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Commissioner of Internal  
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1923



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ANNUAL REPORT  
OF THE  
COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, October 1, 1923.*

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, 1923.

**COLLECTIONS.**

The operations of the Internal Revenue Bureau during the fiscal year 1923 under the revenue act of 1921 and other internal-revenue tax legislation resulted in the collection of \$2,621,745,227.57, compared with \$3,197,451,083 in the fiscal year ended June 30, 1922, a decrease of \$575,705,855.43, or 18 per cent.

The income and profits tax collections for the fiscal year 1923 amounted to \$1,691,089,534.56, compared with \$2,086,918,464.85 for the fiscal year 1922, a decrease of \$395,828,930.29, or 19 per cent. The collections made during the first six months of the fiscal year 1923 embraced payments of the third and fourth installments of the tax due on incomes and profits in the calendar year 1921, together with additional collections on assessments made for prior years, which amounted to \$675,984,745.68, compared with \$1,242,531,924.60 from income and profits taxes for the corresponding six months of the fiscal year 1922, a decrease of \$566,547,178.92. The collections made during the last six months of the fiscal year 1923 embraced payments of the first and second installments of the tax due on incomes only in the calendar year 1922, together with additional collections on assessments made for prior years, which amounted to \$1,015,104,788.88, compared with \$844,386,540.25 representing both income and profits taxes for the corresponding period of the fiscal year 1922, an increase of \$170,718,248.63.

The normal income tax for 1922 in the case of individual citizens or residents of the United States was 4 per cent upon the first \$4,000 of net income subject to the normal tax, in excess of the allowable credits, and 8 per cent upon the excess over that amount. The same rates were in effect during the three preceding years. In addition to the normal tax, the net income of individuals for 1922 was subject to surtax at graduated rates ranging from 1 per cent to 50 per cent of the amount of the net income in excess of \$6,000, compared with the surtax for 1921 at graduated rates ranging from 1 per cent to 65 per cent of the net income in excess of \$5,000. For the purpose of the normal tax only, a head of a family or a married person in 1922 was entitled to 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. In the case of a single person, the personal exemption was \$1,000. A credit of \$400 for each person (other than husband or

<sup>1</sup> Refunds of taxes illegally collected made during the fiscal year 1923 are shown in a statement on p. 109 of this report.

wife) dependent upon and receiving his chief support from the taxpayer was also allowed, if such dependent person was under 18 years of age or was incapable of self-support.

Corporations have not been subject to a profits tax since the beginning of the calendar year 1922.

On and after January 1, 1922, the net income of corporations in excess of the allowable credits has been taxable at the rate of 12½ per cent instead of 10 per cent, which was the rate for 1921.

The miscellaneous collections arising from objects of taxation other than income and profits taxes amounted to \$930,655,693.01 for the fiscal year 1923, compared with \$1,110,532,618.15 for the fiscal year 1922, a decrease of \$179,876,925.14, or 16 per cent. The decrease in these collections for 1923 is due mostly to taxes repealed by the revenue act of 1921, effective January 1, 1922, which in the fiscal year 1922 aggregated \$202,331,190.26. Other decreases are represented by \$12,713,639.49 from estate tax and \$15,209,343.59 from distilled spirits. The principal increases for 1923 are represented by \$38,256,108.54 from tobacco manufactures and \$39,856,727.53 from automobiles, motor cycles, and accessories.

The collection of internal-revenue taxes for the fiscal year 1923 and the last seven preceding years are summarized in the following table:

Sources.	1923	1922	1921	1920
Distilled spirits, including wines, etc.	\$30,354,006.88	\$45,563,350.47	\$32,508,065.01	\$97,905,275.71
Fermented liquors	4,073.75	46,036.00	25,363.82	41,965,874.09
Tobacco manufactures	309,015,492.98	270,759,394.44	255,219,383.49	258,809,355.44
Oleomargarine	2,254,331.23	2,121,079.68	2,986,465.95	3,728,276.05
Capital-stock tax, including other special taxes	89,603,322.81	90,544,009.59	91,281,464.31	102,933,701.35
Miscellaneous, including war excise taxes, etc., since 1917	487,580,856.72	686,881,710.02	914,227,755.26	883,863,871.82
Sales of internal-revenue stamps by postmasters	11,843,403.64	14,616,658.05	20,880,868.80	24,437,893.75
Total receipts from other than income and profits taxes	830,655,693.01	1,110,532,618.15	1,367,219,388.20	1,450,644,248.21
Income and profits taxes	1,691,089,534.50	2,086,028,464.85	3,228,137,673.75	3,966,936,003.60
Total receipts <sup>1</sup>	2,521,745,227.51	3,197,461,083.00	4,595,357,061.95	5,417,580,251.81

Sources.	1919	1918	1917	1916
Distilled spirits, including wines, etc.	\$365,211,252.28	\$317,653,667.33	\$192,111,818.81	\$158,682,479.53
Fermented liquors	117,839,602.21	128,285,857.05	91,997,193.81	88,771,103.89
Tobacco manufactures	208,005,091.84	150,188,650.80	101,301,592.16	88,063,947.51
Oleomargarine	2,791,331.08	2,336,907.00	1,935,720.02	1,454,970.73
Capital-stock tax, including other special taxes	33,497,047.82	27,281,269.12	15,708,732.87	6,908,108.21
Miscellaneous, including war excise taxes, etc., since 1917	513,823,884.14	225,973,363.44	44,760,678.44	43,874,465.20
Sales of internal-revenue stamps by postmasters	10,199,460.51	4,336,182.21	.....	.....
Total receipts from other than income and profits taxes	1,249,366,179.86	850,055,926.65	449,675,206.11	387,788,065.16
Income and profits taxes	2,600,783,902.70	2,538,999,894.28	358,718,404.33	124,937,252.61
Total receipts <sup>1</sup>	3,850,150,078.56	3,698,955,820.93	808,393,640.44	512,725,287.77

<sup>1</sup> 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 depositories 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 1923 was \$45,316,312.24, not including expenditures from appropriations for refunding internal-revenue collections and taxes illegally collected, which in no sense are administrative expenses. Of this amount \$8,135,842.44 was expended in the administration of the prohibition law and \$679,406.86 in the enforcement of the narcotic law. Eliminating these two items leaves the cost of collection of internal-revenue taxes \$36,501,062.94, or \$1.39 for every \$100 of taxes collected, compared with \$1.07 for the year 1922. Included in this figure is approximately \$18,000,000 expended in the auditing of the returns for the years 1917 to 1921, inclusive.

The figure of \$1.39 per \$100 of taxes collected, representing the cost of collection of internal-revenue taxes for the year 1923, evidences the gradual and regular increase in the cost per dollar of collection for the years subsequent to 1920. Each year since 1920 there has been a reduction in the revenue yield. The collections in 1923 showed a reduction of \$575,705,855.43 compared with the preceding fiscal year. In the face of decreased revenue receipts the bureau is forced to maintain its large organization to audit the returns filed for prior years, which audit results in the refund of taxes as well as in the assessment of additional taxes. The result of the decreased revenue yield and the maintenance of the large administrative body results, necessarily, in an increase in the cost per dollar of collection.

## INADEQUATE HOUSING OF BUREAU.

The housing conditions of the bureau continue to be most unsatisfactory. While some changes have been made within the year, it has not been possible to effect any real improvement. The bureau is now functioning in nine separate buildings. The Income Tax Unit is quartered in six 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.; Interior Department Building at Eighteenth and F Streets NW.; and the former Civil Service Building at Eighth and E Streets NW. The Prohibition Unit occupies portions of Building C at Sixth and B Streets SW., and 1418-20 Pennsylvania Avenue NW. There are also located in Building C the Estate Tax, Capital Stock Tax and Sales Tax Unit, the Miscellaneous Tax Division and the Tobacco Division of the Miscellaneous Unit. The Accounts and Collections Unit is housed in Building No. 5 at Twentieth and B Streets NW., and the Auditors' Building at Fourteenth and B Streets SW. The Office of the Solicitor and the Committee on Appeals and Review are located in the Interior Department Building. The offices of the Commissioner, the Assistant Commissioner, Deputy Commissioner in charge of the Miscellaneous Unit, together with 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 and Buildings C and No. 5 are temporary war structures. They are rapidly deteriorating because of their flimsy construction. The condition of Annex No. 2 has become so serious that it was necessary to expend large sums of money in replacing weakened

foundations and otherwise repairing the building, in order to make safe its continued occupancy. Furthermore, the fire hazard in these temporary buildings is very great. Thousands of income-tax returns and other valuable papers are held in them while the returns are in process of audit. Among these papers are 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 1,292,612 income and excess profits returns were audited. Of these 1,009,868 were individual and partnership returns and 282,744 were corporation returns.

*Revenue agents' reports.*—Revenue agents' reports on individual and partnership returns to the number of 183,920 were reviewed in Washington. The number of corporation reports reviewed was 78,778.

The field force of the unit investigated and sent to Washington 427,870 transcripts. The number of transcripts sent to the field was 259,209.

*Additional revenue.*—A total of \$460,818,099.95 in additional taxes was assessed, of which amount \$132,525,380.55 was assessed without giving the taxpayer the benefit of appeal in order that the collection of the tax would not be jeopardized. Consequently this amount is subject to claims in abatement. On June 30, 1923, \$5,626,666.80 of this amount had been paid without protest and without the filing of claims in abatement. In addition to the taxes so assessed, by rejection of claims in abatement and claims for credit of taxes previously assessed, there was made immediately available for collection \$136,291,240.95.

*Adjustment of claims.*—There were 88,769 claims adjusted and 80,901 certificates of overassessment issued, involving \$97,487,781.02 refunded and \$342,685,430.80 abated and credited. A total of 22,706 claims involving \$166,155,869.65 was rejected.

*Administration division.*—This division is charged with the responsibility of receiving, controlling, and distributing returns and claims, and maintaining the files and records thereof. The proper functioning of this work is of vital importance to audit progress. Handicapped by space arrangements, the division, as a whole, rendered improved service during the year. The reorganization of the files on a basis of geographical districts and the introduction of auditors

directly at the files, eliminating the movement of thousands of returns, has contributed to this improvement.

The records subdivision during the year coded 1,504,430 returns, typed 1,542,098 cards, filed 2,766,722 returns, and searched for 606,067 cases.

The mail section handled 3,926,189 pieces of mail. The sorting section sorted 13,480,271 certificates of information. As the result of the check of information returns in this section \$1,351,234.80 revenue was made available for collection and 44,690 delinquent taxpayers were revealed. The number of information returns adjusted was 44,803. The stenographic section typed 7,267,057 pages during the year. The duplicating section produced 22,214,092 copies.

*Information service.*—The rules and regulations section answered 57,880 inquiries of taxpayers on technical and administrative questions. In addition, this section prepared and issued weekly, bi-monthly, and semiannual bulletins and digests of income-tax rulings.

*Statistical division.*—The activities of this division are directed to the compilation of economic data from the returns of net income as required by the revenue act, which specifies that information with respect to the classification of taxpayers, sources of income, amounts allowed as deductions and exemptions, and any other facts deemed pertinent and valuable shall be published annually. There were published two statistical reports, Statistics of Income, compiled from the income-tax returns, personal and corporation, filed for 1920, which volume contained also statistics prepared from the capital-stock tax returns and the Federal estate tax returns, and the Preliminary Report, Statistics of Income, compiled from the personal income-tax returns filed for 1921.

These publications render economic service in providing specific information as to the distribution of income and taxes by classes of taxpayers, business pursuits, and geographical divisions. Not only are they of value to the Congress, in its studies of tax legislation, and to the department in the administration of the law, but also to the business activities of the country in the development of intensive sales methods, by providing the business statistician with figures for the establishment of sales quotas by localities, through gauging the potential buying power of communities.

In addition to the published reports there were likewise prepared numerous confidential compilations, for use both in the administration of the law and in connection with tax legislation.

*Personnel and training.*—Congress made a sufficient additional appropriation in December, 1921, 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. Recruitment and training of auditors began in February, 1922, and the recruitment continued until June 1, 1923. On this date it was apparent from the material reduction in the bureau's appropriation for 1924 that a reduction of personnel considerably below that of December 1, 1921, rather than further recruitment, would be necessary. During this period 309 auditors were assigned to the consolidated returns subdivision, 170 of whom were new appointees, and 139 were promoted from other audit sections of the unit and assigned to the audit of con-

solidated returns after intensive training. During the same period there were 162 separations from the consolidated returns subdivision, 37 of which were demotions, and 50 transfers to the field, leaving a net increase for the entire period of 147 auditors, 81 of whom were added during the last fiscal year. The remaining 7 of the 75 engineers authorized were appointed early in the year, and it became necessary to appoint 25 additional qualified engineers on account of the large amount of work in the valuation sections. The number of clerical employees has decreased by 147 during the year, making a net loss of 94 since December, 1921, although during that time 803 clerks were appointed. In order to secure 600 additional field auditors, 469 were appointed in the fiscal year 1922, resulting in a net gain of 325, and 557 were appointed during the last fiscal year, with a net gain of 253. This was a net gain for the period of 582 field auditors as of February 1, 1923, which was reduced by subsequent resignations in excess of appointments to 518 on June 30, 1923. One hundred and twenty field clerks, the total number authorized, were employed.

Efforts to maintain a qualified staff of engineers and auditors have met with discouraging results. The infrequency and inadequacy of promotions are factors which lead experienced and able members of this technical staff to resign from the service upon offers of more lucrative employment from business organizations. In order to refill the vacancies thus caused with the type of employee desired, requirements for appointments have been materially raised. Those who have met these requirements have proved competent to perform the most difficult work in the unit. However, the limited number who qualify shows that few men of the type desired are attracted by the salaries, especially in view of the slight chance of promotion offered.

In accordance with the established training program of the Income Tax Unit, evening classes in income-tax accounting and law were conducted in Washington throughout the school year, and the same courses were given to field employes by correspondence. In addition, day classes were maintained for new appointees to the field force of revenue agents and inspectors, for auditors in the Washington office who were being transferred to an advanced grade of work to meet an emergency in sections handling the more complicated returns, and for auditors who, because of lack of technical knowledge, were unable to maintain a satisfactory record of work.

*Summary.*—Approximately 1,250,000 returns are received annually for audit by the unit. The number audited was only slightly in excess of that number. The real progress of the unit, however, is reflected in the reduction in the number of field reports covering examination of taxpayers' books in the verification of their returns, and claims on hand from 450,000 to 180,000. This reduction was accomplished in spite of the fact that 94,928 claims were received and 259,209 transcripts of returns sent to the field. Returns involving claims and agents' reports represent work of more than ordinary difficulty. During the drive to complete the 1917 returns the efforts of the unit were almost exclusively devoted to this work, with good result.

**WORK CONDITIONS, IMPROVEMENTS, PROPOSED AND INAUGURATED,  
AND PROSPECTS FOR THE FISCAL YEAR 1924.**

*Personal audit division.*—This division, engaged in the audit of individual, partnership, and fiduciary returns, has practically com-

pleted all returns for the years 1917 to 1920 not involving claims and revenue agents' reports. With the exception of one section, the whole force of the division is now engaged in the disposition of this work. Plans were made for the abolishment of the field review section and its distribution on a geographical basis among the five other sections. All returns, reports, and claims of a geographical district then will be audited in one section.

*Corporation audit division.*—This division audits returns of corporations exclusive of those involving consolidated, natural resources, and special relief features. Progress on the work is shown by the closing of 101,834 returns for the last quarter of the fiscal year. The program of the division calls for the completion of returns up to the year 1920 by March 1, 1924.

*Natural resources division.*—Changes have been made in the natural resources division which should result in the disposition of the remaining 1917 and 1918 cases by March 1, 1924. The division was handicapped by lack of space and difficulty in retaining competent personnel.

*Special audit division.*—Substantial progress has been made in most of the sections. Endeavor is being made to complete by March 1, 1924, the large number of 1917 and 1918 cases yet pending. Transfer to the special assessment, after audit in other sections, of important cases appealing for special relief resulted in a large accumulation. Plans were made to disband the amortization section, retaining sufficient personnel to act in an advisory capacity to the unit in matters involving retrospective appraisals, depreciation and obsolescence of plant facilities, and transferring the remainder to the natural resources division. Lack of space and difficulty in retaining competent personnel were handicaps in the work of this division.

*Field.*—The number of transcripts of returns awaiting investigations in the field offices of the unit was reduced from 275,000 to 70,000. This large reduction was made possible by an increase in trained and experienced personnel and increase in the rate of production. The entire field force is concentrated on completing before December 1, 1923, all remaining 1917 and 1918 cases. As far as practicable, investigations are being made to cover all years up to and including 1920.

*Claims.*—The number of claims on hand in the unit decreased from 106,305 on June 30, 1922, to 61,756 at the time of taking inventory on March 19, 1923. To prevent the five-year limitation fixed by statute from operating against the assessment of additional taxes for 1917 in cases where the unit was unable to secure waivers from the taxpayers, it was necessary during February and March to make assessments without allowing the usual 30-day period for appeal and hearing. These assessments were held to be subject to claims in abatement. The number of such claims filed was approximately 35,000. The number of claims on hand at the end of the fiscal year, therefore, was 95,271.

*Summary.*—In the personal and corporation audit divisions progress has been satisfactory. In the natural resources and special audit divisions progress on the whole has not been entirely satisfactory on account of difficulty in employing and retaining competent personnel and lack of space. Measures are being taken to remedy these

difficulties and to bring the work to a degree of currency. The accumulation of work in the field has been largely disposed of and this should, during the next year, aid materially in the progress of the bureau audit. A large influx of claims involving reaudits resulted from the last-minute rush to avoid the five-year limitation.

Substantial progress has been made in eliminating transfers. Limitation on the number of conferences and in the manner of presenting evidence have been the subject of recent bureau regulations. Movement of returns has been reduced by placing auditors directly at the files. Specific instructions have been issued against reopening cases once closed unless there is evidence of gross error or fraud.

#### COMMITTEE ON APPEALS AND REVIEW.

The Committee on Appeals and Review was created October 1, 1919, succeeding to the functions previously exercised by the Advisory Tax Board.

The functions and jurisdiction of the committee are as follows:

First. As a quasi-judicial body of appellate jurisdiction, to act in an advisory capacity to the Commissioner of Internal Revenue in hearing appeals by taxpayers from action of the Income Tax Unit in cases where a deficiency in tax is discovered, and recommending specific decisions therein be made by the commissioner.

Second. To act in an advisory capacity to the commissioner with respect to the preparation of Treasury decisions, regulations and rulings, as well as other miscellaneous matters affecting the administration of the various revenue acts.

The function heretofore exercised of advising the Income Tax Unit on questions arising during the course of audit, owing to the constantly increasing number of appeals, has been discontinued and the duties of the committee more closely confined to that of a purely appellate body.

Section 250 of the revenue act of 1921 providing for the right of appeal prior to assessment in those cases where a deficiency in the amount of tax is discovered, as well as the increased activities of the Income Tax Unit in completing the audit of returns, account for the increase in the number of appeals taken to and disposed of by the committee during the past year.

The following statement shows the number of appeals taken and the number disposed of for the year ended June 30, 1923:

Balance July 1, 1922.....	728
Received July 1, 1922, to Dec. 31, 1922.....	1,067
Received Jan. 1, 1923, to June 30, 1923.....	2,822
<b>Total for the year.....</b>	<b>3,889</b>
<b>Total to be accounted for.....</b>	<b>4,617</b>
Decided July 1, 1922, to Dec. 31, 1922.....	858
Decided Jan. 1, 1923, to June 30, 1923.....	1,798
<b>Total number decided for year ended June 30, 1923.....</b>	<b>2,656</b>
Undisposed of by committee.....	1,961
Reassigned to Solicitor's Office.....	766
<b>Balance undisposed of July 1, 1923.....</b>	<b>1,185</b>

The number of appeals taken to the committee for the year was 3,889, compared with 1,148 for the fiscal year 1922, an increase of 239 per cent. The number of appeals for the six months period beginning January 1 and ended June 30, 1923, represents an increase of 145 per cent over the total number for the year ended June 30, 1922.

This extraordinary growth in the work of the committee has necessitated an increase in personnel, which now numbers 20 members, including the chairman.

The committee prepared for promulgation Treasury Decision 3492 amending article 1006 of Regulations 62, outlining more clearly the practice and procedure to be followed in taking appeals and requiring that the issues be definitely joined and all evidence in support thereof be made a matter of record prior to the hearing of the appeal by the committee. This procedure has been well received by the public and has resulted in an increase in the number of cases disposed of by the Income Tax Unit and a decrease in the number of appeals.

To bring the taxpayer into more intimate touch with the machinery of the bureau administering the income and excess profits tax laws, a field subcommittee of the Committee on Appeals and Review was established for the purpose of hearing the appeals of taxpayers in States distant from Washington, particularly those west of the Mississippi. This subcommittee functions as a part of the central committee, its decisions being reviewed and approved by the central committee. Offices were first established at St. Paul, Minn., and about 150 appeals by taxpayers in the States of Minnesota, Wisconsin, North Dakota, South Dakota, Iowa, and Montana were heard and disposed of.

The subcommittee later removed to the Pacific coast to hear about 175 cases of taxpayers in the States of Washington, Oregon, Utah, Idaho, California, Arizona, and Colorado.

While this administrative policy is yet experimental in nature, its progress has been entirely favorable.

#### ESTATE TAX, CAPITAL-STOCK TAX, AND SALES TAX UNIT.

This unit is charged with the administration of the tax on the transfer of estates of decedents; the annual excise tax measured by the fair value of the capital stock of corporations and certain associations carrying on or doing business; and the interpretation and administration of the act covering the tax on telegraph and telephone messages, beverages and the constituent parts thereof, admissions and dues, and the excise taxes. These taxes are administered by three divisions—the estate tax division, the capital-stock tax division, and the sales tax division. The sales tax division, formerly an independent unit, was consolidated with the estate tax and capital-stock tax unit, June 16, 1923.

The policy of the bureau of affording every taxpayer, upon protest of its findings, an opportunity to place before it, by correspondence or in person, additional information or evidence that may support the protest or claim has been carefully observed. Much of the time of the deputy commissioner and staff and the review committees of the respective divisions is taken up with conferences accorded taxpayers.

## PERSONNEL.

The personnel of the unit as of June 30, 1922, and June 30, 1923, is shown in the following table:

	Office.		Field.	
	1922	1923	1922	1923
Executive section.....	8	12		
Estate tax division.....	139	128	326	295
Capital-stock tax division.....	123	117	15	14
Sales tax division.....	166	157	(1)	(1)
Total.....	461	412	341	309

<sup>1</sup>The field deputies and special agents assigned to sales-tax investigations are not attached to this unit.

The decrease in personnel is due principally to reductions made at the end of the fiscal year on account of reduced allotments.

## TAXES COLLECTED.

The following comparative statement shows the collections of estate, capital-stock, and sales taxes for the fiscal years ended June 30, 1922 and 1923:

Year.	Division.			Total.
	Estate tax.	Capital-stock tax.	Sales tax.	
1922.....	\$139,418,846.04	\$80,812,239.80	\$497,335,838.13	\$717,416,923.97
1923.....	126,708,206.55	61,667,733.32	302,922,837.03	511,195,782.90

The decrease in the receipts of sales tax for 1923 was occasioned principally by the repeal of certain provisions of the revenue act of 1918, under which collections were made for the first half of the fiscal year ended June 30, 1922.

## ESTATE TAX DIVISION.

The Federal estate tax is imposed upon the transfer of the net estate occurring because 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. In nonresident estates, 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 laws and regulations pertaining to the taxation of decedents' estates are defined in Regulations 63 (1922 edition). 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 the State statutes, and at times the study of laws of foreign nations, especially those applicable to the administration of estates and the descent and distribution of property. Examiners and 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 the regulations governing the Federal estate tax before being assigned to duty.

The number of estate tax returns filed in 1923 was 14,272, showing a tax liability of \$82,266,951.88, compared with 13,192 returns filed in 1922, showing a tax liability of \$114,614,189.56. The increase in the number of returns filed reflects, in part, the result of a delinquent canvass. During the latter part of the year a delinquent canvass was made in all divisions where the condition of the field work would permit. At the close of the year these canvasses had been completed or were under way in all important divisions but three. A total of 2,446 delinquent reports were received, and it is believed that a substantial amount of tax will be collected.

Field investigations and office audit disclosed additional tax amounting to \$62,764,429.95, compared with \$13,645,598.29 for the previous fiscal year.

The office audit of estate tax returns was on practically a current basis at the close of the year. During the year 21,771 cases were audited, compared with 10,202 for the previous year. The field force submitted 23,847 reports (including 16,606 major investigations), compared with 16,116 for 1922.

There were approximately 10,000 returns awaiting investigation on June 30, 1923, of which less than 1,500 represent estates in which the decedent died in 1920 or before, and these are largely the result of the delinquent canvass.

In view of the statute of limitations special effort was made to close all cases within the period required. All 1919 and earlier cases have been audited except delinquent and delayed field cases, which are being audited as fast as they are received.

An analysis of all estate tax returns filed from the date the Federal estate tax law became effective, September 8, 1916, up to January 1, 1923, shows that the following returns had been filed:

Estates.	Number.	Tax collected.
Resident.....	54,433	\$466,077,276
Nonresident.....	4,199	8,315,516
Total.....	58,632	475,392,792

During the year 1,747 claims for abatement and 1,813 claims for refund were adjusted. A total of \$33,297,709.84 was either abated or refunded. Of this amount \$16,828,099.45 was allowed by reason of the decision of the United States Supreme Court in the case of Schwab v. Doyle, holding that the act of September 8, 1916, was not retroactive as to certain transfers made prior to that date.

## COMMITTEE ON REVIEW AND APPEALS.

The Committee on Review and Appeals was assigned directly to the office of the deputy commissioner in charge of the unit, instead of being, as heretofore, an integral part of the estate tax division. The principal function of the committee is to hear and determine appeals taken from the rulings of the estate tax division. Its findings are reduced to writing and, when signed by the chairman and approved by the deputy commissioner, are accepted for the guidance



of the division. Except as otherwise directed by the deputy commissioner, all hearings before completion of the review and audit are now referred to the head of the division.

#### CAPITAL-STOCK TAX DIVISION.

The capital-stock tax imposed by section 1000 of the revenue act of 1921 is not a property tax, but an excise tax imposed upon corporations for the privilege of doing business as going concerns. The laws and regulations pertaining to this tax are defined in Regulations 64 (1922 edition).

The tax has been in effect since January, 1917. Inasmuch as modifications or changes in the law have been few and the turnover in the auditing force small, an experienced personnel has been secured, all of which has tended to systematize and standardize the procedure.

In order that returns of companies engaged in enterprises of like nature may be audited uniformly, the separation of returns into the principal basic industries has been effected with favorable results.

The decision during the past year of the United States Circuit Court of Appeals for the Second Circuit in the case of the Central Union Trust Company of New York v. Edwards, Collector, is the first, so far as this tax is concerned, in which the court has undertaken to define the phrase "fair average value of capital stock," and to outline or indicate factors to be considered in its determination. This decision is considered of the utmost importance in that it fully supports the methods and policies approved and in force for the last several years.

The additional Capital-Stock Tax assessed and collected as a result of the audit for the fiscal year was \$7,777,743.47, compared with \$9,258,697.72 for the fiscal year 1922. The entire force employed in Washington as of June 30, 1923, numbered 117 employes, while 14 field deputies were employed to investigate delinquent and other cases found impossible to settle by correspondence.

Returns are due to be filed annually in July. During the following six months they are listed by the collectors, forwarded to Washington, checked with assessment lists, indexed, and filed preparatory to audit. In the meantime returns for the previous year are undergoing audit.

About 325,000 returns are received annually. Of returns filed for the taxable period ended June 30, 1922, and prior periods less than 1,000 are unsettled. The status of the returns for the taxable period ended June 30, 1923, indicates that the audit will be practically completed by the end of the fiscal year 1924.

The number of claims received during the year was 6,235, and a like number disposed of. It is estimated that probably 50 per cent are on questions of value and doing business, the balance being for penalties, duplicate assessments, errors, and collectors' claims. As of June 30, 1923, there were 608 abatements and 498 refunds, a total of 1,106 claims on hand.

Under the new filing system installed during the year it was revealed that numerous companies were delinquent for one or more periods. Lists of such delinquents have been referred to the field for investigation. At the rate such delinquent returns are being received, the tax thus secured will repay the cost of the filing system several times.

Forms for the 1924 taxable period were in the hands of the collectors and available for distribution to the taxpayers during the month of May, the prescribed time for filing being the month of July.

#### SALES TAX DIVISION.

The tax is imposed by Title V (sec. 500) of the revenue act of 1921, on telegraph and telephone messages; by Title VI (sec. 602) on beverages and the constituent parts thereof; by Title VIII (sec. 800-1) on admissions and dues; and by Title IX (sec. 900-2-4-5) on various manufactured articles.

At the beginning of the year, there were approximately 34,800 abatement and refund claims on hand. During the year 56,600 claims were received, making a total of 91,400 to be accounted for, of which 66,300 were disposed of, leaving a balance of 25,100 on hand at the close of the period. 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 to the effect 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 repeal. Of the claims still on hand 21,900 are for refund involving approximately \$9,833,000 and 3,200 for abatement involving \$14,388,000.

On June 30, 1922, there were 21,831 offers in compromise undisposed of. During the year 25,426 new offers were received, making a total of 47,257 cases to be accounted for. A total of 36,648 offers in compromise in the aggregate amount of \$896,247.39 were accepted during the period July 1, 1922, to June 30, 1923, and in 693 cases, where it was found that no violation of law had occurred, the amounts paid, aggregating \$54,344.27, were refunded. In 4,341 cases this office had prepared its recommendation to the solicitor, leaving 5,575 cases on hand June 30, 1923, on which no action had been taken.

The average number of returns received monthly was 200,000, compared with an average of 240,000 monthly for the period January 1, 1922 (the date the revenue act of 1921 became effective), to June 30, 1922.

At the beginning of the year there were 5,966 credit cases on hand. During the year 14,927 cases were received, 20,429 cases aggregating \$968,137.56 were disposed of, leaving 464 cases awaiting examination. In addition there were 4,793 adjusted cases awaiting certification.

The following statement indicates the various taxes which have been included in the general classification of sales taxes. The date 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.	Class of tax.	Effective dates.	Return forms.	Regulations.
500	Telegraph and telephone.....	Jan. 1, 1922...	727	57.
602	Beverages and constituent parts thereof.....	do.....	728	52.
800	Admissions.....	do.....	729	43, Part 1.
			729-A	
801	Dues.....	do.....	729	43, Part 2.
900-4	Manufacturers' excise taxes.....	do.....	728	47.
902-5	Works of art and jewelry.....	do.....	728-A	48.

For the fiscal year the total amount of taxes collected from these sources amounted to \$302,922,837.03. Details are shown in Tables 1 and 3, on pages 60 to 69, 76 to 77, and 92 to 93, respectively, of this report.

The last issue of the Sales Tax Bulletin was December, 1921. In 1922, the Internal Revenue Bureau began the publication of a weekly bulletin containing rulings pertaining to the several units of the bureau.

#### MISCELLANEOUS UNIT.

##### TOBACCO DIVISION.

The total receipts from all tobacco taxes during the year, including taxes on domestic and imported manufactures, manufacturers' special taxes, and taxes on domestic and imported cigarette papers and tubes in packages, books, or sets, were \$309,015,492.98, an increase of \$38,256,108.54, or 14.13 per cent, compared with the preceding year. These receipts represent 11.78 per cent of the total internal-revenue receipts from all sources, as compared with 8.46 per cent for 1922 and 5.5 per cent for 1921, and are 199.43 per cent greater than for 1917, the fiscal year preceding that in which the increased war taxes first imposed under the revenue act of 1917 became effective; 97.21 per cent greater than for 1918, the year within which that act became effective; and 4.46 per cent greater than for 1920, the first full year after that in which the increased taxes under the revenue act of 1918 became effective.

Collections from this source were the greatest in the history of the Internal Revenue Service, exceeding the previous peak of \$295,809,355.44 for the fiscal year 1920 by \$13,206,137.54. Of the total for the year \$182,584,806.83, or 59.09 per cent, was from taxes on small cigarettes, these collections being more than double those from the same source in 1919 and exceeding the entire tobacco collections for any fiscal year prior to 1919.

There were increases in receipts from collections on all classes of tobacco products except from small cigars, which decreased \$103,516.70, or 10.69 per cent. The taxes on large cigars increased \$3,088,995.27, or 6.99 per cent; large cigarettes, \$12,450.91, or 10.59 per cent; small cigarettes, \$32,457,292.21, or 21.62 per cent; manufactured chewing and smoking tobacco, \$2,515,868.41, or 3.79 per cent; and snuff, \$227,585.60, or 3.27 per cent.

Receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to \$1,004,959.16, an increase of \$16,684.35, or 1.69 per cent, due to the increase during 1922 of sales of tobacco products, this tax being based on sales for the preceding fiscal year as provided by law.

The total taxes collected on cigarette papers and tubes amounted to \$1,095,996.74, an increase of \$94,486.81, or 9.43 per cent. Of this amount \$72,382.82 was collected on 7,239,232 packages of cigarette papers of domestic manufacture; \$1,016,590.92 on 97,242,321 packages imported; and \$7,023 on cigarette tubes payable by stamp. There were removed, exempt from tax, for consumption or use 273,778,756 packages of cigarette papers, each containing not more than 25 papers, and there were released tax free for use of cigarette manufacturers 32,530,973 cigarette tubes.

The percentages of total tobacco tax collected on each class of product is as follows: Cigarettes weighing not more than 3 pounds per 1,000, 59.09 per cent; manufactured smoking and chewing tobacco,

22.28 per cent; cigars weighing more than 3 pounds per 1,000, 15.3 per cent; snuff, 2.29 per cent; small cigars, 0.28 per cent; and large cigarettes, 0.04 per cent.

The following seven States furnished 84.64 per cent of the total receipts of tobacco manufactures: North Carolina, \$118,370,325.84; New York, \$44,784,792.22; New Jersey, \$27,676,495.89; Pennsylvania, \$22,834,983.67; Virginia, \$22,799,625.25; Ohio, \$12,936,548.83; Missouri, \$12,145,080.70; total, \$261,547,852.40.

The estimated consumption of tobacco products during the fiscal year based on the sale of stamps, excluding exports free of tax, withdrawals free of tax for use of the United States and cigars and cigarettes used for personal consumption by employees in factories, was as follows: Large cigars, Class A, 2,692,264,025; Class B, 1,644,900,913; Class C, 2,637,229,049; Class D, 119,477,245; Class E, 34,149,627; small cigars, 576,673,340; large cigarettes, 18,179,947; small cigarettes, 60,860,115,960; snuff, 39,862,314 pounds; chewing and smoking tobacco, 382,539,213 pounds. Included in these quantities are 441,665 Class C, 3,063,798 Class D, and 26,802,248 Class E large cigars imported from Cuba, on which the tax amounts to \$442,774.28. In addition there was brought into this country from the Philippine Islands 228,056,345 Class A, 4,686,370 Class B, 1,404,631 Class C, 2,475 Class D, and 4,023 Class E large cigars, 4,850 large cigarettes, 1,486,317 small cigarettes, and 3,605 pounds of manufactured tobacco; and from Porto Rico, 100,904,320 Class A, 15,019,790 Class B, 52,489,002 Class C, 159,200 Class D, and 6,550 Class E large cigars, 16,952,000 small cigars, 384,500 large cigarettes, and 402,970 small cigarettes. There were 26,161,671 tax-free cigars used for personal consumption and experimental purposes in factories, the tax on which, it is estimated, would amount to \$170,129.36. The tobacco tax per capita, based on the population of the United States as estimated by the Bureau of the Census, is shown in Table No. 19 on pages 115 and 116.

The sales of stamps for large cigars indicate that there was an increase of 8 per cent in the number of cigars of domestic manufacture tax paid, the increases and decreases for the various classes being as follows: Class A, increase 18 per cent; Class B, decrease 1 per cent; Class C, increase 4 per cent; Class D, increase 2 per cent; Class E, increase 5 per cent.

Table No. 11, on page 102, shows, by internal-revenue districts and States, the number of tobacco factories in operation during the calendar year 1922 and the quantities of leaf tobacco and other materials used in the manufacture of tobacco, and Table No. 12, on page 105, shows the quantities of the various classes of manufactured tobacco produced and the value of stamps used by these factories.

Table No. 13, on page 108, shows, by internal-revenue districts and States, the number of cigar factories in operation during the calendar year 1922, the quantities of leaf tobacco used in the manufacture of cigars, and the number of large and small cigars manufactured, which includes cigars withdrawn for exportation, free of tax, shown in Table No. 20, on page 116, and tax-free cigars used for personal consumption by employees in cigar factories, shown in Table No. 18, on page 115. The same information with respect to cigarette factories is shown in Table No. 14, on page 111.



Table No. 23, on page 121, shows, by internal-revenue districts, the number of dealers in leaf tobacco in business during the calendar year 1922, the quantities of leaf tobacco exported by dealers in leaf tobacco, and the quantities of leaf tobacco received from farmers by dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers. Table No. 22, on page 119, shows the quantities of leaf tobacco imported by the manufacturers and dealers. Table No. 15, on page 113, shows the quantities of leaf tobacco used in manufacturing the various classes of tobacco products for each year from 1913 to 1922, inclusive.

Table No. 20, on pages 116 and 117, shows the tobacco products exported free of tax, and Table No. 21, on page 118, shows the tax-paid products exported with benefit of drawback of the taxes and amount of such taxes refunded.

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 1,000—Pennsylvania, New York, Ohio, New Jersey, Florida, Virginia, and Michigan; in the manufacture of cigars weighing not more than 3 pounds per 1,000—Maryland, Pennsylvania, New York, New Jersey, and Virginia (see Table No. 13); in the manufacture of cigarettes weighing not more than 3 pounds per 1,000—North Carolina, New York, Virginia, New Jersey, Pennsylvania, and California; in the manufacture of cigarettes weighing more than 3 pounds per 1,000—New York, which accounts for 92.52 per cent of the total manufactured (see Table No. 14); in the manufacture of plug tobacco—Missouri and North Carolina; twist—Missouri, Tennessee, and Kentucky; fine cut—Illinois, New Jersey, Michigan and New York; smoking tobacco—North Carolina, Ohio, Kentucky, New Jersey, Illinois and West Virginia; snuff—Tennessee, New Jersey, and Illinois (see Table No. 12).

There was a decrease in the number of manufacturers of tobacco, snuff, cigars and cigarettes, and dealers in leaf tobacco. The following table shows the number of each class in business on December 31 of each of the years 1913 to 1922, inclusive:

Dec. 31.	Manufacturers of—				Dealers in leaf tobacco.
	Cigars.	Cigarettes.	Tobacco.	Snuff.	
	Number.	Number.	Number.	Number.	Number.
1913.....	19,841	447	2,766	68	4,004
1914.....	16,754	351	2,364	68	3,164
1915.....	15,732	367	2,214	71	3,497
1916.....	14,576	311	2,085	67	3,139
1917.....	13,217	311	1,915	61	3,066
1918.....	11,291	263	1,803	60	3,032
1919.....	11,483	237	1,814	57	3,424
1920.....	11,110	213	1,810	35	3,692
1921.....	12,105	225	1,817	39	3,613
1922.....	11,576	185	1,733	28	3,188

Producers and dealers in perique tobacco, who are registered as manufacturers of tobacco, are all located in the State of Louisiana. Practically all of this class of tobacco is used in the manufacture

smoking tobacco. The operations of these manufacturers during the calendar year 1922 were as follows:

	Pounds.		Pounds
On hand Jan. 1, 1922.....	428,263½	Tax paid.....	904½
Grown.....	479,914	Exported in bond.....	68,482
Purchased.....	530,789	Sold.....	918,315
		On hand Jan. 1, 1923.....	451,264½
Total.....	1,438,966½	Total.....	1,438,966½

Claims totaling \$680,272 were allowed during the fiscal year ended June 30, 1923, \$6,072.18 being refunded to taxpayers on account of erroneous or illegal collections, unused stamps to the value of \$327,945.12 were returned for redemption and \$346,254.70 was allowed for drawback of taxes paid on goods exported. (See Table No. 21.)

The amount refunded on account of erroneous or illegal collections was divided as follows:

Refunding taxes illegally collected, claims accrued prior to July 1, 1920..	\$1,036.18
Refunding taxes illegally collected, 1921.....	534.56
Refunding taxes illegally collected, 1922.....	3,922.15
Refunding taxes illegally collected, 1923.....	579.29
Total.....	6,072.18

Included in these figures is \$151.46, interest payable under the provisions of the act of November 23, 1921.

There were received during the year 445 reports of violations of tobacco laws: 419 offers in compromise were submitted; and 415 cases were closed by the acceptance of offers in compromise, totaling \$26,459.50.

The total assessments made on tobacco assessment lists during the fiscal year was \$1,259,322.57, of which \$1,088,973.74 was collections on cigarette papers and tubcs, \$26,459.50 offers in compromise, and the balance deficiencies in accounts of manufacturers, penalties, interest, etc.

#### MISCELLANEOUS TAX DIVISION.

This division is charged with the administration of internal-revenue laws relative to stamp taxes on documents, which includes bonds, promissory notes, time drafts, trade acceptances, powers of attorney, passage tickets, proxies, playing cards, customhouse entries, withdrawal entries from customs bonded warehouses, and policies of insurance issued by foreign corporations upon property within the United States; stamp tax on the issues, sales and transfers of stock and sales of products for future delivery; special taxes upon businesses and occupations and upon the use of boats; also the tax on oleomargarine, adulterated butter, and process or reovated butter, special and stamp taxes on mixed flour and filled cheese, and stamp tax on white phosphorus matches. The operations of this division include the furnishing of rules and regulations covering the enforcement of the revenue acts so far as they relate to the above taxes, the collection of the taxes and the redemption of stamps, and the refunding of taxes illegally or erroneously collected. A limited force of revenue agents and deputy collectors is maintained in the field which is engaged in investigating violations of these taxing acts.

## DOCUMENTARY STAMP AND SPECIAL TAXES.

The collections from miscellaneous stamp and special taxes amounted to \$75,218,273.14, compared with \$69,524,259.65 for the fiscal year 1922. The greater part of these collections were from documentary stamp taxes, which amounted to \$61,490,141.98, an increase of \$5,571,098.18. Special taxes upon brokers, theaters, museums, circuses, bowling alleys and billiard tables, shooting galleries, riding academies, passenger automobiles for hire, and pleasure boats amounted to \$8,035,583.49, a decrease of \$627,176.40.

## PLAYING CARDS.

There were 64 manufacturers or repackers of playing cards in business during the year and they manufactured or repacked a total of 50,324,647 packs. The tax from this source yielded \$3,385,226.83, compared with \$2,787,920.72 in 1922, an increase of 21 per cent.

## OLEOMARGARINE.

Regulations No. 9 relating to taxes on oleomargarine, adulterated butter, and process or renovated butter were revised, as were the forms on which manufacturers and wholesale dealers file their monthly returns.

There were 67 oleomargarine manufactories in operation during the fiscal year 1923. Ten of them closed and one was seized for violation of the law, leaving 56 in operation on June 30, 1923. A total of 8,259,663 pounds of colored and 200,922,525 pounds of uncolored oleomargarine was produced in 1923, compared with 6,603,981 pounds of colored and 184,346,392 pounds of uncolored produced in 1922, an increase of 18,231,815 pounds, or 9.5 per cent. This is the first increase in the production of oleomargarine since the fiscal year 1920 and it indicates that the industry is gradually returning to a normal basis. The following comparative data for the years 1922 and 1923 shows the trend of the industry.

	Colored oleomargarine.		Uncolored oleomargarine.	
	1922	1923	1922	1923
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Produced.....	6,603,981	8,259,663	184,346,392	200,922,525
Withdrawn tax paid for domestic use.....	5,139,236	6,642,926	183,970,532	199,995,510
Withdrawn free of tax for export.....	687,089	867,158	378,220	589,855
Withdrawn free of tax for use of United States....	773,499	712,660		

The oleomargarine law yielded a total of \$2,254,531.23 in taxes for the year, an increase of \$133,451.55, or 6.3 per cent. The receipts for 1922 and 1923 were as follows:

Receipts for—	1922	1923	Increase (+) or decrease (-).	
			Amount.	Per cent.
Oleomargarine taxed at 10 cents a pound....	\$491,065.60	\$478,980.40	+\$184,974.90	+37.4
Oleomargarine taxed at 4 cent a pound....	452,774.47	507,707.72	+54,933.25	+12.1
Manufacturer's special tax.....	40,028.95	33,095.29	-6,033.66	-17.3
Wholesale dealers' special tax.....	317,403.22	284,815.83	-62,587.40	-19
Retail dealers' special tax.....	786,867.53	749,901.99	-36,965.54	-4.7
Total.....	2,121,079.08	2,254,531.23	+133,451.55	+6.3

## ADULTERATED BUTTER.

Collections under the adulterated butter law aggregated \$41,476.20 for the year, an increase of \$23,604.36 over the previous year, or 132 per cent, due principally to the efforts of a small field force. The taxes under this statute are collected mainly on creamery butter, which falls within the classification of adulterated butter when it contains 16 per cent or more moisture; there being but three adulterated butter manufacturers regularly engaged in the business and their entire output is withdrawn free of tax for export.

## PROCESS OR RENOVATED BUTTER AND MIXED FLOUR.

There were 7 manufacturers of process or renovated butter in business during the year. They produced a total of 4,003,307 pounds of the product, a decrease of 1,352,509 pounds, or 25 per cent, compared with the production for the fiscal year 1922. Collections from this source aggregated \$10,292 for the year, compared with \$14,416.27 for the fiscal year 1922, a decrease of 29 per cent.

There were 11 manufacturers of mixed flour in business during the year. They produced a total of 2,717,169 pounds of the product, compared with 3,101,720 in 1922, a decrease of 12.4 per cent. Receipts under the mixed flour law aggregated \$1,011.41 for the year, compared with \$1,167.45 in 1922, a decrease of 13 per cent.

## CLAIMS.

On July 1, 1922, there were on hand in the miscellaneous division 4,203 unadjusted claims, consisting of the following: 2,665 refund claims, involving \$567,560.47; 848 abatement claims, involving \$2,876,875.39; and 690 uncollectible claims, involving \$34,817.72. During the fiscal year there were received 11,399 claims, of which 6,389 were refund claims, involving \$1,348,331.80; 2,169 were abatement claims, involving \$7,316,624.12; and 2,841 were uncollectible claims, involving \$83,489.38. There were disposed of during the year 14,207 claims as follows: 8,332 refund claims (6,104 by allowance, involving \$413,724.50, and 2,228 by rejection, involving \$1,305,562.75) totaling \$1,719,287.25; 2,607 abatement claims (2,208 by allowance, involving \$2,807,522.90, and 399 by rejection, involving \$6,835,235.58), amounting to \$9,642,758.48, and 3,268 uncollectible claims (3,070 by allowance, involving \$85,780.21, and 198 by rejection involving \$12,800.96), amounting to \$98,581.17. On June 30, 1923, there were on hand unadjusted 1,395 claims as follows: 722 refund claims, amounting to \$196,605.02; 410 abatement claims, amounting to \$550,741.03; and 263 uncollectible claims, amounting to \$19,725.93. The reduction in the number of unadjusted claims on hand June 30, 1923, as compared with June 30, 1922, was 2,808.

During the fiscal year 1923 refunds were made as follows:

Redemption of stamps.....	\$365,966.08
Refunding taxes illegally collected, claims accrued prior to July 1, 1920..	11,610.00
Refunding taxes illegally collected, 1921.....	2,909.58
Refunding taxes illegally collected, 1922.....	11,311.06
Refunding taxes illegally collected, 1923.....	12,960.69
Total.....	404,757.41

The interest allowed on claims for refund under provisions of the act of November 23, 1921, amounted to \$1,643.25, which is included in the foregoing statement.

#### OFFERS IN COMPROMISE.

The number of offers in compromise received greatly increased in number and amount over those received during the previous fiscal year. There were 17,189 offers received, aggregating \$150,849.80, as against 4,082, aggregating \$53,155.40, for 1922. Of the offers for 1923, 10,848 were accepted, amounting to \$103,942.81, compared with 3,184 for the previous year, aggregating \$38,865.94.

#### MISCELLANEOUS TAX FIELD FORCE.

During the year a field force of less than 25 officers, at a cost of \$97,496.50, reported 3,769 violations of miscellaneous tax statutes, involving \$2,867,670.04 in delinquent taxes, of which \$1,356,979.36 has been paid. Based upon the cost of administration the net gain to the Government as the result of these investigations was \$1,259,482.86, not taking into consideration assessments recommended by these officers amounting to \$1,510,690.68.

#### ACCOUNTS AND COLLECTIONS UNIT.

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

#### DIVISION OF FIELD ALLOWANCES.

The field allowance division is charged with the granting of allowances to collection districts covering personnel, supplies, equipment, and space.

During the fiscal year a total of 4,112 Forms Ap-100 (recommendations of collectors for changes in personnel), including 1,750 new appointments, were reviewed and acted upon.

On June 30, 1922, there was in this service an authorized force of 4,617 office employees and 2,854 field deputy collectors, or a total of 7,471, compared with 4,564 office employees and 2,747 field deputy collectors, or a total authorized force of 7,311, on June 30, 1923, a net decrease of 160 in the authorized force during the fiscal year 1923. The sum of \$92,590 was expended for temporary clerical assistance, compared with \$120,000 for the fiscal year 1922 and \$232,000 for the fiscal year 1921.

The efficiency-rating system has been continued and improved. There is now available in the files of the division a folder for each individual employee of the collection service, which contains his or her original application form, appointment, and the efficiency ratings attained by the employee annually. The complete personnel history of the employee is at all times available.

Due to a decrease in the appropriations for the Bureau of Internal Revenue for the fiscal year 1924, collectors of internal revenue were instructed to reduce, on or before the close of business June 30, 1923, the personnel of collection districts so as to effect a reduction of at least 10 per cent of salary cost as of May 1, 1923. The annual salary

rate for the field collection service at the close of business June 30, 1923, totaled \$11,427,700. The total annual salary rate as of July 1, 1923, was \$10,315,060, a reduction in personnel cost at the beginning of the new fiscal year of \$1,112,640.

Under the provisions of recent legislation and in accordance with an Executive order, an additional collection district was established, effective April 1, 1923, in New York City, comprising that portion of Manhattan Island from Twenty-third Street north. The establishment of this district, known as the third internal-revenue district of New York, places in New York City proper two internal-revenue collection districts of practically equal size and importance, thereby providing for a speedier completion of the work incident to the handling of the many tax returns filed in that city which have, for the last three years, been handled exclusively by the second district of New York, located in the customhouse.

During the fiscal year 1923 the sum of \$227,137.16 was expended in rentals for offices of collectors of internal revenue, compared with \$211,796.85 during the previous fiscal year. This increase is due, in some measure, to the establishment of the third collection district of New York, for which, because of lack of Federal space, it was necessary to provide commercial space.

#### FIELD PROCEDURE DIVISION.

This division has charge of the direction of field investigations made by collectors' field forces, the planning of delinquent drives, and the organization of collectors' division, subdivision, and stamp offices. The work of special squads of internal-revenue agents and deputy collectors under the supervision of supervisors of accounts and collections is also handled by this division.

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, 1923, there were open 183 division headquarters offices, 19 subdivision offices, and 17 offices at which stamps only were sold, in addition to the 65 collectors' offices, a total of 284 offices and branch offices.

Collectors' field forces gave special attention to the serving of warrants for distraint, the verification of returns filed indicating additional tax due, and the conduct of delinquent drives. A total of 159,463 warrants for distraint were served, which involved the collection of \$17,081,651. A total of 767,518 revenue-producing investigations, including the serving of warrants for distraint, was made. The amount collected and reported for assessment as the result of these investigations aggregated \$47,031,349. 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 \$17,000.

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 65 collectors of internal revenue.

The work of collectors' field forces was supplemented during the year by the organization of special squads under the direction of

supervisors of accounts and collections for the purpose of making the more technical investigations. These squads are composed of internal-revenue agents on the roll of the Accounts and Collections Unit, and deputy collectors detailed for this purpose. An average of 229 officers made 29,309 revenue-producing investigations which resulted in the collection and assessment of \$17,666,325 in delinquent and additional taxes.

The total amount collected and reported for assessment as a result of the activities of the field deputy collectors working under collectors, and the special squads of deputy collectors and agents working under supervisors of accounts and collections, amounted to \$64,697,674.

#### DISBURSEMENT DIVISION.

The disbursement division is charged with the duties of keeping the accounts in connection with expenditures from appropriations made available by the Congress for the use of the Internal Revenue Bureau and Service. The division also is charged with the responsibility and supervision of the administrative examination required by law of the disbursing accounts of collectors, revenue agents, and prohibition directors, as well as the administrative audit of miscellaneous vouchers for transportation, equipment, telephone service, rentals, etc., paid from internal-revenue funds by the disbursing clerk of the Treasury Department, and direct settlements by the general accounting office. All amounts allowed for the refund of taxes illegally or erroneously collected, redemption of revenue stamps, abatements of claims, etc., are verified and recorded in the division.

The disbursement division administratively examined and recorded 1,792 monthly accounts of collectors of internal revenue, revenue agents in charge, and Federal prohibition directors, together with 213,001 supporting vouchers, in addition to which 14,321 salary and expense vouchers of employees, 200 vouchers of special employees, informers, etc., and 16,693 vouchers covering miscellaneous expenses were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment.

A mechanical system of accounting for the appropriation accounts has been installed. The system gives daily information of the balances existing in the various appropriations and each allotment made therefrom.

As the allotments are made to the various units of the bureau for specific purposes, the daily information of the balances existing in the allotments against which no encumbrance has been placed is very beneficial. Overdrafts against the appropriations can be prevented and the administrative officer will not only have available information of necessary expenditures but can also make provision for future contingencies.

Heretofore it has been necessary to perform a considerable amount of computation in order to arrive at the unencumbered amounts, as there was no provision in the system formerly used to show the daily balances. Formerly 25 employees were necessary to maintain the system of accounts. The present system requires only 7 employees.

#### 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 accomplishments of this division during the fiscal year was its work in conjunction with the field force of supervisors of accounts and collections in bringing the accounts of the collection districts into reconciliation with the bureau records. On July 1, 1922, the accounts of 41 collectors' offices were out of balance. The accounts of 37 of these offices have been brought into reconciliation with the bureau records, leaving a remainder of 4 offices in which differences exist.

The examining and auditing work in the division has been kept current and every account has been referred to the Comptroller General within the required time.

On July 1, 1922, there were on hand in the various collectors' offices 15,764 claims which had been filed by taxpayers. There were filed during the year 231,303 claims, making a total of 247,067. The collectors transmitted to the bureau or otherwise disposed of 233,034 claims, leaving on hand at the close of the year 14,033. This office has kept in touch with collectors in regard to the claims situation.

Various mimeographs have been prepared for the instruction of collectors' offices with a view to improving the accounting procedure and establishing closer control by the bureau.

During the period from July 1, 1922, to June 30, 1923, four collectors of internal revenue were installed in office.

A new procedure in sales tax was installed with a view to effecting a saving and increasing the efficiency of this particular work in collectors' offices.

A new procedure has also been provided governing the transfer of taxes between collectors' offices.

A system for keeping the collection accounts submitted by collectors was installed. Where five bookkeepers were employed, two bookkeeping machines have been installed at a saving in salaries of \$8,100 per annum. Complete control of collectors' accounts is now maintained and the division upon receipt of his monthly accounts promptly furnishes each collector with a detailed statement of differences. Necessity for a large amount of detailed checking is eliminated, but the principal factor is that the accounts are now kept under control and clear detailed statements are given collectors monthly.

Mimeographed instructions were issued to collectors on January 19, 1923, outlining a procedure whereby they are required to file monthly reports showing by years the amounts outstanding of all classes of tax. The collectors' reports also show the amount of claims pending against the uncollected taxes and the balance to be collected.

#### STAMP DIVISION.

The stamp division is charged with the responsibilities of receiving and shipping internal-revenue stamps. There were on hand in the vaults June 30, 1923, 1,582,330,567 stamps of 640

kinds and denominations. During the fiscal year a total of 6,619,-771,346 stamps, valued at \$438,214,660.67 $\frac{1}{10}$ , was issued to collectors of internal revenue and the Postmaster General.

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

Stamps were returned by collectors and the Postmaster General and credited in their accounts to the value of \$32,524,032.79. These were of various kinds and denominations, including partly used books from outgoing collectors and stamps for which there was no use.

There were 13 applications allowed for restamping packages from which the original stamps had been mutilated or destroyed.

#### PROHIBITION UNIT.

Reorganization of the activities of the Prohibition Unit effected during the fiscal year ended June 30, 1922, proved to be satisfactory. Minor changes in organization were made in the past fiscal year, such as (1) the transfer of the work of the claims, compromise, and assessments sections (so far as the latter has to do with penalties for violation of the national prohibition act and other laws relating to intoxicating liquor) from the audit division to the interpretation division of the office of the counsel; (2) the consolidation of the files of the audit division with those of the litigation division, office of the counsel, and the creation in the latter division of a new section of records and mail control, with a view of fixing individual responsibility for and providing efficient supervision over the handling of incoming reports and related correspondence; and (3) placing the enforcement feature of our work in the States of New York and Pennsylvania under the supervision of the Chief, General Prohibition Agents, leaving the permissive feature of the work in the hands of the State directors as heretofore.

Special attention has been paid to securing cooperation from prosecuting attorneys, sheriffs, police departments, and peace officers in the enforcement of the national prohibition act.

Steps have been taken to establish and maintain a uniform method of procedure for conducting revocation proceedings and to insure that such hearings be legal, regular, and impartial in every way.

A commission on importation of wine and exportation of spirits was designated and the first session held on April 16, 1923.

Since March 10, 1923, the head of the narcotic division, who was then designated secretary of the Federal Narcotic Control Board, has administered the permissive provisions of the narcotic drugs import and export act, known as the Jones-Miller Act, and directed the disposition of drugs seized thereunder.

The President signed on June 19, 1923, an Executive order transferring the administration of the national prohibition act in the Virgin Islands from the Secretary of the Treasury to the Secretary of the Navy.

There were 3,477 employees on the rolls of the unit at the close of the fiscal year 1922, while at the close of the fiscal year 1923, 3,413 employees were on the rolls, a net decrease of 64. The total pay roll of the unit on June 30, 1923, was \$5,927,442, which is \$127,631 less than that of June 30, 1922.

During the past fiscal year 4,326,675 pieces of mail passed through the section of mail control of the unit.

#### OFFICE OF CHIEF, GENERAL PROHIBITION AGENTS.

On June 30, 1922, 299 agents were assigned to duty on the force of general prohibition agents. On June 30, 1923, there were on the rolls 544 such agents. During the year 16,971 cases were reported by these agents, divided as follows: Investigations of applications for basic permits to use or sell intoxicating liquor, 7,080; investigations of alleged violations by breweries, 283; miscellaneous cases, such as illegal transportation, sale, or possession of intoxicating liquor, 9,608. Taxes in the amount of \$24,177,889.40 were recommended for assessment, 11,544 arrests were made, and 12,211 persons were recommended for prosecution as a result of the activities of the force of general prohibition agents.

In April, 1923, a reorganization of the field supervisors' force was effected and they were assigned to duty under the supervision of the chief, general prohibition agents. A force of 10 men have since been actively engaged in making personal inspections of all directors' and divisional chiefs' offices, applying standardized methods of work, insuring cooperation and efficient office administration, and generally serving as liaison officers between the field offices and Washington. The work of these officers has resulted in a closer coordination of the activities of the entire prohibition service.

#### OFFICE OF COUNSEL OF PROHIBITION UNIT.

*Division of interpretation.*—Except for such matters as are handled directly by the counsel of the unit, all opinions of the counsel for all divisions of the unit have been prepared in this division, also the various regulations emanating from the unit.

Legal opinions as to the construction of statutes, regulations, legal procedure, and practice have been prepared at the request of the various divisions of the unit, as well as in answer to various organizations and individuals having business with the department, relative to the traffic in liquor for nonbeverage purposes. The attorneys of this division have, in many important and complicated cases, rendered legal assistance to the United States attorneys, to the internal-revenue collectors, and to prohibition directors in the prosecution of criminal and civil proceedings as well as administrative hearings.

The miscellaneous correspondence of the unit on matters involving interpretation of the liquor and narcotic laws and regulations has been handled by this division. In February, 1923, an annotated compilation of the Laws Relating to Prohibition Enforcement was completed and issued. A complete revision of Regulations 60 is now under final preparation.

In connection with the maintenance of the library of the unit, this division has taken over from the Office of the Solicitor of the Bureau of Internal Revenue the issuance of a digest of court decisions affecting the work of the Prohibition Unit.

*Compromises and claims, fiscal year 1923.*

COMPROMISES.

Offers in compromise.	Pending July 1, 1922.	Received during year.	Accepted.	Rejected.	Pending June 30, 1923.
Number.....	5,849	5,302	9,052	732	1,367
Amount.....	\$1,018,002.51	\$926,915.48	\$1,663,854.02	\$122,544.31	\$189,600.06

CLAIMS.

Claims.	Pending July 1, 1922.	Received during year.	Allowed.	Rejected.	Pending June 30, 1923.
Refund:					
Number.....	259	414	394	371	108
Amount.....	\$769,018.46	\$301,022.16	\$157,045.34	\$459,615.03	\$453,390.25
Abatement:					
Number.....	2,476	4,735	4,551	361	2,392
Amount.....	\$11,324,082.95	\$7,570,335.58	\$18,096,547.37	\$4,242,106.39	\$9,655,764.77
Uncollectible:					
Number.....	4,521	5,663	7,609	487	2,068
Amount.....	\$8,173,323.19	\$9,551,729.61	\$13,389,511.45	\$856,069.35	\$3,481,472.00
Total number.....	7,456	10,835	12,554	1,219	4,518
Total amount.....	\$10,268,424.70	\$31,423,097.35	\$32,543,104.16	\$5,557,790.77	\$13,590,627.02

COLLECTIONS.

A total of \$728,924.23 was collected under the tax and tax-penalty provisions of the national prohibition act for the fiscal year ended June 30, 1923, compared with \$1,979,586.94 collected for the fiscal year ended June 30, 1922.

The decrease, it is thought, is directly attributable to the decision of the Supreme Court in the case of *Lipko v. Ledorer*, decided June 5, 1922, 259 U. S. 557, which in effect held that tax penalties under section 35 of the national prohibition act were not properly assessable and distrainable in the absence of a hearing or trial.

*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.

During the year considerable attention was given to the institution of injunction proceedings to abate liquor nuisances under sections 21, 22, 23, and 24 of the national prohibition act. Communications were addressed to every Federal prohibition director and divisional chief, general prohibition agents, relative to the abatement of liquor nuisances, as a part of the program of enforcement. Forms of pleadings and briefs of law upon the question of abatement of nuisances were transmitted to practically every Federal prohibition director. The various representatives of the Prohibition Unit in the field are kept constantly informed of the most recent court decisions on the subject and advised as to the proper methods of procedure. The result of this effort to take advantage of one of the most forceful methods provided by the law for prohibition enforce-

ment has been very satisfactory, and in nearly every State, as well as in some of the Territories, injunction proceedings are being instituted where appropriate cases arise.

The conspiracy provisions of the Criminal Code have been increasingly invoked in the prosecution of liquor violators. The penalties for conviction on conspiracy charges are very severe in comparison with the penalties provided for violation of the basic provisions of the national prohibition act, and appropriate cases have been pressed, therefore, under section 37 of the Criminal Code, to break up organized dens of bootleggers. So far as information is available as to completed cases, our records show that during the past year 254 indictments for conspiracy were found, 107 convictions secured, and \$223,967.50 imposed in fines.

Letters were written during the year to holders of dealcoholizing permits, advising them that the manufacture for sale of malt extracts, malt sirups, and particularly hop-flavored malt extracts and wort, would not be permitted on the premises covered by their permits, and that such manufacture and sale would be deemed probable cause for citation to show cause why permits should not be revoked. Replies received to such letters indicate that a number of companies holding dealcoholizing permits were doing a more or less extensive business in the malt preparations mentioned. Companies, upon proper showing of their good faith, were permitted to continue in business. Several cases against illegal manufacturers of malt extract and such products are pending in the Federal courts. There is now embodied in the permit issued to cereal beverage manufacturers a warning to the effect that the permit does not authorize the permittee to manufacture for sale, or to sell, such products from which cereal beverages may be manufactured.

Particular attention has been directed to securing, by proper legal proceedings, the disposition of all property seized under the national prohibition act as expeditiously as possible after seizure, in order to keep storage charges down to a minimum. Through suggestions made to Federal prohibition directors and United States attorneys, in cooperation with the office of the Attorney General, the unit has succeeded in securing the expeditious disposition of property seized in most jurisdictions.

The work of the division was increased considerably during the year by the examination of reports of alleged violations by holders of denatured alcohol permits, which work was formerly done by the industrial alcohol and chemical division, and the review of the findings of directors after the holding of revocation proceedings in such of these cases where citations were issued to show cause why the permits should not be revoked.

During the year 128 breweries were found to be operating without permits. Notices to discontinue operation were sent them. Seventy-four companies filed applications for permits to operate dealcoholizing plants and 49 were advised that they were taking steps to file such applications. Sixteen breweries, however, failed to obtain permits and were seized by the Government. Eight additional brewery seizures were made because of other violations of the national prohibition act. A number of breweries were found to be storing illegal beer in one storage warehouse. Seizure was made of the beer and criminal action is pending.



In connection with the illegal operation of breweries 88 criminal informations and indictments were prepared and sent to the Department of Justice for filing. Convictions or pleas of guilty were secured in 50 cases. Seventy-nine bills of injunction were transmitted to the Department of Justice. Injunctions against 24 violators were obtained, and contempt proceedings, whereby jail sentences were imposed, secured in 6 instances.

Most of the bonded wineries that have been violating the law have been detected. Thirty-eight wineries have been seized, and condemnation proceedings are pending. The Government has been successful in securing convictions in some of the major cases. A number of cases of violation of sacramental wine privileges were recorded. The majority of these cases have shown that the irregularities were due more to ignorance than to deliberate intent to violate the law, yet there are instances of serious violations resulting in the conviction of the distributor and in injunction proceedings against the premises. Eighteen seizures have been made.

During the year, so far as information is available, 18 vessels of foreign registry and 11 of American registry, with their liquor cargoes, were seized.

Conviction of a number of persons in various parts of the country, charged with resisting Federal authority and assaulting Federal agents in violation of sections 65 and 140 of the Criminal Code, have been secured. Briefs have been prepared and transmitted to a number of United States attorneys, and Federal prohibition directors on searches, seizures, and injunctions, and the rights of prohibition agents to carry firearms, and the duties of agents in connection with cooperating with State officers in searches and seizures. A total of 82 special briefs of this character were prepared in this division.

During the fiscal year ended June 30, 1923, a total number of 2,850 revocation hearings from the various States were reviewed in the litigation division. Of this number a total of 1,470 permits were revoked and canceled. The division prepared during the same period 116 criminal informations, 112 bills for injunctions, 28 libels, and 98 search warrants.

Bond easements in the number of 270 were reviewed, and demands were made for payment upon principal or surety, or both, in the amount of approximately \$3,500,000. In default of payment or settlement of the civil liability incurred in such instances, 150 easements were referred to the Department of Justice for the institution of forfeiture proceedings to collect the amount due.

On June 30, 1922, there were 29,562 cases pending in the division of litigation. During the year 178,482 cases were received, of which 71,903 represent new violations reported by agents in the field and 106,579 represent cases transferred from the audit division at the time of the consolidation of files mentioned elsewhere in this report. Final action, so far as the division of litigation is concerned, has been taken on 67,277 cases, leaving 140,767 cases pending, on which the prosecution of the offenders, disposition of property under seizure, and other matters pertaining to litigation are receiving the necessary attention incidental to final disposition.

## NARCOTIC DIVISION.

On June 30, 1923, 410 persons were registered under the Harrison Narcotic Law, as amended, as importers and manufacturers, 2,256 as wholesale dealers, 45,356 as retail dealers, 147,891 as practitioners, and 90,492 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 286,405 registrations.

At the beginning of the year a total of 457,953 ounces of imported taxable narcotic drugs of all kinds was in customs custody, and 6,180,582 ounces were imported during the year, making a total available quantity of 6,638,535 ounces. Of this, 6,450,605 ounces were withdrawn during the year for domestic consumption and 7,660 ounces were lost, wasted, or confiscated, leaving a total of 180,270 ounces in customs custody at the close of the year. There was an aggregate of 2,312,695 ounces of narcotic drugs, both in pure form and as part content of compounds and preparations, in the possession of manufacturers on July 1, 1922. Imports amounting to 6,450,605 ounces were withdrawn and added to this quantity during the year, making a total of 8,763,300 ounces. During the year manufacturers exported 9,800 ounces of this supply or of the drugs derived therefrom through manufacturing, and 2,393,844 ounces of like description were sold by them to domestic purchasers, leaving a total of 5,017,652 ounces in the possession of manufacturers on June 30, 1923. 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.

During the year ended June 30, 1922, a total of 2,699,876 ounces of narcotic drugs of all kinds was imported, while during the year ended June 30, 1923, an aggregate of 6,180,582 ounces was imported, an increase of 3,480,706 ounces. During the same periods 40,113 ounces and 13,683 ounces, respectively, were exported, showing a decrease of 26,430 ounces. The net aggregate quantity of pure drugs of all kinds contained in products sold by manufacturers to domestic purchasers during the fiscal year 1922 amounted to 1,419,044 ounces, and domestic sales of this description for the fiscal year 1923 involved 2,393,844 ounces, or an increase of 974,800 ounces. The drugs exported involved 377,086 taxable ounces of products and those sold to domestic purchasers 8,493,931 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 12,807 ounces of narcotic drugs, involving a total of 27,505 taxable ounces.

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 9,398 ounces of narcotic drugs contained in stamped packages, amounting to 83,606 taxable ounces.

During the year a total of 8,678 ounces of narcotic drugs and preparations came into the possession of the Government through enforcing the internal-revenue narcotic laws, a decrease of 62,473 ounces over the previous year, during which 71,151 ounces were acquired.

At the beginning of the year 3,054 violations of the Harrison Narcotic Act were pending against persons not entitled to registration under the law, and a total of 5,629 violations against such persons was reported during the year. At the beginning of the year 1,920 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 29,776 registered persons on account of failure to register and pay special tax as required under the act, and 1,572 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 8,683 violations accrued during the year against unregistered persons and 33,268 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law, 3,953 were convicted, 255 were acquitted, 16 submitted acceptable offers in compromise of their liability, 1,093 cases were dropped, and 3,366 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 29,776 cases, 241 persons were convicted, 30 were acquitted, and 734 submitted acceptable offers in compromise of their liability; 452 cases were dropped, and 2,035 cases were pending at the close of the year.

At the beginning of the year 109 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium, were pending and 34 cases were reported during the year, or a total of 143 violations. During the year 30 persons were convicted, 2 were acquitted, 2 submitted acceptable offers in compromise of their liability, 24 cases were dropped, and 85 violations were pending at the close of the fiscal year.

A total of 4,194 convictions under the internal-revenue narcotic laws was had, for which the courts imposed sentences aggregating 4,692 years 6 months and 21 days, and fines amounting to \$291,690.46. A total of 750 cases was compromised, the aggregate amount collected being \$48,510. During the year ended June 30, 1922, a total of 6,651 cases of criminal character was reported, whereas during the last fiscal year 7,201 such cases were reported. An increase of 550 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. The general attitude of the courts toward violators of the narcotic laws is reflected in the fact that 4,194 convictions were had during the year ended June 30, 1923, whereas only 3,104 convictions were obtained during the fiscal year 1922. Likewise sentences for the past year totaled 4,692 years 6 months and 21 days, whereas the aggregate for the preceding year was only 2,814 years 3 months and 20 days. Similarly, fines increased from \$204,059 to \$291,690.46.

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 serializing 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 was installed during the year 1922 and has resulted 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.

The number of agents and inspectors in the narcotic field force averaged 176 for the year. On May 1, 1923, the number of narcotic field divisions was increased from 13 to 15 for the purpose of conducting investigative work more economically and expeditiously. The collections under the narcotic laws for the fiscal year ended June 30, 1923, were \$998,197.41 a decrease of \$270,842.49 over the collections for the previous year, which were \$1,269,039.90.

#### 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 passing upon all nonbeverage bonds submitted in support of nonbeverage permits under the 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.

During the third quarter of the fiscal year it was found that a large number of applications for renewal of permits for the calendar year 1923 were pending in the offices of the State prohibition directors and also that a number had accumulated in the Washington office. The directors were requested to submit all applications to Washington immediately and steps were taken to make this work current, which was accomplished.

Since the establishment of the withdrawal section of this division in January, 1922, the abuse of withdrawals in excess of basic quantities allowed has been practically stopped. During the first quarter of the current calendar year there were 145,241 withdrawals of intoxicating liquor and 308 overwithdrawals, or approximately two-tenths of 1 per cent. In the second quarter there were 157,052 withdrawals, with only 323 overwithdrawals, making a still smaller percentage.



The following table shows the number and classes of permits issued during the fiscal year ended June 30, 1923:

	Renewals.	New.
A permits, to manufacturers, bonded warehouses, and free warehouses.....	430	319
B permits, wholesale druggists.....	397	178
C permits, to transport.....	547	3,794
D permits, to import and use.....	2	3
E permits, to import and sell.....	35	39
F permits, to export alcohol only to places other than Canada, Mexico, West Indies, and other near-by islands.....	23	9
G permits, to export alcohol to Canada, Mexico, West Indies, and other near-by islands, and other liquors to any destination.....	33	101
H permits, to use (intoxicating liquors for manufacturing purposes).....	27,621	10,553
I permits, to use and sell.....	12,127	5,232
J permits, to prescribe for physicians, to use intoxicating liquor for physicians, dentists, and veterinarians.....	24,161	23,436
K permits, to manufacture vinegar and to produce intoxicating liquor for conversion into same.....	355	194
L permits, to operate de-alcoholizing plants.....	225	119
M permits, to use syrups and extracts for manufacturing soft drinks (issued only in special cases).....	1	0
N permits, to procure medicated alcohol in quantities exceeding 1 pint.....	39	14
O permits, to rectify.....	1	1
P permits, to receive and possess for storage in bond.....	0	83
R permits, to produce mash for the purpose of producing yeast, after which residue is to be destroyed.....	0	4
Special permits, cases not covered by above classes.....	5	53
Permits revoked.....		877
Renewal applications disapproved.....		1,371
New applications disapproved.....		1,220
Permits canceled, superseded, surrendered, and recalled.....		2,911
Total outstanding permits.....		114,815

The total number of active permits is less than in 1922 because permits for physicians are combined so that one permit covers the privileges of prescribing and using intoxicating liquor, whereas during the previous year two separate permits were issued to confer these privileges.

INDUSTRIAL ALCOHOL AND CHEMICAL DIVISION.

This division conducts the chemical work for the Internal Revenue Bureau 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. The division is also charged with the work connected with the concentration of distilled spirits in accordance with the provisions of the act of February 17, 1922, and Treasury Decision 3351 promulgated thereunder.

*Chemical section.*—During the past year a laboratory has been installed and equipped in the Vandam Building, Philadelphia, Pa., and that laboratory has been functioning for three months.

Increased activity of the field officers of the bureau has reflected itself in the increased number of samples examined in the laboratories during the past fiscal year, as shown by the following:

Washington Laboratory.

Butter.....	958	Medicinal preparations (nonbeverage).....	2,895
Oleomargarine, fats, and oils.....	2,183	Denatured alcohol.....	15,394
Distilled spirits.....	4,467	Total.....	28,432
Fermented beverages.....	1,438		
Narcotic drugs.....	547		

Branch laboratories.

Buffalo.....	2,662	New York.....	12,219
Chicago.....	9,709	Philadelphia.....	1,289
Columbus.....	4,612	San Francisco.....	9,285
Little Rock.....	6,804		
Minneapolis.....	4,294	Total.....	50,964

A total of 79,396 samples were analyzed in Washington and in the field laboratories during the fiscal year ended June 30, 1923, an increase of 15,689 over the number analyzed during the preceding fiscal year.

Members of this division spent 2,482½ days at court as expert witnesses and in special field investigations where a technical man was required.

*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 past fiscal year.

At the close of the fiscal year 1922 there were qualified to operate for the production, storage, and denaturation of alcohol, respectively, under Title III of the national prohibition act, 76 industrial alcohol plants, 80 bonded warehouses, and 83 denaturing plants. During the year 2 industrial alcohol plants, 3 bonded warehouses, and 9 denaturing plants were established, while 10 industrial alcohol plants, 4 bonded warehouses, and 4 denaturing plants were discontinued. For the production of distilled spirits for nonbeverage purposes, other than alcohol, there were operated during the fiscal year 2 rum distilleries and 31 fruit distilleries. No grain distilleries were operated during the year.

During the fiscal year just closed 3,981 permits were issued for withdrawal of tax-free alcohol, 3,297 such permits having been issued in the preceding year. There were also issued 9 permits covering tax-free withdrawals of spirits other than alcohol by the United States, under section 3464, Revised Statutes. There were 5,445 bonded manufacturers using specially denatured alcohol during the fiscal year 1923, as compared with 3,287 during the preceding year, this increase being due to the use of denatured alcohol in the manufacture of products in which pure alcohol was formerly used. Eighty-seven such permits were revoked during the year.

*Concentration of distilled spirits.*—Twenty-six concentration warehouses were designated during the fiscal year. During the same period, 112 bonded warehouses were discontinued. Approximately 57.7 per cent of the distilled bonded stocks was in concentration warehouses as of June 30, 1923. Over 200,000 barrels of spirits have been transported without loss.

Pending litigation may have some effect on the promptness with which the remaining part of the concentration program is executed. It is estimated, however, that concentration will be practically completed in the fiscal year 1924.

AUDIT DIVISION.

The audit division is charged with the preparation of all assessment lists and with the examination and audit of 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.

*Distilled spirits.*—During the fiscal year ended June 30, 1923, there were produced 122,402,849.80 proof gallons of alcohol, an increase of 42,496,748.29 proof gallons compared with the quantity produced during the preceding fiscal year.

There were withdrawn from warehouse on payment of tax 10,743,-380.41 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 106,191,454.65 proof gallons of alcohol.

There were withdrawn, tax paid, from distillery, general and special bonded warehouses 1,818,313.7 taxable gallons of distilled spirits (including brandy) other than alcohol, a decrease of 906,049.7 gallons compared with the quantity withdrawn, tax paid, during the preceding year.

*Cereal beverages.*—During the fiscal year ended June 30, 1923, there were 528 dealcoholizing plants in operation, compared with 550 such plants in operation during the preceding year. There were 163,329,982 gallons of cereal beverages produced during the past year, a decrease of 33,451,799 gallons under the quantity produced during the preceding year.

*Wines and cordials.*—Revenue from taxes on wines and cordials during the fiscal year 1923 amounted to \$1,531,991.38, compared with \$1,306,249.72 in 1922, \$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 13,974,646.57 gallons during the fiscal year ended June 30, 1923, an increase of 8,146,728.67 gallons, compared with the quantity produced during the preceding fiscal year. Of this quantity of wine 4,266,348.87 gallons, having not over 14 per cent alcoholic content, were fortified with brandy, and 4,855,806.26 gallons of sweet wines were produced therefrom, of which 97,344.85 gallons had not over 14 per cent, 4,619,826.63 gallons had over 14 but not over 21 per cent, and 138,634.78 gallons had 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 3,697,985.50 gallons, of which 1,431,545.04 gallons had not over 14 per cent and 2,266,440.46 gallons had over 14 but not over 21 per cent alcoholic content, compared with 3,014,364.88 gallons removed for these purposes during the previous year, 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, 1923, there were 33,383,400.86 gallons of wine on hand at bonded wineries and storerooms, of which 23,663,612.04 gallons had not over 14 per cent, 9,646,779.34 gallons had over 14 but not over 21 per cent, and 73,009.48 gallons had over 21 but not over 24 per cent alcoholic content, compared with 27,069,539.90 gallons on hand June 30, 1922, 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.

*Denatured alcohol.*—During the fiscal year 1923 there were withdrawn from bond, free of tax, for denaturation, 105,819,404.91 proof gallons of alcohol and rum, against 59,549,919.60 proof gallons withdrawn for this purpose during the previous year.

There were 57,565,142.68 wine gallons of denatured alcohol produced during the past fiscal year, of which 27,128,229.54 wine gallons were completely denatured and 30,436,913.14 wine gallons were specially denatured, compared with 33,345,747.91 wine gallons of denatured alcohol produced during the previous fiscal year, of which 16,193,-523.60 wine gallons were completely denatured and 17,152,224.31 wine gallons were specially denatured.

#### 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 specially referred by the commissioner on appeal or otherwise; cases of a similar character received direct from the Income Tax Unit; memoranda from the Committee on Appeals and Review; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; the more important prohibition questions; distilled spirits and narcotics; accounts, supplies and equipment, and the consideration, preparation, and revision of Treasury Decisions and of regulations, mimeographs, and other formal compilations.

#### CONFERENCE COMMITTEE.

The large increase in the work of the solicitor's office and the heavy demands made on the time of the assistant solicitors, who compose the conference committee, rendered necessary a change in procedure. Since May, 1923, the committee has met only on special call for the consideration of the more important questions referred to the solicitor's office.

#### APPEALS DIVISION.

The appeals division was created in May, 1923, to assist in disposing of a number of appeal cases pending in the bureau. Five hundred and sixty-six cases were received and on June 30, 1923, 154 appeals had been disposed of.

#### 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, 1923, is printed on pages 202 to 215 of this report.

## INTERPRETATIVE DIVISION I.

The work of Interpretative Division I is confined to questions affecting income and excess-profits taxes, and may be divided into four general classes. The first embraces the preparation and revision of regulations and Treasury decisions; the second comprises the preparation of law opinions, solicitor's opinions, and informal memoranda, and the review of such recommendations and memoranda of the Committee on Appeals and Review and of memoranda prepared in rules and regulations section for the guidance of other sections in the bureau as are submitted to the solicitor; the third relates to suggestions and technical assistance in the drafting of contemplated revenue legislation; and the fourth involves the examination of all income and excess-profits tax claims amounting to \$50,000 or more. The claims work was transferred to this division during the year, and the matters affecting estate taxes which were formerly handled by the division were assigned to Interpretative Division II. The number of income and excess-profits tax claims handled is included in the report of Interpretative Division II. The weekly Bulletin of Internal Revenue Rulings is submitted to this division for review and approval.

During the year the division assisted in drafting amendments to the revenue act of 1921, which were enacted into law on March 4, 1923.

Extensive researches have been made with reference to the following: Conditions under which section 327 of the revenue act of 1918 is applicable; the application of net losses to cases of consolidated returns; the exempt status of building and loan associations; the taxability of liquidating dividends under the revenue act of 1916, as amended by the revenue act of 1917; the taxable status of stock rights issued to a trust and the basis to be used by the fiduciary and beneficiaries in determining the gain or loss on a subsequent sale; the determination of the incidence of State inheritance, succession, and legacy taxes for the purposes of ascertaining by whom such taxes are deductible under the decision of the Supreme Court in the case of *United States v. Woodward*, 256 U. S. 632; and the deductibility by a corporation of Federal and State taxes paid under an appropriate tax-free covenant clause and the inclusion thereof in the gross income of the bondholder.

## INTERPRETATIVE DIVISION II.

Interpretative Division II prepares law opinions, solicitor's opinions and informal memoranda, prepares and revises regulations and Treasury decisions and reviews letters relating to the following taxes: Admissions and dues, beverage, capital stock, estate, excise, insurance, legacy, occupational, oleomargarine, special, stamp, telephone and telegraph, tobacco, transportation. It passes on administrative matters of a legal nature arising in connection with all internal-revenue taxes and also on all compromise cases, other than those in litigation or in bankruptcy or involving fraud. It prepares and approves leases and various forms used by the bureau and reviews claims for abatement, redemption, refund, and

credit of the above taxes involving amounts in excess of \$500. Until June 1, 1923, it also reviewed income and excess-profits tax claims and certificates of overassessment involving amounts in excess of \$50,000. It passes on questions relating to the inspection of returns under rules and regulations prescribed by the Secretary and approved by the President, and approves the furnishing of certified copies of income returns.

The division also has charge of all real estate acquired by the Government under the provisions of the internal-revenue laws and, with the approval of the Secretary of the Treasury, authorizes the sale at public vendue of the interest of the United States in such realty. (See 3208 Revised Statutes as amended by 20 Statute 327.) There were 140 real estate cases pending on July 1, 1922; during the year 35 were received and 68 were disposed of, leaving 107 cases pending on June 30, 1923. Thirty quitclaim deeds were executed and delivered.

The division reviewed 14,553 claims and 45,400 compromises and 1,657 interpretative cases. It also assisted in the preparation and revision of Regulations 9, 40, and 59. In February, 1923, it received from Interpretative Division I all estate-tax matters and in June, 1923, turned over to that division the work of reviewing claims relating to income and excess-profits taxes.

## CIVIL DIVISION.

The civil division, in cooperation with the Department of Justice and the United States attorneys' offices, handles all civil internal-revenue cases pending in the 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 the conduct of these cases, the attorneys of the civil division prepare the cases for trial, both as to the facts and the law. An attorney of the division is present at the trial to cooperate with and assist the United States attorney. It frequently happens that the trial of the case at the suggestion of the United States attorney is conducted by the attorney of the civil division. Where cases are appealed, the record on appeal is perfected with the assistance of the attorneys of the division and an appeal brief is forwarded to the United States attorney for printing and filing. In appeals to the Supreme Court or petitions for certiorari the petition is prepared in the civil division and forwarded to the Department of Justice and a brief is prepared for the use of the Solicitor General in the argument of the case.

The civil division also handles all claims against the estates of insolvent or deceased persons and supervises the filing of claims for Federal taxes in all bankruptcy and receivership proceedings. Evidence in support of the Government's claim is assembled in the civil division and forwarded to the collector or the United States attorney for use before the referee or trustee. Briefs are also prepared upon the law points involved and in important cases an attorney of the civil division is present at the hearing. In important cases appeal is taken from an adverse decision of the referee to the

district court and important questions of law are appealed to the higher courts.

On July 1, 1922, there were 2,400 revenue cases pending in the Federal courts; civil cases, 1,014; bankruptcy, 1,249; receivership, 137. During the year 520 civil cases, 1,035 bankruptcy, and 131 receivership cases were closed. On June 30, 1923, a total of 3,825 cases were pending; civil cases, 1,370; bankruptcy, 1,953; receivership, 444; insolvency, 29, assignment for creditors, 16; liquidation, 13. In addition to the above there were 865 pending notices of bankruptcy and receivership in which investigation was being made to determine additional tax liability.

The civil cases, numbering 1,370, are classified as follows: Suits to be instituted by the United States for the recovery of unpaid taxes, 63; cases pending in the district courts awaiting trial, 602; cases pending on appeal in the circuit courts of appeal, 25; cases pending in the Court of Claims, 536; cases pending in the Supreme Court, 23; cases pending in the district courts in which a settlement may be effected, 87; cases in which judgment has been entered pending filing of judgment claim for refund, 16; cases in which judgment has been entered and judgment claim forwarded to the claims section for allowance and payment, 13; miscellaneous cases, 5. The work of the civil division increased nearly 60 per cent during the fiscal year. The important centers of litigation with reference to the number of cases pending and amounts involved are New York, Philadelphia, Boston, Chicago, San Francisco, and Pittsburgh. New York leads in the number of bankruptcy and receivership proceedings, followed by Illinois, Pennsylvania, New Jersey, and Massachusetts.

During the year a total of 89 Federal tax cases were decided by the courts; Court of Claims, 3; district courts, 59; circuit courts of appeal, 21; United States Supreme Court, 6. Of these the following were decided for the Government: Court of Claims, 2; district courts, 41; circuit courts of appeal, 12; Supreme Court, 4; and the following were decided for the taxpayer: Court of Claims, 1; district courts, 15; circuit courts of appeal, 9; Supreme Court, 2; total cases won by the Government 59, lost 27; 3 cases in the district court resulted in a decision in part for the Government and in part for the taxpayer.

Among the important Federal tax cases decided by the Supreme Court of the United States were the following: In computing the excess-profits tax imposed by section 201 of the revenue act of 1917, the entire net income should first be apportioned among the income-tax brackets of section 201, and the deduction allowed by section 203 should then be subtracted from the amount of income included in the first bracket, article 17 of Regulations 41 approved; where a corporation is dissolved and the trustees in liquidation organize two corporations to which the assets held by the trustees are transferred in exchange for stock and bonds, and thereafter a third corporation is organized as a holding company to which the trustees transfer all of the stock of the two new corporations and receive from the holding company all of its stock and the trustees then distribute the stock of the holding company and bonds of the other two corporations to stockholders of the original corporation, a stockholder participating in such distribution receives taxable income; section 3224, Revised Statutes, prohibits the maintenance

of any suit to restrain the assessment or collection of a Federal tax, and a collector of internal revenue can not be restrained by injunction from collecting a tax, although the bill of complaint alleges as grounds for equitable relief that the assessment was invalid and complainant had no adequate remedy at law; an application for a ruling by the Commissioner of Internal Revenue as to tax liability prior to the payment of a tax is not a protest such as is required as a prerequisite to suit and is not a claim for abatement or a claim for refund, and where a claim for refund has not been filed within the time prescribed by law no action can be maintained in any court to recover the taxes paid; the question of whether a tax levied under the provisions of section 600(f) of the revenue act of 1917 is a tax upon articles exported from a State in violation of article 1, section 9, of the Constitution, depends upon whether the sale is a step in exportation.

Among the important cases decided by the circuit courts of appeal were the following: 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, and lacks the essential characteristics of "mutuality"; the capital stock tax imposed by section 407 of the revenue act of 1916 is an excise tax and the phrase "fair value of its capital stock" is to be construed as including tangible and intangible assets such as good will, good management, and established capacity for earning profit; a corporation having some invested capital is not entitled to assessment under section 209 of the revenue act of 1917, and where the earnings of a corporation have been spent in improving a secret chemical process the improvements constitute earned surplus to the extent of their value; section 501 of the revenue act of 1917 is constitutional and subtitle V of the act is not limited to imposing a tax on "public utilities," but levies a tax upon an oil-producing corporation which by reason of its ownership of all the capital stock of a pipe-line company is in fact transporting oil for itself alone and not for the public; machine-gun belts are parts or appendages of machine guns within the meaning of section 301 of the revenue act of 1916, and section 214 of the revenue act of 1917 is an amendment of section 301 of the revenue act of 1916 and not a repeal thereof, so that munitions taxes which had accrued prior to January 1, 1918, can be assessed and collected after that date; a retail dealer in automobile trucks who purchases truck chassis from one maker and bodies from another, assembles the same, and sells the completed truck, is a manufacturer or producer within the meaning of section 900 of the revenue act of 1918, and is liable to a tax of 3 per cent on the gross sale price of the completed truck, credit being given for the sales tax paid to the manufacturers of the chassis and bodies; the term "brokers" includes all persons who negotiate sales for others of any produce or merchandise, including tobacco, and a tobacco warehouseman through whom producers sell their tobacco by bringing their product to the warehouse where it is sold at public auction 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; a suit can not be maintained against a collector of internal revenue to recover taxes voluntarily paid without protest; the exemption contained in section

303 of the revenue act of 1917 levying a tax upon all distilled spirits held by a retailer in a quantity in excess of 50 gallons applies to the vendor, whether a solvent person or a trustee in bankruptcy, and the latter is entitled to sell tax free 50 gallons of spirits and no more.

An important decision of the Court of Claims with reference to the 1898 legacy tax holds that the interest of residuary legatees in property transferred to them prior to July 1, 1902, in part payment of their legacies, is an interest vested in possession or enjoyment and is not a contingent beneficial interest exempt from tax under the provisions of section 3 of the act of June 27, 1902, and where residuary legatees were entitled to demand and collect legacies prior to July 1, 1902, the legacies were on that date vested in possession and enjoyment and not exempt under section 3, even though the executors did not actually distribute the legacies until after July 1, 1902.

Among the important cases decided by the district courts were the following: The word "deemed" in section 31 (b) of the revenue act of 1916 creates a conclusive presumption and dividends paid by a corporation in 1917 (except as to distributions made prior to August 6 from profits accrued prior to March 1, 1913) are conclusively presumed, for the purpose of determining the rates at which taxable to stockholders, to have been paid from the most recently accumulated profits, including profits for 1917, regardless of resolutions by the board of directors specifying that such distributions are to be paid from a depletion reserve; the deductible loss in the case of property acquired prior to March 1, 1913, and sold after that date at a price less than the cost thereof, the cost being less than the value on March 1, 1913, is the difference between the cost and sale price and not the difference between the value as of March 1, 1913, and the sale price; an income tax upon the income of a citizen of the United States residing in a foreign country, which income is derived wholly from ownership of real and personal property situated in a foreign country, is constitutional; the entire amount of royalties received by the lessor of a coal mine for the right to extract coal from the land constitutes gross income under the provisions of the revenue act of 1916 as amended by the revenue act of 1917, and the depletion allowance provided by articles 171 and 172 of Regulations 33, revised, applies to a mine owner who leases ore lands on a royalty basis as well as to one who mines and sells the ore; the revenue act of 1917, which is retrospective as of January 1, 1917, is constitutional and its provisions are applicable to a corporation which was in existence during part of the year 1917 but was dissolved prior to the passage of the act, and former stockholders under the trust-fund doctrine are liable for Federal taxes due from the corporation to the extent of assets received by them on dissolution; under section 11 (B) of the income tax act of 1913, "business expenses" can be deducted from gross income only where the business was entered into with the intention of making profit, and where a farm is run for pleasure, so-called business expenses are not deductible; an income tax levied by the revenue act of 1918 upon net income from the business of exporting goods from the United States is not a tax laid on articles exported from a State in violation of article 1, section 9, clause 5, of the Constitution, and does not deprive the taxpayer of his property without due process of law in violation of the fifth amendment to the Constitution; the capital-stock tax levied by section 407, Title IV, of the revenue act of 1916, and by section 1000,

Title X, of the revenue act of 1918, is an excise tax upon the privilege of doing business and is constitutional as applied to corporations the business of which is confined to the exportation of goods from the United States and their sale in foreign countries; mandamans will not lie to compel the exercise by the Commissioner of Internal Revenue of the power vested in him by section 212 of the revenue act of 1918 to approve a change in a taxpayer's accounting period from a fiscal year to a calendar year, or to accept amended returns; various district courts have held that section 3224, Revised Statutes, prohibits the maintenance of any suit to restrain the assessment or collection of a Federal tax, distinguishing cases where injunction was granted to restrain the collection of a penalty; where, under the provisions of a special statute of a State, the operation of a railroad company is placed in the hands of trustees appointed by the governor, the statute providing that the trustees are to act as agents of the railroad company, and not of the State, and providing for financing the railroad company by the State to the extent of making good any deficit, the trustees are operating agents, not public officers, and the transportation of coal by vessels owned by the railroad company is not a service rendered to a State and exempt from the transportation tax under section 502 of the revenue act of 1917, but is subject to the tax levied by section 500 of that act; demurrage is a terminal charge and part of the charge for transportation, and a charge for demurrage is subject to the transportation tax imposed by Title V, sections 500-503, of the revenue act of 1917 and the corresponding sections of the revenue act of 1918; a person who manufactures and sells for military purposes picric acid containing 10 per cent water is a manufacturer of an explosive within the meaning of section 301, subdivision 1 (a), of the revenue act of 1916 and is subject to the munitions manufacturers' tax levied by Title III of that act; the filtration of gin through a Karl Kiefer filter, thereby removing a cloudy condition of the liquid, is rectification within the meaning of section 304 of the revenue act of 1917 and subject to the tax imposed thereby, the proviso of section 304 exempting only gin produced "by the redistillation of a pure spirit over juniper berries and other aromatics"; under the provisions of the bankruptcy act taxes due the United States take priority over claims against the estate of a bankrupt for wages.

#### PENAL DIVISION.

The work of the penal division is primarily that of recommending the assessment of fraud penalties and criminal prosecutions under the tax laws and in hearing appeals of taxpayers and determining the liability for taxes and fraud penalties. During the early part of the calendar year 1923 a special section was created in the office of the solicitor for considering and recommending the assertion of fraud penalties. This section is known as the special adjustment section. This new section functions entirely independently of the penal division, and its work is not reviewed by the penal division until the case is later sent up on an appeal taken by the taxpayer from assessment made pursuant to the recommendation of the special adjustment section. Therefore, since the creation of the section, the penal division has confined itself in this particular to hearing and deciding



such appeals. The result of the decision in each appeal is set out in a written opinion to the commissioner, which is signed by the solicitor. This opinion reviews the facts, the law, and regulations relative thereto, and summarizes the conclusions reached. Upon this opinion the final assessment of taxes and penalties is based.

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. When prosecution is contemplated these attorneys act as special advisers to the proper officials charged with the duty of representing the Government in court. Special attorneys were stationed in New York and Chicago throughout the year, and, during a portion of the year, in Philadelphia. As a result of this work on the part of the penal division the Government has been assisted in securing convictions in many important and vigorously contested prosecutions instituted against persons who have fraudulently attempted to evade their tax liability.

At the beginning of the fiscal year, July 1, 1922, there were pending 383 cases involving alleged fraud in connection with the internal-revenue laws. During the year 734 new cases were received, making a total of 1,117 cases pending during the year. The number of cases disposed of was 520, leaving 597 cases pending on July 1, 1923. Of these, 368 have been referred to United States attorneys for criminal prosecution, 224 alleging violation of the income-tax laws, and 144 alleging miscellaneous violations. Of the remaining cases pending on July 1, 1923, 142 were of alleged fraud in connection with income-tax returns and 87 were miscellaneous.

Criminal prosecutions were instituted in 210 of the 520 cases disposed of during the year. Of this number, 108 alleged violations of the income-tax laws and 102 miscellaneous violations. Of the cases disposed of other than by criminal prosecution, 120 were cases of alleged income-tax frauds and 190 were miscellaneous. 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 given covering the collection of taxes by distraint and otherwise.

During the first half of the year two attorneys, and during the latter half one attorney, of this division represented the commissioner on the department committee on enrollment and disbarment. This committee makes investigation and recommendation to the Secretary as to the enrollment, suspension, or disbarment of practitioners before the department. Field investigations were made of the eligibility of these applicants, upon which the recommendations to the Secretary were based.

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. The number of parole cases arising under the internal-revenue and national prohibition laws pending in the office of the Solicitor of Internal Revenue on July 1, 1922, was 298. The number received subsequent to July 1, 1922, was 8, making a total of 306 cases. In two of those cases it was recommended that the prisoners be given the benefit of parole. In 220 cases adverse recommendations were made. In 20 cases no recommendations were made by the com-

missioner for the reason, in general, that investigations disclosed that such cases were not made by field officers of the Internal Revenue Bureau. Sixty-four cases were transferred to the Prohibition Unit, the last on September 22, 1922. No parole cases were pending in the solicitor's office on July 1, 1923.

No applications for pardon in cases arising under the internal-revenue and prohibition laws were pending in the solicitor's office on July 1, 1922. One such case was received and disposed of during the fiscal year ended June 30, 1923. In that case this office expressed an adverse opinion.

Claims for reward for information relative to violations of the internal-revenue laws, submitted under the provision of Circular 99, revised, were presented and disposed of during the year ended June 30, 1923, as follows:

Pending July 1, 1922, 10; presented during the year, 1; disposed of during the year, 9; pending July 1, 1923, 2.

The claims disposed of were rejected for lack of evidence to warrant allowance.

#### SPECIAL ADJUSTMENT SECTION.

The special adjustment section was organized in May, 1923, as part of a plan for the determination of fraud penalties, in income and excess-profit cases, in the fairest possible manner, the prime object of the plan being to insure, except in a very few cases in which a different procedure is administratively necessary, that no person immediately responsible for the assertion of a fraud penalty in the first instance shall take any part in the decision of the case on appeal. The cases to which the new plan is not applied are few in number and usually of such a character that the possibility of improper imposition of penalties is remote. It has been arranged that whenever in the examination of a case in the Income Tax Unit it is felt that assertion of fraud penalties may perhaps be appropriate, the file in that case shall be transmitted from the Income Tax Unit to the special adjustment section for a finding as to fraud; and with the few exceptions referred to, fraud penalties are, or are not, proposed to be asserted in accordance with the finding of the special adjustment section. In the exceptional cases mentioned, the penal division instead of the special adjustment section makes the findings.

The members of the special adjustment section are not instructed regarding, or influenced in, their findings, by any superior or other person, and may not discuss or consult concerning any case with any person who may possibly hear such case on appeal. No member of the section hears, or is consulted concerning, or takes any part in the deciding of, any appeal, every fraud case being considered on appeal by attorneys in the penal division whose findings are reviewed by the solicitor.

The finding of the special adjustment section is based, in every case, upon a careful examination of the information obtainable from the returns, reports of field officers, correspondence, and any other pertinent documents in the bureau files, and a thorough consideration of all the material points discussed by the papers. The findings are reached without oral hearings, an oral hearing being accorded, if the taxpayer so desires in a given case, upon appeal.

The special adjustment section consists of three attorneys, one of whom is designated chief and as such signs the findings of the section. The formation of the section has proved conducive to the expeditious handling of fraud cases. The section, from the time of its formation in May, 1923, to the end of the fiscal year had passed upon 32 cases. At the end of the fiscal year there were 6 cases pending before the section.

SUMMARY OF WORK.

Statement of work in the Office of the Solicitor of Internal Revenue, fiscal year ended June 30, 1923.

	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Total.
Letters prepared.....	2,845	3,441	4,014	4,778	15,081
Letters approved.....	717	815	825	935	3,292
Opinions prepared.....	8	13	8	8	37
Opinions approved (A. R. R. and A. R. M.).....	58	50	57	52	217
Treasury decisions prepared.....	12	19	25	20	76
Treasury decisions approved.....	8	2	4	2	16
Memorandums prepared.....	2,285	2,532	2,076	3,505	11,298
Telegrams prepared and approved.....	145	193	302	282	922
Mimeographs prepared and approved.....	1	0	6	6	13
Miscellaneous (forms, regulations, etc.).....	32	52	61	55	200
Form letters prepared.....					561
Miscellaneous letters, memoranda, etc., not included above.....	305	270	257	282	1,114
Total.....	6,400	7,390	8,535	10,484	32,827

Claims for abatement and refund.

Kind of tax involved.	On hand July 1, 1922.	Received during the year.	Disposed of during the year.	On hand June 30, 1923.
Admissions and dues.....	5	304	308	1
Beverage.....	1	460	463	0
Capital stock.....	5	1,052	1,032	25
Estate.....	9	1,525	1,503	31
Excise.....	25	1,157	1,176	6
Income.....	274	2,786	2,941	99
Insurance.....	7	436	442	1
Legacy.....	0	4	4	0
Miscellaneous.....	0	238	236	2
Penalties.....	0	258	258	0
Prohibition.....	202	5,060	5,262	0
Stamp.....	3	548	388	1
Special.....	0	123	123	0
Tobacco.....	0	118	118	0
Transportation.....	2	278	279	1
Total.....	535	14,165	14,533	167

<sup>1</sup> Corrected total.

Compromises.

IN SUIT.

On hand July 1, 1922:	
Not acted upon.....	44
Rejected.....	18
Received during year.....	374
Total to be accounted for.....	436

Accepted:	
Corporation income tax.....	119
Individual income tax.....	41
Miscellaneous taxes.....	37
Total accepted.....	197
Otherwise disposed of.....	16
Rejected.....	48
Total.....	259

On hand June 30, 1923:	
Income tax.....	122
Sales tax.....	37
Capital stock tax.....	10
Estate tax.....	8
Total accounted for.....	436

Amounts accepted:	
Corporation income tax.....	\$3,363,983.27
Individual income tax.....	305,619.70
Miscellaneous.....	121,251.66
Total.....	3,795,854.63

NOT IN SUIT.

Kind of compromise.	On hand July 1, 1922.	Received during year.	Total to be accounted for.	Accepted.	Rejected.	Total handled.	On hand June 30, 1923.	Total amounts accepted.
Income taxes.....	19,104	119,108	138,212	113,068	1,243	114,311	23,901	\$690,278.94
Estate taxes.....	441	2,383	2,824	2,650	1	2,651	173	42,260.82
Capital stock taxes.....	8,733	11,846	20,579	12,262	641	12,903	7,776	186,749.01
Sales taxes.....	23,831	25,426	47,257	36,648	693	37,341	9,916	896,274.39
Prohibition and narcotic taxes.....	6,656	6,583	13,239	10,458	864	11,322	1,917	1,703,287.18
Tobacco and miscellaneous taxes.....	959	17,608	18,567	11,263	104	11,367	7,200	130,402.31
Total.....	57,724	182,954	240,678	186,349	3,446	189,795	60,883	3,629,262.65

<sup>1</sup> Corrected total.

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue cases handled by the district courts of the United States during the fiscal year ended June 30, 1923, as furnished this office by the Department of Justice:

Internal-revenue suits.

	Civil.	Criminal.
Number cases pending July 1, 1922.....	1,777	3,323
Number cases commenced during fiscal year ended June 30, 1923.....	634	391
Number cases terminated during same period.....	1,200	1,037
Number cases pending at close of business on June 30, 1923.....	1,202	2,687

## SUITS AND PROSECUTIONS.

The following is a statement of prohibition cases handled by the district courts of the United States during the fiscal year ended June 30, 1923, as furnished this office by the Department of Justice:

*Prohibition suits.*

	Civil.	Criminal.
Number cases pending July 1, 1922.....	2,625	16,761
Number cases commenced during fiscal year ended June 30, 1923.....	4,109	49,021
Number cases terminated during same period.....	2,670	42,730
Number cases pending at close of business on June 30, 1923.....	4,064	23,052

## BUREAU AND FIELD PERSONNEL.

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1922, and the number in the service on June 30, 1923:

	June 30, 1922.	June 30, 1923.	Increase (+) or de- crease (-).
Employees in Washington.....	7,275	17,239	-36
Collectors' offices.....	7,110	17,085	-25
Internal-revenue agents' force.....	3,251	13,540	+298
Prohibition field service (including narcotic officers).....	3,074	*2,605	-379
Supervisors of accounts and collections.....	51	51	.....
Special agents (Special Intelligence Unit).....	52	56	+4
Storage-per-gaugers.....	575	430	-255
Total.....	21,385	20,065	-336

- \* Exclusive of 10 temporary employees.
- † Exclusive of 165 temporary employees.
- ‡ Exclusive of 10 temporary employees.
- § Exclusive of 140 temporary employees.
- This represents number assigned to duty.

Under the provisions of the retirement act, 25 classified employees were retained in the service after reaching the age of 70; 45 were retired, 10 of the latter being retired on account of total disability.

Respectfully,

DAVID H. BLAIR,  
*Commissioner of Internal Revenue.*

Hon. A. W. MELLON,  
*Secretary of the Treasury.*

## STATISTICAL TABLES



TABLE 1.—RECEIPTS<sup>1</sup> FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	Income and profits (individuals, partnerships, and corporations).	Estate—transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.																	
			Nonbeverage spirits distilled from—		Beverage spirits distilled from—		Rectified spirits or wines; per gallon, 30 cents.	Spirits for export; stamps, each 5 and 10 cents.	Bottled in bond spirits; case stamps, each 10 cents.	Still or sparkling wines, cordials, etc., 10 cents to \$1.	Grape brandy for fortifying sweet wines; per gallon, 60 cents.	Rectifiers.								
			Fruit; per gallon, \$2.20.	Other materials; per gallon, \$2.20.	Fruit; per gallon, \$0.40.	Other materials; per gallon, \$8.40.						Less than 400 barrels, \$100.	500 barrels or more \$200.							
Alabama.....	\$0,202,620.78	\$168,137.10																		
Arizona.....	1,104,818.32	31,335.28																		
Arkansas.....	4,617,829.46	222,300.00																		
1st California.....	47,222,618.78	2,811,214.04	\$6,005.66	\$1,237,903.04					\$1.10	\$2,108.18	\$430,002.27	\$142,688.80								
6th California.....	37,103,719.44	1,946,927.20	9,491.64	38,614.40	\$112.00					728.00	35,899.02	156,369.92								
Colorado.....	10,070,681.44	1,371,263.71																		
Connecticut.....	25,131,076.32	2,169,124.42																		
Delaware.....	3,411,703.03	87,111.24																		
Florida.....	6,338,110.40	850,658.82																		
Georgia.....	12,075,270.59	2,615,348.08																		
Idaho.....	3,503,113.04	63,040.80																		
Illinois.....	1,336,304.35	31,756.64																		
1st Illinois.....	154,171,423.88	4,630,388.61	20,732.22	2,235,508.27	17,400.45	\$234.48	\$88.03	43.92	4,000.00	430,768.04	201.27	618.46	\$100.00							
6th Illinois.....	9,555,493.42	777,276.04																		
Indiana.....	25,012,430.82	1,503,433.81																		
Iowa.....	11,807,667.47	850,044.00																		
Kansas.....	10,915,347.65	651,573.73																		
Kentucky.....	11,938,824.01	442,840.61																		
Louisiana.....	10,173,771.89	358,500.12																		
Maine.....	9,320,655.40	320,925.88																		
Maryland.....	35,630,341.44	1,622,715.09																		
Massachusetts.....	112,112,785.30	6,000,112.03																		
1st Michigan.....	79,743,619.28	3,263,123.31																		
4th Michigan.....	8,938,319.95	890,034.87																		
Minnesota.....	21,533,188.60	3,028,918.80																		
Mississippi.....	2,903,151.55	181,051.77																		
1st Missouri.....	27,005,802.36	1,630,850.26																		
6th Missouri.....	12,483,591.82	1,003,882.10																		
Montana.....	2,152,081.41	194,882.34																		
Nebraska.....	7,275,308.14	760,577.40																		
Nevada.....	600,672.03	2,152.36																		
New Hampshire.....	6,004,013.48	293,410.52																		
1st New Jersey.....	15,047,167.74	3,818,155.77																		
5th New Jersey.....	60,299,600.36	3,401,529.11	8,012.40	2.04																
New Mexico.....	37,700,225.12	10,503.71																		
1st New York.....	37,672,702.21	8,602,503.75																		
2d New York.....	312,261,625.36	43,631,609.70	75.21	2,572,710.69		1,000.00	485.07	230.40	107.00	159,698.40	21,803.34	100.00	133.84	200.00						
3d New York.....	20,701,679.51	829,948.53																		
14th New York.....	32,870,332.25	1,870,935.11																		
21st New York.....	13,800,003.70	423,743.96																		
28th New York.....	20,781,223.68	646,786.13	49.23	6,286.40																
North Carolina.....	18,183,731.70	1,528,469.80	108.68	75.48																
North Dakota.....	880,830.51	87,643.68																		
1st Ohio.....	23,655,208.05	1,650,761.06	43.00																	
10th Ohio.....	10,527,036.27	606,729.54	1,739.78	2,867,567.66																
11th Ohio.....	9,200,949.31	653,350.66																		
18th Ohio.....	44,650,067.41	1,203,283.80																		
Oklaoma.....	10,455,830.64	62,213.14																		
Oregon.....	8,280,008.31	382,783.27																		
1st Pennsylvania.....	108,380,116.51	4,388,407.63	506.00	2,086,511.78																
12th Pennsylvania.....	18,343,218.20	334,710.87																		
2d Pennsylvania.....	59,601,611.70	5,501,054.77																		
Rhode Island.....	17,355,117.42	2,200,093.40																		
South Carolina.....	5,337,200.18	296,338.40																		
South Dakota.....	11,188,882.42	170,533.40																		
Tennessee.....	14,670,900.10	264,304.99																		
1st Texas.....	12,211,615.67	812,378.50																		
2d Texas.....	2,585,685.76	57,803.90																		
Utah.....	2,525,632.00	122,026.42																		
Vermont.....	13,700,232.44	680,536.56																		
Virginia.....	10,877,750.66	202,420.10																		
Washington.....	13,814,012.73	221,149.57																		
West Virginia.....	24,976,851.31	1,275,712.20																		
Wisconsin.....	1,580,212.36	19,103.21																		
Philippine Islands.....																				
Tax payment made in Shanghai, China.....		1,723.61																		
<b>Total.....</b>	<b>1,691,080,634.56</b>	<b>126,705,208.55</b>	<b>47,726.88</b>	<b>27,862,720.41</b>	<b>28,830.42</b>	<b>64,576.00</b>	<b>17,180.49</b>	<b>1,778.32</b>	<b>99,306.18</b>	<b>1,531,091.38</b>	<b>376,703.65</b>	<b>2,108.75</b>	<b>500.00</b>							

<sup>1</sup> The figures concerning internal-revenue receipts as given in this statement differ from such figures appearing 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 depositories during the fiscal year concerned, the difference being due to the fact that some of the collections in the latter part of the fiscal year 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.

<sup>2</sup> Was constituted on April 2, 1923, formerly a part of the second district of New York.

<sup>3</sup> Includes \$17,492.18 income tax on Alaska railroads (act of July 18, 1914).

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.										
	Liquor dealers.		Manufacturers of stills, \$50.	Stills or worms manufactured; each, \$20.	Fermented liquors; per barrel, \$3.	Brewers.		Malt liquor dealers.		Miscellaneous collections relating to distilled spirits.	Total.
	Retail, \$25.	Wholesale, \$100.				Less than 500 barrels, \$50.	500 barrels or more, \$100.	Retail, \$20.	Wholesale, \$50.		
Alabama.....								\$32.25		\$31.25	
Arizona.....										125.00	
Arkansas.....	\$25.00	\$100.00								125.00	
1st California.....	17,202.89	1,080.81	\$788.00	\$355.00					\$11,687.93	1,872,790.83	
5th California.....	14,106.19	466.67	50.00						166.21	2,30,007.95	
Colorado.....	417.73	200.00								63,965.63	
Connecticut.....	9,475.88	3,218.75						\$25.00		12,943.66	
Delaware.....	25.00	100.00								125.00	
Florida.....								75.00	300.00	375.00	
Georgia.....	225.00									225.00	
Hawaii.....	254.17	100.00								354.17	
Iaho.....		100.00								100.00	
1st Illinois.....	37,268.40	24,610.93	475.00	119.09	\$500.00	\$625.00		50.00	25.04	2,773,354.67	
8th Illinois.....	9,016.59	500.00								4,228,355.47	
Indiana.....	275.00	1,418.37								1,634,731.47	
Iowa.....	1,480.00	1,150.00								2,630.90	
Kansas.....	225.00	500.43							20.00	829.59	
Kentucky.....	5,920.31	5,674.99							164.01	2,623,531.77	
Louisiana.....	6,623.97	775.00							4,589.00	1,119,993.19	
Maine.....									10.00	10.00	
Maryland.....	13,482.65	2,645.33							100.00	2,076,449.08	
Massachusetts.....	17,429.80	2,106.68	100.00						370.80	1,471,007.57	
1st Michigan.....	666.68	600.00								815,570.96	
4th Michigan.....	722.92	100.00								830.92	
Minnesota.....	6,110.78	1,025.00								38,890.86	
Mississippi.....	75.00	183.24								238.24	
1st Missouri.....	10,489.90	1,300.01	150.00							253,243.74	
6th Missouri.....	8,277.61	300.00								250,515.51	
Montana.....	5,155.21	825.60								5,980.21	
Nebraska.....	75.00	300.00								423.00	
Nevada.....	454.29									454.29	
New Hampshire.....	820.86									820.86	
1st New Jersey.....	4,008.23	454.17							115.00	8,903.14	
4th New Jersey.....	10,109.50	718.77							618.61	21,780.80	
New Mexico.....											
1st New York.....	30,938.48	2,780.00				\$400.00			960.28	457,692.94	
2d New York.....	18,320.63	11,552.27	37.50	50.00	1.50				60,121.09	2,996,618.12	
3d New York.....	3,105.00	500.00				600.00				752,764.24	
14th New York.....	17,555.11	1,300.01							54.03	92,420.03	
21st New York.....	5,371.34	300.00								12,696.52	
26th New York.....	9,765.63	2,201.67	83.34						494.34	88,467.75	
North Carolina.....	100.00	500.00								600.00	
North Dakota.....										43.00	
1st Ohio.....	3,449.43	1,087.34	104.17	40.00						2,876,521.56	
10th Ohio.....	1,119.80	200.00							296.22	70,247.48	
11th Ohio.....	1,799.72	625.00							55.00	2,481.96	
18th Ohio.....	4,673.74	603.56							485.22	41,071.99	
Oklahoma.....	25.00	100.00						75.00	300.00	500.00	
Oregon.....	50.00	200.00								250.00	
1st Pennsylvania.....	20,060.96	3,356.28	66.68	60.00					2,430.09	2,140,958.86	
12th Pennsylvania.....	4,132.93	196.67								25,575.77	
23d Pennsylvania.....	11,832.66	1,838.59							252.55	851,268.30	
Rhode Island.....	5,022.30	400.00								5,499.70	
South Carolina.....	25.00	200.00								225.00	
South Dakota.....	75.00	200.00								275.00	
Tennessee.....	293.75	425.00						200.00	408.00	1,324.75	
1st Texas.....	3,115.41	691.67							100.00	3,907.08	
2d Texas.....	3,205.59	250.00	5.20	20.00					155.75	3,727.00	
Utah.....	50.00	100.00								150.00	
Vermont.....	1,008.35	100.00								1,108.35	
Virginia.....	5,043.94	1,000.00								6,944.19	
Washington.....	50.00	100.00								150.00	
West Virginia.....	225.00	200.00								400.00	
Wisconsin.....	15,202.87	1,106.34				400.00			31.72	161,784.51	
Wyoming.....	952.34									952.34	
Philippine Islands.....											
Total.....	361,027.54	84,038.70	1,867.99	644.09	601.50	625.00	1,490.00	431.25	1,031.00	83,206.08	30,358,085.63

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, 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.	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, 4 and 1 cent.	Cigarette tubes, per 50 or fractional part, 1 cent.
	Class A, per thousand, \$4.	Class B, per thousand, \$3.	Class C, per thousand, \$9.	Class D, per thousand, \$12.	Class E, per thousand, \$15.								
Alabama	\$12,482.28	\$1,236.45	\$1,348.29						30.54				
Arizona	201.00	82.20	827.50										
Arkansas	3,128.40	3,504.46	1,165.16	\$0.60									
1st California	148,115.95	8,009.32	212,309.10	2,683.81	\$7,973.90	\$501.14	\$3,042,282.30			33,618.90	\$4,447.40		
5th California	43,548.44	12,025.90	153,604.60	696.22	3,916.15	\$138.42	368.58	1,854.41		4,431.38			
Colorado	17,972.46	4,974.21	118,073.30	104.70	291.00			62.78		3,073.44			
Connecticut	20,502.43	125,515.91	150,481.47	4,206.31				12.60		10,324.60	\$9.00		
Delaware	2,536.90	768.67	275,128.24						418,474.96		792.00		
Florida	635,027.93	208,725.23	2,713,048.06	754,163.83	59,008.47		4.10	8,415.94		917.70			
Georgia	96,477.49	2,033.60	16,482.71	8.70	4.38					5,020.47	245.00	\$100.00	
Hawaii	233.00	45.45	226.81					6.84		62.46			
Idaho	2,039.80	296.40	5,623.15							917.70			
1st Illinois	124,720.87	101,219.39	691,373.75	23,411.10	12,634.72	24.75	1,790.46	11,808.28	1,610,868.14	3,858,033.79		34.60	
8th Illinois	84,915.36	75,598.50	115,653.93	312.30				7.08	5,656.50	42,330.75			6.53
Indiana	211,473.43	688,598.06	532,606.03	4,274.44	2,143.94	39		2.00		87,319.00			
Iowa	111,399.46	125,000.62	79,167.01	2.10	5.78					134,208.25			
Kansas	25,179.66	15,593.88	17,234.13							4,943.78			
Kentucky	98,706.63	69,808.79	424,074.64		42.78			1,268,221.95	81.72	791,323.67		15.00	
Louisiana	124,468.15	11,115.61	301,748.30	5,507.88	5,081.00			14,721.45	1,093.00	30,565.44			
Maine	4,649.67	29,371.81	36,453.60		3.00			98.60		23.82			
Maryland	134,458.39	187,104.59	411,591.01	732.60	2,638.13	345,187.70		669,615.24		1,302,965.23	15.00		
Massachusetts	63,913.50	266,943.83	677,727.42	4,974.60	28,247.03	997.32	681.40	13,553.43	52,009.91	34,337.56		25.00	
1st Michigan	114,393.02	738,631.42	1,047,293.42	44,489.64	3,588.40			216,353.74	10,482.93	2,511,179.54			
4th Michigan	41,905.18	96,506.40	426,954.04	1,296.06	294.04			44.44	405.00	5,098.37			
Minnesota	68,009.98	13,972.87	185,238.81	21.00	205.14	24.03	31.04	49.80		19,753.89			
Mississippi	310.50	61.60	69.75						170.82	11,788,012.70			
1st Missouri	29,373.83	32,307.11	105,211.61	1,637.70	3,578.29		16.20	84.40		2,217.97			
6th Missouri	81,211.64	54,006.91	32,272.63	24.00	124.88					640.79			
Montana	836.24	178.72	18,563.10							10,118.45			
Nebraska	49,082.70	7,422.51	25,300.26		27.00			15.51					
Nevada		612.70	2,623.50							82.80			
New Hampshire	1,155.50	58,990.88	502,588.88							742.67			
1st New Jersey	8,026.78	12,661.98	973,955.75	51,173.07	893.44		52	216,242.27					
5th New Jersey	374,533.87	610,523.00	2,198,585.44	31,219.97	12,840.42	96,004.00	1.08	16,772,563.55	1,765,039.50	4,452,007.25			
New Mexico		312.00	946.80							122.40			
1st New York	440,743.01	69,838.01	227,110.66	13,119.65	255.23	5,051.55	43.20	17,407,127.45	7.20	191,455.77			
2d New York	526,640.11	131,766.15	1,700,048.28	263,198.02	318,578.27	5,543.85	92,170.43	15,138,927.47	7,327.94	1,102,427.61	1,013,761.58	7,915.00	
3d New York	127,553.02	31,491.39	458,658.86	51,627.96	4,031.71	1,458.05	24,915.24	2,698,794.74		2,303.73			
14th New York	148,029.87	71,614.59	836,757.02	9,139.32	76.98	111,751.60	610.58	1,465.84		155,825.40			
21st New York	195,747.21	248,481.33	206,896.82	368.50	199.00			47.23		214,001.31			
28th New York	41,500.41	30,153.26	65,795.40	589.15	6,359.88			82.33	2,635.50	107,832.41			
North Carolina	34,151.05	42,045.04	8,419.10								61,477.68		
North Dakota	1,651.97	521.80	4,126.04	36.00					96,789,403.32	21,268,841.52			
1st Ohio	236,798.87	616,867.98	353,730.47	9,328.25	5,761.15			31.87		5,493,865.17	80.00		
10th Ohio	267,757.86	663,691.46	466,645.57	295.50	2.64			645,491.81		2,601,307.00			
11th Ohio	409,818.76	306,805.52	36,153.55	12.00	75.00			2.40		842.76			
18th Ohio	339,095.92	87,076.42	290,346.91	1,689.18	19.51	13.58		212.40		306.90			
Oklahoma	14,127.90	4,193.70	2,585.25							69,074.22			
Oregon	8,300.74	2,020.14	22,804.90		2.65			36		381.18			
1st Pennsylvania	2,704,158.91	3,245,504.11	4,945,138.52	146,462.38	26,533.13	282,069.90	2,508.77	8,464,840.93	368.34	345,525.49	5.00	40	
12th Pennsylvania	67,942.22	573,227.45	681,871.09		7.75			15,000.00		517,686.57			
23d Pennsylvania	559,977.54	2,143.00	8,013.29	366.00	6,901.13	75.15	156.96	1,151.75	1,942.09	18,307.38		250.00	
Rhode Island	16,882.68	20,415.91	9,885.60	1.35	90.70			3,852.00		3,897.18		50.60	
South Carolina	62,171.19	56,797.55	7,904.25	93.00	177.83			582.23	42.71	2,174.27			
South Dakota	10,775.60	5,654.50	29,632.77	21.00	41.25			8.88		1,189.80			
Tennessee	15,132.72	793.22	44,423.30		45.38	25.51	4.84	5.17	3,295,635.75	649,749.96			
1st Texas	27,296.36	6,956.24	72,736.61	1,204.20	153.75			901.07		22,747.13	1,243.00	48.50	
2d Texas	4,739.30	1,824.60	1,031.05					10.22		137.92			
Utah	1,227.10	127.95	26,945.42							257.64			
Vermont	1,182.85	3,669.63	5,382.07							36.89		55.00	
Virginia	1,339,526.68	13,856.35	178,945.79	15.00	4.50	10,668.24	2,836.08	19,149,442.56		2,026,226.29		1,200.00	
Washington	10,851.07	4,189.49	21,802.66	48.00	32.25			72		1,438.79			
West Virginia	879,017.02	640.20	270.45	9.00	1.13	15.00		81,206.00		2,033,748.82	60.00		
Wisconsin	61,443.17	28,617.40	479,020.68	3,136.75	360.75			2.88		987,480.42	10.00		
Wyoming	357.60	217.85	5,359.83					7.58	2,671.97	72.00			
Philippine Islands	911,959.44	28,014.84	12,507.40	29.70	60.34			28.08	4,363.41	120.38			
Total	11,681,261.48	9,597,523.70	23,747,794.04	1,433,756.64	512,304.75	865,010.01	130,929.10	62,584,806.83	7,175,216.54	68,557,707.49	1,477.72	1,067,946.81	8,049.83

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.										Total.	
	Cigars and cigarette manufacturers—Annual sales.					Tobacco manufacturers—Annual sales.						
	Not over 50,000 cigars, \$4.	50,001-100,000 cigars, \$5.	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, \$5.	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.
Alabama.....	\$108.51	\$52.67	\$72.00	\$131.34						\$218.63	\$15,657.22	
Arizona.....	28.00	2.00	12.00	12.00							1,153.24	
Arkansas.....	32.34	15.00	12.00	96.00			\$12.00				8,591.47	
1st California.....	580.84	236.50	285.38	120.00	3,593.70	\$4,089.03	159.00	\$12.00	\$462.03	486.00	3,470,548.07	
6th California.....	335.09	161.50	210.00	120.00	2,019.73	6.24	95.50			081.05	224,299.31	
Colorado.....	145.69	60.50	60.00	144.00	1,480.30		24.00			15.00	146,481.39	
Connecticut.....	661.18	373.00	396.00	302.00	2,440.69		132.50			160.00	315,797.67	
Delaware.....	24.34	12.00	12.00	54.00	2,507.00				337.76	14.22	609,569.09	
Florida.....	619.26	2,102.13	4,547.16	30,428.25	2,024.29	12.00	543.73	\$2,778.76	135.92	3,067.49	4,426,329.57	
Georgia.....	110.71	92.50	109.00	224.00	1,275.50		6.50			929.82	118,704.61	
Hawaii.....			8.00							1,670.00	7,693.45	
Idaho.....	57.34	18.00	24.00	24.00						137.00	8,280.24	
1st Illinois.....	2,394.71	1,328.25	1,675.00	1,814.00	5,120.80	19.99	997.75	12.00	4,494.17	108.01	6,454,081.25	
8th Illinois.....	656.47	688.24	760.81	894.65	1,609.05		364.39		24.00		293,708.51	
Indiana.....	617.74	370.00	647.00	862.00	18,255.70		392.50	24.00			1,653,156.91	
Iowa.....	379.03	407.00	482.00	372.00	4,461.20		353.00		24.00	71.96	458,503.42	
Kansas.....	150.10	97.50	138.00	502.90	130.10		135.50				64,105.55	
Kentucky.....	269.67	45.00	72.00	144.00	6,333.04	684.30	273.50	28.00	72.00	5,588.31	210.94	
Louisiana.....	101.00	86.00	110.00	118.00	5,639.40	76.86	356.00	12.00	103.00	10.00	500,358.44	
Maine.....	201.07	108.00	180.00	628.80			8.50				71,714.47	
Maryland.....	345.38	132.00	203.00	158.00	9,293.10	3,644.32	64.50		965.84	392.52	3,069,750.75	
Massachusetts.....	851.44	430.50	336.00	448.00	11,608.42	33.78	294.01	12.00		36.64	1,163,245.01	
1st Michigan.....	624.38	236.50	320.00	606.48	24,376.33	674.23	186.00	9.00		2,035.89	4,714,440.92	
4th Michigan.....	335.71	318.00	285.00	450.00	5,456.08		182.00				589,935.98	
Minnesota.....	709.82	537.52	628.42	455.00	2,665.80	7.32	471.17			10.00	315,690.31	
Mississippi.....	4.00	6.00									451.75	
1st Missouri.....	714.07	314.50	405.00	312.00	600.00	10.32	95.00	12.00	9,148.16		11,972,203.71	
6th Missouri.....	309.41	39.00	213.00	66.00	2,261.45		75.00			25.00	172,870.99	
Montana.....	81.67	42.50	12.00	12.00	111.30		49.50				20,642.61	
Nebraska.....	142.34	60.00	96.00	168.00	933.20		144.00			114.80	63,515.97	
Nevada.....	4.00	12.00		24.00							3,101.54	
New Hampshire.....	60.42	32.50	51.87	48.00	4,470.20		12.00			15.34	567,450.15	
1st New Jersey.....	115.25	35.90	36.00	96.00	9,437.60	212.28	9.00			180.00	1,278,673.61	
6th New Jersey.....	725.76	279.00	453.00	328.00	42,670.28	24,998.57	188.00	12.00	48.00	5,552.16	26,397,822.28	
New Mexico.....	22.00						50				1,403.70	
1st New York.....	2,039.67	585.00	813.00	630.00	9,918.39	31,013.12	341.40		143.52	237.70	18,400,473.66	
2d New York.....	7,248.49	1,332.32	1,319.17	1,723.11	35,066.19	35,793.71	1,209.77	108.00	48.00	1,106.13	20,436,360.87	
3d New York.....	253.33	84.00	86.00				19.50				3,401,656.14	
14th New York.....	1,072.76	621.50	619.00	728.00	9,722.72	438.93	261.00	24.00	6.00	89.44	1,348,794.23	
21st New York.....	574.37	358.00	376.00	542.00	9,981.80		491.50	12.00	48.00	173.44	879,158.59	
28th New York.....	747.02	494.00	435.00	518.00	386.50		362.18		24.00	60.00	254,371.26	
North Carolina.....	48.35	51.00	39.00	154.00	1,166.40	146,100.90	31.50	12.00	50.00	17,701.12	553.11	
North Dakota.....	17.63	10.00									118,370,325.84	
1st Ohio.....	478.02	276.50	349.00	638.00	15,898.15		165.00		72.00	4,542.88	85.37	
10th Ohio.....	290.15	228.00	238.67	442.00	15,441.66	2,992.32	93.00		24.00	1,733.00	5.99	
11th Ohio.....	140.33	169.00	226.25	316.00	13,110.31		9.00				4,067,670.10	
18th Ohio.....	746.80	322.00	356.00	430.00	10,824.60		332.00	72.00	18.00	29.44	12.25	
Oklahoma.....	74.21	107.11	87.00	48.00							762,307.55	
Oregon.....	123.67	85.50	96.00	48.00	185.10		56.50				21,504.35	
1st Pennsylvania.....	2,365.39	1,117.50	1,550.00	3,372.00	136,770.27	18,256.51	925.50	36.00	48.00	294.24	35.77	
12th Pennsylvania.....	191.02	130.50	153.00	140.00	14,427.54	103.00	101.00		24.00	415.68	105.95	
23d Pennsylvania.....	335.67	249.00	650.00	696.00	11,145.00	2.62	175.50				1,871,419.42	
Rhode Island.....	143.28	149.49	216.00	168.00	348.40		155.96				615,685.58	
South Carolina.....		12.67	20.00		730.50		6.00			7.98	56,840.08	
South Dakota.....	67.00	84.00	60.00	96.00	332.50		18.00			621.24	130,727.38	
Tennessee.....	97.02	22.50	57.00	96.00	664.15		37.00	75.00	24.00	3,172.16	43,621.34	
1st Texas.....	57.00	57.00	94.00	72.00	1,182.08		81.50	24.00			3,910,051.28	
2d Texas.....	223.80	96.16	36.00	72.00			6.00				134,912.71	
Utah.....	38.01	6.00	48.00		154.30		18.00				8,803.16	
Vermont.....	77.01	16.00	37.00		64.70						29,742.35	
Virginia.....	138.52	42.00	96.00	154.00	39,798.58	28,790.16	214.00		72.00	1,608.48	10,060.65	
Washington.....	206.83	139.50	120.00	48.00	193.00		60.00				22,700,025.25	
West Virginia.....	111.85	81.00	308.75	252.00	7,549.78	263.94	76.00				36,570.10	
Wisconsin.....	1,253.79	1,032.00	1,517.00	1,200.00	2,840.66		487.01		24.00	1,639.84	2,454,132.87	
Wyoming.....	19.67	37.50	22.00				12.00		25.00	928.16	1,572,682.17	
Philippine Islands.....											6,190.54	
Total.....	26,890.60	16,467.52	22,648.46	52,214.73	509,383.51	299,074.05	10,677.14	1,049.73	3,541.76	63,092.62	26,818.98	309,015,492.98

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Oleomargarine.								Adulterated butter.				
	Colored, per pound, 10 cents.	Uncolored, per pound, 7 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.....				\$120.00	\$2,008.30	\$780.00	\$1,398.68	\$6,396.99					
Arizona.....					1,003.18		200.00	1,263.18					
Arkansas.....				216.02	2,788.00	428.50	1,100.00	4,532.52					
1st California.....		\$31,481.50	\$1,200.00	25.00	17,717.40		2,516.07	51,510.77	\$3,177.10	\$300.00			\$3,477.10
6th California.....		7,385.25	750.00		27,985.96		3,264.54	39,385.75					
Colorado.....	\$2,261.00	560.00	600.00	48.00	4,516.78		1,633.34	10,849.10					
Connecticut.....					6,682.38		2,300.00	7,982.38					
Delaware.....				1,250.00	1,628.00	480.00	683.33	4,270.22					
Florida.....					6,642.41		4,633.31	11,175.72					
Georgia.....					3,469.88		2,116.68	5,586.56					
Hawaii.....					33.00		183.34	216.34					
Idaho.....					1,171.39		883.31	1,454.73	2,636.60				2,636.60
1st Illinois.....	216,599.20	262,898.00	6,006.00		31,560.72	1,300.00	14,695.00	543,088.83				\$1,002.00	1,002.00
8th Illinois.....	47,661.50	6,290.50	150.00		23,628.96	120.00	10,650.03	88,500.99	120.00	1,572.00			1,692.00
Indiana.....	55,304.00	3,439.00	1,200.00	4,747.68	45,765.41	6,345.00	8,950.46	123,751.56	1,152.00	325.00			1,477.00
Iowa.....					31,464.21		15,760.88	47,225.12			\$1,037.00		1,037.00
Kansas.....	120,550.00	22,692.94	1,900.00	1,613.00	19,100.58	600.00	6,483.37	181,955.17					
Kentucky.....			75.00	220.00	8,830.53		1,860.00	10,084.53					
Louisiana.....				12.00	7,225.57		3,550.00	10,782.57					
Maine.....					8,387.53		4,450.00	12,837.53					
Maryland.....	88,499.00	3,790.81	2,763.72	7,672.34	15,705.43	3,200.00	3,734.05	120,285.73					
Massachusetts.....		8,170.65	1,200.00		18,275.72		8,704.98	36,351.48					
1st Michigan.....		2,025.00	600.00	68.00	20,450.58		19,016.70	45,210.28	117.00				117.00
4th Michigan.....					20,135.65		12,525.07	32,660.72	576.00	328.00			904.00
Minnesota.....		4,900.00	1,200.00		17,624.74	7,688.00	2,533.37	31,360.11	8,974.70	100.00			9,074.70
Mississippi.....				74.00	1,024.73		1,000.00	2,048.73					
1st Missouri.....	75,333.00	13,794.00	1,800.00	6,258.00	16,284.53	480.00	5,584.34	117,512.87	621.60				621.60
6th Missouri.....	17,270.00	5,435.00	600.00	964.08	14,392.24	190.00	2,515.68	40,887.92	900.00				900.00
Montana.....				60.00	1,353.99		3,303.33	4,717.92		198.50			198.50
Nebraska.....	8,900.00	3,070.00	625.00	1,136.00	13,302.04	1,025.68	5,050.01	33,110.65					
Nevada.....					232.13		200.00	432.13					
New Hampshire.....				190.00	2,770.54		1,850.00	4,810.54	105.60				105.60
1st New Jersey.....					11,282.33		4,619.67	15,902.00	12.00				12.00
5th New Jersey.....	27,391.40	55,314.58	2,400.00		18,163.39		3,983.34	107,252.71					
New Mexico.....				296.90				296.90					
1st New York.....					14,588.42		1,850.00	16,438.42					

2d New York.....				1.50	3,986.51		8,066.67	12,054.68		1,200.00	2.22		1,202.22
3d New York.....					296.00		200.00	496.00					
14th New York.....					19,045.02		7,650.01	26,695.03					
21st New York.....		100.00	600.00		22,818.64		10,113.35	33,631.99					
28th New York.....	10.00	11,750.00	600.00		22,389.16		7,205.00	41,964.16					
North Carolina.....					866.40	450.00	1,050.00	2,366.40					
North Dakota.....					1,157.24	783.36	400.00	2,340.60	1,404.00	948.00			2,352.00
1st Ohio.....		27,856.75	1,800.00		19,191.84		4,307.53	53,216.12					
10th Ohio.....		1,712.50	1,200.00		17,739.21		4,100.01	24,751.72					
11th Ohio.....		13,301.00	600.00		18,081.87	116.67	3,750.02	36,849.56	888.80				888.80
18th Ohio.....					23,771.85		7,850.00	31,621.85	84.00				84.00
Oklahoma.....				3,321.63	8,582.22	1,660.00	2,000.00	14,985.86	34.00				34.00
Oregon.....	25.00	3,958.00	600.00		6,962.58		1,000.01	12,346.59	1,297.80	675.00			1,972.80
1st Pennsylvania.....					10,530.42		2,700.00	13,230.42					
12th Pennsylvania.....					4,400.89		1,450.00	5,850.89					
2d Pennsylvania.....					9,369.52		4,850.00	14,219.52					
Rhode Island.....	1,469.50	6,085.40	1,800.00		3,785.67		650.00	11,740.60					
South Carolina.....					675.03		715.67	1,390.70					
South Dakota.....				7.01	2,738.81		600.00	3,345.82					
Tennessee.....	3,297.80	85.00	200.00	1,076.50	5,276.21	600.00	3,083.34	13,612.87	324.00				563.00
1st Texas.....				360.00	1,636.00	980.00	3,683.34	6,650.37					324.00
2d Texas.....	10,500.00	1,321.25	600.00	396.00	5,129.63	480.00	656.67	18,906.55					
Utah.....					1,297.33		1,466.67	2,764.00					
Vermont.....					1,810.02		1,500.00	3,310.02	129.20				129.20
Virginia.....				78	6,257.96	3,600.00	3,916.69	16,860.41					
Washington.....		837.50	781.55		14,617.57		3,321.63	19,720.30	3,192.85	1,521.13		636.50	5,350.28
West Virginia.....				1,064.00	8,450.61	200.00	2,731.34	12,447.95					
Wisconsin.....		8,417.00	1,217.26	210.00	28,182.65		15,031.74	51,033.55	4,785.00	535.00			5,320.00
Wyoming.....				26.00	948.29		16.47	964.76					
Philippine Islands.....													
Total.....	678,980.40	507,707.72	33,095.29	33,654.63	716,247.36	31,283.55	253,562.28	2,254,631.23	30,532.05	8,206.63	1,039.22	1,638.30	41,476.20

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Process or renovated butter.			Mixed flour.			Stamp taxes (not elsewhere specified).	
	Per pound, 1/4 cent.	Manufacturers, \$50.	Total.	Per barrel, 4 cents.	Makers, packers, or repackers, \$12.	Total.	Documentary.	
							Stamp sales by postmasters.	Bonds, capital stock issues, conveyances, etc. (according to class and value).
Alabama.....							\$152,812.17	\$91,598.50
Arizona.....							51,854.30	44,628.04
Arkansas.....							109,484.37	83,283.44
1st California.....							257,391.85	1,256,010.30
6th California.....							254,723.94	1,161,475.88
Colorado.....	\$112.50	\$50.00	\$162.50		\$12.00	\$12.00	106,774.71	225,197.07
Connecticut.....							140,262.56	238,927.22
Delaware.....							10,678.51	70,255.25
Florida.....							261,883.28	164,945.40
Georgia.....							255,525.63	157,794.51
Hawaii.....							572.64	71,030.28
Idaho.....							82,218.52	20,143.45
1st Illinois.....							297,623.52	3,152,025.35
8th Illinois.....				\$13.00		13.00	106,485.98	179,936.06
Indiana.....					32.83	32.83	441,202.56	267,845.12
Iowa.....							415,143.06	297,678.69
Kansas.....	1,007.25	50.00	1,057.25	38.00	70.00	106.00	297,734.51	171,508.89
Kentucky.....							175,127.55	216,530.66
Louisiana.....							146,424.32	357,066.45
Maine.....							132,746.03	24,016.81
Maryland.....	3,561.50	50.00	3,611.50				165,870.78	638,069.45
Massachusetts.....		50.00	50.00				721,489.75	1,180,481.00
1st Michigan.....							175,969.19	845,099.47
4th Michigan.....							134,140.72	124,011.80
Minnesota.....	2,495.50	100.00	2,595.50				234,304.64	499,514.76
Mississippi.....							129,528.95	19,219.23
1st Missouri.....							124,837.53	595,003.75
6th Missouri.....	2,680.25	50.00	2,730.25	7.50		7.50	175,354.57	408,156.64
Montana.....							64,182.84	41,177.27
Nebraska.....				5.00	21.00	26.00	196,127.80	216,339.21
Nevada.....							21,821.08	6,224.71
New Hampshire.....							40,355.81	15,742.24
1st New Jersey.....							261,972.30	141,518.20
5th New Jersey.....								
New Mexico.....							387,079.67	544,428.23
1st New York.....							28,929.38	15,994.48
2d New York.....				529.00	132.00	752.00	207,981.74	448,820.43
3d New York.....							71,458.09	10,023,018.44
14th New York.....							8,050.00	23,806.63
21st New York.....							260,847.86	147,781.40
28th New York.....							138,743.82	250,253.97
North Carolina.....							132,338.51	600,599.36
North Dakota.....							306,448.37	146,408.47
1st Ohio.....				2.08	60.00	62.08	63,037.84	64,147.88
10th Ohio.....							88,471.10	411,426.65
11th Ohio.....							99,230.40	182,599.22
18th Ohio.....							92,323.23	210,017.35
Oklahoma.....							317,916.97	1,022,628.81
Oregon.....							317,123.21	168,405.18
1st Pennsylvania.....							112,807.86	172,101.16
12th Pennsylvania.....							294,699.74	1,024,237.37
23d Pennsylvania.....							108,938.74	167,940.97
Rhode Island.....							336,553.78	882,558.14
South Carolina.....							12,982.70	181,661.62
South Dakota.....		78.00	78.00				159,280.58	53,903.44
Tennessee.....							91,507.49	53,546.65
1st Texas.....							172,654.07	267,559.16
2d Texas.....							574,099.54	298,962.79
Utah.....							177,653.36	131,076.00
Vermont.....							21,633.00	135,390.62
Virginia.....							59,791.62	4,532.17
Washington.....							158,640.24	417,424.97
West Virginia.....							211,354.69	249,348.09
Wisconsin.....							234,434.11	169,187.73
Wyoming.....							825,705.05	421,852.61
Philippine Islands.....							44,405.35	19,106.65
Total.....	9,864.00	428.00	10,292.00	683.58	327.63	1,011.41	11,843,403.64	32,759,762.66

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Stamp taxes (not elsewhere specified)—Continued.				Telegraph and telephone.		
	Documentary—Continued.		Playing cards, per pack, 8 cents.	Total.	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.
	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.					
Alabama.....	\$355.80			\$244,766.47	\$24,189.37		\$24,189.37
Arizona.....	20			4,482.84	4,064.82	\$214.15	4,278.67
Arkansas.....	5.00			102,774.81	52,307.45		52,307.45
1st California.....	33,162.08		\$4,853.92	1,551,406.11	1,453,687.11	27,099.65	1,480,786.79
6th California.....	7,022.84		156.83	1,423,379.49	288,628.05	3,539.17	292,167.22
Colorado.....	14,763.40	\$5,124.92		352,730.74	483,571.52	6,232.72	489,804.24
Connecticut.....	18,632.80			397,531.54	399,850.37	2,632.45	372,383.32
Delaware.....	3,871.83			90,805.64	5,399.70		5,399.70
Florida.....				426,828.63	53,962.73		53,962.73
Georgia.....	7,359.60			420,679.74	1,097,473.81		1,097,473.81
Hawaii.....	2,090.82		2,539.36	76,230.10	18,247.62		18,247.62
Idaho.....				102,366.97	11,079.90		11,079.90
1st Illinois.....	443,053.66	2,250,194.04	38,482.00	6,181,348.57	1,049,569.94	33,299.17	1,082,869.11
8th Illinois.....	1,215.10		180.00	377,817.14	173,804.23		173,804.23
Indiana.....	1,522.28		136,304.32	849,874.25	481,278.38		481,278.38
Iowa.....	735.00	210.00		713,766.65	237,577.94	47.90	188,677.34
Kansas.....	146.80			469,388.20	188,077.34		188,077.34
Kentucky.....	3,318.21		3.20	394,979.62	102,690.04		102,690.04
Louisiana.....	749.42	1,378,266.74		1,882,493.93	77,545.95	349.46	77,895.41
Maine.....	184.22		15.38	156,962.42	22,017.37		22,017.37
Maryland.....	10,994.72		4.08	814,945.03	841,069.28	14,680.62	855,749.90
Massachusetts.....	184,354.65		19.20	2,083,344.66	1,470,854.06	8,356.72	1,479,210.78
1st Michigan.....	18,034.10		562.88	1,039,665.64	517,002.28	636.53	517,638.81
4th Michigan.....	3,738.76			261,891.26	73,643.57		73,643.57
Minnesota.....	182.62	212,685.10	117.44	946,804.56	246,963.65	5,934.10	252,897.75
Mississippi.....	33.16			148,781.34	10,617.49	39.92	10,657.41
1st Missouri.....	18,765.08	32,994.18	364.16	771,904.70	1,371,318.35	7,132.11	1,378,450.46
6th Missouri.....	334.20	96,971.92	410.00	679,732.23	293,134.35		293,134.35
Montana.....	1,106.19			109,466.30	13,629.85		13,629.85
Nebraska.....	241.94	544.00	12.48	413,235.43	790,710.06	3,142.00	793,852.06
Nevada.....				28,045.79	6,187.76		6,187.76
New Hampshire.....	102.90			66,200.95	4,834.28		4,834.28
1st New Jersey.....			1,920.00	405,410.50	1,206.31	105.10	1,311.41
5th New Jersey.....			454,188.96	1,385,809.86	38,439.53	120.80	38,560.33
New Mexico.....	163.60			48,913.86	5,759.47		5,759.47
1st New York.....	26		678,278.44	1,338,175.87			1,338,175.87
2d New York.....	8,808,284.54	3,025,614.90	6,849.12	21,935,125.09	12,883,646.60	1,033,172.64	13,916,819.24
3d New York.....	3.92		64.00	32,524.55	115.90		115.90
14th New York.....	227.02			398,856.28	89,104.68	31.64	89,136.32
21st New York.....	12,498.73			397,997.79	72,892.90		72,892.90
28th New York.....	244.44		.48	706,437.08	120,298.02	470.82	120,768.84
North Carolina.....				453,101.28	100,606.60		100,606.60
North Dakota.....				118,085.72	32,706.05		32,706.05
1st Ohio.....	9,783.64		2,036,130.24	2,565,821.63	220,060.28	3,634.20	223,694.48
10th Ohio.....	678.14	1,585.02	240.00	284,332.78	99,324.39		99,324.39
11th Ohio.....	2,360.60			304,701.18	67,385.70	2.80	67,388.50
18th Ohio.....	71,490.02			1,412,073.48	592,179.70	4,061.54	596,241.24
Oklahoma.....	240.80		37.68	485,769.19	148,149.78	14.70	148,164.48
Oregon.....	37.00	2.12	121.60	285,069.24	60,953.63		60,953.63
1st Pennsylvania.....	105,417.02		132.08	2,324,436.21	1,485,799.68	34,572.94	1,520,372.62
12th Pennsylvania.....	1,897.58			276,777.29	24,801.49		24,801.49
21d Pennsylvania.....	66,635.44	185.01	1.52	1,275,938.89	63,757.66	1,821.52	65,579.08
Rhode Island.....	8,543.42		.24	203,187.88	10,140.62	256.64	10,397.26
South Carolina.....				213,184.02	19,576.56		19,576.56
South Dakota.....				145,144.14	78,175.47		78,175.47
Tennessee.....	774.60			440,987.39	58,534.35	41.55	58,575.90
1st Texas.....	1,830.18		1,333.36	879,645.87	100,405.24		100,405.24
2d Texas.....			7.44	309,058.80	289,630.16	210.82	289,840.98
Utah.....	257.38			157,281.00	17,696.51		17,696.51
Vermont.....	253.32			64,579.11	13,672.62	4.00	13,676.62
Virginia.....	4,208.84			580,474.05	74,686.26		74,686.26
Washington.....	3,016.49		308.00	464,027.27	151,218.93	41.46	151,260.39
West Virginia.....	5,903.74			406,525.58	36,988.60		36,988.60
Wisconsin.....	600.66	11,113.72	717.84	759,639.88	409,719.82		409,719.82
Wyoming.....	175.00			63,747.50	2,084.07	406.65	2,490.72
Philippine Islands.....				2,421.00			2,421.00
<b>Total.....</b>	<b>9,871,604.11</b>	<b>7,016,381.67</b>	<b>3,385,226.83</b>	<b>64,875,378.81</b>	<b>29,183,337.50</b>	<b>1,192,448.43</b>	<b>30,380,783.93</b>



TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Manufacturers' excise tax (sec. 900, revenue act 1921).

Districts.	Automobile trucks and wagons, 3 per cent.	Other automobiles and motor cycles, 5 per cent.	Tires or accessories for automobiles, etc., 5 per cent.	Cameras and lenses, 10 per cent.	Photographic films and plates, 5 per cent.	Candy, 8 per cent.	Firearms, shells, etc., 10 per cent.
Alabama	\$3,793.32	\$3,476.34	\$9,700.10			\$43,634.65	
Arizona	1,086.26		1,101.60			4,725.47	
Arkansas	11,149.99					23,246.19	
1st California	95,844.92	559,509.33	184,504.28	\$328.99	\$431.21	318,160.31	\$94,170.99
6th California	120,720.52	42,632.01	845,212.83	470.20	3.75	222,758.	3,141.51
Colorado	3,838.96	23,855.28	189,931.63	178.23		73,617.49	4.07
Connecticut	6,133.81	124,422.89	737,615.09	696.80		160,847.45	2,614,861.04
Delaware	472.95	3,274.99	1,548.62			4,969.58	658.81
Florida	2,698.28	2,378.34	6,739.93	40.26		6,656.12	
Georgia	2,999.77	19,503.83	77,349.39			197,629.42	
Hawaii	22.87	148.17	1,048.70			5,666.60	
Idaho	379.78	728.72	1,413.05			14,586.83	
1st Illinois	857,967.77	1,476,814.27	1,875,899.25	24,220.20	7,117.45	1,254,214.61	1,310.62
8th Illinois	6,540.46	297.77	79,698.12			53,530.13	485,922.46
Indiana	320,152.12	8,820,573.69	1,194,397.83		3,322.73	134,371.31	136.60
Iowa	12,001.38	457.70	273,417.08	1.06		188,177.51	
Kansas	4,145.11	11,009.08	15,235.72			84,466.15	
Kentucky	20,267.20	78,938.13	25,265.56			62,324.84	
Louisiana	4,703.55	2,373.04	8,102.27	2.76	11.78	68,496.06	
Maine	1,811.23	1,441.78	1,440.87			27,018.58	
Maryland	17,365.58	14,082.51	50,055.08	670.98		190,893.33	417.68
Massachusetts	99,071.20	424,033.75	1,881,799.42	2,408.53	964.26	1,492,811.13	448,595.25
1st Michigan	4,413,517.20	60,901,014.75	7,583,546.52	102.75	25.65	167,672.14	2,714.74
4th Michigan	63,334.74	73,792.32	268,058.73	48.63	1.20	38,868.73	2,923.31
Minnesota	27,692.34	32,659.52	150,006.69	3,423.72	7.53	174,523.74	712.81
Mississippi	3,991.94	5.29	555.67			13,938.03	
1st Missouri	41,286.84	801,909.20	341,577.99	91.27	52,418.88	301,851.63	476.69
6th Missouri	6,519.89	18,426.06	87,055.96			204,398.68	438.45
Montana	240.60		992.14			8,517.16	
Nebraska	6,403.48	6,626.51	177,492.99	47.05		48,530.50	
Nevada	1.75		5.13			988.54	
New Hampshire	8,300.16	3,548.09	4,045.85	1.00		7,751.25	
1st New Jersey	5,494.68	49,040.27	436,803.25	4,323.74		80,760.63	185.20
6th New Jersey	110,177.24	627,612.10	982,154.46	211.34		168,656.02	
New Mexico	8.48	14.12	7.71			2,190.39	
1st New York	205,929.54	531,809.43	632,568.37	202.90		601,130.86	
2d New York	903,751.67	377,539.12	3,841,116.32	29,226.06	13,846.69	1,033,081.36	206,931.96
3d New York	6,694.91	44,887.16	907,105.08	5,236.75	222.57	160,528.06	1,675.43
14th New York	84,832.72	13,390.24	91,452.96			177,516.85	
21st New York	81,091.00	1,104,299.62	140,961.81	34,218.90	11,433.90	76,641.54	85,475.66
22d New York	447,472.70	576,942.70	541,687.19	718,611.33	607,954.18	197,865.89	54.92
North Carolina	49,723.15		81,940.69	57.63		43,547.95	
North Dakota	67.83	59.15	77.89			40,087.47	
1st Ohio	175,234.12	109,374.12	643,830.82	602.42	15.01	180,943.12	312,636.09
10th Ohio	160,188.02	3,520,726.91	744,361.34	24.95		106,630.35	
11th Ohio	62,599.34	4,132.24	421,896.02			36,468.50	
15th Ohio	1,068,823.96	3,486,757.51	11,010,615.66	64,973.79	17,679.71	269,809.92	
Oklahoma	2,832.97	4,314.10	13,211.90	31.84	20.60	20,684.26	
Oregon	4,950.38	3,311.32	10,484.77	3.05		79,591.50	
1st Pennsylvania	356,770.73	103,021.55	1,336,283.45	71.48	1,086.41	1,208,181.57	17,210.22
12th Pennsylvania	46,939.39	26,990.68	65,098.46			43,806.91	
23d Pennsylvania	94,741.61	57,252.68	912,164.42	10.03		204,880.96	
Rhode Island	1,979.09	412.37	39,427.33			11,769.53	
South Carolina		28,700.27	10,308.02			7,485.13	
South Dakota	161.20		3,039.99			13,175.41	
Tennessee	903.81		44,492.34			183,272.47	
1st Texas	23,129.53	8,309.02	35,251.50	115.06		62,142.43	6,678.20
2d Texas	13,051.26	11,606.02	44,009.93	1,040.78	270.16	69,008.84	
Utah	628.18		4,564.52			95,630.64	
Vermont	279.45	734.24	2,767.13			15,454.07	
Virginia	5,041.46	8,262.10	24,502.29	120.45	1,761.06	77,313.93	22.36
Washington	8,666.73	10,917.87	46,320.01	42.24		103,821.11	374.10
West Virginia	285.65	31.74	169,445.77			19,098.21	
Wisconsin	635,768.83	2,352,727.88	1,087,867.64			412,813.90	
Wyoming	115.49	2.55	592.63	32.25		1,511.87	
Philippine Islands							
Total	10,678,791.06	92,730,680.44	40,876,148.79	891,966.25	718,401.49	11,315,465.83	4,329,887.67



TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Manufacturers' excise tax (sec. 900, revenue act 1921)—Continued.							Total.
	Hunting and bowle knives, 10 per cent.	Dirk knives, daggers, etc., 100 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.	Yachts, motor boats, etc., 10 per cent.	
Alabama.....								\$65,604.41
Arizona.....								6,913.33
Arkansas.....								34,496.18
1st California.....	\$149.47	\$126.61	\$327.77	\$36.70	\$1,083.09	\$289.75	\$1,983.86	1,251,623.38
6th California.....	41.42	.45	1,423.33	1,005.35	200.73	2,739.46	5,916.33	1,246,382.19
Colorado.....	26.06				43			301,352.40
Connecticut.....	1,430.55	5.99	15,896.77	51.08	11.83	201.29	14,614.57	3,605,883.76
Delaware.....				79.07		15.00		11,219.23
Florida.....							636.00	22,049.83
Georgia.....							37.79	207,790.26
Hawaii.....			65.06					7,351.84
Idaho.....							13.00	17,071.38
1st Illinois.....	283.12	91.85	38,831.25	79,679.06	13,236.71	24,702.64	2,503.07	5,656,603.36
8th Illinois.....								626,068.94
Indiana.....			15,506.23	457.20	648.91	24.32		10,489,891.10
Iowa.....			107.70	42.70		10.13		455,391.81
Kansas.....							184.50	67,860.91
Kentucky.....			2,350.80			13.56		179,179.75
Louisiana.....		15.60	8.80		369.08			34,374.40
Maine.....			30.12				11,248.18	42,990.76
Maryland.....	2.04		3,689.10		658.52	101.06		235,848.82
Massachusetts.....	5,303.44	27.26	1,561.76	240.72	2,681.35	4,526.78	1,322.74	4,385,430.69
1st Michigan.....			3,243.76	26,639.83	37.30			79,176,768.68
4th Michigan.....	7,510.94		5,596.18	354.91	802.64			863,919.73
Minnesota.....			36.97	2,247.06		3,625.04		402,729.02
Mississippi.....					5.00			18,495.93
1st Missouri.....			1.08	222.61	1,506.03	2,351.76		1,006,399.09
6th Missouri.....				1,109.06		562.14		318,510.84
Montana.....								9,749.00
Nebraska.....								239,100.13
Nevada.....								995.42
New Hampshire.....	1.55		294.27		24.26		553.70	24,501.00
1st New Jersey.....		132.90	29,900.46	1,605.22	112.73	2,721.97	11,507.56	507,279.08
5th New Jersey.....	860.41	120.85				2,792.22		1,833,506.74
New Mexico.....								2,220.70
1st New York.....			11,134.78	22.59	1,623.61	197.20	522.79	2,065,142.57
2d New York.....	7,649.23	43.21	44,061.46	5,185.85	68,277.08	47,720.65	2,865.20	6,223,076.50
3d New York.....		114.90	1,348.15	1,863.96	8,623.02	11,408.31	321.50	1,040,171.00
14th New York.....	567.04		361.05	4.50	45.90		63,444.98	331,816.33
21st New York.....	354.00	91.50	2,188.38	839.35	2,502.23	48,740.83	14,012.61	1,072,811.35
23th New York.....	1,070.13	258.93	2,352.72	1,725.11	852.11	238.49	11,218.59	3,108,905.03
North Carolina.....				.81		800.50		173,070.78
North Dakota.....						8.45	2.50	10,298.29
1st Ohio.....	4,500.11		5,028.17	2,950.53	3,758.49	706.55		1,635,609.85
10th Ohio.....			608.26				150.25	4,538,660.08
11th Ohio.....				4,891.24		733.73		535,810.37
18th Ohio.....			4.29	2,017.44		845.53		16,785,674.56
Oklahoma.....								80,095.07
Oregon.....			37.14			150.68		97,612.34
1st Pennsylvania.....	12.40	2.14	3,568.61	309.34	28,059.51	10,076.90	486.22	3,255,950.53
12th Pennsylvania.....				2,690.50		1,947.03	17,100.00	122,562.87
23d Pennsylvania.....	89.21	19.30		108.98	312.56	3.18	40.40	1,297,513.33
Rhode Island.....			543.26	46.80	413.46		12,263.05	60,854.89
South Carolina.....								76,507.02
South Dakota.....								16,406.00
Tennessee.....			152.12			65.74		228,476.48
1st Texas.....	3.40				.45			125,627.74
2d Texas.....								163,987.44
Utah.....								100,723.34
Vermont.....			46,637.23					85,872.12
Virginia.....					88.31	402.45	17,872.50	135,445.75
Washington.....					62.03	696.30	697.88	231,888.30
West Virginia.....			52.42					129,513.79
Wisconsin.....	150.65		2,230.75	64.13	132.03	226.20	3,485.79	4,494,937.71
Wyoming.....								2,254.79
Philippine Islands.....								
Total.....	30,455.17	1,051.51	239,580.28	136,603.84	138,233.72	168,274.28	267,079.97	162,527,580.57

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Manufacturers' excise tax (sec. 904, revenue act 1921)—Continued.						Excise taxes (consumers or dealers).			
	Carpets and rugs, on amount in excess of \$4.50 per square yard as to carpets, \$5 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, pocketbooks, 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.	Sculpture, paintings, etc., of sale price, 5 per cent.	Jewelry, watches, etc., of sale price, 5 per cent.	Total.
Alabama.....							\$17.50	\$121,137.64	\$121,155.14	
Arizona.....		\$11.55				\$11.55	41.00	32,068.49	32,110.30	
Arkansas.....								94,434.34	94,434.34	
1st California.....	\$7,718.30	340.38	\$487.49	\$3,947.65	\$7,395.80	\$20.52	16,900.14	739,378.49	763,197.78	
6th California.....	2,770.14	236.91	230.26	1,513.83	5,187.44	843.99	10,895.57	684,232.75	690,456.23	
Colorado.....	2.75	7.20	.75	1.79	9.47		21.96	150,480.76	152,818.09	
Connecticut.....	33.04	.85	162.81	75.45	4,776.37		4,543.63	285,251.12	292,692.30	
Delaware.....	10.73						10.73	20,083.65	20,096.36	
Florida.....	7.02			223.77			230.79	149,716.64	149,717.04	
Georgia.....	.50						.50	200,348.25	200,348.25	
Idaho.....			12.73	51.72	17.54	26.40	108.39	29,888.17	30,010.89	
Illinois.....	8.73		.75				9.48	30,524.47	30,534.72	
1st Illinois.....	9,887.42	3,982.25	1,637.00	2,545.80	108,656.94	232.02	126,901.49	1,896,579.82	1,950,418.14	
6th Illinois.....	158.94						180.17	168,352.79	168,352.79	
Indiana.....	202.59	3,030.26		8.48	600.17		3,841.50	357,271.80	357,271.80	
Iowa.....	5.90	5.71			3.80		15.41	261,329.08	261,329.08	
Kansas.....	24.65	83.47			30.59		138.72	171,981.96	171,981.96	
Kentucky.....		120.23			107.75		228.40	163,411.26	163,507.09	
Louisiana.....	.69				3.99		4.08	200,545.41	201,816.06	
Maine.....	799.34	37.57	0.58				840.49	84,527.08	84,674.13	
Maryland.....	1,226.12	19.61		117.33	8.65	46.80	1,418.51	502,340.50	500,810.06	
Massachusetts.....	37,782.22	317.30	774.75	1,684.28	2,456.67	36.97	42,962.19	1,144,898.66	1,168,026.83	
1st Michigan.....	951.76	63.70		4.80	384.78		1,405.08	622,891.92	625,081.24	
4th Michigan.....			23.46	5.27	1,606.85		1,635.57	115,474.10	116,474.10	
Minnesota.....	2,204.79	127.49		3.05	104.04		2,439.67	361,819.68	362,787.49	
Mississippi.....	.45						.45	52,307.00	52,411.24	
1st Missouri.....	1,671.60	3,813.61	640.00		293.54		6,421.65	343,846.13	350,145.64	
6th Missouri.....	564.14	\$2.25	3.40	174.88			794.80	1,801.89	208,269.16	
Montana.....								306.18	61,841.81	
Nebraska.....		32.86	4.20	789.61			806.67	138,084.84	138,940.27	
Nevada.....								14,221.73	14,221.73	
New Hampshire.....	508.73			3.63	58.24		568.60	43,508.23	43,630.32	
1st New Jersey.....	9,786.19	1,917.80	5,450.54	4,013.85	7.20	30.68	9,793.39	374.61	104,352.58	
6th New Jersey.....	2,148.78				234.15		14,376.70	608.36	271,230.20	
New Mexico.....	23.69						23.69	18,518.59	18,518.59	
1st New York.....		225.30	3,160.94	4,035.60	3,550.61		10,981.54	10,282.28	274,035.98	
2d New York.....	578,068.41	4,017.53	13,445.33	6,345.88	76,431.42	7,612.86	774,839.43	678,035.70	3,171,577.61	
3d New York.....	90,193.11	638.13	3,015.68	14,862.54	7,887.72	814.51	117,411.50	50,222.60	497,261.05	
14th New York.....	85,822.41		11.68	83.21	14.51	7.63	85,939.57	160.63	211,747.40	
21st New York.....	4,351.02	2,398.60	139.15		150.81		7,049.58	204,240.40	204,240.40	
25th New York.....	2.09	425.60	693.37	6,316.40	1,095.88	11.77	8,542.17	207.61	418,345.12	
North Carolina.....			60.33	3.23			63.61	122,925.05	122,925.05	
North Dakota.....		0.10		1.85			7.95	38,164.58	38,164.58	
1st Ohio.....	1,861.05	2,725.96	883.90	3,464.31	383.15	1.98	9,320.35	14,529.74	337,774.75	
10th Ohio.....		30.50	31.43		1,852.64		1,884.07	26.60	151,629.74	
11th Ohio.....			162.05	1.75			194.30	974.95	172,909.99	
18th Ohio.....	822.64	349.67	10.03		1,348.06	1,370.75	3,901.45	2,723.34	521,757.18	
Oklahoma.....	148.61			5.00	6.44		160.08	171.04	134,745.95	
Oregon.....	5,980.88	145.09		148.62	41.19		6,316.08	319.26	166,383.18	
1st Pennsylvania.....	78,648.20	1,345.10	2,353.13	6,028.32	6,688.98	31.33	95,095.00	12,144.33	1,120,551.00	
12th Pennsylvania.....				13.39			13.39	151,783.24	151,783.24	
23d Pennsylvania.....	1,825.54	130.00	33.50	764.78	457.68	16.08	3,227.68	6,734.93	643,030.06	
Rhode Island.....	90.63				26.25		116.88	248.20	118,792.41	
South Carolina.....								59,598.79	59,598.79	
South Dakota.....								35,603.54	35,603.54	
Tennessee.....		333.05	47.62	73.00			653.57	244,355.00	244,739.74	
1st Texas.....	13.91	.29	1.57	6.93	7.29	3.14	33.13	2,285.68	264,104.37	
2d Texas.....								1,338.21	298,700.16	
Utah.....								59,621.87	60,107.01	
Vermont.....								38.75	31,024.09	
Virginia.....	18.02	776.45	484.40	16.06			1,248.06	192,955.34	193,113.13	
Washington.....	1,969.34	121.85	33.20		18.87	4.15	2,171.41	253,692.55	258,481.44	
West Virginia.....	26.85				278.60		305.45	137,859.61	137,859.61	
Wisconsin.....	6.80	18,499.58	2.48	4,288.37	1,877.65		24,664.88	343,899.57	344,125.43	
Wyoming.....		.08					.08	21,148.33	21,179.10	
Philippine Islands.....										
Total.....	828,609.73	46,610.27	34,008.35	181,105.22	229,875.07	11,061.48	1,400,990.12	837,831.84	20,297,675.91	21,135,707.73

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Beverages, nonalcoholic.						Total.
	From cereals, etc., containing less than 1/2 of 1 per cent of alcohol by volume, per gallon, 2 cents.	Unfermented grape juices and other fruit juices, etc., and carbonated beverages, per gallon, 2 cents.	Still drinks containing less than 1/2 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 12 1/2 cents per gallon), per gallon, 2 cents.	Fountain syrups used in manufacturing, compounding, or mixing soft drinks, per gallon, 5 or 6 cents.	Carbonic acid gas, per pound, 4 cents.	
Alabama.....	\$139.07	\$274.88	\$3,160.01	\$350.50	\$43,742.36	\$2,249.99	\$50,285.71
Arizona.....		\$75.43	392.95	39.18	5,137.62		8,075.68
Arkansas.....			10,172.71	6,307.70	17,762.51		34,242.92
1st California.....	89,283.43	23,382.70	3,926.95	11,185.25	83,615.11	81,086.38	292,459.82
6th California.....	59,064.25	8,623.64	7,155.69	1,097.62	71,621.31	8,458.32	155,920.81
Colorado.....	27,317.04	1,892.50	1,472.78	2,284.97	24,289.92	265.10	57,662.26
Connecticut.....	37,292.83	2,169.75	816.90	965.98	46,857.40	41.74	108,144.60
Delaware.....	5,898.67	454.69	19.55	0.80	3,431.10		9,813.51
Florida.....	6,692.80	2,638.39	5,574.55	675.97	32,810.69	32.70	49,685.10
Georgia.....		5,026.88			1,312,850.43	56,435.52	1,377,412.83
Hawaii.....	7.01	1,512.90	319.21	709.85	7,652.68	1,212.17	11,713.83
Idaho.....	314.33	198.69	703.35	117.40	7,852.91	3.72	9,296.37
1st Illinois.....	317,179.03	79,538.19	5,973.92	23,599.37	197,790.07	604,944.48	1,229,025.69
8th Illinois.....	18,047.48		1.62	8.75	64,302.64		82,360.39
Indiana.....	26,717.74	44,546.11	8,577.41	830.29	75,332.63	10,120.89	166,225.07
Iowa.....	1,219.19	3,009.68	10,667.33	600.78	41,407.29	50.83	56,354.90
Kansas.....	69.19	1,899.82	3,501.08	695.18	32,309.26	5.92	38,490.45
Kentucky.....	43,038.35	3,842.80	2,079.16	697.43	34,533.82	20,896.08	105,047.62
Louisiana.....	32,596.92	3,945.71	8,827.64	997.77	52,715.28	841.30	69,894.52
Maine.....	35.17	432.52	800.57	11,147.82	15,912.72	13.35	28,337.41
Maryland.....	52,698.09	5,103.62	934.96	2,881.52	96,012.72	71,433.28	239,963.77
Massachusetts.....	64,111.29	6,359.79	4,312.87	1,914.88	186,753.93	15,576.49	369,033.25
1st Michigan.....	55,621.88	12,553.32	3,760.87	9,825.87	92,362.65	8,248.09	182,362.31
4th Michigan.....	20,547.65				16,688.39	7.80	37,243.64
Minnesota.....	114,335.78	22,992.45	11,268.04	1,874.62	52,008.31	2,112.35	204,641.56
Mississippi.....	71	3,135.35	398.97	1,106.90	21,374.39	11.08	26,027.10
1st Missouri.....	197,612.00	2,859.06	3,234.03	1,622.27	69,827.01	22,075.26	298,199.69
6th Missouri.....	19,853.40	2,848.68	3,474.60	2,170.65	32,957.47	3,594.26	64,778.00
Montana.....	4,418.51	655.49	161.58	150.67	8,447.49	430.80	14,274.51
Nebraska.....	14,658.85	3,110.04	4,693.25	106.72	25,054.88	285.35	47,010.09
Nevada.....	2,827.79	66.54		43.43	2,782.40		5,705.16
New Hampshire.....	40.98	400.90	260.96	1,194.99	1,624.38	281.63	4,003.81
1st New Jersey.....	7,805.92	8,061.50	165.57	761.59	25,241.95	43.91	42,080.45
5th New Jersey.....	207,218.37	3,032.47	1,007.81	3,694.69	64,378.81	141,106.57	411,038.32
New Mexico.....	8.64	83.46	123.87	10.28	3,480.92	36.65	3,744.82

1st New York.....	245,941.43	11,303.70	5,838.24	350.46	77,274.90		340,707.79
2d New York.....	290,389.03	7,990.45	10,364.58	63,766.88	160,103.82	370.00	543,984.36
3d New York.....	57,496.48	905.88	220.34	3,255.61	12,024.16	124.68	74,497.15
14th New York.....	69,294.79	5,384.67	699.03	10,015.83	56,901.88	90,296.19	251,691.89
21st New York.....	77,277.51	3,132.23	490.71	1,751.65	21,940.23	1.00	105,593.38
28th New York.....	122,232.42	44,667.80	2,269.53	2,502.99	56,802.58	2.26	228,476.88
North Carolina.....	475.95	577.71	3,445.74	257.29	72,014.83	1,750.71	79,122.30
North Dakota.....	102.48	639.87	1,191.45	47.83	9,382.02	10.03	11,353.48
1st Ohio.....	137,963.68	15,483.02	6,359.79	3,459.87	28,179.25	83,210.35	278,775.66
10th Ohio.....	36,737.90	11,125.25	4,692.99	489.82	19,151.22	73.87	72,271.05
11th Ohio.....	13,771.89	6,677.16	1,632.17	69.82	27,284.30	28.33	61,463.67
18th Ohio.....	78,345.70	15,100.66	2,602.25	7,530.10	65,630.94	111,463.95	280,669.50
Oklahoma.....	196.45	1,369.36	1,193.76	22.36	35,705.03	70.62	38,623.18
Oregon.....	12,845.16	3,346.38	453.91	144.66	19,607.69	13.47	36,011.47
1st Pennsylvania.....	417,466.40	8,891.28	3,726.08	4,677.98	125,861.00	4,715.08	565,337.83
12th Pennsylvania.....	164,155.31	4,268.15	525.27	1,094.07	28,034.00	1,531.45	206,198.28
23d Pennsylvania.....	190,978.47	7,992.31	1,508.66	3,616.30	117,143.58	19,453.48	339,791.86
Rhode Island.....	10,213.43	475.60	547.98	330.95	29,623.82	103.00	41,294.79
South Carolina.....			27,881.77				27,881.77
South Dakota.....	618.31	946.90	2,087.32	254.99	10,570.56	304.99	14,782.97
Tennessee.....	12,553.24	4,008.01	2,164.01	1,162.35	38,510.75		58,407.36
1st Texas.....	24,340.52	3,214.04	4,630.98	322.94	75,174.49	185.11	107,868.08
2d Texas.....	3,459.23	2,523.71	13,770.47	1,599.82	113,557.33	19.67	134,930.28
Utah.....	5,354.52	1,739.61	784.75	74.39	11,737.50	1.76	19,692.53
Vermont.....	41.64	1,305.04	483.22	71.87	4,990.96	7.12	6,800.85
Virginia.....	2.61	2,892.76	770.84	268.36	68,422.76	.95	72,328.28
Washington.....	12,803.03	3,335.19	1,510.33	225.89	31,798.33	7,812.56	47,486.33
West Virginia.....	40.19	285.81	792.14	291.50	28,517.13	3,701.46	33,628.23
Wisconsin.....	174,894.81	11,029.25	18,618.46	4,925.78	30,204.16	27.11	243,690.57
Wyoming.....	1,457.47	197.67	171.43	348.75	4,515.97	6.14	6,695.43
Philippine Islands.....							
<b>Total.....</b>	<b>3,634,402.25</b>	<b>442,128.94</b>	<b>199,381.04</b>	<b>204,037.26</b>	<b>4,283,895.74</b>	<b>1,378,051.71</b>	<b>10,131,896.94</b>

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Narcotics.							Total.
	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.	
			Wholesale, \$12.	Retail, \$6.				
Alabama.....	\$161.00	\$210.00	\$457.50	\$1,087.15	\$7,744.14	\$370.18	\$151.00	\$13,210.97
Arizona.....	100.00	10.00	90.75	732.58	1,289.08	55.00	18.60	2,296.01
Arkansas.....	53.50	46.00	214.00	2,533.98	5,305.62	259.57	126.25	8,538.92
1st California.....	422.60	6,887.35	902.25	5,868.05	10,452.31	151.53	205.68	24,860.80
6th California.....	49.57	392.75	821.00	7,029.82	11,427.23	46.00	297.90	20,064.27
Colorado.....	12.00	547.50	779.25	3,180.25	5,905.76	68.00	117.50	10,510.56
Connecticut.....	11.42	93.00	290.00	2,907.77	5,139.45	273.50	148.90	8,862.04
Delaware.....	8.00	84.00	39.00	655.00	899.58	164.75	18.80	1,893.93
Florida.....			228.00	2,393.50	2,864.25	145.05	119.40	5,780.26
Georgia.....	118.92	284.00	1,108.00	6,111.00	10,673.76	721.00	234.10	19,250.77
Hawaii.....	18.68	100.00	134.00	156.00	495.88	338.50	15.20	1,258.36
Idaho.....			72.00	1,372.38	1,881.63	3.25	28.50	3,357.76
1st Illinois.....	17,067.33	791.30	940.14	12,737.09	22,578.93	70.25	383.80	64,168.84
8th Illinois.....	73.00	98.00	381.00	3,458.56	12,599.48	175.28	209.70	16,993.00
Indiana.....	10,065.63	1,526.61	1,182.00	6,853.20	15,968.42	350.99	319.60	36,276.51
Iowa.....	163.16	213.67	873.23	5,572.15	13,311.00	312.79	232.07	20,068.97
Kansas.....			340.00	5,131.42	8,074.91	156.25	157.60	14,460.18
Kentucky.....	183.93	286.00	543.00	5,086.25	10,422.98	432.98	197.82	17,163.06
Louisiana.....	71.00	108.00	280.00	4,480.01	5,915.73	725.70	117.10	11,677.54
Maine.....	5.25	48.00	132.00	2,379.88	4,056.98	588.51	71.00	7,281.62
Maryland.....	7,051.21	538.97	565.75	6,356.00	11,733.19	638.88	247.70	27,451.76
Massachusetts.....	2,130.12	768.00	726.93	9,980.84	20,806.75	503.08	254.20	35,181.27
1st Michigan.....	7,510.20	498.03	452.75	8,912.89	12,609.89	214.06	206.70	28,424.49
4th Michigan.....	2,994.54	48.00	260.00	1,757.91	3,320.21	196.25	71.20	6,531.11
Minnesota.....	53.73	298.57	477.00	5,274.40	8,901.36	70.50	189.20	15,366.70
Mississippi.....	32.60	10.00	404.00	3,546.92	8,861.02	499.85	106.00	13,400.48
1st Missouri.....	28,769.82	438.00	545.00	5,232.28	9,733.60	145.50	220.90	45,095.08
6th Missouri.....	113.42	144.00	482.50	6,698.06	8,036.05	96.28	171.10	14,741.39
Montana.....		48.00	180.00	2,662.03	2,004.65	17.50	32.20	4,944.38
Nebraska.....	68.53	164.05	317.15	4,956.41	6,708.22	131.17	108.40	12,451.85
Nevada.....	200.00	20.00	20.00	208.00	418.50	10.50	9.20	886.20
New Hampshire.....	56.10	24.00	48.00	1,164.25	2,282.16	297.85	-39.10	3,911.46
1st New Jersey.....	52.00	24.00	135.50	2,492.64	3,224.41	902.32	68.60	6,899.47
5th New Jersey.....	16,155.69	108.00	243.00	6,794.10	8,040.34	117.82	1,741.40	31,200.25
New Mexico.....			108.00	590.50	1,113.50	21.00	18.20	1,823.20
1st New York.....	770.41	192.00	176.00	9,738.15	8,110.36	18.00	228.40	19,215.33
2d New York.....	42,861.76	1,043.00	1,166.63	5,544.07	7,407.33	48.70	237.40	58,368.89
3d New York.....		48.00	60.00	1,273.26	5,554.54	10.40	20.80	6,967.00
14th New York.....	1,640.17	549.00	954.76	6,528.63	7,554.13	141.25	188.60	17,234.53
21st New York.....	746.43	192.00	264.00	3,978.00	5,094.81	209.75	87.90	11,472.60
28th New York.....	1,682.58	502.00	554.25	3,299.63	7,359.35	715.00	143.00	13,614.31
North Carolina.....	13.90	48.00	824.00	3,266.50	6,083.05	2,116.03	197.80	12,348.28
North Dakota.....	257.80	94.00	228.75	1,825.38	2,255.78	18.50	75.90	4,750.09
1st Ohio.....	604.20	748.07	418.00	2,677.10	5,729.50	83.50	122.60	10,892.87
10th Ohio.....	81.98	60.00	300.00	2,128.83	5,440.25	137.50	85.10	8,235.71
11th Ohio.....	1,112.50	178.00	330.00	2,084.00	5,416.94	170.25	94.80	9,386.49
18th Ohio.....	286.80	215.00	552.00	5,286.75	12,357.04	247.25	247.40	19,093.24
Oklahoma.....		77.00	542.00	8,613.81	15,504.23	189.80	162.70	25,090.63
Oregon.....	22.50	44.00	316.00	2,892.90	3,925.70	26.50	89.50	7,317.10
1st Pennsylvania.....	20,051.42	1,101.38	1,193.80	12,870.12	19,297.52	4,205.61	477.70	59,197.55
12th Pennsylvania.....		118.00	823.00	3,015.25	5,767.79	335.50	96.90	9,656.44
22d Pennsylvania.....	521.77	182.00	541.88	7,382.99	13,114.81	1,045.29	195.70	22,084.44
Rhode Island.....	48.00	50.00	108.00	2,542.38	2,612.75	120.60	69.90	5,608.53
South Carolina.....	30.00	316.00	228.00	2,581.65	4,768.54	954.06	121.75	8,997.08
South Dakota.....		25.00	142.00	2,256.00	2,307.67	16.75	54.20	4,800.62
Tennessee.....	788.69	228.00	920.50	4,892.82	13,389.89	878.00	243.12	21,252.62
1st Texas.....	63.26	48.00	481.50	4,618.75	10,061.12	243.00	201.13	15,700.76
2d Texas.....	308.38	96.00	844.27	8,504.81	9,425.27	384.69	273.88	19,637.30
Utah.....	5.20	48.00	356.00	1,391.00	1,850.00	202.75	34.00	3,886.95
Vermont.....	3.00	24.00	132.00	778.00	2,276.50	510.00	30.30	3,753.80
Virginia.....	54.42	96.00	536.00	4,090.00	7,792.88	1,231.86	186.20	13,966.96
Washington.....			562.75	3,790.94	5,881.81	92.60	241.50	10,689.80
West Virginia.....	31.00	96.00	367.25	6,223.51	8,710.11	2,568.48	121.20	18,611.55
Wisconsin.....	55.91	434.78	704.25	6,778.67	11,502.03	385.53	136.60	19,977.77
Wyoming.....			77.00	586.00	903.07	43.00	16.90	1,625.97
Philippine Islands.....								
Total.....	163,806.17	21,752.03	28,455.28	277,637.25	484,218.99	26,273.74	11,119.90	1,013,286.26

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

District.	Special taxes not elsewhere enumerated.							
	Corporations, for each \$1,000 capital stock over \$5,000, \$1.	Brokers.			Theaters, museums, etc.		Circuses, \$100.	
		Stock, produce, or merchandise, \$50-\$200.	Pawn, \$100.	Customhouse, \$50.	Ship, \$50.	According to seating capacity, \$50-\$200.		In cities or towns of 5,000 population or less, \$25-\$100.
Alabama	\$348,254.04	\$11,732.03	\$3,578.68	\$100.00	\$454.15	\$8,194.32	\$2,804.95	\$218.67
Arizona	138,012.83	1,188.34	1,141.67	781.28		4,103.97	1,988.08	106.68
Arkansas	214,112.45	3,810.34	1,125.01			5,814.70	4,973.61	308.34
1st California	2,651,220.33	43,977.63	8,490.99	970.96	2,837.51	25,883.91	18,474.97	183.34
6th California	1,442,089.65	42,625.75	6,652.14	901.69	356.25	35,121.04	6,330.41	
Colorado	800,837.03	11,697.04	2,241.67	50.00		10,310.84	6,484.54	100.00
Connecticut	1,165,987.11	7,411.48	4,425.03			17,335.66	10,690.16	106.34
Delaware	613,293.90	2,397.13	933.33	45.83	50.00	3,064.50	1,262.41	183.33
Florida	352,504.54	11,372.02	2,030.80	1,679.37	1,004.19	12,576.86	5,733.51	325.01
Georgia	619,144.65	14,051.65	6,347.48	387.60	743.75	11,568.00	3,767.90	233.44
Hawaii	200,596.31	4,672.53	200.00	550.00	250.00	4,712.53	2,854.82	
Idaho	104,519.44	1,930.31	300.00			3,606.89	5,317.92	91.67
1st Illinois	6,168,987.53	163,227.25	7,320.51	750.00	1,100.00	80,747.73	4,600.78	491.68
8th Illinois	400,655.28	6,211.48	2,006.67			29,562.17	15,924.21	161.67
Indiana	1,102,728.64	14,051.45	4,317.24	50.00		35,384.57	17,116.53	722.83
Iowa	704,874.45	8,683.44	2,600.01			25,503.60	23,998.19	650.00
Kansas	1,059,856.59	8,759.86	4,584.39			16,472.00	16,740.82	492.71
Kentucky	640,698.01	8,523.22	1,353.34			21,418.00	10,418.00	366.07
Louisiana	755,899.53	29,017.01	3,718.75	806.67	2,275.00	14,819.53	8,130.28	400.01
Maine	413,282.00	4,121.29	816.67	700.00	279.16	8,251.65	7,645.77	341.70
Maryland	1,042,004.56	32,728.37	2,941.68	1,041.68	1,655.07	27,682.22	3,382.11	141.68
Massachusetts	4,114,059.55	64,774.62	12,221.80	1,275.02	1,543.03	53,872.19	5,945.60	241.68
1st Michigan	2,250,865.40	16,878.99	4,685.84	712.50		40,823.30	6,040.60	206.35
4th Michigan	528,194.00	1,627.12	591.67			15,533.71	927.09	91.67
Minnesota	1,917,518.57	47,528.75	3,318.68	628.13	128.11	25,443.40	13,273.29	308.34
Mississippi	167,258.72	3,388.19	300.00		100.00	7,551.60	2,926.04	375.01
1st Missouri	1,416,127.30	23,411.55	3,538.34	266.68	100.00	20,635.51	8,087.12	233.34
6th Missouri	760,141.38	32,980.39	4,857.11	50.00		17,182.04	8,527.86	100.00
Montana	299,439.19	3,858.94	1,200.00	233.34		8,528.26	6,097.44	516.68
Nebraska	351,901.84	11,267.32	2,254.17			10,720.13	17,082.02	100.00
Nevada	41,200.20	516.68	300.00			1,235.45	661.99	91.67
New Hampshire	174,063.94	1,066.67	400.00			8,962.56	5,321.84	49.67
1st New Jersey	403,734.62	3,745.74	1,320.84	33.33		14,707.88	6,302.42	200.00
5th New Jersey	1,739,219.67	4,958.05	2,658.34	137.60		38,353.41	633.36	18.67
New Mexico	61,906.07	253.75				900.00	2,229.25	166.68

1st New York	813,303.10	3,500.01	4,514.99	50.00		51,889.41	470.16	308.34
2d New York	18,746,618.85	341,511.39	11,516.66	11,097.12	15,375.72	17,873.33	23,983.33	66.67
3d New York	37,690.71	3,070.43	3,483.34			5,885.00	9.17	
14th New York	1,013,090.93	3,937.57	3,119.60	200.00		36,908.71	2,184.99	308.34
21st New York	685,839.35	8,705.33	3,237.52	332.31		20,116.34	11,142.92	
28th New York	1,224,030.62	20,723.52	5,425.04	504.17		32,630.85	4,735.22	
North Carolina	705,599.57	20,419.01	1,333.34	150.00	200.00	12,297.58	8,586.93	125.00
North Dakota	83,988.83	733.33	500.00	504.18	45.84	3,685.46	6,032.44	241.88
1st Ohio	925,559.57	23,109.51	4,050.00	50.00		22,390.39	3,679.58	191.67
10th Ohio	605,090.25	4,122.74	2,300.00	50.00		12,730.49	3,514.96	150.00
11th Ohio	911,461.97	5,643.09	2,060.00	50.00		15,823.99	4,122.47	200.00
14th Ohio	2,671,023.42	20,220.07	5,670.22			47,927.54	2,277.69	58.34
Oklahoma	321,158.57	3,213.05	6,893.78	200.00	464.59	16,417.48	16,188.75	216.67
Oregon	420,191.77	14,982.79	1,541.67	300.00	370.84	10,852.99	5,001.47	266.68
1st Pennsylvania	4,045,144.81	60,739.74	14,256.51	1,245.87	2,053.63	56,182.67	8,441.89	183.34
13th Pennsylvania	720,650.67	2,491.68	1,001.00			15,304.10	2,966.94	100.00
23d Pennsylvania	3,977,057.52	18,207.85	9,384.92	12.50	170.00	8,862.55	3,963.27	58.34
Rhode Island	691,435.95	3,862.51	1,150.00	45.84	100.00	5,699.84	3,718.72	133.36
South Carolina	319,337.38	12,807.80	1,001.00	150.00	250.00	4,722.69	7,544.90	233.34
South Dakota	103,012.66	450.00	191.67			10,015.62	5,698.16	241.67
Tennessee	530,862.62	17,721.12	3,316.68	5,246.53	3,329.41	15,400.80	12,015.76	341.68
1st Texas	958,827.82	18,493.71	9,018.10	50.00		23,684.56	6,334.96	177.09
2d Texas	727,428.51	22,256.12	2,720.85			4,905.37	3,524.17	258.34
Utah	298,285.38	3,078.13	1,736.25			3,384.59	4,457.86	91.67
Vermont	129,251.81	500.00		750.00		11,388.20	9,181.47	108.35
Virginia	1,094,443.77	19,540.21	5,147.51	2,611.47	650.00	20,332.49	10,309.14	391.69
Washington	939,680.15	19,298.45	8,139.60	1,966.67	1,079.17	14,889.42	5,621.52	183.34
West Virginia	923,370.47	4,438.38	1,775.01			31,306.23	15,077.01	400.01
Wisconsin	1,391,346.88	17,103.51	1,210.43	112.51	200.00	3,818.79	2,460.17	870.86
Wyoming	122,148.78	363.36	1,233.34					100.00
Philippine Islands								
Total	81,567,739.32	1,343,316.97	223,879.09	37,971.15	37,211.32	1,259,063.00	456,593.83	13,966.05

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Special taxes not elsewhere enumerated—Continued.							Total.
	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.	
Alabama.....	\$681.29	\$763.27	\$13,087.50	\$65.00	\$325.24	\$25,770.89	\$90.85	\$417,124.88
Arizona.....	33.34	323.45	14,907.96	53.34		5,492.23		168,103.17
Arkansas.....	556.36	1,223.78	15,376.08	150.85		19,654.10	60.07	2,770,277.25
1st California.....	91.67	3,034.21	76,248.92	803.00	273.92	42,997.01	5,493.00	2,882,045.97
6th California.....	73.00	2,081.58	61,630.59	463.78	963.70	37,300.34	3,280.27	1,039,967.23
Colorado.....	125.02	557.20	27,569.11	125.00		17,778.60		877,876.05
Connecticut.....	300.00	1,014.78	39,780.11	351.67		31,614.23	4,893.32	1,805,739.29
Delaware.....	175.00	792.50	5,463.69	115.43	373.34	4,515.51	1,092.04	694,533.92
Florida.....	53.34	1,950.50	15,917.83	147.29	57.09	22,747.05	1,586.50	464,311.02
Georgia.....	675.02	575.05	12,447.66	338.14		15,773.90	44.50	297,345.00
Hawaii.....		540.83	4,054.38	95.43		8,021.77	87.82	200,346.68
Idaho.....	175.02	1,008.09	15,155.14	70.01		95,105.10	5,199.17	6,621,593.87
1st Illinois.....	708.34	2,013.51	121,367.84	408.35	641.68	25,210.60	327.42	639,729.93
8th Illinois.....	850.02	5,549.05	68,960.08	251.28		68,435.64	967.00	1,327,623.01
Indiana.....	1,264.92	7,179.08	74,846.68	503.77	20.80	31,525.91	462.00	893,460.64
Iowa.....	825.04	3,915.29	91,696.81	518.31	229.49	29,236.57		1,191,624.50
Kansas.....	808.37	4,956.89	41,178.02	523.19		32,058.14	124.25	761,898.29
Kentucky.....	1,041.67	2,528.55	40,501.11	422.90		25,553.96	5,272.83	865,441.79
Louisiana.....	208.33	2,340.44	16,788.82	214.59		23,748.95	3,347.81	496,294.62
Maine.....	181.87	2,030.66	21,769.59	220.00		44,970.13	6,821.95	1,204,262.46
Maryland.....	497.93	1,596.17	37,977.53	475.88	687.50	72,625.66	13,107.63	4,400,473.63
Massachusetts.....	300.00	3,118.23	115,835.67	602.62	823.44	30,939.15	6,270.87	2,440,887.28
1st Michigan.....	416.67	1,021.42	75,581.29	438.73	529.20	21,682.22	1,446.33	608,001.54
4th Michigan.....	530.86	1,722.27	31,935.08	178.67		22,577.73	830.50	2,085,966.12
Minnesota.....	500.02	1,722.56	51,920.16	280.03		30,467.44	127.00	2,222,404.74
Mississippi.....	150.00	1,009.29	8,670.81	78.34		29,700.90	970.67	1,677,082.99
1st Missouri.....	300.02	1,944.70	31,446.41	292.10		19,524.72	873,035.60	5,572,035.60
6th Missouri.....	436.26	2,298.00	28,247.33	316.27	100.00	9,993.16	33.33	351,859.11
Montana.....	83.34	698.13	21,405.04	57.92		16,274.55	13.55	486,992.01
Nebraska.....	450.02	4,380.43	41,808.64	310.66		1,559.51		49,437.38
Nevada.....		170.84	3,631.90			25,558.52	424.05	232,970.01
New Hampshire.....	87.34	818.33	15,685.32	268.77	100.00	35,490.73	8,872.04	497,622.94
1st New Jersey.....	135.43	1,932.17	24,805.96	528.35	613.42	58,485.71	3,629.89	1,915,290.88
5th New Jersey.....	100.00	742.57	45,212.00	313.79	1,924.86	8,760.05		82,306.19
New Mexico.....	25.00	482.12	10,874.18	5.00		43,109.47	21,479.83	1,004,623.67
1st New York.....		1,701.51	62,924.51	773.75	589.59	59,949.42	57,806.00	19,321,270.51
2d New York.....	100.00	350.33	34,705.70	45.00	275.00			
3d New York.....		62.08	223.42	6,893.54	20.00	10,265.47	617.77	67,972.93
14th New York.....	191.67	804.78	40,742.00	213.30	75.00	83,800.13	5,732.10	3,191,408.22
21st New York.....	100.00	601.78	40,127.14	313.40	800.00	35,270.93	1,050.60	808,103.00
28th New York.....	375.00	1,913.74	53,933.83	469.67	200.00	58,236.04	2,180.82	1,402,735.68
North Carolina.....	968.36	1,945.97	12,357.40	194.63	297.50	37,575.88	2,215.29	807,178.95
North Dakota.....	300.01	616.27	25,472.28	15.00		5,749.49		127,638.96
1st Ohio.....	325.01	1,877.67	33,151.75	160.00	200.00	20,274.47	1,359.21	1,038,277.16
10th Ohio.....	316.67	2,062.59	34,230.51	304.61		18,616.99	1,499.00	745,033.51
11th Ohio.....	250.01	1,945.59	34,662.79	248.35		20,537.57	100.00	697,204.17
18th Ohio.....	47.92	1,645.05	82,941.99	1,068.05	238.68	86,403.78	1,746.88	2,672,111.53
Oklahoma.....	950.43	2,057.23	33,935.04	618.99		25,380.32	35.29	927,146.63
Oregon.....	283.34	1,263.30	25,066.98	258.84	100.00	13,677.11		493,473.94
1st Pennsylvania.....	217.52	2,867.88	75,803.17	693.73	655.83	43,899.64	9,758.78	4,322,152.02
12th Pennsylvania.....	108.34	671.58	20,751.91	210.02	41.67	16,140.19	455.00	787,791.20
23d Pennsylvania.....	141.66	1,667.56	122,866.67	592.60		34,716.14	2,398.13	4,285,872.40
Rhode Island.....		612.82	14,686.37	145.00	100.00	15,590.87	6,570.52	644,834.88
South Carolina.....	896.67	614.38	7,787.58	45.84		16,909.47	1,308.50	370,365.77
South Dakota.....	116.68	1,550.72	81,344.01	63.35	750.14	8,548.72		155,637.17
Tennessee.....	667.53	2,493.62	19,401.66	231.70		30,943.36	175.00	620,978.95
1st Texas.....	202.92	4,044.81	11,440.32	995.43		43,243.88	2,137.74	1,094,574.32
2d Texas.....	709.33	2,154.85	3,043.66	408.41		45,873.94	313.04	535,265.17
Utah.....	75.00	576.67	14,490.47	60.00		4,615.27		371,441.28
Vermont.....	53.34	816.89	8,875.27	39.60	525.09	15,078.03	124.68	166,973.32
Virginia.....	750.03	1,585.02	33,391.19	378.36	20.84	49,442.29	2,135.60	1,230,957.75
Washington.....	291.67	2,213.63	43,949.18	343.35	673.37	29,718.31	4,967.64	1,082,046.15
West Virginia.....	400.02	1,090.95	36,413.26	178.34		42,763.58	47.00	1,033,388.28
Wisconsin.....	608.34	4,746.08	60,308.53	238.38	104.17	39,072.82	3,559.01	1,571,369.16
Wyoming.....	342.94	283.76	11,671.67	23.77		8,828.15		151,273.03
Philippine Islands.....								
Total.....	22,156.00	116,509.25	2,371,092.43	19,400.90	13,207.09	1,907,399.55	216,315.36	89,603,322.81

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

Districts.	Admissions to theaters, etc., and club dues.						Miscellaneous.					Total (all sources).	
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over 10 cents, 1 cent.	Sold at places other than places of amusement, 5 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, 1/2 cents for each 10 cents or fraction thereof.	Dues, social, athletic, or sporting club, over \$10 annually, 10 per cent.	Total.	Collections under prohibition laws.	Internal revenue collected through customs offices.	Opium manufactured for smoking purposes.	Miscellaneous, including delinquent taxes collected under repealed law, etc.		Total.
Alabama.....	\$310,092.25					\$37,390.77	\$353,483.02	\$1,063.29			\$25,657.10	\$25,657.10	\$7,709,320.40
Arizona.....	121,878.38					18,823.04	140,701.62	9,114.44			6,749.10	7,842.39	1,808,075.87
Arkansas.....	224,742.09					12,757.43	237,500.12	8,400.01	\$9,501.04		21,192.58	30,307.02	8,718,318.06
1st California.....	2,481,881.63	\$1,284.78	\$255.69	\$3,869.62	\$4,263.22	227,764.09	2,783,268.75	9,185.42	120.66		90,919.67	105,617.32	66,882,767.25
6th California.....	2,521,844.52	2,389.29		25.20	32.50	331,208.21	2,920,812.59	3,427.33			137,448.86	145,732.88	48,103,288.15
Colorado.....	678,629.43		2.00	242.53	1,454.45	146,400.85	1,123,463.68	24,800.33			4,290.08	7,717.41	18,088,693.19
Connecticut.....	978,363.83					57,852.95	102,424.56	510.00	9.24		176,491.97	200,202.30	35,117,578.19
Delaware.....	92,097.07					32,465.06	538,913.75	4,302.70	5.44		2,497.13	3,016.37	4,681,441.18
Florida.....	506,448.69					57,084.62	560,510.67	18,452.20			7,449.10	11,757.29	13,439,803.53
Georgia.....	502,526.03					11,006.04	127,046.45	5,114.63			15,737.90	32,190.10	19,425,925.69
Hawaii.....	113,453.09					1,344.14	177,414.20	2,050.89			499.75	5,616.83	4,148,255.93
Idaho.....	176,063.86					1,200.00	127,046.45	5,114.63			546.31	2,597.17	2,127,800.89
Illinois.....	5,667,617.61	11,598.38	40.92	6,027.69	70,254.27	681,205.99	6,439,676.09	31,144.08	1,375.74		221,831.61	256,352.00	198,162,228.51
8th Illinois.....	898,938.03					38,636.04	937,594.07	16,727.84			10,049.00	25,776.87	17,703,702.56
Indiana.....	1,829,182.98					84,150.72	1,910,338.70	8,602.96			45,417.02	54,109.98	45,732,721.74
Iowa.....	1,101,504.44	167.50				66,116.01	1,168,800.65	8,298.72			99,855.29	78,163.94	17,163,635.03
Kansas.....	697,431.07					47,374.77	744,805.84	1,000.25			43,091.72	46,991.97	23,762,164.01
Kentucky.....	738,055.63					46,084.73	783,226.53	13,631.10			38,659.70	52,290.90	26,250,239.51
Louisiana.....	708,478.37					62,310.08	775,468.01	10,331.55	2,197.56	\$70.00	18,554.69	24,660.94	11,148,006.58
Maine.....	493,476.94					23,279.69	518,756.54	8,012.25			62,321.57	84,593.88	48,515,451.91
Maryland.....	1,784,711.81	5,639.60	170.28	3,331.19	6,156.75	172,257.88	1,952,267.21	22,251.50			137,169.88	150,477.62	139,003,670.44
Massachusetts.....	3,781,733.02	7,604.01		352.71	7,907.57	414,816.04	4,232,895.85	12,412.63			62,842.31	74,467.42	175,142,463.97
1st Michigan.....	2,214,328.78					37,999.63	2,468,639.27	11,607.07	13.04		6,153.76	6,260.70	12,453,814.90
4th Michigan.....	522,412.25					155,079.53	1,402,426.72	3,138.17	31.66		27,233.06	30,407.89	30,689,113.61
Minnesota.....	1,238,382.79	77.00				6,378.06	182,591.00	2,124.75			650.85	2,775.00	3,708,720.43
Mississippi.....	170,211.94					145,654.35	1,299,098.14	23,428.00			24,813.53	48,272.56	48,469,354.33
1st Missouri.....	1,144,672.43	42.58				82,162.17	958,977.80	3,263.78			34,379.38	37,025.44	17,470,082.71
6th Missouri.....	870,823.03					10,630.42	304,874.80	16,186.50			1,489.57	16,606.07	3,280,297.68
Montana.....	293,801.85												
Nebraska.....	691,960.60					1,287.88	48,478.93	741,727.41	8,155.52	2.08	35,032.81	44,070.41	11,088,108.19
Nevada.....	70,305.07					10.00	70,315.07	1,007.88			171.49	2,070.37	684,058.25
New Hampshire.....	223,297.36					15,061.38	238,961.74	336.83			625.42	962.25	8,202,211.19
1st New Jersey.....	809,020.74	17.10	4,461.71	686.29	16,042.31	81,315.74	915,457.89	1,538.88			21,478.76	20,430.74	22,741,489.22
8th New Jersey.....	1,791,938.38	6.08			3,875.22	250,231.04	2,055,032.72	350.21	64	200.00	8,869.30	10,450.16	88,167,120.89
New Mexico.....	79,577.88					2,313.85	81,991.73	987.78			377.45	1,355.21	1,018,085.80
1st New York.....	2,783,370.58					407,856.74	3,243,478.75	10,225.88			702,022	10,997.00	73,311,549.66
2d New York.....	5,879,321.49	58,553.18	27,300.48	5,739.58	158,029.60	792,101.53	6,323,138.86	173,243.31	94,401.66		1,000,874.05	1,268,318.05	453,978,668.35
3d New York.....	1,356,453.77	10,814.13		251.74	42,568.43	167,201.58	1,577,299.65	8,245.42			11,443.63	11,443.63	38,165,425.47
14th New York.....	1,702,074.88					16,791.08	1,992,145.88	2,566.66			14,835.13	17,801.79	40,602,826.59
21st New York.....	721,892.28					1,127.26	78,775.61	799,795.15			2,717.67	5,063.09	19,301,103.28
25th New York.....	1,251,644.16					1,763.16	1,274,464.25	11,859.09	81.31		23,277.21	35,217.52	39,234,538.47
North Carolina.....	421,192.87					43,368.48	464,561.35	7,081.43			37,879.75	45,861.18	140,347,366.18
North Dakota.....	176,093.97						176,093.97	1,075.17			1,083.94	2,159.11	7,607,001.94
1st Ohio.....	1,008,676.06	95.55			1,012.34	108,136.63	1,117,920.59	12,307.24			11,330.51	23,637.76	41,825,231.19
10th Ohio.....	491,773.20					40,101.11	537,964.41	8,149.73			20,007.21	28,216.94	22,363,900.71
11th Ohio.....	591,680.25		89.85	34.25	483.10	42,814.20	635,051.65	1,120.58	35.91		10,097.38	11,165.87	13,128,657.56
18th Ohio.....	1,935,476.79	573.38		20.70	10,635.60	211,190.27	2,157,902.64	40,446.91	77.25		72,639.35	119,103.51	71,408,097.60
Oklahoma.....	620,716.17					52,309.40	673,024.57	1,090.00			39,636.12	41,326.12	13,079,186.66
Oregon.....	685,454.39					247.91	721,156.49	1,232.05			3,588.89	4,897.94	10,571,941.18
1st Pennsylvania.....	3,009,055.89	3,639.64	284.33	44.68	44,176.48	370,891.82	3,467,143.03	37,005.03	383.53		188,391.51	206,380.03	152,402,618.20
12th Pennsylvania.....	709,827.60					41,335.37	751,162.97	36,360.00			44,435.04	80,785.04	18,016,317.46
23d Pennsylvania.....	1,640,308.55	91.20			10,532.08	239,017.57	2,199,039.40	34,809.81			31,438.94	46,308.75	70,701,754.00
Rhode Island.....	532,673.09		2,014.00	566.99	3,141.77	53,011.69	692,307.54	3,025.11		200.00	835.80	4,000.81	21,810,997.49
South Carolina.....	180,171.04					14,014.44	194,185.48	1,877.10			2,040.12	4,010.22	6,710,485.47
South Dakota.....	200,428.65					2,523.00	202,951.65	1,750.00			185.21	1,335.24	2,065,304.49
Tennessee.....	496,577.21					49,458.35	543,065.10	3,048.03			16,261.47	18,310.50	17,995,850.32
1st Texas.....	682,097.14					65,726.14	750,243.80	3,800.00			21,111.52	24,917.52	18,183,804.63
2d Texas.....	1,171,094.66	3.82		1,224.46	430.85	81,761.90	1,253,015.45	5,231.50	40.16		47,433.67	52,708.33	10,450,277.00
Utah.....	255,991.42					139.09	11,768.37	267,866.58			3,839.34	10,363.60	3,825,667.94
Vermont.....	138,571.63					139.85	7,670.75	146,226.63			1,215.60	1,684.10	3,162,021.00
Virginia.....	608,329.64					2.95	4,589.48	672,902.07			9,125.92	12,181.50	40,205,124.46
Washington.....	1,084,481.22					518.37	77,688.73	1,162,986.32		4.40	16,636.64	19,472.53	14,634,454.60
West Virginia.....	629,170.38					24,459.19	583,629.57	1,031.71			4,810.23	5,841.99	18,385,501.75
Wisconsin.....	1,425,218.39	2,697.20			5,428.30	74,325.35	1,507,859.24	33,657.00			13,872.28	47,629.28	37,499,336.57
Wyoming.....	148,623.07					1,631.32	149,654.46	6,667.88			3,758.46	10,327.34	2,016,703.89
Philippine Islands.....													959,624.59
Tax payment made in Shanghai, China.....													1,725.84
<b>Total.....</b>	<b>69,340,585.82</b>	<b>115,225.37</b>	<b>34,667.13</b>	<b>24,700.00</b>	<b>650,865.70</b>	<b>7,170,730.61</b>	<b>77,315,877.72</b>	<b>729,244.22</b>	<b>109,291.01</b>	<b>470.00</b>	<b>3,015,786.86</b>	<b>3,854,792.10</b>	<b>2,321,745,227.57</b>

REPORT OF COMMISSIONER OF INTERNAL REVENUE.



TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, 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. <sup>1</sup>	Income and profits (individuals, partnerships, and corporations).	Estates—transfer of net estates of decedents.	Distilled spirits and alcoholic beverages.													
			Nonbeverage spirits distilled from—		Beverage spirits distilled from—		Rectified spirits or wines: per gallon 30 cents.	Spirits for export: stamps, each 5 and 10 cents.	Bottled in bond spirits: case stamps, each 10 cents.	Still or sparkling wines, cordials, etc., 16 cents to \$1.	Grape brandy for fortifying sweet wines: per gallon, 60 cents.	Rectifiers.				
			Fruit: per gallon, \$2.20.	Other materials: per gallon, \$2.20.	Fruit: per gallon, \$6.40.	Other materials: per gallon, \$6.40.						Less than 500 barrels, \$100.	500 barrels or more, \$200.			
Alaska.....	\$135,333.24															
California.....	84,525,238.22	\$4,758,141.24	\$16,460.30	\$1,206,517.44	\$112.00			\$1.10	\$2,836.18	\$466,802.19	\$299,258.81					
Dist. of Columbia.....	7,783,890.53	595,913.16		179,035.12												
Illinois.....	163,626,874.30	5,497,744.25	20,732.22	6,454,288.11	17,436.45	\$234.48	\$38.05	42.02	4,056.00	430,772.08	261.27	\$618.46	\$100.00			
Maryland.....	27,873,540.91	1,036,801.92		1,862,437.53		203.64	1,739.19	225.40	10,988.00	5,367.20						
Michigan.....	58,679,933.23	4,125,178.18		814,278.28				20.00		8.00						
Missouri.....	40,151,456.88	2,074,892.45		451,069.85					202.00	27,048.18	4,080.90					
New Jersey.....	65,316,777.10	7,219,694.88	8,012.40	2.64						6,306.62		100.00				
New York.....	450,952,558.81	55,614,532.24	233.20	3,628,596.23		1,577.01	2,398.02	286.30	107.00	549,002.99	51,591.05	642.18	200.00			
Ohio.....	88,033,261.04	3,600,115.06	1,739.76	2,801,806.54				15.00	2,634.00	47,600.54	21,511.62	420.11				
Pennsylvania.....	181,444,848.53	10,224,173.27	508.00	2,913,811.66	11,081.97	23,030.62	52.50	124.00	20,368.00	554.79		125.00				
Texas.....	29,385,605.77	1,351,327.36														
Washington.....	10,742,417.42	292,420.10														

Distilled spirits and alcoholic beverages—Continued.

States.	Liquor dealers.		Manufacturers of stills, \$50.	Stills or worms manufactured: each, \$20.	Fermented liquors, per barrel, \$5.	Brewers.		Malt liquor dealers.		Miscellaneous collections relating to distilled spirits.	Total.
	Retail, \$25.	Wholesale, \$100.				Less than 500 barrels, \$50.	500 barrels or more, \$100.	Retail, \$20.	Wholesale, \$50.		
Alaska.....											
California.....	\$31,309.08	\$2,456.48	\$836.06	\$355.00						\$11,854.14	\$2,128,798.78
Dist. of Columbia.....	3,708.03	100.00								100.00	132,943.15
Illinois.....	46,284.99	25,010.98	475.00	119.09	\$500.00	\$925.00		\$50.00		25.04	7,001,720.14
Maryland.....	9,774.62	2,565.33									1,693,505.91
Michigan.....	1,389.60	700.00									816,401.68
Missouri.....	24,767.51	1,600.01	160.00								509,759.25
New Jersey.....	14,115.73	1,172.94								633.61	30,343.44
New York.....	85,056.19	19,023.95	130.84	50.00	1.50		\$1,090.00			61,632.74	4,398,589.20
Ohio.....	11,042.69	2,671.90	104.17	40.00						836.44	2,990,322.77
Pennsylvania.....	42,976.55	5,362.54	66.68	60.00						2,682.64	3,020,802.93
Texas.....	6,411.40	941.87	5.26	20.00						255.75	7,634.08
Washington.....	50.00	100.00									150.00

<sup>1</sup> Including the Territory of Alaska and the District of Columbia.

<sup>2</sup> Includes \$17,492.13 income tax on Alaska railroads (act of July 18, 1914).

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY STATES, ETC.—Continued.

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.	Leaf tobacco sold, removed, or shipped in violation of Sec. 3300, R. S., etc.	Cigarette papers, per package, 4 and 1 cent.	Cigarette tubes, per 50 or fractional part, 1 cent.
	Class A, per thousand, \$1.	Class B, per thousand, \$6.	Class C, per thousand, \$9.	Class D, per thousand, \$12.	Class E, per thousand, \$15.								
Alaska.....													
California.....	\$191,664.39	\$20,035.22	\$366,003.70	\$3,379.03	\$11,889.75	\$138.42	\$837.72	\$3,044,136.71		\$38,050.28		\$4,447.40	
Dist. of Columbia.....	1,168.40	4,316.70	11,652.98	246.00	2,367.00					601.20			
Illinois.....	179,636.23	176,817.95	807,027.68	21,723.40	12,534.72		24.75	1,790.46	11,803.28	\$1,610,868.14	3,900,364.54	\$0.72	34.00
Maryland.....	133,289.99	182,784.80	399,938.63	546.60	271.13	345,157.70	3.60	669,615.24	215,354.18	10,887.93	2,516,277.91	15.00	
Michigan.....	156,298.20	835,197.82	1,484,247.46	45,785.70	3,573.04					170.82	11,790,230.67		
Missouri.....	110,585.37	86,314.02	1,187,484.44	1,661.70	3,703.17		16.20		84.40				
New Jersey.....	382,860.65	632,084.99	3,177,541.19	82,393.04	13,479.93		1.60	16,988,805.82	1,765,039.50	4,452,749.92			
New York.....	1,470,223.43	586,341.06	3,586,892.04	340,012.60	328,504.13	123,905.95	117,739.43	35,246,445.07	10,000.64	1,774,756.16		1,013,761.58	\$7,918.00
Ohio.....	1,243,441.21	1,674,420.33	1,116,876.50	11,322.93	5,858.30		212.40	646,497.67	306.90	8,165,089.15		80.00	
Pennsylvania.....	3,332,078.67	3,843,874.56	5,635,020.90	146,828.08	33,435.01	282,145.05	2,755.73	8,481,001.69	2,360.43	881,519.42		255.00	.40
Texas.....	32,080.66	8,730.84	74,359.69	1,204.20	153.75			911.89		22,885.00		1,243.00	48.50
Washington.....	10,351.07	4,180.49	21,802.06	48.00	32.25		.72	40.46		1,438.79			

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 cigars 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.....	\$915.93	\$398.00	\$495.36	\$210.00	\$5,613.43	\$4,674.37	\$254.50	\$12.00	\$462.03	\$1,167.14	\$3,694,846.38		
Dist. of Columbia.....	48.01	18.00	12.00				6.00				20,434.26		
Illinois.....	3,051.18	2,016.49	2,436.81	2,708.65	6,629.85	19.99	1,362.14	12.00	\$24.00	4,494.17	6,747,780.76		
Maryland.....	299.37	114.00	194.00	138.00	9,283.10	3,884.32	58.50			955.84	392.52	3,049,316.46	
Michigan.....	860.00	552.50	605.00	1,066.48	29,862.41	674.23	368.00	9.00		2,065.89	421.06	5,304,370.00	
Missouri.....	1,023.48	353.50	618.00	408.00	3,061.45	10.32	170.00	12.00		9,148.16	25.00	12,145,080.70	
New Jersey.....	842.01	314.00	489.00	422.00	52,107.88	25,210.85	197.00	12.00	48.00	5,552.16	338.35	27,679,485.69	
New York.....	6,945.64	3,244.82	3,648.17	4,141.11	65,075.60	67,257.91	2,625.35	144.00	126.00	1,568.53	14,650.63	44,784,529.75	
Ohio.....	1,645.50	995.50	1,169.92	1,826.00	55,274.72	2,992.32	599.00	72.00	114.00	6,305.92	425.78	12,906,518.83	
Pennsylvania.....	2,892.02	1,488.00	2,353.00	4,208.00	162,942.81	18,367.03	1,202.00	36.00	72.00	709.92	183.56	22,635,190.18	
Texas.....	280.90	123.16	130.00	144.00	1,182.06	13.47	87.50	24.00			24.80	143,715.87	
Washington.....	206.85	139.60	120.00	48.00	133.00		60.00					38,870.19	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY STATES, ETC.—Continued.

States.	Oleomargarine.							Adulterated butter.					
	Colored, per pound, 10 cents.	Uncolored, per pound, 1/4 cent.	Manufacturers, \$600.	Retail dealers.		Wholesale dealers.		Total.	Per pound, 10 cents.	Manufacturers, \$600.	Dealers.		Total.
				Colored oleomargarine, \$18.	Uncolored oleomargarine, \$6.	Colored oleomargarine, \$180.	Uncolored oleomargarine, \$200.				Retail, \$18.	Wholesale, \$180.	
Alaska.....													
California.....				\$25.00	\$45,703.36		\$3,381.21	\$93,928.32	\$3,177.10	\$300.00			\$3,477.10
District of Columbia.....		\$40,866.75	\$1,950.00	468.50	5,228.89	\$232.51	783.24	6,783.24					
Illinois.....	\$294,260.70	269,197.50	6,156.00		55,193.68	1,420.00	23,348.93	621,578.61	120.00	1,572.00		\$1,002.00	2,684.00
Maryland.....	83,398.00	3,780.81	2,763.72	7,203.84	10,476.94	2,947.49	2,850.71	113,532.51					
Michigan.....		2,625.00	600.00	88.00	49,616.23		23,541.77	77,871.00	693.00	329.00			1,022.00
Missouri.....	92,603.00	19,199.00	2,400.00	6,722.00	30,686.77	670.00	5,106.02	157,380.79	1,521.60				1,521.60
New Jersey.....	27,394.40	55,314.58	2,400.00		29,445.72		8,000.01	122,554.71	12.00				12.00
New York.....	10.00	11,850.00	1,200.00	1.50	85,127.85		35,105.03	131,293.88		1,200.00	\$2.22		1,202.22
Ohio.....		42,870.28	3,600.00		78,784.27	116.67	20,067.59	145,438.78	1,006.80				1,006.80
Pennsylvania.....					24,300.83		9,000.00	33,300.83					
Texas.....	10,500.00	1,321.28	000.00	756.00	6,765.66	1,490.00	4,130.01	25,832.92					
Washington.....		837.56	781.65		14,617.57	162.00	3,321.68	19,720.80	3,192.85	1,521.13		636.30	5,350.28

States.	Process or renovated butter.			Mixed flour.			Stamp taxes (not elsewhere specified).	
	Per pound, 1/4 cent.	Manufacturers, \$50.	Total.	Per barrel, 1/4 cents.	Makers, packers, or repackers, \$12.	Total.	Documentary.	
							Stamp sales by postmasters. <sup>1</sup>	Bonds, capital stock issues, conveyances, etc. (according to class and value).
Alaska.....								
California.....							\$512,115.79	\$2,417,486.24
District of Columbia.....								273,172.93
Illinois.....				\$13.00		\$13.00	494,109.50	3,331,001.41
Maryland.....	\$3,561.60	\$50.00	\$3,611.60				105,876.78	364,896.52
Michigan.....							310,109.91	969,111.27
Missouri.....	2,686.25	50.00	2,736.25	7.50		7.50	800,692.10	1,001,160.29
New Jersey.....							649,001.97	685,946.43
New York.....				620.00	\$132.00	752.00	810,020.02	11,463,380.23
Ohio.....							597,941.70	1,825,672.03
Pennsylvania.....							738,197.26	2,974,736.48
Texas.....							755,154.90	430,338.70
Washington.....							211,354.69	249,348.09

<sup>1</sup> Stamp sales by postmasters for Alaska are included in amount reported for Washington and for District of Columbia in amount reported for Maryland.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY STATES, ETC.—Continued.

States.	Stamp taxes (not elsewhere specified).				Telegraph and telephone.		
	Documentary—Continued.		Playing cards, per pack, 8 cents.	Total.	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.
	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.					
Alaska.....					\$1,394.50	\$29.90	\$1,424.40
California.....	\$40,175.82		\$5,010.75	\$2,974,788.00	1,722,515.16	30,628.85	1,753,144.01
District of Columbia.....	4,606.48			277,778.41	365,200.16	14,486.66	379,666.82
Illinois.....	444,268.76	\$2,250,194.04	38,632.00	6,559,165.71	1,223,874.17	33,290.17	1,256,673.34
Maryland.....	6,389.24		4.08	537,166.62	475,889.12	93.96	475,963.08
Michigan.....	21,752.88		562.88	1,301,558.92	690,645.86	636.53	591,282.38
Missouri.....	19,029.28	129,966.10	790.16	1,451,697.93	1,664,452.70	7,132.11	1,671,584.81
New Jersey.....	163.00		456,108.96	1,791,220.36	39,645.84	231.90	39,877.74
New York.....	8,821,014.47	3,025,514.60	685,187.04	24,806,116.66	13,186,028.10	1,033,675.10	14,199,703.20
Ohio.....	84,322.40	1,585.02	2,056,407.92	4,566,929.07	978,950.07	7,698.54	986,648.61
Pennsylvania.....	165,950.04	185.01	133.60	3,877,202.39	1,574,398.73	36,394.46	1,610,753.19
Texas.....	1,880.18		1,360.80	1,188,684.67	390,035.40	210.52	390,245.92
Washington.....	3,016.49		303.00	464,027.27	149,324.43	14.56	149,338.99

States.	Manufacturers' excise tax (sec. 900, revenue act, 1921).						
	Automobile trucks and wagons, 3 per cent.	Other automobiles and motor cycles, 5 per cent.	Tires or accessories for automobiles, etc., 5 per cent.	Cameras and lenses, 10 per cent.	Photographic films and plates, 5 per cent.	Candy, 3 per cent.	Firearms, shells, etc., 10 per cent.
Alaska.....						\$134.74	
California.....	\$216,571.44	\$602,141.34	\$1,026,717.01	\$799.26	\$434.99	537,918.72	\$97,312.50
District of Columbia.....	6,746.73	1,359.93	4,561.17			25,894.41	
Illinois.....	864,308.23	1,477,112.04	1,955,597.37	24,226.20	7,117.45	1,307,744.74	487,212.88
Maryland.....	10,608.35	12,722.58	45,493.91	870.98		170,998.92	417.88
Michigan.....	4,477,751.94	67,034,807.68	7,752,605.25	199.38		206,540.87	5,639.05
Missouri.....	47,805.73	830,335.32	428,633.65	91.27	52,415.38	598,950.21	915.34
New Jersey.....	115,671.92	576,852.37	1,418,957.70	4,635.08		215,407.60	185.20
New York.....	1,680,012.60	2,708,868.57	5,374,822.23	787,498.05	633,457.43	2,086,765.46	305,997.97
Ohio.....	1,472,935.44	7,150,990.78	13,723,702.74	65,501.16	17,694.72	589,822.19	342,630.00
Pennsylvania.....	491,951.73	271,855.21	2,313,488.33	81.51	1,086.41	1,588,869.44	17,310.23
Texas.....	38,180.79	19,915.04	79,261.43	1,158.44	270.16	151,151.27	9,676.20
Washington.....	8,966.73	10,917.87	46,320.04	42.23		163,393.37	374.10

States.	Manufacturers' excise tax (sec. 900, revenue act, 1921)—Continued.							
	Hunting and bowie knives, 10 per cent.	Dirk knives, daggers, etc., 100 per cent.	Cigar or cigarette holders and pipes, 10 per cent.	Slot-device vending and weighing machines, 5 and 10 per cent.	Livery and delivery boots, etc., 10 per cent.	Hunting garments, etc., 10 per cent.	Yachts, motor boats, etc., 10 per cent.	Total.
Alaska.....								\$134.74
California.....	\$190.89	\$127.06	\$2,381.10	\$1,102.05	\$1,376.82	\$3,029.21	\$7,903.19	2,497,985.57
District of Columbia.....			68.21					38,630.45
Illinois.....	283.12	91.85	38,831.26	79,670.06	13,256.71	24,783.64	2,608.67	6,283,692.32
Maryland.....	3.04		3,620.89		638.62		1,922.74	247,218.37
Michigan.....	7,510.94		8,009.94	27,024.74	839.94	101.06	19,132.98	70,540,688.46
Missouri.....			1.08	1,332.27	1,508.08	2,913.96		2,014,900.53
New Jersey.....	860.41	253.75	30,194.73	1,395.22	138.99	5,514.19	30,820.66	2,400,786.82
New York.....	10,140.40	608.56	61,465.52	9,641.49	82,014.64	108,303.59	92,135.37	14,441,732.78
Ohio.....	4,300.11		5,640.72	9,882.21	4,537.73	847.16	4,758.49	23,383,634.66
Pennsylvania.....	51.61	21.44	3,568.61	3,108.82	28,972.07	12,027.11	17,036.62	4,748,077.13
Texas.....	3.40			.45				294,615.18
Washington.....					62.03	696.30	697.88	231,453.56

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY STATES, ETC.—Continued.

States.	Manufacturers' excise tax (sec. 904, revenue act 1921)—Continued.						Excise taxes (consumers or dealers).		
	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, pocketbooks, 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.	Scripture, paintings, etc., of sale price, 5 per cent.	Jewelry, watches, clocks, etc., of sale price, 5 per cent.
Alaska.....								\$3,662.54	\$3,662.54
California.....	\$10,488.44	\$627.20	\$760.75	\$5,461.48	\$8,583.24	\$934.51	\$28,855.71	1,423,611.24	1,459,654.01
District of Columbia.....		13.11		74.53		39.60	127.24	206,965.36	212,117.71
Illinois.....	10,056.36	3,982.25	1,657.06	2,545.80	108,668.17	232.02	127,141.66	2,064,932.61	2,118,770.80
Maryland.....	1,226.12	6.50		42.80	8.65	7.20	1,291.27	295,375.14	297,699.25
Michigan.....	951.76	63.76	23.45	10.07	1,991.61		3,040.65	738,366.11	740,407.43
Missouri.....	2,438.14	3,865.86	644.39	174.68	295.54		7,416.61	610,533.40	618,414.20
New Jersey.....	11,834.97	1,917.80	5,430.54	4,613.85	241.35	30.55	24,169.09	375,582.87	376,565.84
New York.....	758,465.04	7,705.16	20,472.05	120,643.78	89,181.08	8,348.77	1,004,763.88	4,777,207.55	5,425,110.27
Ohio.....	2,683.99	3,106.13	1,087.41	3,466.06	3,583.85	1,372.73	15,300.17	1,184,070.66	1,202,325.29
Pennsylvania.....	80,474.04	1,475.10	2,389.63	6,806.49	7,146.66	47.41	98,336.33	1,915,364.38	1,934,243.04
Texas.....	13.91	.29	1.57	6.93	7.29	3.14	33.13	562,804.53	560,428.42
Washington.....	1,993.34	121.85	33.20		18.87	4.15	2,171.41	4,078.89	255,428.90

States.	Beverages, nonalcoholic.						Carbonic acid gas, per pound, 4 cents.	Total.
	From cereals, etc., containing less than 1/2 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 1/2 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 12 1/2 cents per gallon) per gallon, 2 cents.	Fountain syrups used in manufacturing, compounding, or mixing soft drinks, per gallon, 5 or 9 cents.			
Alaska.....	\$2.74	\$17.07	\$4.10	\$5.17	\$94.84	\$4.32	\$128.24	
California.....	148,347.68	31,906.34	11,082.64	12,262.87	155,236.42	80,544.70	443,380.65	
District of Columbia.....	9,772.04	2,650.83	462.77	1,169.36	18,500.29	1,119.07	33,664.36	
Illinois.....	235,226.51	79,538.19	5,975.54	23,608.02	262,093.34	604,944.48	1,311,386.08	
Maryland.....	42,926.05	2,452.79	481.79	1,712.16	78,412.43	70,314.19	198,299.41	
Michigan.....	76,189.53	12,553.32	3,780.87	9,825.50	109,051.04	8,255.89	219,686.15	
Missouri.....	217,475.46	5,707.74	6,638.63	3,732.92	102,784.48	26,569.52	382,908.75	
New Jersey.....	215,024.29	11,693.97	1,172.88	4,456.28	79,620.87	141,150.48	453,118.77	
New York.....	890,600.66	73,283.78	19,882.43	83,642.82	386,647.13	90,794.73	1,644,861.55	
Ohio.....	265,829.07	50,386.09	15,287.20	11,555.61	140,245.61	194,766.50	673,180.68	
Pennsylvania.....	771,700.18	21,141.72	5,760.01	9,987.41	271,038.64	25,700.01	1,108,827.97	
Texas.....	27,799.75	5,737.75	18,401.45	1,922.76	188,731.87	204.78	242,798.36	
Washington.....	12,800.29	3,319.12	1,506.23	220.72	21,703.49	7,808.24	47,358.09	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY STATES, ETC.—Continued.

States.	Narcotics.							Total.
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent.	Importers, manufacturers, and compounders, \$24.	Dealers.		Practitioners \$1.	Dealers in untaxed narcotic preparations, \$1.	Opium order blanks, per hundred, \$1.	
			Wholesale, \$12.	Retail, \$6.				
Alaska.....								\$44,854.07
California.....	\$472.17	\$7,250.10	\$1,723.25	\$12,897.90	\$21,879.54	\$197.53	\$503.58	5,345.47
District of Columbia.....	96.00		180.00	1,384.73	3,644.17	3.77	36.80	71,561.64
Illinois.....	17,140.33	889.30	1,321.14	16,193.65	35,178.41	245.51	593.50	22,100.29
Maryland.....	7,051.21	442.07	405.73	4,971.33	8,089.02	935.11	210.90	37,055.80
Michigan.....	10,504.74	546.03	712.75	8,063.77	15,930.10	420.31	363.00	57,836.47
Missouri.....	26,883.24	582.00	1,027.50	10,934.32	17,789.65	241.76	363.00	49,099.72
New Jersey.....	47,701.35	2,526.00	2,875.63	30,341.75	42,040.62	1,020.14	886.10	126,872.06
New York.....	2,085.48	1,202.07	1,498.00	12,170.73	28,943.73	843.50	549.80	47,099.31
Ohio.....	20,573.19	1,401.38	2,058.65	23,268.36	38,180.12	5,580.40	770.30	91,838.43
Pennsylvania.....	371.64	144.00	1,325.77	13,123.66	19,486.39	617.00	475.01	35,644.06
Texas.....			562.75	3,790.94	5,881.81	02.80	241.50	10,569.80
Washington.....								

States.	Special taxes not elsewhere enumerated.							
	Corporations, for each \$1,000 capital stock over \$5,000, \$1.	Brokers.				Theaters, museums, etc.		Circuses, \$100.
		Stock, produce, or merchandise, \$50-\$200.	Pawn, \$100.	Customhouse, \$50.	Ship, \$50.	According to seating capacity, \$50-\$200.	In cities or towns of 5,000 population or less, \$25-\$100.	
Alaska.....								
California.....	\$4,093,309.98	\$59,000.38	\$16,143.13	\$1,962.06	\$3,193.76	\$61,009.65	\$23,835.38	\$783.34
District of Columbia.....	241,830.11	6,573.70		50.00	50.00	7,562.63	85.34	75.01
Illinois.....	6,567,642.81	169,438.73	9,393.18	750.00	1,100.00	104,309.90	20,533.99	653.35
Maryland.....	700,134.45	26,151.67	2,941.68	991.68	1,605.07	20,119.69	3,797.77	266.69
Michigan.....	2,785,060.36	18,206.11	5,247.51	712.50		56,383.07	6,967.69	300.02
Missouri.....	2,176,288.65	66,401.94	8,515.45	218.08	100.00	37,817.65	16,614.98	475.02
New Jersey.....	2,161,954.29	8,703.79	3,979.18	170.83		63,096.29	8,935.78	216.07
New York.....	22,620,564.61	331,454.24	31,297.11	12,151.00	15,675.72	162,003.14	42,634.79	808.35
Ohio.....	4,873,135.21	53,103.41	14,079.22	300.00	464.59	95,872.41	13,594.70	625.01
Pennsylvania.....	8,743,453.00	81,439.27	25,541.43	1,258.37	2,223.63	135,472.21	15,372.10	366.69
Texas.....	1,696,256.33	40,770.83	11,738.95	5,296.63	3,329.41	39,085.36	18,350.72	435.43
Washington.....	939,680.15	19,298.43	8,139.60	1,960.07	1,079.17	20,332.49	10,309.14	183.34

65707-23

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1923, BY STATES, ETC.—Continued.

States.	Special taxes not elsewhere enumerated—Continued.							Total.
	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.	
Alaska.....								\$4,522,013.20
California.....	\$168.67	\$6,115.79	\$137,879.51	\$1,327.36	\$1,241.68	\$80,297.35	\$9,773.27	377,978.24
District of Columbia.....	41.67	234.00	8,138.42	100.00	537.50	12,500.76	49.20	7,161,325.90
Illinois.....	1,558.36	7,564.56	180,327.42	659.63	641.58	91,315.70	5,436.52	826,334.24
Maryland.....	456.26	1,362.17	29,839.11	375.88	100.00	32,469.37	7,717.25	3,045,889.12
Michigan.....	937.53	2,746.69	107,519.37	615.45	854.20	52,621.37	970.67	2,410,118.58
Missouri.....	736.28	4,243.60	57,693.74	638.37	100.00	49,225.62	7,401.94	2,412,913.72
New Jersey.....	235.43	2,074.74	70,017.92	842.14	2,538.28	94,176.44	80,774.10	23,796,112.91
New York.....	828.75	5,717.58	239,387.71	1,862.18	1,389.58	290,031.46	4,705.09	6,352,631.67
Ohio.....	939.61	7,470.90	186,987.04	1,781.01	436.68	96,134.79	12,611.91	9,345,815.62
Pennsylvania.....	487.52	5,207.02	225,452.75	1,496.25	697.50	94,755.97	2,451.38	1,919,839.49
Texas.....	812.25	6,199.66	14,483.98	1,401.84		89,117.82	4,967.64	1,082,046.16
Washington.....	291.67	2,213.63	43,949.18	243.35	573.37	28,718.31		

States.	Admissions to theaters, etc., and club dues.						Miscellaneous.				Total (all sources).	
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over 10 cents, 1 cent.	Sold at places other than places of amusement, 5 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, 14 cents for each 10 cents or fraction thereof.	Dues, social, athletic, or sporting club, over \$10 annually, 10 per cent.	Total.	Collections under prohibition laws.	Internal revenue collected through customs offices.*	Optum manufactured for smoking purposes.		Miscellaneous including delinquent taxes collected under repealed law, etc.
Alaska.....	\$21,417.66				\$314.00	\$21,731.66				\$299.29	\$299.29	\$162,404.11
California.....	5,003,526.15	\$3,654.02	\$255.56	\$3,869.62	\$119,833.79	558,963.20	5,690,102.34	\$14,662.03	\$9,621.70	228,366.47	252,650.20	114,875,956.40
District of Columbia.....	776,441.05	1,042.76		38.40	2,470.12	81,616.16	861,608.49	545.00		48,240.41	48,785.41	10,815,546.97
Illinois.....	6,568,553.64	11,599.38	40.92	5,027.89	70,284.27	723,162.03	7,376,670.13	46,872.52	1,375.75	233,880.64	282,128.90	215,955,931.07
Maryland.....	988,270.46	4,596.84	170.28	3,292.79	3,658.63	90,641.72	1,090,658.72	21,706.50	20.81	14,081.16	35,808.47	37,999,904.94
Michigan.....	2,736,739.00				7,907.87	284,403.98	3,029,050.85	11,712.07	18.04	68,998.01	80,728.12	187,590,278.87
Missouri.....	2,021,758.06	42.59			9,277.78	227,807.52	2,258,885.94	26,631.75	78.14	59,193.11	85,898.00	65,942,437.24
New Jersey.....	2,601,868.12	23.18	4,466.71	686.29	19,917.53	343,548.78	2,970,510.61	1,939.20		31,346.06	33,485.92	110,908,616.11
New York.....	13,694,767.16	79,367.31	27,243.48	5,991.32	272,531.96	1,838,271.31	15,918,322.54	201,440.30	94,482.97	1,063,519.71	1,349,742.98	664,796,113.82
Ohio.....	4,027,606.40	658.93	39.85	60.95	12,130.94	408,332.21	4,448,839.28	68,033.46	116.16	114,034.45	182,184.07	148,486,487.29
Pennsylvania.....	5,098,262.03	3,780.84	284.33	44.88	54,708.56	660,244.76	6,417,345.40	88,834.82	383.51	244,265.49	333,453.62	247,120,689.66
Texas.....	1,853,191.70	3.32		1,224.46	2,851.17	146,888.10	2,004,150.25	9,031.50	40.16	68,545.40	77,617.15	34,634,081.93
Washington.....	1,063,063.56				516.37	77,674.73	1,141,254.66	2,896.01		10,337.35	19,173.38	14,472,050.40

\* Receipts for Alaska are included in amount reported for Washington and for District of Columbia in amount reported for Maryland.



TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1922 AND 1923, BY SOURCES.

Sources.	1922	1923	Increase (+) or decrease (-).
Income and profits: Individuals, partnerships, and corporations..	\$2,086,918,464.85	\$1,691,089,534.56	-\$395,828,930.29
Estates: Transfer of estates of decedents.....	139,418,846.04	126,705,208.55	-12,713,637.49
Distilled spirits: Distilled spirits (nonbeverage).....	42,259,351.63	27,710,453.29	-14,548,898.34
Distilled spirits (beverage).....	113,103.61	83,206.42	-29,897.19
Rectified spirits or wines.....	19,192.52	17,180.49	-2,012.03
Still or sparkling wines, cordials, etc.....	1,306,249.72	1,531,691.28	+225,441.56
Grape brandy used in fortifying sweet wines.....	1,115,646.83	376,703.65	-738,943.18
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes).....	543,248.66	450,182.07	-93,066.59
Stamps for distilled spirits intended for export.....	2,040.45	1,778.32	-271.13
Case stamps for distilled spirits bottled in bond.....	68,856.00	99,305.13	+30,449.13
Miscellaneous collections relating to distilled spirits.....	135,652.05	83,206.08	-52,445.97
Total.....	45,563,350.47	30,354,006.88	-15,209,343.59
Fermented liquors: Fermented liquors (barrel tax).....	35,239.63	501.50	-34,738.13
Brewers, retail and wholesale dealers in malt liquors (special taxes).....	10,846.37	3,577.25	-7,269.12
Total.....	46,086.00	4,078.75	-42,007.25
Tobacco: Cigars (large).....	44,183,575.34	47,272,570.61	+3,088,995.27
Cigars (small).....	968,520.71	865,010.01	-103,510.70
Cigarettes (large).....	118,478.19	130,929.10	+12,450.91
Cigarettes (small).....	150,127,514.82	182,584,806.83	+32,457,292.21
Snuff of all descriptions.....	6,947,680.94	7,175,216.54	+227,535.60
Tobacco, chewing and smoking.....	60,341,838.85	68,857,707.29	+8,515,868.44
Cigarette papers and tubes.....	1,001,500.93	1,095,996.74	+94,495.81
Manufacturers of cigars, cigarettes, and tobacco (special taxes).....	988,274.81	1,004,959.16	+16,684.35
Miscellaneous collections relating to tobacco.....	82,035.02	28,298.70	-53,736.32
Total.....	270,759,384.44	309,015,492.98	+38,256,108.54
Revenue acts of 1918 and 1921: Stamps, documentary, etc.— Sales by postmasters.....	14,616,958.05	11,843,403.64	-2,773,554.41
Bonds, capital-stock issues, conveyances, etc.....	26,730,704.37	32,759,762.56	+6,028,958.19
Capital-stock transfers.....	9,012,702.29	9,371,604.11	+358,901.82
Sales of produce (future deliveries).....	5,558,580.09	7,015,381.67	+1,456,792.58
Playing cards.....	2,787,920.72	3,385,226.83	+597,306.11
Transportation of freight.....	85,385,180.27	85,385,180.27	—
Transportation of express.....	12,475,870.18	12,475,870.18	—
Transportation of persons.....	58,042,200.71	56,042,200.71	-1,999,999.99
Seats, berths, and staterooms.....	5,991,623.63	5,991,623.63	—
Oil by pipe lines.....	7,623,816.51	7,623,816.51	—
Telegraph, telephone, and radio messages.....	28,036,880.47	29,188,337.50	+1,151,457.03
Leased wires or talking circuits.....	1,194,635.32	1,192,446.43	-2,188.89
Insurance (life, marine, inland, and casualty).....	10,855,403.81	10,855,403.81	—
Excise taxes— Automobile trucks and automobile wagons.....	8,404,557.85	10,878,761.05	+2,474,203.20
Other automobiles and motor cycles.....	56,684,540.30	92,736,580.44	+36,052,040.14
Tires, parts, or accessories for automobiles, etc.....	39,344,664.00	40,875,148.79	+1,530,484.79
Pianos, organs, etc.....	4,951,752.13	4,951,752.13	—
Tennis rackets and sporting goods, etc.....	2,215,607.05	2,215,607.05	—
Chewing gum.....	742,870.69	742,870.69	—
Cameras.....	861,548.34	891,968.25	+30,419.91
Photographic films, etc.....	718,491.49	718,491.49	—
Candy.....	13,530,754.30	11,815,485.83	-1,715,268.47
Firearms, shells, etc.....	3,374,921.49	4,329,887.97	+954,966.48
Hunting and bowie knives.....	2,743.02	30,455.37	+27,712.35
Dirk knives, daggers, etc.....	6,526.70	1,051.61	-5,475.09
Portable electric fans.....	125,015.38	125,015.38	—
Thermos bottles.....	85,691.90	85,691.90	—
Cigar holders, pipes, etc.....	165,433.74	239,680.26	+74,246.52
Automatic slot device machines.....	88,588.22	136,803.24	+48,215.02
Liveries, livery boots, etc.....	112,830.67	188,232.72	+75,402.05
Hunting garments, etc.....	230,635.40	168,274.28	-62,361.12

\* Includes \$17,492.13 income tax on Alaska railroads (act of July 18, 1914).

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1922 AND 1923, BY SOURCES—Continued.

Sources.	1922	1923	Increase (+) or decrease (-).
Revenue acts of 1918 and 1921—Continued. Excise taxes—Continued. Articles made of fur.....	\$6,523,971.03		-6,523,971.03
Yachts, motor boats, etc.....	406,867.90	\$267,079.97	-139,787.93
Toilet soap and toilet-soap powders.....	1,324,600.55		-1,324,600.55
Motion-picture films leased.....	3,478,868.17		-3,478,868.17
Sculpture, paintings, statuary, etc.....	582,800.03	837,831.84	+255,031.81
Carpets and rugs, trunks, valises, purses, pocketbooks, portable lighting fixtures, etc.....			
Jewelry, watches, clocks, opera glasses, etc.....	5,413,452.76	* 1,400,960.12	-7,012,462.64
Perfumes, cosmetics, and medicinal articles.....	19,514,465.01	20,287,875.91	+773,410.90
Beverages (nonalcoholic), including soft drinks, mineral waters, etc.....	2,305,482.25		-2,305,482.25
Opium, coca leaves, including special taxes, etc.....	33,504,284.01	* 10,131,896.94	-23,372,387.07
Corporations, on value of capital stock.....	1,269,039.90	1,013,298.26	-255,741.64
Brokers, stock, etc.....	80,612,239.80	81,567,739.32	+955,499.52
Theaters, museums, circuses, etc.....	1,934,179.88	1,642,878.53	-291,301.35
Bowling alleys, billiard and pool tables.....	1,853,252.26	1,865,289.03	+12,036.77
Shooting galleries.....	2,499,831.81	2,371,092.43	-128,739.38
Riding academies.....	21,366.81	19,400.90	-1,965.91
Passenger automobiles for hire.....	12,667.80	13,207.60	+539.80
Yachts, pleasure boats, power boats, etc.....	1,785,619.89	1,907,399.55	+121,779.66
Admissions to theaters, concerts, cabarets, etc.....	545,841.44	216,315.34	-329,526.10
Dues of clubs (athletic, social, and sporting).....	73,384,955.61	70,175,147.11	-3,209,808.50
Total.....	6,615,633.92	7,170,730.61	+555,096.69
Miscellaneous: Adulterated and process or renovated butter, and mixed flour.....	640,729,363.17	458,414,804.91	-182,314,558.26
Oleomargarine, colored.....	33,455.50	52,779.61	+19,324.05
Oleomargarine, uncolored.....	494,005.50	678,860.40	+184,854.90
Oleomargarine manufacturers and dealers (special taxes).....	452,774.47	507,707.72	+54,933.25
Opium manufactured for smoking purposes.....	1,174,299.71	1,067,843.11	-106,456.60
Collections under prohibition laws.....	50.00	470.00	+420.00
Internal revenue collected through customs offices.....	1,979,586.94	729,244.23	-1,250,342.71
Other miscellaneous receipts.....	495,559.43	169,291.01	-326,268.42
Total.....	3,385,856.43	* 9,015,788.96	+5,629,932.53
Grand total.....	8,015,568.03	6,162,102.94	-1,853,465.09
Total.....	3,197,451,083.00	2,621,745,227.57	-575,705,855.43

\* Taxes collected under sec. 904, revenue act of 1921.  
\* Taxes collected under sec. 602, revenue act of 1921.  
\* Includes \$2,797,200.18 delinquent taxes collected under repealed law.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1922 AND 1923, BY COLLECTION DISTRICTS.

Districts.	Location of collectors' offices.	1922	1923	Per cent increase (+) or decrease (-).
Alabama.....	Birmingham, Ala.			
Arizona.....	Phoenix, Ariz.	\$11,494,180.76	\$7,708,320.40	-33
Arkansas.....	Little Rock, Ark.	2,141,234.63	1,066,073.87	-50
First California.....	San Francisco, Calif.	6,979,045.06	5,718,318.06	-18
Sixth California.....	Los Angeles, Calif.	81,686,526.04	60,882,667.25	-25
Colorado.....	Denver, Colo.	49,966,323.85	48,193,289.15	-4
Connecticut.....	Hartford, Conn.	19,956,650.69	15,988,698.19	-20
Florida.....	Wilmington, Del.	50,221,045.95	35,117,578.19	-30
Georgia.....	Jacksonville, Fla.	5,889,269.17	4,981,441.18	-15
Illinois.....	Atlanta, Ga.	14,319,857.28	13,438,853.52	-6
Indiana.....	Honolulu, Hawaii	20,998,708.60	19,425,325.60	-7
Iowa.....		15,515,063.03	4,148,255.93	-73

\* Porto Rican collections for 1923 are included as follows: First New York, \$8,902.50; second New York, \$84.10; and first Illinois, 92 cents. In addition to these amounts there was also collected \$997,550.06, 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 were \$392.12 and are included in second district of New York.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1922 AND 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Location of collectors' offices.	1922	1923	Per cent increase (+) or decrease (-).
Idaho	Boise, Idaho	\$2,111,891.01	\$2,127,800.89	+1
First Illinois	Chicago, Ill.	245,880,134.57	198,162,223.51	-19
Eighth Illinois	Springfield, Ill.	24,452,433.16	17,793,702.56	-27
Indiana	Indianapolis, Ind.	53,052,390.55	45,752,721.74	-14
Iowa	Des Moines, Iowa	23,558,789.10	17,153,535.03	-27
Kansas	Wichita, Kans.	30,379,621.69	23,752,364.01	-22
Kentucky	Louisville, Ky.	33,129,196.21	26,250,239.51	-21
Louisiana	New Orleans, La.	22,753,957.97	18,491,035.55	-28
Maine	Augusta, Me.	14,804,208.00	11,145,995.58	-25
Maryland	Baltimore, Md.	63,828,622.72	48,515,451.91	-24
Massachusetts	Boston, Mass.	160,813,433.51	139,093,670.44	-18
First Michigan	Detroit, Mich.	182,102,205.01	175,142,463.37	-4
Fourth Michigan	Grand Rapids, Mich.	19,771,979.49	12,453,814.90	-37
Minnesota	St. Paul, Minn.	46,251,942.88	30,639,113.51	-34
Mississippi	Jackson, Miss.	4,640,437.50	3,788,720.43	-19
First Missouri	St. Louis, Mo.	53,816,622.41	48,469,354.53	-24
Sixth Missouri	Kansas City, Mo.	23,639,865.69	17,473,082.71	-26
Montana	Helena, Mont.	3,432,162.00	3,280,297.68	-4
Nebraska	Omaha, Nebr.	15,261,390.73	11,038,108.19	-27
Nevada	Reno, Nev.	827,546.30	811,056.25	-18
New Hampshire	Portsmouth, N. H.	5,909,099.22	8,092,231.19	+37
First New Jersey	Camden, N. J.	21,244,233.36	22,741,489.22	+7
Fifth New Jersey	Newark, N. J.	85,905,105.65	88,167,126.89	+3
New Mexico	Albuquerque, N. Mex.	1,330,700.50	1,016,985.80	-17
First New York	Brooklyn, N. Y.	69,790,368.24	73,313,543.66	+5
Second New York	New York, N. Y.	537,442,366.07	453,978,685.35	-16
Third New York	do.	238,165,425.17	238,165,425.17	-13
Fourteenth New York	Albany, N. Y.	47,149,084.39	40,802,826.59	-22
Twenty-first New York	Syracuse, N. Y.	24,616,757.67	19,301,103.28	-21
Twenty-eighth New York	Buffalo, N. Y.	50,774,201.07	39,234,538.47	-22
North Carolina	Raleigh, N. C.	122,413,329.34	140,347,306.18	+15
North Dakota	Fargo, N. Dak.	1,911,739.38	1,507,631.94	-21
First Ohio	Cincinnati, Ohio	54,622,623.62	41,525,211.16	-24
Tenth Ohio	Toledo, Ohio	27,621,179.08	22,363,900.77	-19
Eleventh Ohio	Columbus, Ohio	20,702,529.70	13,128,857.56	-37
Eighteenth Ohio	Cleveland, Ohio	89,355,347.49	71,468,607.80	-20
Oklahoma	Oklahoma, Okla.	18,402,452.57	13,079,186.66	-29
Oregon	Portland, Oreg.	15,792,189.26	10,573,941.18	-33
First Pennsylvania	Philadelphia, Pa.	189,059,715.40	152,402,618.20	-19
Twelfth Pennsylvania	Scranton, Pa.	23,627,414.38	18,016,317.46	-24
Twenty-third Pennsylvania	Pittsburgh, Pa.	124,020,912.71	76,701,754.00	-38
Rhode Island	Providence, R. I.	35,743,706.98	21,316,997.49	-40
South Carolina	Columbia, S. C.	11,447,385.27	6,710,485.47	-41
South Dakota	Aberdeen, S. Dak.	2,585,444.05	2,065,304.49	-20
Tennessee	Nashville, Tenn.	21,794,876.93	17,995,959.32	-17
First Texas	Austin, Tex.	27,859,142.37	18,183,804.93	-35
Second Texas	Dallas, Tex.	24,488,533.36	16,450,277.00	-33
Utah	Salt Lake City, Utah	5,130,487.26	3,925,667.04	-23
Vermont	Burlington, Vt.	4,157,286.23	3,162,921.00	-24
Virginia	Richmond, Va.	43,595,648.00	40,205,124.45	-14
Washington	Tacoma, Wash.	23,875,014.29	14,634,454.60	-39
West Virginia	Parkersburg, W. Va.	33,452,437.59	18,365,501.75	-45
Wisconsin	Milwaukee, Wis.	50,488,606.16	37,466,336.57	-26
Wyoming	Cheyenne, Wyo.	2,079,553.17	2,016,703.88	-3
Philippine Islands	Manila, P. I.	457,430.29	959,624.59	+110
Estate tax payment made in Shanghai, China.			1,725.84	
<b>Total</b>		<b>3,197,451,083.00</b>	<b>2,621,745,227.57</b>	<b>-18</b>

\* Includes \$15,161,510.43 representing collections on unlisted income tax returns and tentative returns transferred from the second district of New York on Apr. 2, 1923, when the third district of New York (formerly a part of the second district) was constituted.

\* Includes \$17,492.13 income tax on Alaska railroads (act of July 18, 1914).

\* In addition to this amount collections on account of the Philippine Islands are included as follows: First California, \$136.82; sixth California, \$17.43; Hawaii, \$434.71; first Illinois, \$5.60; and second New York, \$18.75.

\* 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 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, 1923, BY STATES.

States.	Income and profits tax.	Miscellaneous taxes.	Total.
Alabama	\$6,202,620.78	\$1,505,690.62	\$7,708,320.40
Alaska	135,333.24	27,076.87	162,410.11
Arizona	1,164,518.32	501,557.55	1,666,075.87
Arkansas	4,517,829.46	1,200,438.60	5,718,268.06
California	84,526,329.22	30,349,717.18	114,876,046.40
Colorado	10,920,856.44	5,067,841.75	15,988,698.19
Connecticut	25,131,076.52	9,986,498.67	35,117,575.19
Delaware	3,417,768.03	1,569,673.15	4,987,441.18
District of Columbia	7,783,800.53	3,031,746.44	10,815,546.97
Florida	6,338,119.40	7,100,744.12	13,438,863.52
Georgia	12,075,270.59	7,359,065.10	19,434,335.69
Hawaii	3,506,113.04	642,142.89	4,148,255.93
Idaho	1,520,394.35	601,408.54	2,121,802.89
Illinois	163,626,874.30	52,329,056.77	215,955,931.07
Indiana	25,042,436.82	20,710,284.92	45,752,721.74
Iowa	11,807,867.47	5,345,667.56	17,153,535.03
Kansas	19,915,327.65	3,837,036.36	23,752,364.01
Kentucky	11,935,824.94	14,314,415.47	26,250,239.51
Louisiana	10,473,771.99	6,017,263.66	16,491,035.55
Maine	1,776,307.18	11,145,995.58	12,922,302.76
Maryland	27,872,540.91	9,627,394.03	37,499,934.94
Massachusetts	112,112,785.30	26,980,881.14	139,093,670.44
Michigan	88,678,933.23	98,917,345.64	187,596,278.87
Minnesota	21,553,185.69	9,135,937.92	30,689,123.61
Mississippi	2,903,454.65	865,265.89	3,768,720.43
Missouri	40,151,456.38	25,790,980.36	65,942,436.74
Montana	3,182,064.41	1,068,233.27	4,250,297.68
Nebraska	7,275,306.14	3,812,800.05	11,088,108.19
Nevada	500,672.05	183,394.20	684,066.25
New Hampshire	6,804,043.48	1,488,187.71	8,292,231.19
New Jersey	65,316,777.10	45,591,839.01	110,908,616.11
New Mexico	760,225.12	255,890.68	1,016,115.80
New York	456,952,558.81	207,843,555.01	664,796,113.82
North Carolina	18,183,734.78	122,163,631.42	140,347,366.18
North Dakota	886,826.61	620,205.43	1,507,032.04
Ohio	88,033,261.04	60,453,226.25	148,486,487.29
Oklahoma	10,455,830.84	2,623,355.82	13,079,186.66
Oregon	8,260,908.31	2,313,032.87	10,573,941.18
Pennsylvania	181,444,848.53	65,675,841.13	247,120,689.66
Rhode Island	17,355,117.42	3,961,880.07	21,316,997.49
South Carolina	5,337,290.18	1,373,195.29	6,710,485.47
South Dakota	1,188,439.63	876,864.86	2,065,304.49
Tennessee	11,570,832.42	6,425,076.90	17,995,959.32
Texas	26,385,608.77	8,248,476.16	34,634,084.93
Utah	2,965,686.76	1,069,972.18	4,035,658.94
Vermont	2,525,632.00	637,289.00	3,162,921.00
Virginia	13,706,232.44	26,498,692.02	40,205,124.46
Washington	10,742,417.42	3,729,633.07	14,472,050.49
West Virginia	13,314,012.73	5,051,489.02	18,365,501.75
Wisconsin	24,076,851.34	12,489,465.23	37,466,336.57
Wyoming	1,560,212.30	436,491.56	2,016,703.88
Philippine Islands		959,624.59	959,624.59
Estate tax payment made in Shanghai, China		1,725.84	1,725.84
<b>Total</b>	<b>1,691,039,534.56</b>	<b>930,655,693.01</b>	<b>2,621,745,227.57</b>

\* 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, 1921, 1922, AND 1923, BY STATES; WITH PER CENT OF INCREASE OR DECREASE IN 1923, COMPARED WITH 1922.

States and Territories.	1921 <sup>1</sup>	1922 <sup>2</sup>	1923 <sup>3</sup>	Per cent 1922-23 Increase (+) or decrease (-).
Alabama	\$14,222,196.12	\$9,009,980.85	\$5,202,620.78	-31
Alaska	279,821.67	173,787.12	135,333.24	-22
Arizona	2,784,941.73	1,427,375.40	1,164,518.32	-18
Arkansas	8,228,525.73	5,336,259.50	4,517,829.46	-15
California	129,170,961.21	92,251,113.85	84,526,238.22	-8
Colorado	25,085,242.85	14,545,632.75	10,920,556.44	-25
Connecticut	49,208,464.34	27,245,128.42	25,131,076.52	-8
Delaware	9,848,404.28	3,965,908.83	3,411,768.03	-14
District of Columbia	8,054,914.26	10,521,286.04	7,793,900.53	-26
Florida	10,105,053.94	8,433,622.21	6,338,119.40	-25
Georgia	28,792,002.73	14,270,049.82	12,073,270.59	-15
Hawaii	18,859,082.76	34,632,500.97	3,506,113.04	-76
Idaho	3,495,317.45	1,372,658.22	1,536,394.35	+11
Illinois	260,944,632.48	179,633,973.91	163,626,374.30	-9
Indiana	49,809,541.01	30,715,321.47	25,042,436.82	-18
Iowa	28,893,632.48	17,046,782.88	11,807,867.47	-31
Kansas	26,873,549.31	22,242,153.01	19,915,327.85	-10
Kentucky	25,001,391.06	16,285,993.78	11,035,324.04	-27
Louisiana	20,242,438.18	15,477,828.58	10,473,771.89	-32
Maine	14,459,568.04	10,989,939.85	9,369,688.40	-15
Maryland	44,948,063.92	29,070,268.90	27,872,540.91	-4
Massachusetts	214,058,413.88	130,180,292.05	112,112,785.30	-14
Michigan	184,494,520.82	112,258,181.64	88,678,933.23	-21
Minnesota	63,986,224.54	30,297,828.71	21,553,185.69	-29
Mississippi	7,244,977.45	3,405,262.01	2,908,454.65	-15
Missouri	56,121,595.25	55,035,012.61	40,151,456.88	-27
Montana	3,925,062.65	2,302,331.74	2,182,064.41	-5
Nebraska	15,828,609.86	9,215,553.66	7,275,308.14	-21
Nevada	718,136.11	564,023.45	500,672.05	-11
New Hampshire	8,304,563.93	4,311,758.90	8,604,043.48	+53
New Jersey	97,391,062.92	67,786,027.83	65,316,777.10	-4
New Mexico	1,306,243.22	811,595.86	760,225.12	-8
New York	814,738,708.37	527,695,268.75	456,952,558.81	-13
North Carolina	38,664,722.96	23,179,559.81	18,183,734.76	-22
North Dakota	2,072,432.20	1,183,636.83	886,826.51	-21
Ohio	203,847,472.40	128,898,272.31	88,033,261.04	-32
Oklahoma	21,637,304.77	14,276,549.14	10,455,830.84	-27
Oregon	21,973,313.00	14,934,997.18	8,260,908.31	-45
Pennsylvania	351,737,751.22	245,798,067.82	181,444,848.53	-26
Rhode Island	36,086,774.07	19,992,123.36	17,355,117.42	-13
South Carolina	28,032,387.96	9,699,041.79	6,337,290.18	-45
South Dakota	3,648,484.22	1,643,613.83	1,188,439.63	-28
Tennessee	25,608,805.43	14,174,092.51	11,570,882.42	-18
Texas	8,521,190,451.75	34,978,009.92	26,385,605.77	-25
Utah	7,116,197.70	2,971,391.01	2,865,695.76	-4
Vermont	4,603,370.02	2,997,106.08	2,525,632.00	-16
Virginia	31,594,403.02	18,577,380.51	13,706,232.44	-23
Washington	29,221,005.72	18,733,630.39	10,742,417.42	-43
West Virginia	35,319,848.89	27,961,834.15	13,314,012.73	-43
Wisconsin	57,131,042.40	36,879,538.01	24,976,851.34	-32
Wyoming	2,337,062.67	1,547,897.02	1,580,212.30	+2
Total	3,228,137,573.75	2,066,918,464.85	1,691,089,534.56	-19

<sup>1</sup> Includes payments of the third and fourth installments of the 1919 and the first and second installments of the 1920 income and profits tax.

<sup>2</sup> Includes payments of the third and fourth installments of the 1920 and the first and second installments of the 1921 income and profits tax.

<sup>3</sup> Includes payments of the third and fourth installments of the 1921 income and profits tax and the first and second installments of the 1922 income tax.

<sup>4</sup> Includes \$17,492.13 income tax on Alaska railroads (act of July 18, 1914).

TABLE 7.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863-1923.

1863	441,003,192.93	1895	\$143,246,077.75
1864	116,965,678.26	1896	146,830,615.68
1865	210,855,864.53	1897	146,619,593.47
1866	310,120,448.13	1898	170,866,819.36
1867	265,004,938.43	1899	273,484,573.44
1868	190,374,925.59	1900	295,316,107.57
1869	159,124,126.86	1901	306,871,669.42
1870	184,302,828.34	1902	271,867,990.25
1871	143,198,322.10	1903	230,740,925.22
1872	130,890,086.90	1904	232,908,781.06
1873	113,504,012.80	1905	234,187,976.37
1874	102,191,016.98	1906	249,102,738.00
1875	110,071,515.00	1907	269,664,022.85
1876	116,768,066.22	1908	281,665,950.04
1877	118,549,250.25	1909	246,212,719.22
1878	110,654,163.37	1910	259,957,220.16
1879	113,449,621.38	1911	322,528,299.73
1880	123,981,916.10	1912	321,615,894.69
1881	135,220,912.30	1913	344,424,453.85
1882	140,523,273.72	1914	380,008,886.96
1883	144,553,344.86	1915	415,681,023.82
1884	121,590,039.52	1916	512,723,287.77
1885	112,421,121.07	1917	809,353,610.44
1886	118,902,869.44	1918	3,698,965,820.93
1887	118,637,361.06	1919	3,830,150,078.56
1888	124,326,475.32	1920	3,407,580,251.81
1889	130,894,434.20	1921	4,585,387,061.95
1890	142,594,696.57	1922	3,197,451,083.00
1891	145,035,415.67	1923	2,621,745,227.57
1892	153,857,544.35		
1893	161,004,669.67	Total	\$34,800,161,560.19
1894	147,168,449.70		

<sup>1</sup> Nine months only.

TABLE 8.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1922 AND 1923, BY ARTICLES TAXED.

Articles taxed.	1922	1923	Increase (+) or decrease (-).
Cigars (large)	\$455,740.43	\$953,075.32	+\$497,334.87
Cigarettes (large)	77.04	33.43	-43.56
Cigarettes (small)	2,067.36	4,458.96	+2,391.59
Manufactured tobacco	432.59	648.95	+216.36
Stamp sales (documentary)	1,696.00	2,421.00	+725.00
Total	460,943.44	900,637.70	+500,594.26

NOTE.—The above receipts, with the exception of the internal revenue collected from sale of documentary stamps, 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, 1922 AND 1923, BY ARTICLES TAXED.

Articles taxed.	1922	1923	Increase (+) or decrease (-).
Distilled spirits (nonbeverage)	\$18,224.58	\$9,214.26	-\$9,010.32
Cigars (large)	844,878.82	968,145.69	+123,266.87
Cigars (small)	18,613.65	25,423.00	+6,814.35
Cigarettes (large)	1,944.00	2,788.40	+844.40
Cigarettes (small)	1,110.00	1,293.91	+183.91
Stamp sales (documentary)	431.55	764.34	+332.79
Total	865,202.60	1,007,529.60	+142,327.00

NOTE.—The above receipts for 1923 include \$997,550.08 deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico, which amount is not included in internal-revenue collections shown in other statements herein. The receipts from sale of documentary stamps in Porto Rico accrue to the United States.

TABLE 10.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.<sup>1</sup>

Districts.	Distilled spirits.			Manu- fac- turers of stills.	Oleomargarine.				Butter.				Mixed flour, manu- fac- turers, or re- packers.	Tobacco manufacturers.			
	Recti- fiers.	Retail dealers.	Whole- sale dealers.		Manu- fac- turers.	Colored.		Uncolored.		Adulterated				Process or reno- vated, manu- fac- turers.	Cigars.	Cigar- ettes.	To- bacco.
						Whole- sale dealers.	Retail dealers.	Whole- sale dealers.	Retail dealers.	Manu- fac- turers.	Retail dealers.	Whole- sale dealers.					
Alabama.....		3	1			1		15	682					75			
Arizona.....								1	222					7			
Arkansas.....						1	11	16	748					20		2	
1st California.....		646	16	1	3			17	2,481					272	5	34	
6th California.....		553	5	3	2			21	5,459					132	5	21	
Colorado.....		18	2		1			12	1,504					79		10	
Connecticut.....	1	416	29					18	1,163			1	1	298		27	
Delaware.....		1	1			1		5	353					13		1	
Florida.....		5	5					27	1,275					534	4	23	
Georgia.....		15				1		25	731					75		4	
Hawaii.....		10	1					1	5					1			
Idaho.....			1					2	206					26		2	
1st Illinois.....		1,885	59		14	2		84	6,972					1,183		26	
8th Illinois.....		323	4		3	1		62	5,176				1	373		58	
Indiana.....		10	10		2	7	93	94	11,360	2				841		70	
Iowa.....		53	7					62	5,121					223		58	
Kansas.....		6	6		5	3	52	35	3,725			1	5	109		22	
Kentucky.....		309	65			6	4	10	1,757					108		85	
Louisiana.....		252	6				1	20	1,305					58		69	
Maine.....								32	1,833					78		1	
Maryland.....	1	464	25		8	9	177	25	2,622			1		171	4	16	
Massachusetts.....	1	716	22	2	2	1	1	71	3,399			1		370	17	37	
1st Michigan.....		27	6		1	2		70	5,973					282	3	37	
4th Michigan.....		19	1					72	3,734					205		27	
Minnesota.....		431	10		2			60	3,693	2		2		279	2	50	
Mississippi.....		4	1				3	5	160					2			
1st Missouri.....	1	478	14	2	3	1	153	13	2,104					269	1	21	
6th Missouri.....		307	14		1		23	30	8,182				1	90		11	
Montana.....		199	6				2	4	272			1	1	41		9	
Nebraska.....		3	3		1	2	27	34	2,366					74		24	
Nevada.....		36						1	64					4			
New Hampshire.....		32					6	14	552					29		2	
1st New Jersey.....		153	2					21	2,226					77	1	5	
5th New Jersey.....	1	586	9		5			24	3,286					346	7	39	
New Mexico.....								1	59					6		2	
1st New York.....		1,546	19					11	2,704					930	6	51	

2d New York.....	2	725	107	1				44	814			2	1	323	19	201	
3d New York.....	1	153	8				1		53					120	3	5	
14th New York.....	2	735	12					64	3,749					505	6	48	
21st New York.....		211	1		1			55	3,948					302		82	
28th New York.....	1	341	19	2	1			49	4,015				1	326		61	
North Carolina.....		8	5			6		5	199					41	8	26	
North Dakota.....								7	286				1	21			
1st Ohio.....		124	9	3	3			24	2,651					270		32	
10th Ohio.....		56	2		2			23	3,296					178	1	17	
11th Ohio.....		79	7		1			22	3,442					146		1	
18th Ohio.....		219	10					51	5,176					408	3	62	
Oklahoma.....		4	4			4	79	18	2,054					27		4	
Oregon.....		2	2		1			7	1,458					58		10	
1st Pennsylvania.....		1,214	35	2				21	1,924					1,608	16	185	
12th Pennsylvania.....		179	2					8	734					105	1	19	
23d Pennsylvania.....		701	23					33	1,657					285	2	33	
Rhode Island.....		208	4		3			4	633					71	1	6	
South Carolina.....		1	2					3	145					0		4	
South Dakota.....		2	1					4	698					50		24	
Tennessee.....		18	7		1		41	23	1,109					38		2	
1st Texas.....		145	7		1	1	7	18	318					88		13	
2d Texas.....		155	3	1	1	1	12	7	747					27			
Utah.....		2	1					7	278					18		3	
Vermont.....		40						8	340					24			
Virginia.....		211	10			9	73	23	1,250					65	6	46	
Washington.....		2	1		2			18	2,846	2		1		94		14	
West Virginia.....		7	3				21	28	1,771					74	1	74	
Wisconsin.....		640	12		2			65	5,577					698		2	
Wyoming.....		42						1	172					15			
Total.....	11	15,787	647	17	66	56	827	1,643	139,024	8		3	7	13	13,421	127	1,832

<sup>1</sup> 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, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Corporations (capital stock tax).	Brokers.				Proprietors of—										Opium, coca leaves, etc.				Grand total.
		Stock, produce, or merchandise.	Pawn.	Ship.	Custom-house.	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 un-taxed narcotic preparations.		
Alabama	2,564	169	34	6	1	248	13	51	1,227	4		2,498	16	10	162	1,081	3,635	930	13,426	
Arizona	2,077	23	11		15	88	2	28	1,527	2		522			8	116	368	44	8,057	
Arkansas	2,950	35	15			259	4	128	401	9		2,141	4	4	36	833	2,321	385	10,403	
1st California	6,120	707	89	58	18	472	2	190	2,176	45	4	3,531	47	7	77	875	3,400	170	21,554	
6th California	6,574	816	60	5	21	430		222	1,533	28	7	3,089	49	9	53	1,167	3,868	1,233	25,163	
Colorado	3,500	250	40		1	476	4	32	2,750	42		2,018			60	472	1,915	70	18,253	
Connecticut	1,877	113	43		1	210	1	150	3,553	18	4	2,561	75	2	25	522	1,657	250	16,394	
Delaware	598	49	8	1		45	4	42	530	8	1	382		1	1	113	311	108	2,671	
Florida	3,990	197	22	15	23	213	2	184	470	11	1	2,576	212		32	862	1,191	149	11,614	
Georgia	5,207	246	58	17	12	219	3	64	1,947	9		2,241	6	12	96	1,087	3,615	721	15,811	
Hawaii	428	46	2	4		95		52	403	3		1,644	2	4	10	19	208	163	3,140	
Idaho	1,439	45	4		1	177	2	76	519	5		836			7	250	653	6	4,315	
1st Illinois	20,322	1,787	76	25	15	810	5	134	3,801	23	7	6,449	148	28	95	2,423	7,660	69	54,042	
8th Illinois	5,029	96	22			660	2	406	1,026	15		2,805	6	3	35	637	3,403	174	21,220	
Indiana	8,301	217	45	1		695	10	615	3,278	22	1	5,340	11	14	110	1,150	5,010	351	38,160	
Iowa	5,954	340	20			864	7	278	2,610	26	2	2,977	5	5	68	1,017	3,866	247	23,822	
Kansas	5,264	141	55			663	5	318	4,305	20		2,857			24	515	2,002	98	20,229	
Kentucky	6,569	169	17			446	5	337	1,210	23		3,266	1	9	49	873	3,327	427	19,073	
Louisiana	738	212	26	45	14	287	5	150	1,920	14		1,910		7	17	1,438	1,053	565	11,093	
Maine	3,437	48	6	6	13	270		127	859	11		2,336	39	1	13	362	1,205	584	11,061	
Maryland	3,336	624	30	31	20	301	9	104	4,136	29	8	3,877	145	17	43	839	3,470	956	21,513	
Massachusetts	12,027	970	117	29	26	641	4	235	3,318	30	8	6,225	271	12	84	1,940	6,984	454	38,014	
1st Michigan	7,803	290	53		13	490	6	1	2,179	25	3	2,893	76	13	45	1,288	3,442	187	25,208	
4th Michigan	2,590	36	5			238	3	139	1,114	3	10	2,151	20	3	32	523	1,589	177	12,671	
Minnesota	7,539	525	46	3	11	695	4	140	2,363	15		2,693	30	5	33	1,035	2,872	53	22,603	
Mississippi	1,332	56	2	2		168	4	82	171	4		2,425	2	1	27	495	1,693	335	7,134	
1st Missouri	8,063	335	37	5	3	365	3	3	3,454	17		2,803	9	19	43	933	3,298	123	20,580	
6th Missouri	6,270	333	70		1	413	3	174	2,382	17	1	1,938		9	46	1,034	2,688	85	10,094	
Montana	3,267	54	11		5	183	3	37	895	6		931		2	18	290	596	14	6,845	
Nebraska	5,234	145	23			609	6	301	4,794	14		1,603		4	28	804	2,392	110	18,603	
Nevada	1,181	13	8			42	1	12	242			3		3	3	40	175	8	2,051	
New Hampshire	1,057	26	6			158	1	70	1,654	13	1	2,532	6	2	6	189	718	260	7,339	
1st New Jersey	1,791	81	15			204	3	112	2,642	26	7	2,627	53	1	14	448	978	921	12,419	
5th New Jersey	6,270	126	36	2	3	339	1	52	4,953	13	15	5,744	62	7	20	1,195	2,742	101	25,994	
New Mexico	681	8	3			82	2	37	547	3		577			8	98	408	25	2,547	
2nd New York	5,728	70	67	3	36	532	2	96	1,677	31	1	7,237	263	15	20	3,512	3,095	11	27,363	
2d New York	40,332	3,433	111	263	199	237	2	25	559	1	3	6,883	303	17	43	815	2,085	19	58,167	
3d New York	470	77	36			33		13	108			2,463	27	4	19	339	2,201	13	0,196	
14th New York	4,553	37	33	1	4	404	1	56	4,357	12		7,963	69	14	35	1,095	2,515	134	28,452	
21st New York	4,800	190	34	7	7	406		67	1,701	18	3	3,340	23	8	22	375	1,920	206	17,720	
28th New York	6,529	342	74	6	9	282	3	119	5,002	17	2	4,555	44	14	43	557	2,365	79	24,839	
North Carolina	3,314	929	12	1	2	536	3	12	390	4	2	3,591	17	2	64	719	2,421	2,531	14,848	
North Dakota	2,612	15	7			260	2	38	819	3		544			2	11	293	525	10	5,564
1st Ohio	5,123	146	39	1	2	272	2	142	1,233	8	1	1,686	11	15	54	736	3,001	124	15,612	
10th Ohio	3,455	64	23		1	242	2	171	3,696	15		1,630	11	3	30	322	1,797	120	15,151	
11th Ohio	2,828	121	69			276	2	162	1,249	17		1,822	3	8	27	368	1,773	167	12,530	
18th Ohio	8,914	335	65	8	6	484	1	145	2,757	25	3	3,643	28	12	35	984	3,502	1,369	28,245	
Oklahoma	4,973	51	76			580	3	155	3,694	37		2,718		2	39	1,104	2,852	139	18,617	
Oregon	3,199	259	16	8	6	257	2	105	2,755	13	1	1,114		2	29	465	1,307	26	11,105	
1st Pennsylvania	10,411	939	151	43	29	504	4	194	7,742	32	8	3,975	79	46	95	2,087	6,305	1,667	39,406	
12th Pennsylvania	2,086	47	20			244	1	66	2,891	12		1,664	4	1	23	496	1,834	323	10,750	
2d Pennsylvania	8,842	273	78	1	2	756	3	107	3,538	26		3,275	11	8	39	1,234	4,365	931	26,175	
Rhode Island	1,624	81	11	2	1	142	5	1	534	5	1	1,480	61	3	15	342	932	133	6,201	
South Carolina	2,388	205	8	5	2	149	3	60	224	2		1,598	9	2	19	441	1,500	845	8,121	
South Dakota	1,526	6	2			287	2	75	648	5		677			9	353	753	13	5,315	
Tennessee	3,046	389	28	2		251	2	203	497	5	1	2,979	39	13	76	765	3,345	834	14,330	
1st Texas	5,820	300	75	44	84	564	1	239	461	14		5,283	19	2	32	801	2,152	213	16,683	
2d Texas	3,985	289	33			449	11	132	133	24		3,310	4	3	60	1,501	3,302	1,819	16,080	
Utah	1,908	56	18			136	1	38	442	4		598		1	11	187	678	96	4,157	
Vermont	1,359	9	1		14	140	2	77	980	2	5	1,938	5	2	27	120	604	417	6,114	
Virginia	4,371	369	51	11	55	297	6	144	941	21	1	4,503	27	4	46	706	2,508	1,115	17,372	
Washington	6,542	400	85	20	43	469	4	158	4,641	19	2	2,252	33		45	622	1,780	86	19,356	
West Virginia	3,333	90	22			428	9	110	4,102	5		4,045		4	26	411	2,203	581	17,286	
Wisconsin	12,273	348	18	5	4	704	8	352	2,798	14	1	3,661	138	6	41	1,058	3,235	337	32,075	
Wyoming	1,704	9	14			116	1	28	1,180	2		745			9	96	308	47	4,471	
Total	337,387	19,526	2,379	678	740	23,075	217	8,295	133,235	946	115	183,224	2,511	424	2,477	49,750	152,740	25,067	1,116,265	

\*NOTE—The number of theaters, museums, and concert halls; the number of billiard and pool tables, and bowling alleys; and the number of automobiles for hire, for which a special tax is paid or separate stamp issued, are shown instead of the actual number of proprietors.

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.									Total. Pounds.
	In business Jan. 1, 1922.	Opened.	Closed.	In business Jan. 1, 1923.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.		
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		
Arkansas.....	2	0	0	2			615						615	
1st California.....	30	3	6	27	3,127	13,436	94,511	22,539	1,440	1,152	3,456	1,284	140,945	
6th California.....	14	6	5	15	282		21,086						21,368	
Total California.....	44	9	11	42	3,409	13,436	115,597	22,539	1,440	1,152	3,456	1,284	162,313	
Colorado.....	8	1	0	9	16,506								16,506	
Connecticut.....	23	4	4	23	203	50	58,821						59,074	
Delaware.....	1	0	0	1	2,003,672			334,746	432,861				2,771,279	
Florida.....	17	3	3	17	1,500		6,793						8,293	
Georgia.....	2	2	1	3			2,529	1,620				971	5,120	
Idaho.....	2	0	0	2			250						250	
1st Illinois.....	174	4	24	154	9,879,052	6,429,842	1,050,432	253,468	3,186,754	1,299,223	2,606,463	4,920,068	29,625,302	
8th Illinois.....	58	1	4	55	67,932	515	159,922	1,313		13,900	6,205	8,540	258,327	
Total Illinois.....	232	5	28	209	9,946,984	6,430,357	1,210,354	254,781	3,186,754	1,313,123	2,612,668	4,928,608	29,883,629	
Indiana.....	64	5	8	61	302,651	1,034	191,798	14,104	1,963	515	5,394	5,734	523,083	
Iowa.....	57	3	4	56	363,355	2,186	270,751	7,025	19,809	6,545	91,759	36,789	798,220	
Kansas.....	22	2	4	20			26,306		20			5	26,638	
Kentucky.....	59	9	6	62	15,573,072	9,594,953	2,581,810	66,882	617,622	2,074,699	3,998,859	3,479,743	38,875,610	
Louisiana.....	54	13	1	66	157,084		493			1,115	6,294	12,023	176,969	
Maine.....	13	3	2	14	2,236,204	1,578,865	482,885	35,409	672,893	584,827	726,214	490,546	6,807,843	
Maryland.....	39	5	3	41	221,527	3,954	103,240	83,772	23,875				436,368	
Massachusetts.....														
1st Michigan.....	38	1	5	34	2,354,064	5,038,214	847,159	10,632	107,650	1,381,663	2,389,979	1,628,616	13,757,977	
4th Michigan.....	27	4	4	27	687	100	29,018		535				30,340	
Total Michigan.....	65	5	9	61	2,354,751	5,038,314	876,177	10,632	108,185	1,381,663	2,389,979	1,628,616	13,788,317	
Minnesota.....	51	1	0	52	923	215	125,807		1,286				128,231	

1st Missouri.....	21	1	1	21	5,497,709	29,301,413	1,371,718	111,786	314,079	12,000,670	7,335,105	3,982,464	60,040,944
6th Missouri.....	9	2	2	9	263		7,775			35	85	42	8,170
Total Missouri.....	30	3	3	30	5,497,992	29,361,413	1,379,493	111,786	314,079	12,066,705	7,335,140	3,982,506	60,049,114
Montana.....	12	0	3	9		125	3,295						3,420
Nebraska.....	23	0	5	18	1,098	1,464	55,497			180	264	333	58,836
New Hampshire.....	2	1	1	2			245						245
1st New Jersey.....	4	1	1	4			3,133						3,133
5th New Jersey.....	38	2	5	35	8,046,605	9,366,373	2,576,644	61,898	7,414,286	2,922,606	4,803,134	2,146,259	37,336,905
Total New Jersey.....	42	3	6	39	8,046,605	9,366,373	2,578,777	61,898	7,414,286	2,922,606	4,803,134	2,146,259	37,339,938
New Mexico.....	1	0	0	1			390						390
1st New York.....	47	14	13	48	31,408	14,141	1,174,713		3,138	11		25	1,223,436
2d New York.....	209	19	48	180	4,062,169	462,637	216,429	159,429		184,467	83,288	613,314	5,781,723
14th New York.....	37	2	4	35	678,101	200	90,311	1,378	53,596	13,531	121,418	18,777	977,812
21st New York.....	76	8	8	76	252,910	2,442	918,358	8,419	482	4,765	23,294	23,294	1,228,731
28th New York.....	62	6	10	58	4,800		418,205	2,494	63,137	15,125	107,801	46,594	658,156
Total New York.....	431	49	83	397	5,029,388	479,410	2,818,016	171,720	120,353	217,899	330,568	702,004	9,869,358
North Carolina.....	24	0	6	18	74,800,248	6,982,969	10,268,923	2,140,555	433,649	8,553,196	12,410,181	8,765,174	124,354,895
1st Ohio.....	32	2	2	32	6,275,815	7,647,693	3,523,232	395,610	1,280	2,907,002	7,071,207	1,652,443	29,374,282
10th Ohio.....	18	1	1	18	436,177	4,727,344	2,110,014		433,157	749,921	3,276,796	808,797	12,542,206
11th Ohio.....	4	1	0	5			6,871						6,871
18th Ohio.....	65	10	14	61	6,023	670	374,825	23,834	63				405,015
Total Ohio.....	119	14	17	116	6,718,015	12,375,607	6,013,842	419,444	434,500	3,550,923	10,348,003	2,461,240	42,327,374
Oklahoma.....	11	1	7	5	147		17,653	29,055		114	157	217	47,243
Oregon.....	8	3	4	7			6,851					231	7,082
1st Pennsylvania.....	161	26	30	157	361,291	3,320	1,498,568	59,471	131,845	52,837	76,372	63,457	2,237,161
12th Pennsylvania.....	19	2	2	19	2,311,034	1,120	75,110	673	72,643	89,783	151,660	303,102	3,005,125
23d Pennsylvania.....	35	3	3	35	9,968	12	106,253	9,233		3	1	1,403	128,873
Total Pennsylvania.....	215	31	35	211	2,682,293	4,452	1,679,931	69,877	204,488	142,623	223,033	357,962	5,369,159
Rhode Island.....	5	0	0	5	13,082	275	5,724						19,081
South Carolina.....	1	0	0	1			30,710						30,710
South Dakota.....	4	0	0	4			5,907						5,907
Tennessee.....	28	1	7	22	9,934,038	309,767	429,985	11,433,514	837,334	135,201	46,199	66,354	23,222,382
1st Texas.....	10	2	3	9	123,031		4,937				2,347		130,315
2d Texas.....	2	0	0	2	975	5	598	183					1,761
Total Texas.....	12	2	3	11	124,006	5	5,535	183			2,347		132,076

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1922.	Opened.	Closed.	In business Jan. 1, 1923.	Un-stemmed 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			1,703						1,703
Virginia.....	33	3	4	32	2,912,994	7,412,409	399,436	176,548	293,479	1,686,225	2,162,835	978,967	16,062,893
Washington.....	11	2	4	9	1,192		5,312		18			25	6,547
West Virginia.....	15	1	4	12	4,167	3,361,481	4,521,884	1,500		923,089	690,637	2,973,650	12,476,379
Wisconsin.....	69	9	12	66	4,724,199	28,724	249,474	25,861	541,729	90,856	10	189,509	5,848,362
Wyoming.....	2	0	0	2			450						450
Total 1922.....	1,856	193	238	1,761	153,671,305	92,345,828	36,532,899	15,472,952	15,660,810	36,539,237	48,180,111	33,238,750	431,641,892
Total 1921.....	1,806	343	293	1,856	148,912,785	83,727,127	37,603,371	16,107,650	15,583,695	84,575,470	43,235,486	32,721,471	412,467,055
Increase.....	50			95	4,758,520	8,618,701				1,963,767	4,944,625	517,279	19,174,837
Decrease.....		150	5				1,070,472	634,698	77,115				

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 1922, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Tobacco manufactured.						On hand Jan. 1, 1922.	Total to be accounted for.	On hand Jan. 1, 1923.	Removed for exportation.	Tax paid during 1922.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Arkansas.....				575		575		575			575	\$103.50
1st California.....				131,935		131,935	9,327	141,262	9,003	630	131,629	23,693.22
6th California.....				22,107		22,107		22,107			22,107	3,979.26
Total California.....				154,042		154,042	9,327	163,369	9,003	630	153,736	27,672.48
Colorado.....				16,285		16,285	430	16,715			16,715	3,008.70
Connecticut.....			25	59,438		59,491	390	59,881	477		59,404	10,592.72
Delaware.....					2,213,826	2,213,826		2,213,826	3,600	3,600	2,210,226	897,940.93
Florida.....				8,198		8,198	26	8,224	26		8,198	1,475.94
Georgia.....				5,075		5,075	315	5,390	585		4,805	884.90
Idaho.....				250		250	27	277	50		227	40.86
1st Illinois.....	4,983	3,052,434		17,573,859	8,704,865	29,335,941	1,950	29,337,891	1,456	9,234	29,327,201	5,278,896.18
8th Illinois.....	71,761	4,479		192,464		238,704	6,204	244,908	4,698		240,210	43,237.80
Total Illinois.....	71,761	9,462	3,052,434	17,736,323	8,704,865	29,574,645	8,154	29,582,799	6,154	9,234	29,567,411	5,322,133.98
Indiana.....		226,343		246,680		473,023	68,284	541,307	36,776		504,531	90,815.58
Iowa.....			15,742	832,050		847,792	9,146	856,938	10,117	50,055	790,766	142,837.88
Kansas.....	65			28,393		28,428	190	28,618	415		28,203	5,070.54
Kentucky.....	8,925,347	2,619,294	8,826	26,601,026	409	38,154,902	1,713,696	39,868,598	1,473,372	77,938	38,317,253	6,897,110.94
Louisiana.....		860		174,818	6,534	182,212	5,233	187,445	9,065		178,377	32,107.80
Maryland.....				6,828,237		6,828,237	56	6,828,293	38	24,197	6,804,053	1,224,780.44
Massachusetts.....	120	292	156	174,746	283,494	458,808	10,324	469,132	10,393		458,739	82,673.02
1st Michigan.....	2,822,085	43,278	1,108,900	9,594,400	58,958	13,622,621	172,641	13,795,262	197,818		13,597,444	2,447,539.92
4th Michigan.....				20,781	2,252	32,013	1	32,014	39		31,975	5,755.50
Total Michigan.....	2,822,085	43,278	1,108,900	9,624,161	61,210	13,654,634	172,642	13,827,276	197,857		13,629,419	2,453,295.42
Minnesota.....				112,607		112,607	150	112,757	190		112,567	20,262.06
1st Missouri.....	51,433,893	5,337,982	31,217	6,127,011	1,036	62,931,139	2,438,343	65,369,482	2,533,283	687,723	62,148,476	11,188,725.68
6th Missouri.....	54	48		12,694		12,796		12,796	519		12,277	2,209.86
Total Missouri.....	51,433,947	5,338,030	31,217	6,139,705	1,036	62,943,935	2,438,343	65,382,278	2,533,802	687,723	62,160,753	11,188,935.54



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 1922, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Tobacco manufactured.						On hand Jan. 1, 1922.	Total to be accounted for.	On hand Jan. 1, 1923.	Removed for exportation.	Tax paid during 1922.	Value of stamps used.
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Montana.....				8,422		3,422		8,422			3,422	4615.06
Nebraska.....		1,898	200	55,683		57,661	46	57,707	23		57,684	10,357.12
New Hampshire.....				245		245		245			245	44.10
1st New Jersey.....				3,133		3,133	7,795	10,928	6,099		4,229	761.22
5th New Jersey.....	3,197,349		1,597,248	20,700,004	9,471,283	34,965,944	874,977	35,840,921	862,530	40,821	34,937,570	6,288,762.00
Total New Jersey.....	3,197,349		1,597,248	20,703,197	9,471,283	34,969,077	882,772	35,851,849	868,629	40,821	34,941,799	6,290,523.82
New Mexico.....				350		350		350			350	68.40
1st New York.....	5,230	1,501	163	1,039,757		1,046,856	9,754	1,056,610	15,803	396	1,040,211	187,237.98
2d New York.....			971,284	4,534,787	12,031	5,538,082	39,698	5,577,780	35,452	152,342	5,356,956	969,637.48
14th New York.....			67,991	805,388		873,379	4,323	877,702	3,627		874,180	167,352.40
21st New York.....		1,329	16,134	1,178,888		1,194,351	17,191	1,211,642	15,280		1,196,262	215,327.16
28th New York.....				615,610		621,929	2,827	624,756	1,195	782	622,781	112,100.68
Total New York.....	5,230	2,830	1,055,577	8,192,410	18,350	9,274,897	73,766	9,348,185	74,255	163,520	9,120,420	1,641,678.60
North Carolina.....	29,665,600	300		78,903,939		117,569,539	3,507,002	121,076,841	4,640,791	289,888	116,146,062	20,900,291.16
1st Ohio.....	8,592,691		465	21,134,057		29,727,213	491,657	30,218,870	608,698	39,833	29,670,339	5,340,661.02
10th Ohio.....				12,906,415		12,906,415	137,059	13,043,474	144,960		12,898,614	2,321,760.52
11th Ohio.....				7,122		7,122	310	7,432	69		7,363	1,825.34
18th Ohio.....				385,602	1,787	387,479		387,479			387,479	69,746.22
Total Ohio.....	8,592,691		465	34,433,280	1,787	43,028,229	629,026	43,657,255	653,627	39,833	42,963,795	7,733,483.10
Oklahoma.....	121	42		4,671		4,834	411	5,245	12		5,233	941.04
Oregon.....				7,081		7,081	274	7,355	105		7,250	1,305.00
1st Pennsylvania.....			1,878	2,138,079	1,749	2,142,303	23,221	2,165,524	16,030		2,149,494	386,908.92
12th Pennsylvania.....			21,969	2,941,069		2,963,038	66,744	3,029,782	47,146		2,982,636	538,874.48
23d Pennsylvania.....			2,730	103,541	11,121	117,442	1,437	118,880	2,732		116,127	20,902.80
Total Pennsylvania.....			26,627	5,183,288	12,870	5,222,783	91,382	5,314,165	65,806		5,248,257	944,686.26
Rhode Island.....				18,187		18,187	119	18,306	247		18,059	3,250.62
South Carolina.....				12,302		12,302	967	13,269	472		12,827	2,308.66
South Dakota.....				5,908		5,908		5,908			5,908	1,003.44
Tennessee.....	63,812	2,690,973		298,165	17,338,336	20,391,266	296,707	20,687,973	208,152	847	20,418,594	3,075,346.92
1st Texas.....				105,350	150	105,509		105,509	807		104,702	18,849.36
2d Texas.....				859		859		859			859	172.82
Total Texas.....				106,318	150	106,468		106,468	807		105,561	19,018.98
Utah.....				1,696		1,696		1,696			1,696	305.23
Virginia.....	6,396,235	5,090		9,730,488	7,515	16,139,308	598,571	16,737,879	429,194	1,288,901	15,021,784	2,703,021.12
Washington.....		761		6,157	166	6,084	126	6,210	340	1,635	4,035	726.36
West Virginia.....		6,216		11,379,549		11,378,765	181,999	11,559,764	606,013	189	11,051,962	1,989,353.18
Wisconsin.....		1,878		5,576,688	14,775	5,592,735	3,391	5,596,129	1,175	210	5,594,744	1,007,003.92
Wyoming.....				450		450		450			450	81.00
Total year 1922.....	120,174,363	10,947,547	16,892,417	1243,255,372	38,138,406	419,506,105	10,703,344	430,209,449	11,799,673	2,673,510	415,736,260	74,532,526.80
Total year 1921.....	113,354,374	9,261,035	16,892,655	1222,723,045	34,680,917	396,951,026	15,231,482	402,182,508	10,633,629	7,966,980	383,581,899	60,044,741.82
Increase.....	6,789,989	1,686,512	238	20,632,327	3,446,489	32,555,079	4,528,138	28,026,941	1,166,044	32,154,861	5,797,754.98	
Decrease.....												

<sup>1</sup> The totals of the quantities of fine cut and smoking tobacco manufactured in 1921 have been corrected by decreasing fine cut and increasing smoking, in the district of Kentucky, by 6,041,920 pounds.

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1922.	Opened.	Closed.	In business Jan. 1, 1923.	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.		
Alabama.....	35	6	2	39	39,222	2,626	19,472				2,965,853	
Arizona.....	7	1	3	5	2,397	21	852				116,744	
Arkansas.....	19	4	9	14	21,695	1,079	5,752				1,241,695	
1st California.....	243	38	51	230	1,030,199	277,446	11,503				68,568,618	
6th California.....	138	49	57	130	321,403	214,952	47,397				80,372,967	
Total California.....	381	87	108	360	1,351,602	492,398	58,900				86,941,583	
Colorado.....	67	20	23	64	293,693	51,933	11,304				16,643,058	
Connecticut.....	237	34	38	233	841,808	110,652	29,731				43,728,193	
Delaware.....	13	1	2	12	236,893	300,514	663				27,230,536	
Florida.....	433	109	139	403	5,538,438	2,220,851	1,636,078				480,724,902	
Georgia.....	76	17	21	72	247,556	3,622	251,728				24,471,614	
Hawaii.....	1	1	1	1	1,841	134					107,736	
Idaho.....	21	2	2	21	17,700	4,956	1,506				1,211,363	
1st Illinois.....	989	173	191	971	1,821,424	546,168	255,116				129,898,787	
8th Illinois.....	339	31	26	344	784,442	55,833	48,839				40,552,863	
Total Illinois.....	1,328	204	218	1,314	2,605,866	602,001	296,975				170,451,650	
Indiana.....	326	48	60	314	3,069,689	888,492	79,730				216,420,896	
Iowa.....	235	19	40	214	1,132,761	119,576	43,000				58,911,386	
Kansas.....	96	10	19	87	202,022	21,962	7,991				10,959,457	
Kentucky.....	92	13	14	91	708,611	662,100	19,502				76,909,630	
Louisiana.....	50	13	10	62	666,725	393,866	133,428				62,049,481	
Maine.....	99	11	12	68	194,295	5,469	4,232				10,067,301	
Maryland.....	162	26	33	155	1,433,760	800,139	215,028	474,770	217,435	58,326	108,372,320	239,476,420
Massachusetts.....	321	83	68	336	1,748,276	829,791	46,436				131,296,002	

1st Michigan.....	272	35	50	257	2,950,662	2,109,606	11,857				251,718,987	
4th Michigan.....	207	19	31	185	646,590	630,212	16,141				74,576,717	
Total Michigan.....	479	54	81	452	3,597,252	2,939,818	27,998				326,295,704	
Minnesota.....	259	31	37	263	689,707	169,716	113,599	3			49,056,609	1,000
Mississippi.....	1	1		2	1,056	36	291				68,975	
1st Missouri.....	243	29	25	247	448,484	54,906	28,780				24,962,671	
6th Missouri.....	89	8	19	78	611,120	96,310	2,782				31,247,656	
Total Missouri.....	332	37	44	325	1,059,604	151,216	31,562				56,210,327	
Montana.....	34	20	20	34	42,893	8,986	435				2,423,713	
Nebraska.....	91	10	26	75	318,988	14,235	3,338				15,395,809	
Nevada.....	5		1	4	4,678	2,159	482				367,794	
New Hampshire.....	27	8	12	23	1,293,678	11,385	7,456				59,640,015	
1st New Jersey.....	75	13	16	72	635,888	1,373,944	1,693				103,204,050	
6th New Jersey.....	304	55	51	308	4,890,663	3,514,663	325,089	246,793			438,802,123	73,814,510
Total New Jersey.....	379	68	67	380	5,526,456	4,888,607	326,782	246,793			542,007,084	73,814,510
New Mexico.....	6		1	4	3,830	47	1				173,177	
1st New York.....	676	120	137	659	2,602,945	319,893	82,007	11,952			138,171,249	3,591,300
2d New York.....	850	201	264	547	4,724,992	3,427,464	614,241	1,658		572	466,527,744	838,550
14th New York.....	462	71	88	445	1,128,458	1,077,872	96,841	149,219	127,297		129,889,180	75,913,980
21st New York.....	299	34	53	280	1,547,444	541,231	93,542				105,684,244	
28th New York.....	309	40	44	305	485,551	31,408	21,902				23,412,344	
Total New York.....	2,506	526	586	2,536	10,489,390	6,397,868	908,626	162,829	127,297	572	863,794,761	80,343,830
North Carolina.....	29	7	6	30	136,707	85,126	48,052				13,823,617	
North Dakota.....	18	4	4	18	15,661	1,318	690				827,418	
1st Ohio.....	240	28	30	238	3,430,942	685,396	145,548				157,152,147	
10th Ohio.....	163	29	35	157	4,352,805	158,115	18,395				195,960,062	
11th Ohio.....	121	24	14	131	1,481,719	793,099	387,008				142,937,115	
15th Ohio.....	333	49	76	306	1,630,432	821,604	215,601	80			183,544,346	22,750
Total Ohio.....	857	130	155	832	10,895,898	2,458,204	769,552	80			689,692,670	22,750
Oklahoma.....	31	6	17	20	68,057	4,688	2,823				4,364,156	
Oregon.....	55	7	11	51	72,968	20,737	10,334				5,167,542	
1st Pennsylvania.....	1,480	214	294	1,410	20,151,407	11,578,003	2,230,073	200,230	358,478		1,669,876,286	200,792,235
12th Pennsylvania.....	115	13	23	105	2,789,681	771,819	8,653				167,784,801	
23d Pennsylvania.....	256	21	46	231	2,404,347	174,855	3,296				137,940,721	
Total Pennsylvania.....	1,851	248	353	1,746	25,375,395	12,524,777	2,237,022	200,230	358,478		1,975,601,808	200,792,235

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1922.	Opened.	Closed.	In business Jan. 1, 1923.	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.
					Un-stemmed.	Stemmed.	Scraps.	Un-stemmed.	Stemmed.	Scraps.		
Rhode Island.....	67	10	17	60	Pounds. 182,064	Pounds. 12,242	Pounds. 3,991				9,235,580	
South Carolina.....	10	2	1	11	235,454	135,821	50,890				21,453,111	
South Dakota.....	41	6	4	43	138,160	125,130	2,179				5,949,669	
Tennessee.....	29	15	7	37	97,916	5,681	24,939				5,720,554	
1st Texas.....	33	3	4	32	122,547	123,552	13,687				14,510,136	
2d Texas.....	25	2	1	26	29,392	3,836	3,442				1,699,063	
Total Texas.....	58	5	5	58	151,939	127,388	17,129				16,199,199	
Utah.....	20	4	10	14	39,951	20,620	856				3,060,525	
Vermont.....	21	2	4	19	30,616	2,275	847				1,524,066	
Virginia.....	58	8	16	50	2,771,973	277,103	2,036,743	29,668	60,335		383,195,563	38,455,690
Washington.....	80	12	17	75	71,032	25,061	15,480				5,553,050	
West Virginia.....	69	8	4	73	1,742,556	9,523	51,598				69,129,629	
Wisconsin.....	615	85	238	462	1,104,230	318,721	124,070				71,777,631	
Wyoming.....	10	4	1	13	12,479	4,064	178				803,373	
Total year 1922.....	12,105	2,027	2,556	11,576	87,133,679	36,930,802	9,681,395	1,909,385	793,545	68,893	6,724,354,177	632,900,635
Total year 1921.....	11,109	3,469	2,473	12,105	88,125,261	30,076,330	9,323,967	978,723	1,130,243	63,954	6,726,095,483	670,482,749
Increase.....	996		83			6,914,472	357,428	232,662			3,741,306	37,578,113
Decrease.....		1,442		529	891,582				310,698	5,056		

Average quantity of leaf tobacco used per 1,000 large cigars..... 22.21  
 Average quantity of leaf tobacco used per 1,000 small cigars..... 3.7

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1922.	Opened.	Closed.	In business Jan. 1, 1923.	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.
					Un-stemmed.	Stemmed.	Scrap.	Un-stemmed.	Stemmed.	Scrap.		
1st California.....	5	0	0	5	Pounds. 542	Pounds.	Pounds. 47	Pounds. 766,965	Pounds. 5,411,475	Pounds. 628	87,660	2,027,427,152
6th California.....	4	2	2	4	55	11	124	7,440	439		50,350	632,850
Total California.....	9	2	2	9	597	11	171	258,405	5,411,914	628	138,010	2,028,060,002
Connecticut.....	1	0	1	0								
Florida.....	2	0	1	1				3,285		5,891		2,784,088
1st Illinois.....	10	2	3	9	1,202	21	31	9,238	25	249	198,809	3,323,975
Kentucky.....	1	0	0	1				291,319	586,308			343,308,000
Louisiana.....	2	0	0	1				236	21,523			8,013,675
Maryland.....	4	0	0	4					917,489	36		324,838,450
Massachusetts.....	18	2	1	17	254	376		17,938	1,375	24	72,490	5,088,825
1st Michigan.....	3	1	1	3				140,152		157,963		117,800,560
Minnesota.....	8	0	2	1	32			57			5,000	29,000
1st Missouri.....	2	0	1	1								
1st New Jersey.....	2	0	0	2						85,050		33,864,800
5th New Jersey.....	8	0	4	4				118	11,232,275	596,817		4,874,109,100
Total New Jersey.....	10	0	4	6				113	11,232,275	681,867		4,907,973,900
1st New York.....	20	1	10	11	86			3,802,895	4,858	8,434,296	8,600	5,719,540,330
2d New York.....	91	8	20	79	124,183	1,616	1,699	8,685,082	4,118,786	3,720,307	15,727,057	6,293,912,539
14th New York.....	9	0	2	7	965	4	15	935	190	550	90,050	527,600
Total New York.....	120	9	32	97	125,214	1,620	1,714	12,468,012	4,123,634	12,155,213	15,834,707	12,013,980,465
North Carolina.....	6	1	0	7				12,348,125	49,772,430	101,959		26,619,287,857
10th Ohio.....	1	1	1	1						980,901		370,793,872
18th Ohio.....	4	2	3	3	146			557			14,700	198,350
Total Ohio.....	5	3	4	4	146			557		980,901	14,700	370,982,222

TABLE 14.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1922, 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.	Weighing more than 3 pounds per 1,000.		Weighing not more than 3 pounds per 1,000.		Scrap.	Weighing more than 3 pounds per 1,000.	Weighing no more than 3 pounds per 1,000.	
				Un-steam- ed.	Steam- ed.	Un- steam- ed.	Steam- ed.				
1st Pennsylvania.	20	1	10	Pounds 2,401	Pounds 192	Pounds 3	Pounds 117,373	Pounds 368	207,840	2,920,347,053	
13th Pennsylvania.	0	1	0				20		24,000	12,000	
23d Pennsylvania.	0	1	0				109			346,250	
Total Pennsylvania.	21	3	10	Pounds 2,401	Pounds 192	Pounds 3	Pounds 117,495	Pounds 368	321,340	2,920,707,303	
Rhode Island.	1	0	0	Pounds 2,875	38	Pounds 2,119	237		701,500	79,000	
1st Texas.	0	2	0				22		49,824	49,824	
Virginia.	8	0	2			Pounds 1,071	Pounds 2,700,844	Pounds 8,029,331	163,900	6,000,107,929	
West Virginia.	2	0	1				Pounds 8,826	13,931		6,618,440	
Total year 1922.	225	25	65	Pounds 132,221	Pounds 2,255	Pounds 5,109	Pounds 28,390,711	Pounds 88,706,259	17,450,466	55,763,022,618	
Total year 1921.	213	54	42	Pounds 114,354	Pounds 1,729	Pounds 14,152	Pounds 20,045,194	Pounds 84,823,148	14,518,206	52,065,011,560	
Increase.	12	23	23	Pounds 17,867	526	Pounds 9,043	Pounds 1,375,517	Pounds 3,883,211	2,921,180	3,678,011,055	
Decrease.	26		40								

Average quantity of leaf tobacco used per 1,000 large cigarettes  
Average quantity of leaf tobacco used per 1,000 small cigarettes

Pounds  
8.14  
3.00

TABLE 15.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1913-1922.

Years.	Cigars.		Cigarettes.		Tobacco and snuff.	Total.
	Large.	Small.	Large.	Small.		
1913.	Pounds 158,756,358	Pounds 4,230,400	Pounds 133,534	Pounds 56,420,334	Pounds 338,870,673	Pounds 558,415,209
1914.	153,954,271	4,804,186	92,400	62,136,966	333,883,675	554,850,499
1915.	141,854,038	4,591,233	92,374	59,699,013	338,448,062	551,687,780
1916.	154,949,202	4,118,650	104,488	63,233,755	340,198,684	601,604,839
1917.	165,360,912	4,215,037	131,159	131,374,701	354,984,236	658,066,103
1918.	158,345,826	3,631,216	211,323	177,167,844	302,030,675	705,736,664
1919.	162,257,051	3,035,055	162,620	107,880,881	307,575,503	736,921,110
1920.	183,042,903	2,532,099	141,318	176,739,478	306,360,063	603,534,661
1921.	153,792,423	2,967,051	149,822	101,004,707	255,820,978	633,731,981
1922.	149,363,275	2,345,975	142,043	169,458,096	298,210,842	610,517,211

TABLE 16.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1913-1922.<sup>1</sup>

Years.	Tobacco and snuff.					
	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
1913.	Pounds 164,338,519	Pounds 14,893,769	Pounds 10,534,526	Pounds 220,809,663	Pounds 32,836,056	Pounds 443,874,500
1914.	158,502,776	15,957,330	10,961,100	226,888,666	30,595,640	440,935,721
1915.	150,653,808	14,829,970	10,045,001	234,927,827	31,893,407	442,380,219
1916.	165,630,918	15,993,082	10,846,858	239,720,776	33,969,594	460,165,728
1917.	179,413,107	15,174,350	11,286,561	243,686,104	35,516,802	462,976,964
1918.	174,697,408	17,406,465	6,809,225	257,693,440	37,180,332	497,070,920
1919.	147,037,835	11,290,488	8,165,865	228,506,635	35,007,682	424,068,785
1920.	138,863,258	11,765,807	6,680,999	210,270,501	34,348,941	412,629,509
1921.	113,384,374	9,261,035	6,892,655	222,723,045	34,669,917	386,931,028
1922.	120,174,363	10,947,647	6,892,417	243,355,372	36,126,408	419,506,105

Cigars and cigarettes.

Years.	Cigars.		Cigarettes.	
	Weighting more than 3 pounds per 1,000.	Weighting not more than 3 pounds per 1,000.	Weighting more than 3 pounds per 1,000.	Weighting not more than 3 pounds per 1,000.
1913.	Number 7,571,507	Number 834	Number 859,409	Number 161
1914.	7,174,191	844	1,074,699	103
1915.	6,590,188	078	965,135	187
1916.	7,042,127	401	890,482	790
1917.	7,536,890	349	967,223	926
1918.	7,053,549	402	847,466	421
1919.	7,072,357	021	713,235	870
1920.	8,096,758	863	632,222	232
1921.	6,728,093	483	670,452	748
1922.	6,722,354	177	632,908	633

<sup>1</sup> 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 34,066,161 cigars manufactured. These returns show cigars of the various classes as follows removed tax paid for domestic consumption on which the tax amounted to \$335,635.91: Class A, \$512; Class B, \$1,155.27; Class C, \$188,125.56; Class D, \$128,327.70; Class E, \$19,645.37.  
<sup>2</sup> The totals of the quantities of fine cut and smoking tobacco manufactured in 1921 have been corrected by decreasing fine cut and increasing smoking, in the district of Kentucky, by 6,041,620 pounds.

TABLE 17.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1922.

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.....		301
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco.....		9
Produced perique tobacco.....		65
Manufacturing plug tobacco exclusively.....		10
Manufacturing smoking tobacco exclusively.....		1,238
Manufacturing twist tobacco exclusively.....		26
Manufacturing snuff exclusively.....		28
Manufacturing two or more kinds.....		84
<b>Total.....</b>		<b>1,761</b>

  

Quantity of tobacco and snuff manufactured.		Pounds.
Plug tobacco.....		120,174,303
Twist tobacco.....		10,947,647
Finocut chewing tobacco.....		6,892,417
Smoking tobacco.....		243,355,372
<b>Total tobacco.....</b>		<b>381,369,699</b>
<b>Snuff.....</b>		<b>38,130,400</b>
<b>Total.....</b>		<b>419,506,105</b>

  

Cigar manufacturers in business at close of year.		Number.
Manufacturing large cigars exclusively.....		11,651
Manufacturing small cigars exclusively.....		6
Manufacturing small cigarettes exclusively.....		113
Manufacturing large cigarettes exclusively.....		0
Manufacturing large cigars and small cigarettes.....		7
Manufacturing large and small cigars and small cigarettes.....		1
Manufacturing small cigars and small cigarettes.....		1
Manufacturing small cigars and small and large cigarettes.....		1
Manufacturing small cigars and small and large cigarettes.....		64
Manufacturing small cigarettes and large cigarettes.....		17
Manufacturing large and small cigars.....		0
Manufacturing large cigars, small and large cigarettes.....		0
<b>Total.....</b>		<b>11,761</b>

Summary of cigar and cigarette manufacture.

Product.	Leaf tobacco used in manufacturing.		Number manufactured.
	Pounds.	Average leaf tobacco used per 1,000.	
Cigars weighing more than 3 pounds per 1,000.....	149,303,275	22.21	6,722,354,177
Cigars weighing not more than 3 pounds per 1,000.....	2,345,975	3.7	832,905,635
Cigarettes weighing more than 3 pounds per 1,000.....	142,043	8.14	17,450,456
Cigarettes weighing not more than 3 pounds per 1,000.....	169,455,000	3.03	55,763,022,618

Cigar manufacturers classified as to output and total production for each class, calendar year 1922.

Output—Cigars.	Number of manufacturers.	Total production.	Percentage.
Under 500,000.....	10,775	752,067,246	11.19
500,000 to 1,000,000.....	471	335,884,487	5
1,000,000 to 2,000,000.....	373	890,310,292	5.61
2,000,000 to 3,000,000.....	140	345,215,660	5.14
3,000,000 to 4,000,000.....	77	266,518,414	3.96
4,000,000 to 5,000,000.....	67	301,749,489	4.40
5,000,000 to 10,000,000.....	169	1,178,064,601	17.52
10,000,000 to 20,000,000.....	84	1,121,392,611	16.68
20,000,000 to 30,000,000.....	42	1,241,175,435	18.45
30,000,000 to 40,000,000.....	7	790,162,672	11.75
<b>Total.....</b>	<b>12,106</b>	<b>6,722,354,177</b>	<b>100</b>

TABLE 18.—CIGARS REPORTED USED FOR PERSONAL CONSUMPTION, CALENDAR YEARS ENDED DECEMBER 31, 1921 AND 1922, BY COLLECTION DISTRICTS.

Districts.	1921	1922	Districts.	1921	1922
Alabama.....	43,037	45,350	5th New Jersey.....	493,431	603,848
Arizona.....	9,938	4,085	New Mexico.....	4,072	2,402
Arkansas.....	21,906	19,500	1st New York.....	559,751	526,428
1st California.....	360,281	328,468	2d New York.....	2,414,712	2,202,071
6th California.....	279,452	279,452	14th New York.....	636,319	350,195
Colorado.....	342,948	206,420	21st New York.....	907,300	85,350
Connecticut.....	638,508	647,338	28th New York.....	118,271	110,865
Delaware.....	28,333	20,105	North Carolina.....	56,693	56,674
Florida.....	7,032,604	8,261,207	North Dakota.....	3,040	3,070
Georgia.....	162,302	172,506	1st Ohio.....	459,604	548,937
Hawaii.....	2,187	2,436	10th Ohio.....	470,655	517,602
Idaho.....	17,888	14,382	11th Ohio.....	57,900	85,672
1st Illinois.....	1,596,600	1,497,742	18th Ohio.....	273,305	238,887
8th Illinois.....	396,053	348,715	Oklahoma.....	30,403	32,876
Indiana.....	370,559	345,184	Oregon.....	74,318	68,157
Iowa.....	138,262	135,426	1st Pennsylvania.....	3,004,798	2,982,263
Kansas.....	53,309	39,112	12th Pennsylvania.....	92,980	80,879
Kentucky.....	166,450	165,081	23d Pennsylvania.....	77,430	71,207
Louisiana.....	245,492	283,599	Rhode Island.....	19,928	23,754
Maine.....	111,169	115,408	South Carolina.....	6,753	10,594
Maryland.....	248,192	251,376	South Dakota.....	67,336	68,021
Massachusetts.....	1,352,983	1,189,992	Tennessee.....	101,348	76,193
1st Michigan.....	804,630	320,114	1st Texas.....	39,816	35,320
4th Michigan.....	280,183	222,129	2d Texas.....	26,119	23,141
Minnesota.....	244,175	224,144	Utah.....	45,268	45,613
1st Missouri.....	234,214	227,716	Vermont.....	1,756	4,452
6th Missouri.....	127,327	135,548	Virginia.....	46,040	41,083
Montana.....	62,280	45,867	Washington.....	104,566	66,066
Nebraska.....	72,245	66,650	West Virginia.....	3,682	1,774
Nevada.....	6,639	5,944	Wisconsin.....	793,449	741,996
New Hampshire.....	736,129	736,129	Wyoming.....	5,265	7,648
1st New Jersey.....	87,999	92,456	<b>Total.....</b>	<b>26,744,750</b>	<b>26,161,671</b>

TABLE 19.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1914-1923.

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.
1914.....	88,781,321	\$70,815,360.17	\$0.800	\$22,851,628.15	\$0.251	\$777,664.75	\$0.008
1915.....	100,395,318	79,764,071.45	.795	20,986,280.07	.209	725,167.40	.007
1916.....	102,017,312	88,065,947.51	.863	22,170,519.51	.217	710,653.02	.007
1917.....	107,035,300	103,201,652.16	.965	24,800,311.78	.239	712,897.89	.007
1918.....	105,233,300	150,138,659.90	1.433	30,001,478.95	.285	575,737.20	.005
1919.....	103,871,214	206,005,091.84	1.982	86,088,247.18	.338	623,016.61	.006
1920.....	101,418,175	255,800,355.44	2.579	55,423,613.60	.521	692,113.50	.006
1921.....	107,838,284	255,219,383.49	2.367	51,076,863.24	.474	1,013,510.07	.009
1922.....	108,248,363	270,759,384.44	2.478	41,183,578.34	.401	663,326.71	.006
1923.....	110,043,302	309,016,492.08	2.792	47,272,570.61	.427	883,010.01	.008

TABLE 19.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO, AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1914-1923—Continued.

Years.	Cigarettes.				Snuff.	
	Weighing more than 3 pounds per 1,000.		Weighing not more than 3 pounds per 1,000.		Receipts.	Per capita.
	Receipts.	Per capita.	Receipts.	Per capita.		
1914.....	\$62,707.97.	\$0.001	\$20,502,213.10	\$0.208	\$2,621,339.30	\$0.037
1915.....	58,531.02	.001	20,920,457.22	.208	2,387,125.95	.024
1916.....	77,617.46	.001	28,332,745.84	.258	2,653,654.38	.026
1917.....	98,850.22	.001	38,127,166.93	.368	2,830,220.05	.037
1918.....	121,306.12	.001	66,370,965.45	.631	4,049,402.14	.038
1919.....	162,349.11	.002	90,440,806.73	.846	5,134,366.30	.048
1920.....	232,201.31	.002	151,262,214.61	1.421	6,948,931.23	.065
1921.....	356,258.38	.003	135,051,366.43	1.252	5,795,401.75	.054
1922.....	118,478.19	.001	150,127,514.62	1.374	6,947,630.94	.064
1923.....	130,929.10	.001	182,584,806.83	1.650	7,175,216.54	.065

  

Years.	Tobacco.		Miscellaneous, including cigarette papers and tubes, special taxes, etc.	
	Receipts.	Per capita.	Receipts.	Per capita.
1914.....	\$33,000,377.00	\$0.334		
1915.....	32,197,892.48	.321	\$2,488,616.36	\$0.025
1916.....	33,378,874.25	.327	2,739,853.05	.027
1917.....	35,661,066.49	.344	971,386.80	.009
1918.....	47,436,437.44	.451	7,251,348.60	.069
1919.....	57,491,383.95	.538	15,762,921.95	.147
1920.....	74,663,767.60	.702	6,286,312.87	.059
1921.....	59,330,627.08	.553	2,591,655.54	.024
1922.....	66,341,828.88	.667	2,071,819.76	.019
1923.....	68,857,707.29	.622	2,129,252.60	.019

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

*Tobacco and snuff.*

Districts:	Unaccounted for July 1, 1922.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1923.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Delaware.....	0	3,600	3,600		873
1st Illinois.....	504	7,035	6,600		20,010
Kentucky.....	50,660	38,764	69,414		1,708
Maryland.....	1,967	14,006	14,855	10	0
1st Michigan.....	0	100	100		101,453
1st Missouri.....	73,351	635,224	607,120		8,821
5th New Jersey.....	10,102	75,625	76,906		18,579
2d New York.....	13,504	3,835	3,760		29,159
North Carolina.....	39,942	264,236	274,634	35	1,560
1st Ohio.....	8,119	10,148	9,707	7,000	268
1st Pennsylvania.....	0	14,203	14,208		283,648
Tennessee.....	110	773			184
Virginia.....	184,365	1,303,064	1,233,861		
West Virginia.....	0	746	592		
<b>Total.....</b>	<b>387,624</b>	<b>2,371,364</b>	<b>2,316,293</b>	<b>7,085</b>	<b>435,595</b>

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—*Contd.*

*Cigars weighing more than 3 pounds per 1,000.*

Districts.	Unaccounted for July 21, 1922.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for July 1, 1923.
	Number.	Number.	Number.	Number.	Number.
Florida.....	1,250	12,000	12,250		1,000
Maryland.....	5,000	78,200	83,200		
5th New Jersey.....	5,000	30,000	35,000		
1st New York.....	0	60,000	60,000		
2d New York.....	194,000	7,000	33,000		168,000
1st Pennsylvania.....	7,750	18,000	15,750		10,000
12th Pennsylvania.....	5,000	11,000	16,000		
23d Pennsylvania.....	5,000	1,000	6,000		
Virginia.....	12,500	60,500	57,000		15,000
West Virginia.....	5,000	15,000	9,000		11,000
<b>Total.....</b>	<b>240,500</b>	<b>292,700</b>	<b>327,200</b>		<b>306,000</b>

  

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

Districts.	Number.	Number.	Number.	Number.	Number.
Maryland.....		960	960		
2d New York.....		5,000	5,000		
<b>Total.....</b>		<b>5,960</b>	<b>5,960</b>		

  

*Cigarettes weighing more than 3 pounds per 1,000.*

Districts.	Number.	Number.	Number.	Number.	Number.
2d New York.....	247,300	577,120	619,160		
1st Pennsylvania.....		100	100		175,350
<b>Total.....</b>	<b>247,300</b>	<b>577,220</b>	<b>619,260</b>		<b>175,350</b>

  

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

Districts.	Number.	Number.	Number.	Number.	Number.
1st California.....	100,504,000	928,997,660	928,947,000		100,524,960
Kentucky.....	4,800,000		4,800,000		
Massachusetts.....	8,000	145,000	152,000		
5th New Jersey.....	10,000	1,865,200	1,865,200		
1st New York.....	18,476,800	335,431,580	206,926,680	1,287,300	145,694,400
2d New York.....	77,753,180	183,243,541	189,547,511	3,654,240	56,394,970
North Carolina.....	40,616,580	227,634,280	239,194,420	62,500	29,303,500
1st Pennsylvania.....	3,485,000	47,222,800	44,967,800		5,740,000
Virginia.....	48,350,680	476,312,235	440,885,715		84,277,200
<b>Total.....</b>	<b>294,002,220</b>	<b>2,201,113,576</b>	<b>2,068,746,326</b>	<b>4,394,340</b>	<b>423,635,130</b>

  

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

Districts.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Kentucky.....		4,445	4,445		
Louisiana.....		210,621	208,883		4,405
2d New York.....	2,667	87,825	144,140		26,215
1st Pennsylvania.....	82,540	75,967	70,414		4,633
Virginia.....		53,846	53,846		
<b>Total.....</b>	<b>85,207</b>	<b>431,894</b>	<b>481,737</b>		<b>35,274</b>

TABLE 21.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1923, BY PORTS AND SUMMARY, FISCAL YEARS 1921-1923.

Ports.	Claims.	Tobacco.		Cigars.		Cigarettes.	
		Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.
		Pounds.		Pounds.		Pounds.	
San Francisco.....	23	4,717	\$22.72	5,250	\$45.75	5,408,916	\$16,151.02
Seattle.....	12	5,160	928.89			257,600	772.80
Tacoma.....	4	4,310	732.35	400	3.60		
New York.....	35	100,560	32,581.96	305,554	439.61	33,453,330	95,795.01
Richmond.....	11					39,604,386	117,326.09
Winston-Salem.....	4					26,855,000	80,655.00
<b>Total.....</b>	<b>89</b>	<b>204,747</b>	<b>33,065.92</b>	<b>311,234</b>	<b>488.86</b>	<b>105,614,232</b>	<b>810,699.92</b>

SUMMARY, FISCAL YEARS 1921-1923.

	Claims.	Tobacco.	Cigars.	Cigarettes.	Total.
1921.....	81	\$77,063.04	\$3,662.32	\$73,330.00	\$154,045.36
1922.....	184	140,809.83	1,799.73	781,162.68	923,772.35
1923.....	89	33,065.92	488.86	310,699.92	346,254.70

TABLE 22.—LEAF TOBACCO IMPORTED BY CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS AND DEALERS IN LEAF TOBACCO, CALENDAR YEAR 1922.

Districts and States.	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—			
	Dealers in leaf.	Cigar manufacturers.	Tobacco manufacturers.	Total.	Dealers in leaf.	Cigar manufacturers.	Tobacco manufacturers.	Total.	Cigar manufacturers.	Tobacco manufacturers.	Total.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
1st California.....	286,569	2,375		288,944	17,846	9,190		27,036	1,673	1,589	2,561	
4th California.....	1,750	8,922		10,672	2,556	17,893		20,449	1,340	1,195	1,535	
<b>Total California.....</b>	<b>288,319</b>	<b>31,297</b>		<b>319,616</b>	<b>16,402</b>	<b>27,083</b>		<b>43,485</b>	<b>2,313</b>	<b>1,783</b>	<b>4,096</b>	
Colorado.....		65,153		65,153		13,702		13,702				
Connecticut.....		91,481		91,481		25,722		31,401		1,589	1,589	
Delaware.....		15,357		15,357		49,302		49,302				
Florida.....		1,859,404		1,859,404		2,169,458		2,229,705		5,528	5,528	
Georgia.....		5,322		5,322		60,216		60,216		873,144	881,972	
Hawaii.....		5,300		5,300		2,169,230		2,174,530		2,569	2,568	
1st Illinois.....	214,438	206,680	40,060	461,178	01,628	136,462	1,305	229,395	14,073	49,634	63,707	
8th Illinois.....		127		127								
<b>Total Illinois.....</b>	<b>214,438</b>	<b>206,807</b>	<b>40,060</b>	<b>461,305</b>	<b>01,628</b>	<b>136,462</b>	<b>1,305</b>	<b>229,395</b>	<b>14,073</b>	<b>49,634</b>	<b>63,707</b>	
Indiana.....	286	15,148		15,434		104,963		104,963		1,807	1,907	
Iowa.....		2,481		2,481		44,695		44,695		2,352	2,352	
Kentucky.....	294,103	20,180	14,119	328,402	52,061	100,390		152,451	1,047	6,963	1,047	
Louisiana.....	6,000	23,608		29,608	10,606	100,390		110,996				
Maryland.....	71,181	34,873		106,054	39,151	1,067		40,218				
Massachusetts.....	566,016	352,031	3,315	921,362	111,690	292,458	2,000	406,148		159	291	
1st Michigan.....	339	982,957		983,296	24,998	178,184		203,182		29,207	29,502	
4th Michigan.....		3,810		3,810		13,536		13,536		4,312	4,312	
<b>Total Michigan.....</b>	<b>339</b>	<b>986,767</b>		<b>987,106</b>	<b>24,998</b>	<b>191,720</b>		<b>216,728</b>		<b>33,519</b>	<b>33,814</b>	
Minnesota.....						146		146		554	554	
Mississippi.....	1,008			1,008						142	142	
1st Missouri.....	79,567	3,251	714	83,532	1,497	771		1,497		2,340	2,340	
6th Missouri.....												
<b>Total Missouri.....</b>	<b>79,567</b>	<b>3,251</b>	<b>714</b>	<b>83,532</b>	<b>1,497</b>	<b>771</b>		<b>2,308</b>		<b>2,340</b>	<b>2,340</b>	



TABLE 22.—LEAF TOBACCO IMPORTED BY CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS AND DEALERS IN LEAF TOBACCO, CALENDAR YEAR 1922—Continued.

Districts and States.	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf.	Cigar manufacturers.	Tobacco manufacturers.	Total.	Dealers in leaf.	Cigar manufacturers.	Tobacco manufacturers.	Total.	Cigar manufacturers.	Tobacco manufacturers.	Total.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Nebraska.....	125	972		1,098		863		863			
1st New Jersey.....		25,814		25,814		84,310		84,310	1,479		1,479
5th New Jersey.....	2,194,008	23,784		2,217,792	5,563	903,511		909,074	333,486	155,512	488,998
Total New Jersey.....	2,194,008	49,598		2,243,606	5,563	987,821		993,384	334,965	155,512	490,477
1st New York.....	3,200	7,367	7,054	18,221	1,707	19,017		20,724	6,914	5,067	11,981
2d New York.....	32,215,323	385,340	37,375	32,618,038	16,439,295	470,443	57,162	16,966,900	469,878	4,228,874	4,698,752
14th New York.....	19,427	1,672		21,099		5,083		5,083	77,464		77,464
21st New York.....	246	1		247					1,818		1,818
23rd New York.....	52,612			52,612	19,768			19,768			
Total New York.....	32,230,808	374,380	45,029	32,710,217	16,460,770	494,349	57,162	17,012,475	550,074	4,233,941	4,790,015
North Carolina.....	13,472,704	13,275		12,487,979							
1st Ohio.....	158,662	34,151		192,813		3,644		3,644	139	12,336	12,475
10th Ohio.....	16,278	4,292		20,570					3		3
11th Ohio.....									1,094		1,094
18th Ohio.....		9,154		9,154		12,762		12,762			
Total Ohio.....	174,940	47,597		222,537		16,406		16,406	1,236	12,336	13,572
1st Pennsylvania.....	1,137,422	390,353	6,088	1,532,863	967,504	384,082		1,351,586	57,817	182,475	240,292
12th Pennsylvania.....		31,833		31,833		144,304		144,304	1,874		1,874
23d Pennsylvania.....			231	231							
Total Pennsylvania.....	1,137,422	422,186	6,319	1,564,927	967,504	528,386		1,495,890	59,691	182,475	242,166
Rhode Island.....		2,782	412	3,194		154		154			123
South Dakota.....									124		124
Tennessee.....	120,274			120,274		490		490	14,871		14,871
1st Texas.....		51,630		51,630		118,156		118,156	20,301		20,301
Virginia.....	4,564,796		468,767	5,033,563	30,288			29,288	2,200,728	1,535,972	3,736,700
West Virginia.....	13,901		16,964	30,865							
Wisconsin.....	91,498	21,301		112,799	1,837	11,929		13,766	3,188	143,302	146,490
Total.....	64,684,206	4,389,097	597,774	69,671,077	17,869,910	5,316,398		60,467	23,247,375	4,133,799	6,824,472

TABLE 23.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND STATES.

Districts and States.	Dealers in leaf tobacco.				Leaf tobacco exported by dealers in leaf tobacco.					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1922.	Open-ed.	Closed.	In business Jan. 1, 1923.	Unstemmed.	Stemmed.	Scrap.	Stems.	Total.	Dealers in leaf tobacco.	Cigar manufacturers.	Tobacco manufacturers.	Total.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama.....	2	0	2	0									
1st California.....	12	1	4	9	39,834	21,791			61,625	3,219	8,107	1,444	12,770
6th California.....	5	4	2	7							767		767
Total California.....	17	5	6	16	39,834	21,791			61,625	3,219	8,874	1,444	13,537
Connecticut.....	98	28	26	100	194,160				194,160	24,683,671	46,805		24,730,476
Florida.....	56	14	13	57	155,440	50			155,490	5,207,533	38,452	100	5,246,085
Delaware.....	1	0	0	1									0
Georgia.....	12	18	12	18	780,098	362,307			1,142,405	3,587,055	2,014	485	3,589,554
Hawaii.....											1,404		1,404
1st Illinois.....	68	13	17	64	2,356	153			2,509	677,299	8,321	102	685,722
8th Illinois.....	3	0	0	3							1,442		1,442
Total Illinois.....	71	13	17	67	2,356	153			2,509	677,299	9,763	1,029	688,091
Indiana.....	33	7	14	26						3,941,464	7,196	4,283	5,952,943
Iowa.....	1	0	1	0							175		175
Kansas.....	1	0	0	1									
Kentucky.....	813	134	408	532	73,616,433	10,818,013	730,737	607,741	85,772,930	335,053,053	69	1,406	1,475
Louisiana.....	6	2	1	7	167,861				167,861	2,473	2,056	363,215	449,680
Maine.....	0			0							15,276		15,276
Maryland.....	69	13	15	67	18,064,692				18,064,692	1,029		5,700	18,794,933
Massachusetts.....	43	6	8	47	1,215,830				1,215,830	2,831,848	50,864		2,882,712
1st Michigan.....	15	4	5	14	1,969				1,969		4,785		4,785
4th Michigan.....	1	0	0	1							2,880		2,880
Total Michigan.....	16	4	5	15	1,969				1,969	40	7,665		7,705

TABLE 23.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1922, BY COLLECTION DISTRICTS AND STATES—Continued.

Districts and States	Dealers in leaf tobacco.				Leaf tobacco exported by dealers in leaf tobacco.					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1922.	Open-ed.	Closed.	In business Jan. 1, 1923.	Unstemmed.	Stemmed.	Scrap.	Stems.	Total.	Dealers in leaf tobacco.	Cigar manufacturers.	Tobacco manufacturers.	Total.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Minnesota.....	6	1	1	6						57,253	40,636		97,889
1st Missouri.....	9	1	1	9	15,802				15,802	22,673		779	23,452
6th Missouri.....	7	6	2	11						2,875,246	3,819		2,879,165
Total Missouri.....	16	7	3	20	15,802				15,802	2,897,919	3,819	779	2,902,617
Montana.....	1	0	0	1							4,272		4,272
Nebraska.....	0	1	0	1							81		81
New Hampshire.....	0	1	0	1							7,411		7,411
1st New Jersey.....	1	2	0	3							169		169
5th New Jersey.....	13	4	6	12							169		169
Total New Jersey.....	14	6	5	15							169		169
1st New York.....	26	6	13	20	1,212,065	406,755			1,618,820	28,969	209		27,268
2d New York.....	372	72	78	365	44,046,920	4,878,587	434,447	1,657,387	51,017,321	25,921,407	13,420		25,934,827
14th New York.....	9	5	4	10						36,715	2,720		39,435
21st New York.....	16	8	9	15						1,384,822	9,666	6,255	1,400,743
28th New York.....	21	8	5	24	46,939				46,939	3,759,632	12,038		3,771,670
Total New York.....	444	99	108	435	45,305,924	5,285,322	434,447	1,657,387	52,683,080	31,129,445	33,143	6,255	31,173,843
North Carolina.....	581	268	251	478	14,235,354	1,332,593	598,921	389,244	16,547,112	291,231,503	5,265	176,400	291,413,168
1st Ohio.....	141	20	35	126	262,708				262,708	21,147,865	7,468	153	21,155,476
10th Ohio.....	28	2	1	29						2,395,324	10,953		2,406,277
11th Ohio.....	49	10	16	43						1,357,681	1,557		1,359,238
18th Ohio.....	38	3	12	29						913,388	11,887	800	926,075
Total Ohio.....	256	35	64	227	262,708				262,708	28,794,248	31,865	953	28,827,066
Oklahoma.....	0	0	0	0									143
Oregon.....	0	1	0	1							1,775		1,775

1st Pennsylvania.....	843	88	66	375	500				500	55,322,378	433,568	370,118	56,126,064
12th Pennsylvania.....	4	3	3	6						27,217	169		27,386
2d Pennsylvania.....	33	2	7	23						1,549,638	7,501		1,557,139
Total Pennsylvania.....	377	103	75	405	500				500	56,899,233	441,238	370,118	57,710,639
Rhode Island.....	75	104	112	67	6,608,568	1,687,154			8,295,722	31,476,415	2,410		31,478,415
South Carolina.....	129	21	44	106	13,899,826	351,601	424,814	506,711	14,982,952	68,475,856	230	160,267	68,636,353
1st Texas.....	11	4	0	15	3,881,614	100			3,881,714		9,937		3,891,651
2d Texas.....	1	0	0	1	40,010				40,010				40,010
Total Texas.....	12	4	0	16	3,921,624	100			3,921,724		9,937		3,931,661
Utah.....	0	1	0	1									0
Virginia.....	363	93	136	320	149,257,322	31,430,643	686,039	3,081,790	184,455,803	128,970,676		6,757	185,233,236
Washington.....	0	2	1	2								1,965	1,965
West Virginia.....	31	7	14	24						6,549,501	27,861		6,577,362
Wisconsin.....	92	25	14	100	219,446				219,446	71,442,493	20,043		71,462,536
Total.....	3,621	1,023	1,456	3,183	327,755,753	51,289,727	2,999,474	8,173,862	390,218,816	1,114,700,620	828,509	1,525,064	1,117,054,253

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS BY MONTHS DURING CALENDAR YEAR 1922 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS.

	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Dealers.....	135,549,106	199,880,879	148,060,559	46,991,289	25,342,115	13,508,184	12,076,854	56,655,208	80,592,622	131,194,822	90,439,008	184,510,374	1,114,700,620
Cigar.....	91,174	31,316	135,591	85,884	38,532	48,010	81,267	29,743	90,516	50,030	50,690	75,818	828,569
Tobacco.....	110,822	77,404	48,172	102,161	9,454	62,239	27,091	68,249	14,613	151,370	287,801	562,928	1,525,064
Total.....	135,750,802	200,089,599	148,244,322	47,179,314	25,390,101	13,618,502	12,175,012	56,753,200	80,897,751	131,396,022	90,777,508	185,149,120	1,117,054,253

TABLE 24.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1922.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	On hand June 30, 1923.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
6th California.....	172	60,823	17,920		61,000	280	240
Colorado.....	310	18,130	17,920				34,282
1st Illinois.....	24,512	2,711,034	2,129,578	114,442	457,244		9,505
8th Illinois.....	7,377	476,748	474,620				8,055
Indiana.....	2,738	550,852	545,535				34,073
Kansas.....	13,348	1,441,474	1,258,632		182,112		14,413
Maryland.....	14,816	809,241	809,646				14,025
1st Missouri.....	12,360	782,535	750,870		13,540		3,387
6th Missouri.....	6,350	181,977	171,400		4,320		25,599
Nebraska.....	490	87,465	83,635			330	
5th New Jersey.....	22,565	891,502	247,790	627,038	13,400		
28th New York.....		100	100				
Oregon.....		280					2,970
Rhode Island.....	10,490	133,875	15,680	125,705			4,600
Tennessee.....		35,870	30,020		1,250		1,850
2d Texas.....	1,418	107,212	106,770				
Wisconsin.....		450	450				
Total.....	116,638	8,259,663	6,642,926	867,185	712,866	610	153,014

TABLE 25.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1922.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	On hand June 30, 1923.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1st California.....	44,109	12,303,136	12,227,828		118	119,361
6th California.....	25,991	2,946,410	2,924,087		1,186	47,028
Colorado.....	2,810	238,450	236,000			5,260
1st Illinois.....	1,192,092	103,961,426	103,532,399	239,240		1,231,879
8th Illinois.....	53,042	2,527,433	2,526,842			53,633
Indiana.....	10,075	1,407,725	1,405,240			12,660
Kansas.....	107,951	9,019,729	9,006,727			120,453
Maryland.....	26,980	1,513,867	1,507,919			34,948
Massachusetts.....	15,786	3,219,845	3,190,866			64,765
1st Michigan.....	5,520	811,040	805,490			11,070
Minnesota.....	23,405	2,202,827	2,190,164			30,068
1st Missouri.....	81,850	5,428,762	5,448,228			62,434
6th Missouri.....	22,388	2,170,652	2,162,150			30,890
Nebraska.....	6,660	1,190,560	1,179,390			17,850
5th New Jersey.....	219,140	22,081,573	21,884,627	64,815		351,271
21st New York.....	4,300	43,250	47,550			50,160
28th New York.....	49,590	5,137,590	4,871,040	265,800	180	77,945
1st Ohio.....	107,690	11,241,480	11,261,195		10,030	6,190
10th Ohio.....	4,900	673,118	671,746		80	50,255
11th Ohio.....	46,316	5,364,816	5,362,877			18,701
Oregon.....	21,183	1,558,918	1,558,400			45,440
Rhode Island.....	43,300	1,840,205	1,838,065			2,360
Tennessee.....		28,240	25,880			10,496
2d Texas.....	6,517	535,799	531,830			33,176
Washington.....		318,540	318,540			
Wisconsin.....	22,762	3,241,096	3,230,462		210	
Total.....	2,148,957	200,922,525	199,965,540	569,855	11,904	2,494,283

TABLE 26.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1923, 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.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
July.....	414,402	294,239	63,555	50,583	11,663,371	11,731,904	32,050
August.....	420,036	315,827	68,539	52,317	12,607,629	12,607,629	35,590
September.....	488,015	363,771	58,200	58,284	13,694,061	13,680,245	18,150
October.....	565,384	431,184	63,660	57,662	17,379,530	17,036,903	39,460
November.....	669,789	543,098	70,350	54,740	18,614,878	18,845,758	21,500
December.....	790,270	636,439	59,460	61,263	20,366,502	19,759,139	25,605
January.....	771,970	657,131	70,123	68,990	20,104,558	19,942,113	23,200
February.....	800,546	649,863	72,754	59,974	17,935,493	18,073,937	90,400
March.....	917,004	754,550	88,038	65,844	20,138,556	20,188,068	164,300
April.....	858,742	723,309	83,135	73,780	18,083,289	17,768,576	103,300
May.....	906,385	726,616	108,591	61,830	16,669,505	17,009,439	11,300
June.....	662,050	547,599	55,780	57,390	13,682,314	13,356,800	
Total.....	8,259,663	6,642,926	867,185	712,866	200,922,525	199,965,540	569,855

TABLE 27.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1914-1923.

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.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1914.....	6,384,222	3,831,706	2,121,162	469,340	137,637,054	137,747,982	22,540	110,020
1915.....	7,595,141	3,753,021	3,081,356	734,030	138,214,907	137,693,610	31,172	
1916.....	6,748,940	3,403,237	2,561,613	746,281	145,780,973	145,443,578	26,076	2,250
1917.....	8,012,031	4,476,351	2,752,431	723,248	225,158,090	224,047,821	141,835	2,400
1918.....	6,594,790	4,358,127	1,480,370	757,419	319,934,049	318,176,619	1,005,409	134,000
1919.....	13,848,576	5,199,758	7,967,387	713,152	345,367,995	343,776,167	2,260,335	660
1920.....	15,823,746	9,277,361	5,606,467	697,466	375,655,766	369,343,611	4,725,978	50,936
1921.....	11,600,319	9,214,650	1,826,703	668,623	289,481,195	289,734,142	1,667,980	3,000
1922.....	6,603,981	5,159,236	687,969	713,439	184,346,392	183,670,536	378,220	
1923.....	8,259,663	6,642,926	867,185	712,866	200,922,525	199,965,540	569,855	
Total.....	91,271,409	56,311,423	23,955,623	6,935,864	2,342,478,936	2,329,629,606	10,829,400	308,266

TABLE 28.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE, YEAR ENDED JUNE 30, 1923.

	Pounds.	Pounds.	
Oleo oil.....	46,644,830	Butter.....	1,575,566
Coconut oil.....	65,656,312	Milk.....	59,835,268
Cottonseed oil.....	18,757,074	Salt.....	17,998,321
Peanut oil.....	6,921,796	Miscellaneous.....	2,017,566
Oleo stearine.....	4,815,069	Color.....	11,385
Neutral lard.....	29,507,577		
Oleo stock.....	3,372,042	Total.....	257,022,824

TABLE 29.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1922.	Produced.	Withdrawn tax paid.	On hand June 30, 1923.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Colorado.....	44,340	421,391	423,087	4,944
Kansas.....	28,612	1,380,782	1,380,368	29,029
Maryland.....	11,255		11,255	
Massachusetts.....	21,508	1,110,835	1,119,383	12,960
Minnesota.....		1,045,969	1,045,969	
6th Missouri.....				
Total.....	67,025	4,003,307	4,023,402	48,000

TABLE 30.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1914-1923.

Years.	Produced.	Withdrawn tax paid.	Years.	Produced.	Withdrawn tax paid.
	<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>
1914.....	32,470,030	32,513,244	1920.....	9,735,214	9,757,493
1915.....	39,050,180	38,924,828	1921.....	6,090,110	6,090,800
1916.....	34,514,527	34,572,393	1922.....	5,355,816	5,337,140
1917.....	27,507,982	27,049,487	1923.....	4,007,307	4,023,402
1918.....	19,270,933	19,314,835	Total.....	185,371,817	185,640,489
1919.....	17,356,718	17,437,123			

TABLE 31.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	Produced.				
	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.
Stock on hand July 1, 1922.....		5	612	10	15,838
Colorado.....				549	9,497
8th Illinois.....	7				8,424
Kansas.....	7	117	2,337	3,048	141,078
6th Missouri.....		2	622	820	43,374
Nebraska.....	54		216		10,368
2d New York.....		329	72,340		2,503,828
Total produced.....	61	1,063	75,515	4,417	2,717,189
Grand total.....	61	1,063	76,127	4,427	2,733,007

Withdrawn tax paid.

Colorado.....				549	9,497
8th Illinois.....	7				8,424
Kansas.....	7	117	2,337	3,007	141,718
6th Missouri.....		2	622	820	43,374
Nebraska.....	54		213		10,224
2d New York.....		329	72,598		2,506,085
Total withdrawn tax paid.....	61	1,063	75,770	4,378	2,721,330
Lost or destroyed.....			163	51	4,437
Stock on hand June 30, 1923.....			194		7,240
Grand total.....	61	1,063	76,127	4,427	2,733,007

TABLE 32.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1923, BY STATES AND BY CLASSES.<sup>1</sup>

States.	Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Total.
Alabama.....	8	36	591	2,042	946	3,623
Alaska.....		3	20	45	18	86
Arizona.....		8	83	293	70	464
Arkansas.....	4	32	617	2,103	920	3,736
California.....	13	133	1,959	6,801	5,355	14,260
Colorado.....		61	475	1,724	288	2,548
Connecticut.....	3	28	508	1,985	1,508	3,789
Delaware.....	1	1	84	258	210	554
District of Columbia.....	3	12	237	947	249	1,448
Florida.....		33	485	1,207	207	1,932
Georgia.....	12	78	880	3,073	1,823	5,863
Hawaii.....	4	9	23	224	120	380
Idaho.....		7	218	538	62	825
Illinois.....	30	129	2,981	10,969	5,924	20,053
Indiana.....	13	100	1,142	4,660	4,900	10,815
Iowa.....	4	63	1,035	4,041	5,202	10,345
Kansas.....		31	975	2,835	651	4,582
Kentucky.....	8	46	815	3,159	1,331	5,389
Louisiana.....	6	16	691	1,997	1,293	4,000
Maine.....	1	11	384	1,112	1,156	2,644
Maryland.....	12	31	599	2,330	1,498	4,470
Massachusetts.....	12	76	1,548	6,039	7,877	16,450
Michigan.....	14	73	1,685	6,704	1,422	7,938
Minnesota.....	5	30	978	2,791	791	4,503
Mississippi.....	1	27	514	1,520	725	3,067
Missouri.....	27	86	1,923	8,012	2,086	10,134
Montana.....	2	18	236	556	268	1,082
Nebraska.....	4	23	710	2,015	1,977	4,729
Nevada.....		2	37	177	51	257
New Hampshire.....	2	6	179	620	802	1,609
New Jersey.....	8	28	1,038	3,753	3,002	8,429
New Mexico.....		8	106	390	67	570
New York.....	86	201	4,691	13,033	8,426	26,437
North Carolina.....	2	60	741	2,527	3,097	7,327
North Dakota.....		9	274	622	293	1,189
Ohio.....	30	124	2,092	8,793	1,795	12,814
Oklahoma.....	2	31	1,090	2,780	1,220	5,120
Oregon.....	2	26	437	1,206	465	2,200
Pennsylvania.....	53	153	3,641	12,420	6,256	22,522
Rhode Island.....	3	15	375	842	631	1,916
South Carolina.....	1	29	519	1,460	1,307	3,315
South Dakota.....		9	346	747	323	1,425
Tennessee.....	13	67	764	3,512	675	5,231
Texas.....	6	110	2,674	6,613	2,603	12,006
Utah.....	1	11	155	668	242	967
Vermont.....	1	14	123	627	546	1,312
Virginia.....	4	47	704	2,589	1,669	5,013
Washington.....	1	38	621	1,879	739	3,278
West Virginia.....	3	26	418	2,182	3,004	5,633
Wisconsin.....	5	32	1,038	8,465	3,029	7,569
Wyoming.....		7	73	252	59	391
Total.....	410	2,258	45,358	147,891	90,492	286,405

<sup>1</sup> 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 36.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1923, BY COUNTRIES.<sup>1</sup>

Countries.	Opium.		Morphine.		Codeina.		Heroin.	
	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.	Net quantity.	Taxable.
	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.	Ounces.
Bermuda.....	7	105	3	81	3	65	1	13
British Honduras.....	43	464	1	208	1	12	1	4
Canada.....	16	655	100	3,132	7	518	29	25,703
Costa Rica.....	2	60	1	12	1	212		
Guatemala.....	4	112	1	100				
Honduras.....	416	1,012	4	287	25	161	1	220
Nicaragua.....	166	221	7	149	3	22		
Panama.....	501	1,008	46	1,466	21	332	20	384
Salvador.....					9	9		
Mexico.....	69	74	11	892	1	24	4	97
Newfoundland and Labrador.....	1	8	4	222	1	5		
British West Indies.....	349	4,965	47	2,415	16	182	7	1,525
Cuba.....	299	5,785	123	10,600	21	347	31	12,024
Dominican Republic.....	1	15	1	70				
Haiti.....	73	523	11	273	22	192	1	144
France.....			1	11				
Greece.....	1	2	1	10	1	2		
Italy.....			13	1,360				
Spain.....	4	60	1	190	1	15		
England.....	10	362	2	711	1	3	73	64,227
China.....	69	1,355	24	2,203	7	147	1	390
British East Indies.....			1	65	1	10	1	108
Hongkong.....	4	2	13	687	1	33	8	895
India (British).....	1	235	17	2,445	4	567	98	85,152
Australia.....	320	326	1	15			17	5,098
New Zealand.....	1	14					4	3,748
Other British Oceania.....	13	36	1	6			1	3
Philippine Islands.....	446	707	21	2,068	47	506	19	15,074
Porto Rico.....	416	1,693	156	4,205	156	1,301	101	15,419
Bolivia.....	1	16	1	12				
Brazil.....			1	1			20	20
Chile.....	1	43						
Colombia.....	178	17,750	1	20	1	120		
British Guiana.....			1	70			2	1,584
Peru.....	452	1,417	8	501	4	4	4	164
Venezuela.....	17	192	3	330				
British Africa.....	1	72	3	1,041			6	4,983
Portuguese Africa.....	1	9						
Total.....	3,843	39,523	630	40,938	355	4,859	430	241,834

<sup>1</sup> 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 30.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1923, BY COUNTRIES.—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	7	1	1	20		
British Honduras.....					7	7		
Canada.....	2	58	105	2,175	262	1,000		
Costa Rica.....					2	288		
Guatemala.....					1	6	160	160
Honduras.....					19	22		
Nicaragua.....	1	8			6	159		
Panama.....	18	18			19	574		
Mexico.....					1	3	100	100
Newfoundland and Labrador.....			1	2	1	16		
British West Indies.....	1	1			10	514		
Cuba.....	1	7			386	13,307	5,920	5,920
Haiti.....					17	96		
Spain.....					1	75	138	138
England.....					163	15,704		
China.....	1	1	1	12	10	310		
Hongkong.....					4	186		
India (British).....					1	72		
Australia.....					54	4,144	38	960
New Zealand.....					1	102		
Other British Oceania.....					2	1		
Philippine Islands.....			1	110	2	72		
Porto Rico.....	33	267	1	13	100	1,600		
Brazil.....					5	20		
Colombia.....								
Ecuador.....							80	80
British Guiana.....							352	352
Peru.....					1	64		
Uruguay.....					4	148	320	320
Venezuela.....					3	496		
British Africa.....					1	60		
Total.....	58	362	116	2,313	1,065	39,229	7,106	8,028

<sup>1</sup> 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 WITHIN THE UNITED STATES FROM MANUFACTURERS, YEAR ENDED JUNE 30, 1923, BY STATES.<sup>1</sup>

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	1,428	10,910	1,049	48,092	381	1,562	36	14,270
Alaska	3	26			1	1	1	2
Arizona	16	156	24	719	4	92	3	410
Arkansas	1,513	14,601	608	33,497	255	1,511	118	11,800
California	3,230	23,258	2,280	90,769	2,469	23,111	279	53,624
Colorado	451	3,374	305	11,413	422	2,913	29	11,200
Connecticut	630	4,351	367	8,621	616	2,832	44	31,252
Delaware	432	3,367	135	1,514	210	722	24	2,300
District of Columbia	892	6,284	766	21,543	1,018	6,353	70	49,427
Florida	1,322	8,153	809	42,876	567	4,370	38	13,471
Georgia	8,910	40,968	6,534	137,665	2,268	17,478	143	33,182
Hawaii	224	367	17	187	29	133	6	795
Idaho	11	55	16	169	1	15	1	154
Illinois	8,269	74,642	8,798	170,674	8,511	44,714	622	85,404
Indiana	3,905	21,102	16,616	74,978	11,280	20,737	454	51,439
Iowa	875	5,204	2,828	17,613	482	4,187	131	13,799
Kansas	501	4,754	541	16,673	268	2,332	43	14,483
Kentucky	3,139	14,213	3,097	55,602	513	3,546	199	43,980
Louisiana	0,809	63,306	3,561	194,700	2,474	29,698	238	28,977
Maine	815	5,373	632	9,486	186	1,514	31	10,697
Maryland	9,140	70,066	9,238	47,737	6,838	15,724	1,231	62,599
Massachusetts	4,760	28,004	3,729	55,043	3,273	16,076	249	45,269
Michigan	0,112	36,954	9,513	61,975	4,194	27,023	3,259	44,034
Minnesota	1,633	11,629	996	41,481	1,327	32,257	146	27,776
Mississippi	817	8,773	308	20,203	80	583	20	3,297
Missouri	90,995	158,158	23,342	214,069	18,894	70,797	2,350	102,819
Montana	242	1,421	155	4,227	131	627	12	2,263
Nebraska	553	2,530	371	10,020	271	1,903	53	8,466
Nevada	5	69	4	51	1	3	2	1
New Hampshire	316	2,982	235	3,443	89	952	22	2,601
New Jersey	154,215	166,434	690	17,352	1,204	6,678	131	38,831
New Mexico	7	56	4	411	4	56	11	128
New York	465,393	669,358	56,770	433,632	63,739	206,422	18,040	321,823
North Carolina	3,800	23,626	2,564	71,040	1,266	7,722	92	28,011
North Dakota	57	569	30	288	9	164	1	333
Ohio	8,832	53,526	6,171	108,656	4,443	31,768	569	82,115
Oklahoma	917	9,089	532	24,461	580	1,308	18	12,188
Oregon	458	3,526	283	15,867	443	2,883	51	6,173
Pennsylvania	47,821	212,277	15,480	166,642	15,920	59,569	1,470	159,691
Rhode Island	49	3,808	269	7,990	281	1,961	24	7,233
South Carolina	1,358	6,650	788	29,881	642	2,677	37	16,811
South Dakota	23	218	105	2,609	61	1,673	5	831
Tennessee	5,320	28,379	6,554	118,211	1,469	9,465	216	34,034
Texas	4,962	21,606	3,084	139,241	2,525	10,812	248	41,448
Utah	296	1,896	165	5,524	225	1,090	19	2,107
Vermont	649	3,454	307	4,057	116	1,113	17	2,245
Virginia	5,248	27,373	1,792	62,648	1,562	7,088	140	56,504
Washington	731	6,086	741	27,603	385	4,659	45	11,702
West Virginia	1,366	11,200	1,082	23,975	430	3,900	57	12,474
Wisconsin	1,159	7,350	623	16,357	842	4,132	107	10,765
Wyoming	10	193	12	349	16	170	1	15
Total	863,143	1,661,612	195,577	2,681,960	165,776	669,504	31,173	1,613,879

<sup>1</sup> 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 WITHIN THE UNITED STATES FROM MANUFACTURERS, YEAR ENDED JUNE 30, 1923, BY STATES.—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	69	19	307	81	879		
Alaska					1	18		
Arizona	1	6	1	6	1	80		90
Arkansas	13	96	24	257	134	1,220		98
California	228	1,714	151	2,912	1,781	25,074	42	487
Colorado	25	220	47	823	296	2,374	8	16
Connecticut	16	194	34	799	149	2,935	16	16
Delaware	8	73	2	15	78	272	1,328	1,328
District of Columbia	110	811	12	246	423	2,031	2	32
Florida	31	216	29	480	114	1,365	16	16
Georgia	51	332	67	684	554	7,183		
Hawaii	10	121			36	197		
Idaho			6	402	8	354		
Illinois	230	2,044	157	2,961	2,059	20,499	435	830
Indiana	97	1,029	39	664	1,965	8,627	24	24
Iowa	30	568	11	275	256	8,912	1	4
Kansas	27	204	17	235	158	1,296	12	123
Kentucky	17	158	25	383	310	4,568	206	201
Louisiana	39	211	73	1,241	624	7,526	1	2
Maine	11	133	5	95	66	499		
Maryland	64	617	53	773	1,715	8,158	29	224
Massachusetts	116	948	112	1,594	880	9,420	98	473
Michigan	300	607	27	458	1,734	12,186	12	614
Minnesota	44	443	66	704	530	6,834	32	34
Mississippi	9	69	13	99	33	630	4	4
Missouri	1,390	3,037	1,161	6,259	10,187	31,821	734	903
Montana	5	31	4	41	116	1,279	5	8
Nebraska	21	110	14	234	222	1,288		
Nevada			1	4	4	478		
New Hampshire	3	4	1	24	6	662	50	50
New Jersey	46	1,069	76	1,768	964	5,762	1,056,929	1,057,232
New Mexico			1	2	1	34	16	16
New York	1,264	6,002	1,256	12,371	16,119	73,059	5,912	26,130
North Carolina	22	191	24	449	289	2,344	1	10
North Dakota					2	24		
Ohio	112	1,076	86	1,172	3,247	97,701	2	32
Oklahoma	13	155	11	156	211	1,762	1	130
Oregon	39	203	18	264	320	7,050		
Pennsylvania	444	3,001	234	3,622	6,877	40,261	5,108	10,851
Rhode Island	27	208	13	231	161	1,994	153	1,328
South Carolina	22	150	19	221	153	945	6	64
South Dakota	1	27			32	300		
Tennessee	83	450	80	1,182	658	5,849	90	183
Texas	100	786	155	1,579	856	4,627	5	48
Utah	20	1,305	10	210	200	1,388		
Vermont	2	73	2	34	36	245		
Virginia	82	357	67	1,073	468	4,962	3	80
Washington	34	259	21	204	288	11,262	6	200
West Virginia	12	95	9	116	127	2,731	1	4
Wisconsin	56	744	19	340	455	2,891	169	169
Wyoming					3	99		
Total	5,239	30,264	4,262	48,099	57,123	430,608	1,071,561	1,101,985

<sup>1</sup> 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 38.—TAXABLE NARCOTIC DRUGS PURCHASED BY MANUFACTURERS OF NON-TAXABLE PREPARATIONS, YEAR ENDED JUNE 30, 1923, BY STATES.<sup>1</sup>

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	49	60	1	129			1	3
Arkansas	56	207			1	18		
California			5	11	1	1	1	4
Colorado	33	40						
Connecticut	36	795						
Florida	516	2,578	1	1			3	310
Georgia	1,356	2,778	9	90	3	5	15	17
Illinois	36	7	3	11	1	3		
Indiana	69	1,790	1	1	9	23	1	3
Iowa	22	73	1	1	2			
Kansas	1	4						
Kentucky	286	1,588	16	121	1	3	1	2
Louisiana	19	48						
Maine	63	268			21	31	5	5
Maryland	1,908	2,172	16	72	38	41	16	16
Massachusetts	702	732	51	62				
Michigan	103	613	1	2	1	1	1	16
Mississippi	36	68	1	14				6
Missouri	227	241	6	7			0	6
Montana	1	4						
Nebraska	73	89	1	6	1	1	2	5
New Hampshire	32	32			1	1		
New Jersey	205	296	64	91	23	23	7	7
New Mexico			1	1				
New York	515	1,365	397	397	15	24	11	20
North Carolina	824	2,020			1	3	1	4
Ohio	732	1,009	3	51	3	14	16	21
Pennsylvania	447	479	1	60	237	12	17	3
Rhode Island	32	32			7	7		
South Carolina	577	1,300	21	25	1	1	5	5
South Dakota	1	7						
Tennessee	1,289	4,780	1	1	1	5	4	14
Texas	471	879	1	11	3	11	1	13
Utah	24	24			3	3		1
Utah	17	16					10	10
Vermont	811	1,215			2	2	5	16
Virginia	130	144	1	2			1	3
West Virginia								
Total	11,876	25,377	652	1,348	151	243	117	511

  

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.
District of Columbia	8	23						
Maryland			1	1				
Mississippi	1	1						
New York								
Total	9	24	2	2				

<sup>1</sup> 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 39.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1923, BY STATES.<sup>1</sup>

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	53	359	17	184			31	23
Alaska	10	242	7	163	2	85	2	373
Arizona	1	1	7	729	1	24	1	20
Arkansas	34	221	7	178	15	45	1	100
California	170	997	26	4,262	133	1,533	26	1,857
Colorado	11	76	5	129	5	63	2	22
Connecticut	19	135	7	166	10	117	2	4
Delaware	8	238						
District of Columbia	143	1,309	216	1,683	25	1,139	1	18
Florida	1	28	3	22	1	5	1	5
Georgia	73	286	23	181	14	68	1	1
Hawaii	3	56	11	140	10	73	1	87
Idaho			1	5				
Illinois	98	609	74	117	112	575	3	83
Indiana	85	721	45	624	33	255	9	402
Iowa	117	606	14	274	38	180	1	5
Kansas	16	119	4	320	9	242	2	8
Kentucky	10	83	18	90	20	40	5	59
Louisiana	33	82	22	145	72	347	9	16
Maine	16	156	5	309	24	130	5	35
Maryland	141	815	27	276	110	570	2	23
Massachusetts	136	994	75	3,264	166	762	17	162
Michigan	95	632	133	1,276	175	653	8	3,024
Minnesota	167	488	48	382	91	304	7	53
Mississippi	21	30	2	143	5	21	1	9
Missouri	289	3,241	57	1,499	152	1,434	10	400
Montana	6	16	1	14				
Nebraska	43	252	346	665	88	112	2	708
Nevada			25	87	2	6		
New Hampshire	5	91	12	113	7	40		
New Jersey	60	1,168	59	877	74	460	9	182
New Mexico	3	30	1	10				
New York	452	5,757	366	3,048	365	1,587	25	314
North Carolina	3	33	4	45	22	96	1	14
North Dakota	8	8	3	36	1	6	1	5
Ohio	163	1,470	141	544	136	750	16	445
Oklahoma	35	173	27	429	12	46	1	80
Oregon	24	165	5	90	11	38	2	7
Pennsylvania	281	1,608	67	1,233	127	453	12	2,297
Rhode Island	16	100	19	163	7	31	2	21
South Carolina	1	11	1	7	8	61		
South Dakota	3	61	2	18	2	29	3	13
Tennessee	49	157	32	250	12	40	3	19
Texas	31	294	35	673	15	142	3	156
Utah	18	38	2	159	4	15	1	6
Vermont	13	194	6	59	5	31	1	19
Virginia	30	407	10	167	113	426	11	103
Washington	13	91	22	331	13	100	6	364
West Virginia	21	65	7	119	3	6		
Wisconsin	60	178	23	412	46	422	3	183
Wyoming			4	25				
Total	3,061	25,081	2,162	27,251	2,548	13,605	213	12,187

<sup>1</sup> 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 39.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS PURCHASED BY OFFICIALS EXEMPT FROM REGISTRATION, YEAR ENDED JUNE 30, 1923, BY STATES—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.....			32	32	13	22		
Alaska.....	1	1			1	7		
Arkansas.....	1	2			2	148		
California.....	16	63	4	14	68	325		
Colorado.....					13	75		
Connecticut.....					5	11		
District of Columbia.....	57	328	1	3	188	1,049		
Florida.....					1	49		
Georgia.....			1	8	5	43		
Hawaii.....	1	12			1	14		
Illinois.....	3	59	13	41	65	136		
Indiana.....	2	66	1	3	20	29		
Iowa.....	20	20	1	3	33	53		
Kansas.....	3	3	1	1	13	21		
Kentucky.....	2	3			11	69	1	12
Louisiana.....	1	2	1	1	39	39		
Maine.....	1	3			1	16	1	2
Maryland.....	1	5			9	84	18	18
Massachusetts.....	1	16			52	104		
Michigan.....	32	32	1	2	20	54		
Minnesota.....	2	4	2	12	99	185	32	34
Mississippi.....	1	5			2	6		
Missouri.....	16	74			43	85		
Montana.....					1	2		
Nebraska.....	1	1			15	17		
Nevada.....					1	6		
New Hampshire.....					2	9		
New Jersey.....			1	8	28	190		
New York.....	1	4	1	13	187	282	1	24
North Carolina.....					1	3		
North Dakota.....					1	1		
Ohio.....	1	4	1	2	44	776		
Oklahoma.....	1	5	1	8	3	3		
Oregon.....			1	1	2	3		
Pennsylvania.....	3	5	1	1	49	262		
Rhode Island.....	1	1	1	2	1	3		
South Carolina.....	1	2			1	1		
South Dakota.....			9	14	3	3		
Tennessee.....	2	2			1	1		
Texas.....	1	5			13	66		
Utah.....					2	18		
Vermont.....			1	3	1	4		
Virginia.....	4	23			5	13		
Washington.....	1	1			9	34		
West Virginia.....			1	2	2	8		
Wisconsin.....	1	1	1	1	23	113		
Wyoming.....					1	4		
Total.....	179	752	77	175	1,107	4,455	53	90

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 40.—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, 1923, 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.	
Alabama.....		21					10		31
Arizona.....	160						1		164
Arkansas.....		1					1		3
California.....	200	131	9	9	1	1	148	105	604
Colorado.....	39	41					11		170
Connecticut.....	2	12	13	8			15		30
District of Columbia.....		3		2			3		8
Florida.....		23					16		39
Georgia.....	4	20					9		34
Hawaii.....	1,045	2					16		1,063
Iowa.....	29	11	4	1			37	30	112
Illinois.....	112	54	13	2	1	1	34	2	219
Indiana.....	261	146	22	14	1	5	164	194	927
Iowa.....	143	32	7	3			1	63	248
Kansas.....	52	5	2	1	1	1	2	32	96
Kentucky.....	28	13	2	1	1	1	99	4	149
Louisiana.....	82	40	6	3	1		123		255
Maine.....	15	4	1				1		22
Maryland.....	55	3					41		99
Massachusetts.....	49	21	8	4	1		4	2	89
Michigan.....	63	29	2	4			12	20	134
Minnesota.....	110	12				4		7	129
Mississippi.....	15	1					3	2	21
Missouri.....	15	58		1				70	144
Montana.....	35	49	1	2			49	8	144
Nebraska.....	6							3	8
Nevada.....	103	1						1	105
New Hampshire.....	14	7	6	1				19	47
New Jersey.....	482	1		3					486
New Mexico.....		4						5	9
New York.....	525	133	1	308		1	224	7	1,197
North Carolina.....	32	6	1				1	5	45
North Dakota.....	20	9	31				2	14	76
Ohio.....	198	24	12	2			16	12	264
Oklahoma.....		38						8	46
Oregon.....	15	2						17	34
Pennsylvania.....	238	49	5	14		1	16	33	356
Rhode Island.....	74	2	1					10	87
South Carolina.....	43	8	1				2	1	55
South Dakota.....	13								13
Tennessee.....	10	2		6					30
Texas.....	61	117	3	2			13	40	251
Utah.....		18		6			23		47
Vermont.....	7	1	1	1					18
Virginia.....		18							29
Washington.....	300	133					11	45	478
West Virginia.....	13	22							35
Wisconsin.....	49	12	3	18		1	3	40	126
Wyoming.....	1						1		2
Total.....	4,737	1,341	158	415	7	17	1,222	781	8,678

TABLE 41.—VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1923, BY STATES.

States.	Violations.							Disposition.														
	Unregistered.			Registered.				Grand total.	Unregistered.					Registered.						Grand total.		
	Pending at the beginning of the year.	Reported during the year.	Total.	Pending at the beginning of the year.	Delinquent payments of special tax.	Violations reported during the year other than delinquent payments of special tax.	Total.		Convictions.	Acquittals.	Dropped.	Compromised.	Pending at the close of year.	Total.	Collections of specific penalty assessed.	Convictions.	Acquittals.	Dropped.	Compromised.		Pending at the close of year.	Total.
Alabama.....	77	87	114	77	233	91	421	535	42	5	13	0	54	114	253	18	0	21	35	94	421	535
Arizona.....	43	91	140	24	77	17	118	258	51	0	11	1	77	140	77	0	0	17	2	22	118	258
Arkansas.....	16	58	71	24	412	44	480	551	32	0	0	1	29	71	412	13	0	0	16	4	490	551
California.....	70	441	511	8	694	0	711	1,222	348	5	45	1	112	511	694	1	0	0	10	10	711	1,222
Colorado.....	85	197	247	19	81	24	124	371	184	1	22	0	40	247	81	0	0	13	16	13	124	371
Connecticut.....	21	18	29	27	427	60	494	533	28	3	0	0	15	39	427	0	0	10	23	494	533	
Delaware.....	4	34	38	4	71	2	77	115	27	0	1	0	11	71	71	0	0	0	4	77	115	
District of Columbia.....	57	122	179	13	283	3	299	478	67	21	12	0	79	179	283	0	0	3	19	299	478	
Florida.....	38	62	98	30	102	47	179	377	20	1	2	0	75	98	102	13	2	12	14	38	179	377
Georgia.....	162	100	262	120	1,587	126	1,833	2,095	53	6	34	1	168	262	1,587	28	2	80	42	144	1,833	2,095
Hawaii.....	157	203	360	0	85	20	105	465	104	2	214	0	40	360	85	1	0	0	13	6	105	465
Idaho.....	6	2	8	15	111	3	129	137	2	1	3	0	2	8	111	0	0	7	5	6	129	137
Illinois.....	214	236	450	222	1,527	70	1,819	2,209	140	1	126	2	181	450	1,527	33	3	87	37	182	1,819	2,209
Indiana.....	40	43	83	123	700	60	873	956	19	0	17	1	46	83	700	4	0	82	63	84	873	956
Iowa.....	81	64	95	11	608	23	642	737	37	8	8	1	41	95	608	0	0	1	10	23	642	737
Kansas.....	28	10	36	72	743	70	775	811	14	1	13	1	7	36	743	5	0	5	4	18	775	811
Kentucky.....	4	28	32	15	487	83	535	587	5	0	6	0	22	32	487	2	0	0	14	24	535	587
Louisiana.....	87	130	237	8	491	20	429	660	117	12	40	0	68	237	491	0	0	8	1	19	429	660
Maine.....	4	11	16	18	85	38	141	156	8	1	0	0	6	16	85	6	0	7	18	25	141	156
Maryland.....	8	75	83	31	727	37	795	878	50	5	14	0	8	83	727	1	0	12	20	35	795	878
Massachusetts.....	83	45	128	29	811	54	924	1,052	49	2	33	0	50	128	811	2	0	15	24	72	924	1,052
Michigan.....	70	157	234	212	918	36	1,104	1,402	84	2	80	0	120	234	918	2	0	13	27	205	1,104	1,402
Minnesota.....	46	130	176	20	719	7	746	922	37	7	7	0	76	176	719	2	0	1	14	10	746	922
Mississippi.....	8	22	28	67	219	42	328	356	14	0	0	0	14	28	219	19	0	28	19	43	328	356

Missouri.....	309	517	826	45	1,143	47	1,235	2,061	364	5	106	2	349	826	1,143	11	0	17	7	57	1,235	2,061
Montana.....	13	102	115	17	142	1	160	275	87	7	6	0	15	115	142	0	0	12	0	6	160	275
Nebraska.....	60	137	197	4	354	18	377	574	121	12	28	0	36	197	354	1	0	0	7	15	377	574
Nevada.....	7	19	26	2	9	0	11	37	14	2	2	0	8	26	9	0	0	0	0	2	11	37
New Hampshire.....	8	2	10	5	227	11	243	253	0	0	1	0	9	10	227	0	0	8	5	8	243	253
New Jersey.....	142	117	259	15	1,390	75	1,390	1,639	140	2	4	0	113	259	1,390	2	0	1	2	25	1,639	1,639
New Mexico.....	6	4	10	17	95	17	129	139	3	1	5	0	1	10	95	0	0	1	3	30	129	139
New York.....	160	310	470	80	2,371	66	2,517	2,987	162	12	26	2	268	470	2,371	0	8	21	27	90	2,517	2,987
North Carolina.....	7	25	32	38	440	32	510	542	14	0	2	0	16	32	440	6	2	7	25	30	510	542
North Dakota.....	10	12	22	3	216	1	220	242	8	0	1	0	13	22	216	0	0	0	2	2	220	242
Ohio.....	91	294	385	33	1,508	27	1,568	1,953	224	22	42	0	97	385	1,508	2	0	0	19	33	1,568	1,953
Oklahoma.....	202	135	337	58	1,165	23	1,246	1,583	106	1	45	0	188	337	1,165	10	1	10	23	37	1,246	1,583
Oregon.....	14	45	60	1	79	6	85	146	40	3	7	0	10	60	79	0	0	2	1	4	85	146
Pennsylvania.....	240	355	595	64	2,798	77	2,939	3,534	242	6	4	1	344	595	2,798	5	0	1	21	114	2,939	3,534
Rhode Island.....	25	9	34	4	166	8	168	202	11	0	3	0	20	34	166	0	0	2	5	5	168	202
South Carolina.....	26	21	46	0	728	15	741	787	10	4	3	0	29	46	728	7	0	2	2	4	741	787
South Dakota.....	0	2	2	1	178	7	186	188	1	0	0	0	1	2	178	0	0	0	0	0	186	188
Tennessee.....	80	109	189	56	711	48	815	1,004	62	12	0	0	115	189	711	4	4	14	24	58	815	1,004
Texas.....	148	524	672	197	1,567	103	1,867	2,539	350	25	108	0	163	672	1,567	10	4	19	42	225	1,867	2,539
Utah.....	16	103	118	2	68	7	67	185	88	0	13	2	15	118	68	0	0	0	2	7	185	185
Vermont.....	0	0	0	24	209	15	249	248	0	0	0	0	0	0	209	0	0	5	22	12	248	248
Virginia.....	110	151	261	19	816	50	885	1,146	98	44	5	0	114	261	816	5	4	26	14	20	885	1,146
Washington.....	63	163	228	3	188	12	201	429	168	11	20	0	39	228	188	3	0	0	2	10	201	429
West Virginia.....	19	56	75	32	536	43	616	691	44	1	0	0	30	75	536	15	0	3	11	51	616	691
Wisconsin.....	6	9	15	53	562	4	604	660	3	0	2	0	10	15	562	8	0	8	23	39	604	660
Wyoming.....	12	21	33	8	46	11	65	98	23	2	1	0	7	33	46	0	0	1	16	2	65	98
Total.....	3,034	5,629	8,683	1,020	29,776	1,572	33,268	41,951	3,953	255	1,093	16	3,366	8,683	29,776	241	30	452	734	2,035	33,268	41,951

TABLE 42.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE SENTENCES IMPOSED, YEAR ENDED JUNE 30, 1923, BY STATE.

States.	Convictions.	Aggregate of sentences imposed.			Total fines imposed.	Cases in which compromises were accepted.	Total compromises accepted.
		Yrs.	Mos.	Days.			
Alabama.....	60	44	9	29	\$3,451.00	35	\$1,526.00
Arizona.....	51	44	2	7	10,100.00	3	290.00
Arkansas.....	45	32	5	10	9,435.00	17	1,570.00
California.....	349	424	2	0	16,383.00	5	432.00
Colorado.....	185	129	1	28	6,750.00	16	1,183.00
Connecticut.....	20	17	2	6	560.00	29	1,425.00
Delaware.....	27	72	6	0	25,500.00	2	25.00
District of Columbia.....	67	194	0	0	50.00	3	850.00
Florida.....	33	16	5	15	1,525.00	14	825.00
Georgia.....	81	57	7	22	4,825.00	43	3,660.00
Hawaii.....	105	57	2	0	8,595.00	13	155.00
Idaho.....	2	2	4	0	1,150.00	5	225.00
Illinois.....	173	109	8	28	31,930.00	39	3,267.85
Indiana.....	23	5	5	12	1,200.00	54	1,995.00
Iowa.....	37	51	2	9	3,300.00	11	1,500.00
Kansas.....	19	1	9	1	3,075.00	5	325.00
Kentucky.....	7	7	1	10	5,300.00	14	765.00
Louisiana.....	117	71	4	20	460.00	1	200.00
Maine.....	14	12	1	0	2,125.00	18	1,275.00
Maryland.....	57	62	7	2	805.45	20	703.25
Massachusetts.....	45	24	3	3	3,577.02	24	1,310.00
Michigan.....	87	61	9	7	5,450.00	27	1,351.71
Minnesota.....	69	47	6	11	2,750.00	14	2,950.00
Mississippi.....	33	42	4	5	2,025.00	19	520.00
Missouri.....	375	458	4	12	12,440.00	9	291.00
Montana.....	87	94	11	9	14,950.00	0	0
Nebraska.....	122	112	11	11	835.00	7	590.00
Nevada.....	14	4	8	0	1,600.00	0	0
New Hampshire.....	0	0	0	0	0	5	430.00
New Jersey.....	142	119	6	17	1,076.00	2	150.00
New Mexico.....	3	1	6	10	0	3	110.00
New York.....	162	238	3	5	29,061.00	29	418.00
North Carolina.....	20	13	3	0	2,665.00	25	1,080.00
North Dakota.....	8	5	6	0	435.00	2	90.00
Ohio.....	228	362	6	12	8,320.00	19	2,955.00
Oklahoma.....	116	67	5	1	7,972.00	23	1,140.00
Oregon.....	40	38	1	2	1,000.00	1	25.00
Pennsylvania.....	247	408	0	13	9,596.00	22	1,103.75
Rhode Island.....	11	3	1	0	550.00	5	220.00
South Carolina.....	17	12	1	2	3,156.00	2	125.00
South Dakota.....	1	2	6	0	0	2	75.00
Tennessee.....	66	126	0	0	10,500.00	21	2,761.55
Texas.....	366	425	3	11	7,401.00	42	3,300.00
Utah.....	88	63	1	27	800.00	4	250.00
Vermont.....	0	0	0	0	0	22	1,055.00
Virginia.....	103	103	8	13	700.00	14	565.00
Washington.....	161	239	2	1	3,425.00	2	75.00
West Virginia.....	59	160	10	8	26,435.00	11	640.00
Wisconsin.....	11	1	10	0	1,550.00	28	1,352.50
Wyoming.....	23	7	6	2	1,000.00	16	1,370.00
<b>Total.....</b>	<b>4,194</b>	<b>4,602</b>	<b>6</b>	<b>21</b>	<b>291,090.47</b>	<b>750</b>	<b>48,510.61</b>

TABLE 43.—ALCOHOL DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

[Statement in proof gallons.]

Districts.	Remaining in warehouse July 1, 1922.	Produced and deposited in warehouse.	Received from other bonded warehouses.	Withdrawn for tax payment.	Losses in warehouse.	Withdrawn for scientific purposes.	Withdrawn for use of U. S. and subdivisions.
1st California.....	126,117.27	3,537,833.14	.....	538,592.84	.....	64,067.10	54,439.57
6th California.....	.....	241,074.52	.....	15,016.31	1,094.63	789.30	.....
Colorado.....	8,820.58	54,451.62	.....	28,367.59	.....	0,954.06	.....
Hawaii.....	34,977.84	66,504.34	.....	.....	1.00	572.57	21.93
1st Illinois.....	1,257,060.89	1,845,742.69	13,793,112.02	963,981.16	43,024.76	78,671.44	6,676.01
8th Illinois.....	28,071.80	5,558,616.38	.....	1,915,706.82	305.69	72,361.13	33,807.09
Indiana.....	93,223.84	5,451,392.61	1,533,110.56	834,721.31	10,491.08	28,422.22	1,555.36
Kentucky.....	7,971.57	383,462.76	6,961.95	101,739.73	3,654.60	7,774.00	.....
Louisiana.....	2,303,478.19	45,626,181.47	3,829,619.82	509,630.44	28,872.64	34,730.11	114,862.67
Maryland.....	1,240,499.26	30,529,778.96	78,439.79	719,802.79	423.48	79,119.83	113,443.17
Massachusetts.....	300,918.77	3,921,640.15	905,662.86	614,954.03	4,361.67	45,927.06	46,287.86
1st Michigan.....	40,158.46	.....	424,750.03	369,920.90	234.89	36,868.18	.....
Minnesota.....	48,553.83	181,302.09	.....	14,115.99	.....	39.00	.....
1st Missouri.....	67,545.81	496,763.83	105,627.08	99,736.49	446.31	11,423.67	66.50
6th Missouri.....	28,258.54	.....	116,818.60	109,766.87	432.73	16,620.81	2,135.52
1st New Jersey.....	4,148.28	249,768.65	50,507.30	.....	1,947.49	.....	.....
5th New Jersey.....	41,218.49	.....	62.91	3,639.51	.....	.....	.....
1st New York.....	63,529.79	137,078.00	.....	88,543.55	.....	667.16	.....
2d New York.....	8,802.13	.....	3,948,309.16	1,120,745.03	.....	95,611.14	19,480.27
3d New York.....	63,203.42	.....	434,185.85	540,212.61	4.33	30,027.60	7,895.53
14th New York.....	2,637.80	1,798,105.44	.....	22,842.30	47.81	152.00	.....
21st New York.....	20,211.72	.....	.....	1,469.38	3.07	605.24	.....
1st Ohio.....	17,620.69	3,757,118.40	.....	3,268,325.24	.....	27,136.17	8,337.80
18th Ohio.....	16,278.05	.....	3,164.05	14,011.45	9.22	4,376.46	.....
1st Pennsylvania.....	153,678.77	16,760,632.12	1,873,441.14	951,027.76	193.79	62,402.83	6,723.39
12th Pennsylvania.....	.....	851.00	.....	.....	.....	.....	.....
23d Pennsylvania.....	153,827.81	124,643.06	.....	59,760.62	1,168.85	97.40	.....
Wisconsin.....	71,787.07	618,461.80	.....	65,406.37	205.60	18,851.16	.....
<b>Total.....</b>	<b>6,202,560.97</b>	<b>121,314,403.03</b>	<b>27,103,769.87</b>	<b>10,742,546.11</b>	<b>96,022.60</b>	<b>738,284.97</b>	<b>425,233.57</b>

  

Districts.	Transfers to denaturing warehouses.	Withdrawn for export.	Transfers to manufacturing warehouses.	Transfers to other bonded warehouses.	Withdrawn for redistillation.	Transfers to vinegar plants.	Remaining in warehouses June 30, 1923.
1st California.....	2,722,846.88	1,016.63	.....	.....	.....	.....	272,987.39
6th California.....	184,233.63	.....	.....	.....	.....	.....	39,880.65
Colorado.....	22,794.64	.....	.....	.....	.....	.....	4,655.91
Hawaii.....	61,056.21	.....	.....	.....	.....	.....	39,830.45
1st Illinois.....	11,782,527.10	.....	.....	2,753,800.77	.....	.....	965,234.36
8th Illinois.....	3,134,630.22	.....	.....	346,836.01	.....	.....	89,034.32
Indiana.....	5,740,883.33	.....	.....	357,215.36	44,370.31	.....	56,068.53
Kentucky.....	241,597.29	.....	.....	.....	.....	.....	43,733.96
Louisiana.....	27,803,305.72	350,234.01	.....	20,733,467.99	.....	.....	2,388,176.00
Maryland.....	24,204,496.75	124,831.55	.....	2,319,068.48	.....	2,370,055.74	1,917,385.82
Massachusetts.....	4,132,521.29	257,062.75	2,145.11	.....	.....	.....	94,962.01
1st Michigan.....	105,822.09	6,010.98	.....	23,149.65	.....	.....	25,664.59
Minnesota.....	.....	.....	.....	525,336.34	.....	.....	99,821.61
1st Missouri.....	.....	.....	.....	1,928.50	.....	.....	41,927.38
6th Missouri.....	297,168.74	.....	.....	.....	.....	.....	14,190.71
1st New Jersey.....	.....	.....	.....	33,997.06	.....	.....	5,308.00
5th New Jersey.....	47,025.00	.....	.....	3,644.53	.....	.....	64,372.08
1st New York.....	2,564,481.11	6,676.02	64,994.51	65,971.08	.....	.....	19,747.11
2d New York.....	4,562.50	5,888.00	20,001.01	21,364.62	.....	.....	62,234.10
3d New York.....	427,949.00	.....	.....	19,007.20	.....	.....	18,134.03
14th New York.....	2,464,920.07	.....	.....	.....	1,329,870.93	.....	6,009.81
21st New York.....	.....	.....	.....	1,045.00	.....	.....	179,549.95
1st Ohio.....	17,457,223.66	115,636.00	.....	14,994.65	.....	.....	150,663.12
18th Ohio.....	.....	851.00	.....	.....	.....	.....	12,014.36
1st Pennsylvania.....	64,342.71	.....	.....	22,448.14	.....	.....	.....
12th Pennsylvania.....	593,972.38	.....	.....	.....	.....	.....	.....
23d Pennsylvania.....	.....	.....	.....	.....	.....	.....	.....
Wisconsin.....	.....	.....	.....	.....	.....	.....	.....
<b>Total.....</b>	<b>104,067,016.84</b>	<b>896,603.94</b>	<b>87,140.63</b>	<b>27,242,530.85</b>	<b>44,370.31</b>	<b>3,099,926.67</b>	<b>6,810,152.38</b>

TABLE 44.—DISTILLED SPIRITS PRODUCED (EXCEPT ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS) YEARS ENDED JUNE 30, 1914 TO 1923.

(Statement in tax gallons.)

Fiscal year.	Whiskey.	Rum.	Gin.	Brandy.	High wines.	Neutral or cologne spirits.	Alcohol.	Aggregate.
1914.	88,698,797.3	3,026,085.1	4,012,542.7	7,307,897.2	28,484.5	47,132,635.5	31,715,199.9	181,919,542.2
1915.	44,552,439.8	2,844,313.2	3,636,285.5	8,521,961.0	33,853.7	42,742,161.3	38,325,048.7	140,656,103.2
1916.	59,240,671.6	2,936,040.4	4,118,084.0	4,159,351.6	59,246.1	60,919,057.8	121,799,942.1	253,283,273.4
1917.	67,651,834.3	2,842,921.2	5,756,566.8	8,251,097.3	167,267.1	45,879,886.3	145,535,790.9	296,085,443.9
1918.	17,883,511.3	1,526,743.4	4,178,538.4	5,357,325.4	23,818.2	25,229,214.7	125,134,647.7	78,833,799.1
1919.	.....	815,794.5	.....	1,802,422.3	4,431.0	7,783,921.7	90,371,971.7	100,778,540.6
1920.	234,703.2	944,916.5	.....	1,649,445.6	.....	7,931,363.2	71,571,256.1	82,391,686.8
1921.	753,374.6	543,507.5	.....	1,530,792.0	.....	.....	.....	2,827,674.1
1922.	315,799.6	864,332.1	.....	1,077,063.2	.....	.....	.....	2,257,195.4
1923.	.....	805,322.1	.....	1,417,461.8	.....	.....	.....	2,222,783.9

## ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS, YEARS ENDED JUNE 30, 1920 TO 1923.

Fiscal year:	Proof gallons.
1920	18,933,551.02
1921	85,068,776.33
1922	79,906,101.51
1923	122,402,842.80

TABLE 45.—PRODUCTION, TAXPAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION AND BALANCES IN WAREHOUSES OF DISTILLED SPIRITS OTHER THAN ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS, YEARS ENDED JUNE 30, 1913-1923.<sup>1</sup>

(Statement in tax gallons.)

Fiscal year.	Produced.	Taxpaid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1913.	103,806,257.9	143,083,843.5	11,182,252.6	1,517,015.9	242,568,706.8
1914.	161,919,342.2	138,902,401.6	10,479,436.9	1,647,818.0	286,901,784.9
1915.	140,656,103.2	124,007,670.9	9,683,359.8	1,660,300.0	239,811,713.6
1916.	253,283,273.4	135,991,778.0	10,976,071.1	39,009,453.9	238,251,833.7
1917.	236,085,163.9	161,403,613.9	13,420,140.0	42,039,321.8	199,257,087.4
1918.	178,833,799.1	90,110,872.8	10,344,413.5	14,613,500.3	162,453,255.3
1919.	100,778,540.6	63,881,028.5	13,200,141.7	16,833,372.2	73,618,496.0
1920.	82,391,686.8	23,890,404.7	2,533,287.9	34,319,338.9	54,290,454.9
1921.	2,827,674.1	9,881,199.0	2,564,071.4	256,261.9	42,900,957.3
1922.	2,257,195.4	2,760,928.6	858,306.6	200,901.5	39,789,978.9
1923.	2,222,783.9	1,819,148.0	1,201,497.0	424,365.6	36,418,952.6

<sup>1</sup> The above figures include brandy.

TABLE 46.—DISTILLED SPIRITS WITHDRAWN TAX PAID IN ORIGINAL PACKAGES AND CASES, BOTTLED BEFORE TAX PAYMENT, FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Whiskey.	Rum.	Gin.	Brandy.	Alcohol.	Neutral or cologne spirits.	Aggregate.
1st California	27,470.1	73.5	31.4	3,525.9	.....	.....	31,099.9
6th California	6,581.3	.....	63.5	189.5	.....	.....	6,844.0
1st Illinois	14,938.0	.....	332.5	9,228.5	.....	7,156.4	31,055.4
6th Illinois	1,153.4	.....	.....	.....	.....	.....	1,153.4
Indiana	1,807.4	.....	1,088.6	.....	80.5	3,216.8	6,195.7
Kentucky	336,373.1	177.7	.....	824.7	244.5	.....	338,545.2
Louisiana	.....	.....	.....	.....	.....	5,127.0	3,127.0
Maryland	102,890.2	.....	40.5	.....	.....	.....	102,930.7
Massachusetts	25,325.0	11,903.7	.....	.....	80.1	1,212.2	38,521.0
1st Missouri	855.5	.....	.....	.....	.....	.....	855.5
6th Missouri	1,782.2	.....	.....	84.7	.....	697.3	1,564.7
1st New York	2,036.5	.....	.....	.....	.....	.....	2,036.5
2d New York	27,399.3	.....	616.2	8,832.8	.....	1,966.7	38,815.0
14th New York	2,604.2	.....	1,858.1	.....	.....	.....	4,462.3
21st New York	224.5	.....	1,005.0	22.4	.....	.....	1,251.9
1st Ohio	7,341.4	.....	.....	829.7	428.8	94.4	8,694.3
18th Ohio	1,034.3	.....	.....	.....	.....	.....	1,034.3
1st Pennsylvania	21,297.2	.....	.....	230.0	.....	.....	21,527.2
12th Pennsylvania	4,607.0	.....	.....	.....	.....	.....	4,607.0
23d Pennsylvania	119,475.2	.....	.....	207.6	.....	759.7	120,442.5
Total	706,195.8	12,153.9	5,959.0	23,986.1	834.3	20,233.0	768,362.1

TABLE 47.—DISTILLED SPIRITS WITHDRAWN TAX PAID FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Whiskey.	Rum.	Gin.	Aggregate.
1st California	2,911.8	.....	.....	2,911.8
1st Illinois	17,114.9	.....	113.3	17,228.2
6th Illinois	1,436.2	.....	.....	1,436.2
Indiana	1,260.3	.....	.....	1,260.3
Kentucky	708,280.6	.....	.....	708,280.6
Maryland	102,281.2	.....	.....	102,281.2
Massachusetts	.....	181.2	.....	181.2
1st Missouri	1,127.0	.....	.....	1,127.0
1st Ohio	1,865.2	.....	793.3	2,658.5
1st Pennsylvania	8,849.9	.....	.....	8,849.9
23d Pennsylvania	209,051.0	.....	.....	209,051.0
Total	1,049,693.1	181.2	906.0	1,050,780.3

TABLE 48.—DISTILLED SPIRITS, TAX PAID BY STAMP, YEARS ENDED JUNE 30, 1922 AND 1923.

[Statement in tax gallons.]

Status at time of payment.	1922	1923
Withdrawn tax paid by stamp from distillery, general and special bonded warehouses.....	803,875.7	204,506.1
Withdrawn tax paid by stamp from industrial alcohol bonded warehouses.....	16,319,350.6	10,737,683.2
Withdrawn tax paid by stamp for bottling in bond.....	1,956,642.5	1,050,783.9
Spirits upon which a customs duty equal to the internal revenue tax was paid upon reimportation.....	18,634.0	2,144.0
Porto Rico rum and alcohol tax paid by stamp.....	3,282.0	98.9
Virgin Island rum and alcohol tax paid by stamp.....	574.5	4,183.3
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess.....	666.7	4,400.8
Fruit brandy tax paid by stamp at fruit distilleries.....	403.4	10,082.0
Total.....	19,108,436.4	12,073,870.2

TABLE 49.—DISTILLED SPIRITS BOTTLED IN BOND BEFORE TAX PAYMENT IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

[Statement in tax gallons.]

Districts.	Whisky.	Rum.	Gin.	Brandy.	Aggregate.
1st California.....	26,911.6		227.0	361.0	27,499.6
6th California.....	19,918.4		276.0	112.0	20,306.4
1st Illinois.....	96,635.3		45.0	209.7	96,890.0
Indiana.....	3,060.0				3,060.0
Kentucky.....	473,543.0				473,543.0
Maryland.....	126,843.7				126,843.7
Massachusetts.....	13,676.2	359.0	37.5		14,072.7
1st Missouri.....	4,403.9				4,403.9
1st Ohio.....	31,462.3				31,462.3
15th Ohio.....	4,049.0				4,049.0
1st Pennsylvania.....	4,413.0				4,413.0
23d Pennsylvania.....	234,081.0				234,081.0
Total.....	1,039,007.4	359.0	585.5	682.7	1,040,634.6

TABLE 50.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

[Statement in tax gallons.]

Districts.	Whisky.	Rum.	Gin.	Aggregate.
Kentucky.....	194,841.9			194,841.9
Maryland.....	30,690.2			30,690.2
Massachusetts.....	35,190.4	152,370.5		187,560.9
2d New York.....	36,032.2			36,032.2
1st Ohio.....	5,420.3			5,420.3
Casualties in or thefts from export storage warehouse and unaccounted for June 30, 1922.....	34,645.1		59.5	34,704.6
In storage warehouse for export June 30, 1922.....	294,180.0	2,036.4	2,576.0	298,792.4
Total.....	631,021.0	154,406.9	2,635.5	788,063.4

TABLE 51.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COUNTRIES TO WHICH EXPORTED.

[Statement in tax gallons.]

Countries.	Whisky.	Rum.	Gin.	Aggregate.
Canada.....	61,470.8	11,073.1		72,543.9
China.....		141,204.1		141,204.1
Colombia.....		73.3		73.3
Costa Rica.....	7,402.3			7,402.3
Denmark.....		15.0		15.0
England.....	62,511.2			62,511.2
Germany.....	28,742.8			28,742.8
Greece.....	6,238.0			6,238.0
Panama.....	1,385.4			1,385.4
Scotland.....	140,751.8			140,751.8
Total.....	308,502.3	152,370.5		460,872.8
Tax paid for domestic use.....	6,672.5	1,256.7		7,929.2
Casualties in or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for.....	1,205.7		59.5	1,265.2
Casualty tax paid.....	3.0			3.0
Casualties, loss allowed.....	33,565.4			33,565.4
In storage warehouses for export June 30, 1923.....	281,012.1	779.7	2,576.6	284,368.4
Total.....	322,518.7	2,036.4	2,636.1	327,191.2
Gross total.....	631,021.0	154,406.9	2,636.1	788,064.0

TABLE 52.—ALCOHOL WITHDRAWN FOR EXPORT FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES BY COUNTRIES TO WHICH EXPORTED, YEAR ENDED JUNE 30, 1923.

[Statement in proof gallons.]

Exported to—	Proof gallons.	Exported to—	Proof gallons.
Bahama.....	463.25	Nicaragua.....	19.01
Bermuda.....	628.02	Panama.....	29.01
Canada.....	248,566.15	Peru.....	151.65
China.....	910.72	Porto Rico.....	8,594.51
Colombia.....	2,137.50	Rhodes.....	7,243.18
Cuba.....	38.02	Scotland.....	89,239.35
Egypt.....	15,807.13	Tahiti.....	105.91
Greece.....	517.89	Turkey.....	223,287.66
Guatemala.....	227.79	Port not stated.....	246,304.17
Honduras.....	7,035.86	Total.....	866,605.94
Malta.....	16,797.87		
Newfoundland.....	1,110.86		

TABLE 53.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1923, BY PORTS.

Ports.	Claims.	Amount of drawback.	Ports.	Claims.	Amount of drawback.
Boston.....	5	\$1,006.15	Pembina.....	1	\$17.80
Chattanooga.....	2	3,325.20	Philadelphia.....	8	16,202.48
Cleveland.....	6	3,150.82	St. Louis.....	9	582.60
Detroit.....	12	42,809.61	San Antonio.....	1	13.00
New Orleans.....	6	1,406.85	San Francisco.....	2	369.00
New York.....	691	208,378.02	Total.....	1,044	277,701.93
Norfolk.....	1	49.80			

TABLE 54.—DISTILLED SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Whisky.	Rum.	Gin.	Brandy.	Alcohol.	Neutral or cologne spirits.	Aggregate.
1st California.....	23,539.8	23.1	49.0	1,778.4			25,390.3
6th California.....	8,036.2		47.5	176.5			8,260.2
1st Illinois.....	46,986.6		321.4	1,766.1		7,121.0	56,194.1
8th Illinois.....	1,426.6					431.9	1,426.6
Indiana.....	2,338.8		122.2		11.0		2,903.9
Kentucky.....	677,958.1	29.5	7,096.2	288.1	28.8		685,400.7
Louisiana.....						2,999.8	2,999.8
Maryland.....	144,831.0		7.8				144,839.4
Massachusetts.....	20,464.5	2,551.2	10.2		66.1	160.6	23,252.6
1st Missouri.....	2,471.2						2,471.2
6th Missouri.....	663.8			17.5		49.4	730.7
1st New York.....	593.9						593.9
2d New York.....	13,355.7		97.4	2,105.2		21.4	15,579.7
14th New York.....	1,021.9		219.0				1,240.9
21st New York.....	64.7		83.0	4.5			152.2
1st Ohio.....	20,314.7		7.1	204.0	434.5	60.0	21,020.3
18th Ohio.....	1,480.8						1,480.8
1st Pennsylvania.....	11,853.6			84.8			11,938.4
12th Pennsylvania.....	1,281.2						1,281.2
23d Pennsylvania.....	211,238.6			57.3		47.7	211,343.6
1st Texas.....					2,986.5		2,986.5
Total.....	1,169,422.3	2,603.6	8,039.8	5,432.4	3,536.9	10,891.8	1,201,497.0

TABLE 55.—DISTILLED SPIRITS LOST BY THEFT, ERRORS IN GAUGE, ETC., YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Whisky.	Rum.	Gin.	Brandy.	Aggregate.
1st California.....	144.3			207.8	352.1
6th California.....				46.1	46.1
1st Illinois.....	7,401.8			118.7	7,520.5
8th Illinois.....	1,613.9				1,613.9
Kentucky.....	18,681.0		85.9		18,766.9
Maryland.....	1,080.5				1,080.5
Massachusetts.....	334.5	46.5			431.0
1st Missouri.....	3,325.0				3,325.0
1st New York.....	4,240.9				4,240.9
2d New York.....				248.3	248.3
14th New York.....	66.7				66.7
21st New York.....	239.8		51.2		291.0
1st Pennsylvania.....	17,601.8				17,601.8
12th Pennsylvania.....	1,050.6				1,050.6
23d Pennsylvania.....	5,184.1				5,184.1
Virginia.....					
Total.....	61,014.9	46.5	137.1	230.9	61,819.4

TABLE 56.—NATURE OF LOSSES IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Errors in gauge.	Stolen.	Other losses.	Aggregate.
1st California.....	1.5	350.6		352.1
6th California.....		46.1		46.1
1st Illinois.....		7,520.5		7,520.5
8th Illinois.....		1,613.9		1,613.9
Kentucky.....	30.2	6,757.4	11,979.3	18,766.9
Maryland.....		1,027.6	52.9	1,080.5
Massachusetts.....		334.5	46.5	431.0
1st Missouri.....		3,325.0		3,325.0
1st New York.....		4,240.9		4,240.9
2d New York.....			248.3	248.3
14th New York.....		66.7		66.7
21st New York.....		291.0		291.0
1st Pennsylvania.....	1.0	14,101.6	3,499.2	17,601.8
12th Pennsylvania.....		888.0	162.6	1,050.6
23d Pennsylvania.....		5,184.1		5,184.1
Virginia.....				
Total.....	32.7	45,797.9	15,988.8	61,819.4

TABLE 57.—DISTILLED SPIRITS WITHDRAWN FOR SCIENTIFIC PURPOSES AND FOR USE OF THE UNITED STATES, FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Whisky.	Neutral or cologne spirits.	Aggregate.
1st Illinois.....		460.5	460.5
Indiana.....		247.3	247.3
Kentucky.....	238.4		238.4
1st Ohio.....	72.4		72.4
Total.....	310.8	707.8	1,018.6

For withdrawals of alcohol see Table No. 43.

TABLE 58.—LIQUORS RECTIFIED, YEAR ENDED JUNE 30, 1923, BY STATES.

States.	Gallons.	States.	Gallons.
Connecticut.....	3,435.4	Massachusetts.....	42,402.5
Maryland.....	5,785.0	New York.....	5,490.2
Total.....		Total.....	57,143.1



TABLE 59.—DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1923 BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Deposited in warehouse.	Withdrawn from warehouse.					Removed, tax not paid to bottling warehouse.
		On payment of tax.	For denaturation.	For scientific purposes and for the use of U. S.	Brandy withdrawn for fortification of sweet wine.	For export.	
1st California.....	4,132,159.5	572,604.5	2,722,848.8	128,506.8	249,895.0	1,016.6	27,677.7
6th California.....	242,810.1	21,860.9	184,293.6	789.3	2,817.9		20,331.8
Colorado.....	54,451.6	28,567.5	22,794.6	6,951.0			
Connecticut.....							
Hawaii.....	66,504.3		61,058.2	504.4			
1st Illinois.....	1,548,742.6	1,017,964.7	11,782,527.1	85,807.9	274.5		98,621.9
8th Illinois.....	5,558,618.3	1,918,396.4	3,134,638.2	106,189.0			
Indiana.....	5,451,392.6	842,177.2	6,746,832.5	28,221.8			3,441.0
Kentucky.....	383,482.7	1,143,565.5	241,597.2	8,012.4		194,841.9	476,586.9
Louisiana.....	45,826,181.4	508,757.4	27,829,545.6	149,592.7		350,234.0	
Maryland.....	30,529,778.9	925,014.6	24,204,496.7	192,562.0		155,571.7	128,178.3
Massachusetts.....	4,165,201.9	653,656.2	4,132,972.5	92,214.8		444,623.6	14,198.6
1st Michigan.....		369,920.9		36,888.1		6,010.9	
Minnesota.....	181,302.0	14,115.9	106,622.0	10,256.2			
1st Missouri.....	496,763.8	92,718.9		11,490.1			4,420.5
6th Missouri.....		112,331.5		18,756.3			
1st New Jersey.....	249,788.6		297,108.7				
5th New Jersey.....	137,078.0	3,639.5					
1st New York.....		90,560.0	47,025.0	667.1			
2d New York.....		1,159,560.0	2,504,481.1	115,081.3	6,508.5	42,128.2	
3d New York.....		340,212.6	4,562.5	43,423.1		5,688.0	
14th New York.....	1,798,105.4	27,302.6	427,949.0	152.0			
21st New York.....		2,721.2		605.2			
26th New York.....							
1st Ohio.....	3,757,118.4	1,279,408.0	2,468,212.7	35,546.3		5,420.3	31,761.8
18th Ohio.....		15,045.7		4,376.4			4,049.6
1st Pennsylvania.....	16,760,632.1	981,404.8	17,457,223.6	69,126.1		115,636.0	4,461.9
12th Pennsylvania.....		851.0		851.0			
23d Pennsylvania.....	124,643.0	369,854.1	64,342.7	97.4			235,352.3
1st Texas.....							
Wisconsin.....	618,461.8	65,405.3	593,972.3	18,651.1			
Total.....	122,084,026.0	12,561,093.0	104,099,197.0	1,164,535.6	259,495.9	1,321,171.2	1,049,082.3

TABLE 59.—DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.—Continued.

Districts.	Withdrawn from warehouse—Continued.				Dumped for rectification.	Rectified.	Total gauged.
	For re-distillation.	For transfer to manufacturing warehouses.	For transfer to concentration warehouses.	For transfers to vinegar plants.			
1st California.....			192,830.2				8,027,536.9
6th California.....			3,416.7				476,321.3
Colorado.....							113,067.7
Connecticut.....			2,018.5				5,483.9
Hawaii.....						3,465.4	128,154.9
1st Illinois.....			247,444.0				14,781,332.7
8th Illinois.....			7,958.0				10,725,775.9
Indiana.....	44,370.3		52,848.9				12,169,337.7
Kentucky.....			7,532,830.6				10,000,897.2
Louisiana.....							74,664,311.1
Maryland.....			170,388.7		13,860.1	5,785.0	59,325,636.9
Massachusetts.....		24,729.7	55,172.5	2,370,055.7	41,295.0	42,402.5	12,036,523.0
1st Michigan.....							412,799.9
Minnesota.....							311,296.2
6th Missouri.....			2,311.0				605,393.3
1st New Jersey.....							133,398.8
5th New Jersey.....			6,787.5				648,577.3
1st New York.....							146,505.0
2d New York.....		64,994.5	2,291.4		1,558.4		138,272.1
3d New York.....		20,001.0			5,611.8	769.4	3,956,613.4
14th New York.....			1,727.9				420,268.4
21st New York.....				1,320,870.9			2,255,236.9
26th New York.....							1,333,197.3
1st Ohio.....			47.3		5,831.2	4,720.8	10,599.3
18th Ohio.....			633,031.6				8,210,500.1
1st Pennsylvania.....			14,439.1				37,910.8
12th Pennsylvania.....			10,637.7				35,399,152.2
23d Pennsylvania.....							6,302.0
1st Texas.....			183,780.1				975,075.8
Wisconsin.....							4,196.1
Total.....	44,370.3	109,725.2	9,138,997.7	3,699,928.6	68,156.5	57,143.1	255,657,520.4

TABLE 60.—DISTILLED SPIRITS, BY KINDS, REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts	Whisky.	Rum.	Gin.	Brandy.	Alcohol.	High wines.	Neutral or cologne spirits.	Aggregate.
Alabama	16,390.5		652.1	774,464.3	76.0		1,554.3	16,942.6
1st California	378,633.5	454.6	11,212.9	5,040.1	196.1		290.4	3,166,397.3
6th California	118,035.3		3,967.8	97,700.8	34,325.6		51,839.2	1,930,152.1
1st Illinois	1,373,212.3	238.2	362,833.0	46.4			46.4	271,706.3
5th Illinois	262,832.0		8,325.0		6,896.6		20,308.0	943,355.4
6th Illinois	431,539.0		84,810.0	22,823.9	64,786.7	221.0	113,630.1	20,296,960.1
Indiana	19,078,329.1	74,624.6	103,235.2				3,535.9	18,578.9
Kentucky			15,043.0					2,631,832.9
Louisiana	2,443,752.2		5,032.1	1,824.1	51,224.6			51,963.6
Maryland	151,717.2	247,693.3	4,730.9				91.8	556,095.9
Massachusetts	150,279.7		3,018.3				3,542.7	152,298.5
1st Missouri	115,148.6	800.3	3,963.5	2,876.8				125,631.9
6th Missouri	22,374.2		12,741.0	11,537.2	19,517.5			61,170.6
5th New Jersey	38,916.5							28,916.6
1st New York	374,394.6	1,508.8	134,527.7	228,631.7	303,037.9			15,471.7
2d New York	168,451.9		27,742.0				9,655.9	131,193.9
14th New York	118,397.9		26,337.8	87,418.1	15,441.6			191,707.1
21st New York				24,078.9				15,441.8
28th New York				2,092.6	81.3	336.3	3,123.8	792,468.7
1st Ohio	722,488.0		45,801.8					373,334.0
1st Pennsylvania	330,176.5	332.6	17,190.9					140,950.3
12th Pennsylvania	140,950.3		6,438.0	44,578.2				5,892,990.8
23d Pennsylvania	5,829,766.5	1,691.8	6,438.0					6,734.8
Wisconsin	6,242.3		492.5					
Total	33,151,029.0	366,244.2	2,378,597.2	1,269,206.5	527,508.7	1,078.9	225,303.0	38,418,962.5

TABLE 61.—DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, INCLUDING THE QUANTITY REMOVED FROM CISTERN ROOMS OF DISTILLERIES FOR DENATURATION, YEAR ENDED JUNE 30, 1923, BY YEARS AND SEASONS OF PRODUCTION.

Years and seasons of production.	In warehouses July 1, 1922, and produced during the fiscal year 1923.	Withdrawn during the fiscal year 1923.	Total remaining in warehouses July 1, 1923.
	Gallons.	Gallons.	Gallons.
1911: Spring	73,991.3	12,391.0	61,599.7
Fall	125,694.7	7,624.7	118,070.0
1912: Spring	976,118.0	162,603.5	813,512.6
Fall	384,390.6	43,528.2	340,862.4
1913: Spring	2,742,911.1	497,382.1	2,245,529.0
Fall	791,554.1	122,594.0	668,960.1
1914: Spring	4,611,384.1	762,319.8	3,849,064.3
Fall	369,537.9	34,173.8	335,364.1
1915: Spring	2,796,781.5	418,200.8	2,378,580.7
Fall	817,169.6	67,549.3	749,620.3
1916: Spring	7,781,870.4	731,175.8	7,050,694.6
Fall	3,554,819.1	132,960.3	3,421,858.8
1917: Spring	7,308,801.0	365,438.2	6,943,362.8
Fall	5,419,962.4	845,564.2	5,074,398.2
1918: Spring	20,498.8	3,677.1	16,821.7
Fall	4,055.7	157.4	3,898.3
1919: Spring	2,092.8	140.0	1,952.8
Fall	28,116.4	638.4	27,478.0
1920: Spring	508,157.7	2,533.1	505,624.6
Fall	144,906.0		144,906.0
1921: Spring	631,341.7		631,341.7
Fall		41,336.4	482,571.6
1922: Spring	524,208.0		524,208.0
Fall	171,014.0		28,358.5
1923: Spring	415,066.0		130,990.1
Fall	354,527.8		210,224.8
Total	40,559,800.7	4,140,638.2	36,418,962.5

TABLE 62.—DISTILLED SPIRITS REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1923, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911-1923.

(Statement in taxable gallons.)

Districts	1911		1912		1913		1914	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
Alabama	5,940.4	3,449.1	5,296.5	2,324.9	29,094.9	3,880.2	68,341.6	1,962.2
1st California	617.5	3,321.3	1,411.4	26.4	29,701.6	3,692.9	4,922.5	4,922.5
6th California	89,763.9	617.0	8,265.6	918.5	10,375.0	1,245.8	35,687.6	21,270.3
1st Illinois	617.5	43,121.4	327,686.4	41,838.2	32,254.1	25,607.6	70,430.0	11,851.8
5th Illinois	5,298.5	13,823.4	41,481.8	23,644.0	10,375.0	67,141.8	15,211.3	10,994.8
6th Illinois	578.8	3,344.4	17,664.7	6,359.8	13,290.0	39,772.1	11,800.0	65,078.3
Indiana			1,130.6		5,902.7	072.6	12,607.8	
Kentucky		292.1	4,694.5	1,297.5	7,797.6	1,303.0	1,303.0	
Louisiana		1,213.5	5,407.0	5,994.9	31,397.5	13,265.8	30,960.1	
Maryland			8,844.3	478.8	4,180.3	9,213.0	5,294.1	
Massachusetts			330.4	767.0	8,063.4	2,554.6	8,098.0	
1st Missouri			54.7	1,375.2	1,242.0	2,275.2	90.5	
6th Missouri			6,730.9	1,735.8	24,065.9	23,201.2	105,983.8	
5th New Jersey			10,883.1	12,598.8	22,376.8	38,399.3	52,294.4	
1st New York			10,710.5	1,545.1	1,545.1	2,200.3	6,598.8	
2d New York			372,084.8	234,857.1	990,892.9	277,015.3	903,893.2	
14th New York			47.1		397.5	2,050.3	1,215.0	
21st New York								
28th New York								
1st Ohio								
1st Pennsylvania								
12th Pennsylvania								
23d Pennsylvania								
Wisconsin								
Total	61,869.7	118,070.0	813,612.5	340,862.4	2,345,679.0	669,489.5	3,840,094.3	335,664.1

TABLE 63.—SUMMARY OF OPERATIONS RELATING TO ALCOHOL AT INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923.

(Statement in proof gallons.)

DR.		CR.	
Remaining in warehouse July 1, 1922	6,302,560.97	Withdrawn tax paid	10,742,846.11
Withdrawn for export and unaccounted for July 1, 1922	3,581,256.22	Losses in warehouse allowed	105,084.90
Transfers to bonded manufacturing warehouses and unaccounted for July 1, 1922	26,380.52	Withdrawn for scientific purposes	738,284.97
Losses in warehouse unaccounted for July 1, 1923	86,655.03	Withdrawn for use of United States and subdivisions	425,233.57
Produced and deposited in warehouse	121,314,400.03	Transferred to denaturing warehouses	104,007,016.84
Produced and removed to denaturing plants from industrial alcohol plants not having warehouses	1,088,446.77	Removed from industrial alcohol plants not having a bonded warehouse direct to denaturing warehouses	1,088,446.77
Received from other bonded warehouses	27,103,706.57	Exported and accounted for	2,524,728.47
Total	159,355,488.41	Losses allowed in transit for export	1,759.70
		Tax paid on deficiencies for export	184.46
		Tax paid on alcohol withdrawn for export, not exported	25,225.19
		Tax paid on alcohol withdrawn for export, not exported	114,016.59
		Deposited in bonded manufacturing warehouses	38.56
		Losses allowed in transit to bonded manufacturing warehouses	27,242,530.35
		Transfers to other warehouses	44,370.11
		Withdrawn for redistillation	3,599,926.57
		Transfers to vinegar plants	1,365,967.23
		Withdrawn for export and unaccounted for June 30, 1923	578.40
		Transfers to bonded manufacturing warehouses and unaccounted for June 30, 1923	28,492.73
		Losses in warehouse and unaccounted for June 30, 1923	0,610,155.78
		Remaining in warehouse June 30, 1923	8,535,183.79
		Total	159,355,488.41

TABLE 64.—SUMMARY OF DISTILLED SPIRITS BY KINDS, PRODUCED, WITHDRAWN FROM AND REMAINING IN DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923.

(Statement in tax gallons.)

Debit and credit items.	Whisky.	Rum.	Gin.	Brandy.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>Dr.</b>								
Actually remaining in bonded warehouses on July 1, 1922	35,037,126.4	384,012.2	409,326.3	923,781.5	1,973.9	542,264.1	322,422.5	39,788,976.9
Produced and deposited in bonded warehouses	8,735,360.2	13,479.6	76,068.4	690,062.0		175.6	15,156.8	9,611,600.1
Less allowed on account of leakage or evaporation in warehouses				161,429.6				611,760.3
Produced and removed to denaturing warehouses direct from distilleries				81,347.8				81,347.8
Produced and removed to denaturing warehouses direct from bonded warehouses				70,032.0				70,032.0
Produced and removed to denaturing warehouses direct from bonded warehouses				682.7				682.7
Entered this warehouse by special permission	1,267.1			4.3				1,271.7
Excess ascertained on reproof								
Total	46,413,844.1	1,203,172.9	1,015,970.4	2,413,359.9	1,073.9	542,439.6	337,579.4	51,997,090.2
<b>Cr.</b>								
Withdrawn from warehouses tax paid	705,197.8	12,151.9	5,959.6	23,990.1		834.3	20,238.0	758,362.1
Withdrawn from warehouses tax paid for bottling in bond	1,019,692.1	1,181.2	904.6	6,482.4		3,536.9	10,861.8	1,039,765.0
Less allowed on account of leakage or evaporation in warehouses	1,109,822.3	2,602.8	8,059.6	5,482.4			707.8	1,209,467.0
Withdrawn for scientific purposes and for use of the United States	310.8							310.8
Withdrawn free of tax for denaturation		451.3				7,172.7	24,857.0	32,481.0
Removed from distilleries direct to denaturing warehouses		821,700.3						821,700.3
Transferred to wineries for the fortification of sweet wine direct from distilleries								
Withdrawn tax paid direct from bonded warehouses								
Withdrawn tax paid direct from bonded warehouses								
Withdrawn to be bottled in bond for export (transferred to bottling warehouse account)	59,294.7	152,370.5		254,405.9				809,071.1
Withdrawn for export	242,830.3			690.9				243,521.2
Withdrawn for the fortification of wine (brandy)	67,014.9	46.5	137.1	691.4				68,549.9
Lost by casualty, etc., during the year	1,017,436.4	361.9	521.6					1,018,319.9
Removed to bottling warehouse before payment of tax								
Withdrawn for transfer to industrial alcohol bonded warehouses	8,795,741.8	22,554.6	75,858.4	101,476.9		3,357.0	15,348.9	8,999,919.7
Withdrawn for transfer to manufacturing warehouses	33,151,029.0	326,244.2	873,507.2	1,292,246.5	1,073.9	627,508.7	225,403.0	35,418,962.5
Remaining in warehouses June 30, 1923	46,413,844.1	1,203,172.9	1,015,970.4	2,413,359.9	1,073.9	542,439.6	337,579.4	51,997,090.2

TABLE 65.—SUMMARY OF OPERATIONS AT DISTILLERY, GENERAL AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1923.

(Statement in tax gallons.)

OPERATIONS.			
Actually remaining in bonded warehouses on July 1, 1922.....		30,789,976.9	
Withdrawn for export and unaccounted for June 30, 1922.....	2,495,559.5		
Lost by casualty, etc., and unaccounted for June 30, 1922.....	202,518.8		
Withdrawn for transfer to bonded warehouses and unaccounted for June 30, 1922.....	6,864.0	2,704,843.2	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....	631,760.3		
Produced and removed to wineries for the fortification of sweet wine direct from brandy distilleries.....	811,847.8		
Produced and removed tax paid direct from brandy distilleries.....	10,052.0		
Produced and deposited in bonded warehouses.....	769,623.8		
Deposited in bonded warehouses from other warehouses.....	5,941,660.1		
Bottled in bond and returned to warehouses.....	1,040,654.6		
Entered into warehouse by special permission.....	763.0		
Excess ascertained on regauge.....	1,271.7	12,207,113.8	
Aggregate.....		54,702,033.4	
Withdrawn from warehouses tax paid.....	768,362.1		
Withdrawn from warehouses tax paid for bottling in bond.....	1,050,785.9		
Loss allowed on account of leakage or evaporation in warehouses.....	1,201,497.0		
Withdrawn for scientific purposes and for use of the United States.....	1,018.6		
Withdrawn free of tax for denaturation.....	32,181.0		
Removed from cistern rooms of distilleries direct to denaturing warehouses.....	631,760.3		
Withdrawn to be bottled in bond for export (transferred to bottling warehouse account).....	59,264.7		
Loss allowed on account of leakage in transportation for export.....	5,018.4		
Tax paid on deficiencies in export.....	3,272.2		
Withdrawn for the fortification of wine (brandy).....	259,495.9		
Transferred to wineries for the fortification of sweet wine direct from brandy distilleries.....	811,347.8		
Withdrawn tax paid direct from brandy distilleries.....	10,052.0		
Exported from bonded warehouses, proofs of landing received.....	1,324,976.0		
Tax paid on spirits heretofore reported lost by casualties, etc.....	1,701.6		
Loss allowed on account of casualties, etc.....	41,277.2		
Deposited in industrial alcohol bonded warehouses.....	84,577.5		
Deposited in manufacturing warehouses.....	17,860.3		
Removed to bottling warehouse before payment of tax.....	1,049,052.3		
Transferred to and deposited in bonded warehouses.....	8,021,698.3		
Withdrawn for export and returned to warehouse.....	763.0	16,276,012.2	
Withdrawn for export and unaccounted for June 30, 1923.....	1,556,816.7		
Lost by casualty, etc., and unaccounted for June 30, 1923.....	221,359.4		
Withdrawn for transfer to manufacturing warehouses and unaccounted for June 30, 1923.....	4,724.3		
Transfers for bonded warehouses and unaccounted for June 30, 1923.....	224,164.3		
Remaining in warehouse June 30, 1923.....	38,416,662.5	58,426,021.2	
Aggregate.....		54,702,033.4	

TABLE 66.—DISTILLED SPIRITS (EXCEPT ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS) REMOVED FOR DENATURATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES AND FROM CISTERN ROOMS OF DISTILLERIES DIRECT, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in tax gallons.)

Districts.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
<b>BONDED WAREHOUSES.</b>				
Louisiana.....			24,239.9	24,239.9
Massachusetts.....	451.3			451.3
1st Ohio.....		2,978.6	317.1	3,293.7
1st Texas.....		4,198.1		4,198.1
Total.....	451.3	7,172.7	24,557.0	32,181.0
<b>CISTERN ROOMS.</b>				
Kentucky.....	248,038.6			248,038.6
Massachusetts.....	383,721.7			383,721.7
Total.....	631,760.3			631,760.3
Grand total.....	632,211.6	7,172.7	24,557.0	663,941.3

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923.

Formulas.	Purpose.	Wino. gallons.
<i>Completely denatured alcohol.</i>		
No. 1: 100 gallons of ethyl alcohol, 10 gallons of approved wood alcohol, and $\frac{1}{2}$ 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.	445,833.17
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and $\frac{1}{2}$ gallon of approved pyridine bases.	Motor power.....	541,418.48
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.	General uses (see formula No. 1).....	270,430.62
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).	do.....	34,200.78
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.....	18,809,225.45
No. 6: To every 100 parts by volume of ethyl alcohol add 2 parts by volume of approved benzol; 4 part by volume of approved pyridine bases; 4 part by volume of approved benzine (kerosene).	do.....	6,612,309.06
Total.....		27,013,417.56
<i>Specially denatured alcohol.</i>		
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, aletin, aloin, antipyrin, apocynin, arbutin, asclepiadin, avamin, artificial flowers, ammunition, phenylcinchoninic aspirin, acetanilid, artificial feathers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta-naphthol benzoate, brushes, benzidine, beta-naphthol salicylate, benzyl cyanide, bezon, chelonic, cimicifugin, colloidion, collodion corn remedy, concentrations (nonliquid), confectioner's colors, coumarin, cutlery, cutting oils, cocoa butter, composition billiard and pocket balls, chloroform, compasses, cresote 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, formaldehyde, fertilizer, fulminate of mercury, formaldehyde, gaulthol, gelatine capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxylin solutions, gallocyanine (salline dye), gas	7,195,023.09

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923—Continued.

Formulas.	Purpose.	Wine, gallons.
<i>Specially denatured alcohol—Continued.</i>		
	mantles, hats, heliotropin, hydrastis (alkaloid oil), benzochlorbenzol, 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 corks, comp, mandrake (powdered and solid extract of), mirrors, moldings, and picture frames, manubrated camphor, moth repellent, mica insulators, mucilage, paste, and glue, motor fuel, nonscatterable glass, nitroso beta naphthol, orthotoluidisulfamid, 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 chlorobornic acid, pyroxylin cements, refining mineral oils, refining precious metals, resin of scammony, resorcin, salol, santonine and strychnine, solid extracts, soaps (transparent and liquid), shellac varnish, shoe polish, silverware and bronze, smokeless powder, surgical ligatures, soldering flux, sodium benzoate, sulphonic acid and paraffin, salicylic aldehyde, solution and solvent of nitrocellulose, solidified alcohol, salophen, saponin, salicylic acid, saccharine, shellac thinner, stains, sterilizing solution for corks, silk fabrics, synthetic mustard oil, shampoo (liquid), shampoo (jelly), stencil paper, tannic acid, tin foil and bottle caps, terpin hydrate, textile cleansing soap, tolidin, transparent paper, transparent soap for waterproofing cement, trinitrotoluol, theobromine, thermostatic devices, varnish remover, viburnum (concentration), water colors, wood finish, wool fat, washing lenses, wood filler, watches.	
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products.....	10.00
No. 2a: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin, and similar products.....	48,229.94
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 Michlers, sulphuric ether (in connection with the production of powder), synthetic camphor, trinitrotoluol, viscoloid, white petroleum oils.	4,746,094.88
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..	7.00
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.	681,774.76
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly.....	161,128.67

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923—Continued.

Formulas.	Purpose.	Wine, gallons.
<i>Specially denatured alcohol—Continued.</i>		
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.	737,932.70
No. 4a: To every 100 gallons of ethyl alcohol add 0.5 gallon benzol and 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 pound acid yellow dye (fast yellow Y), 0.4 pound tetrazo brilliant blue, 12B concentrate, water to make 100 gallons.	Fungicides, insecticides, deodorants, and substances of a similar nature.	341,855.23
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodide, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photo engravings, photographic collodion.	5,726.29
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ½ gallon of pyridine bases.	Fulminata of mercury.....	
No. 6a: 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	.....do.....	437,543.34
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, dichloroethane, ethyl acetate, ethyl butyrate, ethyl chloride, paraluminata of mercury, parphenetidin, acetic ether, ethyl bromide.	28,919.85
No. 7: Revoked.....	.....	
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, dye chemicals, sulphone-thane dyes.	11.00
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobrominated camphor, purification of rubber, santonine, strychnine, tannic acid.	
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.	24,065.28
No. 11: 100 gallons of ethyl alcohol, 100 pounds sulphuric ether, 10 pounds cadmium iodide.	Photographic collodion, photo-engraving, photoprints.	345.00
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, hydrazonisol, 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.	435,868.05
No. 13: 100 gallons ethyl alcohol, 5 gallons of sulphuric acid, and 5 gallons of sulphuric ether.	Sulphuric ether.....	
No. 13a: 100 gallons of ethyl alcohol and 10 gallons of sulphuric ether.	Celery oil certified food colors, dry extracts for food products, ethereal oil, protargentum, sodium ethyl sulphate, sulphuric ether.	2,268,017.13
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride.....	2,160.00
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.	8,111.51
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, phenol salicylate, phenol citronic acid, salol, acetanilid, acid salicylic acetphenetidin, ammonium, benzonaphthol, betanaphthol benzoate, codeine, diacetylmorphine, ethyl morphine, homatropine morphine, salicylate cocaine, sodium strontium.	2,530.16
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon (8½ fluid ounces) animal oil.	Acetphenetidin, chloral hydrate, dichloroethane, ethyl acetate, ethyl chloride, ethylene gas, parphenetidin.	30,301.71

1 Alternative: 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine; 3.8 ounces, more or less, of methylene blue; water to make 100 gallons.



TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923—Continued.

Formulas.	Purpose.	Wine, gallons.
<i>Specially denatured alcohol—Continued.</i>		
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime, acetone, vinegar.....	834,662.68
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. For use in collodion in connection with the manufacture of artificial silk.	56,256.79
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.	.....	.....
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform.....	60,883.42
No. 21: 100 gallons of ethyl alcohol and 100 gallons of a solution containing not less than 4 per cent acetic acid.	Acetate of lime.....	4.80
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.....	6,362.00
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).	9,792.78
No. 23a: To every 100 gallons of pure ethyl alcohol add 10 gallons acetone, U. S. P. <sup>1</sup>	Liniments and lotions for external purposes.	507,287.62
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.....	24,341.86
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.....	8,067.45
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.....	881.57
No. 23e: To every 100 gallons of pure ethyl alcohol of 190° proof add 9 pounds oil bitter almond, U. S. P., and 6 pounds salicylic acid, U. S. P.	Liniments and lotions for external purposes.	5,347.75
No. 23f: To every 100 gallons of pure ethyl alcohol add 3 pounds of salicylic acid, U. S. P., 1 pound of resorcin, U. S. P., and 1 gallon oil of bergamot, N. F. IV.	Liniments and lotions for external purposes.	8,835.67
No. 24: To 100 gallons of ethyl alcohol add 29 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin, ethyl acetate.....	1,109.73
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 Churehill's, tr. iodine 34 per cent.	150,184.23
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline.....	16,258.25
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.	51,424.38
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.....	16,306.30
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.....	15,334.10
No. 28: To each 100 gallons of ethyl alcohol, not less than 188° proof, add 10 gallons of approved benzol.	Motor fuel.....	107,970.50
No. 28a: To every 100 gallons of ethyl alcohol of not less than 198° proof add 1 gallon of gasoline (qualified).	Motor fuels.....	87,247.19

<sup>1</sup> 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 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923—Continued.

Formulas.	Purpose.	Wine, gallons.
<i>Specially denatured alcohol—Continued.</i>		
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.....	29,954.81
No. 30: To every 100 gallons of ethyl alcohol, 190° proof or more, add 10 gallons of pure methyl alcohol of a specific gravity of not more than 0.810.	Chemical and physical laboratory purposes, photo dry plates, manufacturing vegetable oils, varnish, and white petroleum oils (conditional).	133,622.64
No. 31: To each 100 gallons of ethyl alcohol there shall be added 100 pounds of soap and 100 pounds of glycerin.	Tooth paste.....	476.12
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.....	32,319.76
No. 31b: To each 100 gallons of ethyl alcohol there shall be added 5 gallons oil of peppermint, U. S. P., 14 gallons eucalyptol, U. S. P., and 4 pounds menthol crystals, U. S. P.	.....do.....	18,537.35
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.....	1.00
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.....	16,136.38
No. 33: To 100 gallons of ethyl alcohol (190° proof) add 30 pounds of methyl violet.	Meat branding inks.....	3,783.36
No. 33a: To every 100 gallons of pure ethyl alcohol add 13 pounds erythrosine.	Incorporating certified coloring matter in solid food products.	8,711.90
No. 34: To 100 parts by volume of pure ethyl alcohol add 5 parts by volume of tetrachlorethane.	Artificial silk.....	7,105.29
No. 35: To 100 parts by volume of pure ethyl alcohol add 35 parts by volume of ethyl acetate.	Acetparamidophenolsalol.....	17,203.23
No. 35a: To every 100 gallons of pure ethyl alcohol add 5 gallons of ethyl acetate.	Pectin.....	428,367.10
No. 36: To every 100 gallons of pure ethyl alcohol add 3 gallons of stronger ammonia water, U. S. P.	Shaving cream.....	290,995.31
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...	190,273.95
No. 37a: To every 100 gallons of 190° proof ethyl alcohol add 5 pounds of U. S. P. menthol and 10 pounds of U. S. P. camphor.	.....do.....	57.48
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.....	6,756.81
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., 16 pounds benzoic acid, U. S. P.	Liquid dentifrices.....	1,936.56
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., oil of eucalyptus, U. S. P., oil of rosemary, U. S. P., oil of lavender, U. S. P., oil of thyme, U. S. P., oil of thymol, U. S. P., menthol crystals, U. S. P.	Mouth washes and dentifrices.....	35,482.77



TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923—Continued.

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923—Continued.

Formulas.	Purpose.	Wine, gallons.
<i>Specially denatured alcohol—Continued.</i>		
No. 38c: To every 100 gallons of pure ethyl alcohol add 160 ounces menthol, U. S. P., and 1½ gallons solution formaldehyde, U. S. P.	Deodorizers.....	10,787.65
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.....	5,575.78
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.....	3,427.07
No. 39: To every 100 gallons of pure ethyl alcohol add 9 pounds av. sodium salicylate, U. S. P., 1½ 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.....	177,603.54
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.....	2,339,414.93
No. 39b: To every 100 gallons of pure ethyl alcohol add 2½ gallons of diethylphthalate, C <sub>2</sub> H <sub>4</sub> (CO <sub>2</sub> C <sub>2</sub> H <sub>5</sub> ) <sub>2</sub> .	Perfumes, toilet waters, alcoholic barber supplies, and lotions.....	6,534,005.61
No. 39c: To every 100 gallons of pure ethyl alcohol add 1 gallon of diethylphthalate.	High grade perfumes and toilet waters.....	219,091.66
No. 39d: To every 100 gallons of pure ethyl alcohol of not less than 190° proof, add 50 avoirdupois ounces quinine sulphate and 1 gallon oil of bay, N. F.	Bay rum and lotions for external purposes.....	36.00
No. 40: To every 100 gallons of pure ethyl alcohol add 3 ounces av. brucine sulphate, ½ 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.....	948,034.54
No. 41: To every 100 gallons of pure ethyl alcohol add 20 pounds menthol crystals, U. S. P.	Solid confections and lozenges.....	1,618.32
No. 42: To every 100 gallons of pure ethyl alcohol add 80 grams potassium iodide, U. S. P., and 109 grams red mercuric iodide, U. S. P.	Sterile surgical ligatures.....	32,321.42
No. 43: To every 100 gallons of pure ethyl alcohol add 30 pounds methyl salicylate, U. S. P.	Emulsions (nonalcoholic).....	715.21
No. 44: To every 100 gallons of pure ethyl alcohol add 10 gallons of normal butyl alcohol.	Spirit varnishes, varnish removers, and similar preparations.....	28,539.84
No. 45: To every 100 parts by volume of ethyl alcohol add 300 pounds of refined shellac.	Candy glass.....	3,327.62
No. 46: To every 100 gallons of pure ethyl alcohol add 25 fluid ounces phenol, U. S. P., and 4 fluid ounces of wintergreen or methyl salicylate, U. S. P.	Antiseptic, sterilizing, and bathing alcohol (conditonal).....	349.86
No. 47: To every 100 gallons of pure ethyl alcohol add 7 gallons fluid extract of arnice flowers, National Formulary, third edition.	Liniments and lotions for external purposes.....	35,544.66
Total.....		30,384,906.24

1 Modification: When withdrawn for the preparation of compounded rubbing alcohols to be used as liniments for external purposes, three-eighths of a gallon (3 pints) of approved benzol must also be added.

SUMMARY, YEARS ENDED JUNE 30, 1907-1923.\*

Fiscal years.	Denaturing plants.	Ethyl alcohol withdrawn for denaturation.	Denatured alcohol produced.		
			Completely.	Specially.	Total.
		<i>Proof gallons.</i>	<i>Wine gallons.</i>	<i>Wine gallons.</i>	<i>Wine gallons.</i>
1907.....	8	3,064,950.8	1,397,961.16	332,415.19	1,730,376.35
1908.....	12	5,640,331.2	1,812,122.38	1,509,329.35	3,321,451.73
1909.....	12	7,967,736.4	2,370,839.70	2,185,578.15	4,556,417.85
1910.....	12	10,603,870.7	3,076,924.55	3,002,102.55	6,079,027.10
1911.....	14	11,682,837.9	3,374,019.92	3,337,109.94	6,711,129.86
1912.....	14	13,954,903.8	4,161,268.56	3,933,246.44	8,094,515.00
1913.....	21	16,953,532.8	5,223,240.78	4,608,417.76	9,831,658.54
1914.....	25	17,811,078.2	5,213,129.56	5,191,946.03	10,404,075.59
1915.....	23	25,411,718.8	8,380,646.96	8,599,821.81	13,980,468.77
1916.....	33	84,532,259.1	7,371,952.82	38,507,153.56	46,879,106.38
1917.....	44	10,702,422.7	10,508,919.34	45,170,678.29	55,679,597.63
1918.....	49	50,644,722.8	10,323,454.61	39,834,561.48	50,158,016.09
1919.....	45	60,309,308.9	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	38,812,138.7	12,392,593.02	9,996,226.90	22,388,820.92
1922.....	77	59,549,919.6	16,183,523.60	17,152,224.31	33,335,747.91
1923.....	76	105,819,404.9	27,128,220.54	30,436,013.14	57,565,233.68

\* Denatured alcohol law enacted June 7, 1906.



TABLE 68.—DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in wine gallons.)

Districts.	Plants.	On hand July 1, 1922.		Increase as per reguaga.		Denatured alcohol produced.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1923.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
1st California.....	5	9,608.49	172.03	863.40	99.73	1,277,703.51	399,402.06	1,219,286.22	805,901.12	2,140.17	75.99	10,309.01	3,998.74
6th California.....	2	75.22	0	48.11	0	65,021.16	40,509.27	57,063.81	39,055.43	846.04	56.33	3,502.40	1,397.51
Colorado.....	1	0	0	20.85	0	15,081.62	0	16,006.68	0	0	0	72.01	0
Connecticut.....	2	0	0	0	0	15,745.59	35,625.96	16,745.59	35,134.82	0	0	0	2,420.06
Hawaii.....	3	1,029.91	1,938.20	0	0	276,354.62	5,207.20	271,267.81	0	1.76	0	0	0
1st Illinois.....	11	35,283.17	1,420.73	1,003.54	3,885.25	3,998,019.79	2,418,173.74	3,978,082.97	2,397,660.31	25,297.93	4,158.74	30,526.22	35,790.34
8th Illinois.....	2	36,305.99	1,633.84	243.20	3,102.78	579,614.82	1,113,122.71	673,946.97	1,110,698.50	2,857.85	4,222.50	3,778.60	3,783.17
Indiana.....	3	2,126.97	7,603.60	6,015.67	10,155.69	601,745.87	2,464,735.66	661,155.97	2,460,883.63	1,975.73	8,081.60	5,854.80	7,420.25
Kentucky.....	3	47,218.96	7,603.60	61.24	3.45	72,690.20	181,997.68	116,312.67	4,773,270.61	1,454.06	1,814.96	72,524.27	4,339.87
Louisiana.....	6	34,013.39	26,900.55	10,048.26	7,131.07	4,646,838.05	4,761,787.14	6,683,530.47	8,532,756.34	21,419.74	25,178.75	41,032.27	16,370.55
Maryland.....	4	37,679.24	33,181.07	838.53	2.00	4,807,184.88	5,541,068.64	4,683,530.47	1,718,304.00	1,833.80	3,137.42	8,844.70	18,180.18
Massachusetts.....	3	14,404.64	31,666.00	0	0	837,698.81	704,634.74	841,318.49	1,583,300.40	1,583,300.40	0	2,269.51	0
Minnesota.....	2	0	0	110.95	0	26,613.75	32,113.01	20,614.41	58,306.00	419.40	23.12	2,269.51	566.11
1st New Jersey.....	2	0	0	0	10.87	143,370.88	32,113.01	140,801.79	31,874.90	0	0	0	0
8th New Jersey.....	2	0	0	0	27.72	127,892.88	1,102,304.70	127,892.88	1,094,921.80	0	0	0	16,290.50
1st New York.....	4	0	0	0	68.16	113,802.87	255,727.07	111,696.85	1,048,031.90	239.32	941.15	1,020.70	7,555.84
2d New York.....	3	0	0	0	20.16	309,153.81	688,355.04	345,187.42	983,903.90	1,415.36	2,260.93	2,550.00	3,093.94
2d New York <sup>1</sup> .....	1	5,488.88	0	3.74	53.17	223,872.34	1,114,708.43	223,872.34	1,111,117.04	10,487.80	1,040.25	5,390.27	3,133.24
1st Pennsylvania.....	7	1,037.26	8,780.10	1,797.12	1,802.47	3,529,154.44	5,041,828.21	3,504,726.25	5,122,019.63	0	6,100.43	46,742.60	27,000.05
Wisconsin.....	2	1,508.49	520.50	167.20	82.90	210,308.70	193,498.56	209,919.63	397,677.30	317.38	51.66	1,047.35	2,343.17
Total.....	70	189,992.45	148,337.85	26,311.94	23,440.92	27,128,229.51	30,436,913.14	27,013,417.56	30,364,964.24	79,563.04	53,933.32	251,643.34	169,992.38
Statement for year ended June 30, 1922.....	77	243,624.93	98,928.67	16,698.36	14,506.75	10,193,523.60	17,152,224.31	10,200,902.83	17,089,203.64	85,831.60	27,855.31	189,082.46	148,537.88

TABLE 69.—SPECIALLY DENATURED ALCOHOL RECEIVED AND DISPOSED OF BY BONDED DEALERS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

(Statement in wine gallons.)

Districts.	Bonded dealers.	On hand July 1, 1922.	Received.	Sold and removed.	Losses in storeroom.	On hand June 30, 1923.
6th California.....	1	28.00	0	26.00	0	0
Connecticut.....	3	3,572.02	62,391.00	57,778.49	0	8,185.43
Georgia.....	1	0	21,734.66	18,873.63	64.41	2,796.02
1st Illinois.....	9	71,180.20	1,068,387.72	1,913,431.16	2,805.53	122,311.23
Indiana.....	3	9,643.64	124,531.63	126,748.73	3.83	7,423.69
Kentucky.....	1	21,603.53	90,439.10	89,221.63	0	22,744.10
Maine.....	1	0	1,784.43	1,728.12	0	66.31
Maryland.....	5	2,407.36	29,187.15	25,580.54	48.08	5,065.89
Massachusetts.....	10	35,483.13	544,163.12	468,880.91	323.03	69,944.31
1st Michigan.....	3	10,703.56	78,970.71	76,414.54	123.00	13,036.73
4th Michigan.....	4	6,308.24	127,520.79	125,602.08	0	8,226.95
Minnesota.....	3	5,027.70	53,837.84	53,882.84	5.00	5,047.70
1st Missouri.....	7	21,065.23	256,551.24	248,698.19	187.85	31,730.43
6th Missouri.....	2	4,830.30	110,161.01	108,610.59	32.39	6,343.33
Nebraska.....	1	0	13,340.67	4,816.05	0	8,522.62
5th New Jersey.....	2	75,802.66	1,604,527.65	1,603,117.96	4,687.36	72,585.00
1st New York.....	4	5,860.92	786,416.82	715,741.74	1,463.24	75,072.76
2d New York.....	16	89,137.79	3,312,525.16	3,280,216.62	2,200.53	90,491.28
2d New York <sup>1</sup> .....	4	0	278,005.40	274,792.16	148.24	27,810.52
34th New York.....	1	7,581.37	0	7,581.37	0	0
11st New York.....	1	2,977.89	43,692.02	42,131.53	87.29	6,451.90
23th New York.....	7	25,256.73	175,697.08	170,649.39	188.48	80,145.99
2d Ohio.....	4	8,478.11	34,191.63	33,282.13	34.42	9,363.21
18th Ohio.....	6	8,900.50	143,326.13	131,338.77	213.30	20,693.65
1st Pennsylvania.....	10	21,883.34	864,401.30	825,272.85	1,650.41	60,173.38
13d Pennsylvania.....	6	6,750.39	90,268.44	72,412.13	335.12	24,280.58
Utah.....	1	207.12	1,056.46	1,165.58	0	100.00
Washington.....	1	153.43	0	92.50	0	60.93
Wisconsin.....	1	4,236.71	2,690.98	4,603.43	1.00	2,413.26
Total.....	118	444,880.05	10,821,765.11	10,499,673.58	15,111.46	751,961.02
Total for year ended June 30, 1922.....	99	457,990.00	5,719,065.66	5,719,835.21	15,280.43	444,880.93

<sup>1</sup>24,745.32 gallons transferred from accounts of the second district of New York to accounts of the third district of New York on April 1, 1923.

TABLE 70.—SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

[Statement in wine gallons.]

Districts.	Manu- fac- turers.	Received.	Recovered on manufacturers' premises.	Used.	Shipped to denaturing plants for redenatura-tion.
Alabama	18	33,771.33	0	32,703.00	0
Arizona	1	38.25	0	10.00	0
Arkansas	4	8,186.00	0	1,682.12	0
1st California	60	150,693.10	620,470.23	753,559.97	0
6th California	41	110,132.53	0	106,996.37	0
Colorado	18	6,339.12	0	5,746.71	0
Connecticut	85	622,652.68	548,299.82	1,133,880.25	10,463.95
Delaware	4	4,017.96	0	5,161.69	0
Florida	19	1,714.92	0	1,621.70	0
Georgia	51	30,487.06	0	31,435.31	0
Hawaii	1	6,625.93	0	6,365.73	0
1st Illinois	496	2,741,111.94	49,472.35	2,772,844.23	0
8th Illinois	25	20,862.02	0	15,397.85	0
Indiana	113	696,178.35	110,123.90	775,785.55	30,665.00
Iowa	51	89,499.90	0	85,413.33	0
Kansas	12	123,256.70	159,172.62	283,569.75	0
Kentucky	37	154,362.48	0	146,492.88	0
Louisiana	73	51,350.12	0	50,895.85	0
Maine	19	29,718.62	0	29,520.35	0
Maryland	123	2,073,699.94	401.25	2,060,498.06	0
Massachusetts	276	1,763,171.06	1,085,393.71	2,779,292.07	234.53
7th Michigan	71	320,180.82	491,165.11	802,536.00	0
4th Michigan	50	198,327.17	0	194,111.88	0
Minnesota	60	140,216.26	0	149,641.49	0
Mississippi	6	167.36	0	206.20	0
1st Missouri	106	223,107.33	975,583.84	1,841,208.02	0
6th Missouri	42	96,455.45	0	95,856.82	0
Montana	4	403.32	0	309.00	0
Nebraska	33	19,008.14	564.00	21,927.62	0
New Hampshire	8	8,833.25	250.00	7,267.98	0
1st New Jersey	38	367,618.17	160,587.52	515,519.43	0
5th New Jersey	218	5,146,935.97	3,054,610.89	8,097,800.53	38,849.33
1st New York	417	3,572,144.57	22,928.27	3,585,672.58	0
2d New York	283	1,966,807.51	39,702.04	1,988,567.61	0
3d New York	180	199,255.92	0	193,101.58	0
14th New York	132	1,168,575.92	29,127.11	1,177,302.71	642.35
21st New York	51	189,028.24	302,312.00	457,174.84	11,191.88
28th New York	132	641,313.44	187,908.25	802,277.68	0
North Carolina	23	600,479.07	0	595,473.46	0
North Dakota	2	53.00	0	21.57	0
1st Ohio	98	604,155.40	36,494.63	637,628.29	0
10th Ohio	14	3,890.42	600.00	5,970.53	0
11th Ohio	20	12,637.22	0	11,875.77	0
18th Ohio	74	155,787.28	333.00	162,257.28	0
Oklahoma	13	6,320.09	0	6,345.17	0
Oregon	16	7,398.59	0	7,331.09	0
1st Pennsylvania	317	2,350,504.90	27,771.02	2,365,128.52	0
12th Pennsylvania	17	4,133.27	0	3,544.51	0
23d Pennsylvania	68	594,516.76	717.00	581,448.06	0
Rhode Island	37	174,462.70	80,867.43	250,235.06	0
South Carolina	7	477.39	0	500.72	0
South Dakota	1	105.25	0	78.25	0
Tennessee	53	29,013.63	7,364.98	34,783.41	0
1st Texas	30	151,564.89	0	144,550.64	0
2d Texas	23	43,135.61	2,301.12	37,038.03	0
Utah	12	1,603.08	0	1,772.83	0
Vermont	11	2,021.03	0	1,903.55	0
Virginia	48	1,231,225.58	1,341,408.00	2,567,643.49	0
Washington	27	9,193.40	0	9,126.78	0
West Virginia	12	11,174.88	260.00	11,801.71	0
Wisconsin	67	633,758.01	9,072.00	642,507.76	0
Total	4,316	30,135,778.73	9,345,202.17	31,882,720.61	92,047.03
Total for 1922	3,410	17,853,551.41	4,410,010.84	21,585,307.33	20,198.86

TABLE 71.—GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	Corn.	Rye.	Malt.	Other materi- als.	Molasses.	Liquids contain- ing $\frac{1}{2}$ of 1 per cent or more alcohol by volume.		Total.	
						Bushels.	Gallons.	Bushels.	Gallons.
1st California	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Gallons.	Bushels.	Gallons.	
6th California			15,136	104	4,638,295	1,380,104	15,240	6,218,359	
Colorado	17,730		38,828		343,777		56,568	343,777	
Connecticut	1,678		188				1,866		
Hawaii					1,299,819	4,825,100		6,124,919	
1st Illinois	141,552	3,100	30,676		520,013	10,101,016	175,327	10,621,029	
8th Illinois	517,777		30,023		5,064,525	8,967,054	547,800	9,051,609	
Indiana	2,078,214	645	94,457	14	754,871		2,173,333	754,871	
Kentucky	38,751	93	5,886		492,045	788,145	44,730	1,230,190	
Louisiana					63,080,217	439,843		63,520,060	
Maryland					41,049,379			41,049,379	
Massachusetts					6,142,365			6,142,365	
Minnesota						1,508,938		1,508,938	
1st Missouri						6,368,339		6,368,339	
1st New Jersey					622,446			622,446	
1st New York						1,457,190		1,457,190	
14th New York	78,252	522	95,978	46,912	2,798,063		221,662	2,798,063	
1st Ohio	45,951		5,092		4,635,497		51,043	4,635,497	
1st Pennsylvania	24,168		11,215	340,568	17,046,570	1,392,570	375,951	18,439,140	
12th Pennsylvania					1,280			1,289	
23d Pennsylvania	23,452	538	3,119					27,107	
West Virginia					22,077			22,077	
Wisconsin	138,438	209	113,250			234,565	251,807	234,565	
Total	3,105,963	5,108	443,846	1,387,598	148,711,458	32,542,586	3,942,514	181,284,343	

<sup>1</sup> Includes 46,912 bushels malt sprouts.

TABLE 72.—GRAIN AND OTHER 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, 1923, BY COLLECTION DISTRICTS.

Districts.	Materials.						
	Malt.	Corn and corn products.	Sugar and sirup.	Rice.	Hops.	Other grains. <sup>1</sup>	Other materials. <sup>2</sup>
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1st California.....	5,975,499	130,300	237,501	1,431,040	103,859		
6th California.....	4,097,650	1,037,773	51,108	276,284	82,370		
Colorado.....	263,959		146,975		12,088		
Connecticut.....	3,118,083	76,380	424,018		438,483		
Delaware.....	389,000	19,517	61,824		6,915		
Georgia.....	90,720		90,720		3,825		
Idaho.....	6,000	2,500	5,090		370		
Illinois.....	24,228,633	4,290,195	4,080,118	1,049,452	555,482		16,055
5th Illinois.....	683,925	197,360	53,167		17,138		
Indiana.....	2,842,805	51,600	363,405		85,978		
Kentucky.....	1,263,558	15,500	124,050		32,126	178,650	
Louisiana.....	1,740,224	34,120	223,664	204,320	37,055	4,850	
Maryland.....	2,663,274	30,600	135,319		49,366	94,000	101,511
Massachusetts.....	2,113,394	904,018	1,662,049		107,835	120,000	
1st Michigan.....	3,589,235	341,062	323,325		67,960	13,080	6,855
4th Michigan.....	312,240	6,720	30,764		4,872	78	
Minnesota.....	2,532,531	420,150	696,465		69,434		142,068
1st Missouri.....	10,529,515	5,174,820	267,268	1,021,565	251,227		26,339
6th Missouri.....	1,058,870	136,000	7,649		21,196		
Montana.....	148,701	12,000	3,549		3,557		
Nebraska.....	733,461	300	36,917		13,076	1,200	
Nevada.....	133,270	12,700			4,285		
1st New Jersey.....	943,455	24,400	150,744		287,347		180
5th New Jersey.....	13,453,644	556,650	3,376,030		230,910		10,567
1st New York.....	8,901,645	564,084	1,741,178		382,322		
2d New York.....	17,636,588	2,080,233	2,963,901	331,100	19,389		30,736
14th New York.....	836,727	92,400	151,940		136,004		16,383
21st New York.....	5,008,656	982,480	513,677		154,527	72,800	
28th New York.....	8,544,732	568,515	217,662	1,339,020	224,123		
1st Ohio.....	6,791,999	389,656	683,775		52,718		158
10th Ohio.....	2,199,657	364,110	152,951	50,000	15,022		
11th Ohio.....	611,112	8,900	325,115		60,343		
15th Ohio.....	2,728,933	327,580	548,440		11,237		5,540
Oregon.....	400,823		13,150	270,750	11,237		
1st Pennsylvania.....	15,374,021	2,597,836	1,659,241		293,688		
12th Pennsylvania.....	9,044,208	2,087,459	1,690,625		196,982		
23d Pennsylvania.....	13,659,689	4,040,400	733,916	345,883	303,903	630,165	
Rhode Island.....	176,400		55,718		7,040		6,714
South Dakota.....					172		708
Tennessee.....	511,260		211,128		15,410		
1st Texas.....	753,978	105,400	227,836	43,920	20,832		
Utah.....	328,520		33,825		6,181		
Washington.....	441,552	2,600	83,594		9,176		
Wisconsin.....	7,746,658	1,436,440	331,251		154,490	28,860	
Wyoming.....	72,655		23,900		3,528	1,188	
Total.....	184,616,802	29,146,936	24,999,096	7,279,974	4,555,759	1,114,745	394,034

<sup>1</sup> Other grains include grits, wheat, bran, and barley.  
<sup>2</sup> Other materials include acids, extracts, salt, and yeast, etc.

TABLE 73.—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, 1923, BY COLLECTION DISTRICTS.

Districts.	Number of deal- ing plants.	Liquid containing one-half of 1 per cent or more of alcohol by volume.				Cereal beverages containing less than 1 per cent of alcohol by volume.				
		On hand July 1, 1922.	Produced.	Shrinkage, loss, etc.	On hand June 30, 1923.	On hand July 1, 1922.	Produced.	Disposed of.	Shrinkage, loss, etc.	On hand June 30, 1923.
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1st California.....	10	794,398	3,553,499	65,887	2,410,327	476,496	5,006,706	5,006,706	1,930,968	31,986
6th California.....	2	194,525	2,890,940	101,968	2,277,195	409,144	2,912,119	2,912,119	832,896	11,986
Colorado.....	2	2,480	64,170	57,550	86,023	106,510	2,924,146	2,924,146	64,002	20,653
Connecticut.....	13	686,833	2,015,253	185,420	313,804	300,735	2,971,817	2,971,817	2,557	140,226
Delaware.....	2	60,683	311,922	1,800	62,932	58,459	338,054	338,054	15,857	15,857
Georgia.....	1	1,05	7,140	8,245	2,430	261,240	278,152	278,152		
Idaho.....	30	422,831	473,014	101,968	1,775,236	2,430	19,059	21,509	1,930,968	1,317,461
1st Illinois.....	13	202,585	1,405,091	1,506,889	2,277,195	775,236	12,953,981	14,077,628	14,077,628	14,077,628
Indiana.....	7	644,321	1,078,521	1,257,956	381,510	253,888	2,783,211	2,783,211	35,022	160,415
Kentucky.....	8	199,694	899,821	68,196	274,298	381,510	1,394,909	1,394,909	5,343	230,884
Louisiana.....	7	666,850	1,545,815	61,730	148,704	136,988	1,028,138	1,028,138	2,557	6,343
Maryland.....	8	518,028	1,559,332	55,800	246,402	450,876	2,359,233	2,359,233	2,557	225,900
Massachusetts.....	9	478,078	1,977,494	53,900	50,312	566,907	3,005,070	3,005,070	56,050	381,945
1st Michigan.....	18	1,971,704	1,157,704	26,729	1,024,654	566,907	217,716	217,716	16,050	58,099
4th Michigan.....	4	2,958,480	8,821,276	8,475	2,918,464	2,615,634	2,796,610	2,796,610	9,615	269,639
1st Missouri.....	11	234,155	847,276	94,827	224,228	1,084,083	9,749,379	9,749,379	7,880	204,843
6th Missouri.....	6	91,086	271,312	10,107	1,171,636	1,171,636	1,004,531	1,004,531	9,047	7,880
Montana.....	6	55,477	400,045	374,946	129,576	253,605	713,433	713,433	11,892	133,791
Nebraska.....	2	1,728,619	9,627,469	9,627,469	1,200,549	1,200,549	683,016	683,016	89,383	18,147
1st New Jersey.....	13	1,274,420	3,121,323	3,121,323	1,200,549	1,200,549	11,237,518	11,237,518	64,963	64,963
5th New Jersey.....	10	4,200,490	12,240,483	12,240,483	3,077,715	3,077,715	18,076,292	18,076,292	1,080,848	1,080,848
14th New York.....	15	458,494	3,613,157	3,613,157	694,942	694,942	4,439,010	4,439,010	4,081,841	4,081,841
21st New York.....	11	1,432,122	5,288,213	5,288,213	946,120	946,120	3,856,096	3,856,096	3,053,649	3,053,649
28th New York.....	14	52,314	5,327,555	5,327,555	101,346	101,346	5,573,689	5,573,689	5,573,689	5,573,689
1st Ohio.....	16	42,340	380,652	380,652	86,038	86,038	6,874,103	6,874,103	1,989,103	1,989,103
10th Ohio.....	12	493,043	1,806,198	1,806,198	246,567	246,567	3,463,025	3,463,025	1,728,800	1,728,800
18th Ohio.....	6	5,600	444,760	444,760	1,614,830	1,614,830	4,176,976	4,176,976	173,900	173,900
Oregon.....	3	3,227,717	7,774,965	7,774,965	1,506,787	1,506,787	11,365,530	11,365,530	176,800	176,800
1st Pennsylvania.....	20	1,164,962	7,774,965	7,774,965	1,506,787	1,506,787	8,662,337	8,662,337	846,894	846,894
22d Pennsylvania.....	28									

TABLE 73.—PRODUCTION AND DISPOSITION OF LIQUORS 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, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Number of de-alcoholizing plants.	Liquid containing one-half of 1 per cent or more of alcohol by volume.					Cereal beverages containing less than 1 per cent of alcohol by volume.				
		On hand July 1, 1922.	Produced.	De-alcoholized.	Shrinkage, loss, etc.	On hand June 30, 1923.	On hand July 1, 1922.	Produced.	Disposed of.	Shrinkage, loss, etc.	On hand June 30, 1923.
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
23d Pennsylvania.....	43	3,219,718	9,601,980	10,235,640	270,777	2,455,116	1,033,402	10,631,535	10,495,932	481,940	1,199,436
Porto Rico.....	1						23,514	117,776	112,757		28,133
Rhode Island.....	5	708,868	112,375	429,784	43,609	349,850	247,689	438,278	413,913	186,926	85,128
South Dakota.....	1		8,990	6,190		2,800		6,998	5,883		1,115
Tennessee.....	3	18,321	220,596	174,840	31,434	32,643	143,833	980,017	989,049	41,447	171,694
1st Texas.....	5	104,709	508,555	538,783		24,481	274,360	1,057,873	1,315,073	17,214	124,608
2d Texas.....	1						47,165	4,619	51,785		
Utah.....	2						61,982	318,102	323,723		58,361
Washington.....	6	59,618	282,441	254,448		87,606	61,982	55,106	476,255		67,643
Wisconsin.....	76	1,648,534	5,196,397	5,421,865	90,354	1,344,030	1,212,557	6,812,912	6,454,933	157,054	808,608
Wyoming.....	2	15,169	52,048	48,112		19,105	8,796	87,412	96,288	39,549	9,409
Total.....	528	35,117,265	123,588,639	125,455,606	2,903,923	25,675,258	25,952,349	163,329,982	165,679,289	7,855,270	20,841,371

TABLE 74.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

[Statement in tax gallons.]

Districts.	On storage July 1, 1922.			Natural wines produced.		Produced by fortifying.			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.	21-24 per cent alcohol.	Not over 14 per cent alcohol.	14-21 per cent alcohol.
1st California.....	14,546,666.61	5,039,077.12		12,184,661.95		95,407.79	3,316,840.81	82,629.03		
6th California.....	945,326.25	893,349.70		1,024,493.12			644,694.83	10,839.37	323,075.07	
Connecticut.....	1,445.00									
1st Illinois.....	39,288.80	107,541.00		5,810.00						
8th Illinois.....	3,066.00									
Indiana.....	3,186.00									
Kentucky.....	2,079.00			5,294.00						
Maryland.....				6,500.00						
Massachusetts.....	23,573.50					1,937.06				
1st Michigan.....		450.00								
4th Michigan.....				200.00						
Minnesota.....	3,517.00			3,830.00	1,200.00					
1st Missouri.....	339,602.86	62,653.24	2,000.00	12,112.00						
6th Missouri.....	1,224.75									
Nebraska.....	1,147.50									
1st New Jersey.....	79,352.00	47,789.91		31,434.00	300.00					
5th New Jersey.....	40,108.68	6,024.71		2,597.00						
1st New York.....	1,016,447.49	1,108,602.51		2,647.00			205,151.85		8,962.00	
2d New York.....	282,550.53	108,482.90		81,028.00	2,790.00					
3d New York.....				1,060.00						
14th New York.....	37,707.12	48,388.50		9,165.50			198.00			
21st New York.....	580.00			3,640.00						
28th New York.....	680,255.74	348,183.26	20,240.00	240,192.00			27,443.99	21,471.33	37,014.11	1,700.00
North Carolina.....	213,354.50									
1st Ohio.....	11,909.88	272.57		1,030.00						
10th Ohio.....	767,269.42	197,158.88		350,432.00			125,499.25	23,695.15	121,458.00	
18th Ohio.....	14,041.00	886.00		2,005.00					467.00	
1st Pennsylvania.....	12,996.75	25.00		150.00						
23d Pennsylvania.....	9,824.00									
Rhode Island.....	20,153.50	2,056.20								
Wisconsin.....	8,632.45	534.00		1,692.00	283.00					
Total.....	19,105,926.30	7,941,364.60	22,249.00	13,970,106.57	4,543.00	97,344.85	4,619,826.03	138,634.78	490,975.18	1,700.00
Total for year ended June 30, 1922.....	20,278,912.60	7,075,966.80	250,019.36	5,827,373.90	344.00	5,127.18	3,127,395.75	61,993.88	325,699.45	147,171.71

13,207.76 gallons of wine, not over 14 per cent alcohol, and 3,482.50 gallons, 14-21 per cent alcohol, transferred from accounts of the second district of New York to accounts of the third district of New York on April 1, 1923.

TABLE 74.—STILL WINES DEPORTED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Produced by blending.			Received from other bonded premises.			Excess ascertained by inventory.		Removed tax paid.	
	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.	Not over 14 per cent alcohol.	14-21 per cent alcohol.	Not over 14 per cent alcohol.	14-21 per cent alcohol.
1st California	197,628.84	976,890.21	15,434.00	471,286.60	908,637.00	7,940.00	45,479.22	5,847.95	705,395.35	401,990.98
6th California	36,150.00	184,038.37		10,719.00	94,447.00		5,277.63	2,331.50	40,372.55	64,493.20
Connecticut									825.00	
1st Illinois		27,129.50		87,325.90	1,194,294.60			2,972.50	70,454.40	1,025,692.50
8th Illinois									23.00	
Indiana								2,301.25	1,030.00	
Kentucky									6,500.00	
Maryland									615.50	
Massachusetts										184.50
1st Michigan									11.00	
4th Michigan									340.37	60.00
Minnesota				1,247.10	100.00			1,561.96	7,716.35	12,228.50
1st Missouri	50,000.00	3,500.00							361.00	
6th Missouri									2,690.00	7,450.00
Nebraska						10,290.50			18,763.00	7,36.00
1st New Jersey									49,470.80	338,451.03
5th New Jersey									339,868.50	256,635.50
1st New York	750,000.00	94,768.50		750,412.50	379,730.00				19.50	480.50
2d New York	176,567.50			317,492.50	266,430.50				10,245.50	20,061.30
3d New York				103.50	416.50				2,000.00	304.00
14th New York		18,411.00		9,421.50	19,840.50				44,844.70	35,491.30
21st New York	800.00	304.00		225.50	362.50					
28th New York	101,324.81	7,425.00		13,532.96	49,058.85					
North Carolina									1,123.00	
1st Ohio									37,703.37	86,251.46
10th Ohio	201,374.00	17,138.00		10,337.00	41,002.00		260.60	83.32	1,490.15	513.95
18th Ohio					306.00				40.00	
1st Pennsylvania				3,000.00	1,000.00					149.50
23d Pennsylvania										
Rhode Island										
Wisconsin										
Total	1,612,945.15	1,289,300.58	15,434.00	1,675,305.96	2,935,715.95	7,940.00	54,871.71	10,334.47	1,431,545.04	2,205,440.46
Total for year ended June 30, 1922	1,735,037.18	1,234,448.82		1,833,974.42	3,664,983.03	30,000.00	45,773.73	8,932.12	1,170,164.13	1,844,200.75

Districts.	Withdrawn for transfer to other bonded premises.			Withdrawn for export.		Removed for distilling material.		Removed as vinegar.		Used for manufacturing champagne and artificially carbonated wines.		Used for fortifying.
	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.	Not over 14 per cent alcohol.	14-21 per cent alcohol.	Not over 14 per cent alcohol.	14-21 per cent alcohol.	
1st California	788,324.80	2,185,114.10	7,940.00	36,632.00	1,800.10	2,575,500.17	3,500.00	29,805.50	1,912.50	3,044.15		3,070,609.23
6th California	106,099.50	549,840.50				155,760.59		330.00		879.00		832,156.49
Connecticut								325.00				
1st Illinois	9,459.00	18,073.50						30.00				
8th Illinois												
Indiana												
Kentucky												
Maryland												
Massachusetts								1,837.50				1,861.50
1st Michigan												
4th Michigan												
Minnesota												
1st Missouri	131,099.10	10,100.00						1,526.00		8,297.50		
6th Missouri												
Nebraska												
1st New Jersey	4,000.00	11,500.00										
5th New Jersey												
1st New York	82,198.00	10,886.00			306.50	656,500.00		175.00				184,500.00
2d New York	15,196.00	5,345.50			800.00							
3d New York												
14th New York					50.00							196.00
21st New York												150.00
28th New York	175,919.46	62,782.85		15.00	252.00							43,201.16
North Carolina	125,700.00											
1st Ohio												
10th Ohio	260,163.10	23,736.50				129,802.00				1,751.00	60.10	233,850.44
18th Ohio								390.00				
1st Pennsylvania												
23d Pennsylvania												
Rhode Island												
Wisconsin												
Total	1,698,158.95	2,972,348.85	7,940.00	36,547.00	2,714.60	3,517,522.85	3,500.00	34,439.00	1,912.50	14,671.65	256.10	4,266,348.67
Total for year ended June 30, 1922	1,848,396.82	3,635,041.99	30,000.00	14,448.30	5,893.00	2,868,263.80	2,005.00	34,475.50		30,532.00		2,791,971.50

TABLE 74.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS—Continued.

Districts.	Used for amelioration or sweetening.		Used in blending.			Claimed as lost on storage.			On storage June 30, 1921.		
	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.	21-24 per cent alcohol.	Not over 14 per cent alcohol.	14-21 per cent alcohol.	21-24 per cent alcohol.
1st California.....											
6th California.....											
Connecticut.....											
1st Illinois.....											
8th Illinois.....											
Indiana.....											
Kentucky.....											
Maryland.....											
Massachusetts.....											
1st Michigan.....											
4th Michigan.....											
Minnesota.....											
1st Missouri.....											
6th Missouri.....											
Nebraska.....											
1st New Jersey.....											
5th New Jersey.....											
2d New York.....											
2d New York.....											
14th New York.....											
21st New York.....											
28th New York.....											
North Carolina.....											
1st Ohio.....											
10th Ohio.....											
18th Ohio.....											
1st Pennsylvania.....											
23d Pennsylvania.....											
Rhode Island.....											
Wisconsin.....											
<b>Total.....</b>	<b>413,821.25</b>	<b>1,670.00</b>	<b>1,068,279.67</b>	<b>1,646,817.76</b>	<b>102,582.30</b>	<b>797,437.30</b>	<b>260,345.52</b>	<b>728.00</b>	<b>23,663,612.04</b>	<b>9,646,779.34</b>	<b>73,009.48</b>
<b>Total for year ended June 30, 1922.....</b>	<b>244,839.26</b>	<b>156,251.66</b>	<b>1,290,616.64</b>	<b>1,439,896.81</b>	<b>287,982.65</b>	<b>725,428.21</b>	<b>236,715.43</b>	<b>1,319.30</b>	<b>19,106,925.30</b>	<b>7,941,864.60</b>	<b>22,249.00</b>

TABLE 75.—SUMMARY OF OPERATIONS RELATING TO STILL WINES AT BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1923.

Dr.	Taxable gallons.			
	Not over 14 per cent alcohol.	14-21 per cent alcohol.	21-24 per cent alcohol.	Total.
Dr.				
Remaining on storage July 1, 1922.....	19,106,926.30	7,941,364.60	23,249.00	27,069,539.90
Withdrawn for transfer to other bonded premises and unaccounted for July 1, 1922.....	92,437.50	102,675.50		195,113.00
Withdrawn for export and unaccounted for July 1, 1922.....		90.00		90.00
Lost on storage and not allowed July 1, 1922.....	624,735.63	223,257.63	1,319.36	749,312.72
Natural wine produced.....	13,970,103.57	4,543.00		13,974,646.57
Produced by fortifying.....	87,344.55	4,610,826.63	138,634.78	4,855,806.26
Produced by amelioration or sweetening.....	490,876.18	1,700.00		492,576.18
Received from other bonded premises.....	1,612,945.15	1,289,300.68	15,434.00	2,817,679.73
Excess ascertained by inventory.....	1,675,305.96	2,635,715.95	7,940.00	4,318,961.91
Total.....	37,525,237.05	17,129,018.26	185,577.14	54,839,832.45
Ca.				
Removed tax paid.....	1,431,545.04	2,266,440.48		3,697,985.50
Deposited in other bonded premises.....	1,671,362.48	2,661,777.45	7,940.00	4,361,079.93
Exported and accounted for.....	88,578.00	3,005.60		91,583.60
Removed as distilling material.....	3,617,502.83	3,600.00		3,621,102.83
Used for manufacturing champagne and artificially carbonated wine.....	34,439.00	1,912.50		36,351.50
Used for fortifying.....	14,671.65	256.10		14,927.75
Used for amelioration or sweetening.....	4,266,348.87			4,266,348.87
Used in blending.....	413,821.25	1,670.00		415,491.25
Losses on storage allowed.....	1,068,279.67	1,646,817.76	102,582.30	2,817,679.73
Losses on storage tax paid.....	372,821.96	248,043.81	1,319.36	622,185.13
Losses in transit allowed.....	292,048.16	5,333.04		297,381.20
Withdrawn for transfer to other bonded premises and unaccounted for June 30, 1923.....	950.00			950.00
Withdrawn for export and unaccounted for June 30, 1923.....	118,784.00	183,147.00		311,931.00
Lost on storage and not allowed June 30, 1923.....	59.00	106.00		165.00
Remaining on storage June 30, 1923.....	622,413.10	230,226.20	726.00	853,365.30
Total.....	23,663,612.04	9,646,779.34	73,009.48	33,383,400.86
<b>Total.....</b>	<b>37,525,237.05</b>	<b>17,129,018.26</b>	<b>185,577.14</b>	<b>54,839,832.45</b>

TABLE 76.—BONDED WINERIES AND BONDED STOREROOMS OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	Bonded wineries.	Bonded store-rooms.	Districts.	Bonded wineries.	Bonded store-rooms.
1st California.....	567	13	1st New York.....	9	3
6th California.....	127	1	2d New York.....	6	14
Connecticut.....	2		3d New York.....	9	3
1st Illinois.....	4	10	14th New York.....	2	
8th Illinois.....	3	1	21st New York.....	2	1
Indiana.....	1		28th New York.....	40	2
Kentucky.....	4		North Carolina.....	4	
Maryland.....	1		1st Ohio.....	2	
Massachusetts.....	2	1	10th Ohio.....	14	
1st Michigan.....	1		18th Ohio.....	10	
4th Michigan.....	1		1st Pennsylvania.....	5	1
Minnesota.....	4		23d Pennsylvania.....	1	
1st Missouri.....	14	1	Rhode Island.....	1	
6th Missouri.....	2		Nebraska.....	3	1
Nebraska.....	1		1st New Jersey.....	13	
1st New Jersey.....	13		5th New Jersey.....	4	2
<b>Total.....</b>	<b>900</b>	<b>54</b>	<b>Total.....</b>	<b>900</b>	<b>54</b>

TABLE 77.—CHAMPAGNE AND ARTIFICIALLY CARBONATED WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREREGIMS, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

[Statement by bottles.]

Districts.	On storage July 1, 1922.				Produced.			Received from other bonded premises.		Transferred from other containers.	Removed tax paid.	
	One-half pints.	Pints.	Quarts.	Magnums.	Pints.	Quarts.	Magnums.	Pints.	Quarts.	Quarts.	Pints.	Quarts.
1st California.....		286,548	112,158	60	11,574	8,400	21	1,200	3,000		10,490	6,097
6th California.....		35,833	15,621		3,000	2,630		2,352	2,004		2,112	1,908
1st Illinois.....		3,527						1,200	1,800		243	324
1st Missouri.....		900			38,160	24,106		7,800	3,540		38,471	23,784
1st New Jersey.....		43,326	25,855							17,700		
1st New York.....								2,400	3,600		840	180
2d New York.....		1,584	236								132	114
14th New York.....		50,822	93,483		882	490					143	351
28th New York.....		8,232	758,644	163,904							56,004	14,328
10th Ohio.....		9,244	78,557	55,547	11,726	2,825					18,421	6,876
Rhode Island.....			593	774								
Total.....	17,478	1,260,394	467,580	186	65,342	38,653	21	14,952	13,944	17,700	126,857	54,022
Total for year ended June 30, 1922.....	17,644	1,289,908	481,966	186	103,139	48,095		16,536	2,556		91,610	44,469

Districts.	Withdrawn for transfer to other bonded premises.		Transferred to other containers.	Converted into still wine.		Claimed as lost on storage.			On storage June 30, 1923.			
	Pints.	Quarts.	Pints.	Pints.	Quarts.	One-half pints.	Pints.	Quarts.	One-half pints.	Pints.	Quarts.	Magnums.
1st California.....	4,800	3,400		1,834	672		284	173		281,914	107,916	81
6th California.....	2,352	2,004					306	847		36,415	15,636	
1st Illinois.....							49			1,098	1,476	
1st Missouri.....	7,800	3,540					3,476			600	300	
1st New Jersey.....			35,400				49	24				
1st New York.....							1,123	2,058		6,803	41,497	
2d New York.....							24			1,536	3,420	
14th New York.....										1,452	124	
28th New York.....							3,330	3,211		48,236	90,411	
10th Ohio.....						164	61,659	12,573	8,068	640,991	137,003	
Rhode Island.....							850	125	9,244	71,812	51,371	126
Total.....	14,952	13,944	35,400	1,834	672	164	70,841	19,779	17,312	1,090,804	449,190	207
Total for year ended June 30, 1922.....	16,536	2,556		1,224	756	168	86,819	17,166	17,476	1,280,394	467,580	186



TABLE 78.—SUMMARY OF OPERATIONS RELATING TO CHAMPAONE AND ARTIFICIALLY CARBONATED WINES AT BONDED WINERIES AND BONDED STOREHOUSES, YEAR ENDED JUNE 30, 1923.

	One-half pints.	Pints.	Quarts.	Magnums.
Dr.				
On storage July 1, 1922.....	17,476	1,260,394	467,550	156
Lost on storage and not allowed July 1, 1922.....	168	36,810	17,166	
Produced.....		65,342	38,653	21
Received from other bonded premises.....		14,952	13,944	
Transferred from other containers.....			17,700	
<b>Total.....</b>	<b>17,644</b>	<b>1,377,507</b>	<b>555,043</b>	<b>207</b>
Cr.				
Removed tax paid.....		126,857	54,022	
Deposited in other bonded premises.....		14,952	13,944	
Transferred to other containers.....		38,400		
Converted into still wines.....		1,834	972	
Losses on storage allowed.....	168	19,206	10,253	
Losses on storage tax paid.....		288		
Lost on storage and not allowed June 30, 1923.....	164	85,166	26,692	207
On storage June 30, 1923.....	17,312	1,000,604	449,160	
<b>Total.....</b>	<b>17,644</b>	<b>1,377,507</b>	<b>555,043</b>	<b>207</b>

TABLE 79.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER THE ACT OF FEBRUARY 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSE AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS AND BY KINDS.

Districts	Brandy used.		Angelica.		Claret.		Concord.		Malaga.		Muscatel.	
	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.
1st California.....	768,426.81	407,562.73	Wine galls, 1,190,465.23	Wine galls, 1,276,761.92	Wine galls, 93,992.77	Wine galls, 95,407.79	Wine galls, 366,901.15	Wine galls, 366,901.15	Wine galls, 22,680.17	Wine galls, 22,680.17	Wine galls, 3,494,074.53	Wine galls, 3,494,074.53
6th California.....	231,461.57	82,974.15	305,357.86				28,750.89	28,750.89			410,353.69	410,353.69
Massachusetts.....												
1st New York.....	38,858.9											
14th New York.....	10,353.4											
25th New York.....	37.8											
28th New York.....	27,297.0											
10th Ohio.....							8,005.74	8,005.74				
<b>Total.....</b>	<b>1,075,607.4</b>	<b>435,001.80</b>	<b>510,920.69</b>	<b>510,920.69</b>	<b>93,992.77</b>	<b>95,407.79</b>	<b>7,165.71</b>	<b>7,165.71</b>	<b>17,962.36</b>	<b>17,962.36</b>	<b>396,741.54</b>	<b>453,543.03</b>
Total sweet wines.												
Districts	Port.		Sherry.		Sweet Chateau.		Tokay.		White.		Total sweet wines.	
	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.	Before for- tification.	After for- tification.
1st California.....	1,062,675.45	Wine galls, 1,258,464.01	Wine galls, 1,000,465.23	Wine galls, 1,276,761.92	Wine galls, 31,771.14	Wine galls, 36,037.44	Wine galls, 33,636.67	Wine galls, 36,200.60	Wine galls, 3,070,076.23	Wine galls, 3,070,076.23	Wine galls, 3,494,074.53	Wine galls, 3,494,074.53
6th California.....	502,346.87	673,190.06	200,132.69	221,970.50					832,166.40	861.50	955,733.20	955,733.20
Massachusetts.....	179.50		1,062.00	1,747.00					184,500.00	205,151.85	184,500.00	205,151.85
1st New York.....									154,500.00	160.00	154,500.00	160.00
14th New York.....	11,433.02	12,887.88							43,201.16	48,916.32	43,201.16	48,916.32
25th New York.....	65,401.40	72,670.05	22,518.44	21,847.13	36,564.53	43,071.88			133,850.44	149,194.50	133,850.44	149,194.50
<b>Total.....</b>	<b>1,672,333.30</b>	<b>1,917,654.22</b>	<b>1,335,478.36</b>	<b>1,524,346.55</b>	<b>70,435.07</b>	<b>79,098.52</b>	<b>33,636.97</b>	<b>35,200.69</b>	<b>184,660.00</b>	<b>205,347.55</b>	<b>4,296,348.87</b>	<b>4,855,805.26</b>

TABLE 80.—BRANDY WITHDRAWN FROM BONDED WAREHOUSES AND REMOVED DIRECT FROM FRUIT DISTILLERIES TO WINERIES FOR THE FORTIFICATION OF SWEET WINE, YEAR ENDED JUNE 30, 1923, BY COLLECTION DISTRICTS.

Districts.	Tax gallons.	Districts.	Tax gallons.
1st California.....	791,989.0	2d New York.....	6,508.5
6th California.....	205,423.9	10th Ohio.....	25,397.0
1st Illinois.....	274.5		
1st New York.....	40,250.8	Total.....	1,070,843.7

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1918-1923.

Fiscal years.	Brandy used.	Wine fortified.	
		Before fortification.	After fortification.
		Tax gallons.	Wine gallons.
1918.....	3,822,496.5	15,357,518.00	17,513,100.12
1919.....	1,961,953.0	6,535,372.14	7,802,734.98
1920.....	1,120,437.4	3,532,446.56	4,163,077.96
1921.....	1,845,871.8	6,660,171.10	7,720,044.05
1922.....	714,792.0	2,791,871.50	3,194,518.81
1923.....	1,075,607.4	4,266,348.87	4,855,906.26

TABLE 81.—WINE SHIPPED OR DELIVERED FOR SACRAMENTAL PURPOSES, FISCAL YEAR ENDED JUNE 30, 1923.

(Statement in wine gallons.)

States.	Domestic wine.	Imported wine.	States.	Domestic wine.	Imported wine.
Alabama.....	840.00		New Hampshire.....	1,531.85	
Arizona.....	951.00		New Jersey.....	24,535.25	
Alaska.....	110.00		New Mexico.....	2,785.75	
Arkansas.....	908.10		New York.....	800,239.00	38,801.00
California.....	119,142.31		North Carolina.....	300.50	
Colorado.....	7,182.36		North Dakota.....	3,872.15	
Connecticut.....	9,585.55		Ohio.....	40,456.74	
Delaware.....	299.15		Oklahoma.....	2,492.60	
Florida.....	2,158.50	100.00	Oregon.....	8,190.00	50.00
Georgia.....	1,804.86		Pennsylvania.....	62,718.41	647.50
Hawaii.....	344.75		Porto Rico.....	760.30	
Idaho.....	659.90		Rhode Island.....	8,007.50	
Illinois.....	1,138,507.85		South Carolina.....	390.25	
Indiana.....	15,435.30		South Dakota.....	2,323.45	
Iowa.....	10,061.75		Tennessee.....	1,061.30	
Kansas.....	6,977.55		Texas.....	11,840.47	
Kentucky.....	4,563.15		Utah.....	606.00	
Louisiana.....	15,855.95		Vermont.....	872.95	
Maine.....	2,975.10		Virginia.....	1,685.20	
Maryland.....	50,727.35		Washington.....	7,694.90	
Massachusetts.....	23,084.40	298.70	West Virginia.....	2,092.20	
Michigan.....	19,033.95		Wisconsin.....	20,523.67	106.50
Minnesota.....	25,450.27		Wyoming.....	294.80	
Mississippi.....	955.55		Total.....	2,503,489.81	40,001.70
Missouri.....	19,090.93		Grand total.....	2,543,491.52	
Montana.....	2,686.05				
Nebraska.....	7,975.45				
Nevada.....	171.50				

TABLE 82.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS, DURING THE YEAR ENDED JUNE 30, 1923.

States.	Illicit distilleries and distilling apparatus seized.				Spirits seized.	Malt liquor seized.	Wine seized.	Cider seized.	Mash seized.	Pomace seized.
	Distilleries.	Still worms.	Permeaters.	Fats seized.						
Alabama.....	626	894	13,344		10,080.05	356.03	507.25	500	768,827	
Alaska.....	3	8			447.75	44.00	44.00	2	768,840	
Arizona.....	1	158			1,724.00	22.00	169.50	5	15,699	
Arkansas.....	150	74	1,451		2,313.10	353.00	686.50		77,775	40
California.....	501	1			41,095.00	3,380.00	232,430.00	316	178,824	
Colorado.....	148				1,943.91	439.19	457.50		63,904	
Connecticut.....	52	30	225		5,104.00	594.50	289.88	154	14,122	
Delaware.....		52			684.00		18.00		7,600	
District of Columbia.....		22	2,070		6,053.00	5,005.00	998.00	1,197	52,176	100
Florida.....	19	303	21,137		4,667.50	1,022.00	485.00		27,723	19
Georgia.....	1,011	14	842		24,312.50	2,042.57	192.50		13,938	
Idaho.....	163	3	391		998.25	134.00	785.00	7	101,134	
Illinois.....	96	68	501		6,906.00	21,005.00	1,731.00		193,388	
Indiana.....	3	278	2,856		3,076.00	1,870.00	9,840.50	360	50,866	
Iowa.....	281	3	4,115		1,229.68	665.50	1,672.00	300	92,556	
Kansas.....	162	3	3,113		19,982.25	1,369.38	1,925.75	685	75,499	773
Kentucky.....	24	163	3,313		6,085.47	6,283.54	44,628.11		53,135	17,628
Louisiana.....	171	1			762.00	198.00	56.00	350	46	
Maine.....	189	15	26		8,875.00	9,128.75	216.25	595	200,178	
Maryland.....	661	90	795		15,621.00	6,235.00	1,568.00	39,770	29,073	
Massachusetts.....	26	46	1,401.49		18,896.27	1,401.49	1,401.49	68	29,502	
Michigan.....	175	26	5,887.33		5,887.33	1,325.15	12,992.66		79,840	700
Minnesota.....	258	240	1,182		995.00	280.50	990.00	140	76,680	
Mississippi.....	32	9			5,931.56	5,037.87	590.00		973,316	50
Missouri.....	81	69	1		1,013.00	750.00	1,013.00		15,572	
Montana.....	80	20	204		1,863.65	1,918.00	1,559.75		35,703	
Nebraska.....	20	23			510.41	42.38	2,515.00	10	6,372	
Nevada.....	11	1			1,082.11	108.13	489.67	51	3,536	
New Hampshire.....	349	205	2		7,144.90	37,873.00	10,205.25	1,804	43,550	
New Jersey.....	100	100	989		1,577.50	110.00	938.00		12,388	
New Mexico.....	62	148	81,824.75		35,181.87	81,824.75	96,574.37	11,684	49,310	4,220
New York.....	1,381	154	11,881		1,113,304.00	3,910.75	3,910.75	3,665	16,569	28,886
North Carolina.....	289	300	200		1,586.38	67.00	67.00		12,355	
North Dakota.....	406	340	2		6,718.50	16,150.50	27,577.21	13,424	110,339	

OPERATIONS OF FEDERAL PROHIBITION DIRECTORS.

TABLE 82.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS, DURING THE YEAR ENDED JUNE 30, 1923—Continued.

States.	Illicit distilleries and distilling apparatus seized.				Spirits seized.	Malt liquor seized.	Wine seized.	Cider seized.	Mash seized.	Pomace seized.
	Distilleries.	Stills.	Still worms.	Fermenters.						
OPERATIONS OF FEDERAL PROHIBITION DIRECTORS—continued.										
Oklahoma.....	120	398	34	6,736	Gallons. 2,509.00	Gallons. 4,612.50	Gallons. 1,885.00	Gallons. 133,341	Gallons. 133,341	Gallons. 133,341
Oregon.....	33	52	61	171	928.91	215.50	385.75	11,978	11,978	11,978
Pennsylvania.....	3	149	145	.....	12,028.50	37,958.00	4,293.25	624	21,348	21,348
Porto Rico.....	19	150	4	157	4,058.00	8.20	174.00	.....	10,865	10,865
Rhode Island.....	.....	54	54	180	6,194.14	1,369.95	400.87	20	11,000	11,000
South Carolina.....	414	97	42	2,516	4,279.15	.....	462.00	.....	264,678	264,678
South Dakota.....	51	35	24	.....	592.74	45.75	220.75	.....	12,688	12,688
Tennessee.....	1,787	.....	158	15,301	5,227.00	.....	31.25	.....	999,270	999,270
Texas.....	263	480	336	2,867	5,270.50	3,147.00	3,919.50	200	137,108	137,108
Utah.....	40	44	41	.....	467.12	.....	2,908.00	.....	16,801	16,801
Vermont.....	3	5	4	.....	694.22	2,354.75	263.85	3,817	.....	.....
Virginia.....	1,147	585	656	6,743	14,805.31	.....	10.00	.....	671,822	15,265
Washington.....	86	155	171	.....	6,931.85	1,713.50	3,497.50	1,122	45,760	377
West Virginia.....	244	113	4	1,362	3,642.69	7,787.75	1,679.50	252	82,509	.....
Wisconsin.....	232	93	17	154	3,224.50	1,916.50	498.75	.....	42,535	42,535
Wyoming.....	95	18	19	540	1,357.00	99.00	422.00	.....	21,657	100
Total.....	9,907	11,440	5,835	103,234	339,247.87	4,133,970.08	490,588.82	81,133	6,225,079	68,475
OPERATIONS OF GENERAL PROHIBITION AGENTS.										
Divisions.										
1. Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont.....	0	82	80	32	5,780.17	1,286.33	543.51	20	18,905	.....
2. New York and part of New Jersey.....	20	24	.....	207	34,926.00	50,504.00	14,002.00	6,153	10,371	.....
3. Pennsylvania (western).....	2	7	4	.....	2,342.63	395,343.75	234.75	9	.....	.....
4. Delaware, District of Columbia, Maryland, West Virginia, and part of Virginia.....	276	333	376	1,216	15,146.75	16,081.37	7,353.75	4,836	339,179	57
5. North Carolina and most of Virginia.....	477	458	259	4,985	7,317.69	.....	615.00	1,000	501,938	5,100
6. Georgia and South Carolina.....	968	901	382	9,132	12,934.00	.....	33.00	.....	580,363	2,050
7. Florida and Porto Rico.....	144	.....	2	1,993	5,815.00	3,502.00	2,255.00	.....	48,261	.....
8. Alabama, Louisiana, and Mississippi.....	54	47	15	792	5,301.25	17,575.25	7,623.75	.....	53,439	.....
9. Kentucky and Tennessee.....	150	156	160	1,403	6,831.50	7,592.00	2,178.50	.....	95,498	.....
10. Indiana, Ohio, and southern Michigan.....	.....	5	.....	.....	1,149.10	100,145.87	119.47	1	5,964	.....
11. Illinois, Wisconsin, and northern Michigan.....	20	30	.....	.....	2,799.63	19,356.50	3,261.92	.....	55	.....
12. Iowa, Minnesota, Nebraska, North Dakota, and South Dakota.....	2	25	5	6	626.75	32,541.63	617.06	.....	2,777	.....
13. Arkansas, Missouri, Kansas, and Oklahoma.....	.....	42	14	39	3,636.75	2,137.50	318.75	152	342,197	.....
14. Eastern Pennsylvania and part of New Jersey.....	3	3	3	.....	2,196.00	13,249.00	5,064.00	.....	400	.....
15. Arizona, New Mexico, and Texas.....	94	143	150	793	4,510.33	393.38	1,072.25	.....	37,506	162
16. Colorado, Utah, and Wyoming.....	.....	55	50	.....	663.50	134.13	162.39	.....	16,813	.....
17. Alaska, Idaho, Montana, Oregon, and Washington.....	26	162	147	543	4,012.70	1,595.50	337.00	380	55,242	3,735
18. California, Hawaii, and Nevada.....	.....	42	.....	6	2,127.63	8,454.63	19,062.42	.....	19,695	.....
Total.....	2,222	2,560	1,677	21,167	118,117.38	669,902.84	64,854.52	12,543	2,131,616	11,104
Grand total.....	12,219	14,000	7,512	124,401	457,365.25	4,803,872.92	555,443.34	93,676	8,356,695	79,579

NOTE.—Seizures and arrests made in the District of Columbia since January are included in the report for the fourth division; for the State of New York since April, in the second division; and for the State of Pennsylvania since April, in the third and fourteenth divisions.

TABLE 82.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS, DURING THE YEAR ENDED JUNE 30, 1923—Continued.

States.	Automobiles seized.	Value of automobiles seized.	Boats or launches seized.	Value of boats or launches seized.	Total appraised value of property seized and destroyed.	Total appraised value of property seized and not destroyed.	Amount of proceeds of sale of seized property turned over to collector.	Amount of expenses incurred incident to seizure and sale.	Agents killed in performance of duty.	Agents injured in performance of duty.	Persons arrested.
<b>OPERATIONS OF FEDERAL PROHIBITION DIRECTORS.</b>											
Alabama.....	40	\$12,455.00			\$243,874.60	\$17,509.25					857
Alaska.....	1	800.00	1	\$1,000.00	2,488.00	1,325.00		\$85.59		1	105
Arizona.....	57	39,750.00			6,622.25	89,374.50					917
Arkansas.....	42	9,605.00	6	775.00	25,860.50	12,327.70					1,260
California.....	333	144,200.00	1	250.00	34,409.00	225,148.50				4	5,443
Colorado.....	22	6,245.00			30.00	6,442.50					498
Connecticut.....	36	35,150.00			1,279.70	76,551.50				1	421
Delaware.....	21	16,200.00			2,110.00	18,392.00					113
District of Columbia.....	123	43,695.00				60,903.65					903
Florida.....	48	20,000.00	2	1,800.00	25,697.10	103,027.70					477
Georgia.....	198	104,070.00	1	50.00	632,368.05	105,169.00	\$2,645.20	714.00		3	1,211
Hawaii.....	6	2,550.00			7,568.46	3,077.10	356.70	24.50			581
Idaho.....	10	4,250.00				4,053.00					292
Illinois.....	80	60,740.00			51,515.22	80,185.65		776.45			2,072
Indiana.....	31	22,500.00			408.50	57,548.50				1	1,192
Iowa.....	59	25,950.00	1	1,100.00		35,050.00					866
Kansas.....	21	13,525.00			4,622.00	20,705.50					483
Kentucky.....	99	33,209.50	1	15.00	191,272.25	99,470.50			2	1	1,670
Louisiana.....	50	17,165.00	8	9,600.00	41,091.54	45,100.11					1,130
Maine.....	13	7,600.00				33,200.00	622.25				129
Maryland.....	90	20,850.00				28,457.00					678
Massachusetts.....	70	43,590.00			14,910.00	92,504.05					1,621
Michigan.....	84	35,700.00	23	10,660.00	107.56	48,921.99	9,266.50	1,991.68			892
Minnesota.....	44	14,240.00				14,291.00	2,741.12				2,173
Mississippi.....	7	3,700.00	2	2,625.00	35,633.50	11,235.72	51.00	49.00	1		279
Missouri.....	75	7,675.00			27,633.30	28,229.00	180.44	3,651.93			2,473
Montana.....	42	17,015.00				16,115.00	2,690.00	25.56			330
Nebraska.....	40	15,375.00				15,375.00				1	624
Nevada.....	9	4,450.00			6,351.50	9,478.85			1		194
New Hampshire.....	57	31,775.00				58,539.00					341
New Jersey.....	50	61,675.00	2	2,800.00	2,080.25	167,856.30					650
New Mexico.....	29	16,700.00			2,070.00	10,470.00					808
New York.....	103	90,760.00	3	18,000.00	29,477.75	845,014.50	22.00	47,354.33			4,027
North Carolina.....	174	63,129.50	2	495.00	467,278.60	60,213.40	15,999.48	1,844.82		1	867
North Dakota.....	11	4,900.00				6,900.00	486.30	13.70			803
Ohio.....	25	15,540.00			6,620.10	28,305.80					2,359

Oklahoma.....	21	6,085.00			60,045.25	11,372.50					1,116
Oregon.....	50	24,465.00			2,268.00	24,465.00				2	311
Pennsylvania.....	134	110,090.00				430,690.75					1,045
Porto Rico.....	14	7,050.00			2,039.00	61,959.00	85.00	37.00		1	1,158
Rhode Island.....	16	19,300.00	3	13,000.00	4,013.80	98,049.42	183.16				511
South Carolina.....	44	15,425.00	1	600.00	44,097.40	16,121.00		1.00	1		366
South Dakota.....	11	4,100.00			16.00	2,390.00		2,183.30		4	103
Tennessee.....	139	39,670.00	4	400.00	413,274.00	43,770.00			1	1	2,184
Texas.....	237	73,109.25	4	275,610.00	18,073.50	367,213.47		775.00			3,639
Utah.....	1	1,500.00				1,621.25		5.00			199
Vermont.....	30	12,275.00			814.50	20,242.00					134
Virginia.....	107	49,750.00	1	175.00	300,785.00	110,642.50			2		1,510
Washington.....	75	40,540.00	8	5,100.00		47,340.00				4	1,015
West Virginia.....	53	28,575.00	3	1,800.00	32,730.00	38,105.00					1,300
Wisconsin.....	27	16,500.00			88.50	18,558.92		435.71			108
Wyoming.....	10	4,250.00			38.00	4,670.00				3	480
<b>Total.....</b>	<b>3,107</b>	<b>1,518,311.35</b>	<b>77</b>	<b>345,855.00</b>	<b>2,741,585.68</b>	<b>3,753,644.08</b>	<b>35,240.13</b>	<b>59,996.71</b>	<b>10</b>	<b>27</b>	<b>55,392</b>
<b>OPERATIONS OF GENERAL PROHIBITION AGENTS.</b>											
<i>Divisions.</i>											
1. Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont.....	22	23,470.00	3	13,000.00	6,882.40	3,540.77		303.80			400
2. New York and part of New Jersey.....	86	80,325.00	10	440,025.00	2,106.50	1,258,432.50		170.00			1,697
3. Pennsylvania (western).....	53	69,050.00				122,990.00		2,257.50			83
4. Delaware, District of Columbia, Maryland, West Virginia, and part of Virginia.....	174	121,475.00	2	2,679.55	28,772.65	151,527.20	390.00	2,094.84		6	1,634
5. North Carolina and most of Virginia.....	57	22,530.00			172,230.60	47,708.00					679
6. Georgia and South Carolina.....	95	35,165.00	1	125.00	305,291.00	45,086.00					1,245
7. Florida and Porto Rico.....	61	24,730.00	7	11,450.00	37,162.00	822,901.00	1,467.00				474
8. Alabama, Louisiana, and Mississippi.....	22	10,575.00	1	1,500.00	24,945.12	43,290.37			1		805
9. Kentucky and Tennessee.....	82	36,091.00			31,040.00	1,297,987.50					1,071
10. Indiana, Ohio, and southern Michigan.....	17	12,500.00	33	16,980.00	1,675.28	71,016.33					182
11. Illinois, Wisconsin, and northern Michigan.....	34	35,400.00				57,100.00		407.60		1	191
12. Iowa, Minnesota, Nebraska, North Dakota, and South Dakota.....	8	3,905.00			165.00	3,968.00		3.37			194
13. Arkansas, Missouri, Kansas, and Oklahoma.....											703
14. Eastern Pennsylvania and part of New Jersey.....	8	13,300.00				310,045.00					52
15. Arizona, New Mexico, and Texas.....	87	36,625.00			14,287.20	51,001.45				1	1,110
16. Colorado, Utah, and Wyoming.....	14	2,500.00				2,500.00					214
17. Alaska, Idaho, Montana, Oregon, and Washington.....	19	9,171.15			10,750.00	7,258.00		50.00			431
18. California, Hawaii, and Nevada.....	31	19,850.00				63,192.00		10.00			319
<b>Total.....</b>	<b>870</b>	<b>583,622.15</b>	<b>57</b>	<b>485,739.55</b>	<b>633,553.75</b>	<b>4,349,494.12</b>	<b>1,857.00</b>	<b>5,297.11</b>	<b>1</b>	<b>13</b>	<b>11,544</b>
<b>Grand total.....</b>	<b>3,977</b>	<b>2,101,933.50</b>	<b>134</b>	<b>831,594.55</b>	<b>3,375,139.53</b>	<b>8,103,138.20</b>	<b>37,097.13</b>	<b>65,293.82</b>	<b>11</b>	<b>45</b>	<b>66,936</b>

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1923, BY STATES AND BY CLASSES.

New applications disapproved.	
Alabama.....	3
Arizona.....	1
Arkansas.....	4
California.....	43
Colorado.....	5
Connecticut.....	15
Delaware.....	3
Florida.....	3
Georgia.....	8
Illinois.....	22
Indiana.....	8
Iowa.....	6
Kansas.....	1
Kentucky.....	41
Louisiana.....	10
Maine.....	1
Maryland.....	27
Massachusetts.....	78
Michigan.....	15
Minnesota.....	12
Mississippi.....	7
Missouri.....	165
Montana.....	4
Nebraska.....	10
Nevada.....	5
New Hampshire.....	5
New Jersey.....	4
New York.....	118
North Carolina.....	6
North Dakota.....	6
Ohio.....	50
Oklahoma.....	20
Oregon.....	7
Pennsylvania.....	124
Porto Rico.....	3
Rhode Island.....	5
South Carolina.....	1
South Dakota.....	5
Tennessee.....	9
Texas.....	107
Utah.....	2
Vermont.....	1
Virginia.....	10
Washington.....	8
West Virginia.....	5
Wisconsin.....	17
Wyoming.....	1
Total.....	1,220

New permits.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Special.	Total.
Alabama.....	1	4	12					35		32									134
Alaska.....			3					9		3									15
Arizona.....			8					18		12	1								39
Arkansas.....		2	15					124	1	212	2								358
California.....	34	35	170		1		17	798	450	4,065	6	2		1		2	1	2	5,584
Colorado.....		2	18					140	4	165		1							330
Connecticut.....	1	1	17					137	177	183	6	1							523
Delaware.....		1	3					16		40		1							60
Florida.....			5					79		26	1								111
Georgia.....		10	33					174		3				1					221
Hawaii.....	1		19							22									42
Idaho.....		2	4					27		14	2	1						1	51
Illinois.....	16	3	109		1	1	3	744	549	1,333	4	13		1	1	12			2,790
Indiana.....	2	3	27					264		407	13	2				5		3	726
Iowa.....			12					264		36	1,363		1						1,677
Kansas.....		4	2					141			5							1	153
Kentucky.....	31	9	423				21	232	100	365	2	2				13			1,208
Louisiana.....	1	1	37				5	184	140	275	1	3						1	648
Maine.....		4	15				1	115		327	3			1					462
Maryland.....	2		81		3			245	111	491	3	3						13	973
Massachusetts.....		13	229		1			569	177	1,028	10	1		1				1	2,038
Michigan.....			35			1		291	22	484	4	1							638
Minnesota.....	2	2	48					338	129	714	2	1		2			1	1	1,240
Mississippi.....		5	7					94		313									419
Missouri.....	1	6	271					439	247	1,109	11	2					1	1	2,069
Montana.....		3	110					70	33	74		2							226
Nebraska.....		1	7					138		464	1								613
Nevada.....			75					21	34	64									164
New Hampshire.....		1	45					38	12	59	3								159
New Jersey.....	5	3	199	2				250	240	187	3	2		1					694
New Mexico.....			1					15	1	22	2							1	41
New York.....	44	29	842		31	8	29	1,214	1,176	2,006	38	10		2		2		3	5,574
North Carolina.....	1		16					95		34	3								156
North Dakota.....			1					54		219									298
Ohio.....	7	6	63		1			859	174	1,201	4	13		3				1	1,488
Oklahoma.....			7					106		31	2					1		2	2,335
Oregon.....	1		14					85		92	1	1							194
Pennsylvania.....	15	16	512	1	1		3	910	594	4,056	9	35		1		11			6,776
Porto Rico.....		1	9					10	21	11								6	64
Rhode Island.....			13					64	59	95									233
South Carolina.....			7					49	1	9									66
South Dakota.....		1	1					34	1	8									41
Tennessee.....		3	21					113		137									273
Texas.....	1	1	132					106	227	452	1	2						1	923
Utah.....			10					62		66									140
Vermont.....		1	18					36	6	74	33							2	170
Virginia.....			11					174	40	148	2								387
Washington.....			22					102		96	3	2						13	206
West Virginia.....			5					44		156	1								705
Wisconsin.....	2	3	19					191	139	332	1	18							705
Wyoming.....			1					26	18	79									124
Total.....	219	178	3,784	3	39	9	101	10,557	5,232	23,436	154	119		14	1	58	4	55	43,969

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1923, BY STATES AND BY CLASSES—Continued.

Renewal permits.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Special	Total.
Alabama.....		2	8					431		1									442
Alaska.....			3					19											22
Arizona.....			6					71	1					1					79
Arkansas.....			12					351		10	4								377
California.....	72	29	51			3	2	788	1,059	1,071	13	8		6					3,100
Colorado.....		3	14					720	25	330	7	2							1,101
Connecticut.....		12	5					735	241	851	15	4		1					1,804
Delaware.....								140	1			2							143
Florida.....		3	3					285	1	8									300
Georgia.....		5	19					409				1							434
Hawaii.....		1						10											11
Idaho.....								147			4	1							153
Illinois.....	15	31	31		1	2		1,531	1,608	6,511	12	6		3					10,211
Indiana.....	1	7	4			1		1,244	2	13	8	3							1,283
Iowa.....		6	9					994	47	514	1								1,561
Kansas.....		1	3					711	1		6								722
Kentucky.....	124	5	14				11	456	156	1,323	1								2,090
Louisiana.....		9	20			1	1	260	176	855									1,345
Maine.....			7					323		3	16			1					350
Maryland.....	30	10	29		1		3	527	418	1,750	6	3		1					2,754
Massachusetts.....	9	18	24			1	2	1,405	735	5,547	16	3	1	4					5,896
Michigan.....	2	5	16		1			1,338	73	481	21	17		2					1,956
Minnesota.....	4	20	3					632	319	736	3	13		3					1,693
Mississippi.....		1	5					315	7										328
Missouri.....	23	22	34				1	992	626	2,605	17	11		4					4,335
Montana.....		5	5					206	159	175									533
Nebraska.....		2						596		1				2					602
Nevada.....			4					43	8	21			2						78
New Hampshire.....								148	28	198	14								388
New Jersey.....	7	6	7	1				588	698	1,451	6	4		1					2,771
New Mexico.....								57		2									60
New York.....	83	80	49	1	32	15	10	2,345	2,828	7,334	69	35		3	1				12,886
North Carolina.....	6	5	15					300											418
North Dakota.....			1					373		18									392
Ohio.....		20	9					1,499	423	1,386	16	25		3					3,397
Oklahoma.....		2	2					404	3		1								412
Oregon.....		3	13					436			1								454
Pennsylvania.....	19	30	17		1		1	1,733	1,017	101	4	36		2					2,991
Porto Rico.....	1		3		1			45	85			1							226
Rhode Island.....		2	2					162	236	368									770

South Carolina.....		4	5					291											303
South Dakota.....								126	1	5	1								133
Tennessee.....		7	11					570	3	15		2							608
Texas.....		7	47					365	191	766	1								1,360
Utah.....		1	5					136	3	1		2							147
Vermont.....		1						131	40	95	78								346
Virginia.....		6	9					556	130	273	6			1					963
Washington.....		1	4					527		7	7								547
West Virginia.....		5	3					250	1	2	2								262
Wisconsin.....	4	22	9					568	586	1,204	2			1					2,419
Wyoming.....								31	33	76									141
Total.....	430	397	547	2	38	23	33	27,421	12,127	34,161	355	225	1	39	1			5	76,005

TABLE 83.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUPERSEDED, CANCELED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1923, 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	O	P	R	Special.	Total.
Alabama.....								15	2										17
Alaska.....								1											1
Arizona.....								2											2
Arkansas.....								62											62
California.....	4	3						31	12	2		1							53
Colorado.....								55	7	32									94
Connecticut.....								99	18	6									123
Delaware.....		1						2											3
Florida.....		1						26		1									28
Georgia.....		1						13	1										15
Idaho.....								6			1								7
Illinois.....								81	77					1					159
Indiana.....								35	7	1	1								44
Iowa.....								65	1	13									79
Kansas.....								80	2	1									83
Kentucky.....	3		1			1		67	18	17									97
Louisiana.....								49	20	1									70
Maine.....								13			2								15
Maryland.....								28	15										43
Massachusetts.....								142	31	37									210
Michigan.....								52	12	29		1							94
Minnesota.....	1	1						99	118	22									241
Mississippi.....								58	1										60
Missouri.....		1	1					63	8	27	1								100
Montana.....								45	24	3		1							73
Nebraska.....		1						28	1	1									30
Nevada.....								10	1	1									12
New Hampshire.....								14	4	3									21
New Jersey.....								3											3
New Mexico.....								20	55		1			1					77
New York.....	1	3	3			1		33						1					42
North Carolina.....								8											8
North Dakota.....								69	32		1	3							105
Ohio.....			1					57	1										58
Oklahoma.....								16	3										19
Oregon.....								109	180	15									304
Pennsylvania.....	2	3	5					2	1										10
Porto Rico.....	1							12	14	3									29
Rhode Island.....								1	1										2
South Carolina.....								13	6	1									20
South Dakota.....								47											47
Tennessee.....																			
Texas.....								82	3	23									108
Utah.....								1	1										2
Vermont.....		1						6		1	1								8
Virginia.....								42	21										63
Washington.....								0											0
West Virginia.....								16			1								17
Wisconsin.....								23	30			1							54
Wyoming.....								1											1
Total.....	12	16	11	0	1	1	0	1,773	841	238	9	7	0	2					2,911

Permits revoked.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Special.	Total.
Arizona.....								2											2
Arkansas.....								3											3
California.....								2	11										13
Colorado.....								1	6	1									8
Connecticut.....								31	244	44		1							320
Illinois.....		2						1	1			1							4
Indiana.....								1	1										2
Iowa.....								2	1	1									4
Kentucky.....								5	7	1		1							14
Louisiana.....								2	2	2		1							7
Maryland.....								1	1	2									4
Massachusetts.....								29	29	28									86
Michigan.....								1	1	1		1							5
Minnesota.....								3	8	6									17
Missouri.....								2	8	4									14
Montana.....								1	1	3									5
Nebraska.....								5	1										6
New Jersey.....		1	1					8	32										41
New York.....	1	11	2					18	136	8									173
North Carolina.....								1											1
Ohio.....								6	12										18
Oregon.....								7											7
Pennsylvania.....			1					23	41	17									81
Rhode Island.....								1	4										5
Vermont.....								1	1	1									4
Virginia.....								3	2	1									6
Washington.....								1											1
Wisconsin.....								4	13	13		1							31
Total.....	1	14	4					157	559	137	1	4							871

TABLE 53.—PERMITS FOR NONBEVERAGE ALCOHOL ISSUED, RENEWED, SUSPENDED, CANCELLED, SURRENDERED, RECALLED, AND REVOKED, AND NEW AND RENEWAL APPLICATIONS DISAPPROVED, YEAR ENDED JUNE 30, 1923, BY STATES AND BY CLASSES—Continued.

Renewal applications disapproved.

States.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	Special.	Total.
Alabama								1											2
Arizona								3											4
California	17				2	1		20		2									41
Colorado								4											14
Connecticut								4		3									7
Delaware								4											4
Florida								4											4
Georgia								4											4
Illinois								4											4
Indiana								4											4
Iowa								4											4
Kansas								4											4
Louisiana								4											4
Maine								4											4
Maryland								4											4
Massachusetts								4											4
Michigan								4											4
Minnesota								4											4
Mississippi								4											4
Missouri								4											4
Montana								4											4
Nebraska								4											4
Nevada								4											4
New Hampshire								4											4
New Jersey								4											4
New York								4											4
North Carolina								4											4
North Dakota								4											4
Ohio								4											4
Oklahoma								4											4
Oregon								4											4
Pennsylvania								4											4
Rhode Island								4											4
South Carolina								4											4
Tennessee								4											4
Texas								4											4
Utah								4											4
Virginia								4											4
Washington								4											4
West Virginia								4											4
Wisconsin								4											4
Wyoming								4											4
Total	42	41	15	7	0	7	408	582	114	4	51	61	114	114	1	1	1	1,371	

TABLE 54.—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, 1923.

District.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Alabama						
Arizona	\$581.00					
California:						
First district	609.00	\$97,000.00	8,011.00			105,620.00
Sixth district			62.00			62.00
Colorado	215.73		1,000.00		\$23.15	1,238.88
Connecticut			610.00		12.40	622.40
Florida			1,169.00		14.71	1,183.71
Georgia	615.65		9,396.00		243.81	10,255.46
Hawaii			2,832.00		75.10	2,907.10
Illinois:						
First district			11,530.00		171.76	11,701.76
Eighth district			5,256.00		535.16	5,791.16
Indiana			2,950.00		322.63	3,272.63
Iowa		10,000.00	1,700.00		259.46	11,959.46
Kansas		238.12	752.50		197.19	1,187.81
Kentucky			700.00			700.00
Louisiana			670.00			670.00
Maine			2,800.00			2,800.00
Maryland			701.00		35.45	736.45
Massachusetts			4,062.00		10.00	4,072.00
Michigan—First district			6,750.00			6,750.00
Minnesota	573.76		2,450.00		86.37	3,110.13
Mississippi			2,580.00		288.65	2,868.65
Missouri:						
First district			2,100.00		337.49	2,437.49
Sixth district			600.00		102.50	702.50
Montana			975.00		104.18	1,079.18
Nebraska	32.40		503.00		11.85	547.25
Nevada			405.00		103.88	508.88
New Hampshire			100.00		31.64	131.64
New Jersey:						
First district			500.00			500.00
Fifth district			87.50			87.50
New York:						
First district			104.00			104.00
Second district			4,553.08	\$128.00	41.02	4,722.10
Fourteenth district			3.00			3.00
Twenty-first district			3,288.00			3,288.00
Twenty-eighth district			360.00			360.00
North Carolina			2,542.72		470.65	3,013.37
North Dakota			250.00			250.00
Ohio:						
First district			9,608.92		344.75	9,953.67
Tenth district			2,850.00		35.73	2,885.73
Eleventh district			30,000.00		14.45	30,014.45
Eighteenth district			506.00		32.81	538.81
Oklahoma			175.00		26.42	201.42
Pennsylvania:						
First district	417.00	250.00	955.00			1,618.00
Twelfth district			500.00			500.00
Twenty-third district			220.10		31.11	251.21
Rhode Island			900.00			900.00
South Carolina			26,675.00		182.10	26,857.10
Tennessee	419.38		5,300.00		220.50	5,939.88
Texas—First district			3,549.59		10.10	3,559.69
Utah			1,000.00			1,000.00
Virginia			1,000.00		41.18	1,041.18
Washington			1,100.00		31.01	1,131.01
West Virginia			6,185.00		398.38	6,583.38
Wisconsin			1,510.75		122.83	1,633.58
Wyoming			2,950.00			2,950.00
Total	3,459.92	157,232.47	185,062.94	128.00	4,920.61	350,854.00
Total for fiscal year 1922	15,117.58	5,142.50	555,506.05	99,021.73	11,343.29	686,431.20



TABLE 85.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1923.

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE.

Appropriation.....	Salaries and expenses of collectors of internal revenue.				Collecting the internal 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.....	\$24,383.22	\$1,220.70	\$1,441.12	\$5.55	\$65,157.05	\$2,242.30			\$347.14	\$1,019.14	\$208.12	\$103,024.94
Arizona.....	17,292.50		2,110.89	54.00	32,612.35	6,117.02	\$3,000.00		175.80	1,411.35	587.06	63,341.87
Arkansas.....	25,720.00		3,681.51	407.12	73,381.32	21,954.08	8,194.44		782.10	344.01	178.50	134,580.08
1st California.....	19,758.10	48,448.75	7,900.34	605.52	281,836.66	23,405.32			1,970.37	2,030.34	1,398.82	397,502.22
6th California.....	32,244.32	4,527.72	2,064.67	240.49	190,749.69	24,903.75			1,718.61	5,651.61	693.85	262,796.21
Colorado.....	12,512.50		1,578.13	50.55	110,656.58	19,535.61			828.25	320.64	220.64	145,792.90
Connecticut.....	12,391.66	241.80	1,267.80	180.70	181,308.21	12,612.54		14,105.00	1,220.05	1,395.30	696.12	225,425.27
Delaware.....	7,841.67		174.69		26,785.57	1,246.07			235.15	77.95	110.37	36,531.48
Florida.....	18,548.97		49.31		89,317.28	15,485.33		4.00	624.64	1,719.48	288.72	127,997.15
Georgia.....	13,132.82		468.23		101,701.13	20,375.24	1,008.00		559.02	1,592.53	1,538.00	140,374.83
Hawaii.....	14,410.89		1.00		30,230.16	7,584.94		90.00	711.55	115.10	121.74	53,235.61
Idaho.....	5,073.33		78.69	64.60	46,812.67	11,443.01	2,780.00		523.80	566.85	306.49	67,447.64
1st Illinois.....	428,015.33	41,818.02	2,298.73	400.85	279,925.29	24,172.01	6,900.00		4,092.65	6,194.62	2,252.56	795,649.13
8th Illinois.....	17,687.49	17,004.04	3,745.95	164.24	236,056.13	32,888.65	14,901.00		1,295.14	3,357.56	1,134.84	329,197.04
Indiana.....	18,833.34	16,231.80	4,109.83	417.75	226,682.72	26,852.48	1,060.00		2,179.00	1,111.23	808.06	298,277.50
Iowa.....	17,295.82		5,673.04	39.41	240,009.49	41,296.45	1,800.00		1,378.68	2,041.69	1,251.56	310,997.62
Kansas.....	31,952.68		7,729.90	24.70	129,393.62	34,961.86			1,838.05	1,172.40	683.05	215,935.28
Kentucky.....	60,240.06	179,772.83	11,049.08	1,119.00	125,206.64	15,603.23			1,925.95	377.00	431.17	396,625.96
Louisiana.....	34,463.93	36,092.10	5,528.34	243.75	85,325.97	10,461.62			834.65	851.60	411.51	175,817.87
Maine.....	36,111.54		4,499.54	31.13	60,947.58	8,643.94			682.68	677.15	196.03	111,770.61
Maryland.....	37,294.44	41,448.19	2,216.08	367.05	292,610.58	42,251.28	360.00		2,448.17	12,129.54	2,524.15	401,647.48
Massachusetts.....	354,157.85	15,980.19	6,658.39	363.31	104,051.29	11,814.04	28,784.81		7,781.06	6,251.20	1,303.08	600,941.25
1st Michigan.....	34,463.93	1,328.50	4,549.82	15.75	228,420.89	12,114.82		2,094.00	1,450.98	757.15	771.94	283,434.70
4th Michigan.....	19,922.00		3,722.37	2.50	64,056.04	10,690.08			3,000.06	372.43	238.54	93,310.02
Minnesota.....	43,034.49		4,558.26	148.10	197,090.72	21,707.87			2,182.75	895.17	348.34	309,971.70
Mississippi.....	31,956.80		7,780.19	39.60	44,032.33	7,614.30	3,602.00		261.05	794.02	900.87	96,981.21
1st Missouri.....	46,321.43	3,436.40	1,877.28	93.10	139,770.62	14,075.77			1,225.18	1,130.61	138.73	205,068.12
6th Missouri.....	46,017.60	1,220.70	4,662.71	34.65	56,563.81	9,479.82			670.65	467.30	318.18	119,453.42
Montana.....	30,314.92		3,609.38	481.24	50,703.92	13,273.21	4,140.00		732.55	419.50	358.03	104,036.45
Nebraska.....	25,096.97		4,950.92	6.25	133,738.34	16,293.44			734.73	337.24	358.06	181,496.95
Nevada.....	28,553.35		4,508.48	140.80			3,000.00		115.75	424.60	181.80	35,224.78
New Hampshire.....	5,100.00		4.31	1.52	72,616.35	7,359.89			355.78	132.49	150.10	85,270.31
1st New Jersey.....	19,313.85	3,257.00	796.25	35.51	77,429.43	6,854.89	750.00		565.17	827.20	388.18	112,220.31
5th New Jersey.....	227,786.35	1,905.10	9,411.03	28.00	82,523.38	17,292.93	23,014.60		3,530.48	9,215.22	2,681.71	377,352.89
New Mexico.....	37,773.83		5,057.02	38.83	4,291.66	4,114.07	2,520.00		145.70	457.17	373.64	54,770.82
1st New York.....	67,713.73	3,908.75	7,392.12		246,671.79	6,674.04	300.00		900.26	735.34	372.23	334,668.25
2d New York.....	16,073.03	8,970.84	429.68	1,372.50	681,700.23	7,261.27	13,212.47		1,829.34	1,971.60	1,727.78	745,651.83
3d New York.....	2,100.00		1.50		72,611.37	832.32	24,900.00		293.51	32,276.03	1,549.26	135,785.69
14th New York.....	39,724.61	6,924.68	10,514.87	82.67	185,958.40	22,735.54	1,500.00		1,445.59	926.43	505.81	270,178.62
21st New York.....	34,089.15	7,665.46	0,272.05	73.57	126,128.46	23,816.40	10,400.00		612.80	523.14	339.12	208,917.70
28th New York.....	46,618.18	1,443.82	2,891.03		163,416.68	11,958.64	4.00		949.07	1,019.92	152.11	299,598.41
North Carolina.....	44,513.69		19,075.19	970.33	112,365.15	14,975.23			1,416.99	244.51	1,273.03	195,638.32
North Dakota.....	65,721.03		10,141.02	50.00			5,100.00		405.35	565.71	214.70	82,148.99
1st Ohio.....	30,149.18	12,526.50	3,352.59	92.00	111,215.11	4,659.89			698.75	714.55	194.55	163,602.83
10th Ohio.....	20,174.46		1,577.36		81,684.55	6,810.45		5.00	546.85	1,417.35	264.01	111,632.42
11th Ohio.....	21,558.42		420.63		73,682.26	7,460.06			660.97	1,099.01	214.20	100,252.48
13th Ohio.....	50,580.82	1,252.00	2,706.27	4.35	244,388.58	17,627.42	2,410.00		2,066.10	3,183.43	1,406.16	315,775.13
Oklahoma.....	19,036.72		3,922.26		125,836.12	22,713.80			1,268.70	542.20	417.17	175,147.03
Oregon.....	30,927.18		5,650.00	66.40	81,636.43	13,484.90			1,893.90	964.82	478.13	131,907.06
1st Pennsylvania.....	169,091.63	23,838.33	5,618.89	113.00	229,414.67	16,144.74	12,463.75		3,905.37	2,053.95	2,696.60	464,290.33
12th Pennsylvania.....	29,134.17	3,845.90	2,747.68	12.84	31,141.41	7,440.26			589.86	277.40	113.86	134,890.38
23d Pennsylvania.....	32,186.79	21,661.10	3,100.77	101.10	319,043.38	28,890.14	672.50		1,189.99	1,801.18	801.30	430,448.33
Rhode Island.....	12,000.00		738.89	90.44	73,929.67	3,433.49			822.45	829.37	160.89	81,806.23
South Carolina.....	23,429.98	23.58	1,717.16		54,448.81	10,763.30			245.45	1,011.11	179.35	91,818.84
South Dakota.....	24,332.48		4,445.03	11.30	62,809.91	9,063.14			213.10	1,075.68	235.56	108,788.10
Tennessee.....	29,764.72		5,372.62	72.45	93,672.30	12,922.94	6,600.00		739.25	379.62	182.75	143,080.70
1st Texas.....	32,944.62		5,691.97	9.65	143,714.37	29,137.06			1,437.50	1,289.69	531.64	214,756.50
2d Texas.....	31,771.87		22,821.03	68.11	132,455.76	22,371.43	11,000.00		1,151.15	2,055.11	600.49	214,285.00
Utah.....	57,984.89		3,943.47	1.35	10,126.04	7,268.00			514.70	359.34	142.92	73,451.61
Vermont.....	40,704.18		1,168.28	4.25	17,539.98	7,049.63			373.37	94.65	180.27	67,066.51
Virginia.....	32,417.61	37.30	8,742.02	6.50	140,214.74	17,000.72			845.00	449.80	684.26	201,288.01
Washington.....	47,985.61		6,156.29	118.44	130,635.36	17,504.78			1,200.01	1,124.20	794.11	204,688.23
West Virginia.....	29,184.60	23.40	6,015.34	40.60	112,304.39	13,833.20			1,016.09	980.27	381.53	103,778.42
Wisconsin.....	34,433.70	6,649.20	9,644.61	52.50	237,868.66	32,637.80			2,412.00	2,975.34	1,418.52	328,684.31
Wyoming.....	24,748.50		6,340.76	197.00	23,548.31	8,535.37			4,977.42	398.80	202.06	60,410.41
Total.....	2,533,700.00	514,401.22	2,877,545.58	9,905.65	8,433,351.04	909,646.76	223,522.02		71,772.31	128,983.45	43,187.31	13,635,039.44

<sup>1</sup>The district was organized Apr. 1, 1923.

<sup>2</sup>Includes \$12,292.81 expended by gaugers and storekeepers.

TABLE 85.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1923—Continued.

B. DISBURSEMENTS BY FEDERAL PROHIBITION DIRECTORS.

Appropriation.....	Enforcement of the narcotic and national prohibition acts (prohibition part).								
	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.....	\$43,006.84	\$22,553.07	\$1,100.00		\$272.35	\$26.45	\$400.15	\$3.38	\$72,472.24
Alaska.....	14,381.79	4,141.91		\$370.00	48.00		2,435.52	140.25	23,280.80
Arizona.....	34,457.30	18,222.91		1,132.50	608.00	305.21	1,199.40	79.50	56,004.61
Arkansas.....	56,604.00	24,311.02		1,020.00	780.08	243.03	1,733.31	418.57	85,209.03
California.....	131,185.77	41,404.06	29,430.82		1,572.64	376.53	21,341.16	5,619.64	230,040.02
Colorado.....	35,563.09	18,751.42			870.80	3.65	2,766.35	392.70	55,340.61
Connecticut.....	50,895.98	11,457.60		2,538.66	473.69	431.40	1,666.93	227.70	67,791.93
Delaware.....	11,433.50	2,372.67			182.25		1,132.14	288.79	15,405.25
Florida.....	32,371.41	14,070.69		1,500.00	185.80	794.49	957.27	243.89	60,129.05
Georgia.....	63,302.13	50,496.33			300.20	15.00	1,172.43	357.63	120,650.88
Hawaii.....	18,722.50	6,251.76			130.08	75.75	333.45		24,519.54
Idaho.....	23,754.44	6,102.66		1,110.00	140.06	80.39	735.46	17.41	35,040.40
Illinois.....	225,638.10	48,095.37	19,851.62	30,913.92	2,445.55	1,943.62	24,625.63	2,395.55	353,913.05
Indiana.....	80,275.61	28,473.11	14,454.97	120.00	931.81	120.56	1,755.89	282.88	125,414.81
Iowa.....	43,769.59	8,749.47			190.70	57.75	789.01	3.60	53,609.22
Kansas.....	31,320.90	13,253.64		930.00	195.50	54.82	697.72	46.50	46,408.88
Kentucky.....	51,724.44	40,209.53	214,538.72		1,158.20	70.00	1,476.56	621.06	840,177.11
Louisiana.....	43,714.92	10,714.69	1,630.00		357.40	250.84	3,120.11		56,787.00
Maine.....	44,499.39	17,614.72		750.00	582.22	99.32	1,635.94	101.05	65,252.64
Maryland.....	57,846.42	4,854.93	56,619.99	1,560.00	549.00	134.67	7,708.34	1,074.98	120,348.33
Massachusetts.....	170,070.56	30,295.72	4,873.33	12,159.42	1,216.58	1,218.52	5,339.99	17,229.23	201,450.65
Michigan.....	71,937.69	18,117.75		3,900.00	1,071.31	1,203.99	7,358.04	457.43	104,018.21
Minnesota.....	87,071.03	20,913.41			784.25	177.66	5,730.07	583.42	110,183.94
Mississippi.....	27,180.65	18,746.78		944.69	306.88	116.28	711.70	49.98	48,008.00
Missouri.....	77,234.66	16,098.10	0,760.00	4,833.34	622.58	1,128.60	4,023.61	377.30	111,008.09
Montana.....	37,051.91	18,419.23			372.00	46.65	2,508.45	237.88	59,605.12
Nebraska.....	24,434.10	6,941.09			309.29	60.03	2,607.95	72.53	33,418.10
Nevada.....	10,005.89	7,410.82		605.00	191.00	90.00	991.89	107.90	28,470.20
New Hampshire.....	10,125.30	8,225.60			332.55	75	847.21	10.29	25,041.40
New Jersey.....	83,308.40	25,328.04	11,349.65	6,058.33	933.02	706.27	10,548.22	11,880.22	165,177.71
New Mexico.....	26,805.02	17,519.68	15.00	680.00	490.40	79.75	1,338.34	103.31	49,000.40
New York.....	456,171.54	79,247.71	20,356.87	32,000.00	3,517.73	3,706.51	27,329.60	49,103.94	608,431.10
North Carolina.....	109,222.84	78,878.25	1,650.00		328.85	62.85	741.82	84.69	187,638.80
North Dakota.....	28,244.42	10,117.10		1,500.00	261.76		528.24	5.00	40,570.00
Ohio.....	119,000.47	34,235.45	14,410.03	7,594.72	1,828.20	1,666.97	3,705.39	2,605.67	185,949.16
Oklahoma.....	37,590.32	17,568.21		1,800.00	340.00		183.94	126.72	57,772.53
Oregon.....	28,615.08	10,434.67			623.83	72.75	1,022.34	20.25	41,731.02
Pennsylvania.....	189,891.10	30,191.52	108,891.07	14,473.16	2,696.37	6,069.13	10,010.10	13,599.47	391,632.63
Porto Rico.....	14,810.00	4,631.03			91.84	184.00	657.07		20,375.44
Rhode Island.....	17,930.11	2,755.43			409.46	16.05	1,104.84	7,238.21	29,462.00
South Carolina.....	40,955.44	14,434.80		508.67	270.12	468.80	240.62	7.03	50,880.67
South Dakota.....	22,545.00	6,140.68			147.00	1.00	502.89		29,337.47
Tennessee.....	68,675.97	48,206.86		105.00	788.60	120.83	990.58	258.01	118,545.25
Texas.....	85,819.21	33,903.65		2,700.00	662.24	620.16	1,922.14	62.70	128,040.13
Utah.....	21,759.65	6,200.36		2,675.00	213.60	14.70	2,224.84	130.00	32,245.14
Vermont.....	25,486.02	10,118.42			170.10	111.50	263.85	20.00	36,149.09
Virginia.....	88,160.12	45,465.71		72.00	474.80	127.18	2,106.99	162.09	136,588.81
Washington.....	51,566.86	13,922.86		1,532.59	1,173.45	518.04	3,056.08	1,662.19	73,732.10
West Virginia.....	40,274.30	10,953.68		22.10	157.49	333.70	364.44	374.16	52,478.00
Wisconsin.....	71,781.34	20,455.49			613.77	336.72	2,050.15	388.08	95,626.05
Wyoming.....	21,478.39	10,177.46		2,200.00	267.77	35.00	2,478.45	105.59	30,743.50
<b>Total.....</b>	<b>3,275,460.66</b>	<b>1,071,240.49</b>	<b>506,156.97</b>	<b>138,671.10</b>	<b>33,620.20</b>	<b>26,372.54</b>	<b>198,491.93</b>	<b>116,410.75</b>	<b>5,368,438.15</b>

TABLE 85.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1923—Continued.

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

Appropriations.	For what.	Salaries.	Travel expenses.	Rent.	Telephone service.	Supplies and equipment.	Stationery and printing.	Purchase of evidence and miscellaneous.	Transportation of things.	Seizure and sale.	Total.
Salaries and expenses of collectors, etc.	Deputy collectors.....		\$2,440.39								\$2,440.39
Collecting the internal revenue.	Agents and inspectors.....	\$7,728,389.05	1,375,152.56	\$77,186.81	\$13,271.29	\$16,422.32	\$781.09	\$3,200.07	\$1,073.23	\$580.95	9,220,132.37
	Agents clerks.....	637,295.07									637,295.07
	Bureau expenses.....	10,680,348.56	258,737.87		22,275.43	124,375.95	480,231.54	60,450.98	25,716.35		11,670,135.61
Collecting the internal revenue (fraud fund).	Informers.....	9,598.15									9,598.15
	Special and miscellaneous.	1,920.84	46.34					17.50			1,984.68
Enforcement of the narcotic and national prohibition acts (narcotic part).	Agents and inspectors.....	385,574.61	185,163.48	1,491.60		1,810.63		10,703.95	237.19	1,813.12	586,853.67
	Bureau expenses.....	81,512.56	3,322.00		3,361.54	837.26	201.35	2,882.40	336.02		92,553.19
Enforcement of the narcotic and national prohibition acts (prohibition part).	Informers.....	477.50									477.50
	Agents and inspectors.....	970,345.56	543,592.61	5,957.43		54,086.45	40.39	23,114.76	8,927.58	4,556.60	1,510,831.29
Salaries, office Commissioner of Internal Revenue.	Bureau expenses.....	949,604.67	84,059.98	13,180.00	9,842.38	36,684.01	128,343.82	21,829.86	14,659.88		1,158,305.50
		675,433.80									675,433.80
Tax Simplification Board.....			2,727.44								2,727.44
<b>Total.....</b>		<b>22,029,500.37</b>	<b>2,456,241.73</b>	<b>97,815.93</b>	<b>18,850.64</b>	<b>234,217.52</b>	<b>618,508.10</b>	<b>125,449.53</b>	<b>50,951.26</b>	<b>6,930.67</b>	<b>25,668,558.74</b>

\* Transportation requests were used, which can not be apportioned by districts.  
 \* Includes \$116,350 contingent fund transferred to Treasury Department under act of Feb. 17, 1923.

D. RECAPITULATION.

Appropriations.	Salaries.	Travel expenses.	Rent.	Telephone service.	Supplies and equipment, stationery, etc.	All other miscellaneous.	Salary deductions for retirement fund.	Total.
Salaries and expenses of collectors, etc.....	\$3,468,104.21	\$290,005.97		\$170.62		\$9,735.24	\$31,283.50	\$3,801,299.54
Collecting the internal revenue.....	27,499,903.61	2,604,583.53	\$302,708.83	107,319.03	\$759,794.25	137,300.40	540,972.48	31,932,582.23
Enforcement of the narcotic and national prohibition acts (narcotic part).....	467,087.17	188,484.54	1,491.09	3,361.54	2,849.24	16,132.58		679,406.86
Enforcement of the narcotic and national prohibition acts (prohibition part).....	5,602,053.46	1,698,899.08	157,908.13	43,562.68	245,523.02	587,990.77	\$ 52,205.18	8,188,047.62
Salaries, office Commissioner of Internal Revenue.....	675,433.80						16,814.75	692,248.55
Tax Simplification Board.....		2,727.44						2,727.44
<b>Grand total.....</b>	<b>37,712,582.25</b>	<b>4,784,700.58</b>	<b>462,009.05</b>	<b>154,413.77</b>	<b>1,008,171.61</b>	<b>551,159.09</b>	<b>643,276.01</b>	<b>45,316,312.24</b>

\* Includes deductions from narcotic part.\*

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS.

Appropriations.	Prior to July 1, 1923.	1921.	1922.	1923.	Total.
Refunding taxes illegally collected (secs. 3220 and 3689, R. S., as amended by the acts of Feb. 24, 1913, and Nov. 23, 1921).....	\$71,980,947.24	\$34,502,757.76	\$14,784,603.07	\$2,724,562.87	\$123,992,820.94
Refunding internal revenue collections (act of May 27, 1908).....		1,527.50	33,572.48	147,384.90	182,484.88
Refunding moneys erroneously received and covered (internal revenue).....				375.00	375.00

TABLE 86.—SUMMARY OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE AND THE POSTMASTER GENERAL, YEAR ENDED JUNE 30, 1923.

Kinds.	Quantity.	Value.
<b>Spirits:</b>		
Domestic.....	329,800	\$25,079,824.00
Export.....	14,400	1,440.00
Cases (domestic).....	1,028,800	102,880.00
Cases (export).....	31,400	3,140.00
Rectified.....	2,500	48,210.00
Wholesale liquor dealers.....	800	
Denatured alcohol.....	6,000	
<b>Tobacco and snuff:</b>		
Tobacco.....	2,201,372,160	70,027,206.01
Snuff.....	383,154,998	7,500,015.54
Tin foil wrappers for tobacco.....	9,682,560	103,248.40
Export, tobacco or snuff.....	22,000	
<b>Cigars:</b>		
Large.....	214,001,300	49,463,176.72
Small.....	59,022,100	922,327.50
Export, cigars and cigarettes.....	168,400	
<b>Cigarettes:</b>		
Class A.....	3,562,250,000	194,109,509.40
Class B.....	1,989,500	377,110.80
<b>Oleomargarine:</b>		
Domestic (colored).....	281,500	1,003,850.00
Domestic (uncolored).....	11,151,000	502,955.00
Export.....	36,000	
<b>Butter:</b>		
Process or renovated.....	177,200	14,657.00
Adulterated.....	600	3,140.00
Mixed flour.....	70,200	704.00
Playing cards.....	44,269,600	3,541,548.00
Documentary.....	128,035,052	42,788,345.00
Stock transfer.....	14,788,886	9,081,003.00
Future delivery.....	675,932	6,053,380.00
Wines, cordials, etc.....	752,210	1,423,059.00
Narcotics.....	3,823,150	211,111.50
Order forms for opium.....	846,500	8,465.00
Cigarette tubes.....	800,000	8,000.00
Special tax.....	925,786	24,930,402.79
<b>Total.....</b>	<b>6,619,771,346</b>	<b>438,214,060.07</b>

TABLE 87.—COST OF PRINTING AND BINDING FOR THE INTERNAL REVENUE BUREAU AND SERVICE, FISCAL YEARS 1922 AND 1923, UNDER THE APPROPRIATIONS "PUBLIC PRINTING AND BINDING," "COLLECTING WAR REVENUE," AND "ENFORCING NATIONAL PROHIBITION."

Appropriation and classification.	1922		1923	
	Quantity.	Cost.	Quantity.	Cost.
<i>Public printing and binding.</i>				
Publications, regulations, decisions, etc.....	10,100	\$3,737.64	13,000	\$5,227.83
Blank forms.....	25,608,800	48,697.32	23,765,700	37,211.64
Blank books.....	830	1,990.48	000	705.65
Letterheads, etc.....	16,608,450	21,777.89	21,802,000	26,603.28
Record and guide cards and folders.....	500,052	732.90		
Miscellaneous: Binding, memorandum sheets, etc.....		24,002.78		12,048.78
<b>Total.....</b>		<b>100,998.93</b>		<b>81,850.28</b>
<i>Collecting the war revenue.</i>				
Publications, regulations, decisions, etc.....	2,698,275	106,721.03	869,200	22,721.52
Blank forms.....	186,944,000	357,718.58	126,660,500	264,279.63
Blank books.....	4,100	1,349.70	1,300	364.51
Letterheads, etc.....			381,000	530.20
Record and guide cards and folders.....				
Miscellaneous: Binding, memorandum sheets, etc.....		6,683.17		4,029.69
<b>Total.....</b>		<b>474,472.48</b>		<b>291,925.45</b>
<i>Enforcing national prohibition.</i>				
Publications, regulations, decisions, etc.....	366,800	2,670.71	700,500	4,445.00
Blank forms.....	28,716,700	70,968.67	17,876,760	43,456.89
Blank books.....	160	375.58	310	659.63
Letterheads, etc.....	2,765,000	4,321.08	4,449,000	6,093.65
Record and guide cards and folders.....				
Miscellaneous: Binding, memorandum sheets, etc.....		271.56		388.81
<b>Total.....</b>		<b>78,608.20</b>		<b>51,944.04</b>
<i>Total from all appropriations.</i>				
Publications, regulations, decisions, etc.....	3,075,175	115,129.38	1,582,700	32,391.91
Blank forms.....	241,169,500	477,351.57	168,302,950	344,947.56
Blank books.....	5,096	3,715.76	2,210	1,659.99
Letterheads, etc.....	19,371,450	26,099.54	26,632,000	83,227.18
Record and guide cards and folders.....	500,052	732.90		
Miscellaneous: Binding, memorandum sheets, etc.....		31,017.51		10,467.18
<b>Grand total.....</b>		<b>654,079.66</b>		<b>428,725.77</b>

<sup>1</sup> In addition to the work done at the Government Printing Office, forms were ordered from the Bureau of Engraving and Printing which, including bills and estimates, amounts to \$47,725.62.

<sup>2</sup> On July 1, 1923, there remained at the Government Printing Office uncompleted work chargeable to the 1923 appropriations amounting to \$32,968.62. This amount, in addition to the \$428,725.77 (for work completed at the Government Printing Office) and \$47,725.62 for work done at the Bureau of Engraving and Printing, makes a total estimated expenditure for printing and binding for the fiscal year 1923 of \$559,420.01.

**IMPORTANT DECISIONS OF THE COURTS IN INTERNAL-REVENUE CASES.**

**BANKRUPTCY.**

*In the matter of Morris Kittenplan, Bankrupt.*—United States District Court for the Southern District of New York (285 Fed. 62; T. D. 3405).

Under the provisions of the bankruptcy act taxes due the United States take priority over claims against the estate of a bankrupt for wages.

**CAPITAL-STOCK TAX.**

*Central Union Trust Co. of New York v. Edwards.*—United States Circuit Court of Appeals for the Second Circuit (287 Fed. 324; T. D. 3438). (Certiorari denied April 16, 1923, 43 Sup. Ct. 521.)

The capital-stock tax imposed by section 407 of the revenue act of 1916 is an excise or privilege tax, not directly laid on property, but measured by property. As used in section 407 of the revenue act of 1916 the phrase "fair value of its capital stock" includes both tangible assets and intangible assets, such as good will, good management, and established capacity for earning profit. The words "estimating" and "fair average value" taken together are inappropriate to the mere process of transcribing book values in fixing a basis for the capital-stock tax. The legislative history of section 407 of the revenue act of 1916 shows that the act was passed with the intent of permitting and compelling in the assessment of the tax the consideration not only of paid-in capital, surplus and undivided profits, but also of earnings and market value of shares. Such a method of assessment necessarily implies for the words "capital stock" an enlarged meaning which goes so far as to regard as "fair" an examination of the entire potentiality of the corporation to profit by the exercise of its corporate franchise.

*National Paper & Type Co. v. Edwards.*—United States District Court for the Southern District of New York (unreported to date; T. D. 3493).

The capital-stock tax levied by section 407, Title IV, of the revenue act of 1916 and by section 1000, Title X, of the revenue act of 1918, is an excise tax on the privilege of doing business as a corporation measured by the fair average value of the capital stock of the corporation for the preceding year. The capital-stock tax imposed by the above-mentioned acts is constitutional as applied to corporations the business of which is confined to the exportation of goods from the United States and their sale in foreign countries and to the sale of such goods to export commission merchants in this country with the intent and purpose that they shall be exported and with the result that such goods are in fact exported. Such a tax is not "a tax or duty on articles exported from any State," and hence is not violative of article 1, section 9, clause 5, of the Constitution of the United States.

**DISTILLED SPIRITS.**

*Paul Heyman et al., Trustees of the R. M. Rose Co., Bankrupt, v. United States.*—United States Circuit Court of Appeals, Sixth Circuit (285 Fed. 685; T. D. 3440).

Section 303 of the revenue act of 1917 levies a tax upon all distilled spirits held by a retailer in a quantity in excess of 50 gallons, or by any other person, etc., in any quantity, intended for beverage purposes, and provides that the tax on such spirits in the custody of a court of bankruptcy in insolvency proceedings on June 1, 1917, shall be paid by the person to whom the court delivers such spirits at the time of delivery, to the extent that the amount thus delivered exceeds the 50 gallons therein provided. *Held*, That the exemption provided by the act applies to the vendor, whether a solvent person or a bankrupt's trustee, and that under this exemption the latter is entitled to sell tax free 50 gallons of spirits, and no more; the proviso goes to the date of payment and not to the exemption. Where trustees in bankruptcy procured an erroneous ex parte order from the referee, to which the United States was not a party, allowing sales of distilled spirits in quantities of less than 50 gallons and sold the same as tax free at prices increased by an amount equal to the tax, the fund produced by such increased prices constitutes a trust fund representing the tax from which the claim due to the Government should be paid as other expenses of administration out of the estate before distribution among general creditors.

*Fleischmann Manufacturing Co. v. Roseoe Irwin.*—United States District Court, Southern District of New York (unreported to date).

The filtration of gin, subsequent to its original and completed production, by forcing it through a Karl Kiefer filter, thus removing a cloudy condition of the liquid which resulted from its rednetion in proof, is rectification within the meaning of and subject to the tax levied by section 304 of the revenue act of 1917. The case of *Hayes v. Paul Jones Co.* (270 Fed. 121), distinguished. The proviso of section 304 of the revenue act of 1917 does not exempt from tax a subsequent rectification of gin by filtration. The proviso exempts from tax only gin produced "by the redistillation of a pure spirit over juniper berries and other aromatics."

**EXCESS-PROFITS TAX.**

*Greenport Basin & Construction Co. v. United States.*—Supreme Court of the United States (43 Sup. Ct. 183; T. D. 3429).

In computing the excess-profits tax imposed by section 201 of the revenue act of 1917 the entire net income should first be apportioned among the income-tax brackets of section 201, and the deduction allowed by section 203 should then be subtracted from the amount of income included in the first bracket. Article 17 of Regulations No. 41 follows the clear language and intent of the statute. The case of *La Belle Iron Works v. United States* (256 U. S. 377; T. D. 3181) held not to be applicable.

*James B. Beam v. Elwood Hamilton.*—United States Circuit Court of Appeals for the Sixth Circuit (289 Fed. 9; T. D. 3519).

Under the excess-profits-tax provisions of the act of October 3, 1917, and the regulations thereunder, an individual who receives income from a trade or business having an invested capital is required to file a separate excess-profits-tax return in addition to his income-tax return.

Failure to file such a return under the conditions stated subjects the taxpayer to the penalty prescribed by section 3176, Revised Statutes,

as amended, even though he makes an income-tax return which impliedly shows that he was not engaged in a business having an invested capital and that he did not owe any excess-profits tax upon income derived from a business having invested capital.

The fact that the taxpayer turned over to an expert accountant what he thought was all the data necessary to make out complete and accurate income and excess-profits-tax returns, and that through inadvertence he failed to give the accountant all the necessary facts, as a result of which his income was understated in his income-tax return and no excess-profits-tax return was filed does not constitute reasonable cause for failure to file an excess-profits-tax return, the facts also showing that the taxpayer executed the income-tax return without looking at it or noting the amount thereof.

In an action by a taxpayer to recover a refund of a penalty of 50 per cent imposed by the Commissioner of Internal Revenue under section 3176, Revised Statutes, as amended by section 16 of the revenue act of 1916, and paid under protest, where a jury is waived, a judgment dismissing the action involves a finding of fact that the plaintiff failed to make and file a return within the time prescribed by the statute. Decision of the United States District Court affirmed.

*Lincoln Chemical Co. v. Edwards.*—United States Circuit Court of Appeals for the Second Circuit (unreported to date; T. D. 3458).

Where the earnings of a corporation have been spent in improving a secret chemical process (admitted to be an intangible asset used in the business), the improvements constitute surplus to the extent of their value, and the corporation has an invested capital in the amount expended. This is also true in a case where the improvement was originally paid for with borrowed money, and where subsequent earnings were sufficiently large to repay the borrowed money and create a surplus. A corporation having some invested capital is not entitled to assessment under section 209 of the revenue act of 1917. A corporation having cash estimated between \$7,367.64 and \$11,017.83 and a secret process, at the beginning of the year 1917, is not "a corporation having no invested capital or not more than a nominal capital," within the meaning of section 209. The construction given an act of Congress by a department of the government is entitled to great consideration when the meaning of a statute is doubtful, and is entitled to particular consideration where the construction has been favorable to the persons affected. Decision of the United States District Court (272 Fed. 142; T. D. 3183) affirmed.

#### INCOME TAXES.

*Lederer v. Alexander D. Stockton, Trustee under the Will of Alexander J. Derbyshire, deceased.*—Supreme Court of the United States (260 U. S. 3; 43 Snp. Ct. 5; T. D. 3407).

Income of a residuary estate devised to a hospital, created solely for charitable uses and purposes and coming within the exemption provisions of section 11 (a) of the revenue act of 1916, the devise being subject to payment of certain annuities, and all the annuitants being dead save one, and the trustee having loaned the residuary fund to the hospital which paid only interest enough to satisfy administration charges and the remaining annuity, was not subject to tax under section 2 (b) of such revenue act, though under the law

of the State of the hospital's situs the income could not be paid outright to the hospital until death of all annuitants and until then must remain in control of the trustee.

*J. S. Cullinan v. A. S. Walker.*—Supreme Court of the United States (43 Snp. Ct. 495).

A Texas corporation was dissolved and its assets passed into the hands of trustees in liquidation. The trustees organized two Texas corporations and transferred the assets of the old company to the new companies, one-half in value to each. From each they received in return its total issue of both stock and bonds. The trustees then organized a holding corporation under the Delaware laws to which they transferred all of the stocks of the new Texas corporations in exchange for all of the stock of the holding company. They then distributed the bonds of the new Texas company and the stock of the holding company among the stockholders of the old Texas company by way of final liquidation of the stock and assets of the latter company. The new Texas companies had at the time of the distribution to the stockholders of the old company no assets other than those received from the trustees. Likewise, the holding company at that time had no assets other than the stocks of the new Texas companies. These assets were, at the time of the distribution, of the same value as when held by the trustees. The old Texas company was dissolved solely for the purpose of effecting a reorganization undertaken partly to effect a separation of pipe lines from the producing properties and partly to procure credit required for the developing business. *Held*, That the excess of the actual value of the new stocks and bonds so received by the stockholders of the old company, at the time of their receipt, over the cost of their original shares in the old company was taxable income to the shareholders of the old company. The transaction is not, in legal effect, a stock dividend. The rule laid down in *United States v. Phellis* (257 U. S. 156) and *Rockefeller v. United States* (257 U. S. 176) followed; *Eisner v. Macomber* (252 U. S. 189) distinguished. The gain to the owner of corporate stock, which when segregated becomes legally income subject to the tax, may be segregated by a dividend in liquidation as well as by an ordinary dividend.

*Benjamin Fox v. William H. Edwards.*—United States Circuit Court of Appeals, Second Circuit (287 Fed. 669; T. D. 3445).

A suit against a collector of internal revenue to recover taxes paid voluntarily and without protest can not be maintained. Section 252 does not give a right of action against the collector nor eliminate the necessity for payment of taxes under protest as a prerequisite to suit. Section 252 of the revenue act of 1918 is intended to give the commissioner power to credit or refund overpayments of taxes where no claim for refund is filed by the taxpayer and was enacted to permit the commissioner, of his own volition, upon discovery of any overpayment, to credit or refund the same notwithstanding the provisions of section 3228, Revised Statutes. The judgment of the United States District Court (280 Fed. 413; T. D. 3308) is affirmed.

*Lilley Building & Loan Co. v. Miller.*—United States Circuit Court of Appeals for the Sixth Circuit (285 Fed. 1020). (Petition for writ of certiorari denied by United States Supreme Court.)

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 busi-

ness 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. The judgment of the United States District Court (280 Fed. 143; T. D. 3355) is affirmed.

*Elwood Hamilton, Collector, v. Kentucky & Indiana Terminal Railroad Co.*—United States Circuit Court of Appeals for the Sixth Circuit (289 Fed. 20; T. D. 3518).

Payments by railroad companies, sole stockholders and tenants of a terminal company, as rentals for their proportionate user, held to be income.

A terminal company was organized by three railroad companies to acquire, own, and jointly operate a railroad bridge "for the equal benefit" of the railroad companies and "not for the purpose of making any pecuniary profit from the undertaking." The capital stock was taken by them in equal proportions. The terminal company had a large outstanding mortgage indebtedness, the payment of both principal and interest of which was guaranteed by the railroad companies. The railroad companies agreed, each with the others, and with the terminal company, to contribute as rental to any deficit of the terminal company in proportion to the user by each railroad company of the terminal facilities. It was further agreed that no dividends should be declared by the terminal company, and that "all surplus and net earnings and income shall constitute a reserve fund for additions to and improvements and reconstruction of the property of the terminal company." *Held*, That such contributions by way of rental payments by the railroad companies to the terminal company to make up the annual deficit of the latter were taxable income of the terminal company under Section II G (a) of the revenue act of 1913, section 10 of the revenue act of 1916, and section 4 of the revenue act of 1917.

The payments so made by the proprietary companies as rentals which were earnings of the latter's operation "proceed from the property" of the terminal company, and constitute a profit therefrom (equally whether or not there was a net gain or net income to it), notwithstanding the agreement that they were not to be transformed into dividends and were ultimately to be a reserve fund for additions, improvements, and reconstruction of the terminal property.

*United States v. Boss & Peake Automobile Co., a corporation, C. L. Boss and E. W. A. Peake.*—United States Circuit Court of Appeals for the Ninth Circuit (—290 Fed. 167; T. D. 3525).

Where a finding of fact is based on conflicting testimony taken in open court, it should not be disturbed on appeal.

Stockholders of a dissolved corporation are liable for Federal taxes due from the corporation to the extent of assets distributed on dissolution.

The act of October 3, 1917, which is retroactive as of January 1, 1917, is constitutional and its provisions are applicable to a corporation which was in existence during part of the year 1917, but was

dissolved prior to the passage of the act. Decision of the District Court (285 Fed. 410; T. D. 3442) affirmed.

*Archibald Douglas et al., Executors of James Douglas, v. Edwards.*—United States District Court for the Southern District of New York (287 Fed. 919; T. D. 3428).

The word "deemed" as used in section 31 (b) of the revenue act of 1916 (added by section 1211 of the revenue act of 1917) providing that any distribution of dividends made during the year 1917 (except as to distributions of dividends made prior to August 6 out of profits accrued prior to March 1, 1913), or any subsequent year, "shall be deemed to have been made from the most recently accumulated undivided profits or surplus," creates a conclusive presumption. Congress did not intend, and there is nothing in the legislative history of the enactment of section 31 (b), reasonably considered, that would indicate that Congress intended to use the terms "undivided profits" or "surplus" in a strict technical sense which would exclude from their embrace current profits. "Most recently accumulated" profits are included whether carried to a "surplus" or "undivided profits" account or not. Dividends paid by a corporation in 1917 (except as to distributions made prior to August 6 from profits accrued prior to March 1, 1913) are conclusively presumed for the purpose of determining the rates at which taxable to stockholders, to have been paid from the most recently accumulated profits, including profits for 1917, regardless of resolutions by the board of directors specifying that such distributions are to be paid from a depletion reserve. In construing section 31 (b) of the revenue act of 1916, as amended, distributions from depletion reserve without reduction of capital stock are not to be differentiated from ordinary dividends. Calling the distribution of corporate assets a distribution of depletion reserve does not make it a payment of capital instead of income when there are net earnings or accumulated surplus sufficient to meet it. Compare case of *Fanny E. Harder v. Roscoe Irwin, Collector* (285 Fed. 402; T. D. 3420).

*Fanny E. Harder v. Roscoe Irwin.*—United States District Court for the Northern District of New York (285 Fed. 402; T. D. 3420).

The word "deemed" as used in section 31 (b) of the revenue act of 1916, as amended by the act of October 3, 1917, providing that any distribution of dividends made during the year 1917, or any subsequent year, "shall be deemed to have been made from the most recently accumulated undivided profits or surplus," creates a conclusive presumption. The words "most recently accumulated undivided profits or surplus," as used in section 31 (b) of the revenue act of 1916, as amended by the act of October 3, 1917, are broad enough to include corporate profits earned during the current year in which the dividends are declared, whether the books of the corporation have been balanced or closed at any time during the year and such earnings actually set aside as "undivided profits" or "surplus." Dividends paid by corporations in 1917 (except as to distributions made prior to August 6 from profits accrued prior to March 1, 1913) are conclusively presumed for the purpose of determining the rates at which taxable to stockholders, to have been paid from the most recently accumulated profits, including profits for 1917, regardless of resolutions by the board of directors allocating such distributions to profits earned in earlier years.



*National Paper & Type Co. v. Edwards.*—United States District Court for the Southern District of New York (unreported to date; T. D. 3494).

An income tax levied upon net income from the business of exporting goods from the United States and selling such goods in foreign countries is not a tax laid on articles exported from any State in violation of article I, section 9, clause 5, of the Constitution of the United States. An income tax levied under the revenue act of 1918 upon net income from the business of exporting goods from the United States and selling them in foreign countries does not deprive the taxpayer of his property without due process of law in violation of the fifth amendment to the Constitution of the United States, even though the act be construed as exempting from such tax the income of foreign corporations from like sources; nor does such a tax violate the rule of uniformity.

*Archibald G. Thacher et al., Executors of the Last Will and Testament of Julien T. Davies, deceased, v. John Z. Lowe, jr.*—United States District Court for the Southern District of New York (unreported to date; T. D. 3444).

Under Section II (b) of the income-tax act of October 3, 1913, "business expenses" can not be deducted from gross income unless the enterprise was entered into with the intention of making a gain or profit. In determining whether a farm is run for pleasure or for profit the relative amount of receipts and expenditures and the expectation of gain or profit are the controlling factors. Where for two years the expenses of a farm were over \$16,000 each year and the income only \$1,100 one year and \$1,600 the other year, and there was no evidence of increased income or reduced expenses in other years, the evidence was held insufficient to sustain the burden of proving that the farm was being operated as a business for profit. *Wilson v. Eisner* (282 Fed. 38) and *Plant v. Walsh* (280 Fed. 722) distinguished.

*New Creek v. Lederer.*—United States District Court for the Eastern District of Pennsylvania (288 Fed. 99; T. D. 3472).

The entire amount of royalties received by the lessor of a coal mine for the right to extract coal from the land is gross income, within the meaning of the revenue act of 1916, as amended by the revenue act of 1917. A mining corporation which, in consideration of certain royalties, grants to another the right to extract ore from its land is not entitled as an inherent right to any deduction from income in the nature of a depletion allowance in computing its net income for income-tax purposes; hence only such depletion may be allowed as is specifically provided for by the taxing statute. The depletion allowance prescribed by articles 171 and 172 of Regulations No. 33 (revised) is a reasonable one and applies to a mine owner who leases ore lands on a royalty basis, as well as to one who himself mines and sells the ore. The value of the ore in place in the year in which it is mined is not the proper measure of depletion in the case of a lessor of mines.

*Charles H. Ludington v. McCaughn.*—United States District Court for the Eastern District of Pennsylvania (unreported to date; T. D. 3496).

The deductible loss for income-tax purposes under the revenue act of 1918 in the case of property acquired prior to March 1, 1913,

and sold subsequently thereto can never exceed the actual loss or excess of cost over sale price. The fact of actual loss must first be found and resort had to section 202 of the act solely for the purpose of determining the deductible amount thereof. The deductible loss in the case of property acquired prior to March 1, 1913, and sold after that date at a price less than the cost thereof, the cost being less than the value on March 1, 1913, is the difference between the cost and sale price and not the difference between March 1, 1913, value and sale price.

*George W. Cook v. Galen L. Tait.*—United States District Court for the District of Maryland (286 Fed. 409; T. D. 3436).

An income tax levied upon the income of a citizen of the United States residing in a foreign country, which income is derived wholly from the ownership of real and personal property situated in a foreign country, is constitutional.

*United States v. Boss & Peake Automobile Co. et al.*—United States District Court for the District of Oregon (285 Fed. 410; T. D. 3442).

The act of October 3, 1917, which is retrospective as of January 1, 1917, is constitutional and its provisions are applicable to a corporation which was in existence during part of the year 1917, but was dissolved prior to the passage of the act. *Brushaber v. Union Pacific Railroad Co.* (240 U. S. 1; T. D. 2290) cited. Where, upon dissolution of a corporation, its assets are distributed among the stockholders, the latter, under the so-called trust doctrine, become liable to the creditors of the corporation at least to the extent of the property received by them. This principle applies to taxes due the Government upon dissolution of a corporation, although the taxes were not assessed until after dissolution.

#### INJUNCTIONS AND MANDAMUS.

*Harry T. Graham v. Alfred I. du Pont.*—Supreme Court of the United States (43 Sup. Ct. 567; T. D. 3486).

Section 3224, Revised Statutes, prohibits the maintenance of any suit to restrain the assessment or collection of a Federal tax and a collector of internal revenue can not be restrained by injunction from collecting a tax assessed, although the bill of complaint alleges as grounds for equitable relief that the assessment was invalid and complainant had no adequate remedy at law. The validity of an assessment for Federal taxes can not be determined on injunction, but the tax must first be paid and a suit at law brought to test the correctness of the assessment. Cases involving injunctions to restrain the collection of penalties distinguished.

*Allan Black v. John T. Rafferty.*—United States District Court for the Eastern District of New York (287 Fed. 937; T. D. 3456).

When a taxpayer has an adequate remedy at law to recover a tax, if paid, a suit for the purpose of restraining its collection is inhibited by section 3224, United States Revised Statutes. In applying the provisions of section 3224, Revised Statutes, income taxes are to be distinguished from penalties asserted for violation of law, and collection by distraint of taxes can not be restrained by injunction. Cases of *Lipke v. Lederer* (42 Sup. Ct. 549), *Regal Drug Corporation v. Wardell* (43 Sup. Ct. 152), and *Graham v. du Pont* (283 Fed. 300) distinguished.



*Union Fishermen's Cooperative Packing Co. v. Clyde G. Huntley.*—United States District Court for the District of Oregon (285 Fed. 671; T. D. 3437).

Section 3224 of the Revised Statutes expressly inhibits the maintenance of any suit to restrain the assessment or collection of any tax, while section 3226 refers to the recovery of a tax that has already been paid, and said sections should therefore not be construed *in pari materia*. A taxpayer who has filed a claim in abatement against an unpaid assessment of internal-revenue taxes can not maintain a suit to restrain the collection of the taxes, although a period of six months has expired since the filing of the claim in abatement.

*The Greylock Mills v. David H. Blair, Commissioner of Internal Revenue.*—Supreme Court of the District of Columbia (unreported to date; T. D. 3500).

Mandamus will not lie to compel the exercise by the Commissioner of Internal Revenue of the power vested in him by section 212 of the revenue act of 1918 to approve a change in a taxpayer's accounting period from a fiscal year to a calendar year, or to accept amended returns. Where a taxpayer voluntarily changed its accounting period from a calendar to a fiscal year basis and filed returns on this basis, mandamus will not lie to compel the commissioner to accept amended returns on a calendar year basis.

#### LEGACY TAX.

*Anna Woerishoffer and Lewis Coss Ledyard, as Executrix and Executor of the Last Will and Testament of Oswald Ottendorfer.*—Court of Claims of the United States (unreported to date).

The act of April 12, 1902, repealing section 29 of the act of June 13, 1898, saved all taxes "imposed" by the act of 1898 prior to July 1, 1902. *Held*, That the taxes levied by section 29 of the act of June 13, 1898, were "imposed" prior to July 1, 1902, even though no assessment was made before that date, assessment not being a prerequisite to the "imposition" of a tax. The interest of residuary legatees in property transferred to them prior to July 1, 1902, in part payment of their legacies, is an interest vested in possession or enjoyment, and is not a contingent beneficial interest exempt from tax under the provisions of section 3 of the act of June 27, 1902. Where residuary legatees were entitled to demand and collect legacies prior to July 1, 1902, the legacies were on that date vested in possession and enjoyment and not exempt under section 3 of the act of June 27, 1902, even though, on account of unpaid taxes, attorneys' fees and administration expenses, the executors did not fully distribute the legacies until after July 1, 1902.

#### MUNITION MANUFACTURER'S TAX.

*Mills Woven Cartridge Belt Co. v. Malley.*—United States Circuit Court of Appeals for the First Circuit (286 Fed. 841; T. D. 3447).

Section 214 of the revenue act of 1917 is an amendment of section 301 of the revenue act of 1916 and not a repeal thereof and munitions taxes which had accrued prior to January 1, 1918, can be assessed and collected after that date. Machine-gun belts are parts or append-

ages of machine guns within the meaning of section 301 of the revenue act of 1916.

*American Synthetic Dyes (Inc.) v. Edwards.*—United States District Court for the Southern District of New York (unreported to date; T. D. 3477).

A person who manufactures and sells for military purposes picric acid containing 10 per cent water is a manufacturer of an explosive within the meaning of section 301, subdivision 1 (a) of the revenue act of 1916 and is subject to the munitions manufacturer's tax levied by Title III of that act.

#### OCCUPATIONAL TAXES.

*Cothran & Connally v. United States.*—United States Circuit Court of Appeals for the Fourth Circuit (283 Fed. 973; T. D. 3413).

A tobacco warehouseman through whom producers sell their tobacco by bringing their produce to the warehouse where it is sold at public auction, the warehouseman deducting a commission from the purchase price bid and accepted, 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. The term "brokers" includes all persons who negotiate sales for others of any produce or merchandise, including tobacco. In the revenue acts of 1916 and 1918 Congress expressed the intention to abolish the distinction in tax legislation between dealings in tobacco and other produce and merchandise by omitting the tax on dealers in tobacco, and by the revenue act of 1918 put tobacco in the same class with other produce and merchandise. Decision of the district court (T. D. 3244) affirmed.

#### PROHIBITION.

*Regal Drug Corporation v. Warwell.*—Supreme Court of the United States (43 Sup. Ct. 152; 260 U. S. 386; T. D. 3422).

Following the decision in *Lipke v. Lederer* (42 Sup. Ct. 549; T. D. 3354), the summary collection of taxes or assessments as penalties for criminal violations of the law, without the notice or hearing, prior to the attempted levy, required by due process of law, may be enjoined.

*United States v. Vito Lanza, Dick Barto, Premo Mazzoncini and Eugeni Mazzoncini.*—Supreme Court of the United States (43 Sup. Ct. 141; 260 U. S. 377; T. D. 3423).

The power of the several States to enact legislation prohibiting the liquor traffic is not restricted by the eighteenth amendment, and prior State laws not inconsistent with that amendment are not abridged or displaced. An offense denounced as an offense by both Federal and State laws is an offense against both and may be punished by each, and such punishment is not "double jeopardy" under the fifth amendment. Conviction and punishment in a State court under a State law for making, transporting, and selling intoxicating liquors is no bar to a prosecution in a court of the United States under the Federal law for the same acts.

*United States v. Chris Elioff Stofoff, alias Chris Elioff; James L. Brooks v. United States; United States of America v. George Remus,*

*Harry F. Brown, George Connors, et al.*—Supreme Court of the United States (43 Sup. Ct. 197; T. D. 3424).

*United States v. Yudinovich* (256 U. S. 450; T. D. 3205), affirmed as to acts performed before November 23, 1921, but held, as to acts performed after that date, to have been superseded by section 5 of the act supplemental to the national prohibition act.

*Cunard Steamship Co. (Ltd.) et al. v. Andrew W. Mellon, Secretary of the Treasury, et al.*, and 11 other cases.—Supreme Court of the United States (43 Sup. Ct. 504; T. D. 3474).

"Transportation" means any real carrying about. "Importation" means any actual bringing in from outside the country. "Territory," as used in the eighteenth amendment, means the regional areas of land and adjacent waters over which the United States claims and exercises dominion and control as a sovereign power. American vessels on the high seas are not territory within this meaning. Both American and foreign vessels within the territorial jurisdiction of the United States are subject to the eighteenth amendment and the national prohibition act.

*United States v. John Reisenweber et al.*—United States Circuit Court of Appeals for the Second Circuit (288 Fed. 520; T. D. 3441).

Sections 21, 22, and 24, Title II, national prohibition act, providing for the abatement of a liquor nuisance by a suit in equity and the granting of an injunction are not unconstitutional on the ground that the parties are deprived of their property without due process of law. It is within the province of the legislative body to prescribe what shall constitute a nuisance, and it may make that a nuisance which is not one by common law. Congress has constitutional power to authorize that an action to enjoin a nuisance may be brought in any court having equity jurisdiction. It is not required that a nuisance be first established by law before a court of equity will exercise its jurisdiction over it—*United States v. Cohen* (268 Fed. 420) holding the contrary is in conflict with *Mugler v. Kansas* (123 U. S. 623). A single violation of the prohibition act, if attended with circumstances indicating other acts, is sufficient to constitute a nuisance. An officer who has reason to believe that one is engaged in the illegal sale of liquor and in order to procure evidence of the fact purchases liquor from him, is simply furnishing a lawbreaker with an opportunity to do that which he wishes to do and is not chargeable with inducing or soliciting an innocent person to commit an offense and can not be said to have entrapped him into committing the offense.

#### SALES TAX.

*A. G. Spalding & Bros. v. Edwards*—Supreme Court of the United States (43 Sup. Ct. 485; T. D. 3476).

A Venezuela merchant ordered an export commission house in New York to buy for his account and risk a certain number of baseballs and baseball bats from an American manufacturer and ship them to him in Venezuela. The commission house thereupon sent the manufacturer an order for the goods designated, and directed the manufacturer to mark the packages with the name and address of the Venezuela merchant, deliver the packages so marked at the dock of a certain export carrier in New York, take a receipt therefor, and deliver the receipt to them. The manufacturer marked and delivered the

goods as directed, took the receipt and delivered it to the commission house. The latter exchanged the receipt for an export bill of lading in their name and caused the goods to be transported by the carrier and delivered in due course to the Venezuela merchant. Title to the goods passed from the manufacturer to the purchaser immediately upon delivery to the carrier. The transaction from start to finish was understood and intended by the manufacturer and the commission house to be for the purpose of exporting the goods to the Venezuela merchant. Held, The tax levied upon the manufacturer under the provisions of section 600(f) of the revenue act of 1917 on account of such sale is a tax laid on articles exported from a State and violative of article 1, section 9, of the Constitution of the United States. In determining the question of whether or not a tax levied under the provisions of section 600(f) of the revenue act of 1917 upon a particular sale is a tax upon articles exported from a State in violation of article 1, section 9, of the Constitution, the question is whether such sale is a step in exportation. If the very act that passes title and would have incurred the tax, had the transaction been domestic, commits the goods, for the purpose of export, to the carrier that is to take them across the sea, with the direction to the foreign port upon the goods, a tax upon such sale is a tax upon exports, even though the bill of lading is taken out by the purchaser and in his name after such delivery. The fact that the law under which the tax is imposed is a general law touching all sales to the class and not aimed specially at exports, does not necessarily free the tax from objection as a tax on exports. Articles in course of export transportation can not be taxed.

*R. C. Klepper, doing business under the fictitious name of Bethlehem Motors Co., v. John P. Carter*.—United States Circuit Court of Appeals, Ninth Circuit (286 Fed. 370; T. D. 3443).

A retail dealer in automobile trucks who purchased truck chassis from one maker and bodies from another, assembled the same, and sold the completed truck, is a manufacturer or producer within the meaning of section 900 of the revenue act of 1913, and is liable to a tax of 3 per cent on the gross sales price of the completed truck, credit being given for the sales tax paid to the manufacturers of the chassis and bodies.

#### STAMP TAXES.

*Baltimore & Ohio Railroad Co. v. United States*.—Supreme Court of the United States (43 Sup. Ct. 169; T. D. 3430).

A request for a ruling by the Commissioner of Internal Revenue as to tax liability prior to the payment of a tax is not a claim for abatement or a claim for refund of a tax. Where a taxpayer exhibited to the Commissioner of Internal Revenue certain deeds executed with the sole purpose of transferring legal title to enable the mortgaging of the property conveyed and asked for a ruling as to liability for stamp tax under the act of October 22, 1914, and upon receiving an adverse ruling did not file a claim for abatement, a claim for refund filed four years after the payment of the tax, upon the commissioner having changed his former ruling, is barred by the two-year limitation provided by the act of May 12, 1900, as amended by the act of June 30, 1902. Where a claim for refund is not filed within the time pre-

scribed by law an action can not be maintained in any court to recover back taxes paid. (See 3226 R. S.; *Rock Island, Ark. & La. Ry. Co. v. United States*, 254 U. S. 141.) An application to the Commissioner of Internal Revenue for a ruling as to tax liability prior to the payment of the tax is not a "protest" such as is required as a prerequisite to suit.

## TAX ON TRANSPORTATION AND OTHER FACILITIES.

*W. Meischke-Smith et al. v. Justus S. Wardell.*—United States Circuit Court of Appeals for the Ninth Circuit (286 Fed. 785; T. D. 3461).

Where an oil-producing corporation owns all of the capital stock of a corporation operating a pipe line, the officers of both corporations being the same, books of the pipe-line corporation being kept and accounts cleared through the offices of the oil-producing corporation, and oil owned by the producing corporation is transported through the pipe line of the pipe-line corporation, the transactions between the two corporations were not the transactions of a single corporation, but were, for taxation purposes, transactions of two separate and independent corporations dealing cooperatively with each other with respect to the transportation of oil. Resort may be had to the title of an act when the language of a statute is ambiguous, but when the intent is plain and the language of the statute is clear there is nothing for construction. Sections 500(d) and 501 of the revenue act of 1917 are perfectly plain, and to determine that the sections are not limited to imposing a tax on "public utilities" resort to Subtitle V of the act is not necessary. Where a State legislature has enacted a statute declaring all corporations organized under its laws to transport oil by pipe line to be common carriers, it must be presumed that a corporation organized after the passage of such statute for the purpose of transporting oil by pipe line was organized for the purpose of transporting oil as a common carrier, and that the transportation was so carried on. This presumption is not overcome by the fact that a pipe-line corporation was engaged only in transporting oil for a producing company which owned all of its capital stock, and not for the public. Assuming that an oil-producing corporation, by reason of its ownership of all the capital stock of a pipe-line corporation, was in fact transporting oil for itself alone, and not for the public, the tax imposed by section 501 of the revenue act of 1917 is constitutional.

*Boston Elevated Railway Co. v. Malley.*—United States District Court for the District of Massachusetts (unreported to date; T. D. 3479).

Where under the terms of a charter party ownership, possession and command of a vessel are not relinquished, the charter hire is money paid for the transportation by water of property by freight and subject to the transportation tax levied by section 500 of the revenue act of 1917. Where, under the provisions of a special statute of a State, the operation of a railroad company is placed in the hands of trustees appointed by the governor of the State, the statute providing that the trustees are to act as agents of the railroad company, and not of the State, and providing for financing the railroad company by the State to the extent of making good any deficit, the State treasury to

be reimbursed by levying a special tax against the communities served by the public utility, but nothing contained in the statute to affect the right of the State or any subdivision thereof to tax the railroad company to the same extent as if it had continued to manage and operate its own property, the trustees are operating agents, not public officers, and transportation of coal for the use of the railroad company is not a service rendered to a State exempt from the transportation tax under the provisions of section 502 of the revenue act of 1917.

*Procter & Gamble Co. v. United States; Buckeye Cotton Oil Co. v. United States.*—United States District Court for the Southern District of Ohio, Western Division (281 Fed. 1014; T. D. 3377).

Demurrage is a terminal charge—a part of the charge for transportation—and a charge for demurrage is subject to the transportation tax imposed by Title V, sections 500-503 of the revenue act of 1917, and the corresponding sections of the revenue act of 1918. The payment of taxes under duress or protest is a necessary prerequisite to a suit for their recovery.

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