Nevada	28,324.58	....	5,010.83	120.85	....	....	3,600.00	70.03	177.31	268.52	37,572.12
New Hampshire	5,200.00	....	....	1.83	69,784.10	6,450.73	....	282.28	150.78	300.50	62,170.22
1st New Jersey	19,842.77	1,719.90	918.00	2.40	73,082.50	9,344.95	1,400.00	287.00	248.08	560.33	107,411.93
5th New Jersey	193,408.01	2,441.40	9,058.00	513.40	90,258.95	13,195.40	12,825.00	1,028.88	1,325.64	3,972.43	337,058.21
New Mexico	36,582.14	....	4,269.94	87.13	4,504.10	5,383.16	2,520.00	125.48	1,412.51	272.22	55,156.74
1st New York	67,804.95	2,875.36	4,445.34	1,071.05	233,079.56	5,684.54	200.00	1,068.13	231.79	674.14	317,754.86
2d New York	16,144.28	7,604.00	313.19	54.50	743,586.22	3,537.61	13,063.46	1,280.75	2,107.35	1,775.92	792,067.27
14th New York	36,093.70	8,476.17	8,003.56	87.00	175,535.91	18,472.66	1,585.42	751.75	497.40	1,831.11	250,204.08
21st New York	34,998.65	7,663.80	7,344.24	211.66	100,291.23	23,168.78	10,370.00	662.82	1,419.48	183.11	195,293.90
28th New York	40,229.77	1,495.38	4,744.43	84.50	145,959.68	14,825.50	....	585.32	722.85	731.85	218,412.28
North Carolina	45,069.76	....	22,442.09	700.87	110,243.98	13,929.72	....	802.25	25.75	1,897.49	105,112.00
North Dakota	65,154.47	....	14,733.03	8.25	....	....	5,100.00	393.40	767.40	327.33	86,484.48
1st Ohio	29,488.94	22,120.16	4,114.14	134.50	104,956.52	2,791.31	....	473.00	377.93	323.68	164,780.18
10th Ohio	23,252.61	....	2,380.12	.70	71,403.30	7,760.00	....	402.75	1,024.93	440.85	100,665.26
11th Ohio	23,500.66	....	2,919.70	7.50	68,231.79	8,257.57	....	564.25	113.86	329.56	103,955.09
18th Ohio	52,466.00	1,152.00	1,290.51	1.75	226,727.68	14,648.08	1,860.00	1,185.26	1,127.98	1,272.06	301,673.15
Oklahoma	20,863.41	....	3,840.17	1.00	125,427.22	27,829.38	....	665.00	129.00	1,039.95	179,795.13
Oregon	33,433.30	....	3,552.97	....	79,976.11	12,416.76	....	930.98	390.80	722.68	131,423.60
1st Pennsylvania	284,198.75	26,655.56	4,915.01	327.50	95,920.74	11,236.41	17,385.95	1,038.77	1,930.05	3,847.54	448,356.28
12th Pennsylvania	27,790.48	3,362.50	2,610.46	16.10	86,798.41	7,524.75	384.00	431.94	53.65	401.84	129,374.12
23d Pennsylvania	31,532.62	25,570.46	2,505.81	237.20	313,856.95	22,871.81	1,093.00	941.62	249.20	613.40	360,582.07
Rhode Island	11,823.35	....	783.14	493.20	71,112.92	4,347.94	....	322.66	284.64	518.56	89,036.41
South Carolina	22,921.25	609.91	1,816.18	....	55,058.29	14,302.10	5,743.06	176.40	143.60	831.43	101,612.22
South Dakota	25,472.36	....	3,038.99	11.65	63,733.69	8,800.65	6,600.00	169.50	182.06	593.71	108,020.61
Tennessee	32,213.48	....	5,027.28	209.82	90,545.06	11,825.40	67.00	696.00	339.25	319.77	142,141.06
1st Texas	35,347.38	....	9,804.69	84.71	136,031.39	32,388.71	....	1,002.80	451.53	1,053.13	217,061.34
2d Texas	31,537.30	....	11,493.93	278.55	134,750.17	26,211.63	12,000.00	1,096.25	1,120.75	204.76	218,753.40
Utah	57,505.93	....	8,855.66	2.40	6,571.47	82.55	....	506.55	339.20	159.83	74,081.59
Vermont	35,051.78	....	147.43	0.65	22,624.32	7,297.83	....	391.67	142.61	168.46	65,830.78
Virginia	38,143.57	7.80	11,398.81	39.90	138,260.35	17,435.71	....	654.70	278.17	863.85	207,082.86
Washington	46,645.26	....	5,644.25	697.85	108,137.46	12,111.89	....	621.40	491.27	868.23	175,223.01
West Virginia	29,094.12	630.91	7,210.56	166.26	104,360.80	13,401.01	....	615.75	54.45	704.06	156,246.82
Wisconsin	34,436.68	6,847.20	9,522.15	....	228,995.85	20,439.00	1,026.67	1,605.36	917.11	1,371.76	314,161.78
Wyoming	26,812.65	....	6,688.11	368.55	17,228.22	3,950.46	4,250.00	183.69	279.68	339.20	60,300.56
Total	3,132,896.29	509,560.11	[1] 309,893.08	13,944.16	7,806,047.09	926,409.90	204,474.16	44,918.51	49,119.41	71,128.62	13,158,397.63

[1] Includes $12,685.78 expended by gaugers and storekeepers.

TABLE 86.—EXPENSES OF THE INTERNAL-REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1922—Continued.

B. DISBURSEMENTS BY FEDERAL PROHIBITION DIRECTORS.

Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part).								
States.	Salaries of directors, agents, inspectors, clerks, etc.	Travel expenses.	Salaries of warehouse guards.	Rent.	Telephone service.	Supplies and equipment.	Purchase of evidence and miscellaneous.	Seizure and sale.	Total.
Alabama	$45,030.77	$24,825.45	$1,275.00	$150.00	$209.55	$255.00	$1,154.84		$73,500.61
Alaska [1]	6,808.46	1,739.19		226.00	28.00	429.70	678.26	$235.20	10,144.81
Arizona	20,200.89	11,520.43		1,130.00	93.00	635.99	1,176.18	10.00	34,772.49
Arkansas	45,857.18	22,701.96		800.00	245.90	432.90	1,987.03	21.33	72,046.39
California	91,753.05	31,910.15	30,395.32	430.00	627.32	126.86	11,225.64	2,309.65	168,778.01
Colorado	38,405.01	12,540.71		105.00	340.29	23.08	2,542.45	603.25	54,366.69
Connecticut	41,746.35	13,009.80	2,005.02	1,925.00	199.26	983.40	861.68	3,622.14	64,352.66
Delaware	10,453.67	1,092.61			83.00	432.50	985.76	20.51	14,004.25
Florida	28,630.56	15,170.47	30.00	378.74	169.00	325.26	1,124.35	174.75	46,003.13
Georgia	62,048.13	46,530.70			137.13	.70	1,984.99		110,701.65
Hawaii	14,044.77	4,541.70					112.97	53.90	18,753.34
Idaho	15,380.73	3,877.00		1,005.00	100.26	692.36	936.94	4.24	21,996.53
Illinois	211,502.54	36,678.53	30,970.42	26,520.00	679.95	349.03	18,561.41	16,203.03	341,463.91
Indiana	57,146.01	20,748.64	10,832.29		414.41	6.35	1,329.96	474.65	90,952.31
Iowa	33,474.70	6,794.72			79.85	3.50	427.92	23.09	40,803.78
Kansas	18,638.74	8,112.73		790.00	83.97	224.36	403.77		28,253.57
Kentucky	70,333.86	40,950.96	247,803.39		322.09	18.01	1,391.35	632.09	361,541.77
Louisiana	41,753.45	10,911.99			276.00	272.77	2,543.03	8.25	55,765.49
Maine	34,563.96	22,085.24		362.10	105.79	569.99	1,591.94	95.00	59,384.02
Maryland	64,056.87	7,111.56	47,583.85	390.00	147.56	750.58	3,957.34	5,954.38	129,950.64
Massachusetts	115,030.62	37,216.78	9,439.99	9,039.26	352.07	1,702.63	27,524.02	3,368.19	204,573.58
Michigan	55,359.41	16,927.84		2,700.00	394.60	229.33	5,405.89	310.02	81,327.09
Minnesota	66,495.91	18,870.04			313.80	68.16	2,659.02	1,948.95	92,355.88
Mississippi	22,200.97	16,916.07		773.99	127.82	573.48	1,140.25	166.50	41,895.98
Missouri	57,929.61	15,845.87	7,161.67	1,607.50	278.38	1,039.80	3,651.14	1,482.32	88,996.82
Montana	28,316.68	14,291.51			90.00	93.50	2,522.78	82.74	45,307.21
Nebraska	21,321.72	16,074.51			136.74	1.90	1,888.01		39,422.88
Nevada	15,746.66	3,750.97		570.00	57.20		591.80		20,716.60
New Hampshire	12,572.52	5,931.41			47.73		273.51	10.00	18,835.17
New Jersey	61,322.50	18,029.59	6,753.34	8,938.29	194.15	236.07	2,811.09	28,775.01	127,060.04
New Mexico	21,451.08	18,282.69	10.00	604.00	163.28	557.87	2,286.45	142.62	43,497.09
New York	458,370.78	83,795.63	15,167.28	36,006.82	1,402.26	3,648.67	32,663.71	100,227.77	731,282.82
North Carolina	85,566.42	66,907.42	1,663.32	21.80	68.00	277.80	749.71	45.18	155,299.65
North Dakota	20,811.48	8,120.47		1,357.50	84.25	501.39	424.61	56.95	31,305.68
Ohio	108,739.49	26,124.04	6,196.67	8,881.40	868.87	1,441.90	4,191.24	1,214.18	157,657.79
Oklahoma	31,071.59	16,593.61		1,470.00	114.10	905.85	702.30	14.00	50,871.45
Oregon	26,717.62	10,727.13	416.66		211.08	416.80	1,300.51	45.35	39,885.15
Pennsylvania	155,180.33	30,597.31	121,097.51	21,602.77	1,050.49	1,224.34	6,290.97	19,350.36	356,400.08
Porto Rico	11,260.78	3,511.22			60.00		181.16	700.71	15,722.87
Rhode Island	23,223.63	5,740.96			141.94	66.15	452.21	8,218.28	32,843.17
South Carolina	38,272.30	20,598.83		480.00	80.50	312.35	323.08	34.25	60,101.31
South Dakota	12,705.15	3,916.01			54.75	305.20	318.87	115.44	17,413.42
Tennessee	53,071.18	41,919.28			285.20	180.38	596.06	214.84	96,246.94
Texas	77,119.42	36,443.32		2,311.67	457.55	1,164.27	1,569.94	240.54	119,106.71
Utah	17,687.27	3,816.16		2,555.00	144.68	10.36	646.28	14.44	24,874.19
Vermont	19,139.20	10,249.06			26.45	315.00	315.93	119.95	30,165.59
Virginia	89,385.43	62,429.90		12.00	310.40	70.00	1,899.41	177.86	154,285.00
Washington	39,392.14	12,570.23		1,789.80	314.00	181.76	3,599.05	398.47	58,245.45
West Virginia	35,461.09	13,903.39	391.66	100.00	101.25	297.50	654.00	151.46	51,060.35
Wisconsin	53,602.04	21,032.78		750.50	157.78	730.75	1,694.49	420.47	78,388.81
Wyoming	17,240.37	6,679.31		1,950.00	82.67	1,038.61	3,013.25	6.50	30,010.71
Total	2,807,221.25	[2] 1,001,587.78	539,201.89	137,534.14	12,500.41	24,128.20	167,324.64	193,503.81	4,883,002.12

[1] Office organized in December, 1921.

[2] Includes $1,202.32 expended by warehouse guards.

TABLE 86.—EXPENSES OF THE INTERNAL-REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1922—Continued.

C. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT, BY SUPERVISING AGENTS, AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, TREASURY DEPARTMENT DIVISION.

Appropriations.	For what.	Salaries.	Travel expenses.	Rent.	Telephone and telegraph.	Supplies and equipment.	Stationery and printing.	Purchase of evidence and miscellaneous.	Freight and express.	Seizure and sale.	Total.
Salaries and expenses of collectors, etc.	Deputy collectors		[1] $5,508.26								$5,508.20
Collecting the war revenue	Agents and inspectors	$6,617,015.23	1,030,331.72	$75,943.93	$10,363.32	$5,423.23		$11,121.16			7,750,198.59
	Agents' clerks	532,910.97									532,910.97
	Bureau expenses	10,344,198.75	219,229.53		30,148.55	[2] 230,601.27	[3] $657,682.57	[4] 131,487.36	$40,385.89		11,653,733.92
Collecting the war revenue (fraud fund).	Informers	[5] 16,349.55									16,349.55
	Special employees	15,390.10	8,727.87					147.85			24,265.82
Enforcement of the Narcotic and National Prohibition Acts (narcotic part).	Agents and inspectors	378,721.38	182,597.37	928.50	321.34			9,706.06		3.00	572,277.65
	Bureau expenses	79,110.75	928.08		2,192.11	[6] 1,545.02	260.44	1,990.22	424.50		86,451.12
Enforcement of the Narcotic and National Prohibition Acts (prohibition part).	Agents and inspectors	347,076.93	260,870.35	169.55		54.70		10,898.32		6,089.75	625,149.70
	Bureau expenses	651,789.71	35,338.57	46,415.00	10,867.20	[7] 32,644.00	130,519.82	[8] 74,222.69	9,791.34		992,189.23
Salaries, office Commissioner of Internal Revenue		662,411.73									662,411.73
Tax Simplification Board			1,211.20								1,211.20
Total		10,645,875.10	1,744,442.95	123,447.08	53,892.52	270,269.12	788,462.83	239,573.66	50,601.73	6,092.75	22,922,657.74

[1] Transportation requests were used, which can not be apportioned by districts.
[2] Includes furniture, $78,345.38; machines and stencils, $150,223.96; and books and laboratory supplies, $2,031.93.
[3] Includes $125,000 contingent fund transferred to Treasury Department under act of Mar. 3, 1921.
[4] Includes $40,000 transferred to Chief Clerk, Treasury Department, under act of Mar. 3, 1921.
[5] Rewards under circular 99.
[6] Includes furniture, $643.64; machines and stencils, $803.38; and books and laboratory supplies, $8.
[7] Includes furniture, $11,137.20; machines and stencils, $15,538.70; and books and laboratory supplies, $5,969.
[8] Includes $10,000 transferred to Chief Clerk, Treasury Department, under act of Mar. 3, 1921, and $14,438 paid for patrol boats.

D. RECAPITULATION.

Appropriations.	Salaries.	Travel expenses.	Rent.	Telephone and telegraph.	Supplies and equipment.	All other miscellaneous.	Salary deductions for retirement fund.	Total.
Salaries and expenses of collectors, etc.	$3,732,456.40	$315,407.34				$13,944.16	$39,782.25	$4,101,590.15
Collecting the war revenue	25,332,811.69	2,183,799.02	$280,418.09	$85,430.68	$285,143.91	911,053.45	512,391.75	29,591,948.59
Enforcement of the Narcotic and National Prohibition Acts (narcotic part)	457,832.13	183,525.45	928.50	2,513.45	1,545.02	12,384.22		658,728.77
Enforcement of the Narcotic and National Prohibition Acts (prohibition part)	4,345,379.78	1,298,396.70	184,108.79	23,367.61	56,827.80	592,350.37	[1] 43,563.25	6,543,994.30
Salaries, office of Commissioner of Internal Revenue	662,411.73						17,489.75	679,901.48
Tax Simplification Board		1,211.20						1,211.20
Grand total	34,530,891.73	3,982,339.71	465,455.38	111,311.74	343,516.73	1,530,632.20	613,227.00	41,577,374.49

[1] Includes deductions from narcotic part.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS.

Appropriations.	Prior to July 1, 1920.	1921	1922	Total.
Refunding taxes illegally collected (secs. 3220 and 3689, R. S., as amended by the act of Feb. 24, 1919)	$34,743,952.91	$12,254,578.68	$2,751,094.53	$49,749,626.12
Refunding internal-revenue collections (act of May 27, 1908)	10,769.77	10,287.86	148,080.43	169,138.06

TABLE 87.—SUMMARY OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE AND THE POSTMASTER GENERAL, YEAR ENDED JUNE 30, 1922.

Kinds.	Number.	Value.
Spirits:		
Domestic	555,800	$48,509,528.00
Export	12,400	1,040.00
Import	1,800	
Case (domestic)	699,300	69,930.00
Case (export)	48,820	4,882.00
Rectified	5,700	79,029.00
Fortified sweet wine	600	
Wholesale liquor dealers	14,800	
Denatured alcohol	21,600	
Tobacco and snuff:		
Tobacco	2,240,116,155	68,673,568.27$\frac{1}{2}$
Snuff	360,092,424	7,053,120.72$\frac{1}{10}$
Tin foil wrappers for tobacco	10,134,720	113,634.00
Export, tobacco or snuff	40,000	
Cigars:		
Large	175,233,230	44,486,849.61
Small	66,827,400	1,012,080.00
Export, cigars and cigarettes	84,800	
Cigarettes:		
Class A	2,991,507,320	155,161,244.70
Class B	1,187,414	127,200.28$\frac{1}{4}$
Fermented liquor: Domestic	401,620	3,915,427.50
Oleomargarine:		
Domestic (colored)	149,700	553,530.00
Domestic (uncolored)	8,872,600	460,713.50
Export	8,000	
Butter: Process or renovated	152,200	14,902.00
Mixed flour	80,160	803.20
Playing cards	33,982,800	2,718,624.00
Documentary	172,587,020	32,636,770.00
Stock transfer	15,277,782	10,501,760.00
Future delivery	1,266,976	6,670,750.00
Proprietary	177,201,000	2,777,400.00
Wines, cordials, etc	525,022	1,450,126.00
Narcotics	4,228,950	103,856.50
Order form for opium	970,500	9,705.00
Cigarette tubes	1,400,300	14,003.00
Special tax	948,694	26,641,866.91
Total	6,264,697,607	413,864,005.13$\frac{3}{5}$

TABLE 88.—COST OF PRINTING AND BINDING FOR THE INTERNAL REVENUE BUREAU AND SERVICE, FISCAL YEARS 1921 AND 1922, UNDER THE APPROPRIATIONS "PUBLIC PRINTING AND BINDING," "COLLECTING WAR REVENUE," AND "ENFORCING NATIONAL PROHIBITION."

Appropriation and classification.	1921		1922	
	Quantity.	Cost.	Quantity.	Cost.
Public printing and binding.				
Publications, regulations, decisions, etc	618,025	$16,503.22	10,100	$3,737.04
Blank forms	35,215,400	82,784.25	25,505,800	48,697.32
Blank books	810	1,993.03	836	1,990.48
Letterheads, etc	14,824,000	31,557.15	16,606,450	21,777.86
Record and guide cards and folders	6,704,422	11,084.40	500,052	732.90
Miscellaneous: Binding, memorandum sheets, etc		7,159.30		24,062.78
Total		151,082.35		100,998.98
Collecting the war revenue.				
Publications, regulations, decisions, etc	1,913,500	114,527.41	2,698,275	108,721.03
Blank forms	149,117,100	487,700.06	186,944,000	357,718.58
Blank books	550	445.57	4,100	1,349.70
Letterheads, etc	50,000	179.26		
Record and guide cards and folders				
Miscellaneous: Binding, memorandum sheets, etc		24,026.22		6,683.17
Total		627,778.52		474,472.48
Enforcing national prohibition.				
Publications, regulations, decisions, etc	385,000	3,324.10	366,300	2,070.71
Blank forms	18,282,000	176,137.54	*28,716,700	70,968.67
Blank books	517	1,289.29	160	375.58
Letterheads, etc	2,275,000	4,860.65	2,765,000	4,321.68
Record and guide cards and folders				
Miscellaneous: Binding, memorandum sheets, etc		16,595.66		271.56
Total		202,216.24		*78,608.20
Total from all appropriations.				
Publications, regulations, decisions, etc	2,916,525	134,354.73	3,075,175	115,129.38
Blank forms	202,614,500	746,621.95	241,166,500	477,384.57
Blank books	1,877	3,728.70	5,096	3,715.76
Letterheads, etc	17,149,000	36,606.06	19,371,450	26,099.54
Record and guide cards and folders	6,704,422	11,084.40	500,052	732.00
Miscellaneous: Binding, memorandum sheets, etc		48,681.18		31,017.51
Grand total		981,077.11		654,079.66

* In addition to the work done at the Government Printing Office, there were 14,000,000 forms engraved and printed at the Bureau of Engraving and Printing at a cost of $30,874.72.

IMPORTANT DECISIONS OF THE COURTS IN INTERNAL-REVENUE CASES DURING THE FISCAL YEAR ENDED JUNE 30, 1922.

BANKERS SPECIAL TAX.

Fidelity & Deposit Co. of Maryland v. *United States*.—Supreme Court of the United States (42 Sup. Ct. Rep., 511; T. D. 3356).

Where a company, in addition to a banking business, engages in the surety business, the safe-deposit business, and the business of acting as trustee, to the successful conduct of each of which credit is necessary, and the company's capital supplies such credit to each, the whole of the common capital can not be deemed capital of a single department; hence, the special tax imposed by section 2 of the act of June 13, 1898, on bankers using or employing a capital, should not be computed on the total capital of such company, but only on that proportion thereof shown to have been used specifically in the banking operations.

Money derived from the sale of capital stock and all the money of the surplus of a company engaged in the banking, surety, and safe-deposit businesses, and the business of acting as trustee, were invested in real estate (including office building in which the company's business was done) and in securities, designated on its books as "Capital Stock Investments," the papers representing same being segregated in the company's vault in separate envelopes earmarked as capital stock; the banking business was likewise kept separate, physically and as matter of accounting, from other business of the company, and money received from deposits was invested in securities which were kept in separate envelopes earmarked as such; expense of each business of the company was charged to the separate account of that business payable out of its earnings, but physically expenses of the several businesses may have been paid from a common fund; part of the income from each business was maintained as cash and remained uninvested, part of the money being carried as counter cash and the balance being deposited in the company's depositaries, the money so deposited not being segregated according to source from which it came, though source of items comprising its total amount was recorded in the respective books of each business; earnings of each business were carried to undivided profits account at end of each year; a portion of the office building was occupied by the banking business. *Held*, that it could not be said as a matter of law that all the capital of the company was used in the banking business, nor that at least the amount upon which the special tax imposed by section 2 of the act of June 13, 1898, was assessed (which in no year was as much as one-half the company's capital) was so used; therefore a request for findings of fact whether the banking business used only the funds of its depositors in the conduct of such business, whether any capital or surplus was actually used or employed in such business, and, if so, what amount, and what was the net income of the surety or bonding business, should be granted.

Capital may be employed in banking although it is not used strictly as working capital and none of it is used in making loans or directly in other banking transactions.

Money of a banker held in the vault or with depositaries as a reserve is employed in banking as much as money loaned to customers.

Capital invested in securities may be employed in banking even if its sole use is to give to the banker the credit which attracts depositors or to make it possible for him otherwise to raise money with which banking operations are conducted; and if such securities serve to give credit, they will continue, also in the legal sense, to be capital used in the banking business, even if they are designated by the company as assets of another department and physically segregated as such.

Where claim for the refund of tax assessed and paid under section 2 of the act of June 13, 1898, imposing a special tax on bankers using or employing a capital, was made November 22, 1913, and claim was rejected by the Secretary of the Treasury on April 19, 1917, suit brought in the Court of Claims on July 25, 1918, under the act of July 27, 1912, chapter 256, was not barred by limitations, the six-year statute (sec. 1069, R. S.) applying.

Fidelity Title & Trust Company of Pittsburgh v. *United States*.—Supreme Court of the United States (42 Sup. Ct. Rep., 514; T. D. 3353).

Suit brought in the Court of Claims in July, 1918, under the act of July 27, 1912, c. 256, to recover tax assessed and paid under the provisions of section 2 of the act of June 13, 1898, imposing a special tax on bankers using or employing a capital, was not barred by limitations, where claim for refund was rejected in November, 1918, as such suit was governed by the six-year statute (Sec. 1069, R. S.).

A company which, in addition to a banking business, engages in four other classes of business, has the burden of proving, in a suit to recover back the special tax assessed and paid under section 2 of the act of June 13, 1898, imposing a special tax on bankers using or employing a capital, that none of its capital, or that less of it than the amount for which it was assessed, had been used or employed in the banking business.

A company which carried on five classes of business, one of which was banking, permanently invested an amount in excess of its capital in bonds and real estate, the latter including its office building (used by all the several departments of business), a schedule of which investments was carried on its books designated "Schedule of investments of the capital stock of one million dollars," but there was no physical segregation of such assets from others of the company, nor was there segregation of money received from capital stock or from investments made therewith from money derived from earnings of the several businesses; all moneys received, including bank deposits, were commingled and from such general funds all investments were made and all expenses and losses paid; all earnings of the several departments were pooled and went into the profit and loss account, in which there was carried a credit representing undivided profits which were not set apart as a separate fund, but were at all times subject to distribution as dividends and available for any of the several departments; additional stock was sold, at a date subsequent to the period here in question, above par to form a surplus fund. Held, that it could not be said as a matter of law that the "undivided profits" were not assessable as capital, under the provisions of section 2 of the act of June 13, 1898, imposing a special tax on bankers using or employing a capital. Therefore, in the absence of evidence establishing or of a request for a finding of the proportions of capital and accumulated profits used in the respective departments, recovery of any part of the tax paid was properly denied.

Congress did not, by declaring in section 2 of the act of June 13, 1898, imposing a special tax on bankers employing a capital, that "in estimating capital, surplus shall be included" and that the "annual tax shall in all cases be computed on the basis of the capital and surplus for the preceding fiscal year," intend to draw a distinction between surplus and undivided profits, but intended that all capital actually used in banking should be taxed, whether it was strictly capital stock, or surplus, or undivided profits.

Mayes v. *United States Trust Co.*—United States Circuit Court of Appeals, Sixth Circuit (280 Fed. 25).

A company, which was incorporated to carry on a general trust and financial business and also to receive money on deposit and pay interest thereon and to loan money upon such securities as it might approve, carried on a general trust business but received deposits subject to check and made loans secured by collateral. *Held*, the company had some capital employed in the banking business which was subject to the bankers' special tax imposed by the act of October 22, 1914. The amount of capital used in the banking business should be measured, at least in the absence of a more satisfactory method, by the ratio which the assets employed in the banking business bear to the assets employed in the aggregate business.

CAPITAL-STOCK TAX.

Central Union Trust Co. v. *Edwards.*—United States District Court, Southern District of New York (T. D. 3359).

The capital stock tax imposed by section 407 of the revenue act of 1916 is not a property tax, but is an excise tax imposed upon the privilege of doing business in corporate form, as a going concern, and the value of this privilege is the obvious way to measure the tax.

The meaning of the words "capital stock" is to be determined by the character of the particular statute in which used, the context and the language. As employed in section 407 of the revenue act of 1916, the words indicate an appraisal of the value of the capital stock arrived at by considering various factors of value, by the exercise of judgment, rather than an auditor's exact determination of the value of the net worth of tangible assets, taken from the corporate books of account.

The purpose of the use of the words "in estimating the value of capital stock the surplus and undivided profits shall be included," in section 407, was to make certain that these two factors should be considered, but not to eliminate other factors equally as important, and the words do not restrict the computation to the par value of the capital stock plus surplus and undivided profits.

In computing the value of capital stock, there should be considered in addition to the net worth of the corporate assets, including surplus and undivided profits, as shown by the books, the franchises, good will, outstanding contracts, earning capacity of the corporation and the market value of its share stock over the preceding year. If such intangibles were eliminated as factors of value, the computation of value would in no sense be an estimation, but the value would be the exact value rather than the fair value, and it would be made determinable as of the end of the fiscal year, rather than by "the fair average value of the capital stock for the preceding year."

Malley v. *Howard; Casey* v. *Howard; Malley* v. *Crocker; Malley* v. *Hecht.*—United States Circuit Court of Appeals, First Circuit (281 Fed. 363; T. D. 3368).

While, in applying tax statutes, reasonable doubts must be resolved in favor of the taxpayer, revenue acts are not penal statutes; the Government is not to be crippled by strained and unnatural construction of tax statutes fairly plain.

When language used in an earlier statute has in application received judicial construction, change in language in later analogous legislation imports legislative purpose to attain a different result.

The contrast between the language used in the act of August 5, 1909, imposing a tax on every joint-stock company or association "organized *under the laws of the United States*," etc., and in the revenue acts of 1916 and 1918, which imposed a capital stock tax upon associations "organized *in* the United States," shows that Congress intended to avoid the effect of the holding in *Elliott* v. *Freeman* (220 U. S. 178), that the 1909 act did not cover certain Massachusetts trusts because limited to organizations deriving some power or benefit from statute. Therefore, nonstatutory associations are subject to the capital stock taxes imposed by the revenue acts of 1916 and 1918.

Section 407 of the revenue act of 1916 and section 1000 (a) of the revenue act of 1918, imposing an excise tax measured by the value of the capital stock of associations, include business organizations known as Massachusetts trusts, where the shareholders or beneficiaries have power to control the trustees.

Whether the stock of a corporation, of an association, or of a joint-stock company, has or has not par value is immaterial in determining liability for the capital stock tax imposed by the revenue acts of 1916 and 1918, since stockholders own beneficially the net value of the corporation's assets, whether a definite value is or is not attributed to their shares, severally or in mass.

The manifest general purpose of Congress, in imposing a capital stock tax by the revenue acts of 1916 and 1918, was to tax business deriving powers and making profits from association, particularly business done by organizations getting all or a substantial part of their capital on transferable shares, such as are commonly sold to the investing public.

The Massachusetts Legislature, by acts passed prior to the passage of the revenue acts of 1916 and 1918, expressly recognized Massachusetts trusts as associations, not as trusts or partnerships; Congress must be held to have used the word "association" as the Massachusetts Legislature had previously defined and used it.

By act of 1916, c. 184, the Massachusetts Legislature made Massachusetts trusts liable to creditors in like manner as if corporations; by analogy they have similar liability to the Federal Government for taxes.

Malley v. *Bowditch* (259 Fed. 809), followed, and *Crocker* v. *Malley* (249 U. S. 223), distinguished.

CHILD-LABOR TAX.

Bailey v. *The Drexel Furniture Co.*—Supreme Court of the United States (42 Sup. Ct. Rep. 449; T. D. 3346).

Where the sovereign enacting a law has power to impose both tax and penalty the difference between revenue production and mere regulation may be immaterial; but not so when one sovereign can impose a tax only and the power of regulation rests in another.

Taxes imposed in the discretion of the legislature on proper subjects with the primary motive of obtaining revenue from them and with the incidental motive of discouraging them by making their continuance onerous do not lose their character as taxes because of the incidental motive; but there comes a time in the extension of the penalizing features of the so-called tax when it loses its character as such and becomes a mere penalty with the characteristics of regulations and punishment.

Revenue act of 1918, Title XII, provides, in section 1200, that with certain exceptions every person operating any mine or quarry in which children under the age of 16 years have been employed or permitted to work during any portion of the taxable year, or any mill, cannery, workshop, factory, or manufacturing establishment in which children under the age of 14 years have been employed or permitted to work, or children between the ages of 14 and 16 have been employed or permitted to work more than eight hours in any day, or more than six days in any week, or after the hour of 7 o'clock postmeridian, or before the hour of 6 o'clock antemeridian, during any portion of the taxable year, shall pay for each taxable year an excise tax equivalent to 10 per cent of the entire net profits received or accrued for such year from the sale or disposition of the product of such mine, mill, factory, etc. Section 1203 relieves from liability where the employer did not know that the child was within the named age limit, and section 1206 subjects the employer's factory to inspection not only by Treasury Department officials but by the Secretary of Labor and his subordinates. *Held*, that the so-called tax is in fact a penalty, and hence Title XII is unconstitutional as a regulation of the employment of child labor in the States, an exclusively State function under the Federal Constitution and within the reservation of the tenth amendment.

Bailey v. *George* (*Vivian Cotton Mills*).—Supreme Court of the United States (42 Sup. Ct. Rep. 419; T. D. 3347).

Complainants brought a bill in equity to enjoin the collector of internal revenue from collecting the child-labor tax by distraint, averring that claim for abatement of the tax had been filed and rejected; that they had exhausted all legal remedies; and that the act was invalid and unconstitutional. *Held*, that in the absence of extraordinary and exceptional circumstances not averred in the bill or shown to exist, and in the absence of specific facts supporting the legal conclusion, the averment that a taxing statute is unconstitutional does not take the case out of section 3224, Revised Statutes, which provides "that no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court."

Complainants could have paid the tax under protest and then brought suit against the collector of internal revenue to recover the amount paid with interest; not having done so, they did not exhaust all their legal remedies, and no fact having been alleged which would prevent them from availing themselves of this form of remedy, the decree of the district court in granting the injunction is reversed with directions to dismiss the bill.

Atherton Mills v. *Johnson et al.*—Supreme Court of the United States (42 Sup. Ct. Rep. 422).

This action was brought to restrain a corporation from dismissing a child employee under authority of the child labor tax act. It was contended that since the act was unconstitutional the dismissal of the child was wrongful. The case was dismissed on the ground that the lapse of time since the case was heard and decided in the district court had brought the minor whose employment was the subject of the suit to an age not within the ages affected by the act, so that, even if valid, it could not affect him.

CORPORATION EXCISE TAX.

Detroit Hotel Co. v. *Brady.*—United States District Court, Eastern District of Michigan (275 Fed. 995; T. D. 3314).

Action to recover internal-revenue taxes illegally collected does not lie against successor of the collector to whom the taxes were paid, the successor not having received the taxes, so as to be liable under section 3220, United States Revised Statutes (sec. 5944, U. S. Comp. Stats.).

A corporation organized under act 232 of the Michigan public acts of 1903 to purchase land and "construct thereon a modern fireproof hotel, and to operate, manage or lease, mortgage, or sell the same," immediately after its organization acquired land and constructed a hotel which it leased to an operating corporation for an annual rental dependent upon the lessee's profits from operating the hotel. The lease gave the lessor the right to "inspect the books and accounts of the lessee at all reasonable times." The lessor added five stories to the hotel, negotiating loans for this purpose secured by mortgages on the property, and thereupon entered into a new lease with the operating company at an increased rental. The lessor filed annual reports required by the Michigan statutes. *Held*, that the foregoing acts and activities constituted "carrying on or doing business" by the lessor corporation within the meaning of section 38 of the corporation excise tax act of 1909.

United States v. *Philadelphia Knitting Mills Co.*—United States Circuit Court of Appeals, Third Circuit (273 Fed. 657; T. D. 3203).

The Government may attack the action of the board of directors of a corporation and show by evidence, not that a given salary is too much, but that, in the circumstances, the whole or some part of it is not salary at all but is profits diverted to a stockholding officer under the guise of salary and as such is subject to taxation.

Where there was evidence that the activities of the president of a corporation in the business decreased as he advanced in years, that the vice president's duties and interests correspondingly increased, until, at the time in question, the president did almost nothing and the vice president did almost everything in the management of the corporation's affairs, and that a large increase in the salary of the president was voted by a board of directors wholly controlled by his dominating stock ownership, for the sole reason, stated by him, that the vice president's salary had been similarly increased and that he thought his salary should be the same as that of the vice president, a jury could find that the amount paid him was not all for services rendered, but was in part a distribution of profits, and a nonsuit was improper.

ESTATE TAX.

Shwab v. *Doyle*.—Supreme Court of the United States (42 Sup. Ct. Rep. 391; T. D. 3339).

Statutes will not be construed as retroactive unless that intention is clearly declared and the language makes such operation imperative.

Act of September 8, 1916, Title II, is prospective and not retroactive in operation, and section 202 (*b*) thereof is therefore not applicable to transfers made or trusts created in contemplation of death prior to the passage of the act, though the maker of the transfer or the creator of the trust died subsequently thereto.

The provision of section 402 of the revenue act of 1918, which reenacted section 202 of the act of September 8, 1916, that the transfer or trust should be taxed whether "made or created before or after the passage of the act," was not an elucidation of the act of September 8, 1916, but was the declaration of a new purpose, not the explanation of an old one.

Union Trust Co. v. *Wardell*.—Supreme Court of the United States (42 Sup. Ct. Rep. 393; T. D. 3338).

Act of September 8, 1916, Title II, is prospective and not retroactive in operation, and section 202 (*b*) thereof is therefore not applicable to a trust created prior to the passage of the act, but intended to take effect in possession or enjoyment at or after the death of the creator of the trust who died subsequently to the passage of such act.

Suit may not be brought against a collector of internal revenue for the recovery of a tax, in the collection and disbursement of which such officer had no agency; therefore the substitution of the successor to a collector who collected a tax as defendant on the resignation of such collector was error, and a defense of nonliability set up by such successor is sufficient.

Levy v. *Wardell*.—Supreme Court of the United States (42 Sup. Ct. Rep. 395).

Where a decedent, prior to the passage of the 1916 revenue act, made an absolute transfer of certain shares of stock, reserving the dividends thereon to herself for life and died after the passage of the act the value of the shares of stock so transferred should not be included in the gross estate of the decedent, as section 202 (*b*), 1916 revenue act, is prospective and not retroactive in its operation.

McElligott v. *Kissam et al.*—Supreme Court of the United States (42 Sup. Ct. Rep., 396).

Section 202 (*c*) of the revenue act of 1916 is not retroactive in operation, and joint estates created prior to the passage of the act can not be included in the gross estates of decedents for purposes of the Federal estate tax.

New York Trust Co. et al. v. *Eisner*.—Supreme Court of the United States (41 Sup. Ct. Rep., 506; 256 U. S., 345; T. D. 3267).

Title II, act of September 8, 1916, is not unconstitutional as an interference with the rights of the States to regulate descent and distribution as unequal or as a direct tax not apportioned as the Constitution requires.

State inheritance and succession taxes paid to New York and other States are not deductible under section 203 as "charges against the estate," for the purpose of determining the net estate subject to tax.

Greiner v. *Lewellyn*.—Supreme Court of the United States (42 Sup. Ct. Rep. 324; T. D. 3326).

Bonds issued by political subdivisions of a State may be included in determining the net estate of a decedent for purposes of the estate tax imposed by the revenue act of 1916; to do so does not in effect amount to taxation of such bonds in violation of the Federal Constitution.

Wardell v. *Blum*.—United States Circuit Court of Appeals, Ninth Circuit (276 Fed. 226). Writ of certiorari denied. Motion to reconsider filed. Mandate stayed.

All inheritance taxes are imposed on the transfer of the net estate of the deceased, and the property upon which such a tax is imposed must, in truth, be the property of the deceased, under revenue act of 1916, sections 201–203.

The interest of a decedent subject to inheritance tax under revenue act of 1916, sections 201–203, providing that the tax be upon the transfer of the net estate of the decedent "to the extent of the interest therein of the decedent," etc., is to be determined by the law of the State where the property is situated.

Only one-half of community property is subject to Federal inheritance tax under revenue act of 1916, sections 201–203, in view of Civ. Code Cal., sec. 1402, and St. Cal. 1917, p. 880.

Nichols v. *Gaston*.—United States Circuit Court of Appeals, First Circuit (281 Fed. 67; T. D. 3325).

A suit in equity by the executors of an estate against a collector of internal revenue individually and as collector to restrain him from collecting a tax assessed against the estate under Title IV of the revenue act of 1918 is one involving a controversy arising under the laws of the United States, and hence the United States district court as a Federal court had jurisdiction thereof.

Section 3220, Revised Statutes, as amended by section 1316 (*a*) of the revenue act of 1918, authorizes the Commissioner of Internal Revenue to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, and also all damages and costs recovered against any collector in any suit brought against him by reason of anything done in due performance of his official duty. Complainants, as executors of an estate, brought suit against a collector of internal revenue to restrain collection of an estate tax on the ground that under section 408 of the revenue act of 1918 they had until the expiration of 180 days after such tax became due to pay same, and alleged that they were without adequate remedy at law. *Held*, that had complainants paid the tax under protest when demanded, they could have recovered judgment against the collector for damages sustained, if collection was premature, and they were thereby damaged; that in view thereof and the further facts that under the law they would have been entitled to interest on such damages down to entry of final judgment, and that, upon a certificate of probable cause, under section 989 of Revised Statutes, the liability of the Government to pay the judgment would attach, complainants had a legal remedy, and, irrespective of the inhibition in section 3224 of the Revised Statutes against suits to restrain assessment or collection of any tax in any court, injunction would not lie to restrain the collection of the tax, though interest on the judgment, after it became final, would not run against the Government.

The inhibition in section 3224, Revised Statutes, against suits to restrain assessment or collection of any tax in any court, applies to all assessments or collections of internal-revenue taxes made or attempted to be made under color of office by internal-revenue officers charged with general jurisdiction over assessment and collection of such taxes, and, if the Commissioner of Internal Revenue, in assessing a tax or the collector, in collecting it, acts under color of office, such section applies and no suit to restrain the assessment or collection of the tax can be maintained.

In view of the provisions of sections 404, 1305, and 1307 of the revenue act of 1918, and sections 3182, 3183, 3184, and 3187 of the Revised Statutes, it was the duty of a collector of internal revenue to whom the Commissioner of Internal Revenue certified an estate tax in his list for collection, to proceed to collect the tax, and such collector in demanding payment of the tax, and, on nonpayment thereof, in issuing a distraint warrant and enforcing collection, acted under color of office and his acts were not purely ministerial.

Page v. *Polk*.—United States Circuit Court of Appeals, First Circuit (281 Fed. 74; T. D. 3348).

Injunction will not issue to restrain a collector of internal revenue from collecting an estate tax imposed by the revenue act of 1918, Title IV, on the ground that under section 408 of such act the executors of the estate had until the expiration of one year and 180 days after decedent's death in which to pay the tax, and that such executors were without adequate remedy at law. (*Nichols* v. *Gaston*, T. D. 3325, followed.)

Where costs have been decreed against a collector in the district court in a suit enjoining collection of a tax from which he would be relieved if the decree should be reversed, motion to affirm the decree or dismiss the appeal on the ground that, in view of the payment of the tax before hearing in the circuit court of appeals, the questions presented by the appeal were academic, will be denied, and the case will be considered on its merits.

Smietanka v. *Ullman*.—United States Circuit Court of Appeals, Seventh Circuit (275 Fed. 814; T. D. 3227).

Where a decedent converted second Liberty 4 per cent bonds into third Liberty $4\frac{1}{4}$ per cent bonds three weeks prior to his death, the latter bonds are not receivable for estate or inheritance taxes under the provisions of section 14, act of April 4, 1918 (40 Stat. 503, 505), as they were not held by him for at least six months prior to his death, and as the time that the 4 per cent bonds were held can not be tacked onto the period of holding the $4\frac{1}{4}$ per cent bonds.

Section 14, so construed, does not work such unwarranted discrimination against that class of holders whose death occurred within the six months period after the issue of the bonds as to render unconstitutional so much of section 14 as makes possible such result, as the classification is reasonable and proper and treats all persons alike.

Congdon v. *Lynch*.—United States District Court, District of Minnesota (T. D. 3324).

Title II, act of September 8, 1916, imposing an estate tax, is constitutional. Decision of the United States Supreme Court in New York Trust Co. *v.* Eisner (41 Sup. Ct. Rep. 506) held controlling.

Section 202 (*b*) of the revenue act of 1916 is retroactive and applies to a trust executed prior to the passage of the act, to take effect in possession or enjoyment at or after the death of the donor, who dies after the passage of the act.

On August 3, 1916, decedent placed certain securities in trust by an instrument in writing appointing trustees who accepted the trust and distributed the income to the beneficiaries named. Decedent did not change the terms of the trust prior to his death on November 21, 1916. The trust did not expressly provide that it was to take effect in possession or enjoyment at or after the donor's death. The donor reserved neither income, a life estate, nor the right to revoke, but did reserve (1) the right to change the beneficiaries and their respective interests, and the income therefrom; (2) the right to change the trustees and the number of the trustees (the trustees being the donor, his wife, and his children); (3) the right to modify the period of the trust; (4) the right to change the disposition of the trust fund at the expiration of the trust period; (5) the right to compel the trustees to pay out of the income or principal of the trust premiums on any insurance policies on the donor's life which were payable to any beneficiary or to the other trustees and the beneficiaries; (6) the right to terminate the trust at any time within five years—the property then to revert to the donor; (7) the power to prevent the sale, disposition, pledge, or incumbrance of certain specified securities, his written consent being requisite; (8) the right, in case the trust should end during the donor's life, to secure the reversion to the donor *Held*, that the management, control, and disposition retained by the donor was complete, except that he could not make himself a beneficiary of the trust and under certain circumstances could not secure the reversion to himself; until his death, when the reserved rights would cease, the trust could not take full effect in complete possession or in complete enjoyment, and there could be "no element of finality" about the trust. Although donor did not reserve a life estate in himself or in a third person during his life, he did reserve the power to defeat the substantial rights of the beneficiaries, and, as far as the beneficiaries were concerned, the reserved rights were tantamount to a power of revocation. In conclusion the court held that the trust was intended to take possession in effect or enjoyment at or after the death of the donor, and was within the provisions of section 202 (*b*) of the revenue act of 1916. The trust property was, therefore, properly included in the gross estate.

Sums paid as inheritance or succession taxes in the States of Arizona, Michigan, Minnesota, New York, and Washington may not be deducted from the gross estate as charges against the estate under the provisions of section 203 of the revenue act of 1916. Decision of United States Supreme Court in New York Trust Co. *v.* Eisner (41 Sup. Ct. 506) held controlling.

Curley et al. v. *Tait*.—United States District Court, District of Maryland (276 Fed. 840, 845).

A decedent, several years before his death, made an absolute transfer of certain securities, the transferee by a contemporaneous agreement binding itself to pay the net income to the wife of the transferor during her lifetime, and after her death, in case he survived her, to him during his lifetime. *Held*, that the estate was not subject to tax on the value of the securities themselves, under act September 8, 1916, section 202, but at most on the value of the reserved contingent interest of decedent therein.

Act September 8, 1916, section 202(b), providing for a tax with respect to property of which a decedent has at any time made a transfer, is not retroactive, and does not apply to transfers made prior to its enactment; the words "at any time" being limited to a time subsequent thereto.

The Maryland collateral inheritance tax is imposed upon the estate before distribution and consequently deductible before ascertaining the amount of the Federal estate tax imposed by act of September 8, 1916.

Dugan et al. v. *Miles.*—United States District Court, District of Maryland (276 Fed. 401).

Where, under a will, an estate was left during the life of decedent's widow, to trustees who were to accumulate the income thereon and pay to her a specified annuity during her life and at her death after applying a specified sum to such uses as she might by will appoint were to turn over all the rest of the estate to three corporations, legacies and devises to each of which are exempt from estate tax; the amount which is liable to estate tax is the amount over which the widow has the power of appointment plus the present worth of that part of the annuity which would not be provided by the income from the said amount over which she has this power of appointment and which must come from other sources.

Kearns v. *Dunbar.*—United States District Court, District of Utah (unreported to date).

The inheritance tax imposed by the State of Utah under section 3185, compiled laws of Utah, 1917, is a tax against the estate as distinguished from a tax against the inheritance and amounts paid thereunder are deductible from the gross estate in computing the amount of the Federal estate tax under section 203, revenue act, September 8, 1916.

Liebman v. *Fontenot.*—United States District Court, District of Louisiana (275 Fed. 688; T. D. 3222).

The value of the life usufruct in favor of a widow under section 916 of the Louisiana civil code is not deductible from the half of the community property going to the heirs of the deceased spouse, for the purpose of computing the estate tax imposed by act of September 8, 1916.

Title Guarantee & Trust Co. et al. v. *Edwards.*—United States District Court, Southern District of New York (T. D. 3319).

Title II, act of September 8, 1916, imposing an estate tax, is constitutional. Decision of the United States Supreme Court in New York Trust Co. *v.* Eisner (41 Sup. Ct. Rep. 506) held controlling.

The New York State transfer tax is not a charge that affects "the estate as a whole." It diminishes each legacy bequeathed by decedent, and is therefore not "a charge against the estate" and may not be deducted from the gross estate under the provisions of section 203 of the revenue act of 1916. Decision of the United States Supreme Court in New York Trust Co. *v.* Eisner (41 Sup. Ct. Rep. 506) held controlling.

If a widow accepts a provision made in lieu of dower, the value of the property thus bequeathed or devised must be included in the gross estate, as defined in section 203 of the revenue act of 1916, and the amount so included may not be diminished by deducting the value of the widow's dower in decedent's realty.

EXCESS-PROFITS TAX.

Cartier & Holland v. *Doyle.*—United States Circuit Court of Appeals, Sixth Circuit (277 Fed. 150).

A partnership doing business on borrowed capital is taxable as a trade or business having no invested capital or not more than a nominal capital.

Collateral deposited by partners with a bank to secure partnership notes, indorsed by the partners, for the purpose of financing partnership business does not constitute tangible property, other than cash paid in for stock or shares in such partnership, for the purpose of ascertaining invested capital.

Money borrowed from a bank on notes of a partnership, indorsed by the partners, secured by collateral deposited by the partners does not constitute actual cash paid in, for purposes of ascertaining invested capital.

Withdrawals by partners against anticipated profits are not used in the partnership business and do not constitute earned surplus and undivided profits used or employed in the business, exclusive of undivided profits earned during the taxable year.

Lederer v. *Cadwalader.*—United States Circuit Court of Appeals, Third Circuit (274 Fed. 753).

A lawyer who acted in one instance as an executor is not subject to excess-profits tax under the revenue act of 1917 upon commissions received as such executor, since a single isolated activity of the character of an executorship does not constitute a trade, business, profession, or vocation within the meaning of the act.

Castner, Curran & Bullitt v. *Lederer.*—United States District Court, Eastern District of Pennsylvania (275 Fed. 221).

The invested capital of a corporation formed by the combination of two business concerns for the purpose of excess-profits tax under act February 24, 1919, section 326 (Comp. St. Ann. Supp. 1919, sec. 6336 7/16 i), held to be the value of the property as agreed upon by the parties at the time of the combination and for which stock was issued to each party.

"Actual cash value" and "value in actual cash" and other like expressions convey the thought of the sum which can be obtained at a fair sale—i. e., the market value.

Ehret Magnesia Manufacturing Co. v. *Lederer.*—United States District Court, Eastern District of Pennsylvania (273 Fed. 689; T. D. 3200).

"The amount of the net income in excess of the deduction," as used in section 201, means that, where the deduction does not exceed 15 per cent of the invested capital, the first of the graduated percentages of tax is to be 20 per cent of the difference between the deduction and 15 per cent of the invested capital.

The construction placed on section 201 by the regulations of the Commissioner of Internal Revenue does *not* render the law unconstitutional as preventing uniformity and equality in the application of the tax.

R. H. Martin (Inc.) v. *Edwards*.—United States District Court, Southern District of New York (T. D. 3334).

Plaintiff corporation acted as sole agent for a mining company under an arrangement contemplating that it should discount drafts in the case of foreign shipments and pay the amount of the invoices in the case of domestic shipments, retaining in both cases only commissions and interest, so that the principal was constantly in the corporation's debt for advances. The corporation was incorporated for $25,000, and in 1917 had capital, at the beginning of the year, of $51,074, and income of $26,890.34 from commissions from selling for account of its principal, $22,133.25 profits from buying and selling on its own account, and $5,851.90 from interest. In 1915 the proportion of gross profits from trading on its own account was 23 per cent; in 1916, 9.8 per cent, and in 1917, 45 per cent. Its profits during 1917 were retained, and not distributed as dividends, and its officers made substantial advances to aid it in financing the business. The capital of the corporation was not used merely to pay ordinary expenses, but to assist in paying advances to its principal, as well as to trade on its own account. During 1917 its capital was engaged in its business and was being turned over in connection with sales, its advances including capital available or capital repaid from advances. On December 31, 1917, when its bank balance was larger than in any other month of the year, it was only $16,501.67, while its capital and surplus amounted to $78,330. *Held*, that such corporation did not merely buy and sell on commission but traded substantially on its own account, and had a substantial invested capital which was employed in making advances to or on account of its principal, and also in buying merchandise on its own account for profitable sale, and hence it was not entitled to assessment under section 209 of the revenue act of 1917, which applies only to businesses having no invested capital or not more than a nominal capital.

INCOME TAXES.

Miles v. *Safe Deposit & Trust Co. of Baltimore*.—Supreme Court of the United States (42 Sup. Ct. Rep. 483; T. D. 3365).

The acquisition of a new share by the exercise of a right to subscribe is merely an exercise of one of the rights of stock ownership, and until the new share has been sold no profit has been realized, and there is no taxable income.

A stockholder's privilege of subscribing to new shares of stock before they are offered to the public is an incident of his stock ownership, and the acquisition of that privilege, while it may increase the value of the stockholder's interest in the corporation, does not constitute a segregation of the profits of the corporation, and is not gain, profit, or income to the stockholder.

A stockholder of a corporation who receives the right to subscribe for shares of a new issue of stock is, on sale of such right, liable to income tax on so much of the proceeds as exceeds the cost of the right (citing Merchants Loan & Trust Co. *v.* Smietanka, T. D. 3173).

The new shares, if and when issued, are indistinguishable from the old shares, and as they are received by reason of the ownership of the old shares, the average of the price paid for the old shares and of the subscribing price for the new shares constitutes cost for either an old share or a new share in computing taxable gain, following the analogy of the computation employed in the case of the sale of stock dividend shares. On the sale of stock rights cost and selling price are determined by assuming that the stockholder, instead of selling his rights, subscribed for new shares and sold them, and the gain taxable to a stockholder who sells his rights is equal to the gain taxable to a stockholder who subscribes for a new share and sells his new share. In ascertaining the selling price it is assumed that the stockholder, if he had subscribed, would have refused to sell his new share for any amount less than the sum of the subscribing figure and the prevailing price offered for the rights, and the sum of these two amounts is assumed to represent the selling price of the stock rights. The taxable gain, therefore, is found by taking the sum of the subscribing price and the market value of the rights and subtracting from that sum the average of (1) the cost of one old share and (2) the subscribing price of one new share.

Rockefeller v. *United States; New York Trust Co.* v. *Edwards*.—Supreme Court of the United States (42 Sup. Ct. Rep. 68; T. D. 3271).

Where the stockholders of an oil company owning pipe-line and oil properties caused the organization of a pipe-line company to which it contracted to convey its pipe-line property, on consideration of which the pipe-line company agreed to distribute its stock to the stockholders of the oil company in the same proportion as their existing holdings, the pipe-line property representing a surplus above the par value of the oil company's stock, the shares of the pipe-line company received by the oil company stockholders in carrying out the contract constituted income to such stockholders under the revenue act of October 3, 1913.

Under the circumstances cited above the effect was the same whether the stock was distributed directly by the new corporation to the stockholders of the old corporation or transferred from the new corporation to the old corporation, and by the latter distributed to its stockholders.

Where a corporation having a surplus of accumulated profits exchanged a part of its assets for the common stock of a new corporation, organized by the stockholders of said corporation to take over a part of the business and business assets of the old corporation, and then distributed said shares of common stock to its stockholders, the distribution, whatever its effect upon the aggregate interests of the mass of stockholders, constituted in the case of each individual a gain in the form of actual exchangeable assets transferred to him from the old corporation for his separate use in partial realization of his former indivisible and contingent interest in the corporate surplus. It was in substance and effect, not merely in form, a dividend of profits by the corporation, an individual income to the stockholder. United States *v.* Phellis (decided at the same time) followed.

Where a new corporation was formed by the stockholders of an old corporation to take over a part of the business and a part of the business assets of the old corporation, with the same officers and stockholders for the time being having the same proportionate holdings of common stock of the new company that they had of the old company, *held* that the new corporation was not identical with the old, but was a separate and distinct corporate entity.

Smietanka v. *First Trust & Savings Bank.*—Supreme Court of the United States (42 Sup. Ct. Rep. 223; T. D. 3321).

Income held and accumulated by a trustee for the benefit of unborn or unascertained beneficiaries is not subject to the income tax imposed by the revenue act of 1913, although such income is expressly subjected to tax under all later income-tax acts.

Under the provisions of the revenue act of 1913 a trust estate is not taxable as an entity. The act requires the fiduciary to withhold and pay the normal tax upon the income of the estate or trust property distributed, but the trustee is not liable for the surtax which is payable by the beneficiary.

United States v. *Phellis.*—Supreme Court of the United States (42 Sup. Ct. Rep. 63; T. D. 3270).

Under Section II (*b*) of the act of October 3, 1913, declaring that income shall include, among other things, gains derived "from interest, rent, dividends, securities, * * * or gains or profits and income derived from any source whatever," not everything in the form of a dividend must be treated as income, but income in the way of dividends shall be taxed.

Where a stockholder, as the result of a reorganization and financial readjustment of the business of the corporation, received as a dividend on each share of common stock held by him two shares of the common stock of a new corporation, the dividend so received representing the surplus of accumulated profits of the first corporation, and the shares so received having a market value separate and distinct from the original share, such dividend was a gain, a profit, derived from his capital interest in the old company, and constituted individual income to the stockholder within the meaning of the income tax law of 1913. The rule laid down in Peabody *v.* Eisner (247 U. S. 347) followed; Eisner *v.* Macomber (252 U. S. 189) distinguished.

That a comparison of the market value of the stockholder's shares in the old corporation immediately before, with the aggregate market value of those shares plus the dividend shares immediately after the dividend, showed no change in the aggregate, is immaterial and is not a proper test for determining whether individual income, taxable against the stockholder, has been received by means of the dividend.

The question whether a dividend made out of company profits constitutes income of the stockholder is not affected by antecedent transfers of the stock from hand to hand.

Where a new corporation was formed under the laws of another State, to take over the business and business assets of an old corporation, having authorized capital amounting to nearly four times the aggregate stock issues and funded debt of the old company, of which less than one-half was to be issued at once to the old company or its stockholders, held that the new corporation was not indentical with the old, but was a separate and distinct corporate entity, despite the

fact that both corporations had for the time being the same personnel of officers and stockholders, having the same proportionate holdings of stock in both companies.

The question whether an individual stockholder derived income in the true and substantial sense through receiving a part in the distribution of the new shares can not be tested by regarding alone the general effect of the reorganization upon the aggregate body of stockholders; the liability of a stockholder to pay an individual income tax must be tested by the effect of the transaction upon the individual.

Ed. Schuster & Co. (*Inc.*) v. *Williams.*—United States Circuit Court of Appeals, Seventh Circuit (T. D. 3330).

The plaintiff was a corporation, keeping its accounts and filing returns upon an accrual basis, and annually set up upon its books a "reserve" for income taxes due the State of Wisconsin, under the laws of which it was organized. Under the provisions of section 234 (*a*) (3), revenue act of 1918, the company deducted from its Federal income-tax return for the year 1918 the "reserve" for income taxes due the State at the rate in effect on December 31, 1918. On July 30, 1919, the Wisconsin Legislature passed a "soldiers' bonus" act, which provided for the raising of the money by a single tax levy of one mill on all assessed property for the year 1919, and a surtax over the normal tax on the incomes of corporations upon the basis of the 1918 State income-tax returns. After the ratification of the soldiers' bonus act on October 10, 1919, the plaintiff filed an amended Federal income-tax return for the year 1918 and sought to deduct therein as taxes accrued for the year 1918 the amount of additional taxes due the State under the soldiers' bonus act. *Held*, that the basis of the levy of the soldiers' bonus tax was 1918 incomes, but there is no relation between the basis for the State levy and the time of the accrual of the tax for Federal tax purposes.

A tax does not "accrue" until it becomes a liability of the taxpayer, and a tax can not be "accrued" and deducted for Federal income-tax purposes in the year 1918 where the State act creating the tax liability was not passed until the year 1919.

United States v. *Guinzburg.*—United States Circuit Court of Appeals, Second Circuit (278 Fed. 363).

Under income tax act October 3, 1913, section 2, A, subdivision 1, which took effect from March 1, 1913, and imposed an annual tax on the entire net income of citizens and residents "arising or accruing from all sources in the preceding calendar year," a dividend declared by a corporation prior to March 1, 1913, though not paid until after that date, held to have been capital of the stockholder at the time the act took effect, and not taxable as income arising or accruing thereafter.

Wilson v. *Eisner.*—United States Circuit Court of Appeals, Second Circuit (unreported to date).

A taxpayer engaged in business as a horse breeder and stock raiser may deduct as business expenses amonut spent in caring for, feeding, breeding, and marketing blooded horses and for transportation charges in taking the horses to various racing centers. The fact that the taxpayer was a sportsman in the sense that he was fond of racing horses did not change the character of the undertaking if he was engaged in business for profit.

In determining the deductibility of certain business expenses, where the undisputed proof leaves only the question of whether the taxpayer was or was not engaged in business as a horse breeder and stock raiser within the meaning of the taxing act, such question is one of law for the court and not a question of fact for the jury.

Catherwood v. *United States*.—United States District Court, Eastern District of Pennsylvania (280 Fed. 241).

A decedent who is liable for an income tax to the date of his death, and his estate, which pays an income tax upon income received by the estate during the period of administration and also an estate tax, are two separate entities and different taxpayers, although all three taxes are paid by the executor out of the estate. The estate tax paid is therefore not a proper deduction from the gross income of the decedent for the period prior to her death, notwithstanding there was no taxable net income to the estate during the period of administration from which this deduction could be taken under the authority of the case of *United States* v. *Woodward* (256 U. S. 632; T. D. 3195).

Commercial Health & Accident Co. v. *Pickering*.—United States District Court, Southern District of Illinois (281 Fed. 539; T. D. 3313).

A general life, health, and accident insurance company organized under a general law and doing a general business throughout an entire State is not "a like organization of a purely local character" and is, therefore, not an exempt organization within the meaning of section 11, paragraph 10, of the revenue act of 1916, and section 231, paragraph 10, of the revenue act of 1918.

Section 11, paragraph 10, of the revenue act 1916, and section 231, paragraph 10, of the revenue act of 1918, being exemption provisos, are construed strictly and take no case out of the enacting clause of the statutes which does not fall fairly within their terms.

The words "of a purly local character" in section 11, paragraph 10, of the revenue act of 1916, and section 231 (10) of the revenue act of 1918 are words of limitation upon all of the organizations named in the paragraph and do not apply solely to "like organizations."

Fox v. *Edwards*.—United States District Court, Southern District of New York (280 Fed. 413; T. D. 3308).

Where a taxpayer voluntarily files a return and pays the tax due thereunder without protest or complaint, but later determines that he has overpaid his tax, due to failure to take deductions to which he believes he was entitled, there can be no recovery against the collector to whom the taxes were paid at common law or under the statute relating to him or his office.

Any rights which may be granted by section 252 of the revenue act of 1918 can not be asserted in a suit against a collector for the recovery of taxes voluntarily paid; nor does that section relieve a taxpayer from the obligation of establishing payment under protest in a suit against a collector.

Lilley Building & Loan Co. v. *Miller*.—United States District Court, Southern District of Ohio (280 Fed. 143; T. D. 3355).

Mutuality is the essential principle of a building and loan association. Its object is to raise a fund to be loaned among its members or such as may desire to avail themselves of the privilege. Its business is confined to its members.

When a building and loan association ceases to be substantially mutual and adopts as its chief business dealing for profit with the general public by the methods of an ordinary savings bank, it is no longer entitled to exemption under section 231, paragraph 4, of the revenue act of 1918.

The making of loans to nonmembers or borrowing from nonmembers does not defeat exemption under section 231, paragraph 4, of the revenue act of 1918, if such transactions are simply incidental to the primary business of operating a building and loan association.

Massey v. *Lederer*.—United States District Court, Eastern District of Pennsylvania (277 Fed. 123; T. D. 3315).

Under Title XII, section 1205, subdivision (*c*) of act of October 3, 1917, amending subdivision (*e*) of section 9 of act of September 8, 1916, taxes on bonds of a corporation, containing covenants agreeing to pay to bondholders interest at a prescribed rate without deduction of taxes, is income to the individual to the extent of the tax thus paid by the corporation.

The normal tax of 2 per cent, while paid at the source by the corporation, is not a tax on the corporation but a tax on the individual.

The taxes so paid by a corporation for and on behalf of the individual bondholder come within the definition of income as "gains, profits, and income derived from any source whatever" in section 1200 of the act of 1917.

The tax-free covenant in the bonds is equivalent to an agreement of the obligors to pay the owners the agreed rate of interest plus the taxes, and it is immaterial whether the taxes are paid by the owners of the bonds to the Government and the amount thereof refunded by the obligors to the owners, or whether under the covenant and the statute the taxes are paid direct to the Government by the obligors, since the tax is on the individual but collectible from the corporation, the corporation paying the tax because of its contract with the bondholder.

Park v. *Gilligan*.—United States District Court, Southern District of Ohio (unreported to date).

An amount received by a corporation in 1916, in settlement of litigation begun prior to March 1, 1913, under the antitrust laws, which amount was apportioned among the stockholders and credited to them on the books of the corporation, did not constitute income of the stockholders in 1916. The amount on March 1, 1913, was accrued capital represented by a chose in action which was reduced to cash in 1916. It was not a distribution from profits accumulated within the taxable period; therefore it was not taxable to the distributees as income.

Penrose v. *Skinner*.—United States District Court, District of Colorado (278 Fed. 284).

Where a taxpayer's income-tax return was false, in that he had not sustained the losses deducted therein, the tax subsequently collected on the amount of such deduction was justly exacted, whether an assessment had or had not been made, and could not be recovered, there being no implied promise for its return.

Act February 24, 1919, section 250 (*d*) (Comp. St. Ann. Supp. 1919, sec. 6336 ⅛tt), providing that no suit or proceeding for the collection of any income tax shall be begun after the expiration of five years from the date when the return was due or was made, has no application in an action to recover back a tax paid under protest.

No authority has been vested in the Commissioner of Internal Revenue to overrule and reverse the action of his predecessor in office, and where a former commissioner heard and determined a question of fact necessary to enable him to act intelligently in determining the amount of plaintiff's net income on which he would be required to make a levy and assessment, and his finding on that issue has not been impeached, it should be regarded as final.

Where the only question of fact under consideration on plaintiff's application to a former Commissioner of Internal Revenue for remission of an income tax assessed against him was whether he was within the class of persons entitled to deduct losses sustained in buying and selling stocks and securities, the commissioner's decision is not conclusive on the present commissioner, where it now appears that plaintiff did not during the tax period sustain any such losses as those claimed.

Plant v. *Walsh.*—United States District Court, District of Connecticut (280 Fed. 722).

Corporate dividends declared prior to March 1, 1913, and payable subsequent to that date to stockholders of record at dates prior to that time are not liable to tax under the 1913 income tax act.

Bookkeeping entries are at least prima facie evidence of the actual value of bonds owned by a corporation for the purpose of ascertaining deductions allowable for bad debts.

Interest due and accrued for six months ending February 28, 1913, but paid after March 1, 1913, is not taxable as income.

Excess of expenditures over receipts is not conclusive evidence that a farm is not conducted as a business enterprise. The court finds upon the evidence that the plaintiff's farm "was conducted as a business enterprise and with the expectation that it would eventually become profitable" and holds that the mere fact that a heavy loss was incurred in the initial stages of so large an enterprise does not necessarily show the contrary.

Porto Rico Coal Co. v. *Edwards.*—United States District Court, Southern District of New York (275 Fed. 104).

That under act March 2, 1917, section 9, internal revenue laws are not effective in Porto Rico, does not affect the liability of a State corporation for an income tax because it conducts its business in and derives its income from Porto Rico.

The subjection of a State corporation deriving its income from Porto Rico to an income tax for the benefit of the National Government and also by revenue act 1918, section 261, to a similar tax as a foreign corporation for the benefit of Porto Rico, does not constitute a double taxation.

A New York corporation doing business in and deriving its income from Porto Rico subject to the income and excess-profits taxes imposed by revenue act of 1918, sections 230 (a), 301(a).

A corporation of New York can not invoke a supposed immunity from Federal taxation granted by the bill of rights of Porto Rico (act Mar. 2, 1917, sec. 2) merely because it derives its income from that island.

A statute imposing internal revenue taxes is not in violation of the fifth amendment to the Constitution, as taking the property of those taxes without due process of law, because it is not made applicable to citizens of Porto Rico.

The fact that a New York corporation derives its income from business in Porto Rico not to exempt it from the excess-profits tax imposed by act October 3, 1917, section 201.

Towne v. *McElligott.*—United States District Court, Southern District of New York (274 Fed. 960; T. D. 3252).

A graduated income tax which applies at a rate of 72 per cent on a portion of a taxpayer's net income and at an average rate of 50 per cent on his entire net income is not confiscatory within the meaning of the fifth amendment to the Constitution.

Where a taxpayer received a 50 per cent stock dividend upon shares of stock, part of which were purchased prior to March 1, 1913, and part subsequent thereto, and in 1918 sold the orginal certificates held on March 1, 1913, part of the stock purchased after March 1, 1913, and part of the stock received as the 50 per cent stock dividend, the basis for computing the profit from such sale shall be as follows: For each certificate held on March 1, 1913, two-thirds of its value on that date; for each certificate acquired thereafter, two-thirds of its purchase price; and upon each certificate for stock dividend shares if identified as issued against a specified earlier certificate, one-third of the value on March 1, 1913, of the stock upon which the dividend was declared or one-third of the purchase price of the stock upon which the dividend was declared, as the case may be. If the stock received as a dividend can not be identified as having been declared upon any specific lot of the old stock, the sales of the dividend stock should be applied against the dividend stock chargeable to the first purchase remaining unsold when the stock dividend was declared.

INSURANCE TAX.

Bankers & Planters Mutual Insurance Co. v. *Walker.*—United States Circuit Court of Appeals, Eighth Circuit (279 Fed. 53; T. D. 3318).

Plaintiff association, comprised of members brought together without regard to locality of place for the sole purpose of insuring the lives of such members, under a business plan which divided the members into "circles" of 1,000 members each, charged a small entrance fee and paid losses by graduated, limited assessments, collected at time of losses upon the surviving members of that particular "circle." The assessments also provided for the maintenance of the business organization and operation, but no reserve, surplus, or other fund was provided, and no dividends or profits could be earned. The amount of insurance of each member was at entrance $100, which amount increased after the first six months at the rate of $12.50 per month to a maximum of $1,000, provided that all dues and assessments were promptly paid, and provided that the value of any certificate should not exceed the net proceeds of a regular assessment of the surviving members of that "circle." *Held*, that the association was not merely a mutual aid society but was a life insurance company, within the meaning of section 504 of the revenue act of 1917, imposing a tax on each $100 or fractional part thereof of the amount for which any life is insured under any policy of insurance or other instrument, by whatever name the same is called, said section not requiring profits or dividends as a prerequisite to the tax.

Said association is not exempt under subdivision (*d*) of section 504 of the revenue act of 1917, which exempts policies issued by associations whose income is exempt from taxation under Title I of the revenue act of 1916, the association not coming within the meaning of either the third, sixth, or tenth paragraphs of section 11 (*a*) of said latter act, which, respectively, limit the exemption to fraternal beneficiary societies operating under the lodge system, to nonprofit organizations which are organized and operated exclusively for religious, charitable, scientific, or educational purposes, and to farmers' or other mutual hail, cyclone, or fire insurance company, mutual ditch or irrigation company, mutual or cooperative telephone company, or like organization of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting its expenses.

A life insurance company is not a "like organization" to those enumerated in subdivision "tenth" of section 11 (*a*), revenue act of 1916, such organizations being "farmers' or other mutual hail, cyclone, or fire insurance company, mutual ditch or irrigation company, mutual or cooperative telephone company."

Assessment and collection of the tax not alone on the initial certificate value of $100 but also upon the accrued increased valuation basis of $12.50 monthly after the first six months, was proper, such total sum representing the "amount of insurance" intended by section 504 (*a*) of the revenue act of 1917.

LEGACY TAXES.

Kahn v. *United States*.—Supreme Court of the United States (42 Sup. Ct. Rep. 85; T. D. 3311).

The test to be applied in ascertaining whether legacies were, on July 1, 1902, still contingent, so as to determine whether taxes assessed thereon under the provisions of section 29 of the act of June 13, 1898, may be recovered under the act of June 27, 1902, directing a refund of any tax that may have been collected on contingent beneficial interests which shall not have become vested prior to July 1, 1902, is a practical, not a technical one; the beneficial interests were contingent unless the legatees were then in actual possession or enjoyment, or were entitled to immediate possession or enjoyment.

A gift to a trustee of a fund, the income of which is to be paid over periodically during life, is, at least after the payments have commenced, a life estate, not a contingent beneficial interest.

The mere failure of executors to establish the trust fund will not prevent the investing of the legacy, if under the State law the time for payment has come, the right thereto is uncontroverted, and it is clear that the money will not be needed to satisfy outstanding claims.

Where, on July 1, 1902, trustees were entitled to possession of trust funds and all of the beneficiaries to the immediate enjoyment of the income thereof, with the exception of an amount involved in controversies over taxes, and, under the State law, the executors of the will which created the trust might then have paid over the balance of the estate in their hands to the trustees, retaining funds sufficient

to satisfy the disputed claims for taxes, failure of the trustees to retain such funds did not prevent the beneficial interests from vesting, it not appearing that the amount on which the taxes in question were assessed exceeded the amount of such balance.

MUNITION MANUFACTURERS' TAX.

Dayton Brass Castings Co. v. *Gilligan*.—United States Circuit Court of Appeals, Sixth Circuit (277 Fed. 227; T. D. 3274).

"A" company had a contract for the sale of shrapnel shells to the Russian Government and sublet to "B" company a contract for making the shell fuses. "B" company entered into a contract with "D" company whereby "B" company agreed to furnish "D" company certain brass ingots, and the latter agreed to mold the metal into small castings which were to be united by "B" company with other parts to make a complete fuse, the materials and castings molded therefrom to remain the property of "B" company at all times. For this service "D" company was to be paid a specified price per pound. Pursuant to the contract, "D" company molded and delivered to "B" company a large number of castings. *Held*, that the "D" company was a manufacturer of munitions and its conduct constituted a "sale or disposition" of munitions within the meaning of Title III of the revenue act of 1916, imposing a tax upon the net profits received or accrued from the sale or disposition of "any part" of fuses by any person manufacturing the same.

The tax is imposed upon the business of manufacturing and is measured by the profits received upon the sale or disposition of the munitions manufactured.

Mills Woven Cartridge Belt Co. v. *Malley*.—United States District Court, District of Massachusetts (unreported to date).

The cartridge belt which carries the ammunition used in connection with the Vickers machine gun is taxable under act of September 8, 1916, Title III, as a "part" or "appendage."

NARCOTICS.

Pierriero v. *United States*.—United States Circuit Court of Appeals, Fourth Circuit (271 Fed. 912; T. D. 3218).

The mere possession of narcotic drugs is prima facie evidence of purchase, sale, dispensing, or distribution of narcotic drugs in violation of the Harrison Narcotic Act, section 1, as amended by the revenue act of 1918, section 1006, and places upon defendant the burden of proving that his possession was not unlawful.

An allegation in the indictment that defendant sold, dispensed, and distributed narcotics implies that he was within the class required to register by Harrison Narcotic Act, section 1, as amended by revenue act of 1918, section 1006, and with proof that narcotics were found in his possession, is sufficient allegation and proof that he was required to register to place on him the burden of showing that he was not in the class required to register and that his possession was not unlawful.

In a prosecution for violating Harrison Narcotic Act, section 1, as amended by revenue act of 1918, section 1006, where it was undisputed that narcotics were found in defendant's room, but he denied any knowledge of them, and offered evidence that others had access to his room, a charge that if the narcotics were found in defendant's possession—that is, in the room occupied by him—such possession was prima facie evidence of purchase and sale by him, was not erroneous, as declaring the finding of the narcotics in the room established his possession, where immediately after that paragraph the court directly charged that, in determining whether the narcotics were found in defendant's possession, the jury should consider all the circumstances in the case, including the fact, if so found, that other persons had access to the room.

OCCUPATIONAL TAX.

Cothran & Connally v. *United States*.—United States District Court, Western District of Virginia (276 Fed. 48; T. D. 3244).

A tobacco warehouseman whose business is to arrange that tobacco planters shall bring their produce to the warehouse to be sold at auction, and that tobacco buyers shall attend such auction sales and bid for the tobacco, is a broker within the meaning of subsection 1 of section 1001 of the revenue act of 1918, and subject to the special tax imposed thereby.

PROHIBITION.

Lewinsohn v. *United States*.—United States Circuit Court of Appeals, Seventh Circuit (278 Fed. 421; T. D. 3303). Certiorari denied by Supreme Court (42 Sup. Ct. Rep. 463).

A finding that a room or building is a common nuisance within the meaning of section 21 of the national prohibition act may properly be made upon evidence of a single sale, provided the facts surrounding such sale warranted the inference that it was one of the ordinary and usual incidents of the business there conducted.

On a charge of contempt for violation of an injunction the right of trial by jury was not violated.

Neither a court rule nor a general statute can overthrow the specific provisions of section 22, Title II, of the national prohibition act, providing for a temporary injunction until the conclusion of the trial. A temporary injunctional order does not expire in 10 days from its entry because granted ex parte.

Congress, by sections 21–24 of the national prohibition act, intended to supply a more prompt, effective, and efficient means of abating nuisances than the institution of criminal actions and it is unnecessary to allege that defendant had been prosecuted and convicted of a similar criminal offense in order to invoke the jurisdiction of a court of equity to secure an injunction under these sections.

Lipke v. *Lederer*.—Supreme Court of the United States (42 Sup. Ct. Rep. 549; T. D. 3354).

In March, 1921, an assessment of double tax and penalty was made under section 35, Title II, national prohibition act. While a criminal charge under the act was still pending the collector of internal revenue attempted to collect the assessment by distraint as taxes are collected under the internal-revenue laws. *Held*, That naming a penalty a "tax" does not make it such in fact and, Congress not having declared in language admitting of no other construction its intention that such assessments should be collected in such manner, a temporary injunction should have been granted.

SALES TAXES.

Baltimore Talking Board Co. (Inc.) v. *Miles*.—United States Circuit Court of Appeals, Fourth Circuit (T. D. 3312). Certiorari denied by Supreme Court (42 Sup. Ct. Rep. 590).

The scope of the sales tax is comprehensive and not limited to the articles named in section 900, subdivision 5 of the revenue act of 1918.

In its broadest sense a game is "a play or sport for amusement." In its restricted and more generally applied sense it is "a contest for success or superiority in a trial of chance, skill, or endurance, or any two or all of the three combined." (Century Dictionary.)

The word "games" as used in section 900, subdivision 5, of the revenue act of 1918, does not mean the games themselves but the instrumentalities used in playing them, and includes ouija boards, the purpose of which is to supply amusement and diversion.

Size alone does not make a game a child's toy and a "wee" ouija board is not exempt from taxation as a child's toy.

The rule that taxing acts are to be construed most strongly against the Government only applies in cases where doubt remains after all recognized rules for ascertaining a statute's meaning have been tried. Doubt as to the meaning of a word is often removed by consideration of the legislative intent, as shown by the entire statute. Gould *v.* Gould (245 U. S. 151), and other cases distinguished.

The findings and practice of the administrative officers of the Government are presumed to be based on fair conclusions as the result of investigation required of them by sections 3165 and 3172, Revised Statutes, as amended by the revenue act of 1918.

Malley v. *Walter Baker & Co. (Ltd.)*.—United States Circuit Court of Appeals, First Circuit (281 Fed. 41; T. D. 3344).

Revenue laws are not penal laws in the sense that requires them to be construed with great strictness in favor of the taxpayer, but are remedial in character and should be so construed as to carry out the intention of the legislature.

Sweet chocolate consisting more than half of sugar, manufactured in cakes and bars, adapted for consumption as candy, packed in convenient cartons for sale as candy, advertised as "delicious for eating," or "excellent as a confection," and sold in large quantities over candy counters, and consumed, at least in substantial part, in the form put out by the manufacturer for such consumption, is not a food, but is taxable as candy under Title IX, section 900 of the revenue act of 1918.

Where ambiguity is found in a statute or when it is necessary to determine a fact upon which the operation of a statute is made to depend, the regulations made by the department charged with the administration of the act are to be given great, sometimes practically controlling, weight.

The distinction undertaken in article 22 of Regulations No. 47 made by the Commissioner of Internal Revenue that sweet chocolate should be taxed when put up and sold in such form as to indicate that it was to be consumed as candy is consumed, and not taxed when it is obvious from the packing or other circumstances surrounding the transaction that it was to be merely an ingredient for further manufacture, is a sound distinction, and such regulation is not invalid as an attempt to extend the natural meaning of the language of the statute.

The burden of proof is on the taxpayer, suing to recover taxes paid, to show that the taxes collected were illegal or the assessments excessive.

It was error, in a suit to recover taxes paid on sweet chocolate as candy under the provisions of section 900 of the revenue act of 1918, to refuse to submit to the jury the question of what proportion of such chocolate was used for cooking or domestic purposes.

Klepper v. *Carter*.—United States District Court, Southern District of California (unreported to date).

Where a dealer purchased a truck chassis, paying the excise tax of 3 per cent thereon, and secures the manufacture of a body of another concern, paying a tax of 5 per cent thereon as a part of any automobile, the two component parts being assembled and sold by the dealer as a whole, he is not a dealer but a "producer or manufacturer" within the meaning of section 900 of the revenue act of 1918 and must pay an excise tax upon the sales price of the completed automobile truck. The dealer may in such case take a credit for the tax paid on the chassis and the body before the two were assembled.

STAMP TAXES.

Fidelity Trust Co. v. *Edwards*.—United States District Court, Southern District of New York (276 Fed. 51; T. D. 3233).

So-called "car-trust certificates" are taxable as corporate securities under the revenue act of 1918 (subdiv. 1, Sched. A, Title XI).

Marconi Wireless Telegraph Co. of America v. *Duffy*.—United States District Court, District of New Jersey (273 Fed. 197; T. D. 3219).

Where one corporation sold to another corporation certain property in consideration of the issuance to it of a fixed number of shares of the capital stock of the purchasing corporation, and thereafter, prior to the actual issuance of the stock certificates, the vendor corporation authorized the vendee corporation to issue the shares direct to the stockholders of the vendor corporation, the resolution of the board of directors of the vendor corporation conveying the authority is a transfer of the right to receive such shares, and the transaction is subject to the stamp tax imposed by subdivision 4, Schedule A, revenue act of 1918.

The substantial difference between a corporation and its stockholders may not be disregarded.

TAX ON TRANSPORTATION AND OTHER FACILITIES.

Meischke-Smith et al. v. *Wardell*.—United States District Court, Northern District of California (unreported to date).

Where a corporation owning oil wells and refineries organized a pipe-line company and conveyed to it all the stock owned by said parent company and this pipe-line company transported oil solely for the parent company, collecting no tax or charge, but entering such charges on its books, the subsidiary is liable to tax under Title V, act of October 3, 1917, as one transporting oil by pipe line for another.

The question of the separate legal entity of a corporation as affected by ownership of its stock by another company at the time taxes accrued is considered in a memorandum opinion and the case is decided on the authority of 115 U. S. 587; 205 U. S. 364; 269 Fed. 885.

Western Union Telegraph Co. v. *The Delaware, Lackawanna & Western Railroad Co.*—United States District Court, Southern District of New York (T. D. 3369).

Where a telegraph company paid the tax imposed on telegraph messages by section 500(f) of the revenue act of 1918, as construed and applied by article 9 of regulations No. 57, on messages transmitted by it without charge for a railroad company under a contract providing for the mutual interchange of services between such companies, the validity of such tax should be raised by a proceeding to recover the taxes back, and the legality of the regulations could not be tested in any manner convenient to such companies, as in a friendly suit to which the Government was not a party.

Section 500(f) of the revenue act of 1918, levying a tax on telegraphic messages, must be construed to cover all messages transmitted for an economic consideration—money or money's worth—and no differentiation can be made between exchanges and cash-paid services; therefore, the tax attaches to messages transmitted by a telegraph company without charge for a railroad company under a contract providing for the mutual interchange of services between such companies, and article 9 of regulations No. 57 (providing that where a telegraph company agrees, in consideration of the payment of a lump sum or of the performance of services, to transmit messages on frank, such messages are subject to the tax) is not invalid as being without the scope of the statute.

TRADING IN FUTURES.

Hill et al. v. *Wallace et al.*—Supreme Court of the United States (42 Sup. Ct. Rep. 453; T. D. 3345).

A bill filed by several members in good standing of a board of trade, suing in behalf of other members, averred that complainants applied to the directors of such board to institute a suit to have the future trading act of August 24, 1921, adjudged unconstitutional before they could comply with it, but that the directors refused to take any steps because they feared to antagonize public officials charged with the duty of construing and enforcing the act. The establishment and organization of said board were set out and its methods of doing business stated, and it was shown that the act, if enforced, would seriously injure the value of the board of trade to its members, and the pecuniary value of their memberships. *Held*, that, assuming the act to be invalid, the bill stated sufficient equitable grounds to justify the granting of an injunction restraining the board of trade and each of its officers and directors from applying to the Secretary of Agriculture to have such board designated as a contract market under the act, and from admitting to membership into such board any representative or any cooperative association of producers in compliance with section 5 of the act, or from taking any other steps to comply with the act.

Section 3224, Revised Statutes, providing that no suit to restrain the assessment or collection of any tax shall be maintained, does not prohibit the maintenance of a suit by members of a board of trade to enjoin a collector of internal revenue and United States district attorney from attempting to collect any tax, penalty, or fine, under the future trading act of August 24, 1921, as under such act a sale of grain for future delivery without paying the tax will subject one to heavy criminal penalties, and to pay the heavy tax on each of many daily transactions which occur in the ordinary business of a member of an exchange, and then sue to recover it back, would necessitate a multiplicity of suits, and as refusal of the board to apply for designation as a contract market in order to test the validity of the act would stop its 1,600 members in a branch of their business most important to themselves and to the country; the right to sue for an injunction against the taxing officials is not, however, necessary to give the court jurisdiction, as, if they were to be dismissed under section 3224, Revised Statutes, the bill would still raise the question against the board of trade and its directors.

The future trading act of August 24, 1921, entitled "An act taxing contracts for the sale of grain for future delivery, and options for such contracts, and providing for the regulation of boards of trade, and for other purposes," imposing a tax of 20 cents a bushel on all contracts for the sale of grain for future delivery, but excepting from its application sales on boards of trades designated as contract markets by the Secretary of Agriculture, on fulfillment by such boards of certain conditions and requirements, is in essence and on its face a complete regulation of boards of trade, with a penalty of 20 cents a bushel on all "futures" to coerce boards of trade and their members in compliance, and it can not be sustained as an exercise of the taxing power of Congress conferred by section 8, Article 1, of the Federal Constitution.

Regulations of boards of trade by Congress, attempted by the future trading act of August 24, 1921, can not be sustained under the commerce clause of the Constitution, since sales for future delivery on boards of trade are not in and of themselves interstate commerce; therefore, section 4 and those parts of the act which are regulations affected by the so-called tax imposed by section 4 are unenforceable.

Section 4 of the future trading act of August 24, 1921, with its penalty to secure compliance with the regulations of boards of trade is so interwoven with those regulations that they can not be separated, and none of them can stand, though section 11 of such act directs that if any provision of the act or the application thereof to any person or circumstances is held invalid, the validity of the remainder of the act and of the application of such provision to other persons and circumstances shall not be affected thereby; section 11 did not intend the court to dissect an unconstitutional measure and reframe a valid one out of it by inserting limitations it does not contain, this being legislative work beyond the power and function of the court.

MISCELLANEOUS.

In re Anderson: Ex Parte Edwards.—United States District Court, Southern District of New York (275 Fed. 397).

Under bankruptcy act, section 64a (Comp. St. sec. 9648), providing that the court shall order the trustee to pay all taxes legally due and owing by the bankrupt to the United States, etc., in advance of payment of dividends, "and in case any question arises as to the amount or legality of any such tax the same shall be heard and determined by the court," while the United States is not required to file a claim for taxes, in the absence of any action on its part, the court has jurisdiction to proceed in invitum to liquidate any such tax, and notice to the collector of internal revenue for the district is sufficient as a condition precedent to such proceedings.

In re Anderson: United States v. Lyttle.—United States Circuit Court of Appeals, Second Circuit (279 Fed. 525).

The United States is subject to the terms of the bankruptcy act and must file its claim for taxes like any other creditor if it desires to share in the estate. Any other procedure would prevent the winding up of bankruptcy proceedings and the distribution of the assets, since the trustee may only pay out assets under an order of the referee or of the court and without such order he could not pay income taxes owing to the Government.

The Circuit Court of Appeals has jurisdiction to review questions of jurisdiction of claims for Federal taxes against bankrupt estates.

The collector of internal revenue is the proper party defendant and the proper party upon whom the trustee in bankruptcy should serve notice in order that the United States may have an opportunity to establish its claim for taxes due from a bankrupt estate.

Hurst v. Lederer.—United States Circuit Court of Appeals, Third Circuit (273 Fed. 174; T. D. 3221).

Under act of March 1, 1879 (ch. 125, sec. 2), providing that "each deputy collector shall have like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned to him which is by law vested in the collector himself," payment of money to a deputy collector other than the one authorized to receive it is not a satisfaction of the tax liability, and does not bind the collector.

Smietanka v. Indiana Steel Co.—Supreme Court of the United States (42 Sup. Ct. Rep. 1; T. D. 3304).

An action against an internal revenue collector to recover internal revenue taxes paid is personal, and can not be brought and maintained against the successor in office of the collector collecting them, when the successor did not participate in the collection, receipt, or disbursement of such taxes.

Act of February 8, 1899 (ch. 121, 30 Stat., 822), providing that a suit by or against an officer of the United States in his official capacity shall not abate by reason of his death, or the expiration of his term of office, etc., but that the court upon motion within 12 months showing the necessity for the survival of the suit to obtain a settlement of the question involved, may allow the same to be maintained by or against his successor in office, does not affect the above conclusion, the act being applicable, if at all, only where suit has already been begun against the predecessor in office in his lifetime.

United States v. San Juan County et al.—United States District Court, Northern District of Washington (280 Fed. 120; T. D. 3298).

Under the provisions of section 3466, Revised Statutes, the claim of the United States against an insolvent corporation for unpaid taxes takes priority over claims for taxes due a State, county, or municipality.