

TREASURY DEPARTMENT
OFFICE OF
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON

December 9, 1929.

Mr. Edward White,
Chief, Statistical Section.

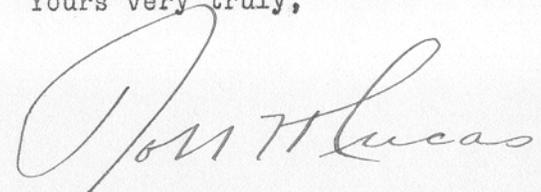
Dear Mr. White:

I am sending you herewith a copy of the Annual Report of the Bureau of Internal Revenue for the fiscal year ended June 30, 1929.

This report presents a good description of the work of the several units of the Bureau, as well as a detailed account of the results accomplished during the fiscal year.

I trust you will find it interesting as well as instructive.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Roy W. Lucas".

ANNUAL REPORT OF THE
Commissioner of Internal
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1929



UNITED STATES
GOVERNMENT PRINTING OFFICE
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ANNUAL REPORT OF THE
 Commissioner of Internal
 Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

TREASURY DEPARTMENT

Document No. 3014

Internal Revenue



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ANNUAL REPORT
OF THE
COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, October 15, 1929.

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, 1929:

*Collections*¹

The operations of the Internal Revenue Bureau during the fiscal year 1929, under the revenue act of 1928 and other internal-revenue tax legislation, resulted in the collection of \$2,939,054,375.43, compared with \$2,790,535,537.68 collected during the fiscal year 1928, an increase of \$148,518,837.75, or 5.3 per cent.

The income-tax collections during the fiscal year 1929 amounted to \$2,331,274,428.64, compared with \$2,174,573,102.89 collected from income during the fiscal year 1928, an increase of \$156,701,325.75, or 7.2 per cent. During the first six months of the fiscal year 1929 the collections embraced payments of the third and fourth installments of the tax due on incomes in the calendar year 1927, together with additional collections on assessments made for prior years, which amounted to \$1,013,071,597.56, compared with \$1,018,227,468.81, representing payments of income tax for the corresponding period of the fiscal year 1928, a decrease of \$5,155,871.25, or 0.5 per cent. During the last six months of the fiscal year 1929 the collections embraced payments of the first and second installments of the tax due on incomes in the calendar year 1928, together with additional collections on assessments made for prior years, which amounted to \$1,318,202,831.08, compared with \$1,156,345,634.08, representing payments of income tax for the corresponding period of the fiscal year 1928, an increase of \$161,857,197, or 14 per cent.

The tax collected on corporations during the fiscal year 1929 was at the rate of 12 per cent on incomes earned in the calendar year 1928 and at the rate of 13½ per cent on incomes earned in the calendar years 1926 and 1927, while the tax collected during the fiscal year 1928 was at the rate of 13½ per cent on incomes earned in the calendar years 1926 and 1927 and at the rate of 13 per cent on incomes earned in the calendar year 1925.

¹ Refunds of taxes illegally collected made during the fiscal year 1929 are shown in a statement on p. 163 of this report.

The provisions of the revenue act of 1928 affecting the tax of incomes of individuals, with the exception of a 25 per cent reduction of the net tax upon earned incomes for calendar year 1928 of \$30,000 or less, were the same in the fiscal year 1929 as in the fiscal year 1928.

The normal income-tax rates on individuals was 1½ per cent upon the first \$4,000 of net taxable income, 3 per cent on the next \$4,000, and 5 per cent on the net taxable income above \$8,000. The surtax rates ranged from 1 per cent on net income in excess of \$10,000 to a maximum of 20 per cent on net incomes in excess of \$100,000. The personal exemption was \$1,500 for a single person and \$3,500 for a married person living with husband or wife. A credit of \$400 was allowed for each dependent.

The miscellaneous tax collections, including all sources of internal revenue except incomes, amounted to \$607,779,946.79 during the fiscal year 1929, compared with \$615,962,434.79 collected during the fiscal year 1928, a decrease of \$8,182,488, or 1.3 per cent.

The principal increases in the revenue from miscellaneous taxes for the fiscal year 1929 were from tobacco manufactures, amounting to \$37,994,502.18, and from "stamp taxes," including the tax on playing cards, amounting to \$15,344,322.60. The principal losses in revenue from miscellaneous sources were due to the repeal of the automobile tax, amounting to \$46,082,400.06, and the increased exemptions in the admissions tax, provided in the revenue act of 1928, amounting to \$11,641,896.26.

The collections of internal-revenue taxes for the fiscal year 1929 and the last seven preceding years are summarized in the following table:

Source	1929	1928	1927	1926
Distilled spirits, including wines, cordials, etc.	\$12,776,628.46	\$15,307,496.45	\$21,194,668.71	\$26,436,334.44
Fermented liquors	100.00	300.00	883.25	15,694.19
Tobacco manufactures	434,444,543.21	396,450,041.03	376,170,205.04	370,660,438.87
Oleomargarine, process butter, etc.	3,623,393.97	3,422,702.90	3,185,297.13	3,092,540.42
Estate and gift tax	61,897,141.48	60,087,233.97	100,339,851.96	119,216,374.82
Corporation capital stock and other special taxes	5,956,295.57	8,698,265.86	8,978,197.65	101,932,733.82
Excise taxes, including tax on automobiles, etc.	5,711,550.04	51,936,591.28	66,829,031.21	150,198,165.88
Admissions to theaters, etc., and club dues	17,328,310.47	28,077,941.91	28,376,657.48	34,054,515.05
Stamp taxes, including playing cards	64,173,530.84	48,829,208.24	37,345,551.43	54,014,239.36
Miscellaneous, including prohibition and narcotic taxes	1,868,452.75	3,152,653.15	3,310,342.33	2,268,714.01
Total receipts from miscellaneous taxes	607,779,946.79	615,962,434.79	645,730,686.19	861,895,750.86
Income taxes	2,331,274,428.64	2,174,573,102.89	2,219,952,443.72	1,974,104,141.33
Total receipts (all sources)	2,939,054,375.43	2,790,535,537.68	2,865,683,129.91	2,835,999,892.19

Source	1925	1924	1923	1922
Distilled spirits, including wines, cordials, etc.	\$25,902,820.28	\$27,580,380.64	\$30,354,006.88	\$45,563,350.47
Fermented liquors	1,954.44	5,327.73	4,078.75	46,086.00
Tobacco manufactures	345,247,210.96	325,633,931.14	300,015,492.98	270,759,384.44
Oleomargarine, process butter, etc.	3,064,155.39	2,863,463.98	2,307,310.84	2,154,535.24
Estate and gift tax	108,939,895.52	102,966,761.68	126,705,206.55	139,418,846.04
Corporation capital stock and other special taxes	95,814,152.60	95,286,105.44	89,603,322.81	89,274,999.69
Excise taxes, including tax on automobiles, etc.	140,852,097.72	245,953,656.71	225,576,959.39	417,400,473.59
Admissions to theaters, etc., and club dues	39,598,397.44	85,722,385.09	77,345,877.72	80,000,589.53
Stamp taxes, including playing cards	49,251,784.18	62,257,553.96	64,875,378.81	58,799,485.45
Miscellaneous, including prohibition and narcotic taxes	13,808,750.20	6,145,373.89	4,868,058.36	7,114,867.70
Total receipts from miscellaneous taxes	822,481,218.73	954,419,940.26	930,655,603.01	1,110,532,618.15
Income and profits taxes	1,761,659,049.51	1,841,759,316.80	1,691,089,534.56	2,086,918,464.85
Total receipts (all sources)	2,584,140,268.24	2,796,179,257.06	2,621,745,227.57	3,197,451,083.00

NOTE.—The figures concerning internal-revenue receipts as given in the above 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 amount expended and obligated in administering the internal-revenue tax laws for the fiscal year 1929 was \$34,377,082.59, not including the amount expended for refunding taxes illegally or erroneously collected, which is in no sense an administrative expense. The aggregate receipts of internal revenue were \$2,939,054,375.43, which makes the cost of operation for the fiscal year 1929, \$1.17 for each \$100 collected, the same as the cost of operation for the fiscal year 1928.

Income Tax Unit

Examination of returns.—The number of returns examined and closed during the year was 2,198,695, of which 1,586,971 were filed by individuals and partnerships and 611,724 by corporations. The policy of classifying returns in the field offices was abandoned, and the duty of selecting the returns to be accepted as submitted in Washington and those which were to be referred to the field for examination was assigned to the preliminary audit section of the clearing division in Washington.

The work began at a later date than in preceding years and the data descriptive of the number of 1928 returns accepted as filed were not available until a date too late to be included in the totals of cases handled during the fiscal year ended June 30, 1929. There is, therefore, no proper basis for the comparison of production for 1929 against the prior year.

However, for the coming year the production should be comparable with that for the fiscal year ended June 30, 1928.

Analysis of production.—The following table shows by years the total production, subdivided into the several methods of closing:

Additional taxes assessed

Taxable year	By agreement	By default	By decision Board of Tax Appeals	By jeopardy assessment	Certificate of over-assessment	No change	Total closed
1917	96	33	111	4	783	759	1,786
1918	74	32	314	15	697	954	2,086
1919	143	61	721	39	785	1,304	3,053
1920	234	86	1,439	67	940	1,658	4,424
1921	191	59	1,047	53	884	2,059	4,293
1922	289	137	1,126	49	1,086	2,987	5,674
1923	819	483	1,229	75	2,316	6,243	11,165
1924	9,287	2,842	624	269	6,309	24,872	44,203
1925	21,126	4,935	522	457	10,942	47,463	85,445
1926	43,997	4,939	182	437	16,610	145,596	211,761
1927	86,279	784	6	193	21,616	588,561	697,439
1928	1,887	19	-----	25	740	1,124,695	1,127,366
Total	164,422	14,410	7,321	1,683	63,708	1,947,151	2,198,695

From the above tabulation, it will be observed that the unit assessed additional taxes in 187,836 cases.

Additional revenue.—The total additional revenue made available for collection was \$260,227,744.14, compared with \$266,657,218.72 for the previous fiscal year. The following table gives complete information relative to the several sources from which additional collectible revenue was obtained:

Revenue made available for collection, fiscal year 1929

Source of revenue	Tax	Interest	Penalties	Total
Regular assessments	\$170,686,211.37	\$30,001,598.77	\$1,809,207.44	\$202,497,017.58
Field agreements (June 1, 1928--May 31, 1929)	36,146,432.17	3,148,446.53	14,497.19	39,309,375.89
Abatement and credit claims rejected	18,421,350.67	-----	-----	18,421,350.67
Total	225,253,994.21	33,150,045.30	1,823,704.63	260,227,744.14

The \$39,309,375.89 in field agreements shown above was assessed under the provisions of Mimeograph 3552, the effect of which is to shorten the interest period by routing deficiency tax cases, agreed to by taxpayers, to collectors, for listing and immediate collection, prior to the reference of such cases to Washington.

Following is presented a tabulation analyzing the \$202,497,017.58 assessed under the regular procedure:

	Total amount assessed	Per cent of total
Assessments based on agreements executed prior to mailing of 60-day letters	\$85,350,630.13	42.2
Assessments based on agreements executed subsequent to the mailing of 60-day letters	16,425,074.62	8.1
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	43,754,229.66	21.6
Assessments listed in appealed cases, after decision by the Board of Tax Appeals	56,967,083.17	28.1
Total	202,497,017.58	100.0

The amount of taxes assessed under the jeopardy provisions of the several revenue acts was \$36,668,958.53. Of this amount, \$22,580,189.76 was assessed under bankruptcy and dissolution procedure, while \$14,088,768.77 was assessed in cases where it was believed the return was fraudulently rendered. Penalties totaling \$8,509,137.67 and interest in the sum of \$5,687,329.38 were listed in connection with these assessments. The total amount assessed under the jeopardy provisions of the law, therefore, was \$50,865,425.58. During the previous year jeopardy assessments, penalties, and interest totaled \$45,685,725.80.

Petitions were filed with the Board of Tax Appeals in respect of proposed assessments amounting to \$139,025,440.05. Penalties totaling \$11,992,406.29 were involved in the cases so petitioned.

Claims and overassessments.—During the year 50,120 claims were adjusted, of which 34,735 were allowed, either in full or in part, and 15,385 were rejected. The number of certificates of overassessment issued in cases where no claims were filed was 42,329. During the previous year the number of claims adjusted was 46,031 and the number of certificates of overassessment issued was 56,136.

The total amount of overassessments stated for 1929 was \$339,528,941.51. Of this amount, \$176,398,377.58 was satisfied by abatement, \$36,535,245.42 by credit, and \$126,595,318.51 by refund. Interest, not included above, in the sum of \$38,768,622.33 was paid on the amounts refunded or credited.

The total amount involved in rejected claims was \$237,573,989.16.

The number of claims filed during the year was 50,299, and the amount involved \$613,052,371.28. During the previous year claims to the number of 43,981, involving \$486,603,619.26, were received. At the end of the fiscal year there were pending for adjustment 13,250 claims.

There were adjusted during the year 13,264 collectors' claims, of which 11,704 recommended abatements or credits and 1,560 recommended refunds. These claims are largely of the blanket type and involved 16,533 items for abatement or credit and 74,342 for refund.

Relation of personnel in number and cost of product.—Reduction in personnel of the Income Tax Unit, Washington, in consequence of the decentralization plan, since 1925 is shown by the table following. With a smaller operating force for 1929 the unit obtained the best production of cases requiring an intensive audit in its history.

Year	Personnel			Salaries		
	Washington	Field	Total	Washington	Field	Total
1925	4,166	2,831	6,997	\$9,460,925	\$7,424,761	\$16,885,686
1926	3,364	3,071	6,435	8,204,810	7,913,800	16,118,610
1927	2,630	3,492	6,122	6,448,170	9,045,500	15,493,670
1928	2,280	3,640	5,920	5,329,530	9,800,000	15,129,530
1929	2,214	3,379	5,593	5,156,940	10,070,940	15,227,880

The pending job.—The following table gives complete statistics for the years 1917 to 1928, inclusive, of the number of returns audited and the percentage remaining open:

Year	On hand June 30, 1925	On hand June 30, 1926	On hand June 30, 1927	On hand June 30, 1928	On hand June 30, 1929	Total audited to date	Percentage remaining open June 30, 1929
1917	3,417	1,372	622	294	185	1,317,343	0.01
1918	6,002	1,877	861	389	232	1,281,322	.02
1919	12,155	2,628	1,184	493	299	1,507,433	.02
1920	90,746	7,121	2,081	637	400	1,654,960	.02
1921	171,221	8,192	2,020	668	409	1,483,806	.03
1922	380,045	141,084	5,136	1,109	575	1,574,847	.04
1923	372,200	154,329	35,316	2,531	1,111	1,324,443	.08
1924	1,975,298	170,786	107,607	15,662	5,019	1,226,103	.41
1925		1,255,351	289,275	38,067	7,305	994,827	.73
1927			1,30,433	120,248	17,104	2,614,655	.65
1928				1,148,088	122,286	2,340,665	4.97
					1,115,522	1,127,366	9.29
Total	2,011,084	742,740	474,535	328,186	270,447	18,447,770	1.44

¹ Incomplete; the preliminary work against the more recent year can not be completed within a fiscal year.

Tax years 1917 to 1926, inclusive.—Considering the returns pending for the taxable years 1917 to 1926, inclusive, which are, in the contemplation of the Income Tax Unit, prior year returns, diminishing balances are observed at the end of each year of prior year work.

The table below presents a comparative picture of the condition of work as of the end of the several fiscal periods indicated:

Year	On hand June 30, 1925	On hand June 30, 1926	On hand June 30, 1927	On hand June 30, 1928	On hand June 30, 1929	Total audited to date	Percentage remaining open after June 30, 1929
1917	3,417	1,372	622	294	185	1,317,343	0.01
1918	6,002	1,877	861	389	232	1,281,322	.02
1919	12,155	2,628	1,184	493	299	1,507,433	.02
1920	90,746	7,121	2,081	637	400	1,654,960	.02
1921	171,221	8,192	2,020	668	409	1,483,806	.03
1922	380,045	141,084	5,136	1,109	575	1,574,847	.04
1923	372,200	154,329	35,316	2,531	1,111	1,324,443	.08
1924	1,975,298	170,786	107,607	15,662	5,019	1,226,103	.41
1925		1,255,351	289,275	38,067	7,305	994,827	.73
1926			1,30,433	120,248	17,104	2,614,655	.65
Total	2,011,084	742,740	474,535	180,098	32,639	14,979,739	.22

¹ Incomplete; the preliminary work against the more recent year can not be completed within a fiscal year.

Examination of the above table discloses that only 32,639 returns for the taxable years 1917 to 1926, inclusive, were pending on June 30, 1929, which is only 22/100 of 1 per cent of the 15,012,378 returns filed in respect to those years.

For the year 1926, attention is called to the fact that 17,104 returns were on hand on June 30, 1929, while for the previous year the number of comparable returns, namely, those for 1925 pending on June 30, 1928, was 38,067. Thus the pending balance of open returns, 2 years old, is less than half as large as that with which the unit was confronted a year ago.

The tabulation below shows the number of cases closed and the net reduction accomplished during the fiscal year 1929 and compares the new cases developed during the fiscal years 1928 and 1929, illustrating clearly the problems which must be met in connection with a study of the work against current year returns. During the consideration of later year returns, the examining forces are often required to audit earlier year cases resulting from the filing of claims, delinquent returns, etc., as a consequence of which many new cases are developed for the so-called prior years.

Year	Cases closed, 1929	Net reduction, 1929	Cases reopened or new cases developed—	
			Fiscal year 1929	Fiscal year 1928
1917	1,786	109	1,677	2,249
1918	2,086	157	1,929	3,630
1919	3,053	194	2,859	5,099
1920	4,424	237	4,187	6,824
1921	4,293	259	4,034	6,943
1922	5,674	534	5,140	12,221
1923	11,165	1,420	9,745	43,548
1924	44,203	10,643	33,560	65,469
1925	85,445	30,762	54,683	84,495
1926	211,761	103,144	108,617	-----
Total	373,890	147,459	226,431	230,478

During the year 226,431 new cases were developed. This figure compares with 230,478 the previous year. It will be observed, in the table above, that the new cases developed during the year 1929 covering the taxable years 1917 to 1925 decreased substantially as compared with the previous year.

Current years.—Returns filed for the taxable years 1927 and 1928 are considered by the Income Tax Unit to represent the current work. During the year, 697,439 1927 returns and 1,127,366 1928 returns were closed.

The selection plan permits the closing of a large number of returns within a few months after the end of the filing period (March 15), and enables the bureau to determine the size of the undertaking for a given year.

Audit in Washington.—The number of returns pending before the several audit sections of the Washington office for the years 1917 to 1926, inclusive, on June 30, 1929, was as follows:

Year	Audit review—				Special adjustment section	Clearing division	Total
	Personal	Corporation	Consolidated returns	Engineer section			
1917	3	8	77	11	31	17	147
1918	5	8	102	15	55	8	193
1919	6	18	137	17	58	10	246
1920	7	18	163	19	92	11	310
1921	6	14	122	20	123	21	306
1922	67	19	162	26	126	13	413
1923	165	58	276	46	217	50	812
1924	1,428	231	845	218	399	117	3,238
1925	2,496	382	1,014	289	572	137	4,890
1926	5,355	806	1,558	671	724	467	9,581
Total	9,538	1,562	4,456	1,332	2,397	851	20,136

The above table shows that practically all returns for the excess-profits tax years are pending in the consolidated, engineering, or special adjustment sections. These returns are the most difficult type with which the unit has to contend and involve consolidated, valuation, appraisal, or fraud features.

The great majority of the consolidated and engineering cases were previously closed and later reopened by taxpayers through the filing of claims. On June 30, 1929, an analysis was made of all cases pending in Washington for the excess-profits tax years. For the year 1917 the following numbers and types were pending before the appropriate sections in Washington:

Personal (section B)-----	3	Engineering-----	11
Corporation (section C)-----	8	Special adjustment-----	31
Consolidated returns (sections C-D-G-R. R.)-----	77	Clearing division-----	17

During the closing week of the year there was a net increase of 5 in the 1917 cases pending, 38 new cases developing while 33 were being closed. The receipt, during the period of a week, of 38 cases indicates that the balance of 147 pending at the close of the year was equal to approximately four weeks' receipts. In reality, however, 171 cases were received during the last four weeks. Of the returns pending for the year 1917, on June 30, 1929, 31, or approximately 20.4 per cent, were in the special adjustment section and are not treated here because it is felt that the cases pending for the determination of fraud should not be considered in any survey made to determine the reasons for delay in closing. Of the remaining 116 cases, 106 were reopened and only 10 were pending for original audit.

The one hundred and ninety-three 1918 cases pending in Washington on June 30, 1929, were distributed as follows:

Personal (section B)-----	5	Engineering-----	15
Corporation (section C)-----	8	Special adjustment-----	55
Consolidated returns (sections C-D-G-R. R.)-----	102	Clearing division-----	8

During the last week in the year a net reduction of 9 was accomplished in the 1918 returns pending, 28 being received while 37 were being closed. This would indicate that the balance of 193 pending on June 30, 1929, was equal to approximately seven weeks' receipts. As a matter of fact, however, 279 cases were received during the 7-week period. Of the 193 cases pending at the close of the year, 55 were charged to the special adjustment section, and are eliminated from this analysis for the reason explained above. The remaining 138 cases included 95 that were reopened and 43 that were on hand for original audit. Of the original audit cases, 36 were charged to the consolidated returns sections and represented but 22 units of work, as 14 returns of closely related nonaffiliated corporations were included and are being audited in connection with the 22 consolidated groups.

Considering the 1919 returns, it was found that the pending balance in Washington as of the close of the year was 246, the returns being distributed as follows:

Personal (section B)-----	6	Engineering-----	17
Corporation (section C)-----	18	Special adjustment-----	58
Consolidated returns (sections C-D-G-R. R.)-----	137	Clearing division-----	10

During the last week of the year there was a net increase of 2 in the returns pending for the taxable year 1919, 57 being received and 55 closed. This would lead to the belief that the pending balance is equal to approximately four weeks' receipts. In reality, however, 229 cases were received during that period. Analysis of the 188 cases for the taxable year 1919 pending in Washington, in sections other than special adjustment, disclosed that 120 were reopened cases and 68 were receiving original consideration. The 68 cases pending for original audit were equal to only 49 units of work, as the figure of 68 included returns of 19 nonaffiliated cases, which were being audited in connection with the consolidated groups with which they are associated.

The 310 cases for 1920, pending audit or review in the Washington divisions, were distributed on the last day of the fiscal year as follows:

Personal (section B)-----	7	Engineering-----	19
Corporation (section C)-----	18	Special adjustment-----	92
Consolidated returns (sections C-D-G-R. R.)-----	163	Clearing division-----	11

The production accomplished during the week ended June 28, 1929, resulted in a net loss to the unit of 1 case, 81 being closed and 82 being received. The receipt of 82 cases during the last week of the year would indicate that the balance of 310 pending on June 30, 1929, was equal to only four weeks' receipts. The number of returns actually received during the four weeks' period referred to, however, was 329.

Eliminating from consideration the 92 cases charged to the special adjustment section, it was found that the balance of 218 included 119 reopened cases and 99 original audit cases. The original audit cases represented only 74 units of work, as returns of single corporations to the number of 25 were being audited in connection with the consolidated groups with which they are related.

At the close of the year there were pending in the Washington audit sections 306 returns for the taxable year 1921. These returns were distributed among the several audit sections as follows:

Personal (section B)-----	6	Engineering-----	20
Corporation (section C)-----	14	Special adjustment-----	123
Consolidated returns (sections C-D-G-R. R.)-----	122	Clearing division-----	21

A net reduction of 8 was effected in the number of 1921 returns pending, during the last week of the year. In that period 100 cases were closed, 92 being received. From this it will be seen that the pending balance of returns for the year 1921 is not quite equal to 4 weeks' receipts. During the last 4 weeks, however, 307 cases for that year were received. The study made of the 183 open returns pending on June 30, 1929, exclusive of the 123 charged to the special adjustment section, disclosed that 96 were reopened cases and 87 were receiving original consideration. The 87 returns, however, resolve themselves into 58 units of work, as there are included in this total the returns of 29 single corporations which are closely related to that number of consolidated groups.

Reduction in number of 60-day letters mailed as related to appeals filed.—During the year the Income Tax Unit mailed 16,980 60-day letters, compared with 38,537 issued the previous year. The mail-

ing of 60-day letters is the final audit action of the Income Tax Unit. The policy was adopted of not mailing 60-day letters until it was definitely determined that there was no possibility of closing the cases on an agreement basis. Attention is directed to the fact that, compared with the previous year, there was a decrease of 21,557, or more than 50 per cent in the number of such letters mailed.

The number of appeals filed with the Board of Tax Appeals was 5,139, covering 8,144 taxable years. During the previous year 9,908 appeals were filed, covering 16,376 years. Below is given a tabulation showing the taxable years covered in the petitions filed during the fiscal years 1928 and 1929:

Year	1928		1929	
	1928	1929	1928	1929
1917.....	174	62	1924.....	3,274
1918.....	339	89	1925.....	3,000
1919.....	476	118	1926.....	825
1920.....	966	198	1927.....	17
1921.....	823	166	1928.....	13
1922.....	1,844	265	Total.....	16,376
1923.....	4,638	579		8,144

By reducing the number of 60-day letters mailed, the unit has prevented the filing of appeals in many cases which previously would have been considered controversial. The effect of this method of operation is especially noticeable in the smaller number of cases pending for hearing before the Board of Tax Appeals and special advisory committee.

The audit in the field.—During the year revenue agents and auditors in the offices of internal revenue agents in charge submitted recommendations for the closing of 455,391 cases.

Of the 455,391 returns on which the field divisions submitted recommendations for closing, thorough field investigations were made in 315,089 cases, 48,350 being forwarded with recommendations for closing after an investigation of specific items which required further explanation. In 91,952 cases the field forces concluded, after a second survey, that the returns should be accepted as filed.

Deficiency taxes in 134,499 cases were proposed as a result of the audit in the field, and in 40,106 overassessments were disclosed. Agreements were secured in 128,152 of the 174,605 changed cases. The amount of the deficiencies to which agreements were secured by the field forces was \$65,382,672.32.

The pending job of the field divisions for the fiscal year 1930 as known on June 30, 1929, will be to conduct field or office investigations in 98,153 1927 and prior year cases and in approximately 350,000 1928 cases. The following table shows, by taxable years, the distribution of returns pending in the field division on June 30, 1929:

1917.....	38	1924.....	1,781
1918.....	39	1925.....	2,415
1919.....	53	1926.....	7,295
1920.....	90	1927.....	85,878
1921.....	103	1928.....	80,895
1922.....	162		
1923.....	299	Total.....	179,048

The preliminary audit section of the clearing division is rapidly classifying the returns for the taxable year 1928. On June 30, 1929, 80,895 returns for this year had been referred to the field for investigation, and the balance will be in the possession of the several field divisions at an early date.

Policy and procedure changes effected—Mailing of 30-day letters and agreement forms to transferees.—Effective August 1, 1928, directions were issued for the mailing of the usual 30-day letter and agreement Form 866 to all transferees whom the unit proposes to hold liable for taxes of the transferor under the provisions of section 280 of the 1926 act or 311 of the 1928 act. Experience has demonstrated that by operating in this manner many petitions to the Board of Tax Appeals and many conferences before the special advisory committee are eliminated.

Claim rejection letter revised.—The rejection letter on those claims in which the taxpayer relies upon possible advantageous decision on cases pending before the Board of Tax Appeals or the courts has been revised to inform him of his right of reopening within two years, or, if decision has not been rendered during that time, of his privilege of making application within two years from the date of the rejection of the claim for an agreement, under section 608 of the revenue act of 1928 to suspend the running of the statute of limitation for filing suit from the date of the agreement to the date of final decision on the pending case.

Mailing of Treasury checks to taxpayers' agents.—Instructions were issued on September 17, 1928, directing that when a power of attorney specifically authorizes the mailing or delivery of a Treasury check to any one of two or more attorneys, accountants, or agents who are not members of the same firm, or whose addresses are shown as being in different cities, certificates of overassessment shall be prepared to show the name and address of the taxpayer only.

Procedure governing the audit of returns of domestic building and loan associations.—A marked change in the policy of the bureau with respect to the audit of domestic building and loan associations was necessitated by the decision of the United States Supreme Court in the case of the United States *v.* The Cambridge Building & Loan Co.

The principle established by the court is that the building and loan laws of the State of incorporation are controlling and the creation and recognition of domestic building and loan associations by the State establishes it as such, provided substantially all the business is confined to making loans to members. As a result of this decision, the unit is now able to determine which associations are true domestic building and loan associations, and to extend to them the exemptions allowable under the several revenue acts.

Taxpayers required to waive their right to refund prior to acceptance of offer in compromise.—In all cases in which offers in compromise are accepted due to the inability of taxpayers to satisfy completely their full tax liability, the Income Tax Unit is requiring such taxpayers to waive their right to any refund upon any return filed prior to the date of the compromise, to the extent of the difference between the tax liability sought to be compromised and the amount accepted in compromise.

Taxpayers advised that interest will be assessed in addition to deficiency tax agreed to.—In order to avoid unnecessary correspondence in cases

in which taxpayers signify their intention to enter into agreements on Form 866, or other agreement forms, with respect to deficiencies in tax, instructions were issued that taxpayers be advised that, in addition to the deficiencies, interest thereon will be computed under the appropriate provisions of the law at the rate of 6 per cent per annum, which will be assessed and collected as a part of the tax.

Audit findings resulting in deficiencies to be thoroughly explained to taxpayers in order to increase the number of cases closed by agreement.—In furtherance of its efforts to secure agreements, the unit adopted the policy, in every case where a deficiency tax was proposed, of more thoroughly explaining the basis for changes, and in case of protests, of applying every means to support its conclusions by reference to more recent court and Board of Tax Appeals rulings, etc. No case is placed in a 60-day status until every effort to convince the taxpayer has been exhausted. This change has been reflected in the large increase in the number of final agreements received.

Returns filed by insurance companies to be audited in the field.—I. T. U. Order 109 was modified with respect to the provisions governing the audit of returns of insurance companies. Such amendment changed the previous instructions that returns of insurance companies be audited in Washington and directed that the general rules as to classification and field audit should apply. Provision was made for the retention of the convention edition filed with the return for review purposes in Washington and for the field investigation to be made from taxpayer's retained copy.

Instructions governing the preparation of closing agreements.—The experience gained in the first six months of the current fiscal year as to the proper preparation of closing agreements under section 606 of the 1928 act, and procedure in disposing of the volume of cases, was the basis of specific and detailed instructions issued to the field forces and the Washington personnel. To insure correct agreement and permanent office record, directions were issued that the duplicate copy should be formally signed and approved by three officers of the unit.

Handling of agreements signed by corporations in cases involving questions under section 104 of the revenue act of 1928 or section 220 of the prior revenue acts.—Instructions were issued directing that in all cases where an audit of a corporation's return discloses that the provisions of section 104 of the revenue act of 1928 or section 220 of the prior revenue acts may be applicable and the corporation has signed a closing agreement under section 606 of the revenue act of 1928, the closing agreement will not be referred to the Commissioner of Internal Revenue for signature and the approval of the Secretary of the Treasury or the Undersecretary until the matter involving the liability of the corporation under section 104 of the revenue act of 1928 or section 220 of the prior revenue acts has been finally disposed of, either within the bureau or before the Board of Tax Appeals.

Central control file for waivers established.—The procedure of the unit with respect to the filing of waivers was changed as of April 1, 1929. On that date a central waiver file was established in the records division, the motive being the desire of the bureau to safeguard to the greatest possible extent these important documents and at the same time to institute a system whereby auditors charged with

the responsibility of auditing such cases will be advised 60 days in advance that the waivers on file are about to expire.

Returns to be classified in Washington rather than in the field.—In order to secure a more uniform classification of returns warranting further investigation, as well as a better control over distribution of field work between agents' and collectors' offices, it was directed that the classification should be made in Washington, and the returns routed for field investigation in accordance with the rule established.

Audit of cases involving the receipt of trust income in lieu of dower.—Treasury Decisions 4256, 4257, and 4258, based upon court decisions, were issued, establishing a rule of law that a widow by electing to accept a testamentary provision for the payment to her of a certain sum annually of trust income in lieu of dower does not realize taxable income therefrom until the amounts so paid exceed the value of her dower right at the time of election. Instructions were issued as to prompt consideration of estate or trust affected, in that the payments made must be considered capital expenditure, and not as distribution of income to a beneficiary.

Inspection permitted under certain conditions in cases involving refunds, credits, or abatements in excess of \$20,000.—Pursuant to an Executive order issued on March 14, 1929, directing that decisions of the Commissioner of Internal Revenue allowing a refund, credit, or abatement of income, war-profits, excess-profits, estate, or gift taxes, in excess of \$20,000, be open to inspection in accordance, and upon compliance, with Treasury Decision 4264, procedure was adopted carrying the order into immediate effect. The preparation of such public decisions is accomplished by the review division of the general counsel's office.

Community property returns for 1927 and subsequent years.—In order that taxpayers in community property States may be advised as to the position of the bureau with respect to income tax returns filed in those States, for 1927 and subsequent years, instructions were drafted and issued on April 6, 1929, defining the method of consideration and the procedure to be followed.

Reopening of cases in which closing agreements have been made.—If facts indicating the existence of fraud are discovered in any income tax case in which there has been a closing agreement, a complete statement thereof must be forwarded to the special adjustment section, after which the matter will be referred to the general counsel for an opinion as to whether there is a sufficient showing of fraud to warrant reopening.

Determination of affiliations—Field procedure.—In order that the field verification of consolidated returns may be complete when the report is forwarded to the bureau, internal revenue agents in charge were directed to determine the affiliation status, in accordance with the regulations governing affiliation, of all returns under verification for which a consolidated return was filed or is required by law.

Handling of final agreements as to specific issues.—On December 20, 1928, instructions were issued directing that final agreements as to specific issues under section 606 of the revenue act of 1928 be referred to the representatives of the general counsel attached to the audit review division for approval.

Minor administrative changes.—Delays in the statements of conclusion reached in conference with taxpayers or their representatives

were reduced to a minimum as a result of instructions issued to all conferees that they report immediately the action taken by them in advising those concerned of the decisions reached in conferences.

New forms were devised and mimeographed for the purpose of requesting from taxpayers, where necessary, information regarding receipt of dividends which had not been reported on their returns.

It was found practicable in the printing of income tax return forms for the taxable year 1928 to combine several forms previously required, thereby enabling taxpayers to prepare and file returns, giving all necessary information with greater ease and facility.

Organization changes.—During the year three changes in organization were made. The first was made on July 1, 1928, when section E was abolished and its functions transferred to sections C and D of the audit review division. The other changes, made on May 6, 1929, were the abolishment of the special assessment section and the merger of sections A and C. The duties and functions of the special assessment section and section A were transferred to the remaining sections of the audit review division.

Present organization.—On page 15 is given a chart of the Income Tax Unit, both Washington office and field service, as of June 30, 1929.

Audit review division.—The audit review division as now constituted is a consolidation of what were formerly the consolidated returns audit division, corporation audit division, personal audit division, engineering division, and special assessment section.

It is composed of six major units, designated section B, C, D, G, railroad and engineering, and five minor units, designated review group, conference group, Alien Property Custodian unit, travel unit, and comparative unit, with a total personnel of 767. The duties of the units are as follows:

Section B: Audits individual, partnership, and fiduciary returns.

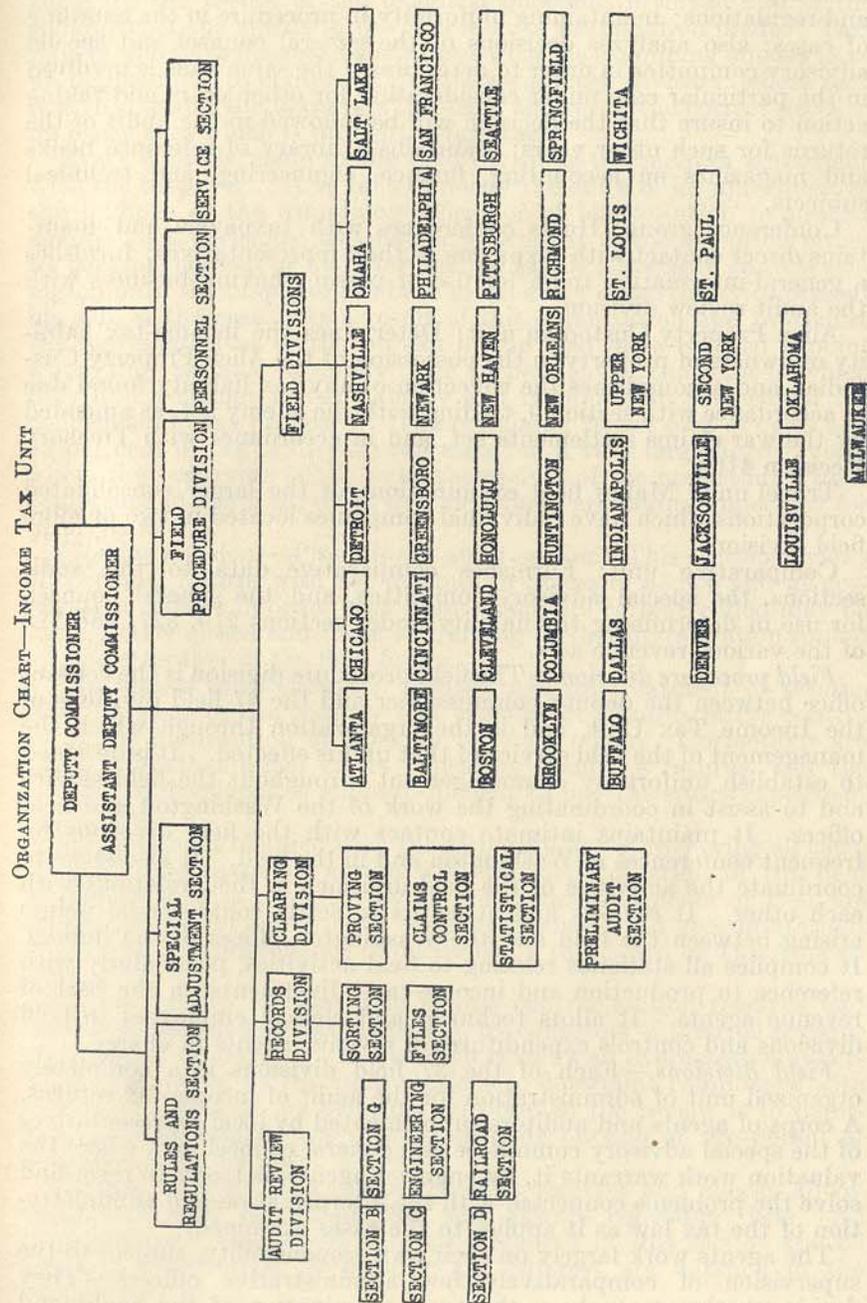
Section C: Determines affiliations and reviews field audit reports of various classes of consolidated and single corporations.

Section D: Reviews and settles cases involving the establishment, renewal, and closing of replacement funds; determines tax liability under the special assessment provisions of the various revenue acts; determines tax liability of foreign steamship corporations, affiliated insurance corporations, Hawaiian sugar corporations, interstate public utilities, and certain other affiliated corporations.

Section G: Reviews consolidated and single corporation income tax cases involving natural resources, and reports prepared by travel auditors.

Railroad section: Audits returns and claims filed by steam railroads, and such public-utility companies as report to the Interstate Commerce Commission.

Engineering section: Appraises valuation of industrial and natural resource properties for the determination of profit or loss on sale and the computation of depreciation and depletion; estimates ore reserves and computes the allowable depletion deduction; acts, where necessary, in an advisory capacity on other problems of a technical nature, such as depreciation, obsolescence, and inventories. Among the natural resources valued are metal mines, such as gold, silver, copper, iron, lead, zinc, etc.; deposits of sulphur, oil, and gas, sand, clay, limestone, etc.; timber and timberlands; water rights and power sites.



Review group: Reviews the work of the audit sections, both as to accuracy of computations and as to the correct application of laws and regulations; maintaining uniformity in procedure in the handling of cases; also analyzes decisions of the general counsel and special advisory committee in order to determine if the same issue is involved in the particular case under consideration for other years and taking action to insure that the decision will be followed in the audit of the returns for such other years; maintains a library of reference books and magazines on accounting, finance, engineering, and technical subjects.

Conference group: Holds conferences with taxpayers and maintains direct contact with taxpayers or their representatives; furnishes a general-information room for use of persons having business with the audit review division.

Alien Property Custodian unit: Determines the income-tax liability of owners of property in the possession of the Alien Property Custodian and accomplishes the collection of any tax liability found due in accordance with section 9, trading with the enemy act, as amended by the war claims settlements act, and in accordance with Treasury Decision 4168.

Travel unit: Makes field examinations of the larger consolidated corporations which have individual companies located in two or more field divisions.

Comparative unit: Furnishes comparative data to the audit sections, the special advisory committee, and the general counsel, for use in determining tax liability under sections 210, 327, and 328 of the various revenue acts.

Field procedure division.—The field procedure division is the contact office between the deputy commissioner and the 37 field divisions of the Income Tax Unit, and is the organization through which the management of the field service of that unit is effected. It is designed to establish uniformity of management throughout the field service and to assist in coordinating the work of the Washington and field offices. It maintains intimate contact with the field divisions by frequent conferences in Washington and in the field. It also seeks to coordinate the activities of the field divisions in their relations with each other. It reviews and attempts to settle controversial points arising between the field and the Washington offices of the bureau. It compiles all statistics relating to field activities, particularly with reference to production and income-tax adjustments on the part of revenue agents. It allots technical and clerical employees to field divisions and controls expenditures of revenue agents in charge.

Field divisions.—Each of the 37 field divisions is a completely organized unit of administration for the audit of income-tax returns. A corps of agents and auditors supplemented by local representatives of the special advisory committee and general counsel and, where the valuation work warrants it, by engineer agents, is ready to meet and solve the problems connected with the interpretation and administration of the tax law as it applies to the cases examined.

The agents work largely on their own responsibility, subject to the supervision of comparatively few administrative officers. They decide whether to make a thorough examination of the books and

records or to investigate questionable items only. Their reports are submitted for a careful review by agents whose experience qualifies them for the review of the technical questions involved and of the judgment of the agents in the character of examination made. Taxpayers who have discussed their cases with the examining officers have an opportunity to confer with conferees in each division, whose task it is to consider the taxpayers' protests and reach the correct decision on every case which is brought before them.

Every effort is made in the field divisions to reach an agreement with the taxpayer. If he fails to notify the office of his agreement to the findings of the examining officer or of his intention to protest against such decisions, the matter is brought to his attention either by personal contact or by letter, and no case is allowed to go to Washington until the taxpayer has been given every opportunity to present his side of the case. As a result of this organization and procedure the representatives of the bureau in the field have reached a point where they are able to finally close 80 per cent of the cases in which they find a change in tax liability and involving 30 per cent of the deficiencies in tax proposed. The remaining 20 per cent of cases and 70 per cent of tax in dispute represent, to a very large degree, cases where the taxpayers fail to avail themselves of the opportunity for a conference in the field, or as to which there are points undecided for prior years.

Clearing division.—Preliminary audit section: This section reviews all personal returns with net incomes in excess of \$5,000 and all corporation returns in order that those which are correctly filed may be immediately closed and those warranting further investigation routed for the attention of the field forces.

The review in Washington insures uniform treatment of returns from all parts of the country and permits an administrative control as to the distribution of work to the field offices. Corrections are made of mathematical errors appearing upon the returns, and the amount so developed is almost sufficient to pay the entire expense of the review.

This section is charged with the responsibility of reviewing all cases in which the taxpayer agrees with the determination of the field officers as well as cases involving only overassessments or that are recommended for acceptance without change. All recomputations necessary as a consequence of decisions by the Board of Tax Appeals are made.

Claims control section: The claims control section receives and records claims filed by taxpayers and by collectors of internal revenue on behalf of taxpayers. This section reviews all overassessment certificates prepared by the audit sections to determine compliance with procedure. One of the principal purposes of the review is to determine that allowances are not being made outside of the period of limitation fixed by law.

Proving section: The proving section receives and checks all returns forwarded to Washington and proves collectors' lists. All commissioner's assessment lists are prepared in this section and all offers in compromise of penalty and interest are handled in the proving section.

This section prepares the records preliminary to the final closing of cases under section 606 of the revenue act of 1928.

Statistical section: The major activity of the statistical section is the compilation of economic data reported in the income-tax returns and estate-tax returns, in accordance with the provision contained in the successive revenue acts beginning with the revenue act of 1916, requiring the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prepare and publish annually statistics with respect to the operation of the income-tax law, including classification of taxpayer and of income, the amounts allowed as deductions, exemptions, and credits, and any other facts deemed pertinent and valuable.

In accordance with this provision of the several revenue acts, the statistical section has prepared and published a series of reports under the title "Statistics of Income." The first of these reports was compiled from income-tax returns for 1916. This was followed by similar compilations for each of the subsequent years, and during the present fiscal year there has been issued both the "Statistics of Income from the Returns for 1926," which returns were filed during 1927, and "The Preliminary Report of Statistics of Income for 1927," compiled from the income-tax returns filed to August 31, 1928. The complete report from the returns for 1927 was nearing completion at the end of the fiscal year.

In these reports the financial and economic data contained in the income-tax returns of individuals and corporations are analyzed and presented, not only in their national aspect, but also for each State and Territory and the District of Columbia separately, and to some extent for cities and counties.

A synopsis of the tables presented in the Statistics of Income for 1927 embraces the following:

For individual income-tax returns:

Distribution by income classes showing number of returns, net income, net tax, average rate of tax to net income, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits.

Distribution according to sex and family relationship, by size of net income, showing number of returns and net income in each classification.

Distribution of income by sources of income, by income classes, showing amount of income reported from wages and salaries; business and partnerships; profits from sale of real estate, stocks, bonds, etc.; capital net gain from sale of assets held for more than two years; rents and royalties; interest and investment income; interest on Government obligations not wholly exempt from tax; dividends on stock of domestic corporations; fiduciary; miscellaneous deductions; loss from sale of real estate, stocks, bonds, etc.; contributions.

Obligations of the United States or its possessions; of States and Territories or political subdivisions thereof, or securities issued under the Federal farm loan act, showing for individual returns, distributed by income classes, the amount of wholly tax-exempt and partially tax-exempt obligations and the amount of interest received therefrom, as reported on returns showing net income of \$5,000 and over.

Income from business: Distributed by industrial divisions, showing number of returns and net profits from business reported by individuals having net income from all sources of \$5,000 and over.

Sources of income: Frequency distribution by size of specific source of income reported by individuals having net income of \$5,000 and over, showing for salaries, commissions, etc.; business or profession; dividends on stock of domestic corporations; rents and royalties; profits from sale of real estate, stocks, bonds, etc.; capital net gain from sale of assets held more than two years, the number of individuals who reported income from these sources, and the total amount reported.

For corporation income-tax returns:

Distribution by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax.

Receipts and deductions: Income statement of compiled receipts and statutory deductions distributed by major industrial divisions for corporations reporting net income and no net income, and showing gross sales; cost of goods sold; gross profits from sales; gross profits from operations other than amounts reported as gross sales; interest other than interest on Federal, State, and municipal bonds; miscellaneous receipts; dividends received on capital stock of domestic corporations; interest on Federal, State, and municipal bonds; interest paid; taxes paid other than income taxes; bad debts; depreciation; depletion; miscellaneous deductions.

Assets and liabilities: Composite balance sheet for all corporations submitting statements of assets and liabilities by major industrial divisions, showing the number of corporations reporting par value common stock and no par value common stock; cash on hand; notes receivable and accounts receivable; inventories; tax-exempt investments; land, buildings, and machinery; miscellaneous assets; total assets; notes payable; accounts payable; bonded debt and mortgages; miscellaneous liabilities; capital stock—preferred and common; surplus and undivided profits; deficit; total liabilities.

Cash dividends and stock dividends, distributed to shareholders:

Distribution by size of net income and net deficit, by major industrial divisions, showing number of returns, amount of net income and net deficit.

In the complete report of statistics of income compiled from the returns for 1927, these data are shown for 4,101,547 individuals whose aggregate statutory net income was \$22,545,090,553, with tax liability of \$830,639,434; and for 475,031 corporations, comprising 259,849 which reported statutory net income amounting to \$8,981,884,261 and tax liability of \$1,130,674,128 and 165,826 which reported no statutory net income; also 49,356 inactive corporations.

The report also presents historical summaries of the income and tax reported during the present epoch of income taxation. In addition to the statistical tables prepared from the income-tax returns, the report embraces data tabulated from other forms of Federal returns, among which are the estate-tax returns, for which are shown the form of property and the amount of estate left by the decedent and the amount of estate tax according to size of net estate for resident decedents and nonresident decedents.

A function of the statistical section is the preparation of special reports of data compiled from the corporation and individual income-tax returns for administrative and legislative purposes and in response to requests of other departments of the Government.

Records division.—Files section: This section consists of seven subsections, five of which record and control the movement of returns, reports of field investigations, claims and other documents pertaining to tax years for which the statute of limitations has not tolled. The work is apportioned by collection districts arranged so that a fairly equal share of the total number of returns is received in each subsection.

After the statute has tolled the returns for that particular year are removed to subsection F, which has the custody and control of millions of returns filed for all years since the passage of the excise-tax act of 1909. All special files of correspondence, reports, and other documents are assigned to this subsection.

Subsection G is assigned varied duties, such as the furnishing of copies of returns, reports, etc., to taxpayers and others after passing upon their right to receive such copies; the control of returns and files requisitioned by the general counsel; and the proper routing and disposition of returns when the bankruptcy, receivership, or dissolution of the taxpayer is involved.

The files section controls all individual and corporation returns requiring field examinations prior to forwarding them to the appropriate revenue agents or collectors for investigation.

After the field examinations are completed the returns, accompanied by revenue agents reports, are transmitted to the files section, where proper control cards are made and the returns and reports routed to the appropriate audit section for review.

Requisitions from the office of the general counsel for returns and other documents for association and use by that office are handled in this section.

Numerous requests were made by taxpayers and their agents for copies of returns, reports, and schedules, in payment for which the sum of \$10,622 was received.

The files section assembled and routed to proper destination all claims requiring adjustment.

On April 1, 1929, there was established a central file of waivers of the statute of limitations. The original waiver rests permanently in the central file, a copy being attached to the return. Sixty days prior to the expiration date of the waiver, the audit unit is sent a written reminder and the auditor must indicate in reply whether the tax is to be assessed or an extension waiver requested.

Sorting section: The three subsections of this section receive and audit withholding returns and related claims, assemble returns of information for check against income reported on personal returns, and conduct such correspondence as is necessary to secure the filing of proper withholding and information returns. Several changes in methods of assembling and sorting information forms for the current year have resulted in expediting the work and a more effective use of the forms.

All information reports of salaries, interest, and dividends and all forms showing names and addresses of taxpayers were received and

sorted by this section. Many additional reports were filed, due principally to the inclusion of dividend payments on the regular check-size forms. Much profitable additional information was received, with no additional expense. The combination of dividend and salary reports saved printing of forms and the transcription of the separate items from the list form of dividend reports formerly used. There were 5,225,550 reports forwarded to the several collectors for comparison with returns, Form 1040-A, and discovery of delinquent taxpayers.

Comparison was made between the information forms and the personal returns, Form 1040, on file in Washington, classified as "Accepted." When comparison indicated that the taxpayer had failed fully to account for all his income, effort was made through correspondence or by examination of related returns and records to establish the facts, and where deficiencies in tax were disclosed, the proper assessments were made. The exact value of this comparison can not be determined in money, as errors called to the attention of taxpayers now assist the taxpayer to avoid similar omissions from future returns. Many amended returns are being filed as a result of advice from this office, which returns have not been included in the above figures.

Investigation of alien ownership certificates and information reports showing income paid to nonresident aliens was made. Letters were mailed to aliens which resulted in the receipt of delinquent personal returns and remittances aggregating \$59,388. These forms were also used in the verification of tax claimed to have been paid at the source on personal and corporate returns of nonresident aliens and the adjustment of refund and exemption claims. This comparison disclosed much unreported income, which has led to the routing of all personal returns of aliens for the year 1928 to the sorting section for appropriate action.

The section audited all monthly and annual withholding returns reporting tax paid at source, which resulted in additional assessments totaling \$65,650. Through follow-up methods annual withholding returns were secured which disclosed further tax in the amount of \$105,583.

Rules and regulations section.—The primary function of the rules and regulations section is the furnishing of information on technical and administrative questions. The inquiries received in the section originated with taxpayers or their representatives, heads of departments, foreign governments, audit divisions, collectors, and revenue agents. In addition to the rulings made by correspondence, numerous questions of income tax law and administration were settled in conference.

Certain classes of Treasury decisions and mimeographs for the information of collectors of internal revenue and internal-revenue agents in charge were prepared in the section.

A draft of regulations under the revenue act of 1928, approved May 29, 1928, was prepared during the year.

To this section is delegated the preparation of all income-tax forms. During the year many of the forms were revised to correspond with the provisions of the revenue act of 1928 and to provide for greater simplicity.

A subject file is maintained for the Income Tax Unit, making immediately available thousands of rulings, decisions of the Board of Tax Appeals, and court decisions on income-tax matters.

Rulings pertaining to income tax were prepared for publication in the Internal Revenue Bulletin.

The section obtained the necessary evidence and prepared rulings in cases involving claims of tax exemption. Under section 231 of the revenue act of 1926 and prior revenue acts, 14 classes of organizations were granted exemption from filing returns and paying income tax. Under section 103 of the revenue act of 1928 exemption is extended to 17 classes of organizations.

Except for certain special cases the section also performs the administrative work under section 280 of the revenue act of 1926 (section 311 of the revenue act of 1928), relating to the liability to income tax of transferees of assets.

The rules and regulations section reviews the evidence in cases under section 220 of the revenue act of 1926 and prior revenue acts (section 104 of the revenue act of 1928), relating to accumulation of surplus to avoid surtaxes, with a view to determining whether the section should be invoked.

Service section.—The service section, as the name implies, handles all matters which do not fall properly within the scope of any other division or section but which are common to all.

The stenographic subsection of this section furnished stenographic and typing service for the entire Income Tax Unit and for the special advisory committee.

The power of attorney unit received, reviewed, and recorded powers of attorney, granting to duly qualified accountants and attorneys the right to represent specified taxpayers before the unit or field offices in controversial cases.

The statistical unit prepared reports of production for the use of executive officers concerned and compiled the monthly, quarterly, and annual statements of the unit.

The special correspondence control unit received, recorded, and controlled every item of special correspondence received by the unit requiring immediate reply.

Requisitions for supplies, service, and equipment originating in the several sections of the unit were received and handled by this section.

Personnel.—During the year there was a decrease of 327 in the personnel employed by the unit. Of this number, 66 were from the Washington force and 261 from the field. The unit, however, was able to complete its work without filling all vacancies, due primarily to the more current condition of the work and to the greater interest displayed by a better trained and consequently more capable personnel. Following is a table analyzing the changes in personnel which occurred during the year:

	Technical	Clerical	Total
WASHINGTON FORCE			
Personnel, June 30, 1928.....	940	1,340	2,280
Additions:			
New appointments.....	5	130	135
Reinstatements.....		5	5
Transferred from field to unit.....	3		3
Transferred from other units of bureau.....	1	2	3
Temporary appointments.....		23	23
Total additions.....	9	160	169
Separations:			
Resignations.....	28	91	119
Transferred to other units of bureau.....	15	28	43
Transferred to other Government offices.....		50	50
Transferred to field.....	4	9	13
Discontinued and removed.....	2	3	5
Deaths.....		5	5
Total separations.....	49	186	235
Personnel, June 30, 1929.....	900	1,314	2,214
FIELD FORCE			
Personnel, June 30, 1928.....	2,861	779	3,640
Additions:			
New appointments.....	6	103	109
Reinstatements.....	4	9	13
Transferred from unit.....	4	8	12
Transferred from other units of bureau.....	4	2	6
Transferred from other Government offices.....		3	3
Restored to duty.....	3		3
Reassigned—auditor from clerk.....	1		1
Temporary appointments.....		46	46
Total additions.....	22	171	193
Separations:			
Resignations.....	179	94	273
Separations (temporary clerks).....		88	88
Appointed auditor from clerk.....		1	1
Deaths.....	12		12
Retired.....	4		4
Transferred to other units of bureau.....	18	2	20
Removed and discontinued.....	39	9	48
Transferred to Treasury Department.....		2	2
Suspension.....	1		1
Appointed internal-revenue agent.....		1	1
Transferred to other Government offices.....		4	4
Total separations.....	253	201	454
Personnel, June 30, 1929.....	2,630	749	3,379

Surplus property.—Surplus property, such as office furniture and equipment, valued at \$3,398, was released during the year to the administrative division of the bureau for reissuance. This was made possible, mainly, by the reduction in personnel.

Economies effected.—The efficiency measures instituted with their resultant economies may be grouped under three general headings, as follows:

Concentration of activities.

Improved procedure.

Other economies.

Concentration of activities: Three sections of the audit review division were abolished. The personnel of the discontinued sections was transferred to other sections. As a direct consequence of these changes, 11 supervisory officers were placed on productive work. The sections discontinued were E, A, and special assessment.

Improved procedure: Procedural changes determined upon and placed in effect during the year were as follows:

The procedure in the handling of cases under section 280 of the revenue act of 1926 was changed so as to provide for the mailing of the usual 30-day letter to persons whom the unit proposes to hold liable as transferees for taxes of transferors. In the 30-day letter, not only is the transferee notified of his proposed liability under section 280, but the basis for the tax against the transferor is explained. Prior to this change the first formal notice the transferee had from the unit was a 60-day letter. By handling cases of this type in the manner prescribed under the new procedure many petitions to the Board of Tax Appeals and conferences before the special advisory committee have been eliminated.

Form 656, prescribed for the use of taxpayers in submitting offers in compromise, has been revised so as to provide (1) as a part of the consideration of the offer, that the taxpayer expressly agree that all payments and other credits theretofore made to the accounts for the years under consideration, for which an unpaid liability exists, shall be retained by the United States; (2) that the taxpayer expressly waive any and all claims for refunds or overpayments to which he may be entitled for any year or any period fixed by law, expiring prior to the date of the acceptance of the offer, as is not in excess of the difference between the tax liability sought to be compromised and the amount offered; and (3) that the taxpayer expressly waive the benefit of any statute of limitations affecting the collection of the liability sought to be compromised, and in the event of the rejection of the offer, consent to the extension of any statute of limitation affecting the collection of such liability by the period of time (not to exceed two years) elapsed between the date of the filing of the offer and the date on which final action thereon is taken. These changes afford better protection of the Government's interests in such cases. Form 866 was also revised so that taxpayers' copies could be mailed in window envelopes. This change resulted in avoiding the use of over 150,000 form letters per year and the time of three typists required to address them.

In order to avoid unnecessary correspondence, instructions were issued to the effect that in letters notifying taxpayers of proposed deficiencies there shall be included a statement to the effect that in addition to the deficiency, interest thereon will be computed under the appropriate provisions of the law at the rate of 6 per cent per annum, which will be assessed and collected as a part of the tax.

To facilitate the expeditious closing of cases, instructions were issued that in all cases where a change in tax liability was determined, a complete and detailed explanation of the changes be furnished in correspondence with the taxpayer, together with the reasons therefor and the authorities or precedents relied upon by the unit in support of its position, including citations of the law, regulations, court decision, Board of Tax Appeals decisions, and published rulings.

The audit of returns of insurance companies was transferred to the field. This eliminates the special treatment in Washington formerly accorded returns of this character. Provision was made for the retention of the convention edition filed with the returns for review purposes in Washington and for the field investigation to be made on the basis of the taxpayer's retained copy.

The experience gained in the first six months of the fiscal year as to the proper preparation of closing agreements under section 606 of the 1928 act and procedure in disposing of the volume of cases was the basis of specific and detailed instructions issued to the field forces and the Washington personnel. To insure correct agreements and adequate office records, directions were issued that the duplicate copy should be formally signed and approved by three officers of the unit.

The establishment of a central waiver file in the records division provides additional safeguards for these highly important documents. The establishment of this file permitted the adoption of a system of notifying auditors, charged with the responsibility of auditing such cases, that 60 days from the date of notification the audit of the cases specified must be completed. This procedure affords better protection of the Government's interests against the running of the statute of limitations on assessments.

In order to secure a more uniform classification of all returns for audit purposes, as well as a better control over distribution of field work between agents' and collectors' offices, it was directed that such classification be made in Washington.

The preparation in Washington of the original and duplicate cards used by the internal revenue agents as a record of returns assigned to them for investigation will save large amounts of work in each agent's office and facilitate the establishment of his control record of returns pending for investigation.

Statistics regarding additional taxes assessed on commissioner's list are now produced by the employment of a system of punched cards. The statistical data in this connection are thus ascertained at an earlier date than was heretofore possible. In addition, the change resulted in making two clerks available for other work.

The placing of the statistical code on each of the individual returns passing through the statistical section, indicating the state in which the return was filed, was discontinued. Instead, such code is placed on the route slip accompanying each block of returns. This change resulted in making two clerks available for other work.

Forms 897 (a) and (b), notifying taxpayers that their returns have been approved as filed, are now prepared and mailed by clerks of the files section instead of auditors.

The procedure in the field has been much improved during the year. The object, of course, has been to become current in the work of examining returns. By means of surveys of returns and the elimination of examinations which promised to be unproductive and by partial examination of returns with a view to verifying questionable items only, the field succeeded in closing the bulk of its 1926 and prior year returns during the fall of 1928.

With this objective in sight, steps were taken to insure a more complete investigation of returns in the field. This change was initiated by letters from the bureau, written during September of 1928, which directed that more thorough examinations be made, and called upon the field force to satisfy itself as to the correctness of its decisions and assume the responsibility of closing cases finally in the field. To assist in making each field division more efficient, the policy of training representative agents for 60 days with the special

advisory committee has been continued and there is now at least one agent who has had the advantage of such training permanently assigned to each field division except Honolulu. In addition, seven representatives of the general counsel have been transferred to the field and are available in as many important centers for consultation on legal matters. These arrangements, looking toward an organization of a field force which will be able to handle its problems with a minimum of reference to the unit in Washington, have made it possible to close increasingly large numbers of returns in what is practically one operation—that is, a field examination by a revenue agent, with a review of any taxpayer's protest in the local office of the internal revenue agent in charge. The placing of responsibility in the field resulting in the prompt and final closing of returns is a step toward increased efficiency in the Income Tax Unit.

Other economies: Under this heading, economies effected during the year may be described as follows:

The installation of calculating and adding machine equipment in the technical sections served to accelerate the speed with which auditors and engineers perform the computations necessary in their work.

Folders were designed and procured with an opening cut in such manner as to disclose the name and address of the taxpayer appearing on the return inclosed. The use of this folder eliminates the necessity of writing the name and address of taxpayers on the lip of the folder.

Necessity existed during the year for the closing of exposed ends of batteries of files in order to protect income tax returns contained therein. As it was considered probable that this condition would be of short duration, it was decided to nail pieces of wall board cut to proper dimensions to the exposed ends rather than purchase oak paneled ends, with a resultant saving of \$727.75.

Rather than purchase the full quantity of guide cards needed in the establishment of new files, a number of cards were reclaimed from files which are now practically obsolete. The saving effected was \$3,471.37.

The use of Form 1126, certificate of inventory, was discontinued, resulting in an annual saving of approximately \$15,000. The use of ownership certificate Form 1000A and exemption certificates 1001B and 1001C was discontinued, the exemption certificates being superseded by Form 1002. Ownership certificates Forms 1000 and 1001 were revised. Information returns on Forms 1097 and 1097A were also discontinued, the information called for thereon being provided for on Form 1099. The changes in the ownership certificate forms and the information return forms resulted in an annual saving of approximately \$5,000.

Form letters were mimeographed for use in requesting from taxpayers information regarding the receipt of dividends which had not been reported on their returns. The use of these form letters resulted in making two typists available for other work.

The control card files of closed claims were merged and placed in upright file sections, thereby eliminating the necessity of searching two files, and making available more desirable space as to lighting and ventilation for desks of clerks. The preparation of control cards on 7809A cases, which involve collectors' claims of \$20 and less, was discontinued, thereby reducing the yearly total of cards

prepared by approximately one-third. The discontinuance of cards is made possible through a system of check against the duplicate assessment list which prevents duplicate allowances. It is estimated that these two changes will result in making six clerks available for other work.

Special Advisory Committee

At the close of the fiscal year ended June 30, 1926, there were pending before the Board of Tax Appeals more than 20,000 appeals. The number of new appeals filed was materially in excess of the number disposed of. Need of methods within the bureau for decreasing the accumulation of cases before the board, heretofore recognized, was emphasized.

To meet the situation, there was created within the office of the commissioner, effective August 1, 1927, the special advisory committee, the general purpose of which was to examine into the reasons underlying the accumulation of pending income tax cases in the bureau. The committee also was authorized to take up for consideration and attempt at settlement as many cases pending before the Board of Tax Appeals as was possible.

The work of the committee over a period of two years has proved conclusively the bureau's contention that Federal taxation is a matter of administration and not litigation. It was felt that better results would be obtained and the "right answer" reached more quickly, and certainly more economically both to the taxpayer and Government, if taxpayers could be induced to discuss their problems with trained income tax technicians within the bureau, the purpose being to effect a settlement without presentation of their cases before the board or the courts.

It can be readily understood why this system has met with the approval of the taxpayer. Conferences held before the committee are informal. The taxpayer is privileged to present for consideration all data bearing on his case without fear of technical objection, which might arise if the case proceeded to hearing before the board, and it has been found in many cases that such documentary evidence proves a determining factor in the settlement thereof.

During the period of its existence the committee has had submitted to it 19,101 cases, involving 32,100 taxable years. Of this number, the committee took jurisdiction and considered to a conclusion 15,571 cases, involving 25,560 taxable years, reaching an agreement or eliminating the necessity of filing an appeal or litigating 9,733 cases. The remainder, or 5,838 cases, were recommended for defense, no basis of settlement having been reached.

Statistics of the committee show that the Board of Tax Appeals, to date, has sustained the bureau in 85 per cent of total deficiencies involved in cases recommended for defense by the committee; of the 15 per cent of total deficiencies not affirmed by the board, it is found in part that the board's decision covers issues which have not been acquiesced in by the commissioner on prior cases and issues raised before the board not raised before the committee. It is anticipated the bureau will be sustained in a higher per cent of the proposed deficiency taxes when the board has decided a greater number of cases recommended by the committee for defense.

Continuing the practice of settlement of cases with the least expense and inconvenience to the Government and taxpayer, there have been

assigned throughout the country 38 revenue agent conferees as representatives of the committee in the offices of revenue agents in charge. These conferees have been on detail with the committee in Washington for periods of 60 days for training.

The committee will continue during the ensuing fiscal year its consideration of appeal cases. A main purpose is to eliminate the issuance of deficiency letters in all cases where subsequent to the issuance of such letter a basis of settlement can be reached without prosecution of appeals before the Board of Tax Appeals.

The work of the special advisory committee from July 1, 1928, to June 30, 1929, follows.

Report of work of the special advisory committee from July 1, 1928, to June 30, 1929

	Appeals filed with board		60-day letters		Miscellaneous cases	
	Number of cases	Tax years	Number of cases	Tax years	Number of cases	Tax years
On hand July 1, 1928.....	5,439	9,347	438	558	9	28
Received to June 30, 1929.....	8,322	14,016	1,163	1,950	111	210
Total.....	13,761	23,363	1,601	2,508	120	238
Disposed of:						
Closed by agreement.....	4,173	6,687	524	892	31	65
Closed, no appeal filed.....			273	372		
Changes recommended, agreement not yet filed.....	244	394	10	20	9	14
No changes.....	2,581	3,962	150	241	10	19
Total.....	6,998	11,043	957	1,525	50	98
No action.....	880	1,548	309	555	31	56
Returned.....	184	331	31	51	2	3
Total.....	1,064	1,879	340	606	33	59
On hand June 30, 1929.....	5,699	10,441	304	877	37	81

RECAPITULATION

Disposed of during period	Cases	Tax years
Appeals.....	6,998	11,043
60-day letters.....	957	1,525
Miscellaneous.....	50	98
Erroneously referred to committee.....	1,437	2,544
Total.....	9,442	15,210

	Appeals	60-day letters	Miscellaneous
	Per cent	Per cent	Per cent
Closed by agreement.....	60	55	62
Closed, no appeal filed.....		29	
Changes recommended, agreement not yet filed ¹	3	1	18

	Appeals	60-day cases
Deficiency proposed on cases recommended for settlement.....	\$77,942,746.70	\$6,218,629.73
Deficiency recomputed on cases recommended for settlement.....	31,175,229.69	3,717,275.13
Deficiency decreased.....	46,767,517.01	2,501,354.60
Percentage of decrease.....	60	40

Deficiency proposed on all cases handled.....	\$119,474,739.77
Deficiency recomputed on all cases handled.....	70,205,868.16
Deficiency decreased.....	49,268,871.61
Percentage of decrease.....	41

¹ Not included in cases settled by agreement.

Miscellaneous Tax Unit

The Miscellaneous Tax Unit is charged with the administration of all taxes other than income tax. The unit is composed of three divisions, namely, estate tax division, miscellaneous division, and tobacco division, and an appeals and review section which is attached to the office of the deputy commissioner in charge. The personnel of the unit was reduced during the year, but a corresponding reduction in pay roll is not shown due to increases under the Welch bill. The reduction in the miscellaneous division was due to the gradual completion of work in connection with repealed taxes, while that in the estate tax field force was due not only to the increase of the specific exemption of estates from \$50,000 to \$100,000, as provided in the revenue act of 1926, but also to more efficient methods employed in the field work by way of the elimination of unnecessary details in the investigation of cases and preparation of reports. The work of the divisions is practically on a current basis. The changes which occurred in personnel and pay rolls and in tax collections are shown in the following tables, while the accomplishments and status of the work are shown under the section and division headings which follow.

Personnel and pay roll.—Personnel and annual pay rolls of the unit as of June 30, 1928, and June 30, 1929, are shown in the following table:

Division	Personnel			Pay roll		
	1928	1929	Increase (+), decrease (-)	1928	1929	Increase (+), decrease (-)
Executive office.....	14	14		\$43,820	\$48,240	+\$4,420
Estate tax division.....	87	89	+2	197,260	210,660	+13,400
Miscellaneous division.....	125	103	-22	249,760	215,700	-34,060
Tobacco division.....	78	75	-3	143,760	145,440	+1,680
Total.....	304	281	-23	634,600	620,040	-14,560
Estate tax, field ¹	192	177	-15	646,700	655,500	+8,800
Grand total.....	496	458	-38	1,281,300	1,275,540	-5,760

¹ The field deputies and agents assigned to investigation of taxes other than estate tax are not attached to this unit.

Taxes collected.—The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1928 and 1929:

Class of tax	Fiscal year		Increase (+), decrease (-)
	1928	1929	
Capital-stock tax.....	\$8,688,502.39	\$5,956,295.57	-\$2,732,206.82
Estate tax.....	60,087,233.97	61,897,141.48	+1,809,907.51
Miscellaneous stamp taxes.....	52,261,674.61	67,796,924.81	+15,535,250.20
Sales taxes.....	80,014,533.19	23,039,860.51	-56,974,672.68
Spirits-narcotic taxes.....	15,998,228.86	13,382,064.50	-2,616,164.36
Tobacco taxes.....	396,450,041.03	434,444,543.21	+37,994,502.18
Total.....	613,500,214.05	606,516,830.08	-6,983,383.97

Appeals and review section.—The appeals and review section holds hearings in cases arising under the various tax laws administered by

this unit, renders on request from the heads of divisions opinions on law questions arising in connection with the administration of such tax laws, and reviews the action taken by the divisions on all claims for refund or abatement allowed for amounts in excess of \$500. The majority of the hearings are held in connection with estate taxes, but a large number involve the various excise taxes, such as documentary stamp, sales, and taxes on admissions and dues, etc. During the year 433 hearings were held and 528 formal opinions prepared on cases in which hearings had been held or on which formal opinion had been requested by heads of divisions. There were reviewed by this section during the year 3,238 claims for refund and abatement and estate and gift tax cases resulting in certificates of overassessment.

At the close of the year there were 41 cases awaiting hearings scheduled for future dates—18 cases in the hands of members of this section awaiting further evidence from the taxpayers, 6 cases in the hands of members awaiting supplemental reports from the field, 12 cases under consideration where all evidence had been submitted; also, 7 cases finally acted upon by this section but awaiting attention of the valuation section of the estate tax division.

There were four members in this section during the fiscal year, the same number as during the preceding year, and the work performed has been substantially the same as during the preceding year. Cases have been disposed of as expeditiously as possible after final submission, and prompt action in the submission of additional evidence or briefs has been insisted upon from taxpayers. Every effort has been made to dispose of cases finally, so that further review would not be necessary either by the Board of Tax Appeals or the courts.

Estate tax division.—The estate tax division is responsible for the administration of the estate tax imposed by Title III of the revenue act of 1926 as amended by Title II, Part I, of the revenue act of 1928, and the disposition of cases involving estate and gift taxes under repealed statutes.

There was no legislation enacted during the year affecting estate taxes.

Collections.—Estate tax collections amounted to \$61,897,141.48, compared with \$60,087,233.97 for 1928. The anticipated decrease in estate tax collections as additional States absorbed the full 80 per cent credit allowable under the law was offset this year by an increase in taxable estates, an increase in values of gross estates generally, and the discharge of a great percentage of back taxes through stipulation and final agreement. The four States showing the largest estate tax collections were New York, \$14,380,929.26; Pennsylvania, \$8,959,403.85; California, \$6,073,975.77; and Florida, \$5,129,551.11.

Returns.—There were 9,719 estate tax returns, showing tax of \$26,161,918.60, filed during the year, compared with 9,373 returns, showing tax of \$22,124,963.86, in 1928. Each new estate tax return is investigated as promptly in the field as conditions permit. The estate tax field force, operating under the direction of the deputy commissioner through internal revenue agents in charge, with an 8 per cent reduction in personnel, submitted 9,482 estate tax major reports during the year, compared with 10,540 such reports in 1928. At the close of the year there were 3,501 returns awaiting investigation in the field. The number of returns audited during the year was 12,970, compared with 11,328 in 1928. Tentative deficiency

estate taxes determined in these cases amounted to \$49,673,076.95. There were 1,467 cases awaiting audit at the close of the fiscal year.

Protests.—In respect to deficiency tax determinations as a result of field investigation and office audit, there were 162 protest letters pending at the beginning of the year and 1,744 were received. There were 1,826 such letters disposed of, involving \$55,905,532.91, of which \$37,918,397.77 was rejected and \$17,987,135.14 was allowed, leaving 80 letters on hand at the close of the year. Deficiency estate taxes assessed amounted to \$20,802,610.78.

Claims.—The status of claims is shown in the following table:

	Estate-tax claims					
	Refund		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1928.....	203	\$8,510,231.92	42	\$32,105.23	19	\$3,241.70
Received.....	1,516	33,869,988.68	1,290	9,129,202.18	20	32,437.20
Allowed.....	664	14,337,876.28	1,133	11,544,318.07	26	32,147.63
Rejected.....	695	16,197,647.91	14	24,618.15	—	—
On hand June 30, 1929.....	360	13,643,787.10	185	990,413.61	13	3,531.27

	Gift-tax claims			
	Refund		Abatement	
	Number	Amount	Number	Amount
On hand July 1, 1928.....	53	\$530,387.32	—	—
Received.....	210	1,987,506.73	4	\$551.86
Allowed.....	193	2,237,311.03	4	6,381.31
Rejected.....	39	384,760.42	—	—
On hand June 30, 1929.....	31	305,760.74	—	—

¹ Includes \$818,540.22 interest and \$980,550.47 allowed in 883 cases as overassessments without claims.

² Includes \$3,398,042.42 allowed in 343 cases as overassessments without claims.

³ Includes \$380,810.63 interest and \$29,127.51 allowed in 17 cases as overassessments without claims.

⁴ Includes \$5,829.45 allowed in 3 cases as overassessments without claims.

Included in the amounts of estate-tax and gift-tax refund claims allowed are 28 estate-tax judgment claims, amounting to \$8,159,441.26, and 3 gift-tax judgment claims, amounting to \$75,444.57. Included also are refunds of \$618,277 and \$6,012.22, respectively, without interest, under the provisions of section 325 of the revenue act of 1926.

Claims allowed in excess of \$75,000 and reported to the Joint Committee on Internal Revenue Taxation during the year were as follows: 12 estate-tax claims for refund of \$2,949,584.77 on which \$453,063.04 interest was allowed, and 6 gift-tax claims for refund of \$1,082,985.26 on which \$216,535.44 interest was allowed.

Problems involved.—Claims and protests filed during the year were concerned with questions of transfers; of credits for State inheritance and estate taxes; of taxable life insurance; of the constitutionality of the retroactive provision of the gift-tax law; of deductions for additional administrative charges; gifts to charities; and previously taxed property. The particular problems of both office and field were those

dealing with the legal phases of taxation upon property, claims to property and interest therein, together with the valuation of such properties, claims, and interests which are transferred into the possession of others by the event of the death of the person whose estate becomes subject to the Federal estate tax law.

Statistics.—The statistical data for the 1928 returns, showing in comparative and classified form statements of total amounts of assets included in gross estates, total amounts of deductions and credits, total net amounts taxed, and total of resulting tax, are being compiled for publication in the bureau's report, Statistics of Income, for 1927. These statistics are limited strictly to taxpayers' statements and do not comprise data as to deficiencies finally determined by the Government.

Files.—The files on June 30, 1929, contained 163,693 estate-tax cases and 2,615 gift-tax cases.

Miscellaneous division.—The miscellaneous division is responsible for the administration of taxes imposed by the revenue act of 1926, as amended by the revenue act of 1928, on admissions and dues and on the sale of pistols and revolvers, and of stamp taxes on the issue, sale, and transfer of stock, on sales of products for future delivery, on bonds of indebtedness, passage tickets, playing cards, and insurance policies issued by foreign corporations on property in the United States. This division is also responsible for the administration of the stamp and special taxes imposed under old statutes on oleomargarine, adulterated butter, renovated butter, mixed flour, filled cheese, white phosphorus matches, and cotton futures, and the disposition of cases involving taxes repealed by the revenue act of 1928 and prior revenue acts, including the capital-stock tax, tax on the sale of automobiles, motor cycles, automobile parts and accessories, on jewelry, cereal beverages, and on the use of foreign-built boats. Its work includes assessments and compromises of all taxes administered in this unit, also work of internal revenue character in connection with spirits, wines, fermented liquor, and narcotic taxes not allocated to the Bureau of Prohibition.

Collections.—Total collections of taxes under the administration of the miscellaneous division amounted to \$110,175,145.39 for the year, compared with \$156,962,939.05 for 1928. Miscellaneous stamp and special-tax collections for the year amounted to \$67,796,924.81, an increase of \$15,535,250.20. This increase was due mainly to the collections of taxes on transfers of stock, amounting to \$37,395,927.33, a gain of \$13,387,389.65 compared with the previous year. The record-breaking stock market activity during the year was responsible for this increase.

Taxes amounting to \$17,868,372.17 were collected on bonds of indebtedness, issue of capital stock, etc., and \$5,375,804.20 on playing cards, increases of \$2,306,912.61 and \$365,091.80, respectively, compared with the previous year. The tax collected on sales of produce for future delivery amounted to \$3,333,427.14, a decrease of \$715,071.46 compared with 1928. Oleomargarine special and stamp taxes collected during the year amounted to \$3,611,153.44, compared with \$3,407,599.94 for 1928, an increase of approximately 6 per cent. A total of \$12,240.53 stamp and special taxes was collected on adulterated butter, renovated butter, mixed flour, and filled cheese, compared with \$15,102.96 from the same sources during

the previous year. The tax on dues amounted to \$11,245,254.65, an increase of \$892,264.82 compared with 1928. The increase in the tax on dues is attributed to growth in the number of clubs and in club memberships, also to certain provisions in the 1928 law defining dues and initiation fees, the increased collections from these sources more than offsetting decreases due to the increased exemptions in the 1928 act. The tax collected on admissions amounted to \$6,083,055.82, a decrease of \$11,641,896.26 compared with 1928, which is due to modification in the revenue act of 1928, principally in respect to exemptions, which were increased. Taxes on pistols and revolvers amounting to \$165,684.14 were collected during the year, compared with \$169,057.01 in 1928. Collections of taxes on automobiles, etc., amounted to \$5,545,865.90, and of capital stock tax to \$5,956,295.57, decreases of \$46,082,400.06 and \$2,732,206.82, respectively, compared with the previous year. Collections from distilled spirits, fermented liquor, and narcotic taxes for the year amounted to \$13,382,064.50, a decrease of \$2,616,164.36 compared with 1928.

Claims.—Adjustment of claims by the miscellaneous division is shown in the accompanying table. Interest amounting to \$1,033,885.65 was allowed on refunds, compared with \$613,528.97 allowed in 1928.

	Refund		Redemption		Abatement		Uncollectible	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Sales taxes:								
On hand July 1, 1928	1,755	\$8,114,483.22			223	\$4,788,931.54	98	\$61,745.62
Received	2,603	14,742,277.01			314	1,993,422.44	1,104	426,800.54
Reopened	245	786,204.13			14	333,377.94	14	18,347.14
Allowed	3,336	3,591,504.14			331	1,498,329.44	1,070	460,803.26
Rejected	1,036	18,272,505.69			188	3,925,218.06	52	20,847.46
On hand June 30, 1929	231	1,778,954.53			62	1,691,184.42	94	25,212.58
Miscellaneous stamp:								
On hand July 1, 1928	15	23,025.55	505	\$109,155.57	20	30,749.41	16	20,913.62
Received	178	181,503.41	3,508	293,086.22	147	435,790.10	110	106,623.60
Reopened	1	971.25	11	154,287.08	1	580.00		
Allowed	149	45,558.76	3,130	385,807.63	87	109,388.53	117	108,976.88
Rejected	32	50,629.10	535	94,057.44	33	75,110.67	4	1,851.57
On hand June 30, 1929	13	109,315.35	359	76,663.80	48	283,620.31	5	16,708.77
Spirits-narcotic:								
On hand July 1, 1928	27	118,039.12	28	346.74	2,822	6,008,300.02	3	18,308.89
Received	369	44,929.58	542	6,279.88	4,352	9,607,516.16	29	30,751.85
Reopened	2	1,505.50						
Allowed	328	111,256.30	535	5,170.50	7,122	15,455,883.66	20	2,085.83
Rejected	31	45,390.35	11	446.00	23	123,553.05	7	43,358.30
On hand June 30, 1929	39	8,237.55	24	1,009.82	23	33,379.47	5	3,706.61
Capital-stock tax:								
On hand July 1, 1928	267	439,321.13			157	310,009.01	41	4,989.46
Received	1,193	2,103,493.11			1,001	2,934,032.42	639	136,586.32
Reopened	456	1,082,546.48			31	257,574.00		
Allowed	1,327	2,014,991.90			948	2,317,085.33	640	123,813.50
Rejected	475	1,320,454.66			161	1,138,552.55	8	4,864.40
On hand June 30, 1929	114	289,914.16			80	75,977.55	32	7,897.88
Total claims:								
On hand July 1, 1928	2,064	8,694,869.02	533	109,502.31	3,222	11,137,989.98	158	106,047.59
Received	4,343	17,072,203.11	4,050	299,366.10	5,844	14,971,761.12	1,882	700,762.31
Reopened	704	1,871,627.36	11	154,287.08	46	621,531.94	14	18,347.14
Allowed	5,140	5,763,311.10	3,665	390,978.43	8,488	19,350,086.96	1,847	700,679.47
Rejected	1,574	19,688,966.80	546	94,503.44	411	5,266,434.33	71	70,921.73
On hand June 30, 1929	397	2,186,421.59	383	77,673.62	213	2,084,161.75	136	53,555.84

Manufacturers' excise tax.—There were 1,812 sales-tax credit cases, totaling \$2,917,311.43, on hand at the beginning of the year, and 503 cases, amounting to \$8,441,008.41, were received; 2,212 cases, aggregating \$4,268,109.58, were disposed of, leaving on hand 103

cases, amounting to \$7,090,210.26. There were submitted, as a result of the refund and credit authorized by the revenue act of 1928 in respect to automobiles, automobile bodies and chassis, and motor cycles held by dealers and intended for sale on the date the tax was repealed, 49,255 inventory schedules, aggregating \$8,271,910.12. These inventories disclosed that dealers had on hand on the date the tax was repealed 303,431 complete automobiles, 9,947 bodies, 707 chassis, and 1,341 motor cycles.

Capital-stock tax.—There were 1,055 unaudited capital-stock tax returns on hand at the beginning of the year and 4,203 were received or reopened during the year, all of which were examined and closed. Assessment of delinquent and additional taxes during the year totaled \$1,338,810.96. This tax was repealed, effective July 1, 1926.

Mail and conferences.—During the year there were received 42,267 letters, 140,275 forms, and 218 checks, and there were sent out 18,410 letters, 31,400 forms, and 203 checks; 1,159 conferences were held with taxpayers and their representatives.

Assessments.—A total of \$183,616,777.91, representing 197,743 items, was approved by the commissioner on miscellaneous assessment lists, which embrace assessments of all taxes administered by this unit. These lists carried \$31,236,497.77, representing 13,885 additional assessments resulting from office audit and field investigations. The amount of interest paid and assessed on the miscellaneous tax lists totaled \$3,560,827.01.

Offers in compromise.—On July 1, 1928, there were on hand 4,275 offers in compromise, amounting to \$495,734.42, which had been submitted in settlement of liabilities incurred in connection with sales, tobacco, capital stock, estate, gift, spirits and narcotics, and miscellaneous stamp and special taxes. There were 20,735 offers received during the year, aggregating \$1,533,392.27. Of these 25,010 offers, involving \$2,029,126.69, to be accounted for, 20,822, amounting to \$1,233,895.63, were accepted; 786, involving \$142,789.06, were rejected; and 12, in the amount of \$200, were withdrawn, making a total of 21,620, amounting to \$1,376,884.69, disposed of during the year. The number of offers on hand awaiting additional evidence and consideration at the close of the year was 3,390, aggregating \$652,242.

Oleomargarine.—There were produced during the year 16,305,863 pounds of colored and 316,815,588 pounds of uncolored oleomargarine, compared with 15,351,185 pounds of colored and 279,348,104 pounds of uncolored oleomargarine in 1928, an increase of 6.21 and 13.41 per cent, respectively. (See pages 155 to 158 for additional statistics.)

On July 1, 1928, there were 65 oleomargarine manufacturers in business. Five new factories commenced business during the year and three closed, leaving 67 in business on June 30, 1929. There were examined 24,037 manufacturers' and wholesale dealers' returns, of which 22,383 were received during the year.

For the fiscal year 1929, 2,142,060 pounds of colored oleomargarine were withdrawn free of tax for export, compared with 1,791,668 pounds during the previous year. There were withdrawn free of tax for use of the United States 1,268,052 pounds of colored oleomargarine during the fiscal year 1929, compared with 1,159,620 pounds the preceding year.

Manufacturers of so-called colored cooking compounds, referred to in the last annual report, have continued to improve their product and increase its production since Congress failed to act upon pending bills designed to clarify the law in respect to taxability of these compounds as oleomargarine. These products, reported as being the sole output of factories, have been sold as oleomargarine or butter or served as butter in low-priced restaurants and eating houses. It appears that only a small percentage is actually used for cooking or baking purposes. Investigation by field officers of the sale of these products has resulted in purchases being made by them of these compounds as "oleomargarine," "butter substitute," or "cheap butter." The bureau has always been of the opinion that under the law and regulations these products were taxable as oleomargarine. Upon the basis of the reports of investigations by field officers, the commissioner made assessments of stamp and special taxes against the manufacturers and wholesale and retail dealers in these products. Eleven of these manufacturers immediately petitioned the Supreme Court of the District of Columbia for injunction against the commissioner and the Secretary of the Treasury to restrain them from enforcing payment of these assessments and from holding such products subject to tax as oleomargarine. These injunctions were denied; however, collection of these taxes has been suspended pending the outcome of a suit instituted to determine the taxability of so-called colored cooking compounds as oleomargarine.

Adulterated butter.—The two registered manufacturers of adulterated butter removed their entire output for export without the payment of tax.

Process or renovated butter.—Six manufacturers of process or renovated butter who were in business during the year produced a total of 3,040,895 pounds of process or renovated butter, compared with 3,160,465 pounds in 1928.

Mixed flour.—Fifteen makers, packers, or repackers of mixed flour engaged in business during the year made, packed, or repacked a total of 12,160,366 pounds of mixed flour, compared with 11,794,080 pounds in 1928.

Filled cheese and white phosphorus matches.—There were no registered manufacturers of filled cheese or white phosphorus matches in business during the year, and only one violation of these laws was reported.

Playing cards.—There were 78 manufacturers, repackers, or importers of playing cards registered during the year. They manufactured, repacked, or imported a total of 66,122,354 packs of cards, compared with 56,285,840 packs for 1928.

Spirits and narcotics.—There was no legislation affecting spirits or narcotic taxes during the year. Collections of spirits and fermented liquors taxes show a decrease of \$2,531,067.99 compared with the previous year, while narcotic taxes show a decrease of \$85,096.37.

Tobacco division.—The tobacco division is responsible for the administration and enforcement of the laws dealing with the manufacture, sale, tax-payment, and exportation of tobacco, snuff, cigars, and cigarettes, and the purchase and sale of leaf tobacco, embraced in sections 3355 to 3406, Revised Statutes, and subsequent acts of Congress, the tax on cigarette papers and tubes under Title IV of

the revenue act of 1926, and the withdrawal of tobacco products free of tax for use of the United States under section 3464, Revised Statutes.

Collections.—Collections from tobacco taxes continue their steady upward trend, amounting to \$434,444,543.21 for the year, a new high level. Said total collections are an increase of \$37,994,502.18, or 9.58 per cent, compared with 1928; they represent more than 71 per cent of the miscellaneous internal revenues in the fiscal year 1929 and exceed total internal revenue receipts from all sources for any year prior to 1916. Collections from taxes on small cigarettes established another record, amounting to \$341,951,551.22. This collection represents 78.71 per cent of the total tobacco taxes collected and is an increase of \$40,198,962.88, or 13.32 per cent, compared with the previous year. An increase of \$55,715.71 is recorded in the collection of taxes on cigarette papers and tubes, which amounted to \$1,179,525.53 for the year. The taxes collected on chewing and smoking tobacco during the year declined from \$62,774,542.43 in 1928 to \$61,159,178.09 in 1929. The tax collected on snuff amounted to \$7,126,908.99, a decrease of \$334,445.91 compared with 1928. Collections from the taxes on large cigars for the year amounted to \$22,548,567.59, a decrease of \$330,807.34 compared with 1928.

North Carolina led all States in the collection of tobacco taxes, with receipts of \$233,915,029.11, or 53.84 per cent of the total collections. Virginia comes next, with \$66,965,129.45, or 15.41 per cent, followed by New York, with \$29,077,001.52; New Jersey, \$22,164,027.18; Pennsylvania, \$14,464,268.40; California, \$13,097,225.73; and Ohio, \$11,761,319.42. A total of \$391,444,000.81, or 90.09 per cent of the total collections of tobacco taxes for the year, was collected in the States named.

Production; leading States.—The leading States in the manufacture of tobacco products, the production of each such State, and percentage of the total production are shown in the following table:

Kind	State	Quantity manufactured	Per cent	Kind	State	Quantity manufactured	Per cent
Plug	Total, United States.	<i>Pounds</i> 100,646,047	100.00	Smoking	Total, United States.	<i>Pounds</i> 231,134,105	100.00
	North Carolina	44,675,778	44.39		North Carolina	78,150,522	33.81
	Missouri	40,122,332	39.86		Ohio	53,071,883	22.96
	Total	84,798,110	84.25		Illinois	21,436,675	9.27
					Kentucky	15,682,192	6.79
Twist	Total, United States.	8,891,640	100.00		Virginia	15,282,060	6.61
	Missouri	3,850,030	43.30	Snuff	Total, United States.	40,475,382	100.00
	Kentucky	2,059,448	23.16		Tennessee	18,194,879	44.95
	Tennessee	2,014,021	22.65		Illinois	10,473,728	25.88
	Total	7,923,499	89.11		New Jersey	8,933,334	22.07
			Delaware		2,479,954	6.13	
Fine cut	Total, United States.	5,186,304	100.00		Total	40,081,895	99.03
	Illinois	2,781,806	53.64	Large cigars	Total, United States.	<i>Number</i> 6,373,181,751	100.00
	Michigan	1,204,841	23.23		Pennsylvania	2,186,994,596	34.31
	Ohio	1,061,733	20.47		New Jersey	768,783,059	12.06
	Pennsylvania	55,413	1.07		Florida	601,997,797	9.47
	Total	5,103,793	98.41				

Kind	State	Quantity manufactured	Per cent	Kind	State	Quantity manufactured	Per cent
Large cigars—Contd.	New York	<i>Number</i> 526,618,002	8.26	Small cig- arettes.	Total, United States.	108,705,505,650	100.00
	Ohio	481,749,066	7.56				
	Virginia	341,322,070	5.36		North Carolina	65,138,977,430	59.92
	Michigan	270,815,600	4.25		Virginia	20,266,198,520	18.64
	Total	5,178,286,190	81.25		New York	9,475,382,834	8.72
Small cig- ars.	Total, United States.	415,535,410	100.00		New Jersey	5,345,482,120	4.92
	Virginia	264,163,170	63.57		California	4,399,034,078	4.05
	Pennsylvania	85,333,000	20.54		Pennsylvania	3,322,494,169	3.06
	North Carolina	38,453,700	9.25		Total	107,947,569,151	99.31
	New York	22,104,150	5.31	Large cig- arettes.	Total, United States.	10,403,004	100.00
Total	410,054,020	98.68			New York	9,311,700	89.51

Cigarette papers and tubes.—The taxes collected on cigarette papers and tubes in 1929 cover 1,194,946 packages of cigarette papers of domestic manufacture and 106,455,027 packages imported and 15,900,000 cigarette tubes. There were removed from the place of manufacture exempt from tax 127,069,562 packages of cigarette papers containing less than 25 papers each and 35,900,725 cigarette tubes for use by cigarette manufacturers in the manufacture of cigarettes and for medicinal and confectionery purposes.

Statistics.—Data concerning the manufacture and tax payment of tobacco products are shown in Tables 33 to 49 on pages 125 to 153; concerning tax collections in Table 1 on pages 62 to 65, in Table 2 on pages 77 and 78, in Table 3 on pages 82, 84, 86, 88, 90, and 92, and in Table 4 on page 94.

Claims.—The following table indicates the status of tobacco claims:

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1928.	5	\$714.91	18	\$12,027.03	14	\$1,452.92	4	\$93,148.06	7	\$23,989.77
Received	50	5,391.46	637	312,791.01	94	22,947.25	9	38,177.83	86	117,681.39
Allowed	37	1,770.37	629	314,399.68	80	19,416.20	6	11,011.66	92	141,484.71
Rejected	11	4,159.76	18	8,800.83	14	1,470.41	3	66.13	1	186.45
On hand June 30, 1929	7	176.24	13	1,617.53	14	3,513.56	4	120,248.10		

¹ In addition, interest in amount of \$67.77 was allowed.

Refund (rebate) claims.—Table 50, on page 154, shows claims for refund of taxes paid on cigars presented under section 1205 of the revenue act of 1926 disposed of during the fiscal year 1929 and final report covering such claims.

Accounts and Collections Unit

Collection accounting division.—The collection accounting division is charged with the following duties:

The construction of accounting systems for use in collectors' offices; the preparation of instructions to collectors of internal revenue on office and field activities; auditing collectors' revenue accounts current

and collectors' special deposit accounts current for offers in compromise, surplus proceeds in distraint sales, and sums offered for the purchase of real estate; issuing internal-revenue stamps; and compiling statistics for officials of the Treasury Department and the public. The division is also charged with the duty of preparing, in conjunction with the Income Tax Unit, the procedure for the preliminary examination in collectors' offices of about 2,200,000 corporation and individual income-tax returns. The preparation of the procedure for the intensive audit of the smaller individual returns on Forms 1040-A and a number of the larger individual returns on Form 1040 is also the duty of the collection accounting division. The activities of the field force of supervisors of accounts and collections and the force of internal-revenue agents on sales and miscellaneous taxes are controlled and directed by this division, under the general supervision of the assistant to the commissioner. The division is divided into five sections, as follows: Office procedure, field procedure, revenue accounts, statistical, and stamp.

During the fiscal year 1929 the policy of calling on collectors of internal revenue for assistance in connection with the auditing of the larger individual income-tax returns was continued. Of the individual income-tax returns for 1926 filed during the year 1927 there were assigned to collectors for audit approximately 217,000. Most of the work on these returns was done during the fiscal year 1928. However, only 44 collectors' offices were selected to give the intensive audit to the larger individual returns. This policy having proved a helpful one in the bureau's program of bringing its work current, 56 collectors' offices were selected to give an intensive audit to the larger individual returns filed for the taxable year 1927. Approximately 256,000 Forms 1040 for the year 1927 filed in 1928 were assigned to the 56 collectors' offices for audit. These returns were practically all cleared from the collectors' offices by the end of the fiscal year 1929, there being only 1,721 cases remaining on hand in collectors' offices June 30, 1929.

During the fiscal year the supervisors of accounts and collections submitted 110 reports covering their examinations of the accounts of the various collectors' offices, as compared with 109 reports submitted during the fiscal year 1928. Every collector's office was examined at least once, and most of them twice, during the year. The supervisors also installed one new collector and one acting collector. Furthermore, these officers made three transfers of collectors' offices under renewal bonds.

Collectors of internal revenue during the fiscal year transmitted to the bureau or otherwise disposed of 135,408 claims after having taken the necessary administrative action in connection therewith. The number of claims on hand in collectors' offices as at the end of the fiscal year was 928, compared with 1,377 as at the close of the previous fiscal year. The number of claims transmitted to the bureau or otherwise disposed of by collectors of internal revenue during the fiscal year 1928 was 156,341. There was, therefore, a reduction in the claims work during the fiscal year 1929 amounting to 20,933 claims.

There was filed in collectors' offices during the fiscal year a total of 5,818,901 tax returns, compared with 5,900,465 tax returns filed during the fiscal year 1928. There were 5,199,916 income-tax returns filed during the fiscal year 1929, compared with 5,229,652 income-tax returns filed during the fiscal year 1928. The reduction in the number

of all tax returns filed was, therefore, 81,564, and the reduction in the number of income-tax returns filed compared with the previous fiscal year was 29,736.

The statistical section, which is charged with the duty of keeping the record of internal-revenue taxes and their final tabulation for incorporation in reports to be issued by the bureau, has issued various monthly comparative statements of internal-revenue receipts for the information of the Secretary of the Treasury, the committees of Congress, and for general release to the public. The statistical section has compiled monthly statements of tax-paid products, including cigars, cigarettes, manufactured tobacco and snuff, colored and uncolored oleomargarine, and playing cards. The quantities of these articles withdrawn for consumption or sale are shown based on the corresponding stamp sales for the month. These statements are considered as particularly valuable to the several trades or industries concerned.

A total of 8,587,114,720 stamps, valued at \$523,786,177.88, was issued to collectors of internal revenue and the Postmaster General, compared with 7,813,530,878 stamps, valued at \$458,899,806.56, issued during the fiscal year 1928. The increase in the number of stamps and the value occurred principally in the issue of cigarette stamps and stock transfer stamps.

Internal revenue stamps returned by collectors of internal revenue and by the Postmaster General and credited in their accounts amounted to \$2,848,738.90, compared with \$13,234,670.94 for the fiscal year 1928. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale.

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

During the fiscal year 1929 a total of 63,418 warrants for distraint was served by deputy collectors of internal revenue, which resulted in the collection of \$36,562,221. An average of 1,648 deputy collectors made a total of 246,702 revenue-producing investigations, including the serving of warrants for distraint. The total amount collected and reported for assessment by field deputy collectors during the year was \$63,063,230. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 144 and \$37,884, respectively.

The special force of internal revenue agents working under the direction of the Accounts and Collections Unit collected and reported for assessment, during the fiscal year 1929, \$3,916,833, an average of \$361,548 per agent. This is the highest average ever made by the revenue agents assigned to the Accounts and Collections Unit.

During the year 183,754 income tax returns were investigated and 4,698,357 information returns on Form 1099 were verified. At the close of business June 30, 1929, there were outstanding in the 64 collection districts for field investigation only 1,731 income tax returns for 1927 and prior years and 3,993 for the year 1928, making a total of 5,724, compared with a total of 10,654 as of June 30, 1928. On June 30, 1929, there were 12,781 warrants in the hands of the collectors' field forces for collection, compared with 20,097 as of June 30, 1928.

The special efforts of collectors of internal revenue to discover taxpayers who have failed to file returns have been continued, with considerable profit to the Government. The amount of tax collected and reported for assessment as the result of these investigations amounted during the fiscal year 1929 to \$9,380,046.

Collectors' personnel, equipment, and space division.—The division of collectors' personnel, equipment, and space is charged with the consideration and granting of allowances to collection districts covering the employment of personnel and miscellaneous operating expenses and the keeping of adequate records thereof. The division passes upon collectors' requisitions for nonexpendable supplies, mechanical equipment, and office furniture, and the procurement of space for collectors' offices and branch offices is also handled by this division.

At the beginning of the fiscal year 1929 there was in the Internal Revenue Collection Service a total authorized force, including collectors, of 5,131 employees, at an annual salary rate of \$10,689,460, the latter amount including increases allowed incident to the application of the Welch bill and section 713 of the revenue act of 1928 to the field collection service on July 1, 1928. At the close of the fiscal year there was a total authorized force, including collectors, of 5,059 employees, at an annual salary rate of \$10,645,480. It will be observed that during the year there was a net reduction of 72 in the total number of positions and \$43,980 in annual salary rate. While it would appear that the total reduction in the annual rate is small compared with the number of positions dropped, it may be explained that the greater portion of the sum which otherwise would have been shown as a saving in personnel cost was returned to collectors during the year in the form of promotions for deserving employees. This reduction in personnel was brought about gradually by devising and inaugurating improved procedures and methods and the more efficient coordination of the work in the various collection districts. The reductions in most instances were made by not filling vacancies occurring on the regular force. The total increases in compensation allowed incident to the application of the provisions of the Welch bill and section 713 of the revenue act of 1928 to the field collection service on July 1, 1928, was \$572,700.

During the year a total of \$113,597.44 was expended for the employment of temporary help in collectors' offices, compared with \$109,473 during the preceding fiscal year. The increase of \$4,124.44 in expenditures for temporary assistance was due to the fact that an additional number of collectors' offices were given the income-tax returns filed on Form 1040, for audit during the year, and also the necessity for all collectors' offices to compile additional statistical information on income covering returns filed for the taxable year 1928.

In administering the personnel of the several collection districts the provisions of the classification act of 1923, the amendatory act of May 28, 1928, and subsequent decisions of the Comptroller General relating thereto have been closely adhered to. The policy has been continued of making all new appointments to positions in the field collection service at the minimum salary rate of the grade, and all applications for positions have been carefully scrutinized with a view to maintaining the usual high standard of requirement for employment.

During the fiscal year the sum of \$287,951.91 was expended for the rental of quarters for collectors' offices and branch offices, compared with \$267,106.08 during the preceding fiscal year. The increase of \$20,845.83 in the total rental cost was due to the removal of the collector's office at Detroit, Mich., to more adequate quarters, this action being necessary because of lack of adequate space in the Federal Building.

There was no increase in the total number of office appliances allowed the several collection districts during the fiscal year, but a considerable number of replacements were made of unserviceable equipment.

Disbursement accounting division.—The disbursement accounting 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 101 internal revenue disbursing officers, collectors of internal revenue, and internal revenue agents in charge, 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.

The disbursement accounting division administratively examined and recorded 1,213 monthly accounts of collectors of internal revenue and internal revenue agents in charge, together with 49,539 supporting vouchers, in addition to which 3,029 expense vouchers of employees and 5,985 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment. The monthly pay rolls of the bureau were examined and recorded currently.

A total of 502 applications of field employees leaving the service for refunds of amounts deducted from their salaries on account of the retirement fund was approved and forwarded to the Commissioner of Pensions for settlement. Data for fixing the annuity pay of 23 persons retired from the service, as well as a report of the totals of the amounts deducted from the salaries on account of the retirement fund of 61 persons transferring out of the service, were furnished the appointment division of the bureau for administrative action. A total of six applications for service credit was prepared or verified for forwarding to the Commissioner of Pensions.

Office of the General Counsel

The activities of the general counsel's office embrace the whole field of Federal taxation in connection with 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 directly from the Income Tax Unit; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; accounts, supplies and equipment, and the consideration, preparation, and revision of Treasury decisions and regulations, mimeographs, and other formal compilations. The office is divided into six divisions, viz, appeals, interpretative, penal, civil, review, and administrative.

Appeals division.—The appeals division is charged with the responsibility of defending proposed assessments of deficiencies in income and profits taxes and estate and gift taxes before the Board of Tax Appeals in all cases appealed to the board by taxpayers. This responsibility includes settlement of cases by stipulation when pos-

sible without hearings before the board as well as appearance in and defense of all contested cases. The work of the special advisory committee in the bureau and the review division of this office are reflected in the number of cases closed by stipulation. After contested cases are tried and decided by the board, the appeals division prepares and submits, for the approval of the general counsel and the Commissioner of Internal Revenue, recommendations as to whether or not the commissioner should acquiesce in any adverse decision of the board or prosecute petitions for review to the Circuit Courts of Appeals or the Court of Appeals for the District of Columbia. Petitions for review when approved by the general counsel and the commissioner and authorized by the Department of Justice are prosecuted before the courts by the appeals division in cooperation with the latter department, and petitions for review brought by taxpayers are defended with the same cooperation; similar responsibility and procedure obtain in all cases of petitions for certiorari to the Supreme Court of the United States.

Under present working conditions, the contested cases being heard by the board, particularly before its divisions at Washington, are confined largely to appeals which have been considered by the special advisory committee or by the review division of this office with a view to settlement without hearing, but in which settlements could not be reached and defense was recommended.

Attorneys in the appeals division have been assigned from time to time to represent the office at hearings in the field before divisions of the Board of Tax Appeals at the following points during the past and preceding fiscal years ending June 30 as follows:

1925	1926	1927	1928	1929
NUMBER OF FIELD TRIPS				
1	6	31	18	22

CITIES WHERE HEARINGS WERE HELD				
Milwaukee. St. Paul. Seattle. Portland, Oreg. San Francisco. Los Angeles.	Kansas City. St. Louis. Birmingham. New Orleans. Atlanta. San Francisco. Los Angeles. Oklahoma City. Dallas. Tulsa. Chicago. St. Paul. New York.	Omaha. Shreveport. Little Rock. Denver. St. Paul (2). Des Moines. Atlanta (2). New Orleans (2). New York (2). Fort Worth (2). Columbus. Miami. Oklahoma City. Tulsa. Kansas City (2). Memphis. Boston. St. Louis. Galveston. Austin. San Francisco (2). Los Angeles (2). Portland, Oreg. Indianapolis. Jacksonville. Madison. Portland, Me. Seattle. Cleveland. Salt Lake. Spokane. Helena.	Denver. Grand Rapids. Chicago (3). Boston. Kansas City. Tulsa. Dallas. New Orleans. Atlanta. Cincinnati. Cleveland. Lincoln. Des Moines. San Francisco. St. Louis. New York. Los Angeles. Fort Worth. St. Paul. Milwaukee.	Chicago (3). Grand Rapids. Detroit. Portland, Oreg. Seattle. Boston. Pittsburgh (2). Atlanta. Birmingham. New Orleans. Mobile. Jacksonville. Kansas City (2). Dallas. St. Louis. New York (3). Miami. San Francisco. Wichita. Tulsa. Oklahoma City. St. Paul. Madison. Milwaukee. Nashville. Louisville. Memphis. Indianapolis. New Haven. Los Angeles. Fort Worth. Columbus. Cleveland.

The foregoing hearings occasionally overlapped, that is, they may have started in one fiscal year and were concluded in the next fiscal year, but they have been listed only once and under the year in which begun. (A number in parentheses following the name of any city indicates the number of times hearings were held at the same place during the year.)

As of June 30, 1927, approximately 70 per cent of the cases pending before the Board of Tax Appeals involved excess profits tax years or years prior to 1922. The following analysis of 5,136 appeals involving income and profits taxes filed with the board during the 12 months ended June 30, 1929, indicate that less than 9 per cent of the total number of tax years involved in the appeals filed for this period related to years prior to 1922 (the table does not include 322 appeals in estate and gift tax cases):

Tax year	Number of tax years	Proposed deficiencies	Tax year	Number of tax years	Proposed deficiencies
1909	1	\$33.27	1920	212	\$14,923,668.04
1910	1	69.93	1921	188	8,799,429.68
1911	1	44.88	1922	285	9,028,476.29
1912	1	323.44	1923	578	15,926,233.21
1913	1	111.11	1924	1,978	22,391,288.86
1914	1	79.14	1925	2,691	30,921,590.04
1915	1	810.49	1926	2,061	18,770,297.44
1916	6	300,917.21	1927	384	2,634,771.42
1917	37	6,886,741.52	1928	18	520,299.93
1918	94	8,324,560.57	Total	8,656	146,239,577.40
1919	117	6,809,830.93			

The following tables show the number of appeals filed and closed before the Board of Tax Appeals in each of the five fiscal years during which the board has been in existence, together with the approximate amounts involved:

	1925	1926	1927	1928	1929
Appeals filed	5,220	12,867	11,338	10,262	5,488
Disposed of:					
Contested cases decided by the board after hearings on the merits	616	947	1,080	2,085	1,786
Deficiencies stipulated without hearings before the board	*	*	2,683	3,479	6,013
Dismissals for (1) nonprosecution, (2) lack of jurisdiction, (3) failure to pay filing fees, and (4) other miscellaneous reasons (*including stipulations as to 1925 and 1926)	*1,110	*3,022	1,493	1,525	1,306
Total number of cases disposed of each year (including reopened cases)	1,726	3,969	5,256	7,089	9,105
Number of cases pending at close of each year (including reopened cases)	3,494	12,392	18,481	21,639	18,301

Approximate amount involved in appeals pending July 1, 1928	\$697,366,559.34
Involved in appeals filed from July 1, 1928, to June 30, 1929	172,865,159.63
Total	870,231,718.97
Involved in appeals closed during year ended June 30, 1929	220,231,294.35
Amount involved in appeals pending June 30, 1929	650,000,424.62

Status of cases pending before the board

	July 1, 1928	June 30, 1929		July 1, 1928	June 30, 1929
(1) Answered, awaiting hearing at Washington.....	15,440	10,388	(5) Decided, awaiting orders of redetermination.....	325	229
(2) Answered, reserve calendar.....	379	2,122	(6) Petitions not served on the commissioner.....	717	782
(3) Answered, circuit calendar.....	1,608	2,669	(7) Not answered.....	2,192	1,222
(4) Heard on merits, not decided.....	978	889	Total.....	21,639	18,301

The following table shows the status of petitions for review of board decisions in Circuit Courts of Appeals or the Court of Appeals for the District of Columbia. The number of appeals are stated in terms of board docket numbers and each column contains a complete summary from the filing of the first petition for review on August 9, 1926, under the procedure established by the revenue act of 1926, to the dates stated at the head of each column, except that 17 of the earlier so-called 60-day cases and 1 jurisdictional case corresponding to the same number of petitions for review are not included. No case has been included in the summaries as closed unless certiorari has been denied or unless time for making application has expired.

Petitions for review of decisions of the board

	July 1, 1928			June 30, 1929		
	Number	Proposed deficiencies	Redetermined by board	Number	Proposed deficiencies	Redetermined by board
TAXPAYERS						
Pending.....	181	\$5,446,259.64	\$4,948,859.39	402	\$11,992,977.52	\$10,705,023.52
Closed.....	136	438,845.83	411,356.70	276	2,742,827.41	2,461,092.49
Total.....	217	5,885,105.47	5,360,216.09	578	14,735,804.93	13,166,116.01
COMMISSIONER						
Pending.....	30	1,771,676.09	657,554.17	87	5,279,332.79	954,577.53
Closed.....	7	562,988.95	137,896.90	32	1,765,496.36	391,492.87
Total.....	37	2,334,665.04	795,451.07	119	7,044,829.15	1,346,070.40

¹ Decisions of the board were affirmed in 12 cases and reversed and remanded in 10 cases, 1 was settled by stipulation, and 13 were dismissed for lack of jurisdiction.

² Decisions of the board were reversed in 49 cases, 8 of which were on confession of error, and affirmed in 73 cases; 20 cases were dropped or dismissed on the commissioner's or court's motion for lack of prosecution; 15 cases were closed by compromise or on stipulated judgment; in one case the board's decision was affirmed on one issue and reversed on the other; in one case the board's decision was modified as to one item of invested capital and affirmed as modified; 17 cases were dismissed for lack of jurisdiction.

³ 35 appeals by the commissioner are cross appeals and 2 have been filed in 2 circuits. One appeal by taxpayer was filed in 2 circuits.

⁴ Decision of the board was reversed in 1 case, 4 were disposed of by stipulation, and 2 were dismissed for lack of jurisdiction.

⁵ Decisions of the board were reversed in 2 cases and affirmed in 12 cases; 14 cases were dropped or dismissed on the commissioner's motion; and 4 cases were dismissed for lack of jurisdiction.

⁶ 3 of the above appeals for the commissioner are cross appeals.

Thirty-four attorneys, aided by 31 assistants, were assigned to trial work before the Board of Tax Appeals as of June 30, 1929, and 8 other attorneys were giving their exclusive attention to appellate work before the courts of appeals. Fewer attorneys were assigned to trial work before the board on June 30, 1929, than at the close of

either of the two preceding fiscal years, the number so assigned June 30, 1927, and June 30, 1928, having been 42 and 40, respectively. The number of assistants also decreased from 40 on June 30, 1927, to 31 on June 30, 1929. The decreases in personnel, both as to attorneys and assistants, have come about principally through deaths and resignations. Appeals from decisions of the board to the courts are increasing rapidly and the appeals division is being charged with a greater degree of responsibility in the trial of cases before the board.

Interpretative division.—The following table shows the work of this division for each of the last four fiscal years:

Jacketed cases	1926	1927	1928	1929
On hand at beginning of year.....	236	317	316	422
Received during year.....	894	1,623	2,221	1,961
Disposed of during year.....	813	1,624	2,115	2,071
On hand at end of year.....	317	316	422	312

A second table, showing an analysis of the pending cases in the division on June 30, 1929, is as follows:

Tax years involved in cases pending June 30, 1929

Year	\$100 or less	\$101-\$500	\$501-\$1,000	\$1,001-\$10,000	\$10,001-\$50,000	\$50,000 and over	Total
1916.....				1		1	2
1917.....		2		8	7	5	22
1918.....		1	1	8	9	2	21
1919.....		3		4	3	8	18
1920.....	1		1	6	1	2	11
1921.....	1		1	3		4	9
1922.....		1	1	3	7	2	14
1923.....		3	1	8	9	5	26
1924.....		1	3	11	13	16	44
1925.....	1	3	3	8	9	20	44
1926.....	1	6	1	8	14	18	48
1927.....	2	1		6	4	9	22
1928.....		1		3	1	4	9
Total.....	6	22	12	77	77	96	290
Per cent of total.....	0.021	0.076	0.042	0.265	0.265	0.331	100

Jacketed cases included in the above compilation..... 198

Jacketed cases not involving any particular year..... 114

Total number pending June 30, 1929..... 312

The average number of attorneys in the division for the year was 35, a reduction of 2 in the average personnel from the preceding year. Taking the number of attorneys employed into consideration, there was an increase in per capita production of about 3½ per cent, although the total number of cases disposed of during the year is slightly less than the number disposed of during the fiscal year 1928. In addition to the consideration of jacketed cases, there has been a great mass of special and miscellaneous work done, a statistical synopsis of which is impossible.

When Interpretative Division II was abolished March 5, 1929, a portion of the work of that division (cases involving interpretative law and cases arising under section 3208, Revised Statutes, as

amended) was transferred to this division. The official personnel of the division was increased by three attorneys and one stenographer by reason of this transfer.

This division considers questions of law arising under the several internal revenue laws imposing income, profits, estate, gift, legacy, admissions and dues, capital stock, tobacco, oleomargarine, special, stamp, telegraph and telephone, and transportation taxes. It also considers questions of procedure in connection with the administration of internal revenue laws, including the preparation of the regulations made under such statutes, and of most of the Treasury decisions amending these regulations. It also passes finally on all matter proposed for publication in the Internal Revenue Bulletin.

Specific questions are submitted for opinion by other branches of the Bureau of Internal Revenue and by outside correspondents. These are answered in the form of memoranda or letters. Letters, proposed mimeographs, and memoranda, prepared elsewhere in the bureau, are submitted for review and comment.

The assignment of members of this division to several of the sections of the Income Tax Unit, mentioned in the reports for 1927 and 1928, continues. This practice has proved of great benefit in the audit work, there being at hand a representative of the general counsel's office promptly to advise in matters covered by positive precedent. Where there is doubt as to the law in a particular case, or where a new proposition of law is advanced, the question is submitted to this office for formal decision.

The most important of the many classes of questions considered during the year were those relating to abatement claims as affecting the statutes of limitations, affiliation, agency, amortization, associations and trusts, assignees' liability for taxes due by assignor, bonds, capital investments, closing agreements under act of 1928, contracts, contributions, corporations, credits, deductions, depletion, depreciation, distraints, dividends (ordinary, stock, and liquidating), domicile, earnings, employees, evidential value of findings of State officers in State courts, exemptions, gains, income, installment sales, interest, inventories, liens, liquidations, losses, ownership, partnerships, refunds, reorganizations, reserves of life insurance companies, returns, royalties, stock bonuses and dividends, statutes of limitations, surtaxes, taxes imposed by foreign countries, transferees, valuation of water rights, and waivers.

Penal division.—The activities of the penal division during the year consisted of (1) preparation of opinions advising the commissioner and the heads of the various units of the bureau as to liability for percentage penalties for fraud, negligence, or delinquency in cases where protests had been filed by taxpayers against proposed assessments of such penalties by one of the accounting units or where an opinion as to assertion of such penalties had been requested by any officer or unit of the bureau; (2) preparation of opinions on all questions of law involved in a case where there was also a question of percentage penalty; (3) preparation of law opinions interpreting or construing percentage-penalty and criminal statutes; (4) preparation for reference to United States attorneys for prosecution of criminal cases arising under the internal-revenue laws or applicable provisions of the criminal laws of the United States; (5) assisting in such criminal

prosecutions by furnishing evidence for grand jury and court proceedings, preparing indictments and briefs, and participating in arguments, trials, and appeals at the request of the Department of Justice or the United States attorneys; (6) preparation of opinions, letters of instructions, and answers to inquiries from local and field officers of the bureau regarding conduct of tax examinations, special investigations, and general matters relating to violations by taxpayers of Federal penal statutes; (7) preparation of opinions as to acceptance or rejection by the commissioner of offers in compromise made by taxpayers charged with liability for percentage penalties or violations of Federal criminal statutes; (8) review of cases involving percentage penalties for fraud pending before the Board of Tax Appeals, with a view to settling same, both as to such penalties and any disputed tax questions by stipulations with the taxpayers, or to securing the necessary evidence to prove the Government's contentions before the board; and (9) consideration of claims for reward under section 3463 of the Revised Statutes.

When a taxpayer protests against a proposed assertion of a percentage penalty, of whatever nature, it is the practice of the division to grant him, or his qualified representative, a hearing, at which he is entitled to present evidence and arguments, with briefs in support thereof. A written opinion is then prepared, in which are stated the pertinent facts, the law involved, and the conclusions reached, with the reasons therefor. This opinion, over the general counsel's signature, is sent to the appropriate bureau officer. If no hearing is requested or desired, the case is considered and decided upon the evidence already in the file. In some cases evidence submitted on behalf of taxpayers must be referred to field officers of the bureau for investigation and report before a decision can be rendered.

Attorneys from the penal division frequently are sent to various points throughout the United States to render assistance requested by United States attorneys in criminal cases and under appointment as special assistants to the Attorney General to conduct grand jury proceedings, jury trials, and other court proceedings in collaboration with United States attorneys. While it is recognized that criminal offenders in tax cases should be punished for violations of law, successful prosecutions have the added and more far-reaching effect of impressing upon the taxpayer's community the results of infractions of the law in tax cases, and serve as a warning to other possible law-breakers. The penal provisions of the law are, of course, incidental to the general purpose of raising revenue, but successful prosecution of numerous violators of the tax laws is believed to have resulted indirectly in the voluntary payment of large amounts of taxes legally due.

Cases handled by the penal division are classified as (1) interpretative and (2) law cases. These are subdivided so that under each classification there are (a) income-tax cases and (b) miscellaneous-tax cases—the latter involving the large variety of taxes other than income and excess-profits taxes, such as estate, gift, tobacco, admissions, and excise taxes.

At the beginning of the year there were pending in the penal division 699 cases. During the year there were received 1,971 cases, compared with a total of 1,219 during the previous fiscal year—an

increase of 752. During the year ended June 30, 1929, there was a total of 2,670 cases under consideration, as against 1,898 during the previous fiscal year—an increase of 772. One thousand four hundred and fifty-nine cases were disposed of, compared with 1,199 during the previous fiscal year—an increase of 260. There were, therefore, 1,211 cases pending June 30, 1929, as against 699 on June 30, 1928—a net increase of 512. The average number of attorneys employed during the fiscal year 1929 was 16,580, as against 17,703 for the previous fiscal year, a decrease of 1,123. During the fiscal year 1929, an additional class of work was assigned to the penal division, namely, Board of Tax Appeals cases involving fraud penalties, which work is more fully described under number (8) of the first paragraph hereof. Special effort was made during the year finally to dispose of the older cases, both those which had been in the division longest and those involving the earlier tax years. This effort has been successful and a considerable number of the older cases have now been closed. However, certain cases of this character, such as those in litigation, can not finally be disposed of until the litigation ends.

A tabulation of the number of cases received, disposed of, and pending follows:

INTERPRETATIVE CASES	
Pending July 1, 1928:	
Income-tax cases.....	413
Miscellaneous-tax cases.....	42
	455
Received during fiscal year ended June 30, 1929:	
Income-tax cases.....	1,494
Miscellaneous-tax cases.....	82
	1,576
Total interpretative cases pending during fiscal year.....	2,031
Closed during fiscal year ended June 30, 1929:	
Income-tax cases.....	1,075
Miscellaneous-tax cases.....	65
	1,140
Cases pending at close of fiscal year ended June 30, 1929:	
Income-tax cases.....	832
Miscellaneous-tax cases.....	59
	891
LAW CASES	
Pending July 1, 1928:	
Income-tax cases.....	172
Miscellaneous-tax cases.....	72
	244
Received during fiscal year ended June 30, 1929:	
Income-tax cases.....	337
Miscellaneous-tax cases.....	58
	395
Total law cases pending during fiscal year.....	639
Closed during fiscal year ended June 30, 1929:	
Income-tax cases.....	253
Miscellaneous-tax cases.....	66
	319
Cases pending at close of fiscal year ended June 30, 1929:	
Income-tax cases.....	256
Miscellaneous-tax cases.....	64
	320

RECAPITULATION

Total cases pending on July 1, 1928.....	699
Total cases received during fiscal year.....	1,971
	2,670
Total cases pending during fiscal year.....	2,670
Total cases closed during fiscal year.....	1,459
	1,211
Total cases pending July 1, 1929.....	1,211

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

Number of cases pending July 1, 1928.....	1,111
Number of cases commenced during fiscal year ended June 30, 1929.....	1,650
Number of cases terminated during same period.....	1,600
Number of cases pending at close of business on June 30, 1929.....	1,161

The above figures include the large number of cases referred directly to United States attorneys by collectors of internal revenue throughout the United States.

Formal claims for reward for information relative to violations of the internal-revenue laws submitted under the terms of Circular 99, revised, promulgated in accordance with the provisions of section 3463, Revised Statutes, were filed and disposed of during the year ended June 30, 1929, as follows: Pending July 1, 1928, 66; presented during year, 32; disposed of during year, 46; pending July 1, 1929, 52. Of the 46 claims disposed of, 8 were rejected, 2 were superseded by the presentation of a single claim, and 36 were allowed in a total sum of \$35,005.44. The 52 claims pending are awaiting receipt of reports from the field officers of the bureau who are conducting investigations thereof or the closing of the tax cases to which such claims relate.

In addition to the above-mentioned formal claims for reward, 27 informal claims were disposed of during the fiscal year ended June 30, 1929, either by closing the cases after the lapse of six months without receipt of further information from correspondents, or by letters advising informers of the reasons why favorable consideration could not be given to formal claims if presented. In addition to the 52 formal claims shown above as pending on July 1, 1929, there were also pending on that date 64 informal claims.

Civil division.—The civil division, in cooperation with the Department of Justice and the various United States attorneys, handles all civil internal-revenue cases arising in the Federal district courts, the United States Court of Claims, and the Supreme Court of the District of Columbia, together with a limited number of cases originating in State courts. In general, this litigation may be divided into six classes:

1. Suits brought by taxpayers in the United States district courts for the recovery of taxes alleged to have been erroneously and illegally collected—(a) Suits against collectors or their personal representatives; (b) Suits against the United States under the Tucker Act.

2. Suits against the United States in the United States Court of Claims.

3. Injunction and mandamus proceedings.

4. Suits by the United States for the collection of taxes, for recovery on bonds, for the recovery of erroneous refunds, and for miscellaneous relief.

5. Suits to determine priorities where Federal tax liens are involved.
6. Adjudication of tax claims in bankruptcy and receivership proceedings.

While the Department of Justice and the United States attorneys acting under its jurisdiction are charged with the responsibility for the conduct of this litigation, they welcome and encourage the assistance of the general counsel's office in the preparation of pleadings, the assembling of evidence, the preparation of briefs, and the actual trial or argument of cases in court.

The civil division, in a similar manner, handles all claims for taxes filed in bankruptcy and receivership cases pending in both Federal and State courts. Compromise of taxes owing by insolvent taxpayers and estates in process of administration are taken care of by a section attached to the division and maintained for that special purpose.

The personnel of the civil division on June 30, 1929, consisted of 65 attorneys, 26 assistants, and a clerical and stenographic force of 63 members.

The following civil internal-revenue tax cases were decided by the Federal courts during the fiscal year ended June 30, 1929:

	Decided for the Government	Decided against Government	Partly for Government and partly for taxpayer	Total
District courts.....	108	72	13	193
Circuit courts of appeals.....	46	22	0	68
Court of Claims.....	77	16	6	99
Supreme Court.....	9	4	1	14
Total.....	240	114	20	374

The number of civil internal-revenue tax cases pending in the Federal courts at the end of the fiscal year June 30, 1929, compared with the number pending at the end of the previous fiscal year, is as follows:

	Cases for suit by the United States	Cases pending in district courts	Cases involving liens	Cases pending in circuit courts of appeals	Cases pending in Court of Claims	Cases pending in Supreme Court	Cases pending payment of judgment claims	State court and miscellaneous	Total
Civil cases pending July 1, 1928.....	206	1,839	425	108	841	18	164	41	3,642
Civil cases pending July 1, 1929.....	195	1,910	714	103	657	27	97	74	3,776

During the year 2,029 new civil cases were received and 1,895 civil cases were closed. Offers in compromise of pending suits received during the year numbered 104. Compromise cases disposed of, including those pending at the beginning of the fiscal year, numbered 79, 53 of which were accepted and 26 were rejected. The total amount of taxes claimed in these compromises was \$1,217,871.94, and \$220,366.22 was accepted in lieu thereof.

The work of the division for the fiscal year ended June 30, 1929, in bankruptcy and receivership cases, decedent's estates, insolvency, and liquor cases is summarized as follows:

Bankruptcy, receivership, decedent's estates, and insolvent

Cases pending July 1, 1928.....	1,948
Cases closed during year.....	1,712
Cases pending June 30, 1929.....	1,419

In the 1,712 cases closed, claims were filed in the amount of \$15,065,714.95, and the sum of \$2,100,202.53 was collected.

Liquor cases

Cases pending July 1, 1928.....	36
Cases received during the year.....	14
Cases disposed of during the year.....	25
Cases pending June 30, 1929.....	25

Insolvent compromises

Cases pending July 1, 1928.....	477
Cases closed during year.....	1,144
Cases pending June 30, 1929.....	811

Of the 1,144 cases closed, 615 offers in compromise were accepted in the sum of \$1,205,640.12 for assessments aggregating \$5,396,726.22, 486 were rejected, and 43 were disposed of by transfer and otherwise.

Interest and delinquency penalty compromises

Cases pending July 1, 1928.....	431
Cases closed during the year.....	17,827
Cases pending June 30, 1929.....	16

In order to bring about closer cooperation with the United States attorneys, collectors of internal revenue, and revenue agents in the handling of Federal tax matters, the bureau has established branch offices of the general counsel's office in the field. At the beginning of the fiscal year legal representatives of the bureau were permanently assigned to New York, Chicago, Pittsburgh, Boston, Miami, Los Angeles, and Seattle. During the year a branch office was established at St. Paul. The plan of establishing these branch offices has greatly facilitated the handling of the bureau's legal business in the territory affected and has met with favor from the field officers of the bureau as well as from the United States attorneys. Although these branch offices are representative of the general counsel's office, and of the bureau as a whole, they are maintained under the immediate supervision of the civil division.

Civil division report for fiscal year ended June 30, 1929

Cases pending first of year:		
(a) Cases pending in court.....	2,910	
(b) Cases not pending in court.....	307	
		3,217
New cases received during year:		
(a) Suits by taxpayers.....	1,158	
(b) For suit by the United States.....	325	
		1,483
Cases closed during year.....	1,638	
Total number of cases pending at end of year ¹		3,062

¹ Does not include bankruptcy, receivership, compromise, or lien cases.

Cases tried:	
District courts.....	229
Circuit courts of appeals.....	64
Court of Claims.....	141
Supreme Court.....	18
Total.....	452
Briefs written:	
District courts.....	168
Circuit courts of appeals.....	73
Court of Claims.....	50
Supreme Court.....	39
Total.....	330
Letters prepared.....	25, 831
Treasury decisions prepared.....	58
Memoranda prepared.....	9, 467
Telegrams prepared.....	810
Lien cases:	
Pending first of year.....	425
Received during year.....	546
Closed during year.....	257
Pending at end of year.....	714

Review division.—This division, on June 30, 1929, represented a consolidation of certain functions of Interpretative Division II and of the review division which was established July 19, 1928, as the successor to the review section of the appeals division, organized May 20, 1928. Interpretative Division II was abolished March 5, 1929, when the consolidation was effected. The work of the review division, as of June 30, 1929, consisted of two general classes, one the review of cases pending before the Board of Tax Appeals for the purpose of recommending settlement or defense and the other the disposition of refunds, credits, and abatements of various kinds of internal-revenue taxes.

Following is a statement of interpretative cases, involving miscellaneous taxes, regulations, Treasury decisions, etc., considered by Interpretative Division II between July 1, 1928, and March 5, 1929:

Interpretative cases on hand July 1, 1928.....	40
Received from July 1, 1928, to Mar. 5, 1929.....	183
Total.....	223
Disposed of by Interpretative Division II.....	182
Balance transferred to Interpretative Division I.....	41

The main purpose of the review division created July 19, 1928, was to endeavor to settle expeditiously and without formal trials cases pending before the Board of Tax Appeals involving primarily questions of law, upon a basis mutually satisfactory to the taxpayer and to the Government. The benefits to be derived are readily apparent, such as avoidance of the uncertainties of litigation, the reduction of congestion before the board, and saving to both sides of time and expense of trials. While a wide variety of legal issues is presented in such cases, the division has closed many cases consistently with decisions by courts and by the board, rendered since the deficiency letters were mailed, such as cases involving transferee assessments under section 280 of the revenue act of 1926 and the decisions by the United States Supreme Court in the cases of *Bowers v. The New York & Albany Lighterage Co.* (273 U. S. 346) and *Benjamin Russell*

et al. v. United States (278 U. S. 181). To assist the attorneys engaged in this settlement work, a small number of experienced auditors have been assigned to this division.

In cases where no settlements are effected, or where only some issues are settled, the results of the consideration of the cases in this division are made available to the trial attorneys of the appeals division. The following statistical data show numerically the results obtained:

Cases on hand July 1, 1928.....	1 484
Received during year ended June 30, 1929.....	2, 642
Total.....	3, 126
Disposed of during year.....	1, 791
Cases on hand June 30, 1929.....	1, 335

For the sake of completeness, the following detail is shown:

Cases disposed of by review section prior to July 1, 1928:	Number of cases
Recommended for settlement.....	9
Recommended for defense.....	13
Total cases disposed of on the merits.....	22
All other (not on merits).....	78
Total.....	100

Cases disposed of by review section and review division, July 1, 1928, to June 30, 1929:

	Number of cases	Tax years ¹
Recommended for settlement.....	1, 073	1, 377
Recommended for defense.....	435	530
Total cases disposed of on the merits.....	1, 508	1, 907
All other (not on merits).....	283	.....
Total (all cases).....	1, 791	.....
Cases closed by agreement.....	per cent. 71	.....
Recommended for defense.....	do. 29	.....

¹ Understated; figures available only from Aug. 1, 1928.

It happens not infrequently that issues raised in a petition to the board are involved in a case pending in court for other years, upon refund claims, or are involved in a refund claim not yet in suit. Settlement of the board case may then influence disposition of the refund sought, and if the amount to be refunded be large enough, disposition of such case brings into play both classes of work of the review division. In this kind of cases, the two classes of work are coordinated.

The work taken over from Interpretative Division II comprised (1) the review and disposition of proposed refunds of various kinds of taxes in the net amount of \$50,000 or more, and of proposed refund or credit of income, war-profits, excess-profits, estate or gift taxes

¹ In the review section of the appeals division.

for any year or years in excess of \$75,000; and (2) preparation of the reports by the commissioner to the Joint Committee on Internal Revenue Taxation, pursuant to section 710 of the revenue act of 1928. The scope of this class of work was materially broadened in March, 1929, through two innovations, caused by the first deficiency act, fiscal year 1929, approved March 4, 1929, and the Executive order of March 14, 1929, with Treasury Decision 4264. In accordance with the procedure thus prescribed, there devolved upon this division the duties of affording taxpayers hearings, and of preparing the public decisions, upon claims for refund, credit or abatement of income, war-profits, excess-profits, estate and gift taxes, when the allowance exceeds \$20,000.

The statistical data relative to the overassessments of taxes considered by the division show the results obtained:

<i>Miscellaneous-tax claims</i> ¹		<i>Income-tax claims</i> ²	
On hand July 1, 1928.....	1	On hand July 1, 1928.....	127
Received to Mar. 1, 1929.....	52	Received to Mar. 1, 1929.....	309
Total.....	53	Total.....	436
Disposed of during period.....	49	Disposed of during period.....	307
On hand Mar. 1, 1929.....	4	On hand Mar. 1, 1929.....	129
Received to June 30, 1929.....	76	Received to June 30, 1929.....	463
Total.....	80	Total.....	592
Disposed of during period.....	51	Disposed of during period.....	289
On hand June 30, 1929.....	29	On hand June 30, 1929.....	303

¹ Of the above cases received after Mar. 1, 1929, 47 were submitted on account of the newly established requirements above discussed, and of these, 27 were disposed of during the period.

² Of the above cases received after Mar. 1, 1929, 313 were attributable to the new requirements, and of this number 143 were disposed of during the period.

*Miscellaneous-tax claims*³

JULY 1, 1928, TO JUNE 30, 1929

Amount claimed by taxpayer.....	\$9,307,873.61
Amount recommended by Tax Unit.....	7,017,264.46
Amount approved here.....	7,017,264.46

*Income-tax claims*⁴

JULY 1, 1928, TO JUNE 30, 1929

Amount claimed by taxpayer.....	\$314,032,662.93
Amount recommended by Tax Unit.....	141,450,639.05
Amount approved here.....	134,528,336.90
Decrease.....	7,616,498.77
Increase.....	694,196.62

³ Of the above amount claimed, received after Mar. 1, 1929, \$1,068,473.56 represented cases here under the new procedure.

⁴ Of the above amount claimed, received after Mar. 1, 1929, \$11,816,248.66 represented new procedure cases.

Claims for abatement, credit, and refund

Kind of tax involved	On hand July 1, 1928	Received to Mar. 1, 1929	Disposed of by Mar. 1, 1929	Received after Mar. 1, 1929	Disposed of after Mar. 1, 1929	On hand
Capital stock.....		15	15	2		2
Dues.....		4	4	3	1	2
Estate.....	1	20	17	60	42	22
Excise.....		4	4	2	2	
Gift.....				1		1
Special bankers.....		8	8	8	6	2
Stamp.....		1	1			
Income.....	127	309	307	463	289	303
Total.....	128	361	356	539	340	332

Public decisions were prepared in claims cases, as follows:

Income-tax claims

	New cases	Amounts	Cases previously sent to joint committee	Amounts
April, 1929.....	38	\$11,274,737.10	7	\$1,945,355.61
May, 1929.....	50	10,077,714.77	9	3,646,001.46
June, 1929.....	61	8,065,116.72	4	317,960.79
Total.....	149	29,417,568.59	20	5,909,317.86

Estate-tax claims

	New cases	Amounts	Cases previously sent to joint committee
April, 1929.....	11	\$5,615,994.97	
May, 1929.....	7	613,353.36	
June, 1929.....	8	632,720.21	
Total.....	26	6,862,077.54	

The personnel of Interpretative Division II on July 1, 1928, consisted of 12 attorneys and a clerical and stenographic force of 8 members. On that date the review section of the appeals division consisted of 9 attorneys, 3 auditors, and 4 clerical and stenographic employees. On organization of the review division, on July 19, 1928, the force included 15 attorneys, 3 auditors, and a clerical and stenographic group of 5. Upon reorganization of the review division, effective March 5, 1929, the division lost 1 secretarial employee and 4 attorneys, 3 of whom went to the interpretative division. The claims force then comprised 9 attorneys and 5 clerical and stenographic employees. On June 30, 1929, while some employees were engaged in both classes of work of the division, the assignments may be shown as follows: On settlement of board cases, 20 attorneys, inclusive of the assistant head of division, 10 auditors, and 13 clerical and stenographic assistants; and on claims cases there were 19 attorneys and 10 clerical and stenographic assistants.

During the year the division conducted 207 hearings on claims cases and 601 hearings on settlement cases. There were prepared 239 reports, under section 710 of the revenue act of 1926, for submission to the Joint Committee on Internal Revenue Taxation. Between the date of the Executive order of March 14, 1929, and June 30, 1929, the division prepared 195 public decisions.

Administrative division.—The activities of the administrative division include the review of offers in compromise and the holding of conferences on protested cases. The division is charged with the supervision of the personnel, library, manuscripts, mail and records, and devises and inaugurates methods of office procedure, assembles and reviews efficiency ratings, interviews applicants, and performs other varied and miscellaneous duties pertaining to the work of the general counsel's office. The support and cooperation rendered by this division have proved of benefit to attorneys assigned to the other divisions and have afforded them considerable assistance in the dispatch of matters handled by them.

Bureau and Field Personnel

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1928, and the number in the service on June 30, 1929:

	June 30, 1928	June 30, 1929	Increase (+) or de- crease (-)
Employees in Washington.....	3,661	3,584	-77
Collectors' offices.....	5,050	4,957	-93
Internal-revenue agents' forces:			
Income and estate taxes.....	3,810	3,536	-274
Miscellaneous and sales taxes.....	13	12	-1
Supervisors of accounts and collections.....	37	37	0
Intelligence force.....	105	130	+25
Field force (general counsel's office).....		16	+16
Storekeeper-gaugers.....	237		-237
Stamp agent.....	1	1	0
Total.....	12,914	12,273	-641

¹ Exclusive of 142 temporary employees.

² Exclusive of 20 temporary employees.

³ This force was transferred from the departmental to the field roll on Aug. 1, 1928.

⁴ The force of storekeeper-gaugers was transferred to the Bureau of Prohibition, Treasury Department, on July 1, 1928.

Under the provisions of the retirement act, 13 classified employees over 70 years of age were retained in the service; 21 were retired on annuity, 6 of whom were retired on account of total disability.

Respectfully,

ROBERT H. LUCAS,
Commissioner of Internal Revenue.

HON. A. W. MELLON,
Secretary of the Treasury.

STATISTICAL TABLES

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TABLE 1.—Receipts¹ from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts

District ²	Income tax			Estates— transfer of estates of decedents	Distilled spirits and alcoholic beverages						
	Corporation	Individual	Total		Nonbeverage spirits dis- tilled from—		Bever- age spirits dis- tilled from other mate- rials, per gallon, \$6.40	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. ³
					Fruit, per gallon, \$1.10	Other mate- rials, per gallon, \$1.10					
Alabama	\$3,972,733.44	\$3,626,314.79	\$7,599,048.23	\$399,828.40							
Arizona	1,004,426.03	1,306,178.67	2,310,604.70	1,167.61							
Arkansas	2,082,401.76	1,474,897.37	3,557,299.13	28,801.70							
First California	35,300,378.73	33,275,004.39	68,575,383.12	1,901,407.98		\$502,960.98			\$314.00	\$110,887.20	
Sixth California	28,002,566.58	33,646,096.82	61,648,663.40	4,172,567.79	\$112,308.47		\$20.00		50.00	32,147.86	
Colorado	6,831,459.11	4,206,231.03	11,037,690.14	150,094.98		24,400.75					
Connecticut	19,359,366.85	20,899,642.81	40,259,009.66	1,235,588.57							
Delaware	18,448,078.25	9,718,837.49	28,166,915.74	1,284,870.19							
Florida	3,787,514.92	9,071,694.99	12,859,209.91	5,129,551.11							
Georgia	8,939,240.84	4,560,553.40	13,499,794.24	237,828.27							
Hawaii	3,995,956.28	1,477,291.52	5,473,247.80	40,640.81	5,275.49	66.00					
Idaho	730,078.12	318,593.43	1,048,671.55	716.46							
First Illinois	115,645,679.11	94,535,255.07	210,180,934.18	3,319,419.41	4,417.93	686,099.11			638.00	9,562.49	
Eighth Illinois	4,429,883.40	2,790,707.91	7,220,591.31	124,894.37		1,411,423.65					
Indiana	14,614,468.08	10,647,174.66	25,261,642.74	389,262.27		734,682.96					
Iowa	7,376,359.99	5,459,306.98	12,835,666.97	276,788.19							
Kansas	13,746,423.15	3,523,185.74	17,269,608.89	242,121.05							
Kentucky	9,391,010.59	5,806,624.25	15,197,634.84	178,449.70		843,558.43			27,570.00	17.00	
Louisiana	8,600,305.16	4,385,111.50	12,985,416.66	588,271.76		595,157.86		\$0.40			
Maine	4,331,709.84	4,054,892.80	8,386,602.64	190,945.98							
Maryland, including Dis- trict of Columbia	23,078,188.95	23,931,751.17	47,009,940.12	2,549,812.80		750,152.77		680.04	1,110.00	50.60	
Massachusetts	54,847,898.59	54,874,977.28	109,722,875.87	2,182,113.37		681,922.54		9,247.71	407.50	239.00	160.00
Michigan	91,960,234.64	48,524,248.47	140,484,483.11	1,772,822.20		182,108.96					
Minnesota	16,785,764.45	10,882,506.96	27,668,271.41	438,697.85		47,160.85					
Mississippi	1,327,839.13	997,904.76	2,325,743.89	149,913.86							
First Missouri	24,127,230.11	13,971,193.90	38,098,424.01	3,005,792.03		248,300.77			1,420.00	1,394.28	
Sixth Missouri	8,299,503.79	5,234,941.02	13,534,444.81	113,299.08		38,652.24			2,544.18		
Montana	1,617,111.35	1,431,557.87	3,048,669.22	1,318,678.45							
Nebraska	3,525,644.37	2,331,084.90	5,856,729.27	156,901.79							
Nevada	696,698.62	379,107.66	1,075,806.28	1,352.20							
New Hampshire	1,303,111.64	2,050,237.88	3,353,349.52	341,099.18							
First New Jersey	8,986,118.74	11,293,664.36	20,279,783.10	703,608.84							
Fifth New Jersey	36,278,841.81	37,363,478.78	73,642,320.59	1,032,893.68		29,431.38				1,224.00	
New Mexico	509,262.98	424,278.93	933,541.91	15,374.41		1,161,428.18				993.50	
First New York	16,509,707.74	30,677,480.87	47,187,188.61	2,401,330.52				1.30			
Second New York	191,763,202.63	217,158,812.49	408,922,015.12	4,508,711.68		139,824.48			294.00	53,544.45	
Third New York	81,940,475.27	111,871,688.94	193,812,164.21	4,455,473.06	51,041.76	277,398.33	554.43		380.00	49,470.83	
Fourteenth New York	18,386,673.21	22,909,410.26	41,296,083.47	1,818,603.88		311,691.93				1,248.40	
Twenty-first New York	7,213,570.62	6,832,122.16	14,045,692.78	254,514.71		125.40				3,330.57	
Twenty-eighth New York	20,970,662.03	18,547,991.07	39,518,653.10	942,295.41							
North Carolina	14,257,284.47	5,809,510.74	20,066,795.21	230,862.30						17,417.43	
North Dakota	442,255.32	222,878.70	665,134.02	16,394.61		75,164.43				17.00	
First Ohio	21,531,302.88	15,372,369.54	36,903,672.42	680,299.68							
Tenth Ohio	8,822,736.09	5,204,645.65	14,027,381.74	123,643.18		830,403.64					
Eleventh Ohio	5,968,352.42	3,084,489.97	9,052,842.39	127,295.97						8,231.26	
Eighteenth Ohio	37,160,898.05	24,676,717.44	61,837,615.49	1,121,350.79							
Oklahoma	9,619,282.39	7,952,322.95	17,571,605.34	84,309.84	60,371.74					40.80	
Oregon	3,252,063.38	2,650,509.22	5,902,572.60	59,543.54							
First Pennsylvania	65,174,623.36	56,141,940.33	121,316,563.69	5,273,017.04							
Twelfth Pennsylvania	9,624,668.71	6,973,070.99	16,597,739.70	515,984.14		1,452,781.08					
Twenty-third Pennsylvania	39,142,841.38	31,932,499.61	71,075,340.99	3,170,402.67	20,267.94	2,417.50			612.00		
Rhode Island	6,304,888.43	7,290,929.16	13,595,817.59	332,949.68		250,338.43			19,268.00	109.62	
South Carolina	2,751,105.63	749,290.85	3,500,396.48	25,820.38							
South Dakota	487,436.26	306,250.85	793,687.11	6,116.65							
Tennessee	8,243,719.91	5,516,925.63	13,760,645.54	143,151.12							
First Texas	11,878,947.56	8,694,089.39	20,573,036.95	623,830.45							
Second Texas	8,830,634.22	8,300,114.57	17,130,748.79	493,473.80			\$124.80				
Utah	2,430,592.28	1,048,369.97	3,478,962.25	7,156.78							
Vermont	1,173,836.68	1,135,152.68	2,308,989.26	29,243.19			25.60				
Virginia	15,630,464.29	4,546,926.38	20,177,390.67	130,875.54							
Washington, including Alaska	8,962,967.29	4,617,881.75	13,580,849.04	105,118.41							
West Virginia	8,297,516.37	3,051,208.90	11,348,725.27	299,087.07							
Wisconsin	24,210,359.21	13,297,417.38	37,507,776.59	258,923.75							
Wyoming	616,698.76	493,624.50	1,110,323.26	41,690.40		58,246.76				2,702.64	
Total	1,235,733,256.24	1,095,541,172.40	2,331,274,428.64	61,897,141.48	253,683.33	11,335,899.41	\$150.40	10,502.18	409.20	54,439.18	292,549.93

¹ The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or 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.

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

(a) Still wines according to per cent of absolute alcohol, per wine gallon, 4, 10, and 25 cents. (b) Sparkling wines, cordials, or similar compounds (in bottles or other containers), on each one-half pint or fraction thereof, 6 and 12 cents.

³ Payments of tax received from assessments.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	Distilled spirits and alcoholic beverages—Continued									
	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers		Liquor dealers		Manufacturers of stills, \$50	Stills or worms manufactured, each, \$20	Brewers, 500 barrels or more, \$100	Miscellaneous collections relating to distilled spirits	Total
		Less than 500 barrels, \$100	500 barrels or more, \$200	Retail, \$25	Wholesale, \$100					
Alabama.....				\$204.17	\$116.67					\$320.84
Arizona.....						\$33.34	\$40.00			73.34
Arkansas.....									\$1,500.00	792,036.95
First California.....	\$156,123.26			18,876.51	1,300.00	75.00			400.00	262,235.90
Sixth California.....	93,737.03			22,522.54	1,000.00	50.00				25,457.02
Colorado.....				656.27	400.00					14,542.96
Connecticut.....				13,542.96	1,000.00					125.00
Delaware.....				25.00	100.00					275.00
Florida.....				175.00	100.00					525.00
Georgia.....				525.00						5,596.49
Hawaii.....	5.00			250.00						
Idaho.....										
First Illinois.....				35,416.95	2,322.93				1,821.41	740,278.82
Eighth Illinois.....				7,509.76	222.92					1,419,156.33
Indiana.....				195.84	783.34					735,662.14
Iowa.....				2,831.72	800.00					3,631.72
Kansas.....				100.00	300.00					400.00
Kentucky.....				11,764.26	2,225.00	50.00				585,184.69
Louisiana.....				12,252.14	1,200.00					608,610.40
Maine.....										
Maryland, including District of Columbia.....		\$100.00		15,219.15	1,000.00	62.50				768,375.06
Massachusetts.....			\$400.00	22,302.57	1,100.00	200.00	100.00			716,079.32
Michigan.....				2,803.82	525.00				19,223.75	204,661.53
Minnesota.....				12,175.09	400.00					59,735.94
Mississippi.....				210.43	153.34					368.77
First Missouri.....				10,490.17	525.00		100.00			262,230.22
Sixth Missouri.....				7,077.95	450.00				4,737.66	53,462.03
Montana.....				4,606.57	558.34					5,164.91
Nebraska.....				100.00	400.00					500.00
Nevada.....				1,447.92						1,447.92
New Hampshire.....				1,820.88						1,820.88
First New Jersey.....	1,496.15			5,940.48	145.84				200.00	38,437.85
Fifth New Jersey.....				22,230.59	800.00					1,185,453.57
New Mexico.....										
First New York.....	2,383.32			44,933.84	1,164.60			\$100.00	592.71	242,837.40
Second New York.....	43.56	200.00		6,221.07	4,938.34				114.48	390,362.80
Third New York.....				17,928.35	800.00					331,668.68
Fourteenth New York.....				21,400.69	500.00				10.00	25,366.66
Twenty-first New York.....				7,389.51	350.00				301.00	8,040.51
Twenty-eighth New York.....	7,157.77			7,911.68	1,291.67	50.00			67.48	109,060.46
North Carolina.....				131.25						148.25
North Dakota.....										
First Ohio.....				6,192.66	500.00	58.34	400.00		3,625.02	841,179.66
Tenth Ohio.....	6,803.78			2,651.47	200.00					17,836.51
Eleventh Ohio.....				4,877.45	700.00					5,577.45
Eighteenth Ohio.....				14,242.01	1,172.51					75,827.06
Oklahoma.....				25.00	100.00					125.00
Oregon.....				25.00	100.00					125.00
First Pennsylvania.....				39,216.48	1,383.34	75.01			204.00	1,494,361.91
Twelfth Pennsylvania.....				7,508.35	100.00					10,025.85
Twenty-third Pennsylvania.....				20,744.05	1,968.34					312,696.38
Rhode Island.....				5,644.01	541.67					6,185.68
South Carolina.....				100.00	200.00					300.00
South Dakota.....				1,008.37	200.00					1,208.37
Tennessee.....				250.00	400.00					650.00
First Texas.....				5,794.65	400.00					6,319.45
Second Texas.....				11,493.09	1,000.00					12,493.09
Utah.....				50.00	100.00					175.00
Vermont.....				1,585.04	200.00					1,785.04
Virginia.....				7,243.20	500.00					7,743.20
Washington, including Alaska.....				75.00	200.00					275.00
West Virginia.....				225.00	100.00					325.00
Wisconsin.....				18,135.18	1,408.34					80,492.92
Wyoming.....				1,634.93						1,634.93
Total.....	267,749.87	300.00	400.00	487,911.07	38,452.19	654.19	640.00	100.00	32,887.51	12,776,728.46

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	Tobacco and tobacco manufactures							
	Cigars according to intended retail prices					Cigars (small), per thousand, 75 cents	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3
	Class A, per thousand, \$2	Class B, per thousand, \$3	Class C, per thousand, \$5	Class D, per thousand, \$10.50	Class E, per thousand, \$13.50			
Alabama.....	\$6,908.55	\$164.85	\$150.50					\$1.68
Arizona.....	43.65	2.25	57.64					.30
Arkansas.....	852.20	259.76	183.91					3.40
First California.....	69,475.72	1,467.58	81,287.93	\$1,060.69	5,725.06	\$6.75	\$468.36	12,607,046.72
Sixth California.....	8,037.40	2,654.14	88,322.50	1,310.16	2,301.93	57.90	206.28	3,066.70
Colorado.....	8,047.13	272.94	14,485.06		135.35		3.60	30.93
Connecticut.....	6,427.99	58,929.13	58,856.65		135.73			4.74
Delaware.....	912.80	140.70	58,878.40		53.55			.38
Florida.....	509,723.09	38,833.87	1,377,015.38	1,070,489.43	33,619.38			11,591.29
Georgia.....	45,086.91	202.65	13,914.90		10.13			811.62
Hawaii.....	3,226.36	2.27	38.03		.27			138.75
Idaho.....	621.15	16.08	918.99					
First Illinois.....	43,341.64	15,789.77	169,792.89	23,141.32	6,170.49	.75	3,716.47	10,809.58
Eighth Illinois.....	14,182.40	9,881.51	19,628.87	56.18				
Indiana.....	216,017.43	42,118.38	330,338.89	942.90	1,325.97		2.22	19.66
Iowa.....	23,386.23	17,989.90	10,757.70		104.36		1.44	4.08
Kansas.....	10,614.25	882.45	1,136.00					
Kentucky.....	65,551.36	20,558.22	170,236.49	43.83	12.15			6,308,370.00
Louisiana.....	70,303.29	919.95	175,834.17	2,662.80	3,754.10			10,282.42
Maine.....	2,584.61	8,235.03	15,217.28				2.88	
Maryland, including District of Columbia.....	28,424.45	18,379.12	78,330.18	419.02	3,322.38			71.82
Massachusetts.....	42,006.75	93,012.53	265,554.34	3,138.63	17,677.29	786.17	176.98	11,046.67
Michigan.....	111,883.90	277,845.21	700,683.18	12,332.04	4,148.30		640.08	9,896.40
Minnesota.....	33,668.28	3,775.51	34,697.63	16.59	292.27		5.84	10.83
Mississippi.....	139.25		60.50					
First Missouri.....	6,111.34	4,330.36	28,093.68	389.87	3,202.59	1.88	3.60	56,287.31
Sixth Missouri.....	32,170.91	2,945.81	21,636.38	136.50	489.73			9.60
Montana.....	178.10	6.00	4,685.72	0.30				
Nebraska.....	16,708.70	726.26	2,769.54	1.32	1.62			1.50
Nevada.....	21.00	5.70	542.25					3.00
New Hampshire.....	1,353.36	35,600.55	209,874.28					
First New Jersey.....	63,063.57	5,949.55	1,055,927.93	88,002.50	306.48			
Fifth New Jersey.....	500,148.92	114,105.07	1,211,162.52	73,324.36	5,906.31	412.95	25.92	17,411,959.05
New Mexico.....	22.00		115.50					
First New York.....	288,816.78	15,072.08	65,759.36	14,726.78	444.86		43,164.00	19,632,255.88
Second New York.....	38,662.74	8,616.03	67,589.20	27,718.34	248,443.40	12,908.36	24,312.60	203,069.31
Third New York.....	116,001.88	28,997.89	401,865.62	174,233.48	12,157.41	5,729.25	6,180.84	5,024,909.02
Fourteenth New York.....	72,573.90	8,411.56	379,412.92	5,181.05	204.88			402.81
Twenty-first New York.....	28,157.24	137,012.67	34,864.51	39.53	55.35			9.00
Twenty-eighth New York.....	9,946.22	3,080.62	21,264.00	195.84	3,133.00	.38		67.16
North Carolina.....	19,961.23	9,072.31	5,795.89	.13	.27	24,757.50		211,322,418.81
North Dakota.....	465.60	63.00	129.25					
First Ohio.....	67,775.09	122,919.13	127,846.68	4,011.80	2,490.44	.38	21.60	19.50
Tenth Ohio.....	347,149.36	16,305.75	144,056.46	57.75	405.00		10.14	12.00
Eleventh Ohio.....	128,020.75	33,467.94	6,349.50	10.50				14.16
Eighteenth Ohio.....	113,363.45	13,723.85	85,460.25	395.92	1,229.54	2.25	42.70	12.30
Oklahoma.....	2,612.90	15.30	76.50					
Oregon.....	1,291.88	233.34	3,117.08					28.83
First Pennsylvania.....	2,150,716.76	487,006.59	3,106,256.47	38,236.86	25,957.51	63,004.88	1,950.05	6,600,746.10
Twelfth Pennsylvania.....	375,961.42	182,467.97	312,016.86	2,341.71				
Twenty-third Pennsylvania.....	168,831.76	6,157.91	2,738.60	84.53	4,371.75	3.33	76.07	377.95
Rhode Island.....	7,248.00	2,025.15	17,218.42	.27			457.92	198.00
South Carolina.....	39,231.45	20,453.78	273.50	70.88	125.22			
South Dakota.....	2,271.70	431.70	3,686.38	3.15	20.25			
Tennessee.....	128,597.32	257.08	128,546.19	11.55	47.25		1.08	1.36
First Texas.....	19,763.31	2,459.43	33,720.39	116.03	133.11		.29	40.55
Second Texas.....	844.90	399.30	176.63					14.82
Utah.....	59.80	171.60	10,267.50	4.73	76.01			
Vermont.....	273.09	253.65	468.87					
Virginia.....	656,007.82	10,330.57	143,726.55	3.15		215,418.75	1,036.08	62,710,530.33
Washington, including Alaska.....	1,970.95	228.29	2,519.43					112.39
West Virginia.....	163,979.60	107.85	38.00	.53	56.03	167.25		1,691.07
Wisconsin.....	25,807.74	4,903.75	138,926.43	4,669.78	227.43			35.02
Wyoming.....	56.00		769.00					
Philippine Islands.....	340,752.24	8,681.25	5,985.52	95.78	173.53			13,116.42
Total.....	7,258,417.57	1,899,339.44	11,452,107.77	1,550,035.51	388,667.30	323,258.73	82,508.77	341,951,551.22

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	Tobacco and tobacco manufactures—Continued						Total
	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, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Miscellaneous collections relating to tobacco	
Alabama.....		\$3.15				\$95.28	\$7,325.90
Arizona.....							103.84
Arkansas.....		56.15					1,355.42
First California.....	\$2.97	32,690.87		\$187,839.47	126.56		12,987,198.68
Sixth California.....		4,007.01			63.03		110,027.05
Colorado.....		1,763.08					25,283.72
Connecticut.....		9,830.34					134,184.58
Delaware.....	436,011.56	1.08			27.25		496,025.72
Florida.....		1,058.81		88.00	642.12		3,043,061.37
Georgia.....		1,081.92			33.42		61,164.65
Hawaii.....		3,769.25		12.80			7,187.73
Idaho.....		16.01			10.81		1,583.04
First Illinois.....	1,894,132.50	4,355,832.16			248.36		6,522,975.93
Eighth Illinois.....		23,258.39			6.66		67,014.01
Indiana.....	6,372.00	56,536.31			59.45		653,733.21
Iowa.....		44,434.37					96,678.08
Kansas.....		2,876.61					15,509.31
Kentucky.....		3,589,239.90	\$1,500.00			1,309.06	10,166,821.01
Louisiana.....	630.00	15,512.27			41.96		279,940.96
Maine.....		11.52					26,051.32
Maryland, including District of Columbia.....		463.89			180.70		129,768.54
Massachusetts.....	49,140.18	23,243.68					506,246.32
Michigan.....	10,514.07	2,607,161.44			598.15		3,735,062.69
Minnesota.....	143.46	13,365.26					85,975.67
Mississippi.....						199.75	
First Missouri.....		9,382,363.06					9,480,783.69
Sixth Missouri.....		744.25					58,133.18
Montana.....		299.27					5,175.39
Nebraska.....		7,462.32					27,671.26
Nevada.....							568.95
New Hampshire.....		130.77				14.13	246,985.09
First New Jersey.....		286.29					1,213,536.32
Fifth New Jersey.....	1,564,949.25	68,496.51					20,950,490.86
New Mexico.....		45.00					182.50
First New York.....		812,112.82				52,870.95	20,925,223.51
Second New York.....	5,286.37	42,638.19		681,492.26	\$3,180.00	101.73	1,364,018.53
Third New York.....		6,356.88				902.67	5,777,334.94
Fourteenth New York.....		84,569.05					550,756.17
Twenty-first New York.....		142,585.78					342,724.08
Twenty-eighth New York.....	1,493.38	77,763.69					116,944.29
North Carolina.....		22,237,263.97	122.50	295,636.50			233,915,029.11
North Dakota.....							657.85
First Ohio.....	2.75	7,284,295.60				11,198.00	7,620,580.97
Tenth Ohio.....	1.50	3,190,021.16					3,698,019.12
Eleventh Ohio.....		342.00					168,204.85
Eighteenth Ohio.....	218.70	60,060.94				4.58	274,514.48
Oklahoma.....							2,704.70
Oregon.....		958.95					5,631.81
First Pennsylvania.....	183.09	221,406.77		11,233.00		429.09	12,707,127.17
Twelfth Pennsylvania.....	13.23	685,094.31					1,557,895.50
Twenty-third Pennsylvania.....	3.12	14,652.61	1,313.10			635.00	199,245.73
Rhode Island.....	178.41	3,307.58					30,633.75
South Carolina.....		3,415.74				77.87	63,648.44
South Dakota.....		677.16				50.00	7,140.34
Tennessee.....	3,155,860.71	416,738.79					3,830,061.33
First Texas.....		26,918.65	25.00	43.50			83,220.26
Second Texas.....		152.80					1,588.45
Utah.....		206.06				119.73	10,905.43
Vermont.....		9.81					1,005.42
Virginia.....		3,228,028.92	17.28			30.00	66,965,129.45
Washington, including Alaska.....		711.80				25.10	5,567.96
West Virginia.....		2,249,472.06	154.75				2,415,667.14
Wisconsin.....	1,771.74	123,364.98	10.00				299,716.87
Wyoming.....		9.00					834.00
Philippine Islands.....		1.08					368,805.82
Total.....	7,126,908.99	61,159,178.09	3,142.63	1,176,345.53	3,180.00	69,901.66	434,444,543.21

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	Oleomargarine								Total	Adulterated butter	Process or renovated butter			
	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Imported from foreign countries, per pound, 15 cents	Manu- facturers, \$600	Retail dealers		Wholesale dealers				Manu- facturers, \$600	Per pound, ¼ cent	Manu- facturers, \$50	Total
					Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200						
Alabama	\$19.20				\$2,408.00	\$8,300.57	\$1,441.66	\$3,750.01	\$15,919.44					
Arizona					388.00	2,927.80	480.00	1,200.00	4,995.80					
Arkansas	116.25				1,584.50	7,698.46	480.00	2,950.01	12,829.22					
First California	112.00	\$61,741.70		\$2,400.00		24,314.08		4,975.02	93,542.80					
Sixth California		33,447.65		3,600.00		51,714.89	600.00	7,583.36	96,945.90					
Colorado	3,872.90	2,842.25		750.00	184.00	12,466.35		4,333.34	24,448.84					
Connecticut						5,792.25		2,383.34	8,175.59					
Delaware					5,323.00	1,978.27	960.00	750.00	9,011.27					
Florida	14,800.00	315.00		600.00	945.51	8,844.27	1,676.01	7,183.34	34,364.13					
Georgia					2,596.00	8,924.28	1,980.00	5,883.36	19,383.64					
Hawaii						105.77		187.50	293.27					
Idaho						5,663.05		1,200.00	6,863.05					
First Illinois	258,101.00	358,925.00		8,400.00		42,522.22	960.00	15,566.70	684,474.92					
Eighth Illinois	45,622.20	16,037.00		1,830.00		39,001.76	480.00	13,205.05	116,176.01					
Iowa	112,592.40	5,933.75		1,200.00	11,702.60	63,177.43	4,320.00	16,150.07	215,076.25					
Kansas	125,550.00	48,109.25		2,700.00	1,396.00	22,668.48	960.00	8,100.02	209,483.75	70.00	50.00	120.00		
Kentucky	10.00				1,062.66	11,728.25	960.00	2,683.34	16,444.25					
Louisiana	10,140.00	205.00		600.00	1,903.00	9,202.82	1,431.25	5,275.01	28,757.08					
Maine						7,935.41		5,966.67	13,902.08					
Maryland, including District of Columbia	480,440.00	7,998.75		700.00	30,696.36	13,814.75	3,840.00	3,466.71	540,956.57	4,752.50	100.00	4,852.50		
Massachusetts	78.40	9,902.50		600.00	36.00	22,375.94		8,216.67	41,209.51					
Michigan		11,440.00		600.00	120.00	63,799.03		23,783.38	99,742.41					
Minnesota		8,915.00		25.00		33,844.92		16,675.11	59,460.03	1,618.75	100.00	1,718.75		
Mississippi	25.00				1,865.00	1,821.90	1,280.00	1,449.99	6,441.89					
First Missouri	66,200.00	21,466.50		600.00	5,997.00	16,998.52	1,440.00	4,683.36	117,385.38					
Sixth Missouri	9,136.33	4,350.50		600.00	764.00	22,926.64		6,710.02	44,487.49	651.50	50.00	701.50		
Montana				25.00		34.38			59.38					
Nebraska	5,080.70	7,780.00		1,275.00	336.00	20,023.71	480.00	6,583.36	41,568.77					
Nevada						707.26		200.00	907.26					
New Hampshire						3,071.64		1,066.67	4,138.31					
First New Jersey						12,232.51		3,300.00	15,532.51					
Fifth New Jersey	51,955.00	81,089.00		3,000.00		18,727.27		4,850.02	159,621.29					
New Mexico					108.00	1,048.30		200.00	1,356.30					
First New York						10,925.27		2,000.00	12,925.27					
Second New York			\$3.00			364.25		4,500.00	4,867.25	\$600.00				
Third New York				19.75		2,652.00		1,100.00	3,771.75	15.00				
Fourteenth New York						17,413.54		9,900.01	27,313.55					
Twenty-first New York	75.00					20,436.89		9,883.34	30,395.23					
Twenty-eighth New York						18,586.76		9,300.00	27,886.76					
North Carolina					1,604.00	8,828.89	480.00	3,966.02	14,878.91					
North Dakota						6,897.51		3,708.37	10,605.88					
First Ohio	56.80	22,060.00		2,400.00		23,213.29		6,200.02	53,930.11					
Tenth Ohio	3.00	17,275.00		625.00		18,901.57		5,700.01	42,504.58					
Eleventh Ohio	24.60	39,235.00		670.00		20,695.15		5,560.02	66,184.77					
Eighteenth Ohio						35,651.83		9,016.71	44,668.54					
Oklahoma					2,268.50	15,897.45	2,548.00	4,892.02	25,605.97					
Oregon	40.00	8,980.00		600.00		13,296.04		3,900.03	26,816.07					
First Pennsylvania						12,841.64		2,400.01	15,241.65					
Twelfth Pennsylvania						4,225.50		600.00	4,825.50					
Twenty-third Pennsylvania	792.50					10,662.40		5,033.34	16,488.24					
Rhode Island	3,503.87	1,934.40		1,900.00	472.00	4,280.89		1,166.67	13,257.83					
South Carolina					744.00	3,544.68		3,150.01	7,438.69					
South Dakota				110.55		10,367.35	3,616.69	2,220.85	16,315.44					
Tennessee	47,725.00	598.00		600.00	6,405.00	15,530.22	1,440.00	4,071.69	76,369.91					
First Texas	46.20	11.27		85.00	1,164.60	4,588.21	960.00	4,100.05	10,955.33					
Second Texas	52,655.00	8,213.75		1,200.00	1,472.00	8,967.35	516.00	3,966.67	76,990.77					
Utah						4,922.16		1,533.34	6,455.50					
Vermont	103.00			75.00		1,941.39		1,400.00	3,519.39					
Virginia	69.90					11,508.20		3,440.00	4,687.55					
Washington, including Alaska	3.00	2,436.93		900.00		29,404.27		6,919.21	39,663.41					
West Virginia					7,487.00	15,169.76	760.00	6,896.71	30,313.47					
Wisconsin	9.90	22,157.60		1,955.00		28,820.40	200.00	11,250.02	64,392.92					
Wyoming					32.00	2,225.95		266.68	2,524.63					
Total	1,288,959.15	803,400.80	3.00	40,645.30	102,572.93	992,536.80	37,896.28	345,139.18	611,153.44	615.00	7,540.00	350.00	7,890.00	

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	Filled cheese				Mixed flour			Stamp taxes (documentary, etc.)				Total	
	Domestic, per pound, 1 cent	Imported from foreign countries, per pound, 8 cents	Manu- facturers, \$400	Retail dealers (special tax), \$12	Total	Per bar- rel, 4 cents	Makers, packers, or re- packers, \$12	Total	Bonds of in- debtedness, capital stock issues, etc. (according to value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sale of pro- duce on ex- change, etc., for each \$100 in value or fraction thereof, 1 cent		Playing cards, per pack, 10 cents
Alabama									\$43,518.62	\$4,762.34			\$48,280.96
Arizona									40,621.29			\$14.60	40,635.89
Arkansas									6,432.33	13,731.45			20,163.78
First California					\$1,139.20			\$1,139.20	797,232.91	412,245.98		5,057.30	1,214,536.19
Sixth California									579,074.07	207,288.45			786,362.52
Colorado						3.50	\$12.00	15.50	99,917.79	15,125.66	\$356.56	683.00	116,063.01
Connecticut									45,960.68	110,489.33			156,450.01
Delaware									205,472.15	14,190.02			219,662.17
Florida									70,532.07				70,532.07
Georgia									103,590.42	1,743.56			105,333.98
Hawaii									45,951.54	2,401.68		4,195.10	52,548.32
Idaho									12,633.99				12,633.99
First Illinois									1,293,080.58	1,612,010.11	1,546,557.66	236,857.00	4,688,505.35
Eighth Illinois						27.50	21.00	48.50	16,412.40	4,113.66		1.80	20,527.86
Indiana									60,847.31	807.00		347.70	62,002.05
Iowa						170.00	24.00	194.00	35,694.23	69.38		2.00	35,765.65
Kansas						13.50	22.00	35.50	46,275.45				46,275.45
Kentucky									40,945.40	7,814.06			48,759.46
Louisiana									119,045.69	8,965.90	352,545.85		480,557.44
Maine									11,825.55	1,009.10		1.20	12,835.85
Maryland, including Dis- trict of Columbia									167,567.83	34,255.28		72.80	201,895.91
Massachusetts									745,614.39	468,673.10		251.40	1,214,538.89
Michigan	\$45.50		\$240.00		\$285.50				335,388.82	242,033.40		33.90	577,456.12
Minnesota									225,974.90	1,679.68	128,329.57	54,329.10	410,313.25
Mississippi									9,407.92	799.42			10,207.34
First Missouri									117,458.21	64,998.17	5,066.46	95.00	187,617.84
Sixth Missouri									56,354.17	423.10	82,840.00	2,078.40	141,695.67
Montana									16,153.88				16,153.88
Nebraska								12.00	23,771.67	1,925.36	524.00	29.50	25,250.53
Nevada									45,542.93				45,542.93
New Hampshire									3,352.23	312.17			3,664.40
First New Jersey									24,617.29			2,700.50	27,317.79
Fifth New Jersey									326,799.62	7,614.09		881,340.00	1,215,753.71

New Mexico									3,364.49	523.20			3,887.69
First New York						20.00	12.00	32.00	148,709.97	690.00			149,400.00
Second New York		\$60.33		\$9.00	69.33				9,414,500.18	33,580,590.55	1,206,409.87	297,615.60	44,215,380.40
Third New York									51,001.64	2,461.54		240.10	53,703.28
Fourteenth New York									35,819.99	27.35		5.00	35,852.34
Twenty-first New York									56,763.68				56,763.68
Twenty-eighth New York									181,389.15	69,005.39		25.40	250,419.94
North Carolina									27,764.88	12,054.46			39,819.34
North Dakota									11,148.70				11,148.70
First Ohio									132,655.14	33,617.56		3,420,386.40	3,586,559.10
Tenth Ohio									45,371.05	4,633.84	145.00	165.00	50,314.89
Eleventh Ohio									43,649.88	1,364.88		14.50	45,029.26
Eighteenth Ohio									260,787.84	78,995.12		51.30	339,834.26
Oklahoma									48,441.44	279.16			48,720.60
Oregon								1,708.00	78,730.33	2,045.00		85.50	80,860.83
First Pennsylvania								1,732.00	513,809.08	351,200.14		157.00	865,226.22
Twelfth Pennsylvania									31,131.95	3,410.50			34,542.45
Twenty-third Pennsylvania									237,856.54	160,436.46		17,792.70	416,085.70
Rhode Island									15,992.54	23,275.90		35.20	39,303.64
South Carolina									16,485.56				16,485.56
South Dakota									5,671.70				5,671.70
Tennessee									69,459.85	3.00	1,498.97		70,961.82
First Texas									69,229.58	216.12		1,093.40	67,539.10
Second Texas									72,903.88	50.35			72,954.23
Utah									31,257.02	1,896.74			33,153.76
Vermont									5,738.19	1,382.45			7,120.64
Virginia									63,599.44	5,043.48			68,642.92
Washington, including Alaska													
West Virginia						160.00	12.00	172.00	215,905.85	9,316.73	799.44	336.60	226,358.62
Wisconsin									67,989.44	12,041.10			80,030.54
Wyoming									132,876.42	1,824.82	8,354.06	435,074.00	578,126.30
Philippine Islands									5,241.69				5,241.69
									3,063.75				3,063.75
Total	45.50	60.33	240.00	9.00	354.83	3,241.70	139.00	3,380.70	17,868,372.17	37,595,927.33	3,333,427.14	5,375,804.20	64,173,530.84

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	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	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	
			Wholesale, \$12	Retail, \$3					
Alabama	\$150.00	\$222.00	\$335.00	\$2,289.30	\$4,064.00	\$250.00	\$177.01	\$325.00	\$7,812.31
Arizona			60.00	403.00	435.50	36.85	23.90	25.00	984.25
Arkansas	21.50	48.00	216.75	1,882.50	2,108.85	241.70	119.55	50.00	4,688.85
First California	330.94	148.00	555.00	4,071.80	4,142.56	87.00	274.05	860.00	10,469.35
Sixth California	43.50	96.00	691.00	6,022.77	5,518.57	77.00	376.90	900.00	13,725.74
Colorado			400.00	1,432.69	1,801.02	90.57	97.93	1,756.00	5,578.21
Connecticut		72.00	360.00	3,301.93	2,281.03	261.00	130.92	925.25	7,332.13
Delaware	2.00	24.00	12.00	286.00	313.50	117.75	21.80	25.00	802.05
Florida			196.00	2,408.50	1,608.00	118.00	131.20	1,096.00	5,557.70
Georgia	120.32	110.00	661.00	2,963.75	3,007.00	412.00	250.68	2,286.23	9,810.98
Hawaii	7.04	48.00	96.00	45.00	252.50	44.00	12.20		504.74
Idaho			72.00	660.25	525.00	13.75	23.90		1,294.90
First Illinois	2,410.46	368.00	1,006.00	9,703.49	7,937.70	65.00	462.60	2,215.00	24,168.25
Eighth Illinois	46.92	96.00	392.00	2,136.35	3,594.66	184.00	123.29	485.00	7,058.22
Indiana	9,766.18	268.00	973.00	3,709.81	4,427.85	382.75	255.45	750.00	20,533.04
Iowa	130.59	96.00	650.00	2,989.88	3,386.67	349.83	143.22	1,995.00	9,741.19
Kansas			191.00	2,389.42	2,412.90	144.27	146.97	935.00	6,219.56
Kentucky	101.08	84.00	501.00	2,747.44	3,153.28	250.63	188.26	2,185.00	9,210.69
Louisiana	13.00	72.00	297.00	3,207.02	2,161.37	438.00	99.43	1,454.45	7,742.27
Maine	3.50	24.00	79.00	1,123.30	1,054.36	366.25	60.03	3,526.25	6,236.69
Maryland, including District of Columbia	6,275.86	384.00	566.00	2,884.65	3,693.54	581.62	215.81	2,142.00	16,743.48
Massachusetts	769.25	144.00	796.00	5,787.22	6,731.83	273.50	327.28	1,975.00	16,804.08
Michigan	8,472.07	412.00	1,187.50	12,519.40	8,956.22	479.25	325.31	425.00	32,776.75
Minnesota	1.50	44.00	370.00	3,212.57	2,933.44	57.04	172.48	2,415.00	9,206.03
Mississippi			217.00	2,779.01	1,666.71	208.75	113.40	175.00	5,159.87
First Missouri	18,368.79	234.00	327.00	3,037.06	3,230.29	111.75	191.50	1,921.65	27,422.04
Sixth Missouri	61.18	120.00	432.00	2,797.89	2,646.79	116.25	173.30	8,019.00	14,366.41
Montana	3.00		131.00	824.25	545.82	12.50	34.10	600.00	2,150.67
Nebraska	18.20	48.00	156.00	2,331.36	2,083.28	141.00	99.22	93.44	4,970.50
Nevada			24.00	131.75	135.00	6.00	10.10	600.00	906.85
New Hampshire	52.00	24.00	60.00	636.21	908.39	419.00	31.53	819.70	2,950.83
First New Jersey	31.00	48.00	126.00	1,437.31	1,254.01	14.18	74.15	910.00	3,894.65
Fifth New Jersey									
New Mexico	53,552.34	76.00	170.00	4,342.10	3,569.11	15.25	353.30	300.00	62,378.10
First New York			36.00	346.26	347.25	22.50	18.50	130.00	900.51
Second New York	6,036.93	156.00	136.00	7,844.96	3,709.17	2,049.00	282.40	604.35	20,818.81
Third New York	1,840.16	392.00	563.00	1,157.74	889.50	22.75	89.80	62.50	5,017.45
Fourteenth New York	1,385.57	223.77	378.42	2,451.87	4,693.57	5.00	153.69	150.75	9,442.64
Twenty-first New York	1,213.36	248.00	307.25	3,915.05	3,653.79	130.00	227.44	2,095.00	11,789.89
Twenty-eighth New York	106.74	174.00	252.00	1,288.07	1,818.34	188.02	98.15	1,257.50	5,182.82
North Carolina	671.95	280.00	570.00	2,620.76	2,934.75	103.00	140.32	2,030.00	9,350.78
North Dakota		24.00	422.00	2,461.64	2,691.49	500.75	179.68	1,088.00	7,367.56
First Ohio			120.00	852.03	652.25	14.59	30.20	118.34	1,787.41
Tenth Ohio	364.75	240.00	357.00	1,470.75	2,049.00	75.25	117.52	70.00	4,744.27
Eleventh Ohio	11.25	24.00	252.00	933.25	1,570.25	118.00	76.51		2,985.26
Eighteenth Ohio	1,098.10	144.00	328.00	1,284.38	1,848.25	136.25	91.97	2,879.43	7,810.38
Oklahoma	1,575.64	325.90	474.87	3,691.43	3,616.17	110.25	273.90	1,846.00	11,914.16
Oregon	46.00	63.43	173.00	3,193.15	2,536.96	171.75	145.30	2,720.00	9,049.59
First Pennsylvania	3.00	24.00	405.00	1,948.95	1,371.75	30.50	100.70	1,220.00	5,103.90
Twelfth Pennsylvania	7,841.33	985.00	1,057.50	7,426.02	7,298.24	1,088.56	391.33	2,520.00	28,607.98
Twenty-third Pennsylvania			108.50	1,243.95	1,458.50	192.75	84.95	1,195.00	4,283.65
Rhode Island	344.38	120.00	324.00	3,917.07	2,172.79	2,866.00	239.50	489.95	10,473.69
South Carolina	4.40	48.00	158.00	1,259.76	855.00	125.25	57.00	333.00	2,840.41
South Dakota	55.00	48.00	207.00	1,614.55	1,420.55	461.06	120.76	200.00	4,126.92
Tennessee			81.49	979.50	726.00	18.00	52.78	63.65	1,921.42
First Texas	476.37	216.00	585.00	4,558.65	3,188.51	538.25	216.08	745.00	10,523.86
Second Texas	48.00	48.00	444.00	3,519.09	3,143.77	342.22	201.40	7,537.50	15,235.98
Utah	238.24	48.00	540.00	4,996.91	3,557.00	490.65	240.67	12,712.00	22,823.47
Vermont	8.00	24.00	108.00	539.69	470.74	49.50	33.69	800.00	2,033.62
Virginia			103.00	386.00	603.50	260.75	29.67	25.00	1,407.92
Washington, including Alaska	31.16	133.50	338.25	2,059.33	2,587.43	814.25	190.10	\$26.00	6,980.02
West Virginia	7.00	50.00	607.00	3,338.33	2,176.69	81.85	129.57	940.00	7,330.34
Wisconsin	6.00	88.00	215.00	1,378.25	2,180.00	210.25	108.20	150.00	4,335.70
Wyoming	31.00	123.50	286.00	4,039.81	3,637.98	196.07	166.80	365.50	8,846.66
Total	124,148.55	7,561.10	22,315.53	173,548.68	162,664.59	17,800.71	9,542.44	87,754.44	605,336.04

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District *	Admissions to theaters, etc., and club dues								Total
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over \$3, 1 cent	Prize fight or boxing match, etc.		Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof	Dues, social, athletic, or sporting club, when in excess of \$25 annually, etc., 10 per cent	
		For each 10 cents or fraction thereof, when over \$3 and less than \$5, 1 cent	On the amount paid, when \$5 or more, 25 per cent							Free or complimentary ticket—equivalent tax on the amount for which similar seat is sold
Alabama.....	\$3, 113. 67	\$389. 20		\$15. 00				\$52, 505. 69	\$56, 023. 56
Arizona.....	778. 55							18, 522. 87	19, 301. 42
Arkansas.....	178. 10							27, 288. 62	27, 466. 72
First California.....	35, 791. 98	13, 069. 72	\$89. 00		\$3, 789. 94		\$54, 377. 76	428, 866. 76	535, 985. 16
Sixth California.....	133, 477. 13	6, 774. 50	2, 097. 00		9, 012. 74		31, 099. 18	783, 119. 18	965, 579. 73
Colorado.....	3, 592. 10	90. 90					134. 93	76, 808. 98	80, 626. 91
Connecticut.....	37, 725. 13			25. 45			4, 306. 19	259, 038. 34	301, 095. 11
Delaware.....	170. 26						309. 62	16, 792. 06	17, 271. 93
Florida.....	78, 729. 17	200. 00					621. 97	99, 443. 62	178, 994. 76
Georgia.....	3, 813. 65						23. 20	66, 464. 12	70, 300. 97
Hawaii.....	263. 52						112. 87	16, 313. 94	16, 690. 33
Idaho.....	1, 398. 78							3, 122. 57	4, 521. 35
First Illinois.....	527, 752. 88	35, 772. 10	32, 516. 68	906. 48	63, 540. 02	\$1, 066. 08	\$2, 756. 77	1, 341, 043. 34	2, 105, 415. 94
Eighth Illinois.....	9, 954. 67	18. 88					268. 50	57, 242. 24	67, 484. 29
Indiana.....	25, 050. 08							133, 132. 85	158, 182. 93
Iowa.....	6, 671. 54							75, 938. 96	82, 610. 50
Kansas.....	3, 794. 86							42, 435. 65	46, 230. 51
Kentucky.....	43, 663. 11	15. 00					454. 30	72, 865. 64	119, 720. 38
Louisiana.....	2, 849. 11						8, 032. 27	75, 365. 91	86, 247. 29
Maine.....	1, 319. 66							32, 970. 35	34, 290. 01
Maryland, including District of Columbia.....	70, 467. 88				950. 06		577. 50	775. 15	241, 670. 01
Massachusetts.....	139, 399. 91				10, 068. 18			66, 404. 40	490, 075. 24
Michigan.....	97, 176. 61	16, 187. 65	1, 463. 00	90. 05			423. 25	33, 840. 30	560, 229. 02
Minnesota.....	25, 597. 01							1, 648. 19	149, 618. 68
Mississippi.....	283. 88								11, 204. 54
First Missouri.....	59, 074. 31				603. 10			14, 247. 47	179, 526. 48
Sixth Missouri.....	7, 469. 09							4, 030. 55	103, 939. 97
Montana.....	1, 039. 85								12, 506. 65
Nebraska.....	5, 740. 19	304. 58						7. 52	50, 079. 24
Nevada.....	5, 416. 64								1, 681. 95
New Hampshire.....	3, 911. 99								17, 566. 38
First New Jersey.....	14, 339. 06				278. 78			5, 370. 98	133, 865. 00
Fifth New Jersey.....	37, 517. 25							18, 520. 88	369, 776. 58
New Mexico.....	198. 31								2, 756. 61
First New York.....	247, 008. 85	1, 104. 00						40, 510. 39	670, 903. 44
Second New York.....	7, 443. 06		1, 173. 30		42, 396. 26			18, 734. 18	233, 161. 42
Third New York.....	2, 409, 098. 05	50, 147. 64	184, 316. 00	29, 078. 73	376, 375. 58	4, 317. 51	2, 932. 30	174, 253. 70	969, 186. 29
Fourteenth New York.....	47, 572. 70							35, 432. 67	562, 349. 39
Twenty-first New York.....	3, 797. 83							272. 50	78, 524. 72
Twenty-eighth New York.....	19, 143. 65	1, 094. 34	36. 34	384. 10				15, 265. 85	236, 325. 10
North Carolina.....	2, 485. 31	26. 10		4. 30					55, 400. 41
North Dakota.....	707. 66	212. 85							1, 635. 42
First Ohio.....	11, 869. 63							1, 916. 51	154, 144. 88
Tenth Ohio.....	6, 072. 44	1. 00					131. 89	67, 923. 14	74, 128. 47
Eleventh Ohio.....	3, 055. 31							5. 00	63, 747. 80
Eighteenth Ohio.....	28, 470. 46				1, 206. 79			48. 94	329, 645. 13
Oklahoma.....	9, 938. 98	1, 500. 80							66, 813. 97
Oregon.....	3, 555. 88								66, 852. 45
First Pennsylvania.....	179, 496. 63	4, 269. 26	6, 511. 00	151. 94	11, 370. 60			6, 040. 29	532, 852. 90
Twelfth Pennsylvania.....	1, 413. 04		6, 482. 00	194. 40				8, 293. 28	62, 181. 62
Twenty-third Pennsylvania.....	41, 171. 62							72. 04	311, 506. 86
Rhode Island.....	8, 003. 37						142. 32	5, 141. 91	66, 113. 05
South Carolina.....							570. 50	1, 529. 12	31, 271. 08
South Dakota.....	. 75			1, 264. 12					3, 659. 72
Tennessee.....	3, 524. 61	155. 72						32. 00	63, 857. 15
First Texas.....	11, 650. 11					117. 17		967. 69	89, 143. 03
Second Texas.....	11, 644. 00						1, 497. 77	474. 94	113, 239. 82
Utah.....	3, 066. 98							539. 55	17, 055. 80
Vermont.....	433. 76								9, 024. 27
Virginia.....	5, 234. 53								71, 824. 94
Washington, including Alaska.....	6, 536. 62								120, 122. 68
West Virginia.....	239. 76						234. 78	569. 78	38, 966. 01
Wisconsin.....	22, 903. 78				1, 310. 50				151, 313. 07
Wyoming.....	717. 49							6, 430. 96	2, 731. 05
Total.....	4, 483, 976. 87	131, 334. 24	234, 684. 32	32, 114. 57	520, 902. 55	5, 500. 76	10, 464. 82	664, 077. 69	11, 245, 254. 65

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TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, by collection districts—Continued

District	Miscellaneous				Total (all sources)
	Collections under prohibition laws ¹	Internal revenue collected through customs offices	Pistols and revolvers, 10 per cent	Miscellaneous, including delinquent taxes collected under repealed laws, etc. ²	
Alabama	\$5,527.40	\$10.92		\$12,984.58	\$18,522.90
Arizona	120.00			20,891.51	21,011.51
Arkansas	2,554.74			18,155.91	20,710.65
First California	41,872.24	81.91		316,552.38	358,506.53
Sixth California	11,540.61	130.59		90,717.88	102,389.08
Colorado	2,427.90	72		71,527.57	73,956.19
Connecticut	4,650.00	2.06	\$81,179.73	12,498.05	98,329.84
Delaware	40.00			114,804.00	114,844.00
Florida	6,790.62			59,825.65	66,616.27
Georgia	8,555.06	12.00		43,211.12	51,778.18
Hawaii	1,450.00	1.55		8,354.34	9,805.89
Idaho	3,349.46			9,984.44	13,333.90
First Illinois	66,278.00	637.94	32.21	821,483.11	888,431.26
Eighth Illinois	7,061.22			23,147.97	30,209.19
Indiana	38,261.77			362,816.46	401,078.23
Iowa	3,323.11	.55		27,819.97	31,143.63
Kansas	825.00			97,877.62	98,702.62
Kentucky	24,907.00			25,815.71	50,722.71
Louisiana	5,582.81	244.71		59,329.83	65,157.35
Maine	1,189.00	5.35		26,914.63	28,108.98
Maryland, including District of Columbia	29,049.75	111.95		174,941.44	204,703.14
Massachusetts	19,841.28	793.45	74,007.32	319,163.45	413,805.50
Michigan	4,135.68	142.58		3,802,473.20	3,806,751.46
Minnesota	14,582.50	44.80		144,540.93	159,168.23
Mississippi	2,478.53			4,167.55	6,646.08
First Missouri	9,607.25	202.59		262,480.11	272,289.95
Sixth Missouri	4,669.59			65,516.92	70,186.51
Montana	7,413.44			10,466.08	17,879.52
Nebraska	6,025.00	38.73		3,175.45	9,239.18
Nevada	2,818.32	.27		4,051.81	6,870.40
New Hampshire	1,868.49			4,950.29	6,818.78
First New Jersey	8,663.75			59,920.27	68,584.02
Fifth New Jersey	23,116.41			244,415.47	267,531.88
New Mexico	525.00			6,631.28	7,156.28
First New York	51,016.03			109,290.07	160,306.10
Second New York	9,945.16	1,579.40	7,690.38	1,541,226.18	1,560,441.12
Third New York	29,637.87		515.32	585,881.50	616,034.69

Fourteenth New York	23,396.58			14,499.52	37,896.10	44,449,016.91
Twenty-first New York	4,784.29			13,790.63	18,574.92	14,844,483.78
Twenty-eighth New York	7,129.44	12.58		97,790.40	104,932.42	41,351,792.54
North Carolina	7,760.00			161,650.71	169,410.71	254,494,467.51
North Dakota	1,453.67			147.24	1,600.91	709,885.31
First Ohio	5,040.92			105,555.72	110,596.64	49,969,493.87
Tenth Ohio	3,597.60			400,721.70	404,319.30	18,441,183.05
Eleventh Ohio	15,369.82	10.55		13,412.65	28,793.02	9,568,546.20
Eighteenth Ohio	7,052.67	5.83		445,840.08	452,898.58	64,517,994.63
Oklahoma	1,075.00			118,973.47	120,048.47	17,940,513.26
Oregon	9,434.50	1.23		17,041.83	26,477.56	6,185,311.93
First Pennsylvania	35,608.03	117.57	680.61	476,029.29	512,435.50	142,955,526.77
Twelfth Pennsylvania	5,580.00			34,791.93	40,371.93	18,836,011.52
Twenty-third Pennsylvania	31,985.44			194,436.46	226,421.90	75,785,118.01
Rhode Island	16,195.11	.79		1,107.56	17,303.46	14,114,507.98
South Carolina	5,845.25			1,993.60	7,838.85	3,657,326.40
South Dakota	366.55			852.40	1,218.95	837,704.57
Tennessee	13,203.67			11,777.29	24,980.96	17,984,914.02
First Texas	6,553.33	246.64	5.65	14,083.74	20,889.36	21,504,402.65
Second Texas	5,002.89		1,572.92	17,155.70	23,731.51	17,961,536.85
Utah	543.76			8,119.03	8,662.79	3,568,168.06
Vermont	600.00	.19		245.00	845.19	2,363,379.08
Virginia	4,524.43			14,311.87	18,836.30	87,484,287.39
Washington, including Alaska	31,695.43	16.19		53,513.97	85,225.59	14,178,024.23
West Virginia	4,739.01			38,818.82	43,558.43	14,261,248.39
Wisconsin	16,142.95	25.54		221,317.29	237,465.78	39,217,720.10
Wyoming	25.00			70.44	95.44	1,166,890.48
Philippine Islands						371,899.57
Total	727,005.93	4,479.18	165,684.14	12,033,793.07	12,930,962.32	2,939,054,375.43

¹ Includes \$7,215.60 internal revenue collected by prohibition agents.
² Includes \$11,942,548.29 from delinquent taxes collected under repealed laws. Of this amount, \$5,956,295.57 was from corporation capital stock tax, \$5,545,865.90 from automobile tax, and \$440,386.82 from miscellaneous taxes.

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, 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

State ¹	Income tax				Distilled spirits and alcoholic beverages						
	Corporation	Individual	Total	Estates—transfer of estates of decedents	Nonbeverage spirits distilled from—		Beverage spirits distilled from other materials, per gallon, \$6.40	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.
					Fruit, per gallon, \$1.10	Other materials, per gallon, \$1.10					
Alaska.....	² \$58,190.86	\$98,437.91	\$156,628.77								
California.....	63,302,945.31	66,921,101.21	130,224,046.52	\$6,073,975.77	\$112,308.47	\$502,960.98		\$20.00		\$364.00	\$143,035.06
District of Columbia.....	7,152,235.56	8,525,716.52	15,677,952.08	1,124,866.74		19,360.88					
Illinois.....	120,075,562.51	97,325,962.98	217,401,525.49	3,444,313.78	4,417.93	2,097,522.76				638.00	9,562.49
Maryland.....	15,925,953.39	15,406,034.65	31,331,988.04	1,424,946.06		730,791.89		680.04		1,110.00	50.60
Missouri.....	32,426,733.90	19,206,134.92	51,632,868.82	3,119,091.11		286,953.01				3,964.18	1,394.28
New Jersey.....	45,264,960.55	48,657,143.14	93,922,103.69	1,736,502.52		1,190,859.56			\$1.30		2,217.50
New York.....	336,784,291.50	407,997,505.79	744,781,797.29	14,380,929.26	51,041.76	804,204.57		554.43		674.00	125,011.68
Ohio.....	73,483,289.44	48,338,222.60	121,821,512.04	2,052,589.62	60,371.74	830,403.64					8,272.06
Pennsylvania.....	113,942,133.45	95,047,510.93	208,989,644.38	8,959,403.85	20,267.94	1,705,537.01				19,880.00	109.62
Texas.....	20,709,581.78	16,994,203.96	37,703,785.74	1,117,304.25				\$124.80			
Washington.....	8,904,776.43	4,519,443.84	13,424,220.27	105,118.41							

¹ Including the Territory of Alaska and the District of Columbia.

² Includes \$13,517.52 income tax on Alaska railroads (act of July 18, 1914).

Distilled spirits and alcoholic beverages—Continued

State	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers, less than 500 barrels, \$100	Liquor dealers		Manufacturers of stills, \$50	Stills or worms manufactured, each, \$20	Brewers, 500 barrels or more, \$100	Miscellaneous collections relating to distilled spirits	Total
			Retail, \$25	Wholesale, \$100					
			Alaska.....						
California.....	\$249,860.29		41,399.05	\$2,300.00	\$125.00			1,054,272.85	
District of Columbia.....			5,523.44	100.00			\$1,900.00	24,984.32	
Illinois.....		\$100.00	42,925.71	2,545.85			1,821.41	2,159,435.15	
Maryland.....			9,695.71	900.00	62.50			743,390.74	
Missouri.....			17,598.12	975.00		\$100.00		315,692.25	
New Jersey.....	1,496.15		28,171.07	945.84				200.00	
New York.....	9,584.65	200.00	105,785.14	9,044.61	50.00	\$100.00		1,085.67	
Ohio.....	6,803.78		27,963.59	2,572.51	58.34	400.00		3,625.02	
Pennsylvania.....			67,408.88	3,451.68	75.01			294.00	
Texas.....			17,287.74	1,400.00				1,817,084.14	
Washington.....			50.00	200.00				18,812.54	
								250.00	

Tobacco and tobacco manufactures

State	Cigars, according to intended retail prices					Cigars (small), per thousand, 75 cents	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3
	Class A, per thousand, \$2	Class B, per thousand, \$3	Class C, per thousand, \$5	Class D, per thousand, \$10.50	Class E, per thousand, \$13.50			
District of Columbia.....	176.30	161.33	123.14	204.75	3,093.56		172.80	33.36
Illinois.....	57,524.04	25,671.28	189,421.76	23,197.50	6,170.49	.75	3,716.47	10,809.58
Maryland.....	28,248.15	18,217.79	78,207.04	214.27	228.82		4.18	38.46
Missouri.....	38,282.25	7,276.17	49,730.06	526.37	3,692.32	1.88	3.60	56,296.91
New Jersey.....	563,212.40	120,054.62	2,267,090.45	161,326.86	6,212.79	412.95	25.92	17,411,959.05
New York.....	554,168.76	201,190.85	970,755.61	222,095.02	264,438.90	18,637.99	73,657.44	24,860,713.18
Ohio.....	656,308.65	186,416.67	363,712.89	4,475.97	4,124.98	2.63	74.44	57.96
Pennsylvania.....	2,695,509.94	675,632.47	3,421,011.93	40,663.10	30,329.26	63,008.21	2,026.12	6,601,124.05
Texas.....	20,608.21	2,858.73	33,897.02	116.03	133.11		.29	55.37
Washington.....	1,970.95	228.29	2,519.43					112.39

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, 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—Continued

State	Tobacco and tobacco manufactures—Continued						
	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, 1/2 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Miscellaneous collections relating to tobacco	Total
Alaska							
California	\$2.97	\$36,697.88		\$187,839.47		\$189.59	\$13,097,225.73
District of Columbia		128.34					4,093.58
Illinois	1,894,132.50	4,379,090.55				255.02	6,589,989.94
Maryland		335.55				180.70	125,674.96
Missouri		9,383,107.31					9,538,916.87
New Jersey	1,564,949.25	68,782.80					22,164,027.18
New York	6,779.75	1,166,026.41		681,492.26	\$3,180.00	53,875.35	29,077,001.52
Ohio	222.95	10,534,710.70				11,202.58	11,761,319.42
Pennsylvania	199.44	921,153.69	\$1,313.10	11,233.00		1,064.00	14,464,268.40
Texas		27,071.45	25.00	43.50			84,808.71
Washington		711.80				25.10	5,567.96

State	Oleomargarine								Adulterated butter	Process or renovated butter				
	Colored, per pound, 10 cents	Uncolored, per pound, 1/4 cent	Imported from foreign countries, per pound, 15 cents	Manufacturers, \$600	Retail dealers		Wholesale dealers			Total	Manufacturers, \$600	Per pound, 1/4 cent	Manufacturers, \$50	Total
					Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200						
Alaska						\$110.50			\$110.50					
California	\$112.00	\$95,189.35		\$6,000.00		76,028.97	\$600.00	\$12,558.38	190,488.70					
District of Columbia					\$3,251.00	4,859.63	1,440.00	833.35	10,383.98					
Illinois	303,723.20	374,962.00		10,230.00		81,523.98	1,440.00	28,771.75	800,650.93					
Maryland	480,440.00	7,998.75		700.00	27,445.36	8,955.12	2,400.00	2,633.36	530,572.39		\$4,752.50	\$100.00	\$4,852.50	
Missouri	75,336.33	25,817.00		1,200.00	6,761.00	39,925.16	1,440.00	11,393.38	161,872.87		651.50	50.00	701.50	
New Jersey	51,955.00	81,089.00		3,000.00		30,959.78		8,150.02	175,153.80					
New York	75.00		\$3.00	19.75		70,378.71		36,683.35	107,159.81	\$615.00				
Ohio	84.40	78,570.00		3,695.00		98,461.84		26,476.76	207,288.00					
Pennsylvania	792.50					27,729.54		8,033.35	36,555.39					
Texas	52,701.20	8,225.02		1,285.00	2,636.60	13,555.56	1,476.00	8,066.72	87,946.10					
Washington	3.00	2,436.93		900.00		20,293.77		6,919.21	39,552.91					

State	Filled cheese			Mixed flour			Stamp taxes (documentary, etc.)				
	Imported from foreign countries, per pound, 8 cents	Retail dealers (special tax), \$12	Total	Per barrel, 4 cents	Makers, packers, or re-packers, \$12	Total	Bonds of indebtedness, capital stock issues, etc. (according to value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sale of produce on exchange, etc., for each \$100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents	Total
Alaska							\$693.06	\$40.00			\$733.06
California				\$1,139.20		\$1,139.20	1,376,306.98	619,534.43		\$5,496.00	2,001,337.41
District of Columbia							47,131.18	3,676.06		3.00	50,810.24
Illinois				27.50	\$21.00	48.50	1,616,123.77	1,616,123.77	\$1,546,557.66	236,858.80	4,709,033.21
Maryland							120,436.65	30,579.22		69.80	151,085.67
Missouri							173,812.38	65,421.27	87,906.46	2,173.40	329,313.51
New Jersey							351,416.91	7,614.09		884,040.50	1,243,071.50
New York	\$60.33	\$9.00	\$69.33	20.00	12.00	32.00	9,888,274.61	33,652,774.83	1,206,409.57	311,676.20	45,059,135.21
Ohio							482,363.91	118,611.40	145.00	3,420,617.20	4,021,737.51
Pennsylvania							782,797.57	515,107.10		17,949.70	1,315,854.37
Texas							139,133.46	266.47		1,093.40	140,493.33
Washington				160.00	12.00	172.00	215,212.79	9,276.73	799.44	336.60	225,625.56

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1929, 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—Continued

State	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	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	
			Wholesale, \$12	Retail, \$3					
Alaska.....			\$48.00	\$89.38	\$51.00	\$2.00	\$1.80		\$192.18
California.....	\$374.44	\$244.00	1,246.00	10,094.57	9,661.13	164.00	650.95	\$1,760.00	24,195.09
District of Columbia.....		72.00	182.00	872.66	1,350.54	7.26	61.60	1,425.00	3,971.06
Illinois.....	2,457.38	464.00	1,398.00	11,839.84	11,532.36	249.00	585.89	2,700.00	31,226.47
Maryland.....	6,275.86	312.00	384.00	2,011.99	2,343.00	574.36	154.21	717.00	12,772.42
Missouri.....	18,429.97	354.00	759.00	5,834.95	5,877.08	228.00	364.80	9,940.65	41,788.45
New Jersey.....	53,583.34	124.00	296.00	5,779.41	4,823.12	29.43	427.45	1,210.00	66,272.75
New York.....	11,254.71	1,473.77	2,206.67	19,278.45	17,699.12	2,497.77	991.80	6,200.10	61,602.39
Ohio.....	3,049.74	733.90	1,411.87	7,379.81	9,083.67	439.75	559.90	4,795.43	27,454.07
Pennsylvania.....	8,185.71	1,105.00	1,490.00	12,587.04	10,929.53	4,147.31	715.78	4,204.95	43,365.32
Texas.....	238.24	96.00	984.00	8,516.00	6,700.77	832.87	442.07	20,249.50	38,059.45
Washington.....	7.00	50.00	559.00	3,248.95	2,125.59	79.85	127.77	940.00	7,138.16

State	Admissions to theaters, etc., and club dues								Total	
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over \$3, 1 cent	Prize fight or boxing match, etc.		Free or complimentary ticket, equivalent tax on the amount for which similar seat is sold	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged 1½ cents for each 10 cents or fraction thereof		Dues, social, athletic, or sporting club, when in excess of \$25 annually, etc., 10 per cent
		For each 10 cents or fraction thereof, when over \$3 and less than \$5, 1 cent	On the amount paid, when \$5 or more, 25 per cent							
Alaska.....										
California.....	\$169,269.11	\$19,844.22	\$2,186.00		\$12,802.68		\$46.80	\$5,476.94	\$1,211,985.94	
District of Columbia.....	44,530.21				720.26		173.12	74,891.96	1,501,564.89	
Illinois.....	537,707.55	35,790.98	32,516.68	\$906.48	63,540.02	\$1,066.08	\$3,025.27	100,061.59	120,315.55	
Maryland.....	25,937.67				229.80		577.50	166,778.05	2,172,900.23	
Missouri.....	66,543.40				603.10			503,641.58	194,125.05	
New Jersey.....	51,856.31				278.78			283,466.45	368,890.97	
New York.....	2,734,064.23	52,345.98	185,525.64	29,462.83	418,771.84	4,317.51	2,932.30	23,891.86	579,668.53	
Ohio.....	49,467.84	1.00			1,206.70			284,409.29	6,462,339.98	
Pennsylvania.....	222,081.29	4,269.26	12,993.00	346.34	11,370.60			1,970.45	668,238.92	
Texas.....	23,294.11							142.32	906,541.38	
Washington.....	6,536.62					117.17	1,972.71	2,341.67	230,108.51	
							234.78	522.98	120,122.68	

State	Miscellaneous				Total (all sources)
	Collections under prohibition laws	Internal revenue collected through customs offices	Pistols and revolvers, 10 per cent	Miscellaneous, including delinquent taxes collected under repealed laws, etc.	
Alaska.....					\$157,736.31
California.....					154,629,141.77
District of Columbia.....	\$53,412.85	\$212.50		\$407,270.26	17,094,719.09
Illinois.....	2,137.50			75,204.04	238,227,764.15
Maryland.....	73,339.22	637.94	\$32.21	844,631.08	34,646,769.63
Missouri.....	27,512.25	111.95		99,737.40	65,851,612.81
New Jersey.....	14,276.84	202.59		327,997.03	121,446,807.29
New York.....	31,780.16			304,335.74	843,536,203.65
Ohio.....	125,909.37	1,591.98	8,205.70	2,362,478.30	142,497,217.80
Pennsylvania.....	31,061.01	16.38		965,530.15	237,576,656.60
Texas.....	73,173.47	117.57	680.61	705,257.68	39,465,939.50
Washington.....	11,556.22	246.64	1,578.57	31,239.44	14,020,287.92
	31,695.43	16.19		53,513.97	

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1928 and 1929, by sources

Source	July		Increase (+) or decrease (-)	August		Increase (+) or decrease (-)
	1927	1928		1927	1928	
Income tax:						
Corporation.....	\$23,119,948.40	\$26,338,528.42	+\$3,218,580.02	\$29,952,159.19	\$22,419,383.42	-\$7,532,775.77
Individual.....	11,902,876.83	10,012,250.31	-1,890,626.52	8,474,904.93	8,685,759.82	+210,854.89
Total.....	35,022,824.23	36,350,778.73	+1,327,954.50	38,427,064.12	31,105,143.24	-7,321,920.88
Estates: Transfer of estates of decedents.....	6,004,457.33	5,779,590.05	-224,867.28	2,571,972.67	2,979,070.27	+407,097.60
Distilled spirits:						
Distilled spirits (nonbeverage).....	1,372,189.78	901,757.28	-470,432.50	1,185,994.81	896,019.96	-289,974.85
Rectified spirits or wines.....	2,313.48	1,157.82	-1,155.66	1,157.76	885.11	-272.65
Still or sparkling wines, cordials, etc.....	60,095.35	18,619.62	-41,475.73	62,067.16	16,326.32	-45,740.84
Grape brandy used for fortifying sweet wines.....	3,902.10	10,898.70	+6,996.60	1,630.37	34,199.99	+32,569.62
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	191,174.02	199,308.23	+8,134.21	49,976.89	60,167.63	+10,190.74
Stamps for distilled spirits intended for export.....	3.90	22.60	+18.70	5.30	4.80	-.50
Case stamps for distilled spirits bottled in bond.....	7,972.50	3,807.77	-4,164.73	5,238.74	2,975.75	-2,262.99
Miscellaneous collections relating to distilled spirits.....	2,754.74	282.99	-2,471.75	136.72	.....	-136.72
Total.....	1,640,405.87	1,135,855.01	-504,550.86	1,306,207.75	1,010,579.56	-295,628.19
Fermented liquors:						
Fermented liquors (barrel tax).....	.....	100.00	+100.00	100.00	.....	-100.00
Brewers; retail and wholesale dealers in malt liquors (special taxes).....	.....	100.00	+100.00	100.00	.....	-100.00
Total.....	.....	200.00	+200.00	200.00	.....	-200.00
Tobacco:						
Cigars (large).....	1,949,703.96	1,921,250.85	-28,453.11	2,131,704.09	2,061,344.46	-70,359.63
Cigars (small).....	28,677.65	21,318.73	-7,358.92	17,952.21	32,288.63	+14,336.42
Cigarettes (large).....	5,937.77	6,310.87	+373.10	7,714.26	6,908.99	-805.27
Cigarettes (small).....	24,832,054.25	29,171,616.57	+4,339,562.32	27,984,835.45	31,882,127.06	+3,897,291.61
Snuff of all descriptions.....	593,935.45	508,675.49	-85,259.96	609,531.91	617,942.48	+8,410.57
Tobacco, chewing and smoking.....	5,088,998.68	4,919,853.37	-169,145.31	5,754,007.37	5,678,800.96	-75,206.41
Cigarette papers and tubes.....	90,400.94	87,790.80	-2,610.14	94,206.78	114,629.30	+20,422.52
Miscellaneous collections relating to tobacco.....	7,170.74	8,439.22	+1,268.48	7,847.95	5,445.04	-2,402.91
Total.....	32,596,879.44	36,645,255.90	+4,048,376.46	36,607,800.02	40,399,486.92	+3,791,686.90
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,329,826.21	1,351,838.93	+22,012.72	1,222,007.01	1,355,793.08	+133,786.07
Capital stock sales or transfers.....	1,637,010.90	2,216,981.40	+579,970.50	1,406,972.83	1,324,146.85	-82,825.98
Sales of produce (future delivery).....	332,241.11	330,115.89	-2,125.22	305,219.41	322,822.92	+17,603.51
Playing cards.....	211,606.40	230,609.90	+19,003.50	317,531.10	338,400.20	+20,869.10
Manufacturers' excise tax—						
Automobiles and motor cycles ¹	6,478,695.63	58,548.02	-6,420,147.61	4,742,675.92	99,805.92	-4,642,870.00
Pistols and revolvers.....	6,375.88	12,235.92	+5,860.04	14,573.23	4,448.24	-10,124.99
Cereal beverages ²	14,224.38	.....	-14,224.38	19,684.19	.....	-19,684.19
Opium, coca leaves, including special taxes, etc.....	188,444.32	133,059.51	-55,384.81	37,620.30	29,305.55	-8,314.75
Corporations, on value of capital stock ³	3,916,863.45	3,307,375.79	-609,487.66	393,662.08	434,294.60	+40,632.52
Use of yachts, motor boats, etc. (foreign built) ⁴	4,638.96	.....	-4,638.96	3,778.34	.....	-3,778.34
Admissions to theaters, concerts, cabarets, etc.....	1,357,202.31	1,152,348.03	-204,854.28	1,041,879.99	452,942.78	-588,937.21
Dues of clubs (athletic, social, and sporting).....	766,333.22	812,809.85	+46,476.63	1,056,153.40	1,075,697.33	+19,543.93
Total.....	16,243,462.77	9,605,923.24	-6,637,539.53	10,561,757.80	5,437,657.47	-5,124,100.33
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	2,159.00	993.75	-1,165.25	1,117.45	1,132.25	+14.80
Oleomargarine, colored.....	78,483.90	84,483.60	+5,999.70	83,331.10	94,756.40	+11,425.30
Oleomargarine, uncolored.....	39,720.70	49,183.48	+9,462.78	46,389.25	60,056.22	+13,666.97
Oleomargarine manufacturers and dealers (special taxes).....	686,841.26	729,062.90	+42,221.64	112,276.18	114,489.36	+2,213.18
Collections under prohibition laws.....	61,844.76	30,410.90	-31,433.86	90,681.92	19,721.86	-70,960.06
Internal revenue collected through customs officers.....	2,720.36	1,844.16	-876.20	1,536.18	323.09	-1,213.09
Other miscellaneous receipts, etc.....	249,764.32	612,981.87	+363,217.55	63,877.07	223,044.98	+159,167.91
Total.....	1,121,534.30	1,508,960.66	+387,426.36	399,209.15	513,524.16	+114,315.01
Grand total.....	92,629,563.94	91,026,463.59	-1,603,100.35	89,874,111.51	81,445,461.62	-8,428,649.89

¹ Tax repealed, effective May 29, 1928.
² Tax repealed, effective June 29, 1928.

³ Tax repealed, effective July 1, 1926.
⁴ Tax repealed, effective July 1, 1928.

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1928 and 1929, by sources—Continued

Source	September		Increase (+) or decrease (-)	October		Increase (+) or decrease (-)
	1927	1928		1927	1928	
Income tax:						
Corporation.....	\$275,815,857.40	\$248,252,543.66	-\$27,563,313.74	\$24,255,529.96	\$32,326,358.21	+\$8,070,828.25
Individual.....	168,451,583.78	195,298,607.21	+26,847,023.43	8,576,438.67	6,021,142.21	-2,555,296.46
Total.....	444,267,441.18	443,551,150.87	-716,290.31	32,831,968.63	38,347,500.42	+5,515,531.79
Estates: Transfer of estates of decedents.....	5,007,106.04	3,457,317.59	-1,549,788.45	3,462,256.68	4,285,085.51	+822,828.83
Distilled spirits:						
Distilled spirits (nonbeverage).....	1,251,012.90	830,689.96	-420,322.94	1,414,219.13	1,030,406.12	-383,813.01
Rectified spirits or wines.....	97.50	702.36	+604.86	908.28	669.90	-238.38
Still or sparkling wines, cordials, etc.....	86,657.09	22,648.34	-64,008.75	68,396.70	31,528.02	-36,868.74
Grape brandy used for fortifying sweet wines.....	38,656.44	8,351.81	-30,304.63	61,481.04	72,114.42	+10,633.38
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	11,857.87	12,750.69	+892.82	9,030.05	14,947.63	+5,917.58
Stamps for distilled spirits intended for export.....	8.30	16.20	+7.90	1.50	49.50	+48.00
Case stamps for distilled spirits bottled in bond.....	3,839.05	1,442.70	-2,396.35	5,787.69	5,861.99	+74.30
Miscellaneous collections relating to distilled spirits.....	1,044.50	10.00	-1,034.50	203.17	4,284.28	+4,081.11
Total.....	1,393,173.65	876,612.06	-516,561.59	1,560,027.62	1,159,861.86	-400,165.76
Tobacco:						
Cigars (large).....	2,269,308.27	2,043,878.24	-225,430.03	2,549,910.96	2,600,776.64	+50,865.68
Cigars (small).....	25,631.66	27,125.72	+1,494.06	26,223.16	30,951.53	+4,728.37
Cigarettes (large).....	6,903.97	8,286.00	+1,382.03	7,664.48	6,252.26	-1,412.22
Cigarettes (small).....	26,983,888.89	27,380,449.49	+396,560.60	25,657,584.03	29,764,808.27	+4,107,224.24
Snuff of all descriptions.....	655,443.87	574,915.99	-80,527.88	633,618.18	658,165.65	+24,547.47
Tobacco, chewing and smoking.....	5,585,804.60	5,147,338.79	-438,465.81	5,485,903.71	5,702,094.27	+216,190.56
Cigarette papers and tubes.....	104,156.16	106,537.90	+2,381.74	110,673.50	124,412.06	+13,738.56
Miscellaneous collections relating to tobacco.....	7,894.26	7,880.75	-13.51	6,435.31	5,198.74	-1,236.57
Total.....	35,639,031.68	35,296,412.88	-342,618.80	34,478,013.33	38,892,659.42	+4,414,646.09

Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,201,428.94	1,139,715.05	-61,713.89	1,333,909.90	1,054,340.51	-279,569.39
Capital stock sales or transfers.....	1,672,542.85	2,065,329.59	+392,786.74	1,657,656.70	2,994,081.93	+1,336,425.23
Sales of produce (future delivery).....	420,111.39	315,653.69	-104,457.70	459,855.93	265,195.30	-194,660.63
Playing cards.....	447,531.50	405,751.60	-41,779.90	458,110.40	577,685.80	+119,575.40
Manufacturers' excise tax—						
Automobiles and motor cycles.....	5,366,671.47	1,120,820.79	-4,245,850.68	4,673,125.59	3,625,661.79	-1,047,463.80
Pistols and revolvers.....	15,182.26	372.06	-14,810.20	16,670.94	35,935.05	+19,264.11
Cereal beverages.....	18,946.42		-18,946.42	13,620.42		-13,620.42
Opium, coca leaves, including special taxes, etc.....	25,713.51	28,521.00	+2,807.49	31,489.39	26,616.60	-4,872.79
Corporations, on value of capital stock.....	335,316.17	411,567.22	+76,251.05	351,708.46	601,356.83	+249,648.37
Use of yachts, motor boats, etc. (foreign built).....	1,169,774.26	392,430.40	-777,343.86	1,364,566.97	358,985.60	-1,005,581.37
Admissions to theaters, concerts, cabarets, etc.....	639,714.51	667,804.74	+28,090.23	655,349.50	735,607.00	+80,257.50
Dues of clubs (athletic, social, and sporting).....						
Total.....	11,312,933.28	6,547,966.14	-4,764,967.14	11,016,064.20	10,275,466.41	-740,597.79
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,710.60	793.50	-917.10	1,097.50	964.00	-133.50
Oleomargarine, colored.....	99,548.40	102,825.70	+3,277.30	109,425.40	115,472.30	+6,046.90
Oleomargarine, uncolored.....	67,480.90	69,935.00	+12,454.10	64,354.85	72,461.25	+8,106.40
Oleomargarine, manufacturers and dealers (special taxes).....	39,636.51	46,436.69	+6,800.18	58,460.80	62,137.37	+3,676.57
Collections under prohibition laws.....	26,865.52	115,966.46	+89,090.94	45,478.89	57,975.08	+12,496.19
Internal revenue collected through customs offices.....	1,652.72	104.13	-1,548.59	2,157.57	295.51	-1,862.06
Other miscellaneous receipts, etc.....	242,692.26	48,836.79	-193,855.47	395,449.11	311,188.99	-84,260.12
Total.....	469,586.91	384,888.27	-84,698.64	676,423.72	620,494.50	-55,929.22
Grand total.....	498,089,272.74	490,114,347.81	-7,974,924.93	84,024,754.18	93,581,068.12	+9,556,313.94

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1928 and 1929, by sources—Continued

Source	November		Increase (+) or decrease (-)	December		Increase (+) or decrease (-)
	1927	1928		1927	1928	
Income tax:						
Corporation.....	\$22,208,933.07	\$22,739,875.34	+ \$530,942.27	\$278,250,330.82	\$244,046,946.52	- \$34,203,384.30
Individual.....	7,876,039.40	9,372,228.70	+1,496,189.30	159,342,867.36	187,557,973.74	+28,215,106.38
Total.....	30,084,972.47	32,112,104.04	+2,027,131.57	437,593,198.18	431,604,920.26	-5,988,277.92
Estates: Transfer of estates of decedents.....	4,037,525.76	6,641,415.14	+2,603,889.38	7,258,677.20	7,259,831.37	+1,154.17
Distilled spirits:						
Distilled spirits (nonbeverage).....	959,240.69	908,799.14	-50,441.55	542,378.06	962,631.50	+420,253.44
Rectified spirits or wines.....	386.79	720.72	+333.93	170.55	882.99	+712.44
Still or sparkling wines, cordials, etc.....	73,438.11	29,071.19	-44,366.92	77,168.42	24,688.38	-52,480.04
Grape brandy used for fortifying sweet wines.....	33,923.83	45,387.39	+11,463.56	30,161.16	38,513.26	+8,352.10
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	8,539.60	11,235.17	+2,695.57	8,969.15	6,487.91	-2,481.24
Stamps for distilled spirits intended for export.....	3.50	35.10	+31.60	33.80	28.10	-5.70
Case stamps for distilled spirits bottled in bond.....	2,845.22	4,403.15	+1,557.93	8,891.22	5,145.12	-3,746.10
Miscellaneous collections relating to distilled spirits.....	570.84	2,000.00	+1,429.16	3,100.00	3,818.20	+718.20
Total.....	1,078,948.58	1,001,651.86	-77,296.72	670,872.36	1,042,195.46	+371,323.10
Tobacco:						
Cigars (large).....	2,419,416.08	2,286,265.72	-133,150.36	1,437,656.02	1,466,426.36	+28,770.34
Cigars (small).....	26,353.89	26,576.25	+222.36	16,485.37	16,494.98	+9.61
Cigarettes (large).....	9,000.14	11,225.24	+2,225.10	4,699.63	4,952.03	+252.40
Cigarettes (small).....	24,282,923.74	25,610,033.56	+1,327,109.82	20,611,465.72	22,546,682.43	+1,935,216.71
Snuff of all descriptions.....	619,500.54	614,173.50	-5,327.04	529,143.73	523,937.68	-5,206.05
Tobacco, chewing and smoking.....	5,060,498.08	4,812,643.98	-247,854.10	4,274,783.08	4,042,915.61	-231,867.47
Cigarettes papers and tubes.....	96,292.28	91,103.70	-5,188.58	82,744.34	74,796.50	-7,947.84
Miscellaneous collections relating to tobacco.....	6,559.49	6,001.12	-558.37	7,653.66	4,903.49	-2,750.17
Total.....	32,520,544.24	33,458,023.07	+937,478.83	26,964,631.55	28,681,119.08	+1,716,487.53
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,149,288.98	1,227,945.56	+78,656.58	1,327,047.22	1,399,294.65	+72,247.43
Capital stock sales or transfers.....	1,634,587.09	3,359,690.44	+1,725,103.35	1,694,982.36	3,862,875.25	+2,167,892.89
Sales of produce (future delivery).....	393,667.27	281,049.04	-112,618.23	327,002.95	253,107.65	-73,895.30
Playing cards.....	431,979.70	477,163.20	+45,183.50	444,383.30	494,696.10	+50,312.80
Manufacturers' excise tax—						
Automobiles and motor cycles.....	5,568,772.72	63,837.95	-5,504,934.77	4,442,122.99	31,543.93	-4,410,579.06
Pistols and revolvers.....	7,699.01	13,210.87	+5,511.86	18,117.67	18,872.76	+755.09
Cereal beverages.....	9,788.71	-----	-9,788.71	9,670.09	-----	-9,670.09
Opium, coca leaves, including special taxes, etc.....	31,143.19	31,306.28	+163.09	38,440.04	22,679.04	-15,761.00
Corporations, on value of capital stock.....	169,189.16	282,785.80	+113,596.64	287,958.49	177,447.53	-110,510.96
Use of yachts, motor boats, etc. (foreign built).....	94.00	-----	-94.00	258.67	-----	258.67
Admissions to theaters, concerts, cabarets, etc.....	1,780,146.14	406,990.06	-1,373,156.08	1,620,452.21	582,583.38	-1,037,868.83
Dues of clubs (athletic, social, and sporting).....	830,981.24	925,926.85	+94,945.61	696,514.28	773,501.45	+76,987.17
Total.....	12,007,337.21	7,069,906.05	-4,937,431.16	10,906,950.27	7,616,601.74	-3,290,348.53
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,153.00	1,337.50	+184.50	1,254.00	912.50	-341.50
Oleomargarine, colored.....	115,649.07	121,763.50	+6,114.43	113,468.10	107,094.07	-6,374.03
Oleomargarine, uncolored.....	62,749.85	78,853.75	+16,103.90	63,959.70	68,656.50	+4,696.80
Oleomargarine manufacturers and dealers (special taxes).....	42,351.33	41,020.60	-1,330.73	27,360.85	30,169.35	+2,808.50
Collections under prohibition laws.....	61,308.14	21,405.69	-39,902.45	55,747.90	61,299.68	+5,551.78
Internal revenue collected through customs offices.....	1,184.85	142.49	-1,042.36	1,707.56	113.75	-1,593.81
Other miscellaneous receipts, etc.....	536,861.49	422,838.03	-114,023.46	619,228.51	576,046.47	-43,182.04
Total.....	821,257.73	687,361.56	-133,896.17	882,726.62	844,292.32	-38,434.30
Grand total.....	80,550,585.99	80,970,461.72	+419,875.73	484,277,056.18	477,048,960.23	-7,228,095.95

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1928 and 1929, by sources—Continued

Source	January		Increase (+) or decrease (-)	February		Increase (+) or decrease (-)
	1928	1929		1928	1929	
Income tax:						
Corporation.....	\$28,676,089.78	\$25,424,027.35	-\$3,252,062.43	\$24,271,200.59	\$22,225,184.89	-\$2,046,015.70
Individual.....	12,303,472.76	11,486,773.26	-816,699.50	22,374,769.84	20,970,164.74	-1,404,605.10
Total.....	40,979,562.54	36,910,800.61	-4,068,761.93	46,645,970.43	43,195,349.63	-3,450,620.80
Estates: Transfer of estates of decedents.....	11,733,665.73	6,343,339.71	-5,390,326.02	2,629,103.76	4,914,618.65	+2,285,514.89
Distilled spirits:						
Distilled spirits (nonbeverage).....	1,765,485.78	1,301,325.05	-464,160.73	1,140,228.31	1,024,179.29	-116,049.02
Distilled spirits (beverage).....	547.05	25.00	+25.60	570.72	910.98	+339.66
Rectified spirits or wines.....	74,621.88	28,204.85	-46,417.03	75,435.16	20,470.35	-54,964.81
Still or sparkling wines, cordials, etc.....	12,763.26	16,980.33	+4,217.07	6,655.27	5,856.16	-799.11
Grape brandy used for fortifying sweet wines.....	6,620.41	9,879.42	+3,259.01	5,924.67	5,980.46	+55.79
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	17.30	53.40	+36.10	3.10	24.30	+21.20
Stamps for distilled spirits intended for export.....	5,239.56	3,271.79	-1,967.77	4,658.40	9,277.27	+4,618.87
Case stamps for distilled spirits bottled in bond.....	3,606.25	2,384.72	-1,221.53	1,348.50	1,348.50	+1,348.50
Miscellaneous collections relating to distilled spirits.....						
Total.....	1,868,901.49	1,362,851.67	-506,049.82	1,233,475.63	1,068,046.71	-165,428.92
Tobacco:						
Cigars (large).....	1,366,875.41	1,406,161.14	+39,285.73	1,543,171.28	1,467,792.33	-75,378.95
Cigars (small).....	24,435.75	26,376.08	+1,940.33	21,543.00	27,010.80	+5,467.80
Cigarettes (large).....	6,849.54	6,217.19	-632.35	5,038.92	7,898.30	+2,859.38
Cigarettes (small).....	25,107,501.86	30,483,807.11	+5,376,305.25	22,596,170.69	24,187,722.78	+1,591,552.09
Snuff of all descriptions.....	674,216.40	669,512.43	-4,703.97	687,292.57	588,305.04	-108,987.53
Tobacco, chewing and smoking.....	5,266,484.16	5,299,780.17	+33,296.01	5,119,020.58	4,646,835.95	-472,184.63
Cigarette papers and tubes.....	88,363.90	106,787.30	+18,423.40	107,195.92	91,654.90	-15,541.02
Miscellaneous collections relating to tobacco.....	6,021.75	5,732.28	-289.47	4,754.38	5,732.60	+978.22
Total.....	32,540,748.77	38,004,373.70	+5,463,624.93	30,094,187.34	31,022,952.70	+928,765.36

Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,281,279.60	1,438,221.66	+156,942.06	1,473,470.78	1,586,251.62	+112,780.84
Capital stock sales or transfers.....	2,232,204.45	3,673,738.37	+1,441,473.92	1,947,141.93	4,256,144.24	+2,309,002.31
Sales of produce (future delivery).....	280,800.73	208,225.24	-72,575.49	208,820.12	259,474.14	+50,654.02
Playing cards.....	470,429.10	567,486.20	+97,057.10	522,047.70	506,268.70	-15,779.00
Manufacturers' excise tax—						
Automobiles and motor cycles.....	1,871,461.80	105,921.11	-1,765,540.69	1,932,099.20	60,426.62	-1,871,672.58
Pistols and revolvers.....	5,420.99	8,936.14	+3,515.15	23,771.52	7,037.96	-16,733.56
Cereal beverages.....	7,560.89	7,560.89	-7,560.89	6,274.60	7,560.89	+6,274.60
Opium, coca leaves, including special taxes, etc.....	25,726.36	30,933.76	+5,227.40	20,663.57	22,303.71	+1,640.14
Corporations, on value of capital stock.....	431,634.78	89,645.59	-341,989.19	726,277.02	218,318.11	-507,958.91
Use of yachts, motor boats, etc. (foreign built).....				560.00		-560.00
Admissions to theaters, concerts, cabarets, etc.....	1,528,389.17	524,402.96	-1,003,986.21	1,795,113.25	456,936.18	-1,338,177.07
Dues of clubs (athletic, social, and sporting).....	616,085.69	697,276.81	+81,191.12	1,204,928.93	1,293,592.52	+88,663.59
Total.....	8,751,053.56	7,344,807.84	-1,406,245.72	9,861,168.62	8,666,753.80	-1,194,414.82
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	966.66	1,014.33	+47.67	798.00	874.25	+76.25
Oleomargarine, colored.....	112,892.10	117,183.80	+4,291.70	104,930.40	110,578.00	+5,647.60
Oleomargarine, uncolored.....	66,540.98	66,695.35	+154.37	63,197.77	79,022.20	+15,824.43
Oleomargarine manufacturers and dealers (special taxes).....	20,795.76	21,315.10	+519.34	22,144.74	20,058.86	-2,085.88
Collections under prohibition laws.....	128,309.64	83,719.34	-44,590.30	38,398.11	33,729.30	-4,668.81
Internal revenue collected through customs offices.....	2,199.23	262.88	-1,936.35	1,291.79	287.08	-1,004.71
Other miscellaneous receipts, etc.....	1-18,857.77	384,080.11	+402,937.88	1-5,470.13	90,340.07	+95,810.20
Total.....	312,846.60	674,270.91	+361,424.31	225,290.68	334,889.76	+109,599.08
Grand total.....	96,186,778.69	90,640,444.44	-5,546,334.25	90,689,196.46	89,202,611.25	-1,486,585.21

¹ Adjustment on account of the distribution of unclassified collections in collectors' offices.

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1928 and 1929, by sources—Continued

Source	March		Increase (+) or decrease (-)	April		Increase (+) or decrease (-)
	1928	1929		1928	1929	
Income tax:						
Corporation.....	\$264,610,980.60	\$282,088,195.86	+\$17,477,215.26	\$34,819,268.40	\$23,091,974.61	-\$11,727,293.79
Individual.....	244,901,238.60	313,899,214.88	+68,997,976.28	11,943,658.17	23,325,608.66	+11,381,950.49
Total.....	509,512,219.20	595,987,410.74	+86,475,191.54	46,762,926.57	46,417,583.27	-345,343.30
Estates: Transfer of estates of decedents.....	3,374,132.09	3,004,484.07	-369,648.02	3,498,724.19	5,019,690.14	+1,520,965.95
Distilled spirits:						
Distilled spirits (nonbeverage).....	1,075,777.31	984,006.67	-91,770.64	1,048,695.18	1,028,734.41	-19,960.77
Distilled spirits (beverage).....				559.79		-559.79
Rectified spirits or wines.....	1,808.91	987.18	-821.73	1,445.55	1,214.64	-230.91
Still or sparkling wines, cordials, etc.....	118,364.63	28,970.00	-89,394.63	75,662.33	29,272.70	-46,389.63
Grape brandy, used for fortifying sweet wines.....	1,779.78	7,661.10	+5,881.32	4,766.36	9,732.96	+4,966.60
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	4,126.68	4,336.67	+209.99	4,423.85	3,768.76	-655.09
Stamps for distilled spirits intended for export.....	39.30	42.20	+2.90	41.00	15.90	-25.10
Case stamps for distilled spirits bottled in bond.....	9,760.27	3,526.84	-6,233.43	3,841.08	6,633.40	+2,792.32
Miscellaneous collections relating to distilled spirits.....	1,100.00	3,876.18	+2,776.18	150.10	1,701.67	+1,551.57
Total.....	1,212,756.88	1,033,406.84	-179,350.04	1,139,585.24	1,081,074.44	-58,510.80
Tobacco:						
Cigars (large).....	1,709,454.39	1,638,544.99	-70,909.40	1,586,530.25	1,849,737.05	+263,206.80
Cigars (small).....	26,442.08	22,851.75	-3,590.33	27,647.48	31,910.63	+4,263.15
Cigarettes (large).....	5,548.00	6,027.20	+479.20	5,398.59	4,918.31	-480.28
Cigarettes (small).....	25,411,466.92	26,069,595.13	+658,128.21	22,535,058.96	28,827,203.71	+6,292,144.75
Snuff of all descriptions.....	677,744.13	625,595.82	-52,148.31	581,590.64	572,264.93	-9,325.71
Tobacco, chewing and smoking.....	5,367,770.94	5,073,958.18	-293,812.76	4,928,338.94	5,179,518.91	+251,179.97
Cigarette papers and tubes.....	85,598.56	92,018.27	+6,419.71	62,723.56	87,120.00	+24,396.44
Miscellaneous collections relating to tobacco.....	8,398.48	7,486.12	-912.36	5,910.84	5,084.94	-825.90
Total.....	33,292,423.50	33,536,077.46	+243,653.96	29,733,199.26	36,557,758.48	+6,824,559.22
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,131,346.33	1,796,135.32	+664,788.99	1,314,028.85	1,751,928.37	+437,899.52
Capital stock sales or transfers.....	1,777,823.77	3,320,096.87	+1,542,273.10	2,678,635.05	3,952,132.61	+1,273,497.56
Sales of produce (future delivery).....	235,642.00	234,267.83	-1,374.17	282,273.65	284,109.99	+1,836.34
Playing cards.....	562,650.60	558,738.80	-3,911.80	426,178.20	520,053.00	+93,874.80
Manufacturers' excise tax—						
Automobiles and motor cycles.....	5,971,365.94	167,856.52	-5,803,509.42	4,230,787.34	11,076.65	-4,219,710.69
Pistols and revolvers.....	16,115.19	21,237.40	+5,122.21	22,722.80	15,715.34	-7,007.46
Cereal beverages.....	6,435.14		-6,435.14	7,706.19		-7,706.19
Opium, coca leaves, including special taxes, etc.....	26,496.14	28,386.13	+1,889.99	22,559.96	21,621.45	-938.51
Corporations, on value of capital stock.....	525,969.76	87,489.13	-438,480.63	290,647.55	59,476.08	-231,171.47
Use of yachts, motor boats, etc. (foreign built).....	96.00		-96.00			
Admissions to theaters, concerts, cabarets, etc.....	1,346,313.91	475,523.67	-870,790.24	1,637,208.57	555,222.23	-1,082,046.34
Dues of clubs (athletic, social, and sporting).....	755,991.36	807,351.93	+51,360.57	780,172.63	921,935.61	+141,762.98
Total.....	12,356,246.14	7,497,083.60	-4,859,162.54	11,692,980.88	8,093,271.33	-3,599,709.55
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	852.00	1,151.00	+299.00	882.00	975.25	+93.25
Oleomargarine, colored.....	116,317.80	111,174.00	-5,143.80	109,520.00	117,374.50	+7,854.50
Oleomargarine, uncolored.....	65,672.88	67,874.25	+2,201.37	54,268.33	64,834.65	+10,566.32
Oleomargarine manufacturers and dealers (special taxes).....	15,022.91	19,157.56	+4,134.65	11,915.28	12,036.10	+120.82
Collections under prohibition laws.....	89,898.28	107,283.88	+17,385.60	52,575.72	37,162.92	-15,412.80
Internal revenue collected through customs offices.....	1,709.50	449.13	-1,260.37	1,338.79	105.84	-1,232.95
Other miscellaneous receipts, etc.....	508,487.60	1,783,275.84	+1,274,788.24	1,120.17	1-020,501.89	-921,622.06
Total.....	798,860.97	2,090,365.66	+1,291,504.69	231,620.29	1-688,012.63	-919,632.92
Grand total.....	560,546,638.78	643,148,828.37	+82,602,189.59	93,059,036.43	96,481,365.03	+3,422,328.60

¹ Adjustment on account of the distribution of unclassified collections in collectors' offices.

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1928 and 1929, by sources—Continued

Source	May		Increase (+) or decrease (-)	June		Increase (+) or decrease (-)
	1928	1929		1928	1929	
Income tax:						
Corporation.....	\$27,983,824.12	\$25,944,480.35	-\$2,039,334.77	\$257,881,866.92	\$260,835,748.61	+\$2,953,881.69
Individual.....	16,522,839.49	17,542,519.43	+1,019,679.94	210,056,424.81	291,368,929.44	+81,312,504.63
Total.....	44,506,663.61	43,487,008.78	-1,019,654.83	467,938,291.73	552,204,678.05	+84,266,386.32
Estates: Transfer of estates of decedents.....	7,255,351.44	6,398,929.64	-856,421.80	3,254,261.08	5,813,769.34	+2,559,508.26
Distilled spirits:						
Distilled spirits (nonbeverage).....	936,068.92	841,661.11	-94,407.81	917,771.99	879,372.25	-38,399.74
Distilled spirits (beverage).....		76.80	+76.80	425.00	48.00	-377.00
Rectified spirits or wines.....	1,475.74	911.16	-564.58	1,666.20	733.41	-932.79
Still or sparkling wines, cordials, etc.....	74,630.82	24,424.25	-50,206.57	46,870.70	18,325.91	-28,544.79
Grape brandy used for fortifying sweet wines.....	632.66	7,155.49	+6,522.83	4,825.16	10,898.26	+6,073.10
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	3,442.27	5,217.96	+1,775.69	200,270.24	194,276.92	-5,993.32
Stamps for distilled spirits intended for export.....	30.50	80.20	+49.70	3.20	36.90	+33.70
Case stamps for distilled spirits bottled in bond.....	4,259.92	2,539.40	-1,720.52	10,235.50	5,554.00	-4,681.50
Miscellaneous collections relating to distilled spirits.....	212.18	9,063.86	+8,851.68	320.38	4,117.11	+3,796.73
Total.....	1,020,753.01	891,130.23	-129,622.78	1,182,388.87	1,113,362.76	-69,026.61
Fermented liquors:						
Fermented liquors (barrel tax).....				200.00		-200.00
Brewers; retail and wholesale dealers in malt liquors (special taxes).....						
Total.....				200.00		-200.00
Tobacco:						
Cigars (large).....	1,906,153.20	1,932,446.89	+26,293.69	2,009,491.02	1,873,942.92	-135,548.10
Cigars (small).....	29,754.67	30,502.88	+748.21	30,336.83	29,850.75	-486.08
Cigarettes (large).....	5,013.47	6,851.48	+1,838.01	5,987.51	6,660.90	+673.39
Cigarettes (small).....	26,676,130.04	33,506,051.29	+6,829,921.25	29,073,507.79	32,521,443.82	+3,447,936.03
Snuff of all descriptions.....	590,873.21	581,724.05	-9,149.16	598,464.27	591,695.93	-6,768.34
Tobacco, chewing and smoking.....	5,357,033.96	5,423,466.03	+66,432.07	5,485,898.33	5,231,971.87	-253,926.46
Cigarette papers and tubes.....	109,194.44	101,113.35	-8,081.09	92,259.44	101,561.45	+9,302.01
Miscellaneous collections relating to tobacco.....	6,432.52	5,314.12	-1,118.40	6,051.20	5,825.87	-225.33
Total.....	34,680,585.51	41,587,470.09	+6,906,884.58	37,301,996.39	40,362,953.51	+3,060,957.12

Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,265,109.36	1,809,179.78	+544,070.42	1,532,716.38	1,957,727.64	+425,011.26
Capital stock sales or transfers.....	2,829,849.78	3,022,399.98	+192,550.20	3,039,069.97	3,548,309.80	+509,239.83
Sales of produce (future delivery).....	398,486.72	301,181.71	-97,305.01	404,377.32	278,223.74	-126,153.58
Playing cards.....	448,786.20	374,135.90	-74,650.30	269,478.20	324,814.80	+55,336.60
Manufacturers' excise tax—						
Automobiles and motor cycles.....	6,172,923.23	70,739.54	-6,102,183.69	177,564.13	52,775.56	-124,788.57
Pistols and revolvers.....	8,011.09	13,260.44	+5,249.35	14,396.34	14,421.96	+25.62
Cereal beverages.....	14,148.62		-14,148.62	11,208.66		-11,208.66
Opium, coca leaves, including special taxes, etc.....	39,622.24	31,744.72	-7,877.52	202,513.39	198,838.29	-3,675.10
Corporations, on value of capital stock.....	548,309.35	172,251.00	-376,058.35	710,966.12	114,287.89	-596,678.23
Use of yachts, motor boats, etc. (foreign built).....	290.00		-290.00	47.60		-47.50
Admissions to theaters, concerts, cabarets, etc.....	1,596,585.58	364,680.84	-1,231,904.74	1,487,259.72	360,009.69	-1,127,250.03
Dues of clubs (athletic, social, and sporting).....	1,336,858.43	1,391,571.83	+54,713.40	1,013,906.64	1,142,178.73	+128,272.09
Total.....	14,658,980.60	7,551,145.74	-7,107,834.86	8,863,504.37	7,991,588.10	-871,916.27
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	929.00	693.20	-235.80	2,183.75	1,309.00	-784.75
Oleomargarine, colored.....	97,605.30	116,503.68	+18,898.38	95,706.30	89,749.60	-5,956.70
Oleomargarine, uncolored.....	56,023.00	69,624.15	+13,601.15	57,650.98	56,204.00	-1,446.98
Oleomargarine manufacturers and dealers (special taxes).....	9,062.98	17,657.19	+8,594.21	425,935.68	405,252.41	-20,683.27
Collections under prohibition laws.....	170,423.61	89,266.98	-81,156.63	103,719.73	69,073.84	-34,645.89
Internal revenue collected through customs offices.....	1,767.98	344.96	-1,423.02	1,950.41	206.16	-1,744.25
Other miscellaneous receipts, etc.....	127,697.32	93,335.60	-34,361.72	1-1,205,098.37	1-3,016,983.76	-1,811,885.39
Total.....	463,509.19	387,425.76	-76,083.43	1-517,942.52	1-2,395,098.75	-1,877,156.23
Grand total.....	102,585,843.36	100,303,110.24	-2,282,733.12	518,022,699.42	605,091,253.01	+87,068,553.59

¹ Adjustment on account of the distribution of unclassified collections in collectors' offices.

TABLE 4.—Summary of internal-revenue receipts, years ended June 30, 1928 and 1929, by sources

Source	1928	1929	Increase (+) or decrease (-)
Income tax:			
Corporation ¹	\$1,291,845,989.25	\$1,235,733,256.24	-\$56,112,733.01
Individual.....	882,727,113.64	1,095,541,172.40	+212,814,058.76
Total.....	2,174,573,102.89	2,331,274,428.64	+156,701,325.75
Estates: Transfer of estates of decedents	60,087,233.97	61,897,141.48	+1,809,907.51
Distilled spirits:			
Distilled spirits (nonbeverage).....	13,609,062.86	11,589,582.74	-2,019,480.12
Distilled spirits (beverage).....	984.79	150.40	-834.39
Rectified spirits or wines.....	12,548.53	10,502.18	-2,046.35
Still or sparkling wines, cordials, etc.....	893,408.41	292,549.93	-600,858.48
Grape brandy used for fortifying sweet wines.....	201,177.43	267,749.87	+66,572.44
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	504,355.70	528,357.45	+24,001.75
Stamps for distilled spirits intended for export.....	190.70	409.20	+218.50
Case stamps for distilled spirits bottled in bond.....	72,569.15	54,439.18	-18,129.97
Miscellaneous collections relating to distilled spirits.....	13,198.88	32,887.51	+19,688.63
Total.....	15,307,496.45	12,776,628.46	-2,530,867.99
Fermented liquors:			
Fermented liquors (barrel tax).....			
Brewers; retail and wholesale dealers in malt liquors (special taxes).....	300.00	100.00	-200.00
Total.....	300.00	100.00	-200.00
Tobacco:			
Cigars (large).....	22,879,374.93	22,548,567.59	-330,807.34
Cigars (small).....	301,483.75	323,258.73	+21,774.98
Cigarettes (large).....	75,756.28	82,508.77	+6,752.49
Cigarettes (small).....	301,752,588.34	341,951,551.22	+40,198,962.88
Snuff of all descriptions.....	7,461,354.90	7,126,908.99	-334,445.91
Tobacco, chewing and smoking.....	62,774,542.43	61,159,178.09	-1,615,364.34
Cigarette papers and tubes.....	1,123,809.82	1,179,525.53	+55,715.71
Miscellaneous collections relating to tobacco.....	81,130.58	73,044.29	-8,086.29
Total.....	396,450,041.03	434,444,543.21	+37,994,502.18
Revenue acts of 1926 and 1928:			
Documentary stamps, etc.—			
Bonds of indebtedness, capital stock issues, etc.....	15,561,459.56	17,868,372.17	+2,306,912.61
Capital stock sales or transfers.....	24,208,537.68	37,595,927.33	+13,387,389.65
Sales of produce (future delivery).....	4,048,498.60	3,333,427.14	-715,071.46
Playing cards.....	5,010,712.40	5,375,804.20	+365,091.80
Manufacturers' excise tax—			
Automobiles and motor cycles ²	51,628,265.96	5,545,865.90	-46,082,400.06
Pistols and revolvers.....	169,057.01	165,684.14	-3,372.87
Opium, coca leaves, including special taxes, etc.....	690,432.41	605,336.04	-85,096.37
Corporations, on value of capital stock ³	8,688,502.39	5,956,295.57	-2,732,206.82
Admissions to theaters, concerts, cabarets, etc.....	17,724,952.08	6,083,055.82	-11,641,896.26
Dues of clubs (athletic, social, and sporting).....	10,352,989.83	11,245,254.65	+892,264.82
Total.....	138,083,407.92	93,775,022.96	-44,308,384.96
Miscellaneous:			
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	15,102.96	12,240.53	-2,862.43
Oleomargarine, colored.....	1,236,877.87	1,288,959.15	+52,081.28
Oleomargarine, uncolored.....	698,018.19	803,400.80	+105,382.61
Oleomargarine manufacturers and dealers (special taxes).....	1,472,703.88	1,518,793.49	+46,089.61
Collections under prohibition laws.....	925,252.22	4,727,005.93	+3,801,753.71
Internal revenue collected through customs offices.....	21,216.94	4,479.18	-16,737.76
Other miscellaneous receipts, etc. ⁴	1,664,783.36	531,631.60	-1,133,151.76
Total.....	6,033,955.42	4,886,510.68	-1,147,444.74
Grand total	2,790,535,537.68	2,939,054,375.43	+148,518,837.75

¹ Includes \$14,658.19 for 1928 and \$13,517.52 for 1929, income tax on Alaska railroads (act of July 18, 1914).

² Tax repealed, effective May 29, 1928.

³ Tax due prior July 1, 1926.

⁴ Includes \$7,215.60, internal revenue collected by prohibition agents.

⁵ Includes \$1,467,626.93 for 1928 and \$440,386.82 for 1929, delinquent taxes collected under repealed laws.

(Footnotes for Table 5, on p. 95.)

¹ Less than one-half of 1 per cent.

² Includes \$333.03 for 1928 and \$208.34 for 1929, collections on products from the Virgin Islands.

³ Includes \$14,658.19 for 1928 and \$13,517.52 for 1929, income tax on Alaska railroads (act of July 18, 1914).

⁴ In addition to this amount, collections on tobacco manufacturers from the Philippine Islands for 1929 are reported as follows: First California, \$206.52; Hawaii, \$3,545.35; second New York, \$2.70; and Washington, \$151.34.

TABLE 5.—Summary of internal-revenue receipts, years ended June 30, 1928 and 1929, by collection districts

District ¹	Location of collector's office	1928	1929	Per cent increase (+) or decrease (-)
Alabama.....	Birmingham, Ala.....	\$8,647,663.38	\$8,153,579.79	-6
Arizona.....	Phoenix, Ariz.....	1,920,161.67	2,398,878.86	+25
Arkansas.....	Little Rock, Ark.....	4,332,021.59	3,673,815.47	-15
First California.....	San Francisco, Calif.....	75,390,735.41	86,470,205.96	+15
Sixth California.....	Los Angeles, Calif.....	61,827,378.22	68,158,935.81	+10
Colorado.....	Denver, Colo.....	11,879,300.33	11,539,234.52	-3
Connecticut.....	Hartford, Conn.....	36,114,139.76	42,215,118.85	+17
Delaware.....	Wilmington, Del.....	21,017,644.03	30,309,528.07	+44
Florida.....	Jacksonville, Fla.....	23,484,369.10	21,888,162.32	-9
Georgia.....	Atlanta, Ga.....	14,183,347.60	14,055,919.91	-1
Hawaii.....	Honolulu, Hawaii.....	6,244,382.23	5,606,515.38	-10
Idaho.....	Boise, Idaho.....	1,144,431.51	1,089,618.24	-5
First Illinois.....	Chicago, Ill.....	212,472,503.80	229,154,604.06	+8
Eighth Illinois.....	Springfield, Ill.....	9,547,157.72	9,073,160.09	-5
Indiana.....	Indianapolis, Ind.....	34,694,786.62	28,097,172.86	-19
Iowa.....	Dubuque, Iowa.....	11,982,309.80	13,430,691.80	+12
Kansas.....	Wichita, Kans.....	19,306,282.58	17,934,706.64	-7
Kentucky.....	Louisville, Ky.....	24,010,435.59	26,662,950.73	+11
Louisiana.....	New Orleans, La.....	14,214,433.67	15,080,701.21	+6
Maine.....	Augusta, Me.....	8,469,596.97	8,688,973.55	+3
Maryland.....	Baltimore, Md.....	48,496,659.38	51,741,488.72	+7
Massachusetts.....	Boston, Mass.....	105,417,386.22	115,519,620.59	+10
Michigan.....	Detroit, Mich.....	173,978,227.00	151,423,451.65	-13
Minnesota.....	St. Paul, Minn.....	27,844,872.53	29,069,411.04	+4
Mississippi.....	Jackson, Miss.....	2,760,433.37	2,516,169.87	-9
First Missouri.....	St. Louis, Mo.....	51,685,216.90	51,705,396.52	(3)
Sixth Missouri.....	Kansas City, Mo.....	13,399,762.86	14,146,216.29	+6
Montana.....	Helena, Mont.....	2,978,439.40	4,427,782.50	+49
Nebraska.....	Omaha, Nebr.....	5,732,668.22	6,179,660.25	+8
Nevada.....	Reno, Nev.....	802,849.32	1,140,501.38	+42
New Hampshire.....	Portsmouth, N. H.....	3,994,449.81	3,978,305.36	(3)
First New Jersey.....	Camden, N. J.....	19,775,659.45	22,504,548.90	+14
Fifth New Jersey.....	Newark, N. J.....	85,826,202.08	98,942,258.39	+15
New Mexico.....	Albuquerque, N. Mex.....	788,576.93	965,354.52	+22
First New York.....	Brooklyn, N. Y.....	68,144,321.65	72,357,204.47	+6
Second New York ⁴	Customhouse, New York, N. Y.....	390,541,102.06	461,274,391.90	+18
Third New York.....	250 West Fifty-seventh Street, New York, N. Y.....	200,100,889.30	209,259,314.05	+5
Fourteenth New York.....	Albany, N. Y.....	41,913,484.24	44,449,016.91	+6
Twenty-first New York.....	Syracuse, N. Y.....	14,926,786.51	14,844,483.78	-1
Twenty-eighth New York.....	Buffalo, N. Y.....	37,558,439.38	41,351,792.54	+10
North Carolina.....	Raleigh, N. C.....	225,315,303.53	254,494,467.51	+13
North Dakota.....	Fargo, N. Dak.....	788,492.41	709,885.31	-10
Tenth Ohio.....	Cincinnati, Ohio.....	45,053,315.41	49,969,493.87	+11
Eleventh Ohio.....	Toledo, Ohio.....	21,556,222.89	18,441,183.05	-14
Eighteenth Ohio.....	Columbus, Ohio.....	9,711,529.06	9,568,546.20	-1
Okla. Okla. Okla.....	Cleveland, Ohio.....	63,365,931.25	64,517,994.68	+2
Oklahoma.....	Oklahoma City, Okla.....	20,514,887.53	17,940,513.26	-13
Oregon.....	Portland, Oreg.....	6,109,883.21	6,185,311.93	+1
First Pennsylvania.....	Philadelphia, Pa.....	145,754,057.43	142,955,526.77	-2
Twelfth Pennsylvania.....	Scranton, Pa.....	19,240,978.87	18,836,011.82	-2
Twenty-third Pennsylvania.....	Pittsburgh, Pa.....	81,747,648.30	75,785,118.01	-7
Rhode Island.....	Providence, R. I.....	14,770,434.43	14,114,507.98	-4
South Carolina.....	Columbia, S. C.....	3,897,411.79	3,657,326.40	-6
South Dakota.....	Aberdeen, S. Dak.....	745,391.28	837,704.57	+12
Tennessee.....	Nashville, Tenn.....	17,835,751.59	17,984,914.02	+1
First Texas.....	Austin, Tex.....	23,313,505.91	21,504,402.65	-8
Second Texas.....	Dallas, Tex.....	24,019,022.13	17,961,536.85	-25
Utah.....	Salt Lake City, Utah.....	3,771,438.98	3,568,168.06	-5
Vermont.....	Burlington, Vt.....	2,902,703.03	2,363,379.08	-19
Virginia.....	Richmond, Va.....	83,694,871.58	87,484,287.39	+5
Washington ⁵	Tacoma, Wash.....	12,889,105.09	14,178,024.23	+10
West Virginia.....	Parkersburg, W. Va.....	15,882,220.46	14,261,248.39	-10
Wisconsin.....	Milwaukee, Wis.....	48,151,586.17	39,217,720.10	-19
Wyoming.....	Cheyenne, Wyo.....	2,166,883.72	1,166,890.48	-46
Philippine Islands.....	Manila, P. I.....	387,953.44	1,871,869.57	+4
Total.....		2,790,535,537.68	2,939,054,375.43	+5

¹ The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or 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.

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

(Other footnotes for Table 5 at bottom of p. 94.)

TABLE 6.—Summary of internal-revenue receipts, year ended June 30, 1929, by States

State ¹	Population as of July 1, 1928 (Bureau of the Census, latest estimate)	Per cent of total population	Internal-revenue receipts, year ended June 30, 1929—				Per capita tax
			Income tax	Miscellaneous taxes	Total		
					Amount	Per cent of total	
Alabama	2,573,000	2.14	\$7,599,048.23	\$554,551.56	\$8,153,579.79	0.28	\$3.17
Alaska	55,036	.05	156,628.77	1,107.54	157,736.31	.01	2.87
Arizona	474,000	.39	2,310,604.70	88,273.65	2,398,878.36	.08	5.06
Arkansas	1,944,000	1.62	3,557,299.13	116,016.34	3,673,315.47	.12	1.89
California	4,556,000	3.78	130,224,046.52	24,405,095.25	154,629,141.77	5.25	33.94
Colorado	1,030,000	.91	11,037,690.14	501,544.38	11,539,234.52	.39	10.59
Connecticut	1,667,000	1.39	40,259,009.66	1,956,109.19	42,215,118.85	1.44	25.32
Delaware	244,000	.20	28,166,915.74	2,142,612.33	30,309,528.07	1.02	124.22
District of Columbia	552,000	.46	15,677,952.08	1,416,767.01	17,094,719.09	.58	30.97
Florida	1,411,000	1.17	12,859,209.91	8,528,952.41	21,388,162.32	.73	15.16
Georgia	3,203,000	2.66	13,499,794.24	556,125.67	14,055,919.91	.48	4.39
Hawaii	311,900	.26	5,473,247.80	133,267.58	5,606,515.38	.19	17.98
Idaho	546,000	.45	1,048,671.55	40,946.69	1,089,618.24	.04	2.00
Illinois	7,890,000	6.14	217,401,525.49	20,826,238.66	238,227,764.15	8.11	32.21
Indiana	3,176,000	2.64	25,461,642.74	2,635,530.12	28,097,172.86	.96	8.85
Iowa	2,428,000	2.02	12,835,666.97	595,024.83	13,430,691.80	.46	5.53
Kansas	1,835,000	1.52	17,269,608.89	665,097.75	17,934,706.64	.61	9.77
Kentucky	2,553,000	2.12	15,197,634.84	11,465,315.89	26,662,950.73	.91	10.44
Louisiana	1,950,000	1.62	12,985,416.66	2,095,284.55	15,080,701.21	.51	7.73
Maine	795,000	.66	8,386,602.64	302,370.91	8,688,973.55	.30	10.93
Maryland	1,616,000	1.34	31,331,988.04	3,314,781.59	34,646,769.63	1.18	21.44
Massachusetts	4,290,000	3.56	109,722,875.87	5,796,744.72	115,519,620.59	3.93	26.93
Michigan	4,591,000	3.81	140,484,483.11	10,938,968.54	151,423,451.65	5.15	32.98
Minnesota	2,722,000	2.26	27,668,271.41	1,401,139.63	29,069,411.04	.99	10.68
Mississippi	1,790,618	1.49	2,325,743.89	190,425.98	2,516,169.87	.09	1.41
Missouri	3,523,000	2.93	51,632,868.82	14,218,743.99	65,851,612.81	2.24	18.69
Montana	548,889	.46	3,048,669.22	1,379,113.28	4,427,782.50	.15	8.07
Nebraska	1,408,000	1.17	5,856,729.27	322,930.98	6,179,660.25	.21	4.39
Nevada	77,407	.06	1,075,806.28	64,695.10	1,140,501.38	.04	14.73
New Hampshire	456,000	.38	3,353,349.52	624,955.84	3,978,305.36	.14	8.72
New Jersey	3,821,000	3.17	93,922,103.69	27,524,703.60	121,446,807.29	4.13	31.78
New Mexico	396,000	.33	933,541.91	31,812.61	965,354.52	.03	2.44
New York	11,550,000	9.59	744,781,797.29	98,754,406.36	843,536,203.65	28.70	73.03
North Carolina	2,938,000	2.44	20,066,795.21	234,427,672.30	254,494,467.51	8.66	86.62
North Dakota	641,192	.53	665,134.02	44,751.29	709,885.31	.02	1.11
Ohio	6,826,000	5.67	121,821,512.04	20,675,705.76	142,497,217.80	4.85	20.88
Oklahoma	2,426,000	2.02	17,571,605.34	368,907.92	17,940,513.26	.61	7.40
Oregon	902,000	.75	5,902,572.60	282,739.33	6,185,311.93	.21	6.86
Pennsylvania	9,854,000	8.19	208,989,644.38	28,687,012.22	237,676,656.60	8.08	24.11
Rhode Island	716,000	.59	13,595,817.59	518,690.39	14,114,507.98	.48	19.71
South Carolina	1,864,000	1.55	3,500,396.48	156,929.92	3,657,326.40	.12	1.96
South Dakota	704,000	.59	793,687.11	44,017.46	837,704.57	.03	1.19
Tennessee	2,502,000	2.08	13,760,645.54	4,224,268.48	17,984,914.02	.61	7.19
Texas	5,487,000	4.56	37,703,785.74	1,762,153.76	39,465,939.50	1.34	7.19
Utah	531,000	.44	3,478,962.25	89,205.81	3,568,168.06	.12	6.72
Vermont	352,428	.29	2,308,989.26	54,389.82	2,363,379.08	.08	6.71
Virginia	2,575,000	2.14	20,177,390.67	67,806,896.72	87,984,287.39	2.98	33.97
Washington	1,587,000	1.32	13,424,220.27	596,067.65	14,020,287.92	.48	8.83
West Virginia	1,724,000	1.43	11,848,725.27	2,912,623.12	14,761,348.39	.49	8.27
Wisconsin	2,953,000	2.45	37,507,776.59	1,709,943.51	39,217,720.10	1.33	13.28
Wyoming	247,000	.21	1,110,323.26	56,567.22	1,166,890.48	.04	4.72
Philippine Islands				371,869.57	371,869.57	.01	
Total	120,379,470	100.00	2,331,274,428.64	607,779,946.79	2,939,054,375.43	100.00	24.41

SUMMARY

Quarter ended—	Income tax	Miscellaneous taxes	Total
Sept. 30, 1928	\$511,007,072.84	\$151,579,200.18	\$662,586,273.02
Dec. 31, 1928	502,064,524.72	149,535,965.35	651,600,490.07
Mar. 31, 1929	676,093,560.98	146,898,323.08	822,991,884.06
June 30, 1929	642,109,270.10	159,766,458.18	801,875,728.28
Total, fiscal year 1929	2,331,274,428.64	607,779,946.79	2,939,054,375.43
Total, fiscal year 1928	2,174,573,102.89	615,962,434.79	2,790,535,537.68
Increase (+) or decrease (-), 1929	+156,701,325.75	-8,182,488.00	+148,518,837.75

¹ Including the Territories of Alaska and Hawaii, the District of Columbia, and the Philippine Islands.
² Included in this total for the United States is the estimated population of the Territories of Alaska and Hawaii.

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

TABLE 7.—Summary of income-tax receipts from corporations and individuals, year ended June 30, 1929, by States

State ¹	Corporation	Individual	Total
Alabama	\$3,972,733.44	\$3,626,314.79	\$7,599,048.23
Alaska	58,190.86	98,437.91	156,628.77
Arizona	1,004,426.03	1,306,178.67	2,310,604.70
Arkansas	2,082,401.76	1,474,897.37	3,557,299.13
California	63,302,945.31	66,921,101.21	130,224,046.52
Colorado	6,831,459.11	4,206,231.03	11,037,690.14
Connecticut	19,359,366.85	20,899,642.81	40,259,009.66
Delaware	18,448,078.25	9,718,837.49	28,166,915.74
District of Columbia	7,152,235.56	8,525,716.52	15,677,952.08
Florida	3,787,514.92	9,071,694.99	12,859,209.91
Georgia	8,939,240.84	4,560,553.40	13,499,794.24
Hawaii	3,995,956.28	1,477,291.52	5,473,247.80
Idaho	730,078.12	318,593.43	1,048,671.55
Illinois	120,075,562.51	97,325,962.98	217,401,525.49
Indiana	14,814,468.08	10,647,174.66	25,461,642.74
Iowa	7,376,339.99	5,459,306.98	12,835,666.97
Kansas	13,746,423.15	3,523,185.74	17,269,608.89
Kentucky	9,391,010.59	5,806,624.25	15,197,634.84
Louisiana	8,600,305.16	4,385,111.50	12,985,416.66
Maine	4,331,709.84	4,054,892.80	8,386,602.64
Maryland	15,925,953.39	15,406,034.65	31,331,988.04
Massachusetts	54,847,898.59	54,874,977.28	109,722,875.87
Michigan	91,060,234.64	48,524,248.47	140,484,483.11
Minnesota	16,785,764.45	27,668,271.41	44,454,035.86
Mississippi	1,327,839.13	997,904.76	2,325,743.89
Missouri	32,426,733.90	19,206,134.92	51,632,868.82
Montana	1,617,111.35	1,431,557.87	3,048,669.22
Nebraska	3,525,644.37	2,331,084.90	5,856,729.27
Nevada	696,698.62	379,107.66	1,075,806.28
New Hampshire	1,303,111.64	2,050,237.88	3,353,349.52
New Jersey	45,264,960.55	48,657,143.14	93,922,103.69
New Mexico	509,262.98	424,278.93	933,541.91
New York	336,784,291.50	407,997,505.79	744,781,797.29
North Carolina	14,267,284.47	5,809,510.74	20,066,795.21
North Dakota	442,255.32	222,878.70	665,134.02
Ohio	73,483,289.44	48,338,222.60	121,821,512.04
Oklahoma	9,619,282.39	7,952,322.95	17,571,605.34
Oregon	3,252,063.38	2,650,509.22	5,902,572.60
Pennsylvania	113,942,133.45	95,047,610.93	208,989,644.38
Rhode Island	6,304,888.43	7,290,929.16	13,595,817.59
South Carolina	2,751,105.63	749,290.85	3,500,396.48
South Dakota	487,436.26	306,250.85	793,687.11
Tennessee	8,243,719.91	5,516,925.63	13,760,645.54
Texas	20,709,581.78	16,994,203.96	37,703,785.74
Utah	2,430,592.28	1,048,369.97	3,478,962.25
Vermont	1,173,836.68	1,135,152.58	2,308,989.26
Virginia	15,630,464.29	4,546,926.38	20,177,390.67
Washington	8,904,776.43	4,519,443.84	13,424,220.27
West Virginia	8,297,516.37	3,051,208.90	11,348,725.27
Wisconsin	24,210,359.21	13,297,417.38	37,507,776.59
Wyoming	616,698.76	493,624.50	1,110,323.26
Total	1,235,733,256.24	1,095,541,172.40	2,331,274,428.64

SUMMARY

Quarter ended—	Corporation	Individual	Total
Sept. 30, 1928	\$297,010,455.50	\$213,996,617.34	\$511,007,072.84
Dec. 31, 1928	299,113,180.07	202,951,344.65	502,064,524.72
Mar. 31, 1929	329,737,408.10	346,356,152.88	676,093,560.98
June 30, 1929	309,872,212.57	332,237,057.53	642,109,270.10
Total, fiscal year 1929	1,235,733,256.24	1,095,541,172.40	2,331,274,428.64
Total, fiscal year 1928	1,291,845,989.25	882,727,113.64	2,174,573,102.89
Increase (+) or decrease (-), 1929	-56,112,733.01	+212,814,058.76	+156,701,325.75

¹ Including the Territories of Alaska and Hawaii, and the District of Columbia.

TABLE 8.—Summary of receipts from income tax, years ended June 30, 1927, 1928, and 1929, by States, with per cent of increase or decrease in 1929, compared with 1928

State ¹	1927 ²	1928 ³	1929 ⁴	1928-29 per cent increase (+) or decrease (-)
Alabama.....	\$10,458,447.25	\$8,177,753.97	\$7,599,048.23	-7
Alaska ⁵	143,351.07	148,614.83	156,628.77	+5
Arizona.....	1,673,191.50	1,737,389.31	2,310,604.70	+33
Arkansas.....	5,053,439.75	4,223,761.38	3,557,299.13	-16
California.....	112,308,807.92	114,436,673.49	130,224,046.52	+14
Colorado.....	12,656,644.81	11,452,569.58	11,037,690.14	-4
Connecticut.....	33,799,750.07	34,381,187.14	40,259,009.66	+17
Delaware.....	14,319,246.36	20,011,261.97	28,156,915.74	+41
District of Columbia.....	16,019,922.38	16,360,745.95	15,677,952.08	-4
Florida.....	35,589,829.22	17,180,799.71	12,859,209.91	-25
Georgia.....	13,698,661.49	13,549,945.03	13,499,794.24	(⁶)
Hawaii.....	5,143,609.47	6,112,482.85	5,473,247.80	-10
Idaho.....	1,428,429.67	1,071,449.03	1,048,671.55	-2
Illinois.....	194,970,988.65	201,134,675.31	217,401,525.49	+8
Indiana.....	28,405,715.54	27,245,618.35	25,461,642.74	-7
Iowa.....	11,725,742.53	11,310,290.97	12,835,666.97	+13
Kansas.....	19,626,805.68	18,685,704.83	17,269,608.89	-8
Kentucky.....	16,257,681.16	15,000,549.64	15,197,634.84	+1
Louisiana.....	15,396,335.26	12,180,548.51	12,985,416.66	+7
Maine.....	8,564,062.93	8,086,129.20	8,386,602.64	+4
Maryland.....	29,626,632.33	28,253,996.29	31,331,988.04	+11
Massachusetts.....	105,269,384.93	98,529,722.07	109,722,875.87	+11
Michigan.....	141,638,551.84	128,483,571.73	140,484,483.11	+9
Minnesota.....	26,219,220.70	26,105,278.84	27,668,271.41	+6
Mississippi.....	3,324,901.99	2,673,803.33	2,325,743.89	-13
Missouri.....	55,902,564.81	51,978,795.41	51,632,868.82	-1
Montana.....	2,376,244.98	2,824,762.01	3,048,669.22	+8
Nebraska.....	5,807,695.32	5,332,712.95	5,856,729.27	+10
Nevada.....	501,137.94	690,109.81	1,075,806.28	+56
New Hampshire.....	3,007,486.60	3,245,709.60	3,353,349.52	+3
New Jersey.....	81,300,585.06	82,955,633.35	93,922,103.69	+13
New Mexico.....	658,048.91	771,759.27	933,541.91	+21
New York.....	649,299,444.90	646,604,323.34	744,781,797.29	+15
North Carolina.....	19,204,557.27	20,351,497.68	20,066,795.21	-1
North Dakota.....	740,217.55	748,381.47	665,134.02	-11
Ohio.....	117,649,359.79	113,764,003.83	121,821,512.04	+7
Oklahoma.....	23,256,879.35	20,188,067.89	17,571,605.34	-13
Oregon.....	6,197,774.28	5,815,361.71	5,902,572.60	+1
Pennsylvania.....	222,915,621.73	216,937,912.70	208,989,644.38	(⁶)
Rhode Island.....	12,904,620.30	13,571,998.12	13,595,817.59	+1
South Carolina.....	3,825,735.27	3,736,743.76	3,500,396.48	-6
South Dakota.....	737,327.65	678,658.29	793,687.11	+17
Tennessee.....	13,723,260.02	13,350,618.58	13,760,645.54	+3
Texas.....	42,964,080.80	45,659,115.59	37,703,785.74	-17
Utah.....	3,768,779.42	3,663,069.14	3,478,962.25	-5
Vermont.....	2,656,126.41	2,220,694.30	2,308,989.26	+4
Virginia.....	20,780,578.76	21,890,640.09	20,177,390.67	-8
Washington.....	13,192,297.64	12,156,274.22	13,424,220.27	+10
West Virginia.....	15,750,409.28	13,352,481.24	11,348,725.27	-15
Wisconsin.....	35,682,249.37	43,492,214.34	37,507,776.59	-14
Wyoming.....	1,830,105.81	2,057,041.39	1,110,323.26	-46
Total.....	2,219,952,443.72	2,174,573,102.89	2,331,274,428.64	+7

¹ Including the Territories of Alaska and Hawaii and the District of Columbia.² Includes payments of the third and fourth installments of the 1925 and the first and second installments of the 1926 income tax.³ Includes payments of the third and fourth installments of the 1926 and the first and second installments of the 1927 income tax.⁴ Includes payments of the third and fourth installments of the 1927 and the first and second installments of the 1928 income tax.⁵ Includes \$18,827.34 for 1927, \$14,658.19 for 1928, and \$13,517.52 for 1929, income tax on Alaska railroads (act of July 18, 1914).⁶ Less than one-half of 1 per cent.

TABLE 9.—Total internal-revenue receipts, years ended June 30, 1863-1929

1863 ¹	\$41,003,192.93	1898.....	\$170,806,819.36
1864.....	116,965,578.26	1899.....	273,484,573.44
1865.....	210,855,864.53	1900.....	295,316,107.57
1866.....	310,120,448.13	1901.....	306,871,669.42
1867.....	265,064,938.43	1902.....	271,867,990.25
1868.....	190,374,925.59	1903.....	230,740,925.22
1869.....	159,124,126.86	1904.....	232,903,781.06
1870.....	184,302,828.34	1905.....	234,187,976.37
1871.....	143,198,322.10	1906.....	249,102,738.00
1872.....	130,890,095.90	1907.....	269,664,022.85
1873.....	113,504,012.80	1908.....	251,665,950.04
1874.....	102,191,016.98	1909.....	246,212,719.22
1875.....	110,071,515.00	1910.....	289,957,220.16
1876.....	116,768,096.22	1911.....	322,526,299.73
1877.....	118,549,230.25	1912.....	321,615,894.69
1878.....	110,654,163.37	1913.....	344,424,453.85
1879.....	113,449,621.38	1914.....	380,008,893.96
1880.....	123,981,916.10	1915.....	415,681,023.86
1881.....	135,229,912.30	1916.....	415,681,023.86
1882.....	146,523,273.72	1917.....	512,723,287.77
1883.....	144,553,344.86	1918.....	809,393,640.44
1884.....	121,590,039.83	1919.....	3,698,955,820.93
1885.....	112,421,121.07	1920.....	3,850,150,078.56
1886.....	116,902,869.44	1921.....	5,407,580,251.81
1887.....	118,837,301.06	1922.....	4,595,357,061.95
1888.....	124,326,475.32	1923.....	3,197,451,083.00
1889.....	130,894,434.20	1924.....	2,621,745,227.57
1890.....	142,594,696.57	1925.....	2,796,179,257.06
1891.....	146,035,415.97	1926.....	2,584,140,268.24
1892.....	153,857,544.35	1927.....	2,835,999,892.19
1893.....	161,004,989.67	1928.....	2,865,683,129.91
1894.....	147,168,449.70	1929.....	2,790,535,537.68
1895.....	143,246,077.75		2,939,034,375.43
1896.....	146,830,615.66	Total.....	51,611,754,020.70
1897.....	146,619,593.47		

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

TABLE 10.—Internal-revenue tax on products from Philippine Islands, years ended June 30, 1928 and 1929, by articles taxed

Articles taxed	1928	1929	Increase (+) or decrease (-)
Cigars (large).....	\$382,615.67	\$359,173.72	-\$23,441.95
Cigarettes (large).....	41.04		-41.04
Cigarettes (small).....	6,150.85	13,353.76	+7,202.91
Manufactured tobacco.....	115.79	184.25	+68.46
Stamp sales (documentary).....	2,431.00	3,063.75	+632.75
Total.....	391,354.35	375,775.48	-15,578.87

NOTE.—Under the tariff act of Aug. 5, 1909, the above receipts, with the exception of the internal revenue collected from sale of documentary stamps, are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 11.—Internal-revenue tax on products from Porto Rico, years ended June 30, 1928 and 1929, by articles taxed

Articles taxed	1928	1929	Increase (+) or decrease (-)
Cigars (large).....	\$346,889.62	\$362,636.84	+\$15,747.22
Cigars (small).....	5,220.21	6,965.40	+1,745.19
Cigarettes (large).....	34,248.60	31,616.88	-2,631.72
Cigarettes (small).....	2,098.80	4,937.34	+2,838.54
Total.....	388,457.23	406,156.46	+17,699.23

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

TABLE 12.—Number of each class of special-tax payers, fiscal year ended June 30, 1929, by collection districts

District 1	Distilled spirits					Oleomargarine				Butter		Filled cheese: Retail dealers	Mixed flour: Manufacturers, packers, or repackers	Opium, coca leaves, etc					Grand total	
	Rectifiers	Retail dealers	Wholesale dealers	Manufacturers of stills	Brewers	Manufacturers	Colored		Uncolored		Adulterated, manufacturers			Process or renovated, manufacturers	Importers, manufacturers, producers, etc.	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.		Dealers in untaxed narcotic preparations
							Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers										
Alabama		5	1				57	3	1,526	18	1		10	29	803	2,297	229	4,079		
Alaska		1							25					4	63	50	2	145		
Arizona				1				1	673	5			6	137	397	30	1,259			
Arkansas							41	1	1,628	17			3	16	631	2,060	260	4,657		
First California		776	13	1		5	9	1	5,395	44			6	52	1,374	3,791	100	11,558		
Sixth California		1,013	8	1		5			9,235	45		1	6	61	2,121	5,325	70	17,890		
Colorado		28	4			2	11		2,450	25			1	37	525	1,811	96	4,990		
Connecticut		530	8						971	12			2	24	781	1,941	210	4,479		
Delaware		1	1				134	2	321	5			1	1	95	283	90	934		
District of Columbia		230	2				78	3	1,059	6			2	12	281	1,235	4	2,912		
Florida		4	1			1	19	3	1,973	43				18	861	1,258	104	4,285		
Georgia		12					4	4	1,612	25			11	95	1,402	4,401	624	8,250		
Hawaii		12							28	1			3	9	15	255	39	362		
Idaho									793	8				5	205	449	10	1,470		
First Illinois		1,476	22			13		2	9,109	73			13	73	2,974	7,951	65	21,771		
Eighth Illinois		270	3			3		1	6,866	70			2	3	648	2,843	173	10,915		
Indiana		7	8			2	268	10	10,253	85			10	88	1,233	3,993	310	16,267		
Iowa		115	7						7,544	93			1	4	50	895	3,314	327	12,350	
Kansas		4	3			5	17	2	4,025	41				18	804	2,267	137	7,327		
Kentucky		455	21	1			20	2	2,099	15	1			5	43	3,015	285	6,876		
Louisiana		493	9			1	38	2	1,580	26			3	18	914	1,944	411	5,439		
Maine									1,386	31				1	9	340	1,067	405	3,239	
Maryland (State)		442	11	1		3	685	5	1,959	20	2		12	31	683	2,271	553	6,679		
Massachusetts		909	13	3		1	1		4,952	40			8	62	2,061	6,741	290	15,082		
Michigan		112	6			1	3		11,186	132			8	67	2,150	4,925	401	18,991		
Minnesota		458	6			1			5,370	70	1		2	31	1,086	2,859	47	9,931		
Mississippi		8	3				42	2	347	7				17	545	1,635	195	2,801		
First Missouri		436	6			2	144	5	3,318	28			14	31	1,114	3,003	110	8,211		
Sixth Missouri		405	7			1	14		4,553	38	1		6	38	844	2,446	103	8,457		
Montana		199	5						14				1	10	278	544	11	1,062		
Nebraska		4	4				1	5	2	3,408	35			1	2	15	777	2,050	114	6,418
Nevada		37							87	1				1	43	150	7	326		
New Hampshire		81							560	7			1	5	197	638	134	1,623		
First New Jersey		244	2						2,384	18			2	12	495	1,166	16	4,339		
Fifth New Jersey		813	7				4	1	2,950	26			4	15	2,298	2,892	11	8,021		
New Mexico								3	237	1				3	105	341	28	718		
First New York		1,513	12		1				3,223	10			9	11	3,472	2,345	9	10,606		
Second New York		277	60						40	26	2		17	48	403	789	22	1,687		
Third New York		733	9						478	5			4	10	859	3,796	7	5,901		
Fourteenth New York		935	6						3,453	46			15	31	1,568	3,470	119	9,643		
Twenty-first New York		304	4						3,949	50			8	25	458	1,856	197	6,851		
Twenty-eighth New York		386	13	1					3,370	47			8	37	768	2,552	70	7,252		
North Carolina		6					70	2	1,662	23			1	38	851	2,505	499	5,657		
North Dakota									1,184	20				9	262	564	17	2,056		
First Ohio		257	5	2		3			3,949	30			11	30	490	1,970	81	6,837		
Tenth Ohio		104	1			1			3,311	20			1	20	325	1,531	115	5,429		
Eleventh Ohio		196	3			1			3,667	33			6	29	437	1,812	135	6,319		
Eighteenth Ohio		540	11						5,875	57			9	33	1,199	3,591	68	11,383		
Oklahoma		3	3				55	3	3,512	30			1	23	998	2,389	161	7,178		
Oregon		1	1			1			2,961	23			2	1	23	563	1,289	18	4,883	
First Pennsylvania		1,568	14	2					1,887	14			37	81	2,420	6,422	959	13,413		
Twelfth Pennsylvania		306	1						736	3				18	532	1,596	241	3,433		
Twenty-third Pennsylvania		894	11						1,867	24			5	28	1,362	4,325	559	9,075		
Rhode Island		228	6			4	16		877	6			2	13	420	818	119	2,518		
South Carolina		4	2				68		769	17			2	17	496	1,352	436	3,163		
South Dakota		39	1						1,755	33				5	322	640	14	2,809		
Tennessee		10	5			1	143	3	2,572	23			9	52	934	2,998	289	7,039		
First Texas		305	4				28	2	1,084	25			2	43	1,349	3,036	298	6,176		
Second Texas		524	9			2	51	1	1,599	18			2	47	1,700	3,510	384	7,847		
Utah		2	1						844	10			1	8	167	387	48	1,468		
Vermont		67	1						329	7				10	138	554	255	1,361		
Virginia		304	5				284	8	2,381	35			6	29	689	2,418	767	6,926		
Washington (State)		2	2			2			5,270	38			1	3	50	1,147	1,978	65	8,558	
West Virginia		8	1				306	4	2,745	44			4	20	422	2,058	183	5,795		
Wisconsin		842	15			2			5,224	68			5	23	1,199	3,188	181	10,747		
Wyoming		66					3		398	2				5	119	255	20	868		
Total	4	20,004	387	13	1	68	2,617	74	182,848	1,898	2	6	1	13	312	1,855	55,789	149,662	12,337	427,891

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

TABLE 13.—Comparative summary of work accomplished for fiscal years ended June 30, 1925-1929

	1925	1926	1927	1928	1929
Total returns audited	1,751,613	2,155,933	2,482,021	3,247,703	2,198,695
Total claims adjusted	65,806	85,195	72,645	102,167	92,449
Total revenue agents' reports audited	170,515	175,036	310,464	365,299	429,469
Additional tax assessed	\$182,009,006.20	\$223,376,701.30	\$243,392,298.00	\$248,175,354.10	\$202,497,017.58
Jeopardy assessments	\$144,645,530.53	\$148,867,165.26	\$32,704,156.33	\$45,685,725.80	\$50,865,425.58
Rejected claims	\$27,868,460.05	\$61,981,464.02	\$34,703,663.24	\$18,481,864.62	\$18,421,350.67

Tax items include penalties and interest in all fiscal years shown.
 The amounts assessed under the provisions of Mimeograph 3552 are included in the figures representing "Additional taxes assessed" for the fiscal years 1928 and 1929.
 The amounts shown under "Rejected claims" for all fiscal years are the amounts made available for collection through the rejection of all claims in abatement and for credit.

TABLE 14.—Comparative summary of returns audited fiscal years ended June 30, 1925-1929, inclusive

Class	Additional tax				
	1925	1926	1927	1928	1929
Personal	136,261	95,286	68,095	48,721	23,925
Corporation	47,712	37,011	35,219	26,434	14,169
Consolidated	6,360	10,982	15,680	13,129	8,102
Special assessment	3,381	7,310	3,638	1,091	848
Special adjustment	1,498	1,725	2,078	3,766	4,144
Special sections		13,732			
Clearing division			73,633	124,826	138,301
Grand total	195,212	166,046	198,343	217,967	189,489

Class	Certificates of overassessment				
	1925	1926	1927	1928	1929
Personal	66,937	45,753	14,122	7,295	7,840
Corporation	33,492	22,816	7,328	3,615	4,487
Consolidated	3,760	4,540	5,125	5,030	4,878
Special assessment	3,888	4,742	1,816	559	509
Special adjustment	311	893	622	506	530
Special sections		4,555			
Clearing division			39,582	52,607	45,464
Grand total	108,388	83,299	68,595	69,612	63,708

Class	No tax				
	1925	1926	1927	1928	1929
Personal	1,019,670	836,004	48,245	31,767	20,541
Corporation	417,765	804,244	26,109	12,077	8,755
Consolidated	6,541	19,319	21,523	27,278	18,592
Special assessment	2,816	4,363	2,088	561	178
Special adjustment	1,221	1,739	1,502	2,325	2,124
Special sections		240,919			
Clearing division			2,115,616	2,886,116	1,895,308
Grand total	1,448,013	1,906,588	2,215,083	2,960,124	1,945,498

Class	Total audited				
	1925	1926	1927	1928	1929
Personal	1,222,868	977,043	130,462	87,783	52,306
Corporation	498,969	864,071	68,656	42,126	27,411
Consolidated	16,661	34,841	42,328	45,437	31,572
Special assessment	10,085	16,415	7,542	2,211	1,535
Special adjustment	3,030	4,357	4,202	6,597	6,708
Special sections		259,206			
Clearing division			2,228,831	3,063,549	2,079,073
Grand total	1,751,613	2,155,933	2,482,021	3,247,703	2,198,695

TABLE 15.—Production report, fiscal year ended June 30, 1929

Tax year	Cases closed—						Grand total closed					
	Without mailing 60-day letter			After mailing 60-day letter								
	Addi-tional tax	Immedi-ate and jeopardy	Certifi-cates of over-assessment	No tax	Claim rejected	Total closed	By de-fault	By agree-ment	After de-cision of Board of Appeals	Certif-icates of over-assessment	No tax	Total closed
Audit review—Personal:												
1917	17	3	46	24	20	110	2	1	14	70	15	102
1918	7	3	29	18	16	73	3	5	70	52	14	144
1919	6	12	51	20	15	113	6	6	210	95	44	360
1920	15	18	74	32	14	173	15	14	511	145	99	784
1921	10	16	66	30	15	169	11	21	403	185	118	907
1922	23	9	114	188	43	327	20	25	605	168	132	738
1923	168	8	280	156	87	609	156	64	627	157	166	959
1924	1,731	22	1,212	3,389	57	6,021	300	430	277	296	252	1,230
1925	3,498	66	1,861	8,016	72	11,113	2,307	754	214	431	296	2,565
1926	4,336	50	1,797	6,867	57	13,107	2,807	768	81	295	311	4,292
1927	1,716	11	378	2,125	60	4,280	119	95	81	27	18	3,715
1928	8	2	1	49	1	61	10	1			1	12
Total	11,525	220	5,919	19,075	467	37,206	6,528	2,173	3,012	1,921	1,466	15,100
Audit review—Corporation:												
1917	3	3	31	8	12	54	11	14	24	134	39	232
1918	1	2	54	13	17	88	3	10	65	103	30	188
1919	5	2	44	16	18	86	3	10	177	102	68	361
1920	3	12	57	18	20	110	3	16	452	142	95	708
1921	5	4	41	30	13	93	3	10	347	121	188	686
1922	6	7	64	102	18	197	4	12	343	120	202	671
1923	29	11	139	296	39	484	48	19	385	135	209	963
1924	527	159	463	1,007	27	2,183	673	183	232	216	450	3,092
1925	1,051	296	690	1,475	35	3,517	1,380	381	203	273	450	5,092
1926	1,814	271	851	1,897	25	4,898	1,869	559	69	183	417	7,065
1927	1,378	104	464	1,426	9	3,381	1,533	161	4	54	70	4,203
1928	62	8	20	62	1	153	8	159		1	5	167
Total	4,884	847	2,918	6,320	234	15,203	4,532	1,368	2,304	1,569	2,435	12,208

TABLE 15.—Production report, fiscal year ended June 30, 1929—Continued

Tax year	Cases closed—											Grand total closed	
	Without mailing 60-day letter					After mailing 60-day letter							
	Additional tax	Immediate and jeopardy	Certificates of over-assessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of over-assessment	No tax		Total closed
Audit review—Special assessment:													
1917	1		27	5	16	49	3	1	36	73	30	143	192
1918	6	2	38	14	25	85	16	5	102	68	19	210	295
1919	19	7	55	10	24	115	2	25	145	68	37	277	392
1920	19	6	41	11	17	94	5	24	179	43	20	271	365
1921	15	3	42	8	13	81	4	5	92	27	14	142	223
1922	2		8	2	3	15	1		13	5	4	23	38
1923	2		2			4			4	5	3	12	16
1924	1					1	1		1	3	1	6	7
1925		1				1			1	1		2	2
1926		1				1			2			2	3
1927		1				1			1			1	2
Total	65	21	213	50	98	447	32	60	572	296	128	1,088	1,535
Audit review—Consolidated:													
1917	29		121	26	42	218	10	8	27	164	37	246	464
1918	13	4	144	25	62	248	3	4	64	112	33	216	464
1919	22	4	129	43	76	274	32	9	144	91	49	325	599
1920	37	7	124	53	81	302	37	27	245	77	94	480	782
1921	16	10	97	127	55	305	19	12	170	55	104	360	665
1922	42	9	152	239	55	497	55	23	125	91	82	376	873
1923	121	14	267	467	146	1,015	147	27	180	97	111	562	1,577
1924	612	27	625	2,507	93	3,864	651	129	85	190	127	1,182	5,046
1925	874	48	802	3,464	90	5,278	739	172	71	190	119	1,291	6,569
1926	1,009	34	839	5,481	50	7,413	553	134	16	89	73	865	8,278
1927	358	6	384	4,928	7	5,683	77	33	2	20	10	142	5,825
1928	16	1	18	392	1	428	1				1	2	430
Total	3,149	164	3,702	17,752	758	25,525	2,324	578	1,129	1,176	840	6,047	31,572

Special adjustment:													
1917	13	1	14	25	2	55	7	4	10	5	4	30	85
1918	24	3	8	36	9	80	10	2	10	7	9	38	118
1919	31	14	6	51	9	111	19	4	45	6	9	83	194
1920	62	24	7	62	7	162	26	6	52	20	23	127	289
1921	65	20	2	81	6	174	25	10	35	19	19	108	282
1922	93	24	11	114	12	254	48	16	40	20	22	146	400
1923	184	42	33	222	15	496	102	29	33	21	32	217	713
1924	379	61	65	356	15	876	216	61	29	25	48	379	1,255
1925	477	76	74	378	13	1,018	249	66	34	29	23	401	1,419
1926	475	81	97	392	8	1,053	237	67	16	26	24	370	1,423
1927	215	71	28	183		497	55	30		5	7	97	594
1928	6	14	1	4		25				1		1	26
Total	2,024	431	346	1,904	96	4,801	994	295	304	184	220	1,997	6,798
Clearing division, 1040 returns:													
1917	2		52	218		272							272
1918	4		56	418		478							478
1919	4		69	534		607							607
1920	10		126	626		762							762
1921	16		132	689		837							837
1922	29		195	1,027		1,251							1,251
1923	105		678	2,290		3,073							3,073
1924	2,185		2,004	10,245		14,434							14,434
1925	4,529		4,297	21,880		30,706							30,706
1926	9,021		7,998	88,018		105,037							105,037
1927	14,542		13,873	419,053		447,468							447,468
1928	85		116	859,375		859,576							859,576
Total	30,532		29,596	1,404,373		1,464,501							1,464,501
Clearing division, 1120 returns:													
1917	3		46	236		285							285
1918			42	196		238							238
1919	1		68	271		340							340
1920	1		84	363		448							448
1921	5		97	510		612							612
1922	12		148	769		929							929
1923	40		492	1,439		1,971							1,971
1924	1,054		1,210	5,403		7,667							7,667
1925	1,879		2,294	12,249		16,422							16,422
1926	3,704		4,423	40,136		48,263							48,263
1927	4,471		6,382	159,885		170,738							170,738
1928	316		582	264,724		265,622							265,622
Total	11,486		15,868	486,181		513,535							513,535

TABLE 15.—Production report, fiscal year ended June 30, 1929—Continued

Tax year	Cases closed—											Grand total closed	
	Without mailing 60-day letter					After mailing 60-day letter							
	Additional tax	Immediate and jeopardy	Certificates of overassessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of overassessment	No tax		Total closed
Clearing division, field agreement, 1040 returns:													
1919	1					1							1
1921	1					2							2
1922	5			1		6							6
1923	29			11		40							40
1924	1,163			33		1,196							1,196
1925	4,871			259		5,130							5,130
1926	14,582			564		15,146							15,146
1927	47,085			832		47,917							47,917
1928	252			459		711							711
Total	67,989			2,175		70,164							70,164
Clearing division, field agreement, 1120 returns:													
1919				1		1							1
1920				3		3							3
1921				6		6							6
1922	1			12		13							13
1923	12			55		67							67
1924	823			401		1,224							1,224
1925	2,574			709		3,283							3,283
1926	7,548			1,008		8,556							8,556
1927	16,195			321		16,516							16,516
1928	1,141			63		1,204							1,204
Total	28,294			2,579		30,873							30,873

Total, all divisions:	Additional tax	Immediate and jeopardy	Certificates of overassessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of overassessment	No tax	Total closed	Grand total closed
1917	68	4	337	542	92	1,043	33	28	111	446	125	743	1,786
1918	55	15	371	720	129	1,290	32	19	314	326	105	796	2,086
1919	89	39	422	955	142	1,647	61	54	721	363	207	1,406	3,053
1920	147	67	513	1,188	139	2,054	86	87	1,439	427	331	2,370	4,424
1921	133	53	477	1,514	102	2,279	59	58	1,047	407	443	2,014	4,293
1922	213	49	692	2,414	131	3,499	137	76	1,126	394	442	2,175	5,674
1923	680	75	1,901	5,278	287	8,221	483	139	1,229	415	678	2,944	11,165
1924	8,475	269	5,579	23,767	202	38,292	2,842	812	624	730	903	5,911	44,203
1925	19,753	457	10,018	46,335	210	76,773	4,935	1,373	522	924	918	8,672	85,445
1926	42,489	437	16,005	144,631	140	208,702	4,939	1,508	182	605	825	8,059	211,761
1927	85,960	193	21,509	588,380	76	696,118	784	319	6	107	105	1,321	697,439
1928	1,886	25	738	1,124,685	3	1,127,337	19	1		2	7	29	1,127,366
Total	159,948	1,683	58,562	1,940,409	1,653	2,162,255	14,410	4,474	7,321	5,146	5,089	36,440	2,198,695

TABLE 16.—Production and status of work, fiscal year ended June 30, 1929

PERSONAL								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	10	246	212	41	3	21	24	
1918	13	263	217	54	5	23	28	
1919	12	536	473	69	6	36	42	
1920	17	1,025	957	79	7	64	71	1
1921	8	989	907	84	0	73	79	2
1922	154	1,368	1,286	169	67	108	175	1
1923	526	2,488	2,249	600	165	203	368	14
1924	2,717	11,270	9,186	3,373	1,428	1,402	2,830	84
1925	3,806	19,770	15,375	5,705	2,496	1,880	4,376	177
1926	2,886	25,274	16,822	5,983	5,355	5,224	10,579	590
1927	75	10,796	4,549	1,985	4,337	70,599	74,936	369
1928		147	73	38	36	51,469	51,505	7
Total	10,224	74,173	52,306	18,180	13,911	131,102	145,013	1,245

CORPORATION								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	12	308	276	36	8	14	22	1
1918	19	323	276	63	8	14	22	
1919	19	515	446	70	18	15	33	
1920	25	856	818	45	18	23	41	
1921	25	801	759	53	14	28	42	
1922	44	929	868	86	19	49	68	1
1923	121	1,630	1,437	256	58	91	149	9
1924	706	5,063	3,962	1,576	231	286	517	67
1925	1,057	8,395	6,234	2,836	382	434	816	120
1926	1,012	11,695	7,965	3,936	806	2,164	2,970	173
1927	116	6,863	4,203	1,734	1,042	38,031	39,073	177
1928		337	167	62	108	60,627	60,735	9
Total	3,156	37,720	27,411	10,753	2,712	101,776	104,488	557

CONSOLIDATED AND SPECIAL RETURNS								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	145	881	656	282	88	3	91	1
1918	205	1,073	759	402	117	2	119	2
1919	246	1,349	991	450	154	2	156	3
1920	316	1,499	1,147	486	182	3	185	1
1921	282	1,099	888	351	142	2	144	4
1922	386	1,175	911	462	188	5	193	
1923	738	1,980	1,593	803	322	5	327	9
1924	3,273	6,596	5,053	3,663	1,063	93	1,156	8
1925	3,170	8,770	6,571	4,066	1,303	101	1,404	43
1926	2,795	11,777	8,281	4,062	2,229	135	2,364	111
1927	441	8,636	5,827	644	2,656	3,246	5,902	69
1928		833	430	96	307	2,738	3,045	3
Total	11,997	45,628	33,107	15,767	8,751	6,335	15,086	254

SPECIAL ADJUSTMENT								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	38	186	85	108	31		31	
1918	63	286	118	176	55		55	3
1919	109	404	194	261	58		58	5
1920	137	612	289	368	92		92	10
1921	189	607	282	391	123		123	3
1922	232	798	400	504	126		126	7
1923	397	1,334	713	801	217		217	10
1924	535	2,476	1,255	1,357	399		399	26
1925	537	3,236	1,419	1,782	572		572	36
1926	516	3,547	1,423	1,916	724		724	34
1927	37	1,793	594	730	506		506	48
1928		72	26	21	25		25	8
Total	2,790	15,351	6,798	8,415	2,928		2,928	190

TABLE 16.—Production and status of work, fiscal year ended June 30, 1929—Con.

CLEARING DIVISION—1040 RETURNS								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	18	484	272	221	9		9	
1918	14	686	478	220	2		2	
1919	1	1,070	607	461	3		3	
1920	13	1,621	762	870	2		2	
1921	22	1,637	837	813	9		9	
1922	15	2,076	1,251	830	10		10	
1923	3	4,587	3,073	1,475	42		42	
1924	41	18,123	14,434	3,642	88		88	
1925	13	36,915	30,706	6,130	92		92	
1926	889	112,840	105,037	8,346	346		346	
1927		460,049	447,468	11,066	1,515		1,515	
1928		860,609	859,576	911	122		122	
Total	1,029	1,500,697	1,464,501	34,985	2,240		2,240	

CLEARING DIVISION—1120 RETURNS								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	18	723	285	448	8		8	
1918	10	838	238	604	7		7	
1919	11	1,197	340	851	6		6	
1920	15	1,491	448	1,049	9		9	
1921	10	1,440	612	826	12		12	
1922	5	1,661	929	734	3		3	
1923	3	3,229	1,071	1,253	8		8	
1924	27	9,640	7,667	1,971	20		20	
1925	23	19,379	16,422	2,935	45		45	
1926	148	52,382	48,263	4,146	121		121	
1927		174,335	170,738	3,243	354		354	
1928		266,400	265,622	688	90		90	
Total	270	532,685	513,535	18,728	692		692	

CLEARING DIVISION (FIELD AGREEMENT)—1040 RETURNS								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917		1	1					
1918		2	2					
1919		16	16					
1920		62	62					
1921		1,422	1,422					
1922		5,435	5,435					
1923		15,414	15,414					
1924		47,544	47,544					
1925		268	268					
Total		70,164	70,164					

CLEARING DIVISION (FIELD AGREEMENT)—1120 RETURNS								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917		1	1					
1918		3	3					
1919		6	6					
1920		13	13					
1921		67	67					
1922		1,224	1,224					
1923		3,283	3,283					
1924		8,556	8,556					
1925		16,516	16,516					
1926		1,204	1,204					
Total		30,873	30,873					

GRAND TOTAL, ALL DIVISIONS								
Tax year	On hand in division July 1, 1928	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917	241	2,828	1,786	1,130	147	38	185	2
1918	324	3,474	2,086	1,519	193	39	232	5
1919	398	5,043	3,053	2,142	246	53	299	8
1920	523	7,108	4,424	2,897	310	90	400	12
1921	536	6,581	4,293	2,518	306	103	409	9
1922	836	8,036	5,074	2,785	413	162	575	9
1923	1,788	15,377	11,165	5,188	812	290	1,111	42
1924	7,299	55,724	44,203	15,582	3,238	1,781	5,019	185
1925	8,606	105,183	85,445	29,454	4,590	2,415	7,305	376
1926	8,246	241,485	211,761	28,389	9,381	7,523	17,104	908
1927	669	726,582	697,439	19,402	10,410	111,876	122,286	663
1928		1,120,870	1,127,366	1,816	688	114,834	115,522	27
Total	29,466	2,307,291	2,198,695	106,828	31,234	239,213	270,447	2,246

TABLE 17.—Production and status of work, fiscal year ended June 30, 1928

AUDIT REVIEW DIVISION—PERSONAL RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917	25	393	304	104	10	32	42	22
1918	30	543	443	117	13	37	50	18
1919	63	964	889	126	12	56	68	17
1920	132	1,921	1,698	338	17	70	87	38
1921	157	1,925	1,601	473	8	72	80	35
1922	1,072	4,760	3,843	1,835	154	165	319	83
1923	3,497	28,384	19,036	12,319	526	463	989	222
1924	3,396	39,867	24,954	15,592	2,717	5,178	7,895	747
1925	2,632	42,889	25,216	16,499	3,806	20,096	23,902	1,219
1926	142	18,610	9,682	6,184	2,886	70,479	73,365	1,094
1927		215	117	23	75	32,445	32,520	14
Total	11,146	140,471	87,783	53,610	10,224	129,093	139,317	3,509

AUDIT REVIEW DIVISION—CORPORATION RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917	35	348	246	125	12	19	31	5
1918	45	611	436	201	19	26	45	10
1919	63	913	704	253	19	36	55	21
1920	92	1,408	1,165	310	25	40	65	50
1921	87	1,383	1,093	352	25	54	79	54
1922	255	2,451	1,733	929	44	92	136	37
1923	981	10,998	6,767	5,091	121	249	370	107
1924	1,125	17,943	10,471	7,891	706	2,642	3,348	577
1925	987	22,289	12,734	9,485	1,057	8,518	9,575	899
1926	294	12,163	6,622	4,828	1,012	38,648	39,660	825
1927		350	155	79	116	110,560	110,676	47
Total	3,964	70,862	42,126	29,544	3,156	160,884	164,040	2,632

AUDIT REVIEW DIVISION—CONSOLIDATED AND SPECIAL RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917	442	1,953	1,066	1,146	183	2	185	32
1918	655	2,559	1,416	1,560	208	2	270	44
1919	904	3,232	1,756	2,025	355	3	358	62
1920	1,458	4,122	2,419	2,708	453	4	457	85
1921	1,329	4,068	2,233	2,693	471	6	477	69
1922	2,160	7,307	3,766	5,083	618	16	634	123
1923	3,996	20,430	8,847	14,444	1,135	31	1,166	165
1924	5,526	30,239	11,369	20,588	3,808	543	4,351	424
1925	3,473	30,613	11,312	19,067	3,707	847	4,554	428
1926	516	22,783	9,542	10,446	3,311	2,875	6,186	190
1927		1,199	519	202	478	4,414	4,892	10
Total	20,489	128,505	54,245	79,962	14,787	8,743	23,530	1,632

CLEARING DIVISION—FORM 1040 RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917		862	544	300	18		18	
1918		1,965	1,531	420	14		14	
1919		2,818	1,963	854	1		1	
1920		3,490	2,256	1,191	13		13	
1921		3,248	2,207	1,019	22		22	
1922		5,711	4,153	1,543	15		15	
1923		31,338	26,430	4,905	3		3	
1924		69,637	63,540	6,056	41		41	
1925		177,294	169,423	7,868	13		13	
1926		708,365	700,528	6,948	889		889	
1927		1,405,201	1,405,201					
Total		2,409,899	2,377,776	31,094	1,029		1,029	

TABLE 17.—Production and status of work, fiscal year ended June 30, 1928—Con.

CLEARING DIVISION—FORM 1120 RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917		893	409	466	18		18	
1918		950	273	667	10		10	
1919		1,439	476	952	11		11	
1920		1,910	721	1,174	15		15	
1921		2,038	1,131	897	10		10	
1922		3,611	2,548	1,058	5		5	
1923		13,576	11,422	2,151	3		3	
1924		37,376	34,380	2,999	27		27	
1925		98,370	88,958	4,389	23		23	
1926		223,415	218,686	4,581	148		148	
1927		236,635	236,634	1				
Total		615,213	595,638	19,305	270		270	

CLEARING DIVISION (FIELD AGREEMENT)—FORM 1040 RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917		7	7					
1918		3	3					
1919		2	2					
1920		7	7					
1921		13	13					
1922		91	91					
1923		2,544	2,544					
1924		7,297	7,297					
1925		17,889	17,889					
1926		36,015	36,015					
1927		142	142					
Total		64,010	64,010					

CLEARING DIVISION (FIELD AGREEMENT)—FORM 1120 RETURNS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917		1	1					
1918								
1919								
1920		2	2					
1921		17	17					
1922		114	114					
1923		1,287	1,287					
1924		5,403	5,403					
1925		10,171	10,171					
1926		8,672	8,672					
1927		458	458					
Total		26,125	26,125					

GRAND TOTAL, ALL DIVISIONS

Tax year	On hand in division July 1, 1927	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917		502	4,457	2,577	2,141	241	53	294
1918		790	6,631	4,102	2,965	324	65	389
1919		1,030	9,368	5,790	4,210	398	95	493
1920		1,682	12,830	8,268	5,721	523	114	637
1921		1,573	12,692	8,295	5,434	536	132	668
1922		3,487	24,045	16,248	10,448	836	273	1,109
1923		8,474	108,557	76,333	38,910	1,788	743	2,531
1924		10,047	207,762	157,414	53,096	7,299	8,363	15,662
1925		7,092	394,515	335,703	57,298	8,606	29,461	38,067
1926		952	1,030,028	989,747	32,987	8,246	112,002	120,248
1927			1,644,200	1,643,226	305	669	147,419	148,088
Total		35,599	3,455,085	3,247,703	213,515	29,466	298,720	328,186

TABLE 18.—Production and status of work, fiscal year ended June 30, 1927

PERSONAL AUDIT DIVISION								
Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	23	484	438	44	25	63	70	158
1918	72	2,363	2,285	120	30	45	350	425
1919	218	2,847	2,715	287	63	73	804	940
1920	1,311	8,202	8,331	1,050	132	217	290	639
1921	1,633	11,033	11,133	1,376	167	234	1,053	1,444
1922	5,779	62,143	42,623	24,227	1,072	1,000	856	2,937
1923	6,942	56,908	37,365	22,988	3,497	17,514	1,641	22,652
1924	3,848	29,440	19,735	10,157	3,396	58,093	1,039	62,528
1925		11,325	5,626	3,067	2,632	173,480	615	176,727
1926		440	211	87	142	13,479		13,621
Total	19,826	185,185	130,462	63,403	11,146	264,207	6,718	282,071

CORPORATION AUDIT DIVISION								
Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	84	696	438	307	35	53	117	205
1918	120	1,120	719	476	45	49	268	362
1919	210	1,905	1,357	695	63	67	868	998
1920	543	4,217	3,055	1,613	92	147	404	643
1921	700	5,333	3,886	2,060	87	159	1,008	1,254
1922	4,134	26,790	19,288	12,181	255	465	487	1,207
1923	5,751	28,535	18,501	14,404	981	8,023	806	9,810
1924	9,916	22,268	16,031	15,028	1,125	34,739	940	36,804
1925		9,605	4,562	4,056	987	104,259	564	105,810
1926		1,073	419	360	294	15,444		15,733
Total	22,258	101,542	68,656	51,180	3,964	163,405	5,462	172,831

CONSOLIDATED RETURNS AUDIT DIVISION AND SPECIAL SECTIONS								
Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	912	3,007	1,779	1,698	442	4	61	507
1918	1,470	4,539	2,739	2,585	685	7	54	746
1919	1,835	6,256	3,899	3,288	904	14	88	1,006
1920	3,871	9,481	6,783	5,111	1,458	35	124	1,617
1921	3,568	9,355	6,257	5,337	1,329	54	277	1,660
1922	7,551	22,742	12,118	16,015	2,160	175	369	2,704
1923	9,280	24,116	10,655	18,745	3,996	1,305	211	5,512
1924	11,880	17,351	6,225	16,980	5,526	4,728	102	10,356
1925	945	15,149	3,098	9,523	3,473	4,444	45	7,962
1926		2,947	519	1,912	516	558		1,074
Total	40,812	114,943	54,072	81,194	20,489	11,324	1,331	33,144

CLEARING DIVISION, FORM 1040 RETURNS								
Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917		376	216	160				
1918		519	364	155				
1919		1,034	741	233				
1920		3,344	2,681	663				
1921		4,960	4,947	913				
1922		127,276	122,300	4,976				
1923		112,063	106,507	5,556				
1924		65,996	60,405	5,591				
1925		188,771	184,568	4,203				
1926		1,159,946	1,159,846	100				
Total		1,664,285	1,641,675	22,610				

CLEARING DIVISION, FORM 1120 RETURNS								
Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917		463	245	218				
1918		593	307	286				
1919		1,009	608	401				
1920		1,739	1,122	677				
1921		4,528	3,767	761				
1922		39,062	36,726	2,336				
1923		46,739	44,265	2,474				
1924		41,367	39,247	2,120				
1925		212,618	210,013	2,605				
1926		251,137	250,856	281				
Total		599,315	587,156	12,159				

TABLE 18.—Production and status of work, fiscal year ended June 30, 1927—Con.

GRAND TOTAL, ALL DIVISIONS								
Tax year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	1,019	5,026	3,116	2,427	502	120	248	870
1918	1,662	9,134	6,414	3,622	760	101	672	1,533
1919	2,263	13,051	9,320	4,364	1,030	154	1,760	2,944
1920	5,725	27,043	21,972	9,114	1,682	399	818	2,899
1921	5,901	35,209	29,090	10,447	1,573	447	2,338	4,358
1922	18,264	278,013	233,055	59,735	3,487	1,649	1,712	6,848
1923	21,973	268,361	217,693	64,167	8,474	26,842	2,658	37,974
1924	25,144	176,422	141,643	49,876	10,047	97,560	2,081	109,688
1925	945	437,468	407,867	23,454	7,092	282,183	1,224	290,499
1926		1,415,543	1,411,851	2,740	952	29,481		30,433
Total	82,896	2,665,270	2,482,021	230,546	35,599	438,936	13,511	488,046

TABLE 19.—Production and status of work, fiscal year ended June 30, 1926

PERSONAL AUDIT DIVISION									
Tax year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	735	4,514	3,931	1,295	23		17	148	188
1918	1,369	5,594	4,567	2,264	72		38	530	640
1919	3,561	16,353	13,300	6,696	218		101	1,547	1,866
1920	14,293	115,005	103,032	24,955	1,311		683	3,919	5,913
1921	15,314	204,813	186,970	31,524	1,633		898	6,055	8,586
1922	19,661	101,702	91,353	24,231	5,779		87,692	2,741	96,212
1923	31,068	139,487	118,875	44,728	6,942		82,267	2,813	92,222
1924		580,988	454,560	121,680	3,848		80,661	1,987	86,496
1925		455	455				89,176	53,049	142,225
1926							224	84	308
Total	86,231	1,168,011	977,043	257,373	19,826	89,400	305,490	19,740	434,456

CORPORATION AUDIT DIVISION									
Tax year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	482	3,897	2,181	2,114	84		289	195	568
1918	789	6,193	3,423	3,439	120		141	448	709
1919	1,519	12,407	7,147	6,569	210		217	1,334	1,761
1920	4,961	57,105	42,132	19,391	543		457	2,028	3,028
1921	12,751	133,143	135,562	29,632	700		1,042	2,569	4,311
1922	17,033	196,829	175,848	33,050	4,934		30,694	2,091	37,719
1923	3,538	177,021	156,087	18,721	5,751		45,201	1,361	52,313
1924	125	460,738	338,432	112,515	9,916		60,120	607	70,643
1925		3,259	3,259				55,669	54,262	109,931
1926							1,463	178	1,641
Total	41,198	1,070,592	864,071	225,461	22,258	57,132	192,601	10,633	282,624

CONSOLIDATED RETURNS AUDIT DIVISION AND SPECIAL SECTIONS									
Tax year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	2,061	6,742	3,527	4,364	912		47	28	987
1918	3,527	10,379	6,055	6,331	1,470		36	78	1,584
1919	5,641	15,061	10,060	8,807	1,835		47	208	2,090
1920	11,321	31,281	17,758	20,973	3,871		256	642	4,769
1921	10,520	37,866	18,585	26,233	3,568		351	752	4,671
1922	3,271	86,233	49,159	32,794	7,551		4,434	301	12,286
1923	506	80,682	38,601	33,307	9,280		4,888	73	14,241
1924		34,491	7,729	15,382	11,380		4,861	68	16,309
1925		163,091	162,049	97	945		301		1,246
1926		1,298	1,298	2					
Total	36,847	467,124	314,819	148,340	40,812	15,221	2,150	58,183	

TABLE 19.—Production and status of work, fiscal year ended June 30, 1926—Con.

GRAND TOTAL, ALL DIVISIONS									
Tax year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	3,278	15,153	9,639	7,773	1,019	-----	353	371	1,743
1918	5,625	22,166	14,045	12,084	1,662	-----	215	1,056	2,933
1919	11,021	43,821	30,507	22,072	2,263	-----	365	3,089	5,717
1920	30,575	203,391	162,922	65,319	5,725	-----	1,396	6,589	13,710
1921	38,585	395,822	341,117	87,389	5,901	-----	2,291	9,376	17,568
1922	39,965	384,764	316,360	90,105	18,264	-----	122,820	5,133	146,217
1923	35,102	397,190	313,563	96,756	21,973	-----	132,356	4,247	158,576
1924	125	1,075,317	800,721	249,577	25,144	-----	145,642	2,662	173,448
1925	-----	166,805	165,763	97	945	144,845	107,612	-----	253,402
1926	-----	1,298	-----	2	-----	1,687	262	-----	1,949
Total	164,276	2,705,727	2,155,933	631,174	82,896	146,532	513,312	32,523	775,263

TABLE 20.—Production and status of work, fiscal year ended June 30, 1925

PERSONAL AUDIT DIVISION									
Tax year	On hand in division July 1, 1924	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1925	In files June 30, 1925	In field June 30, 1925	In 60-day file	Total pending June 30, 1925
1917	3,129	11,642	10,188	3,848	735	-----	54	154	943
1918	6,548	22,560	19,688	8,111	1,309	-----	171	396	1,876
1919	19,402	104,667	90,458	29,750	3,861	-----	560	1,460	5,881
1920	29,476	133,772	103,798	45,157	14,293	6,000	29,335	3,315	52,943
1921	88,006	179,892	168,513	84,071	15,314	8,000	68,326	3,685	95,325
1922	15,976	521,994	382,329	135,980	19,661	126,480	7,290	2,448	155,879
1923	31	538,912	387,397	120,488	31,058	130,960	2,017	682	164,717
1924	-----	93,551	90,497	-----	-----	560,770	445	-----	561,215
Total	162,568	1,606,990	1,222,868	460,459	86,231	832,210	108,198	12,140	1,038,779

CORPORATION AUDIT DIVISION									
Tax year	On hand in division July 1, 1924	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1925	In files June 30, 1925	In field June 30, 1925	In 60-day file	Total pending June 30, 1925
1917	1,696	7,413	4,467	4,160	482	-----	73	148	703
1918	4,082	14,493	9,099	8,987	789	-----	165	322	1,276
1919	16,913	41,859	34,071	23,182	1,519	-----	483	723	2,725
1920	28,223	62,500	48,506	37,256	4,961	4,000	17,860	1,593	28,414
1921	25,995	108,187	73,288	48,143	12,751	5,500	46,872	1,721	66,844
1922	10,832	391,963	172,055	213,707	17,033	195,861	13,720	380	226,994
1923	472	311,791	144,739	163,966	3,538	203,052	1,575	95	208,280
1924	-----	51,013	12,744	38,144	125	410,000	142	-----	410,267
Total	88,213	989,219	498,969	537,265	41,198	818,413	80,890	4,982	945,483

CONSOLIDATED RETURNS AUDIT DIVISION AND SPECIAL SECTIONS									
Tax year	On hand in division July 1, 1924	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1925	In files June 30, 1925	In field June 30, 1925	In 60-day file	Total pending June 30, 1925
1917	3,279	7,226	3,636	4,808	2,061	-----	12	85	2,158
1918	6,874	12,550	7,148	8,749	3,527	-----	41	181	3,749
1919	16,065	12,211	9,023	13,552	5,641	-----	91	453	6,185
1920	19,353	11,750	5,725	14,057	11,321	-----	2,976	375	14,672
1921	5,699	18,307	3,226	10,260	10,520	-----	3,938	145	14,603
1922	890	5,957	938	2,638	3,271	-----	-----	31	3,402
1923	-----	909	80	323	506	-----	-----	8	514
1924	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total	52,100	68,910	29,776	64,387	36,847	-----	7,058	1,278	45,183

GRAND TOTAL, ALL DIVISIONS									
Tax year	On hand in division July 1, 1924	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1925	In files June 30, 1925	In field June 30, 1925	In 60-day file	Total pending June 30, 1925
1917	8,104	26,281	18,291	12,816	3,278	-----	139	387	3,804
1918	17,504	49,603	35,935	25,547	5,625	-----	377	899	6,901
1919	52,320	158,737	133,552	66,484	11,021	-----	1,134	2,636	14,791
1920	77,052	208,022	158,029	96,470	30,575	10,000	50,171	5,283	96,029
1921	119,700	306,386	245,027	142,474	38,585	13,500	119,136	5,551	176,772
1922	27,698	919,914	555,322	352,325	39,965	322,341	21,010	2,859	386,175
1923	563	851,612	532,216	284,797	35,102	334,012	3,592	785	373,491
1924	-----	144,564	73,241	71,198	125	870,770	587	-----	971,482
Total	302,881	2,665,119	1,761,613	1,052,111	164,276	1,650,623	196,146	18,400	2,029,445

TABLE 21.—Comparative summary of adjustment of claims, fiscal years ended June 30, 1925, to June 30, 1929, inclusive

	Received during year ended June 30—					Transferred during year ended June 30—					Adjudicated during year ended June 30—				
	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928
Personal	11,635	4,826	1,775	335	768	32,735	39,007	8,037	4,870	4,870	3,550	31,638	32,698	8,730	69,094
Corporation	10,433	3,439	1,540	265	2,543	27,058	29,258	7,925	3,765	3,765	2,680	19,496	16,056	5,860	69,094
Consolidated	6,460	4,921	4,162	3,108	2,543	27,955	16,769	12,460	11,801	11,801	5,631	4,879	3,781	3,893	69,094
Special assessment	5,555	4,464	4,064	2,219	2,485	15,269	12,668	4,725	1,781	1,781	5,613	6,969	10,351	5,080	69,094
Special adjustment	447	278	205	271	199	1,090	1,509	921	1,722	1,722	612	486	673	460	69,094
Engineering	6,910	2,242	2,242	1,239	370	-----	2,242	-----	-----	-----	96	-----	-----	-----	69,094
Clearing, records, and field	38,876	53,432	15,749	10,427	8,465	17,257	27,357	56,468	50,387	50,387	62,754	2,338	21,636	45,071	69,094
Grand total	80,316	73,441	30,227	17,462	12,818	121,394	128,810	91,197	73,416	73,416	75,936	65,806	85,195	13,250	69,094
Personal	4,291	2,900	1,965	1,347	9,360	3,007	206	545	4,826	4,826	1,775	335	768	1,683	69,094
Corporation	3,439	1,540	1,017	3,007	15,101	1,197	919	714	3,439	3,439	1,540	599	599	265	69,094
Consolidated	4,921	4,162	3,747	2,651	13,747	9,651	9,017	2,850	4,921	4,921	4,604	3,108	2,543	2,553	69,094
Special assessment	461	461	4,398	2,485	4,398	1,493	1,493	400	6,545	6,545	4,464	1,483	248	212	69,094
Special adjustment	483	278	819	485	819	317	126	126	278	278	295	271	219	466	69,094
Engineering	85,224	6,910	17,125	1,003	869	869	869	18,568	53,432	53,432	15,749	10,427	8,465	8,170	69,094
Clearing, records, and field	47,834	62,433	34,868	34,868	86,829	30,226	30,226	23,203	73,441	73,441	30,227	17,462	12,818	13,250	69,094
Grand total	47,834	62,433	34,868	34,868	86,829	30,226	30,226	23,203	73,441	73,441	30,227	17,462	12,818	13,250	69,094
Personal	-----	65,615	72,195	47,808	43,981	50,299	147,135	157,167	102,167	102,167	119,017	92,449	-----	-----	69,094
Corporation	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	69,094
Consolidated	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	69,094
Special assessment	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	69,094
Special adjustment	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	69,094
Engineering	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	69,094
Clearing, records, and field	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	69,094
Grand total	-----	65,615	72,195	47,808	43,981	50,299	147,135	157,167	102,167	102,167	119,017	92,449	-----	-----	69,094

TABLE 24.—Assessment on agreement basis without 60-day letter, fiscal year ended June 30, 1929—Continued

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	171	\$1,357,010.90	\$2,277.34	\$196,066.87	\$1,555,355.11
1918	52	7,744,594.03	2,741.47	1,173,089.57	8,920,425.07
1919	82	2,887,698.44	6,734.10	428,737.41	3,323,169.95
1920	95	4,148,682.68	6,128.83	681,571.93	4,836,383.44
1921	100	2,008,641.24	7,406.57	749,438.30	2,765,486.11
1922	99	591,765.88	5,773.82	184,803.37	782,343.07
1923	212	1,397,884.73	11,727.21	347,035.68	1,756,647.62
1924	2,361	4,535,596.23	890,999.19	5,455,161.39	10,881,756.81
1925	3,919	6,677,072.75	42,142.05	1,088,498.26	7,757,713.06
1926	6,410	7,542,522.83	33,450.62	8,346,297.63	15,822,373.28
1927	5,022	3,915,108.28	4,986.81	231,213.91	4,151,309.00
1928	405	265,688.52	1,310.86	5,759.97	272,759.35
1929	2	255.71		.76	256.47
Total	18,930	43,070,522.22	155,245.65	6,697,539.40	49,923,307.27

TOTAL

1917	429	\$1,632,316.72	\$3,410.37	\$204,859.82	\$1,840,586.91
1918	229	8,063,873.45	5,101.28	1,180,334.40	9,249,309.13
1919	252	3,858,635.94	16,343.39	447,546.32	4,322,525.65
1920	291	4,591,818.89	25,812.28	751,058.45	5,368,689.62
1921	239	2,538,839.28	77,836.77	982,746.71	3,599,422.76
1922	288	1,153,271.71	164,483.30	347,461.44	1,665,216.45
1923	718	2,431,317.72	106,125.45	611,525.24	3,148,968.41
1924	6,956	8,908,749.69	117,579.76	1,746,473.75	10,772,803.20
1925	12,908	16,636,654.25	180,788.97	2,523,644.40	19,341,087.62
1926	20,377	15,951,563.83	91,136.57	1,593,352.91	17,636,053.31
1927	15,935	7,585,277.38	31,076.71	423,179.71	8,039,533.80
1928	1,075	357,065.05	1,391.37	7,692.66	366,149.08
1929	3	283.22		.97	284.19
Total	59,700	73,709,667.13	821,086.22	10,819,876.78	85,350,630.13

TABLE 25.—Assessments on agreements received after issuance of 60-day letter, fiscal year ended June 30, 1929

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	5	\$26,830.65		\$1,442.82	\$28,273.47
1918	7	7,333.71	\$101.54	1,227.53	8,662.78
1919	9	125,480.18	622.35	21,410.09	147,512.62
1920	18	213,208.29	1,590.47	46,300.14	261,098.90
1921	27	288,439.53	327.43	105,754.83	394,521.79
1922	35	165,566.10	1,998.10	51,444.59	219,008.79
1923	97	255,111.61	16,232.09	66,534.09	337,877.79
1924	520	1,148,368.24	18,821.16	239,758.95	1,406,948.35
1925	851	918,707.25	3,469.79	154,631.69	1,076,808.73
1926	831	550,062.63	10,325.66	56,247.42	616,635.71
1927	114	24,014.78	328.70	1,513.72	25,857.20
1928	1	50.86		3.25	54.11
Total	2,515	3,723,173.83	53,817.29	746,269.12	4,523,260.24

CORPORATION

1917	24	\$211,046.84		\$31,936.65	\$242,983.49
1918	11	329,168.34		49,056.40	378,224.74
1919	47	1,800,282.04		315,074.19	2,115,356.23
1920	70	2,593,811.02		423,718.56	3,017,529.58
1921	28	305,185.88		105,763.67	410,939.55
1922	39	811,901.94		269,243.12	1,078,145.06
1923	48	307,642.29	\$369.24	78,398.74	386,410.27
1924	314	1,064,018.61	2,691.75	228,535.32	1,295,245.68
1925	554	1,214,948.96	3,524.25	209,323.37	1,427,796.58
1926	703	1,128,775.26	1,406.67	124,145.63	1,254,327.56
1927	205	279,857.10	333.14	17,273.48	297,463.72
1928	1	376.36		15.56	391.92
Total	2,044	10,047,014.64	8,325.05	1,846,474.69	11,901,814.38

TABLE 25.—Assessments on agreements received after issuance of 60-day letter, fiscal year ended June 30, 1929—Continued

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1917	29	\$237,877.49		\$33,379.47	\$271,256.96
1918	18	356,502.05	\$101.54	50,283.93	386,887.52
1919	56	1,925,762.22	622.35	336,484.28	2,262,868.85
1920	88	2,807,019.31	1,590.47	470,018.70	3,278,628.48
1921	55	593,625.41	327.43	211,508.50	805,461.34
1922	74	977,468.04	1,998.10	317,687.71	1,297,153.85
1923	145	562,753.90	16,601.33	144,932.83	724,288.06
1924	834	2,212,386.85	21,512.91	468,294.27	2,702,194.03
1925	1,405	2,133,656.21	6,994.04	360,955.06	2,501,605.31
1926	1,534	1,678,837.89	11,732.33	180,393.05	1,870,963.27
1927	319	303,871.88	661.84	18,787.20	323,320.92
1928	2	427.22		18.81	446.03
Total	4,559	13,770,188.47	62,142.34	2,592,743.81	16,425,074.62

TABLE 26.—Assessment by default, fiscal year ended June 30, 1929

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	10	\$52,982.84	\$18,500.50	\$8,366.85	\$79,850.19
1918	12	110,203.37	18,405.23	32,416.41	161,025.01
1919	22	127,418.10	51,200.66	24,445.05	203,063.81
1920	51	586,265.05	123,138.18	130,512.59	839,915.82
1921	33	59,641.29	9,839.49	17,095.58	86,576.36
1922	91	190,219.71	17,319.83	61,082.27	268,621.81
1923	403	1,271,549.65	52,787.04	342,365.80	1,666,702.49
1924	1,679	2,492,979.78	90,354.13	541,805.09	3,125,139.00
1925	3,014	4,097,715.17	108,571.09	700,781.97	4,907,068.23
1926	2,555	1,884,605.18	55,355.64	199,626.76	2,139,587.58
1927	122	89,594.08	4,355.08	5,832.82	99,761.98
1928	1	4.88		.05	4.93
Total	7,993	10,963,179.10	549,806.87	2,064,331.24	13,577,317.21

CORPORATION

1917	38	\$91,646.63		\$13,804.99	\$105,451.62
1918	23	2,314,876.85		439,861.58	2,754,738.43
1919	20	243,743.01	\$33,699.75	42,228.16	319,670.92
1920	44	4,535,580.72		679,946.06	5,215,526.78
1921	32	721,975.37	2,165.79	288,343.58	1,012,484.74
1922	68	571,385.26	1,154.40	184,838.01	757,377.76
1923	196	3,072,347.94	1,326.41	830,924.47	3,904,598.82
1924	1,320	3,150,074.72	16,051.43	684,144.58	3,850,270.73
1925	2,091	5,114,409.37	36,192.44	892,878.82	6,043,480.63
1926	2,441	4,784,436.96	40,867.45	575,912.46	5,401,216.87
1927	616	740,989.50	5,698.20	59,501.55	806,189.25
1928	9	5,567.81		344.09	5,911.90
Total	6,898	25,347,028.14	137,155.96	4,692,728.35	30,176,912.45

TOTAL

1917	48	\$144,629.47	\$18,500.50	\$22,171.84	\$185,301.81
1918	35	2,425,080.22	18,405.23	472,277.99	2,915,763.44
1919	42	371,161.11	84,900.41	66,673.21	522,734.73
1920	95	5,121,845.77	123,138.18	810,458.65	6,055,442.60
1921	65	781,616.66	12,065.28	305,439.16	1,099,061.10
1922	159	761,604.97	18,474.32	245,920.28	1,025,999.57
1923	599	4,343,897.59	54,113.45	1,173,290.27	5,571,301.31
1924	2,999	5,643,054.50	106,405.56	1,225,949.67	6,975,409.73
1925	5,105	9,212,124.54	144,763.53	1,593,660.79	10,950,548.86
1926	4,996	6,669,036.14	96,223.09	775,539.22	7,540,798.45
1927	738	830,583.58	10,633.28	65,334.37	905,951.23
1928	10	5,572.69		344.14	5,916.83
Total	14,891	36,310,207.24	686,962.83	6,757,059.59	43,754,229.66

TABLE 27.—Assessments made after action of United States Board of Tax Appeals, fiscal year ended June 30, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917	27	\$114,356.37	\$5,568.68	\$22,528.66	\$142,453.71
1918	81	1,077,822.87	43,746.54	182,509.45	1,304,078.86
1919	260	3,123,149.30	37,414.01	491,537.02	3,652,100.33
1920	574	3,596,008.48	75,355.07	607,812.81	4,279,176.36
1921	454	1,787,381.79	13,862.86	678,769.39	2,480,014.04
1922	676	1,533,506.17	10,524.81	506,100.59	2,050,131.57
1923	721	1,239,480.94	9,056.32	345,790.96	1,594,368.22
1924	337	481,085.56	20,296.48	108,682.63	610,064.67
1925	274	786,978.93	8,084.81	126,149.49	921,213.23
1926	100	178,252.83	2,006.59	22,276.24	202,535.66
1927	1	25.99		.78	26.77
1928					
Total	3,505	13,918,029.23	225,916.17	3,092,158.02	17,236,103.42

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	86	\$1,223,924.52		\$223,956.46	\$1,447,880.98
1918	239	7,470,376.58	\$817.80	1,312,752.72	8,783,947.10
1919	473	6,164,389.70	737.59	1,010,911.05	7,176,038.43
1920	895	10,597,968.86	2,480.38	1,722,416.30	12,322,865.54
1921	605	3,279,007.95	5,082.99	1,277,925.40	4,563,016.34
1922	491	1,649,844.53	317.15	550,138.59	2,200,300.27
1923	530	1,537,678.28	1,196.17	424,164.46	1,963,038.91
1924	295	637,635.72	265.22	144,813.19	782,714.13
1925	248	357,124.25	868.75	61,835.87	419,828.87
1926	83	87,325.69	333.83	10,649.85	98,309.37
1927	6	2,843.13		196.68	3,039.81
1928					
Total	3,921	32,978,119.30	13,099.88	6,739,760.57	39,730,979.75

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1917	113	\$1,338,280.89	\$5,568.68	\$246,485.12	\$1,590,334.69
1918	320	8,548,199.45	44,564.34	1,495,262.17	10,088,025.96
1919	733	9,287,539.09	38,151.60	1,502,448.07	10,828,138.76
1920	1,469	14,163,977.34	77,835.45	2,330,229.11	16,572,041.90
1921	1,059	5,066,389.74	19,945.89	1,956,694.79	7,043,030.42
1922	1,137	3,183,350.70	10,841.92	1,056,239.18	4,250,431.80
1923	1,251	2,777,139.22	10,252.49	769,955.42	3,557,347.13
1924	632	1,118,721.28	20,561.70	253,495.82	1,392,778.80
1925	522	1,144,103.18	8,953.56	187,985.36	1,341,042.10
1926	183	265,578.52	2,340.42	32,926.09	300,845.03
1927	7	2,869.12		197.46	3,066.58
1928					
Total	7,426	46,896,148.53	239,016.05	9,831,918.59	56,967,083.17

TABLE 28.—Assessments based on Mimeograph 3552, June 1, 1928, through May 31, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1919	1	\$386.29	\$96.57		\$482.86
1920	2	1.46			1.46
1921	15	3,961.81	769.90	\$1,259.55	5,991.26
1922	55	24,515.43	52.85	6,095.32	30,663.60
1923	1,384	792,904.17	505.64	153,212.24	946,622.05
1924	5,357	2,710,246.76	885.78	411,149.42	3,122,281.96
1925	15,282	4,852,389.14	3,716.73	441,770.66	5,297,876.53
1926	47,525	9,352,078.16	2,760.69	488,094.27	9,842,933.12
1927	266	31,963.89	22.87	1,288.46	33,275.22
1928					
Total	69,887	17,768,447.11	8,811.03	1,502,869.92	19,280,128.06

TABLE 28.—Assessments based on Mimeograph 3552, June 1, 1928, through May 21, 1929—Continued

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1919	1				
1920	3				
1921	6				
1922	12	\$42,560.39		\$13,597.52	\$56,157.91
1923	65	57,366.35		14,682.31	72,048.66
1924	1,191	926,001.77	\$11.63	175,499.39	1,101,512.79
1925	3,222	2,535,675.72	980.46	390,132.55	2,926,788.73
1926	8,483	6,203,759.79	1,473.33	588,055.17	6,793,288.29
1927	16,507	8,131,270.68	3,154.28	446,142.34	8,600,567.30
1928	1,205	461,350.36	66.46	17,467.33	478,884.15
Total	30,695	18,377,985.06	5,688.16	1,645,576.61	20,029,247.83

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1919	2	\$386.29	\$96.57		\$482.86
1920	3				
1921	8	1.46			1.46
1922	27	46,522.20	769.90	\$14,857.07	62,149.17
1923	120	81,881.78	52.85	20,777.63	102,712.26
1924	2,575	1,718,905.94	517.27	328,711.63	2,048,134.84
1925	8,579	5,245,922.48	1,866.24	801,281.97	6,049,070.69
1926	23,765	11,056,148.93	5,190.06	1,029,825.83	12,091,164.82
1927	64,032	17,503,348.84	5,914.97	934,236.61	18,443,500.42
1928	1,471	493,314.25	89.33	18,755.79	512,159.37
Total	100,582	36,146,432.17	14,497.19	3,148,446.53	39,309,375.89

TABLE 29.—Total jeopardy assessments, fiscal year ended June 30, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917	3	\$12,518.19		\$1,782.90	\$14,301.09
1918	8	70,677.30	\$42.00	11,487.88	82,207.18
1919	23	2,025,319.72	116,142.34	343,484.88	2,484,946.94
1920	36	582,061.66	45,932.64	103,195.48	731,189.78
1921	32	450,400.14	99,264.86	156,130.48	705,795.48
1922	31	765,490.76	348,694.37	242,052.91	1,356,238.04
1923	49	1,685,601.19	674,688.19	430,263.14	2,790,552.52
1924	91	4,019,967.14	1,347,886.79	819,981.75	6,187,835.68
1925	170	3,326,531.69	1,055,804.52	520,362.06	4,911,698.27
1926	152	7,266,301.07	3,396,171.70	614,438.14	11,276,910.91
1927	90	1,274,047.68	323,501.86	70,571.40	1,668,120.94
1928	17	166,162.02	20,947.24	516.96	187,626.22
Total	702	21,645,078.56	7,429,076.51	3,323,267.98	32,397,423.05

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	2	\$11,777.14	\$446.28	\$1,758.17	\$13,981.59
1918	11	520,942.60	23,055.44	79,343.28	623,341.32
1919	19	609,246.65	3,142.92	96,526.78	708,916.35
1920	35	890,791.98	167,155.27	155,071.16	1,213,018.41
1921	24	772,602.43	9,223.40	303,458.88	1,085,284.71
1922	21	507,982.95	33,575.23	157,682.42	699,240.60
1923	32	131,123.54	3,560.74	35,598.26	170,282.54
1924	216	1,203,609.20	160,442.44	267,196.31	1,631,247.95
1925	416	2,747,095.50	173,279.92	469,459.00	3,389,834.42
1926	405	5,813,939.60	210,966.30	688,715.36	6,713,621.26
1927	153	1,706,985.81	295,213.22	105,870.51	2,109,069.54
1928	12	107,782.57		2,381.27	110,163.84
Total	1,346	15,023,879.97	1,080,061.16	2,364,061.40	18,468,002.53

TABLE 29.—Total jeopardy assessments, fiscal year ended June 30, 1929—Continued

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1917	5	\$24,295.33	\$446.28	\$3,541.07	\$28,282.68
1918	19	591,619.90	23,097.44	90,831.16	705,548.50
1919	42	2,634,566.37	119,285.26	440,011.66	3,193,863.29
1920	71	1,472,853.64	213,087.91	258,266.64	1,944,208.19
1921	56	1,223,002.57	108,488.26	459,589.36	1,791,080.19
1922	52	1,273,473.71	382,269.60	399,735.33	2,055,478.64
1923	81	1,816,724.73	678,248.93	465,861.40	2,960,835.06
1924	307	5,223,576.34	1,508,329.23	1,087,178.06	7,819,083.63
1925	586	6,073,627.19	1,220,084.44	998,821.06	8,301,532.69
1926	557	13,080,240.67	3,607,138.00	1,303,153.50	17,990,532.17
1927	243	2,981,033.49	618,715.08	177,441.91	3,777,190.48
1928	29	273,944.59	20,947.24	2,898.23	297,790.06
Total	2,048	36,668,958.53	8,509,137.67	5,687,329.38	50,865,425.58

TABLE 30.—Jeopardy assessments under bankruptcy and dissolution procedure, fiscal year ended June 30, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917	1	\$12,234.47		\$1,778.02	\$14,012.49
1918	5	50,530.27		8,162.28	58,692.55
1919	12	1,317,719.13	\$1,495.63	227,558.82	1,546,773.58
1920	16	366,704.49	2,045.40	65,756.73	434,506.62
1921	17	162,023.87	1,854.29	61,382.68	225,260.84
1922	13	136,272.72	57,438.29	39,582.57	233,293.58
1923	19	329,276.97	23,222.96	81,487.96	433,987.89
1924	39	1,399,236.90	127,290.36	256,605.16	1,783,132.42
1925	87	1,317,936.50	175,041.98	207,241.23	1,700,219.71
1926	69	3,875,313.61	1,874,503.20	308,141.77	6,057,958.58
1927	32	367,336.50	85,465.31	25,147.95	477,949.76
1928	2	475.74		7.64	483.38
Total	312	9,335,061.17	2,348,357.42	1,282,852.81	12,966,271.40

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	1	\$10,782.05		\$1,616.57	\$12,398.62
1918	9	235,890.90	\$16,620.76	39,788.45	292,300.11
1919	16	568,895.46	2,445.64	90,523.11	661,864.21
1920	27	426,246.68	31,167.19	75,597.56	533,011.43
1921	21	706,462.50	9,223.40	279,439.02	995,124.92
1922	19	493,154.93	30,848.62	156,496.64	680,498.19
1923	26	112,581.70	231.55	30,962.47	143,775.72
1924	188	851,152.82	23,905.88	188,674.21	1,063,732.91
1925	374	2,515,408.57	149,468.37	433,339.69	3,098,216.63
1926	361	5,640,015.66	177,980.50	670,747.16	6,488,743.32
1927	142	1,608,195.12	282,065.56	101,905.67	1,992,166.35
1928	10	76,342.20		1,376.04	77,718.24
Total	1,194	13,245,128.59	723,955.47	2,070,466.59	16,039,550.65

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1917	2	\$23,016.52		\$3,394.59	\$26,411.11
1918	14	286,421.17	\$16,620.76	47,950.73	350,992.66
1919	28	1,886,614.59	3,941.27	318,081.93	2,208,637.79
1920	43	792,951.17	33,212.59	141,354.29	967,518.05
1921	38	868,486.37	11,077.69	340,821.70	1,220,385.76
1922	32	629,427.65	88,284.91	196,079.21	913,791.77
1923	45	441,858.67	23,454.51	112,450.43	577,763.61
1924	227	2,250,389.72	151,196.24	445,279.37	2,846,865.33
1925	461	3,833,345.07	324,510.35	640,580.92	4,798,436.34
1926	430	9,515,329.27	2,052,483.70	978,888.93	12,546,701.90
1927	174	1,975,531.62	367,530.87	127,053.62	2,470,116.11
1928	12	76,817.94		1,383.68	78,201.62
Total	1,506	22,580,189.76	3,072,312.89	3,353,319.40	29,005,822.05

TABLE 31.—Fraud jeopardy (279-A only), fiscal year ended June 30, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917	2	\$283.72		\$4.88	\$288.60
1918	3	20,147.03	\$42.00	3,325.60	23,514.63
1919	11	707,600.59	114,646.71	115,926.06	938,173.36
1920	20	215,357.17	43,887.24	37,438.75	296,683.16
1921	15	288,376.27	97,410.57	94,747.80	480,534.64
1922	18	629,218.04	291,256.08	202,470.34	1,122,944.46
1923	30	1,356,324.22	651,465.23	348,775.18	2,356,564.63
1924	52	2,620,730.24	1,220,596.43	563,376.59	4,404,703.26
1925	83	2,008,595.19	880,762.54	322,120.83	3,211,478.56
1926	83	3,390,987.46	1,521,668.50	306,296.37	5,218,952.33
1927	58	906,711.18	238,036.55	45,423.45	1,190,171.18
1928	15	165,686.28	20,947.24	509.32	187,142.84
Total	390	12,310,017.39	5,080,719.09	2,040,415.17	19,431,151.65

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	1	\$995.09	\$446.28	\$141.60	\$1,582.97
1918	2	285,031.70	6,434.68	39,554.83	331,041.21
1919	3	40,351.19	697.28	6,003.67	47,052.14
1920	8	464,545.30	135,988.08	79,473.60	680,006.98
1921	3	66,139.93		24,019.86	90,159.79
1922	2	14,828.02	2,728.61	1,185.78	18,742.41
1923	6	18,541.84	3,329.19	4,635.79	26,506.82
1924	28	352,456.38	136,536.56	78,522.10	567,515.04
1925	42	231,686.93	23,811.55	36,119.31	291,617.79
1926	44	173,923.94	32,985.80	17,968.20	224,877.94
1927	11	98,790.69	13,147.66	4,964.84	116,903.19
1928	2	31,440.37		1,005.23	32,445.60
Total	152	1,778,751.38	356,105.69	293,594.81	2,428,451.88

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1917	3	\$1,278.81	\$446.28	\$146.48	\$1,871.57
1918	5	305,198.73	6,476.68	42,880.43	354,555.84
1919	14	747,951.78	115,343.99	121,929.73	985,225.50
1920	28	679,902.47	179,875.32	116,912.35	976,690.14
1921	18	354,516.20	97,410.57	118,767.66	570,694.43
1922	20	644,040.06	293,984.69	203,656.12	1,141,680.87
1923	36	1,374,866.06	654,794.42	353,410.97	2,383,071.45
1924	80	2,973,186.62	1,357,131.90	641,898.69	4,972,218.30
1925	125	2,240,282.12	904,574.00	358,240.14	3,503,096.35
1926	127	3,564,911.40	1,554,654.30	324,264.57	5,443,830.27
1927	69	1,005,501.87	251,184.21	50,388.29	1,307,074.37
1928	17	197,126.65	20,947.24	1,514.55	219,588.44
Total	542	14,088,768.77	5,436,824.78	2,334,009.98	21,859,603.53

TABLE 32.—Tax items appealed to the United States Board of Tax Appeals, fiscal year ended June 30, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917	19	\$4,388,413.97	\$2,650,309.54		\$7,038,723.51
1918	40	2,062,178.81	75,534.16		2,137,712.97
1919	61	3,849,615.09	476,492.18		4,326,107.27
1920	83	10,382,763.74	482,764.25		10,865,527.99
1921	77	2,031,452.67	523,762.14		2,555,214.81
1922	105	2,511,979.54	733,871.38		3,245,850.92
1923	307	4,761,602.94	1,207,817.93		5,969,420.87
1924	978	11,508,088.07	1,533,019.90		13,041,107.97
1925	1,294	11,234,773.27	1,283,140.06		12,517,913.33
1926	803	8,711,410.93	2,140,663.95		10,852,074.88
1927	69	991,572.54	262,678.35		1,254,250.89
1928	7	284,099.95			284,099.95
Total	3,843	62,717,951.52	11,370,053.84		74,088,005.36

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	43	\$1,669,897.14	\$3,432.56		\$1,673,329.70
1918	49	9,258,015.20	62,104.45		9,320,119.65
1919	57	6,128,193.55	24,157.23		6,152,350.78
1920	115	8,605,987.04	42,242.47		8,648,229.51
1921	89	5,871,164.80	19,449.50		5,890,614.30
1922	160	5,493,151.41	44,933.54		5,544,084.95
1923	272	4,287,729.82	21,763.40		4,309,493.22
1924	867	9,849,969.02	184,867.20		10,034,836.22
1925	1,220	15,724,728.48	105,036.65		15,829,764.13
1926	1,144	8,029,340.90	94,214.43		8,123,555.33
1927	279	1,242,675.33	20,152.02		1,262,827.35
1928	6	140,605.84			140,605.84
Total	4,301	76,307,488.53	622,352.45		76,929,840.98

TOTAL					
Year	Items	Tax	Penalty	Interest	Total
1917	62	\$6,058,311.11	\$2,653,742.10		\$8,712,053.21
1918	89	11,320,194.01	137,638.61		11,457,832.62
1919	118	9,977,898.64	500,649.41		10,478,548.05
1920	198	18,988,750.78	525,006.72		19,513,757.50
1921	166	7,902,617.47	543,211.64		8,445,829.11
1922	265	8,011,130.95	778,804.92		8,789,935.87
1923	579	9,049,332.76	1,229,581.33		10,278,914.09
1924	1,845	21,358,087.09	1,717,887.10		23,075,974.19
1925	2,514	26,959,501.75	1,388,175.71		28,347,677.46
1926	1,947	16,740,751.83	2,234,878.38		18,975,630.21
1927	348	2,234,247.87	282,830.37		2,517,078.24
1928	13	424,705.79			424,705.79
Total	8,144	139,025,440.05	11,992,406.29		151,017,846.34

TABLE 33.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1928, by collection districts and by States

District and State	Number of factories				Materials used in manufacturing tobacco							Total
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Scraps	In process	Stems	Licorice	Sugar	Other materials		
Arkansas	2	0	0	2	Pounds 317	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds 317
First California	21	2	3	20	76,138	26,307						103,768
Sixth California	14	3	4	13	21,153							21,065
Total, California	35	5	7	33	97,291	26,307						125,353
Colorado	5	1	4	2	9,443							9,443
Connecticut	13	1	3	11	51,562							51,080
Delaware	1	0	0	1	4,984	419,083	550,922					3,106,839
Florida	10	5	3	12	163	3,949						6,025
Georgia	1	1	0	2						606		4,955
First Illinois	108	5	13	100	733,464	323,963	2,388,892	1,253,001	3,519,020	6,214,554	32,758,015	3,106,839
Eighth Illinois	41	3	2	42	126,228	323,963	2,645	1,253,001	3,519,020	6,214,554	129,286	6,025
Total, Illinois	149	8	15	142	859,692	323,963	2,391,537	1,253,001	3,519,020	6,214,554	32,887,301	3,106,839
Indiana	45	0	3	42	159,481							159,481
Iowa	40	2	5	37	210,123	130		2,588	7,499	8,562		416,783
Kansas	16	0	1	15	21,855			4,260	18,860	878		232,095
Kentucky	48	2	8	48	18,344,010	230,275	510,017	2,324,370	1,473,310	1,370,517	16,704	16,704
Louisiana	58	3	5	56	2,262,771	230,275	12,925					27,446,031
Maryland	8	0	2	6	58,121							104,085
Massachusetts	31	0	4	31	184,060	1,880						1,880
Michigan	44	0	7	37	2,233,323	75,244	24,830					302,472
Minnesota	37	1	0	32	652,682	6,402	682	1,304,878	2,991,787	2,141,306	15,478,191	15,478,191
First Missouri	14	0	0	14	1,085,301	188,832	1,950,809	9,523,004	6,558,179	3,756,035	52,145,003	52,145,003
Sixth Missouri	4	1	1	4	2,075							2,075
Total, Missouri	18	1	1	18	1,087,376	188,832	1,950,809	9,523,004	6,558,179	3,756,035	52,145,003	52,145,003
Montana	4	1	0	5								1,888
Nebraska	16	0	2	14	40,835							42,181
New Hampshire	2	0	0	2	423							535

TABLE 33.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1928, by collection districts and by States—Continued

District and State	Number of factories				Materials used in manufacturing tobacco									Total
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials		
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
First New Jersey	5	0	0	5	4	1	1,251						1,256	
Fifth New Jersey	21	1	3	19	5,716,553	7,501	324,451		4,381,102	527,504	130,174	308,144	11,395,429	
Total, New Jersey	26	1	3	24	5,716,557	7,502	325,702		4,381,102	527,504	130,174	308,144	11,396,685	
New Mexico	1	0	0	1			200						200	
First New York	34	0	3	31	3,226,740	321,845	619,869	32,622	115,194	359,132	50,260	169,740	4,895,402	
Second New York	130	10	15	125	128,061	8,954	64,235	926	3,470	102	226	920	206,894	
Third New York	27	3	8	22	22,402	15,133	184,147		48,679				270,361	
Fourteenth New York	23	1	2	22	335,237	378	50,602		29,188	4,278	73,367	13,254	506,304	
Twenty-first New York	54	1	4	51	22,425	2,784	817,550	204	62	417	400	2,895	846,737	
Twenty-eighth New York	39	0	0	39			330,919	1,411	40,199	11,047	34,472	9,746	427,794	
Total, New York	307	15	32	290	3,734,865	349,094	2,067,322	35,163	236,792	374,976	158,725	196,555	7,153,492	
North Carolina	17	0	3	14	82,583,601	3,827,046	7,536,715	2,498,751	362,508	12,222,662	16,979,495	9,631,320	135,642,098	
First Ohio	33	1	1	33	2,553,150	14,921,603	5,775,894	101,866	1,560,907	2,653,459	8,171,489	4,312,105	40,050,473	
Tenth Ohio	16	1	3	14	179,101	5,187,382	3,020,390	3,671	974,639	1,098,127	5,177,363	2,135,951	17,776,624	
Eleventh Ohio	2	1	0	3			2,157						2,157	
Eighteenth Ohio	47	3	3	47	911	442	326,377	120	925				328,775	
Total, Ohio	98	6	7	97	2,733,162	20,109,427	9,124,818	105,657	2,536,471	3,751,586	13,348,852	6,448,056	58,158,029	
Oregon	6	0	2	4			3,940	787					4,727	
First Pennsylvania	129	7	22	114	25,964	22,873	854,630	2,032	125,220	18,358	68,508	23,020	1,140,605	
Twelfth Pennsylvania	12	2	1	13	2,302,309	470,130	323,846	38,816	117,319	96,531	190,520	304,097	3,843,568	
Twenty-third Pennsylvania	22	0	3	19	474		89,183	66		8	4	23	89,758	
Total, Pennsylvania	163	9	26	146	2,328,747	493,003	1,267,659	40,914	242,539	114,897	259,032	327,140	5,073,931	
Rhode Island	7	2	1	8	12,210		3,876		1,170				17,256	
South Carolina	1	0	0	1			17,732			333		709	18,774	
South Dakota	5	0	0	5			4,354						4,354	
Tennessee	19	1	0	20	10,548,274	93,520	87,559	11,801,313	272,947	134,647	36,241	120,553	23,095,054	
First Texas	6	0	0	6	156,053		36,342						195,769	
Second Texas	1	0	0	1	8		358	144			3,374		510	
Total, Texas	7	0	0	7	156,061		36,700	144			3,374		196,279	
Utah	3	0	0	3	45	20	1,024						1,089	
Virginia	18	0	4	14	3,252,111	7,706,285	797,491	47,645	304,011	1,324,471	2,796,636	838,267	17,065,917	
Washington	6	0	3	3	596		971						1,567	
West Virginia	10	0	2	8	3,538	4,874,458	3,353,770	4,025		75,377	715,950	3,034,314	12,061,432	
Wisconsin	51	11	7	55	451,533	4,739	195,531		9,230	21,617	180	21,066	703,896	
Wyoming	1	0	0	1			100						100	
Total, 1928	1,329	80	166	1,243	149,202,524	78,274,980	29,705,399	15,767,584	13,800,080	32,959,499	48,992,910	34,428,292	403,131,268	
Total, 1927	1,423	82	176	1,329	147,298,818	84,325,218	31,186,387	15,832,656	15,671,718	34,196,178	50,414,186	34,074,224	412,999,385	
Increase					1,903,706							354,068		
Decrease	94	2	10	86		6,050,238	1,480,988	65,072	1,871,638	1,236,679	1,421,276		9,868,117	

TABLE 34.—Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States

District and State	Tobacco manufactured						Manufactured tobacco					Value of stamps used	
	Plug	Twist	Fine cut	Smoking	Snuff	Total	On hand Jan. 1, 1928	Total to be accounted for	On hand Jan. 1, 1929	Removed for exportation	Tax-paid during 1928		
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas						317						317	\$57.06
First California				102,852	80	102,932	2,971	105,903	2,444	400	103,059	18,550.62	
Sixth California				21,082		21,082	116	21,198	40		21,158	3,808.44	
Total, California				123,934	80	124,014	3,087	127,101	2,484	400	124,217	22,359.06	
Colorado				9,531		9,531		9,531			9,531	1,715.58	
Connecticut				51,656		51,656		51,656			51,656	9,298.08	
Delaware				2,479,954		2,479,954		2,479,954	3,870		2,476,084	445,695.12	
Florida				4,586		4,586		4,586			4,586	825.48	
Georgia				4,623		4,623	495	5,118	473		4,645	836.10	
First Illinois		3,431	2,781,806	21,307,433	10,473,728	34,566,398	383	34,566,781	809	12,799	34,553,173	6,219,571.14	
Eighth Illinois				129,242		129,242	1,737	130,979	1,315		129,664	23,339.52	
Total, Illinois		3,431	2,781,806	21,436,675	10,473,728	34,695,640	2,120	34,697,760	2,124	12,799	34,682,837	6,242,910.66	
Indiana		151,627		176,675	38,100	364,402	31,536	395,938	30,930		365,008	65,701.44	
Iowa				246,767		246,767	1,123	247,890	950		246,940	44,449.20	
Kansas				16,623		16,623		16,623	25		16,598	2,987.04	
Kentucky	7,587,430	2,059,448	902	15,682,192	45	25,330,017	1,241,951	26,571,968	751,844	21,621	25,798,503	4,643,730.54	
Louisiana				91,670	1,292	92,962	10,149	103,111	6,790		96,321	17,337.78	
Maryland				1,910		1,910	10	1,920			1,920	345.60	
Massachusetts		1,304	100	123,554	269,347	394,305	3,108	397,413	2,577		394,836	71,070.48	
Michigan	1,523,666	59,798	1,204,841	12,350,824	55,884	15,195,013	134,839	15,329,852	134,268		15,195,084	2,735,115.12	
Minnesota				76,367		76,367		76,367			76,367	13,746.06	
First Missouri	40,122,332	3,850,030	1,238	10,058,519		54,032,119	2,542,957	56,575,076	2,265,896	1,035,973	53,273,207	9,589,177.26	
Sixth Missouri				4,542		4,542		4,542	32		4,510	811.80	
Total, Missouri	40,122,332	3,850,030	1,238	10,063,061		54,036,661	2,542,957	56,579,618	2,265,928	1,035,973	53,277,717	9,589,989.06	
Montana				1,882		1,882		1,882			1,882	338.76	
Nebraska				40,776		40,776	220	40,996	284		40,712	7,328.16	
New Hampshire				535		535		535			535	96.30	

First New Jersey				1,285		1,285		1,285			1,285	231.30	
Fifth New Jersey				37,995	385,611	8,933,334	9,356,940	21,004	9,377,944	25,124	1,024	9,351,796	1,683,323.28
Total, New Jersey				37,995	386,896	8,933,334	9,358,225	21,004	9,379,229	25,124	1,024	9,353,081	1,683,554.58
New Mexico				225		225		225			225	40.50	
First New York	1,232	712,149		4,073,518		4,786,899	57,985	4,844,834	34,711	1,090	4,809,033	865,625.94	
Second New York				187,133	2,920	190,053	22,491	212,544	21,168	3,911	187,475	33,745.50	
Third New York	605	10		297,891		298,506	2,035	300,541	4,503	251,688	44,350	7,983.00	
Fourteenth New York				41,013	433,027	474,040	4,839	478,879	6,219		472,660	85,078.80	
Twenty-first New York				513	833,362	833,875	2,894	836,769	2,435		834,334	150,180.12	
Twenty-eighth New York				750	427,787	15,326	443,863	780	444,643	630	444,013	79,922.34	
Total, New York	1,837	712,159	42,276	6,252,718	18,246	7,027,236	90,974	7,118,210	69,656	256,689	6,791,865	1,222,535.70	
North Carolina	44,675,778			78,150,522		122,826,300	3,479,015	126,305,315	4,499,917	289,800	121,515,598	21,872,807.64	
First Ohio	5,266,305		1,061,733	34,087,632		40,415,670	188,058	40,603,728	183,050	21,865	40,398,813	7,271,786.34	
Tenth Ohio				18,654,148		18,654,148	356,007	19,010,155	160,506		18,849,649	3,392,936.82	
Eleventh Ohio				1,800		1,800		1,800			1,800	324.00	
Eighteenth Ohio				328,303	1,385	329,688	50	329,738	20		329,718	59,349.24	
Total, Ohio	5,266,305		1,061,733	53,071,883	1,385	59,401,306	544,115	59,945,421	343,576	21,865	59,579,980	10,724,396.40	
Oregon				4,990		4,990		4,990			4,990	898.20	
First Pennsylvania		175	2,453	1,135,274	1,021	1,138,953	8,188	1,147,141	7,744		1,139,397	205,091.46	
Twelfth Pennsylvania			52,930	3,627,288	147	3,680,365	52,964	3,733,329	69,242	769	3,663,328	659,399.04	
Twenty-third Pennsylvania				88,469		88,469	55	88,524			88,524	15,934.32	
Total, Pennsylvania		175	55,413	4,851,031	1,168	4,907,787	61,207	4,968,994	76,986	759	4,891,249	880,424.82	
Rhode Island				17,480		17,480	1,955	19,435	5,841		13,594	2,446.92	
South Carolina				17,832		17,832	296	18,128	758		17,370	3,126.60	
South Dakota				4,354		4,354		4,354			4,354	783.72	
Tennessee	49,064	2,014,021		302,584	18,194,879	20,560,548	346,982	20,907,530	316,486	2,045	20,588,999	3,706,019.82	
First Texas		34,435		115,555		149,990		149,990			149,990	26,988.20	
Second Texas				457		457		457			457	82.26	
Total, Texas		34,435		116,012		150,447		150,447			150,447	27,080.46	
Utah				1,094		1,094		1,094			1,094	196.92	
Virginia	1,419,635			15,282,060		16,701,695	490,535	17,192,230	355,323	1,533,022	15,273,885	2,749,299.30	
Washington				1,592		1,592	91	1,683	49		1,634	294.12	
West Virginia				11,467,722		11,467,722	439,642	11,907,364	110,479	2,496	11,794,389	2,122,990.02	
Wisconsin		5,212		700,852	9,940	716,004	4,391	720,395	3,604		716,791	129,022.38	
Wyoming				100		100		100			100	18.00	
Total, 1928	100,646,047	8,891,640	5,186,304	231,134,105	40,475,382	386,333,478	9,451,302	395,784,780	9,036,476	3,182,363	383,565,941	69,041,869.38	
Total, 1927	103,918,416	7,988,281	6,286,483	237,933,677	40,197,123	396,323,980	9,826,756	406,150,736	9,446,175	3,138,344	393,566,217	70,841,919.06	
Increase		903,359											
Decrease	3,272,369		1,100,179	6,799,572			375,454	10,365,956	409,699	44,019	10,000,278	1,800,049.68	

TABLE 35.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States

District and State	Number of factories ¹			Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand						
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Un-stemmed	Stemmed	Scrap, cuttings, and clippings	Manufactured	On hand Jan. 1, 1928	On hand Jan. 1, 1929	Removed for exportation	Personal consumption	Removed tax-paid ²
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama.....	31	2	4	29	38,809	1,555	33,183	3,540,574	104,501	54,151	.....	38,364	3,552,560
Arizona.....	4	1	1	4	785	6	165	45,767	753	2,759	.....	3,061	40,700
Arkansas.....	7	1	0	8	10,758	561	5,506	797,114	8,525	18,272	.....	10,332	777,035
First California.....	142	9	18	133	743,914	205,868	4,786	46,194,391	14,660,686	12,384,498	.....	256,410	48,214,169
Sixth California.....	111	22	30	103	254,063	146,570	13,657	20,102,396	1,399,971	1,100,855	3,000	208,276	20,190,236
Total, California.....	253	31	48	236	997,977	352,438	18,443	66,296,787	16,060,657	13,485,353	3,000	464,686	68,404,405
Colorado.....	47	3	9	41	122,067	25,896	4,754	7,547,397	394,615	178,450	.....	90,026	7,673,536
Connecticut.....	158	17	18	157	711,546	82,316	20,422	35,649,851	2,514,436	2,333,065	.....	549,969	35,281,253
Delaware.....	12	2	3	11	23,538	112,186	948	8,276,339	1,166,474	64,750	.....	5,996	9,372,067
Florida.....	290	87	73	304	6,188,805	3,375,656	2,872,740	601,997,797	14,396,399	15,633,380	72,200	8,341,857	592,346,759
Georgia.....	58	12	17	53	56,099	364,173	143,213	30,094,734	273,723	205,679	.....	120,207	30,042,571
Hawaii.....	2	0	1	1	147	64	.....	11,162	5,300	450	.....	312	15,700
Idaho.....	12	2	1	13	4,606	4,863	548	532,188	72,759	74,600	.....	4,913	525,434
First Illinois.....	654	62	81	635	915,977	388,115	162,757	67,749,246	4,408,801	3,693,982	.....	830,725	67,634,240
Eighth Illinois.....	255	3	27	211	316,121	20,091	21,982	15,969,329	1,311,114	1,000,399	.....	183,560	16,096,484
Total, Illinois.....	889	65	108	846	1,232,098	408,206	184,739	83,718,575	5,719,915	4,693,481	.....	1,014,285	83,730,724
Indiana.....	203	5	18	190	2,607,609	1,005,288	114,137	183,487,885	7,500,642	5,958,919	.....	192,108	184,837,500
Iowa.....	161	5	22	144	454,346	23,242	16,221	21,810,358	1,034,028	860,977	.....	92,083	21,900,326
Kansas.....	57	1	5	53	72,242	29,352	19,752	5,730,728	1,078,860	693,390	.....	14,798	6,101,400
Kentucky.....	65	6	6	65	414,478	875,789	10,278	76,371,437	3,315,950	1,975,829	.....	95,465	77,616,093
Louisiana.....	45	12	9	48	786,489	549,103	80,960	73,267,719	1,923,883	1,494,122	.....	260,346	73,437,134
Maine.....	50	3	6	47	141,239	3,641	7,105	7,403,168	204,782	212,652	.....	83,578	7,311,720
Maryland.....	103	7	14	96	414,700	453,383	32,274	44,489,739	5,719,091	1,845,191	15,000	128,611	48,220,028
Massachusetts.....	338	92	67	363	1,026,069	1,129,362	60,044	113,681,241	3,514,237	4,789,320	13,000	649,640	111,743,518
Michigan.....	261	10	50	221	1,676,433	3,597,574	210,248	270,815,600	13,350,121	8,664,039	28,000	236,341	275,237,341
Minnesota.....	177	5	23	159	347,446	82,042	101,179	27,502,255	1,623,618	1,491,766	.....	169,367	27,464,740
Mississippi.....	2	1	1	2	953	24	1,028	93,673	4,850	.....	.....	1,223	97,300
First Missouri.....	148	4	12	140	186,577	40,111	15,128	11,510,620	383,886	280,227	.....	176,828	11,437,451
Sixth Missouri.....	56	3	10	49	460,405	61,178	959	22,732,970	1,152,417	1,565,824	.....	49,961	22,269,602
Total, Missouri.....	204	7	22	189	646,982	101,289	16,087	34,243,590	1,536,303	1,846,051	.....	226,789	33,707,053
Montana.....	22	1	2	21	11,505	11,030	21	1,139,116	39,600	2,150	.....	26,446	1,150,120
Nebraska.....	47	1	7	41	248,058	10,358	1,107	11,751,693	545,398	510,653	.....	44,434	11,742,004
Nevada.....	7	0	1	6	844	1,328	195	118,678	54,214	41,972	.....	4,851	126,069
New Hampshire.....	15	14	5	24	1,256,935	17,971	3,084	55,360,703	37,724	499,221	.....	613,029	54,286,177
First New Jersey.....	37	2	7	32	916,220	3,932,411	461	241,975,696	8,170,260	5,366,052	.....	203,434	244,576,470
Fifth New Jersey.....	207	15	41	181	4,757,043	5,457,848	451,811	526,813,363	16,380,642	17,395,434	331,000	469,398	524,998,173
Total, New Jersey.....	244	17	48	213	5,673,263	9,390,259	452,272	768,789,059	24,550,902	22,761,486	331,000	672,832	769,574,643
New Mexico.....	2	0	0	2	440	418	.....	39,300	2,967	517	.....	1,950	39,800
First New York.....	451	57	75	433	2,772,832	227,417	58,340	144,221,643	42,312,772	39,489,756	1,000	482,671	146,560,988
Second New York.....	192	21	29	184	579,619	197,630	68,923	37,519,725	6,119,030	5,653,239	.....	263,999	37,731,517
Third New York.....	362	81	101	342	1,241,887	1,517,998	328,477	168,404,854	8,113,639	6,670,142	.....	930,995	168,917,356
Fourteenth New York.....	304	35	30	309	701,785	1,363,116	107,512	117,751,535	5,886,519	7,290,351	.....	344,165	115,994,538
Twenty-first New York.....	181	6	18	169	963,793	180,245	27,664	47,946,790	3,714,113	1,802,206	.....	107,200	49,751,497
Twenty-eighth New York.....	199	4	19	184	209,395	29,360	7,737	10,773,455	1,188,908	1,016,418	.....	76,795	10,869,150
Total, New York.....	1,689	204	272	1,621	6,469,311	3,515,766	598,553	526,618,002	67,334,981	61,931,112	1,000	2,195,825	529,825,046
North Carolina.....	24	1	8	17	125,072	92,716	138,622	16,555,367	934,103	793,809	.....	46,175	16,649,486
North Dakota.....	7	0	2	5	5,844	448	288	303,580	11,550	9,350	.....	630	305,150
First Ohio.....	145	3	19	129	1,037,837	1,212,574	7,095	107,605,012	3,402,312	1,919,711	.....	254,418	108,833,195
Tenth Ohio.....	86	5	17	74	2,963,926	1,875,440	42,704	215,538,541	3,622,288	3,337,698	.....	382,566	215,440,565
Eleventh Ohio.....	84	4	16	72	736,439	569,086	134,139	80,693,044	7,550,928	6,139,825	.....	40,833	82,663,314
Eighteenth Ohio.....	186	17	25	178	1,033,940	313,011	308,298	77,912,469	4,473,100	3,591,019	.....	125,580	78,668,970
Total, Ohio.....	501	29	77	453	5,772,142	3,960,111	492,236	481,749,066	19,048,628	14,988,253	.....	803,397	485,006,044
Oklahoma.....	11	4	4	11	32,789	766	1,657	1,570,068	38,805	42,553	.....	4,235	1,562,085
Oregon.....	38	3	8	33	16,455	8,011	5,933	1,543,966	77,185	53,910	.....	29,431	1,537,810
First Pennsylvania.....	935	69	158	846	12,755,487	18,136,793	5,793,614	1,811,635,809	102,174,649	106,385,025	17,500	1,461,590	1,805,946,343
Twelfth Pennsylvania.....	62	4	7	59	1,165,744	4,309,977	16,733	290,530,414	11,459,417	4,330,734	.....	24,212	297,623,170
Twenty-third Pennsylvania.....	143	10	26	127	1,593,710	41,000	5,136	84,828,373	13,062,113	8,358,129	50	40,279	89,492,028
Total, Pennsylvania.....	1,140	83	191	1,032	15,514,941	22,487,770	5,815,483	2,186,994,596	126,696,179	119,085,603	17,550	1,526,081	2,193,061,541
Rhode Island.....	53	2	9	46	94,325	67,718	4,270	8,044,231	1,908,898	1,482,734	.....	7,655	8,462,740
South Carolina.....	11	0	2	9	130,525	213,553	20,562	26,231,120	566,816	330,734	.....	4,102	26,463,100
South Dakota.....	29	2	6	25	46,334	8,349	592	2,732,838	176,071	131,152	.....	16,592	2,761,165
Tennessee.....	34	1	4	31	167,320	1,132,366	11,431	96,850,606	3,160,118	1,918,293	.....	36,903	98,055,528

¹ The number of factories in business includes those factories which manufactured small cigars shown in Table 37.

² The number of cigars of each class removed tax-paid at different rates is shown in Table 36.

TABLE 35.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States—Continued

District and State	Number of factories				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1928	On hand Jan. 1, 1929	Removed for exportation	Personal consumption	Removed tax-paid
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
First Texas.....	29	0	4	25	332,743	7,080	16,711	15,259,479	1,394,685	768,519	-----	22,702	15,862,943
Second Texas.....	22	0	7	15	9,737	2,267	3,314	669,922	22,250	18,211	-----	7,611	666,350
Total, Texas.....	51	0	11	40	342,480	9,347	20,025	15,929,401	1,416,935	786,730	-----	30,313	16,529,293
Utah.....	11	2	0	13	11,316	22,178	256	1,909,696	91,953	55,561	-----	25,310	1,920,778
Vermont.....	14	0	1	13	6,718	879	791	409,306	88,143	118,943	-----	1,281	377,225
Virginia.....	42	3	3	42	2,066,808	1,526,450	1,669,348	341,322,070	35,290,714	33,148,068	41,250	22,811	343,400,655
Washington.....	52	0	8	44	18,790	7,639	5,830	1,631,007	126,021	123,623	-----	31,905	1,601,500
West Virginia.....	46	3	12	37	1,752,466	15,900	4,090	81,508,847	2,530,229	2,027,165	-----	1,085	82,010,826
Wisconsin.....	448	31	42	437	621,786	267,496	118,802	46,420,516	2,632,278	2,572,338	-----	633,490	45,846,966
Wyoming.....	7	1	2	6	5,069	367	246	244,241	4,550	3,350	-----	2,616	242,825
Total, 1928.....	7,974	779	1,251	7,502	58,437,367	55,347,203	13,319,648	6,373,181,751	368,889,384	329,995,926	522,000	19,577,736	6,391,975,473
Total, 1927.....	8,427	885	1,338	7,974	66,723,086	50,332,977	12,911,657	6,519,004,960	344,134,918	369,154,824	540,000	20,256,115	6,473,188,939
Increase.....													
Decrease.....	453	106	87	472	8,285,719	5,014,226	407,991	145,823,209	24,754,466	39,158,898	18,000	673,379	81,213,466

Average quantity of leaf tobacco used per 1,000 large cigars, 23.54 pounds.

TABLE 36.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1928, by collection districts and by States

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at \$2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at \$3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at \$5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax-paid at \$10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax-paid at \$13.50 per M	Total	Value of stamps used
	Number	Number	Number	Number	Number		
Alabama.....	3,465,195	56,025	31,200	-----	-----	-----	-----
Arizona.....	25,150	1,000	14,550	-----	-----	-----	-----
Arkansas.....	642,500	97,100	37,435	-----	-----	-----	-----
First California.....	30,329,128	687,360	17,162,761	29,885	-----	-----	-----
Sixth California.....	5,408,980	794,647	13,905,448	78,386	5,035	48,214,169	148,015.90
Total, California.....	35,738,108	1,482,007	31,068,209	108,271	7,810	68,404,405	232,505.56
Colorado.....	4,486,905	95,905	3,089,861	800	65	7,673,536	24,720.10
Connecticut.....	3,475,303	19,690,325	12,104,205	11,350	50	35,281,233	126,662.45
Delaware.....	541,425	114,050	8,709,792	6,000	800	9,372,067	45,047.76
Florida.....	233,659,602	13,314,117	259,828,609	83,806,912	1,737,519	592,346,759	2,709,833.68
Georgia.....	28,044,226	58,650	4,900	-----	-----	30,042,571	65,962.88
Hawaii.....	10,800	-----	196,484	-----	-----	15,700	46.10
Idaho.....	325,200	3,750	-----	-----	-----	525,434	1,644.07
First Illinois.....	22,796,685	5,731,448	36,604,432	2,257,445	-----	-----	-----
Eighth Illinois.....	7,904,963	3,645,422	4,539,224	6,875	244,230	67,634,240	272,810.15
Total, Illinois.....	30,701,648	9,376,870	41,143,656	2,264,320	244,230	83,730,724	322,324.65
Indiana.....	100,590,259	18,502,357	65,589,264	73,875	81,745	184,837,500	586,513.15
Iowa.....	12,634,545	6,660,212	2,597,575	-----	-----	21,900,326	58,345.52
Kansas.....	5,451,025	376,700	273,675	-----	7,994	6,101,400	13,400.52
Kentucky.....	35,954,784	7,034,196	34,642,566	3,575	-----	6,111,400	267,218.87
Louisiana.....	33,595,712	299,750	39,311,747	178,175	972	77,616,093	266,235.65
Maine.....	1,312,985	2,982,750	3,015,860	125	51,750	73,437,134	267,218.87
Maryland.....	16,660,735	6,783,025	24,738,398	36,620	1,250	7,311,720	26,654.83
Massachusetts.....	22,760,379	32,698,360	56,225,880	54,174	4,725	48,220,028	177,763.92
Michigan.....	48,174,914	87,478,447	138,214,953	1,177,352	191,675	111,743,518	425,377.85
Minnesota.....	19,343,110	725,780	7,393,225	2,425	200	27,464,740	1,064,809.74
Mississippi.....	84,900	50	12,350	-----	-----	97,300	77,857.85

TABLE 36.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1928, by collection districts and by States—Continued

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at \$2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at \$3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at \$5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax-paid at \$10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax-paid at \$13.50 per M	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
First Missouri.....	3,349,977	1,577,102	6,477,322	20,800	12,250	11,437,451	\$44,201.65
Sixth Missouri.....	15,649,010	1,054,545	5,565,947	100		22,269,602	62,292.44
Total, Missouri.....	18,998,987	2,631,647	12,043,269	20,900	12,250	33,707,053	106,494.09
Montana.....	103,550	3,250	1,041,920	1,400		1,150,120	5,441.15
Nebraska.....	10,803,522	266,463	670,129	1,650	240	11,742,004	25,777.64
Nevada.....	13,100	5,350	107,619			126,069	580.35
New Hampshire.....	509,135	12,436,635	41,340,407			54,286,177	245,030.21
First New Jersey.....	24,612,725	1,624,000	210,560,659	7,751,259	27,827	244,576,470	1,188,664.62
Fifth New Jersey.....	205,509,953	41,580,529	270,922,904	6,659,160	325,627	524,998,173	1,964,693.16
Total, New Jersey.....	230,122,678	43,204,529	481,483,563	14,410,419	353,454	769,574,043	3,153,357.78
New Mexico.....	12,200		27,600			39,800	162.40
First New York.....	126,066,710	5,599,657	13,449,979	1,420,192	24,450	146,560,988	351,424.38
Second New York.....	19,969,660	3,207,215	12,997,837	1,429,490	127,315	37,731,517	131,278.55
Third New York.....	56,982,529	12,051,658	81,655,992	17,288,964	938,213	168,917,356	752,599.99
Fourteenth New York.....	32,922,237	2,963,850	79,629,001	467,050	12,400	115,094,538	477,952.45
Twenty-first New York.....	16,545,953	25,770,487	7,426,482	5,450	3,125	49,751,497	147,635.18
Twenty-eighth New York.....	5,201,275	1,175,050	4,491,225	1,600		10,869,150	36,400.63
Total, New York.....	257,688,364	50,767,917	199,650,516	20,612,746	1,105,503	529,825,046	1,897,291.18
North Carolina.....	10,437,406	4,760,225	1,451,855			16,649,486	42,414.76
North Dakota.....	246,400	20,200	38,550			305,150	746.15
First Ohio.....	34,192,485	47,151,668	27,114,507	369,610	4,925	108,833,195	349,359.90
Tenth Ohio.....	178,694,137	6,897,360	29,842,468	6,600		215,440,565	527,361.99
Eleventh Ohio.....	63,015,722	15,544,167	3,502,925	500		82,063,314	190,183.82
Eighteenth Ohio.....	56,496,647	5,042,555	17,085,968	39,200	4,600	78,668,970	214,024.50
Total, Ohio.....	332,398,991	74,635,750	77,545,868	415,910	9,525	485,006,044	1,280,930.21
Oklahoma.....	1,533,785	7,950	20,350			1,562,085	3,193.17
Oregon.....	760,450	83,000	694,360			1,537,810	5,241.70
First Pennsylvania.....	1,040,114,488	171,305,417	590,921,673	3,391,533	213,232	1,805,946,343	5,587,243.32
Twelfth Pennsylvania.....	165,252,257	58,967,975	72,974,153	428,785		297,623,170	876,781.45
Twenty-third Pennsylvania.....	86,148,278	2,747,925	595,825			89,492,028	183,519.46
Total, Pennsylvania.....	1,291,515,023	233,021,317	664,491,651	3,820,318	213,232	2,193,061,541	6,647,544.23
Rhode Island.....	3,517,080	943,400	4,002,260			8,462,740	29,875.66
South Carolina.....	20,086,272	6,317,500	59,328			26,463,100	59,421.68
South Dakota.....	1,679,500	150,955	928,951	175	1,584	2,761,165	8,479.84
Tennessee.....	70,140,754	171,750	27,742,024	1,000		98,055,528	279,517.38
First Texas.....	8,234,091	1,011,215	6,604,687	12,950		15,862,943	52,661.24
Second Texas.....	493,950	130,825	41,575			666,350	1,588.25
Total, Texas.....	8,728,041	1,142,040	6,646,262	12,950		16,529,293	54,249.49
Utah.....	28,975	94,200	1,794,423	550	2,630	1,920,778	9,353.95
Vermont.....	168,375	100,950	107,900			377,225	1,179.10
Virginia.....	312,912,434	1,405,250	29,082,571	400		343,400,655	775,457.67
Washington.....	1,059,555	88,620	453,325			1,601,500	4,651.60
West Virginia.....	81,956,576	39,450	10,550		4,250	82,010,826	164,141.63
Wisconsin.....	13,867,294	1,735,905	29,832,782	394,375	16,610	45,846,966	186,471.39
Wyoming.....	26,100		216,725			242,825	1,135.83
Total, 1928.....	3,306,973,957	641,865,679	2,311,668,847	127,416,767	4,050,203	6,391,975,453	21,490,442.98
Total, 1927.....	3,137,001,827	746,744,982	2,450,705,978	133,910,639	4,825,513	6,473,188,939	22,238,974.63
Increase.....	169,972,130						
Decrease.....		104,879,303	139,037,131	6,493,872	775,310	81,213,486	748,531.65

TABLE 36A.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, Class 6, by classes, calendar year 1928¹

Manufactured	Removed tax-paid						Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Total	
Number 27,417,584	Number 92,100	Number 92,950	Number 12,593,176	Number 13,269,350	Number 637,428	Number 26,685,004	\$211,362.65

¹ Compiled from monthly returns filed by the warehouses with collector of customs; these figures are not included in above Table 36, which shows operation of internal-revenue factories only. These bonded manufacturing warehouses, of which there were 6 on Dec. 31, 1928, are operated exclusively under customs supervision, under the provisions of Title III, section 311, of the tariff act of 1922.

TABLE 37.—Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States

District and State	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1928	On hand Jan. 1, 1929	Removed for exportation	Tax-paid during 1928	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Minnesota	5			1,000				1,000	\$0.75
Fifth New Jersey	6,268		10,050	5,473,390	530,970	92,680		5,911,680	4,433.76
Second New York	42,558	7,843		14,914,250	909,400	1,152,450		14,671,200	11,003.40
Third New York	20,521			7,189,900	123,846	280,436		7,033,310	5,274.98
Total, New York	63,079	7,843		22,104,150	1,033,246	1,432,886		21,704,510	16,278.38
North Carolina	115,361			38,453,700	1,410,510	4,066,420		35,797,790	26,848.34
Eighteenth Ohio	21			7,000				7,000	5.25
First Pennsylvania	295,611			85,333,000	89,480	10,540		85,411,940	64,058.96
Virginia	792,520			264,163,170	18,851,600	34,433,220	19,000	248,562,550	186,421.91
Total, 1928	1,272,865	7,843	10,050	415,535,410	21,915,806	40,035,746	19,000	397,396,470	268,047.35
Total, 1927	1,167,480	219,806	84	439,419,390	20,248,176	21,915,806	20,000	437,731,700	328,298.82
Increase	105,385		9,966		1,667,630	18,119,940			
Decrease		211,963		23,883,980			1,000	40,335,290	30,251.47

The factories in business are included in Table 35.
Average quantity of leaf tobacco used per 1,000 small cigars, 3.12 pounds.

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TABLE 38.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1928	On hand Jan. 1, 1929	Removed for exportation	Tax-paid during 1928	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California	5	1	0	6	1,474,901	8,769,682	2,317	4,398,248,704	2,571,976	920,974	372,877,400	4,027,011,353	\$12,081,034.06
Sixth California	5	1	1	5	6,160	1,215	43	785,374	115,620	75,620		808,450	2,425.35
Total, California	10	2	1	11	1,481,061	8,770,897	2,360	4,399,034,078	2,687,596	996,594	372,877,400	4,027,819,803	12,083,459.41
Florida	2	0	0	2	7,285		4,114	3,595,567	137,922	385	19,040	3,712,552	11,137.66
Georgia	1	2	1	2	584	7,119	18	3,255,920	275,600			2,980,320	8,940.96
First Illinois	7	0	1	6	10,990	3	718	3,354,470	293,660	179,950		3,468,180	10,404.54
Kentucky	1	2	0	3	656,472	1,116,460	2,860	716,553,260	20,083,800	23,629,880	3,322,580	709,684,600	2,129,053.80
Louisiana	1	0	0	1		9,687		4,252,000				4,252,000	12,756.00
Maryland	0	1	0	1	45		5	11,000				11,000	33.00
Massachusetts	10	0	2	8	11,477	2,526		4,156,300	1,197,850	1,602,250		3,751,900	11,255.70
Michigan	3	0	0	3	626		10,632	4,617,582	251,513	294,200		4,571,880	13,715.64
First Missouri	2	0	0	2			44,700	17,748,260	180,000	447,000	231,600	17,249,660	51,748.98
Fifth New Jersey	4	0	0	4	2,726,918	9,643,546	43,804	5,345,482,120	4,500	172,200	3,515,000	5,341,799,420	16,025,398.26
First New York	8	1	1	8	3,991,862	11,626,390	92	6,920,551,464	6,119,104	2,271,170	394,377,926	6,530,021,472	19,590,064.42
Second New York	33	0	0	33	136,703	46,312	1,816	66,126,420	1,446,215	1,347,655	57,400	66,154,430	198,463.29
Third New York	19	2	5	16	2,619,488	2,623,468	596,086	2,488,502,700	324,940	444,550	12,541,100	2,475,841,990	7,427,525.97
Fourteenth New York	5	0	1	4	280		350	202,250	11,400	6,800		206,850	620.55
Twenty-eighth New York	1	0	1	0									
Total, New York	66	3	8	61	6,748,333	14,296,170	598,344	9,475,382,834	7,901,659	4,070,175	406,976,426	9,072,224,742	27,216,674.23
North Carolina	7	1	1	7	21,173,392	120,885,180	775,574	65,138,977,430	164,702,584	35,231,094	755,641,250	64,504,007,670	193,512,023.01
First Pennsylvania	9	1	0	10	394,791	7,227,080	95,351	3,321,839,269	11,134,396	3,039,860	733,653,660	2,596,279,777	7,788,839.33
Twelfth Pennsylvania	1	0	0	1	2,558			514,400	170,800			685,200	2,055.60
Twenty-third Pennsylvania	2	0	1	1	421			140,500	6,000	11,500		135,000	405.00
Total, Pennsylvania	12	1	1	12	397,770	7,227,080	95,351	3,322,494,169	11,311,196	3,051,360	733,653,660	2,597,099,977	7,791,290.93

TABLE 38.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States—Continued

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1928	On hand Jan. 1, 1929	Removed for exportation	Tax-paid during 1928	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Rhode Island.....	1	0	0	1					95,500	14,640		80,860	\$242.58
Virginia.....	8	0	0	8	7,957,013	37,787,792	348,068	20,266,198,520	51,115,280	47,980,270	627,840,800	19,641,472,730	58,924,418.19
West Virginia.....	1	0	0	1	60	1,134	34	392,140	14,000	400		402,800	1,208.40
Total, 1928.....	136	12	15	133	41,172,026	199,747,594	1,926,582	108,705,505,650	259,977,060	117,945,998	2,904,077,756	105,934,590,094	317,803,770.29
Total, 1927.....	139	20	23	136	39,268,107	185,036,503	3,288,434	99,809,031,619	522,023,582	256,062,260	2,627,262,275	97,441,503,005	292,324,509.02
Increase.....					1,903,919	14,711,091		8,896,474,031			276,815,481	8,493,087,089	25,479,261.27
Decrease.....	3	8	8	3			1,361,852		262,046,522	138,116,262			

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.85 pounds.

The following districts show cigarettes removed tax-free for personal consumption and experimental purposes: First California, 10,953; sixth California, 16,924; Florida, 1,512; Michigan, 3,015; second New York, 13,150; first Pennsylvania, 368; West Virginia, 2,940.

The following districts show cigarettes removed free of tax for use of the United States: North Carolina, 8,800,000; Virginia, 20,000.

The number of factories in business includes those factories which manufactured the large cigarettes shown in Table 39.

TABLE 39.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1928, by collection districts and by States

District and State	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1928	On hand Jan. 1, 1929	Removed for exportation	Tax-paid during 1928	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	153	60		26,652		302		26,350	\$189.72
Sixth California.....	173			21,730	7,270	7,100		21,900	157.68
Total, California.....	326	60		48,382	7,270	7,402		48,250	347.40
First Illinois.....	3,381		1,621	567,050	57,450	113,200		511,300	3,681.26
Massachusetts.....	665	83		77,500		7,150		70,350	505.52
Fifth New Jersey.....	24			3,000				3,000	21.60
First New York.....	43,383			5,422,870	1,000	4,350	257,600	5,161,920	37,165.82
Second New York.....	21,504	848	792	2,686,660	227,580	232,720		2,681,520	19,306.95
Third New York.....	6,718		2,957	1,182,870	9,450	31,770		1,160,550	8,355.96
Fourteenth New York.....	119	30		19,300				19,300	138.96
Total, New York.....	71,724	878	3,749	9,311,700	238,030	268,840	257,600	9,023,290	64,967.69
First Pennsylvania.....	1,983		1	256,262	920	7,192		249,990	1,799.93
Twenty-third Pennsylvania.....	12			4,000				4,000	28.80
Total, Pennsylvania.....	1,995		1	260,262	920	7,192		253,990	1,828.73
Rhode Island.....					141,050	67,950		73,100	526.32
Virginia.....			746	135,110	500	700	5,000	129,910	935.35
Total, 1928.....	78,115	1,021	6,117	10,403,004	445,220	472,434	262,600	10,113,190	72,814.97
Total, 1927.....	79,634	3,546	8,699	11,432,360	552,445	447,740	575,000	10,962,065	78,926.86
Increase.....						24,694			
Decrease.....	1,519	2,525	2,582	1,029,356	107,225		312,400	848,875	6,111.89

Average quantity of leaf tobacco used per 1,000 large cigarettes, 8.42 pounds.

The factories in business are included in Table 38.

TABLE 40.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1919-1928¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
1919	148,777,473	2,726,269	151,205	166,632,023	330,096,626	648,383,566
1920	166,361,339	2,235,598	138,554	149,768,612	324,477,727	639,981,830
1921	140,658,990	2,568,986	135,529	158,200,805	310,686,782	612,251,032
1922	149,363,275	2,345,976	142,044	169,455,095	329,509,608	646,815,999
1923	157,837,176	1,915,354	156,436	200,238,245	328,888,700	689,035,941
1924	151,856,058	2,056,784	137,929	217,562,385	322,747,284	693,858,440
1925	147,530,760	1,470,374	144,962	244,170,315	325,109,202	718,425,613
1926	151,049,170	1,322,339	108,497	267,475,086	317,399,077	737,354,169
1927	151,049,265	1,460,667	95,961	290,368,023	301,314,291	744,288,207
1928	149,993,168	1,296,722	87,632	310,070,927	293,176,363	754,624,812

¹ The quantities of tobacco used in the manufacture of cigars and cigarettes for 1919, 1920, and 1921, and in tobacco and snuff for all years shown in this table have been corrected in conformity with the rule established by the 1922 regulations for determining the equivalent of the quantities of stemmed tobacco and scraps, cuttings and clippings used in terms of unstemmed tobacco. These figures are believed to be as nearly correct as it is possible to make them.

TABLE 41.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1919-1928

TOBACCO AND SNUFF						
Year	Plug	Twist	Fine cut	Smoking	Snuff	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
1919	141,037,895	11,290,488	8,165,865	228,566,655	35,007,882	424,068,785
1920	138,563,258	11,765,807	8,630,999	219,270,561	34,348,941	412,629,566
1921	113,384,374	9,261,035	6,892,655	222,723,045	34,689,917	386,951,026
1922	120,174,363	10,947,547	6,892,417	243,355,372	38,136,406	419,506,105
1923	120,798,439	10,665,185	7,140,828	234,944,139	39,228,284	412,776,875
1924	111,477,092	9,901,542	6,780,581	246,990,137	39,029,026	414,178,378
1925	111,390,766	9,749,836	7,151,246	247,739,890	37,841,222	413,872,969
1926	109,766,342	9,179,089	6,984,728	246,438,832	38,226,725	410,595,716
1927	103,018,416	7,988,281	6,286,483	237,933,677	40,197,123	396,323,980
1928	100,640,047	8,891,640	5,186,304	231,134,105	40,475,382	386,333,478

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>
1919	7,072,357,021	713,235,870	31,888,910	53,119,784,232
1920	8,096,758,663	633,222,232	28,038,552	47,430,105,055
1921	6,726,095,483	670,482,748	14,518,266	52,085,011,560
1922	6,722,854,177	632,906,635	17,450,456	55,763,022,618
1923	6,950,247,389	505,305,490	18,065,858	66,715,830,430
1924	6,597,676,535	530,714,332	16,054,285	72,708,989,025
1925	6,463,193,108	447,089,170	17,428,807	82,247,100,347
1926	6,498,641,233	412,314,795	13,239,765	92,096,973,926
1927	6,519,004,960	439,419,390	11,432,300	99,809,031,619
1928	6,373,181,751	415,535,410	10,403,004	108,705,505,650

Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns filed under the United States internal revenue laws. For cigars produced in, and removed for domestic consumption from, bonded manufacturing warehouses, see bottom of Table 36.

TABLE 42.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1928

TOBACCO MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR		Number
Manufacturing plug tobacco exclusively	.....	4
Manufacturing twist tobacco exclusively	.....	12
Manufacturing fine-cut tobacco exclusively	.....	2
Manufacturing smoking tobacco exclusively	.....	345
Manufacturing snuff exclusively	.....	18
Manufacturing two or more kinds	.....	68
Quasi manufacturers other than producers of and dealers in perique	.....	239
Producers of and dealers in perique tobacco	.....	55
Total	.....	1,243

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED		Pounds
Plug tobacco	.....	100,646,047
Twist tobacco	.....	8,891,640
Fine-cut chewing tobacco	.....	5,186,304
Smoking tobacco	.....	231,134,105
Total tobacco	.....	345,858,096
Snuff	.....	40,475,382
Total	.....	386,333,478

PERIQUE TOBACCO PRODUCED OR HANDLED, CALENDAR YEAR 1928		Pounds	Pounds	
On hand Jan. 1, 1928	553,713	Tax-paid	1,349
Grown	63,166	Sold	374,496
Purchased	256,489	Exported in bond	48,683
Total	873,368	On hand Jan. 1, 1929	448,840
			Total	873,368

CIGAR MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

CIGAR MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR		Number
Manufacturing large cigars exclusively	.....	7,496
Manufacturing small cigars exclusively	.....	1
Manufacturing small cigarettes exclusively	.....	82
Manufacturing two or more products	.....	56
Total	.....	7,635

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION CALENDAR YEARS 1927 AND 1928

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1927	1928	Increase (+) or decrease (-)	1927	1928	Increase (+) or decrease (-)	1927	1928
	Under 250,000	8,084	7,699	-385	317,024,423	325,084,645	+8,060,222	4.86	5.10
250,000 to 500,000	386	298	-88	136,531,385	103,551,988	-32,979,397	2.10	1.63
500,000 to 1,000,000	243	222	-21	170,418,199	163,094,962	-7,323,237	2.61	2.40
1,000,000 to 2,000,000	167	139	-28	241,204,533	196,375,761	-44,828,772	3.70	3.08
2,000,000 to 3,000,000	88	81	-7	218,769,116	203,200,565	-15,568,551	3.36	3.19
3,000,000 to 4,000,000	44	52	+8	154,673,942	179,581,794	+24,907,852	2.37	2.82
4,000,000 to 5,000,000	43	39	-4	190,780,013	175,922,483	-14,857,530	2.93	2.76
5,000,000 to 7,500,000	81	69	-12	500,845,699	366,066,199	-134,779,500	7.68	5.74
7,500,000 to 10,000,000	42	27	-15	364,365,794	232,309,833	-132,055,961	5.59	3.65
10,000,000 to 20,000,000	69	69	0	977,620,746	936,104,543	-41,516,203	15.00	14.69
20,000,000 to 40,000,000	37	39	+2	1,081,047,633	1,150,559,687	+69,512,054	16.58	18.09
Over 40,000,000	28	28	0	2,165,723,477	2,351,329,291	+185,605,814	33.22	36.89
Total	9,312	8,753	-559	6,519,004,960	6,373,181,751	-145,823,209	100.00	100.00

TABLE 43.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1929, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1928	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1929
	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....		600	400		200
Delaware.....		3,270	2,670		600
First Illinois.....	446	11,184	10,770		860
Kentucky.....	5,406	26,075	24,676		6,805
First Missouri.....	87,026	1,089,431	1,092,478		83,979
Fifth New Jersey.....	120	874	784		210
First New York.....	518	3,358	3,126		750
Second New York.....		2,030	2,030		
Third New York.....		283,176	275,758		7,418
North Carolina.....	19,269	306,825	311,942		14,152
First Ohio.....	803	19,125	19,281		647
Twelfth Pennsylvania.....		1,344	1,344		
Tennessee.....	984	3,429	3,571		842
Virginia.....	146,122	1,589,657	1,568,181	120	167,478
West Virginia.....	599	2,119	2,482		236
Total.....	261,293	3,342,497	3,319,493	120	284,177

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
Sixth California.....		3,000	3,000		
Florida.....	5,000	131,200	99,200	5,000	32,000
Maryland.....	10,000	25,500	30,500		5,000
Massachusetts.....	6,500	17,500	19,000		5,000
Michigan.....	13,000			13,000	
First New Jersey.....		21,500	21,500		
Fifth New Jersey.....		466,210	435,210		31,000
First New York.....	1,000	1,500	2,000		500
First Pennsylvania.....		101,652	59,652		42,000
Twelfth Pennsylvania.....		10,000	10,000		
Virginia.....		54,750	42,250		12,500
Total.....	35,500	832,812	722,312	18,000	128,000

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
Virginia.....	3,000	23,000	26,000		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
First New York.....	3,000	253,000	253,000		3,000
Virginia.....		15,000	15,000		
Total.....	3,000	268,000	268,000		3,000

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
First California.....	11,438,400	431,830,600	435,669,000	70,000	7,530,000
Florida.....		19,040			19,040
Kentucky.....	90,000	15,971,970	12,139,570		3,922,400
First Missouri.....	50,000		50,000		
Fifth New Jersey.....		18,014,100	17,694,100		920,000
First New York.....	20,361,000	472,982,703	470,789,203	90,000	22,464,500
Second New York.....	16,000	175,200	185,200		
Third New York.....	470,000	10,594,500	11,050,500		14,000
North Carolina.....	28,218,140	875,542,900	875,345,640	115,000	28,300,400
First Pennsylvania.....	42,461,000	761,916,600	804,357,600	10,000	10,000
Virginia.....	42,393,800	779,643,800	798,798,200	105,000	113,134,400
Total.....	145,492,340	3,366,691,413	3,335,479,013	390,000	176,314,740

TABLE 43.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1929, by collection districts—Continued*

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

District	Unaccounted for July 1, 1928	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1929
	Pounds	Pounds	Pounds	Pounds	Pounds
Louisiana.....	2,140	174,905	169,157		7,888
Fifth New Jersey.....	13,206	32,169	45,375		
Second New York.....		37,182	36,791	391	
First Ohio.....		2,696	2,696		
First Pennsylvania.....	13,100	84,902	73,002		25,000
Virginia.....	2,643	1,251	2,923		971
Total.....	31,089	333,105	329,944	391	33,859

CIGARETTE PAPER BOOKS

District	Number	Number	Number	Number	Number
Second New York.....	15,000	241,500	217,500	15,000	24,000

CIGARETTE TUBES

District	Number	Number	Number	Number	Number
Second New York.....	34,000	598,000	601,000		31,000

TABLE 44.—*Drawback of internal-revenue taxes allowed on tobacco, cigars, and cigarettes exported, year ended June 30, 1929, by ports and prior years, 1924-1928*

Exported from port of—	Claims	Tobacco	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	Pounds	Number	Number	Number	Number	
Boston.....	1					421,000	\$1,263.00
Seattle.....	13	13,372				348,000	3,451.20
Louisville.....	1					2,400,000	7,200.00
San Francisco.....	35	83,592	1,000			333,200	2,783.21
Norfolk.....	3					1,500,000	4,500.00
Newport News.....	7					8,131,360	24,376.60
Winston-Salem.....	6					2,440,000	7,320.00
New York.....	26	71,033		178,658	48,580	25,779,109	90,590.70
Total, 1929.....	92	167,997	1,000	178,658	48,580	41,352,669	141,484.71
Total, 1928.....	70	71,214		147,000	54,190	30,709,803	105,341.89
Total, 1927.....	69	97,950	13,000	157,082	31,630	45,416,264	153,239.87
Total, 1926.....	263	156,942	6,000	321,350	102,770	46,124,203	380,901.37
Total, 1925.....	78	78,228	250	185,792	136,090	37,986,945	128,661.08
Total, 1924.....	78	216,680	362,452	119,418	82,650	70,005,554	247,816.85

TABLE 45.—Withdrawals of tobacco products based on sales of stamps and per capita consumption based on estimated population, fiscal year 1929

Class of product	Domestic manufactures	Received from Philippine Islands	Received from Porto Rico	Imported from Cuba	
Class A.....number..	3,454,437,220	172,096,225	119,967,265	7,375	
Class B.....do.....	629,745,885	2,900,050	7,020,050	6,040	
Class C.....do.....	2,274,085,569	1,202,308	20,221,512	914,413	
Class D.....do.....	132,380,661	9,147	25,200	1,756,550	
Class E.....do.....	4,350,202	12,854	20,000	22,545,620	
Total.....	6,494,999,537	176,220,584	147,254,027	25,229,998	
Small cigars.....number..	430,073,276		9,287,200	290,800	
Large cigarettes.....do.....	10,880,625		4,391,233	500	
Small cigarettes.....do.....	113,974,465,986	4,451,253	1,645,780	308,481	
Tobacco.....pounds..	339,554,815	1,024		2,591	
Snuff.....do.....	39,566,134				

Class of product	Imported from other countries	Removed from bonded manufacturing warehouses ¹	Total	Per capita consumption
Class A.....number..	24,935	92,100	3,746,625,120	30.9
Class B.....do.....	30,245	92,950	639,795,220	5.3
Class C.....do.....	269,418	12,593,176	2,309,286,396	19.1
Class D.....do.....	194,230	13,269,350	147,635,138	1.2
Class E.....do.....	1,243,270	637,428	28,809,374	.2
Total.....	1,762,098	26,685,004	6,872,151,248	56.7
Small cigars.....number..	646,070		440,297,346	3.6
Large cigarettes.....do.....	574,255		15,846,613	.1
Small cigarettes.....do.....	4,124,026		113,984,995,526	940.0
Tobacco.....pounds..	192,393		339,750,823	2.8
Snuff.....do.....	27,805		39,593,939	.3

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

TABLE 46.—Receipts from internal-revenue taxes on tobacco and per capita tax based on estimated population, years ended June 30, 1920-1929

Year	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
1920.....	106,422,000	\$295,809,355.44	\$2.780	\$55,423,813.93	\$0.521	\$992,113.89	\$0.009
1921.....	108,445,000	255,219,385.49	2.353	51,076,563.24	.471	1,013,510.07	.009
1922.....	109,893,000	270,759,384.44	2.464	44,183,575.34	.402	968,526.71	.009
1923.....	111,693,000	309,015,492.98	2.767	47,272,570.61	.423	865,010.01	.008
1924.....	113,727,000	325,638,931.14	2.863	45,205,165.45	.397	756,138.85	.007
1925.....	115,378,000	345,247,210.96	2.992	43,346,812.37	.376	730,852.73	.006
1926.....	117,136,000	370,666,438.87	3.164	38,319,343.39	.327	532,749.74	.005
1927.....	118,628,000	376,170,205.04	3.171	23,544,681.81	.198	352,665.55	.003
1928.....	120,013,000	396,450,041.03	3.303	22,879,274.93	.190	301,483.75	.002
1929.....	121,259,000	434,444,543.21	3.583	22,548,567.59	.186	323,258.73	.003

TABLE 46.—Receipts from internal-revenue taxes on tobacco and per capita tax based on estimated population, years ended June 30, 1920-1929—Continued

Year	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		
1920.....	\$232,201.31	\$0.002	\$151,262,214.61	\$1.422	\$6,948,931.23	\$0.065
1921.....	356,258.38	.003	135,053,369.43	1.245	5,795,401.75	.054
1922.....	118,478.19	.001	159,127,514.62	1.366	6,947,630.94	.063
1923.....	130,929.10	.001	182,584,806.83	1.635	7,175,216.54	.064
1924.....	126,167.60	.001	203,651,330.58	1.791	7,005,089.46	.062
1925.....	109,523.34	.001	225,032,702.07	1.950	6,753,619.76	.059
1926.....	126,782.23	.001	254,824,808.19	2.175	6,917,718.62	.059
1927.....	86,994.54	.001	278,928,561.81	2.351	6,907,664.64	.058
1928.....	75,756.28	.001	301,752,588.34	2.514	7,461,354.90	.062
1929.....	82,508.77	.001	341,951,551.22	2.82	7,126,908.99	.059

Year	Tobacco		Miscellaneous, including cigarette papers and tubes, special taxes, etc.	
	Receipts	Per capita	Receipts	Per capita
1920.....	\$74,663,767.60	\$0.702	\$6,286,312.87	\$0.059
1921.....	59,330,627.08	.547	2,593,655.54	.024
1922.....	66,341,838.88	.604	2,071,819.76	.019
1923.....	68,857,707.29	.617	2,129,252.60	.019
1924.....	66,700,455.74	.586	2,194,583.46	.019
1925.....	66,922,388.87	.580	2,351,311.82	.020
1926.....	67,710,773.30	.578	2,234,263.40	.019
1927.....	65,070,195.26	.549	1,279,441.43	.011
1928.....	62,774,542.43	.523	1,204,940.40	.010
1929.....	61,159,178.09	.504	1,252,569.82	.010

TABLE 47.—Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1928, by collection districts and by States

District and State	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
First California.....	1,514,618	2,293	1,845	1,518,756	108,757	2,666		111,423			
Sixth California.....					2,117	10,381		12,498	1,920	853,927	853,927
Total, California.....	1,514,618	2,293	1,845	1,518,756	110,874	13,047		123,921	1,920	853,927	855,847
Colorado.....		15,230		15,230		1,389		1,389			
Connecticut.....		69,321		69,321		2		2	1,189		1,189
Delaware.....	31,292			31,292					80,297		80,297
Florida.....	6,212	2,107,112		2,113,324	5,236	4,806,013		4,811,249	1,028,977	3,573	1,032,550
Georgia.....		1,819		1,819		197,368		197,368	218		218
First Illinois.....	30,303	65,606		95,909	84,029	90,701		174,730	14,381	28,780	43,161
Indiana.....	89,040	143,554		232,594		89,139		89,139	622		622
Kentucky.....	398,921			398,921	1,677	22,750		24,427		2,105	2,105
Louisiana.....	144	51,187	245	51,576	9,317	225,684		235,001	19,847	122	19,969
Maryland.....	17,196	7,626	344	25,166		32,037		32,037	730		730
Massachusetts.....	227,503	160,488	3,680	391,671	138,238	491,049		629,287	43,375	17,087	60,462
Michigan.....	87,485	102,798	3,662	193,945	726,283	172,371		898,654	12,016		12,016
Minnesota.....	12,473			12,473	106,903	132		107,035	1,692		1,692
First Missouri.....		1,561	292	1,853	5,447	492		5,939		3,341	3,341
Nebraska.....		2,061		2,061							
New Hampshire.....		6		6							
First New Jersey.....		297,138		297,138		661,573		661,573	31,934		31,934
Fifth New Jersey.....	4,472,105	15,994		4,488,099		980,173		980,173	1,605,657		1,605,657
Total, New Jersey.....	4,472,105	313,132		4,785,237		1,641,746		1,641,746	1,637,591		1,637,591
First New York.....		14,775	659	15,434		14,069		14,069	3,592		3,592
Second New York.....	21,582,572	60,994	60,385	21,703,951	7,276,908	22,689	112,116	7,411,713	11,146	6,313,887	6,325,033
Third New York.....	6,187,628	252,230	395	6,440,253	2,615,608	798,349	12,590	3,426,607	42,742	571,930	614,672
Fourteenth New York.....		118		118		1,452		1,452	44,647		44,647
Twenty-first New York.....										395	395
Total, New York.....	27,770,200	328,117	61,439	28,159,756	9,892,576	836,559	124,706	10,853,841	102,127	6,886,212	6,988,339
North Carolina.....	20,340,047	172		20,340,219	13,576			13,576	553	3,231	3,784
First Ohio.....	1,148,201	4,347	17,904	1,170,452	2,784	1,286		4,070	168	194,294	194,462
Tenth Ohio.....	10,686			10,686							
Eleventh Ohio.....		175		175					3,995	67,000	70,995
Eighteenth Ohio.....	826	427		1,253					3,439	1,844	5,283
Total, Ohio.....	1,159,713	4,949	17,904	1,182,566	2,784	1,286		4,070	7,602	263,138	270,740
First Pennsylvania.....	1,066,604	310,581		1,377,185	10,045,053	1,072,140	49,072	11,166,265	264,046	552,159	816,205
Twelfth Pennsylvania.....		1,041		1,041	613,750			613,750			
Total, Pennsylvania.....	1,066,604	311,622		1,378,226	10,658,803	1,072,140	49,072	11,780,015	264,046	552,159	816,205
Rhode Island.....			375	375							
South Carolina.....	39,046			39,046							
Tennessee.....	112,460			112,460		233		233	315		315
First Texas.....		197,330		197,330					35,295		35,295
Virginia.....	12,770,836	1,640	153,367	12,925,843	960,447			960,447		750,942	750,942
Wisconsin.....	1,442,339	11,200		1,453,539	7,435	1,832		9,267	2,686	3,619	6,305
Total, 1928.....	71,588,537	3,898,824	243,153	75,730,514	22,723,625	9,695,970	173,778	32,593,373	3,255,479	9,368,236	12,623,715
Total, 1927.....	62,957,343	4,266,981	103,421	67,330,745	29,731,842	6,662,835	66,488	36,461,165	3,211,928	4,998,157	8,210,085
Increase.....	8,631,194		136,732	8,399,769		3,033,135	107,290		43,551	4,370,079	4,413,630
Decrease.....		368,157			7,008,217			3,867,792			

TABLE 48.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1928, by collection districts and by States

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by 1—			
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	11	0	1	10	2,743	1,396			4,139	10,603		1,885	12,488
Sixth California.....	6	3	2	7	2,047				2,047		85	100	185
Total, California.....	17	3	3	17	4,790	1,396			6,186	10,603	85	1,985	12,673
Colorado.....	1	0	1	0							1,294		1,294
Connecticut.....	73	18	18	73	336,172				336,172	22,978,825	32,434		23,011,259
Delaware.....	1	0	0	1									
Florida.....	36	23	16	43	200,152				200,152	6,555,548	40,338		6,595,886
Georgia.....	46	224	227	43	723,714	140,891			864,605	85,611,850			85,611,850
Hawaii.....	2	0	0	2									
First Illinois.....	35	3	3	35	1,587	129			1,716	62,047	1,798		63,845
Eighth Illinois.....	4	0	1	3									
Total, Illinois.....	39	3	4	38	1,587	129			1,716	62,047	1,798		63,845
Indiana.....	29	10	12	27						6,647,922	678		6,648,600
Iowa.....	1	1	0	2							8		8
Kansas.....	1	0	0	1							731		731
Kentucky.....	496	263	228	531	68,674,700	3,017,823	275,268	26,522	71,994,313	232,382,710	818	8,415	232,391,943
Louisiana.....	6	0	1	5	109,471				109,471		16,643	78,980	95,623
Maine.....	0	0	0	0							9,007		9,007
Maryland.....	58	17	12	63	23,037,353	3,738	44,170	322,939	23,408,200	26,533,338			26,533,338
Massachusetts.....	33	7	7	33	1,363,713	10,384			1,374,097	1,643,485	25,252	7,361	1,676,088
Michigan.....	9	0	2	7							582		582
Minnesota.....	2	1	0	3							442		442
First Missouri.....	5	0	0	5	5,200			500	5,700	890		89,922	90,812
Sixth Missouri.....	8	6	6	8	4,260				4,260	3,221,850			3,221,850
Total, Missouri.....	13	6	6	13	9,460			500	9,960	3,222,740		89,922	3,312,662
New Hampshire.....	0	1	0	1									
First New Jersey.....	2	0	0	2	6,865				6,865				
Fifth New Jersey.....	13	2	2	13	657,624				657,624		319		319
Total, New Jersey.....	15	2	2	15	664,489				664,489		319		319
First New York.....	12	2	3	11									
Second New York.....	196	13	23	186	7,967,251	811,869	71,403	47,058	8,897,581	15,144,767	327		15,145,094
Third New York.....	67	10	16	61	31,929,277	376,768	20,460	2,222,390	34,548,895	3,029,775	2,967		3,032,742
Fourteenth New York.....	4	2	0	6									
Twenty-first New York.....	10	2	4	8						119,995	6,048		126,043
Twenty-eighth New York.....	13	1	3	11	35,377				35,377	560,213	2,103		562,316
Total, New York.....	302	30	49	283	39,931,905	1,188,637	91,863	2,269,448	43,481,853	18,854,750	11,445		18,866,195
North Carolina.....	552	347	359	540	37,084,254	1,902,088	328,687	649,897	39,964,926	484,994,332			484,994,332
First Ohio.....	95	14	22	87	50,360				50,360	22,414,512	26,646	42,207	22,483,365
Tenth Ohio.....	21	3	4	20						1,757,263	45,669		1,802,932
Eleventh Ohio.....	16	2	5	13						189,994	313		190,307
Eighteenth Ohio.....	13	8	5	16						1,054,408	7,523		1,061,931
Total, Ohio.....	145	27	36	136	50,360				50,360	25,416,177	80,151	42,207	25,538,535
Oregon.....	2	1	1	2							483		483
First Pennsylvania.....	259	21	49	231	57,740	6,779	2,288		66,807	43,673,897	73,469	202,688	43,950,054
Twelfth Pennsylvania.....	11	0	2	9							9		9
Twenty-third Pennsylvania.....	14	3	3	14						156,282			156,282
Total, Pennsylvania.....	284	24	54	254	57,740	6,779	2,288		66,807	43,830,179	73,478	202,688	44,106,345
Rhode Island.....	0	0	0	0							148	2,500	2,648
South Carolina.....	85	173	170	88	2,293,740	462,496	79,569		2,835,805	82,263,478			82,263,478
Tennessee.....	132	70	64	138	19,750,598	26,935	469,405	53,315	20,300,253	58,627,960	45	47,277	58,675,282
First Texas.....	6	1	0	7	45,750				45,750	128,573			128,573
Second Texas.....	0	0	0	0						11,140			11,140
Total, Texas.....	6	1	0	7	45,750				45,750	139,713			139,713

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 51,454,861 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 48.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1928, by collection districts and by States—Continued

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1928	Opened	Closed	In business Jan. 1, 1929	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
Vermont	0	0	0	0	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Virginia	361	122	142	341	334, 275, 933	47, 518, 505	3, 143, 379	4, 121, 928	389, 059, 835	121, 089, 295	250		250
Washington	3	0	0	3									121, 089, 295
West Virginia	14	2	2	14						4, 904, 260			4, 904, 260
Wisconsin	77	19	20	76	56, 591				56, 591	30, 783, 454	1, 978	50	30, 785, 482
Total, 1928	2, 841	1, 395	1, 436	2, 800	528, 672, 472	54, 279, 891	4, 434, 629	7, 444, 549	594, 831, 541	1, 256, 552, 666	298, 407	481, 385	1, 257, 332, 458
Total, 1927	2, 816	1, 388	1, 363	2, 841	474, 152, 571	49, 033, 855	2, 999, 065	5, 163, 749	531, 349, 240	1, 300, 120, 351	322, 939	861, 072	1, 301, 304, 362
Increase	25	7	73	0	54, 519, 901	5, 246, 036	1, 435, 564	2, 280, 800	63, 482, 301				
Decrease	0	0	0	41									
										43, 567, 685	24, 532	379, 687	43, 971, 904

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1928 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS¹

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers	Pounds 219, 715, 308	Pounds 131, 111, 243	Pounds 41, 514, 911	Pounds 11, 869, 659	Pounds 4, 099, 284	Pounds 4, 743, 457	Pounds 6, 185, 652	Pounds 169, 257, 176	Pounds 148, 249, 218	Pounds 187, 719, 821	Pounds 146, 503, 616	Pounds 185, 586, 321	Pounds 1, 256, 552, 666
Cigar Tobacco	35, 468	52, 546	22, 644	28, 437	20, 785	3, 067	6, 597	20, 257	20, 861	6, 799	3, 639	77, 307	298, 407
Tobacco	257, 714	38, 620	15, 971	16, 237	8, 631	5, 120	5, 970	14, 655	1, 212	963	12, 460	103, 832	481, 385
Total	220, 008, 490	131, 202, 409	41, 553, 526	11, 914, 333	4, 128, 700	4, 751, 644	6, 198, 219	169, 292, 088	148, 271, 291	187, 724, 583	146, 519, 715	185, 767, 460	1, 257, 332, 458

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 51,454,861 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 49.—Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on January 1, 1929, by collection districts and by States

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
Alabama				8, 348	831	6, 577			
Arizona				433	7	35			
Arkansas				1, 884	185	1, 184			
First California	369, 050	95, 946		150, 327	791, 758	29, 003	1, 664	65	37, 626
Sixth California	58, 282	22, 463	1, 127	23, 827	22, 075	19, 538	1, 431	100	5, 080
Total, California	427, 332	118, 409	1, 127	174, 154	813, 833	48, 541	3, 095	165	42, 706
Colorado				29, 062	9, 978	5, 497			957
Connecticut				193, 523	21, 201	27, 688		234	6, 091
Delaware	28, 343, 018	35, 091		2, 699	15, 102	1, 280	450, 876		
Florida	3, 709, 789			1, 103, 941	699, 426	893, 464			20, 457
Georgia	2, 335, 427	6, 533		30, 527	9, 006	48, 682			
Hawaii	2, 222, 715	29, 398	11, 027	1, 316	106	169			
Idaho	4, 101	273	318	2, 439	2, 144	998			
First Illinois	931, 355	296, 554	28, 993	404, 392	104, 477	97, 789	3, 074, 150	906, 670	99, 429
Eighth Illinois	4, 130			127, 219	13, 947	15, 810	858		10, 735
Total, Illinois	935, 485	296, 554	28, 993	531, 611	118, 424	113, 599	3, 075, 008	906, 670	110, 164
Indiana	715, 912	45, 705	827	1, 458, 197	344, 294	109, 324	76, 497	1, 821	43, 040
Iowa	88, 738	2, 419		129, 334	12, 928	23, 082		292	18, 887
Kansas	6, 901	3, 505		32, 621	10, 394	14, 419		18	363
Kentucky	308, 227, 940	20, 827, 697	3, 283, 457	287, 844	168, 117	34, 098	1, 471, 759	85, 559	401, 140
Louisiana	277, 777	20, 917		98, 824	104, 253	108, 687	1, 735	350, 135	1, 600
Maine				20, 989	1, 839	9, 429			
Maryland	11, 252, 336	179		90, 227	43, 827	23, 923			1, 307
Massachusetts	1, 165, 652	15, 934	10	219, 608	89, 823	58, 116	159, 549	22, 184	236, 029
Michigan	777, 443	2, 381, 689	58, 079	469, 327	468, 184	63, 179	147, 009	193, 171	399, 733
Minnesota	88, 171	14, 277		60, 266	16, 499	90, 628	107	7	3, 750
Mississippi				50	7	234			

TABLE 49.—Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on January 1, 1929, by collection districts and by States—Continued

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First Missouri.....	12,995,769	10,531,807	639,786	73,968	11,418	9,258	482,477	40,592	289,937
Sixth Missouri.....	109,609	2,633		79,096	4,358	4,930			192
Total, Missouri.....	13,105,378	10,534,440	639,786	153,064	15,776	14,188	482,477	40,592	290,129
Montana.....				3,520	2,227	1,426			363
Nebraska.....				68,237	4,588	5,678			1,038
Nevada.....				1,266	2,327	306			
New Hampshire.....				230,463	12,338	19,170	327		252
First New Jersey.....	165,998	30,612		161,896	133,083	45,899	1,000		34
Fifth New Jersey.....	8,068,447	1,380,065	255,822	819,547	700,262	330,923	1,605,197	276	45,525
Total, New Jersey.....	8,234,445	1,410,677	255,822	981,443	833,345	376,822	1,606,197	276	45,559
New Mexico.....				238	168	134			
First New York.....	122,821	19,708		837,190	738,703	74,824	72,555	7,479	39,135
Second New York.....	22,414,542	4,901,311	8,049	209,231	85,471	94,238	69,297	42,300	397,733
Third New York.....	44,487,650	9,554,021		327,827	177,331	152,388	25,452	11,584	173,018
Fourteenth New York.....	13,296	8,860		252,141	173,883	76,761	424,809		14,674
Twenty-first New York.....	257,993	7,893		292,262	255,081	34,479	4,478	245	161,081
Twenty-eighth New York.....	877,307	11,973	34	107,054	10,024	15,864	2,013	970	38,774
Total, New York.....	68,173,609	14,503,766	8,083	2,025,705	1,440,493	448,554	598,604	62,587	824,415
North Carolina.....	407,765,914	71,673,637	12,074,006	610,255	2,723,096	91,931	6,555,387	362,796	1,604,087
North Dakota.....				1,172	64	247			
First Ohio.....	27,285,318	10,871,857	564,127	233,658	84,542	25,752	417,304	249,475	2,967,936
Tenth Ohio.....	1,909,843	18,769		496,948	274,809	57,369	14,757	145,780	1,786,954
Eleventh Ohio.....	202,120	8,351		277,397	7,397	97,874	120,282	20	65,644
Eighteenth Ohio.....	920,810	28,884		324,052	35,627	96,571	69,058	5	84,355
Total, Ohio.....	30,318,091	10,927,861	564,127	1,332,055	402,375	277,566	621,401	395,280	4,904,889
Oklahoma.....				3,138	151	1,314			
Oregon.....	3,912	1,926		5,140	1,742	3,391			410
First Pennsylvania.....	73,661,117	16,104,633	243,643	2,820,141	3,121,548	1,055,405	1,140,000	64,362	2,826,468
Twelfth Pennsylvania.....	1,993,818	783,989		212,543	80,439	32,385	173,735	7,069	123,323
Twenty-third Pennsylvania.....	903,515	8,440		350,608	63,287	34,992	2,586	210	20,705
Total, Pennsylvania.....	76,558,450	16,897,062	243,643	3,383,292	3,265,274	1,122,782	1,316,321	71,641	2,970,496
Rhode Island.....				42,202	11,959	14,129	6,482		3,414
South Carolina.....	2,256,286	278,577	70,228	31,731	22,636	17,942			300
South Dakota.....				12,706	2,995	4,711			132
Tennessee.....	59,930,370	3,860	193,182	50,710	101,031	8,136	4,852,282	3,543	36,727
First Texas.....	258,544			57,285	42,653	46,602	150,378		14,359
Second Texas.....				2,023	307	934	5,949	81	2,064
Total, Texas.....	258,544			59,308	42,960	47,536	156,327	81	16,423
Utah.....				3,469	1,125	1,817			60
Vermont.....				2,988	411	1,619			
Virginia.....	326,465,615	34,734,494	5,149,373	127,527	123,747	40,916	310,526	327,347	1,696,128
Washington.....	1,144	159	25	10,959	3,089	3,726	171		684
West Virginia.....	2,600,033	5	1,200	1,025,297	41,889	12,232	11,108	1,454,150	2,277,222
Wisconsin.....	43,714,775	10,505,755	11,138	207,076	92,800	69,995	196,404	337	39,892
Wyoming.....				828	290	746			
Total, 1928.....	1,399,965,303	195,270,799	22,594,451	15,321,013	12,099,304	4,269,845	22,099,883	4,278,652	15,998,844
Total, 1927.....	1,573,862,140	183,698,813	24,865,608	16,908,503	11,381,190	4,423,663	22,528,016	6,640,446	16,787,364
Increase.....		11,571,986			718,114				
Decrease.....	173,896,837		2,271,157	1,587,490		153,818	428,133	2,361,794	788,520

TABLE 50.—Claims for refund of tax on cigars, presented under section 1205 of the revenue act of 1926, disposed of during fiscal year 1929

District and State	Claims received		Claims allowed		Number of cigars of each class held and intended for sale Mar. 29, 1926, on which refund was allowed at rates indicated						Claims rejected in full	
	Num-ber	Amount	Num-ber	Amount	A—\$2 per M	B—\$3 per M	C—\$4 per M	D—\$1.50 per M	E—\$1.50 per M	Small—\$0.75 per M	Num-ber	Amount
Maryland.....	1	\$10.82	1	\$20.76	1,450	1,435	3,320	24,275	4,590	380	1	\$10.82
Michigan.....	2	37.16	1	199.40	4,200	850	35,950			1,800	1	16.40
Third New York.....	2	200.40	2	220.16								
Total.....	5	248.38	3	639.92	5,650	2,285	39,270	24,275	4,590	2,180	2	27.22
1928 report.....	25,184	3,726,767.96	24,763	3,699,152.44	610,917,837	159,945,144	459,899,912	33,162,210	12,906,783	118,468,741	421	17,531.27
Grand total.....	25,189	3,727,016.34	24,766	3,699,372.60	610,923,387	159,947,429	459,939,182	33,186,485	12,911,373	118,470,921	423	17,558.49

RECAPITULATION

Total claims received.....	\$3,727,016.34
Total allowed in excess of amounts claimed.....	8,679.08
Total to account for.....	3,735,695.42
Total claims allowed.....	3,699,372.60
Amount of claims rejected in full.....	\$17,558.49
Amount of partial rejections.....	18,866.30
Total amount rejected.....	36,424.79
Less claims reopened and allowed.....	91.97
Total of claims disposed of.....	36,332.82
Total of claims disposed of.....	3,735,695.42

TABLE 51.—Production and withdrawals of colored oleomargarine, year ended June 30, 1929, by collection districts

District	On hand July 1, 1928	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1929
First California.....	Pounds 1,181	Pounds 6,627	Pounds 800	Pounds	Pounds 6,688	Pounds	Pounds 320
Colorado.....	350	53,887	36,820	600	16,425		392
Florida.....	2,541	149,559	150,560				1,540
First Illinois.....	62,585	3,508,414	2,567,777	174,850	780,667		47,705
Eighth Illinois.....	14,117	471,520	467,838				17,799
Indiana.....	15,531	1,125,878	1,116,482				16,277
Kansas.....	26,855	1,353,387	1,253,368		8,156	500	29,438
Louisiana.....	2,205	125,005	102,930		19,280		5,000
Maryland.....	240,795	5,894,244	4,735,374	1,043,390			356,275
Massachusetts.....		4,021	440		3,484		97
First Missouri.....	9,570	723,216	661,400		58,776		12,610
Sixth Missouri.....	6,258	184,160	88,500		98,170		3,748
Nebraska.....	1,224	50,086	50,206				1,104
Fifth New Jersey.....	3,042	1,632,696	449,095	903,940	193,256	988	88,459
Oregon.....		316	316				1,120
Rhode Island.....	270	6,000	5,150				9,100
Tennessee.....	9,310	482,200	477,410		5,000		7,682
Second Texas.....	6,821	533,647	533,786				
Total.....	402,655	16,305,863	12,698,252	2,142,060	1,268,052	1,488	598,666

TABLE 52.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1929, by collection districts

District	On hand July 1, 1928	Produced	Withdrawn tax-paid	With- drawn for export	Lost or de- stroyed	On hand June 30, 1929
First California.....	Pounds 103,377	Pounds 24,267,956	Pounds 24,174,982	Pounds	Pounds	Pounds 196,351
Sixth California.....	178,353	13,169,399	13,143,550		226	203,976
Colorado.....	8,664	1,048,006	1,047,582			9,088
Florida.....	2,299	126,994	128,810			483
First Illinois.....	1,125,801	142,631,125	142,293,432	4,548	760	1,458,186
Eighth Illinois.....	89,935	6,432,810	6,427,646			95,099
Indiana.....	40,816	2,389,904	2,353,080		14,268	63,372
Kansas.....	188,625	18,904,853	18,875,433		158	217,887
Louisiana.....	960	93,255	92,340			1,875
Maryland.....	174,644	3,128,190	2,996,788			306,046
Massachusetts.....	46,159	3,964,415	3,960,404			50,170
Michigan.....	45,360	4,564,070	4,513,276			96,154
Minnesota.....	67,900	3,510,364	3,496,506			66,986
First Missouri.....	60,091	8,557,060	8,569,940			55,020
Sixth Missouri.....	25,542	1,782,175	1,804,518			37,748
Nebraska.....	282,503	30,490,320	30,507,600	1,000	288	49,617
Fifth New Jersey.....	95,298	8,948,293	8,902,024			263,935
First Ohio.....	13,000	6,663,790	6,645,860		1,187	140,380
Tenth Ohio.....	49,062	15,649,445	15,650,346			30,930
Eleventh Ohio.....	23,142	3,430,230	3,409,192			48,161
Oregon.....	30,883	770,844	708,476			44,180
Rhode Island.....	5,460	243,210	244,340			33,251
Tennessee.....	30,455	3,362,770	3,338,956		280	4,330
Second Texas.....	Washington.....	957,198	948,312			53,989
Wisconsin.....	42,484	8,570,657	8,556,613			8,886
Total.....	2,783,935	316,815,588	315,984,180	5,548	17,167	3,592,628

TABLE 53.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1929, by months

Month	Colored				Uncolored		
	Produced	With- drawn tax- paid	With- drawn for export	With- drawn free of tax for use of United States	Produced	Withdrawn tax-paid	With- drawn for export
July	1,010,827	817,339	152,945	79,672	20,470,979	19,978,203	
August	1,174,390	910,164	123,415	104,292	22,404,758	22,908,531	
September	1,235,698	1,035,774	112,477	97,874	27,219,968	26,714,636	
October	1,450,487	1,166,600	114,765	112,838	29,181,378	28,910,479	
November	1,442,989	1,145,496	129,207	114,768	29,187,229	29,238,858	
December	1,575,081	1,142,543	356,928	100,654	27,324,911	27,468,922	
January	1,444,262	1,095,055	163,176	117,218	28,044,514	27,711,526	4,200
February	1,354,597	1,088,639	171,689	114,270	27,579,462	27,739,716	100
March	1,527,099	1,141,960	210,585	93,590	28,200,362	28,544,944	
April	1,466,641	1,143,921	240,755	116,830	27,309,078	27,180,515	
May	1,402,285	1,124,242	178,373	102,462	26,948,281	26,950,008	
June	1,211,507	886,519	187,745	113,584	22,944,668	22,637,842	1,248
Total	16,305,863	12,698,252	2,142,060	1,268,052	316,815,588	315,984,180	5,548

TABLE 54.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1920-1929

Year	Colored				Uncolored			
	Produced	With- drawn tax-paid	With- drawn for export	With- drawn free of tax for use of United States	Produced	Withdrawn tax-paid	With- drawn for export	With- drawn free of tax for use of United States
1920	15,623,746	9,277,361	5,609,467	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	269,481,195	269,734,142	1,667,980	3,000
1922	6,603,981	5,159,236	687,959	713,439	184,346,392	183,670,536	378,220	
1923	8,259,663	6,642,926	867,185	712,866	200,922,525	199,995,540	569,855	
1924	11,548,371	9,833,365	918,144	793,622	228,150,378	227,974,866	209,770	
1925	11,280,121	8,947,852	1,375,228	885,653	204,122,417	204,054,447	11,040	4,080
1926	13,180,497	10,731,362	1,543,374	876,570	234,866,321	234,598,548	18,920	
1927	14,501,929	11,343,879	2,122,911	967,984	242,654,698	242,332,227	11,310	
1928	15,351,185	12,303,908	1,791,668	1,159,620	279,348,104	279,499,211		1,760
1929	16,305,863	12,698,252	2,142,060	1,268,052	316,815,588	315,984,180	5,548	
Total	124,255,675	96,152,791	18,884,699	8,743,895	2,536,363,384	2,527,187,308	7,598,621	59,776

TABLE 55.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1929

	Pounds	Pounds	
Butter	2,611,234	Oleo stock	1,294,374
Coconut oil	171,411,508	Palm oil	1,348,552
Color	46,519	Palm-kernel oil	14,883
Cottonseed oil	28,173,202	Peanut oil	6,616,645
Edible tallow	25,707	Salt	27,311,180
Milk	94,752,050	Soda	110,715
Mustard oil	12,000	Vanilla extract	60
Neutral lard	24,189,408		
Oleo oil	47,184,875	Total	410,936,677
Oleo stearine	5,833,765		

TABLE 56.—Production and withdrawals of renovated butter, year ended June 30, 1929, by collection districts

District	On hand July 1, 1928	Produced	Withdrawn tax-paid	Destroyed	On hand June 30, 1929
Alabama	2,050	174,518	175,880		688
Kansas	490	32,696	32,076	10	1,100
Maryland	20,090	1,928,022	1,919,578		28,534
Minnesota		637,360	637,360		
Sixth Missouri		268,299	268,299		
Total	22,630	3,040,895	3,033,193	10	30,322

TABLE 57.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1920-1929

Year	Produced		Withdrawn tax-paid	
	Pounds	Pounds	Pounds	Pounds
1920	9,735,214	9,757,405	1926	2,482,660
1921	6,099,110	6,090,890	1927	4,272,033
1922	5,355,816	5,337,140	1928	3,160,465
1923	4,003,307	4,023,402	1929	3,040,895
1924	4,044,476	4,041,994	Total	46,018,905
1925	3,824,929	3,854,178		46,049,372

TABLE 58.—Production and withdrawals of mixed flour, year ended June 30, 1929, by collection districts

District	PRODUCED				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total (pounds)
Stock on hand July 1, 1928	503	897	6,338	912	337,030
First California	3,244	8,404	80,772	9,774	3,531,665
Colorado				652	10,886
Eighth Illinois		13	2,682		85,464
Iowa			16,599		796,752
Kansas	21	160	1,224		60,819
Sixth Missouri				200	4,800
Nebraska			163		7,824
First New York				6,176	130,758
Oregon	388	34,102	85,324	33,960	6,990,200
Washington		872	14,333		541,198
Total produced	3,653	43,551	201,097	50,762	12,160,366
Grand total	4,156	44,448	207,435	51,674	12,497,396

District	WITHDRAWN TAX-PAID				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total (pounds)
First California	3,457	8,932	82,772	9,591	3,645,326
Colorado				652	10,886
Eighth Illinois		13	2,683		85,494
Iowa			16,555		794,640
Kansas	21	160	1,223		60,771
Sixth Missouri				200	4,800
Nebraska			163		7,824
First New York				6,176	130,758
Oregon	659	33,899	85,412	32,927	7,036,727
Washington		926	14,792		562,240
Total withdrawn tax-paid	4,137	43,930	203,600	49,546	12,339,466
Lost or destroyed					
Stock on hand June 30, 1929	19	518	3,835	2,128	157,930
Grand total	4,156	44,448	207,435	51,674	12,497,396

TABLE 59.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1929

Month	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
	Packs	Packs	Packs	Packs	Packs	Packs
On hand July 1, 1928.....	24, 972, 171					
July.....	4, 831, 375		2, 132, 419	394, 006	5, 184	
August.....	5, 184, 124		3, 208, 440	455, 816	3, 456	
September.....	5, 387, 437	576	3, 927, 580	639, 844		
October.....	5, 474, 331	1, 296	5, 307, 950	836, 177		
November.....	4, 909, 533		4, 943, 103	616, 984	8, 496	
December.....	5, 386, 598		5, 702, 709	944, 097		
January.....	5, 084, 005		4, 921, 611	672, 516	3, 456	
February.....	5, 160, 532		5, 220, 522	521, 554		777
March.....	6, 078, 469		5, 387, 486	682, 504	6, 768	145
April.....	6, 885, 889		5, 231, 899	491, 006		
May.....	5, 890, 281		3, 716, 936	467, 014	1, 872	
June.....	5, 757, 512	396	3, 650, 039	676, 124	11, 376	
Total.....	66, 120, 086	2, 268	53, 350, 694	7, 397, 702	40, 608	922
On hand June 30, 1929.....						30, 304, 599
Grand total.....	91, 092, 257	2, 268	53, 350, 694	7, 397, 702	40, 608	30, 305, 521

TABLE 60.—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, 1929

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama.....			\$8, 664. 71		\$10. 00	\$8, 674. 71
Arizona.....			20. 00			20. 00
California:						
First district.....	\$6, 035. 00		36, 676. 52	\$840. 13	457. 82	44, 009. 47
Sixth district.....	5, 570. 72		37, 804. 75		284. 30	43, 659. 77
Connecticut.....			5, 050. 00			5, 050. 00
Florida.....			469. 92		16. 30	486. 22
Georgia.....	2, 782. 72		232, 295. 86	273. 83	682. 73	236, 035. 14
Hawaii.....			3, 640. 00		273. 30	3, 913. 30
Illinois:						
First district.....			3, 150. 00		74. 40	3, 224. 40
Eighth district.....			350. 00		80. 00	430. 00
Indiana.....			1, 094. 93		236. 48	1, 331. 41
Iowa.....			1, 045. 74		77. 41	1, 123. 15
Kansas.....			175. 00			175. 00
Kentucky.....	408. 95		12, 740. 00		1, 318. 24	14, 467. 19
Louisiana.....	53. 37		7, 301. 52		109. 53	7, 464. 42
Maine.....	24. 00		2, 800. 00			2, 824. 00
Massachusetts.....	175. 50		1, 225. 00			1, 400. 50
Michigan: First district.....	625. 00					625. 00
Minnesota.....			6, 510. 13			6, 510. 13
Mississippi.....	525. 47		1, 119. 00		489. 81	2, 134. 28
Missouri:						
First district.....			1, 025. 00		21. 65	1, 046. 65
Sixth district.....			11, 725. 16		24. 00	11, 749. 16
Montana.....	144. 46		105. 00		20. 00	269. 46
Nebraska.....			5, 250. 00		5. 25	5, 255. 25
New Hampshire.....			550. 00		358. 10	908. 10
Nevada.....			400. 00		51. 60	451. 60
New Jersey:						
First district.....			2, 000. 00			2, 000. 00
Fifth district.....			125. 00			125. 00
New York:						
First district.....			1, 165. 53			1, 165. 53
Second district.....	1, 081. 00		2, 940. 40	3. 02	342. 55	11, 943. 75
Third district.....	16. 00	\$7, 576. 78	49, 881. 92			49, 897. 92
Fourteenth district.....	6, 434. 60		22, 559. 34			28, 993. 94
Twenty-first district.....			300. 00			300. 00
Twenty-eighth district.....	45. 28				22. 20	67. 48

TABLE 60.—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, 1929—Continued

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
North Carolina.....			\$23, 587. 31		\$56. 44	\$23, 643. 75
Ohio:						
First district.....			2, 925. 02		46. 92	2, 971. 94
Tenth district.....			6, 300. 00		757. 11	7, 057. 11
Eleventh district.....			1, 500. 00			1, 500. 00
Eighteenth District.....			12, 329. 92		52, 601. 29	64, 931. 21
Oklahoma.....	\$70. 15		652. 00		100. 15	822. 30
Oregon.....	430. 00		551. 00		18. 76	999. 76
Pennsylvania:						
First district.....			2, 525. 00		44. 00	2, 569. 00
Twelfth district.....			10. 00			10. 00
Twenty-third district.....			7, 400. 00		581. 58	7, 981. 58
Rhode Island.....			11, 788. 87			11, 788. 87
South Carolina.....	3, 936. 50		1, 051. 00			4, 987. 50
Tennessee.....	6, 190. 80	\$636. 25	3, 252. 47		161. 51	10, 241. 03
Texas:						
First district.....			2, 000. 00		17. 00	2, 017. 00
Second district.....			21, 163. 00			21, 163. 00
Utah.....	51. 76		512. 00			563. 76
Virginia.....			1, 000. 00		131. 43	1, 131. 43
Washington.....	422. 19		6, 175. 35		167. 88	6, 765. 42
West Virginia.....	3, 699. 91		1, 067. 28		37. 45	4, 804. 64
Wisconsin.....	339. 67		500. 00		75. 54	915. 21
Total.....	39, 058. 05	8, 213. 03	566, 450. 65	\$1, 116. 98	59, 752. 73	674, 591. 44
Total for fiscal year 1928.....	47, 560. 13	3, 450. 75	167, 969. 15	2, 597. 04	8, 170. 87	229, 747. 94

TABLE 61.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1929

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

Appropriation.....	Collecting the internal revenue, 1929								
	District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama.....		\$95,134.76	\$5,189.24		\$3.14	\$223.15	\$351.10	\$144.30	\$101,045.69
Arizona.....		49,854.90	4,659.41	\$4,200.00	3.54	168.55	522.57	595.90	60,004.87
Arkansas.....		90,947.47	16,100.47	5,000.00	26.77	485.50	87.65	214.71	112,862.57
California:									
First district.....		301,612.39	13,224.05		6.86	2,280.51	131.25	442.57	317,697.63
Sixth district.....		310,800.19	14,756.33		4.36	2,539.41	3,391.76	525.12	332,017.17
Colorado.....		120,892.27	7,832.60		8.01	878.55	662.86	271.87	130,546.16
Connecticut.....		171,349.67	3,728.39	13,250.00		1,081.30	384.02	372.74	190,166.12
Delaware.....		39,245.17	689.13			279.16	403.15	90.46	40,707.07
Florida.....		167,849.37	14,818.61	15,892.65	21.80	1,141.87	564.87	2,632.93	202,922.10
Georgia.....		107,849.05	7,442.31		13.84	715.00	504.50	206.68	116,731.38
Hawaii.....		43,291.88	1,869.56	360.00	22.05	522.90	40.00	130.10	46,236.49
Idaho.....		47,170.01	4,912.98	3,120.00	6.77	287.35	68.90	260.83	55,826.84
Illinois:									
First district.....		642,208.71	7,768.39		3.74	2,830.72	1,688.80	2,051.60	656,551.96
Eighth district.....		153,371.80	12,813.18	12,848.50	8.20	752.47	530.95	529.82	180,854.92
Indiana.....		179,002.82	7,000.76	270.00	3.87	1,530.57	588.30	433.01	188,829.33
Iowa.....		186,714.13	13,342.72	1,200.00	5.83	1,047.58	285.78	551.30	203,147.34
Kansas.....		114,752.34	16,910.54	8,000.00	12.36	960.20	114.40	302.54	141,052.38
Kentucky.....		157,033.64	12,443.71		1.25	1,817.95	1,046.01	444.69	172,787.25
Louisiana.....		116,380.87	5,566.77		5.85	756.15	211.00	374.33	123,207.25
Maine.....		79,847.49	4,579.53			397.65	32.00	90.02	84,946.09
Maryland.....		268,196.52	7,756.14		5.62	3,205.34	2,920.03	1,497.87	283,581.52
Massachusetts.....		513,125.33	7,482.44	32,000.00	2.95	2,653.37	2,088.74	680.29	558,033.12
Michigan.....		311,709.23	13,691.23	27,331.68	15.08	1,655.12	11,631.50	2,490.40	368,533.24
Minnesota.....		211,884.71	9,363.68		5.52	1,785.40	2,038.87	205.74	225,283.92
Mississippi.....		60,556.46	6,719.72	7,145.50	4.14	371.45	625.00	184.16	75,606.43
Missouri:									
First district.....		155,270.72	5,255.57		4.51	1,141.54	252.86	201.47	162,126.67
Sixth district.....		103,283.39	4,191.17			677.65	768.00	107.71	109,027.92
Montana.....		82,850.02	10,249.11	4,800.00	10.75	300.65	426.53	119.29	98,756.35
Nebraska.....		126,139.92	9,869.60		2.19	591.00	2,183.50	92.67	138,878.83
Nevada.....		31,472.57	3,176.08	3,000.00	13.15	102.40	62.20	79.22	37,905.62
New Hampshire.....		67,327.50	3,959.97			426.24	205.35	136.98	72,066.04
New Jersey:									
First district.....		79,743.29	1,841.31			667.04	185.50	475.20	82,912.34
Fifth district.....		257,954.79	4,648.73	25,000.00	.25	3,153.27	2,566.88	1,938.31	295,262.23
New Mexico.....		41,600.19	4,522.71	3,300.00	8.86	155.30	100.02	117.85	49,804.93
New York:									
First district.....		328,617.82	6,922.72	34,399.92		1,282.90	1,367.22	1,192.74	373,783.32
Second district.....		461,928.92	1,332.91		6.91	2,445.10	51.22	596.25	466,361.31
Third district.....		352,808.43	1,994.42	40,000.00	2.21	2,232.40	936.80	1,628.21	399,602.47
Fourteenth district.....		212,276.17	13,007.79	2,220.00	1.25	944.49	2,164.85	442.13	231,056.68
Twenty-first district.....		144,332.20	6,816.54	3,516.66	2.62	528.81	468.30	368.20	156,033.33
Twenty-eighth district.....		207,114.23	3,854.25			1,313.29	280.50	223.64	212,785.91
North Carolina.....		139,148.27	11,229.51	240.00	5.34	1,052.87	275.65	1,913.92	153,865.56
North Dakota.....		51,702.38	5,203.29	4,500.00	8.03	240.25	186.90	575.92	62,416.77
Ohio:									
First district.....		135,724.53	1,955.52		2.26	843.02	427.23	1,707.57	140,660.13
Tenth district.....		103,560.72	6,351.97			725.40	623.00	176.44	111,437.53
Eleventh district.....		86,743.24	4,286.04		3.44	607.77	748.40	208.23	92,597.12
Eighteenth district.....		295,665.21	5,981.24	1,600.00	5.07	2,573.41	3,118.52	643.44	309,586.89
Oklahoma.....		128,231.20	14,131.80		121.75	892.80	277.52	237.85	143,892.92
Oregon.....		109,404.88	5,013.08	12.00	2.60	556.81	24.00	175.28	115,188.65
Pennsylvania:									
First district.....		383,591.26	5,780.75	1,297.50	1.13	2,455.38	2,551.06	936.34	396,613.42
Twelfth district.....		120,385.49	4,079.32			497.98	797.00	138.36	125,898.15
Twenty-third district.....		320,089.02	7,632.59	27.50	1.98	842.94	4,084.83	582.29	333,241.15
Rhode Island.....		86,100.39	146.04			630.69	734.00	381.97	87,993.09
South Carolina.....		68,778.27	5,834.72		1.41	328.85	250.00	301.29	75,494.54
South Dakota.....		66,042.14	7,718.34	4,800.00	2.69	169.95	1,269.66	211.61	80,214.39
Tennessee.....		107,956.12	2,821.12		3.99	505.40	720.50	184.16	112,191.29
Texas:									
First district.....		158,476.24	17,417.84		26.33	807.55	1,637.50	371.92	178,737.38
Second district.....		152,274.51	17,047.50	11,000.00	15.17	962.86	105.22	358.03	181,763.29
Utah.....		68,276.93	4,462.59		.38	511.50	269.00	82.03	73,602.43
Vermont.....		53,707.48	2,790.54		16.05	495.75	1,076.00	108.97	58,194.79
Virginia.....		146,857.89	11,134.36	13,660.00	4.53	856.10	2,416.57	1,409.75	176,339.20
Washington.....		183,137.70	7,778.22		11.91	1,201.43	124.99	394.30	192,648.55
West Virginia.....		106,187.10	7,483.86		10.26	394.94	1,644.75	435.35	116,156.26
Wisconsin.....		251,034.61	12,805.74		4.04	1,691.53	2,265.81	332.59	268,134.32
Wyoming.....		50,288.43	5,799.50	3,960.00	8.56	221.49	24.00	79.84	60,381.82
Total.....		10,566,865.35	477,190.25	287,951.91	501.17	66,395.97	68,565.85	35,400.30	11,502,870.80

TABLE 61.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1929—Continued

B. DISBURSEMENTS BY INTERNAL REVENUE AGENTS

Appropriation	Collecting the internal revenue, 1929							
	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$126,583.60	\$7,183.49		\$18.75	\$315.05	\$302.74	\$301.30	\$134,704.93
Baltimore	329,741.23	14,139.85			134.20	410.61	431.64	344,857.53
Boston	675,745.27	28,216.01	\$16,730.00	.78	1,699.28	1,087.94	921.59	724,400.87
Brooklyn	455,227.58	8,815.09	21,999.96		1,725.67	1,306.89	1,250.40	490,325.59
Buffalo	267,668.16	18,355.05	13,440.00	6.74	900.23	624.33	588.78	301,592.29
Chicago	593,201.50	15,848.46	12,478.32	4.27	1,512.19	1,684.00	3,276.00	628,004.74
Cincinnati	162,556.41	8,216.12		6.93	621.55	75.15	146.98	171,623.14
Cleveland	293,208.80	23,933.83	10,084.50	13.71	1,372.45	722.20	1,191.81	331,127.30
Columbia	71,708.55	7,815.40		4.13	160.30	39.30	138.95	79,866.63
Dallas	368,358.89	36,355.13	11,436.00	77.42	1,212.31	1,686.85	821.40	419,948.00
Denver	146,435.03	26,744.87		35.10	207.10	279.65	256.55	173,958.30
Detroit	296,896.35	17,093.14	11,790.96	4.11	1,028.64	196.75	541.85	327,551.70
Greensboro	93,452.69	9,144.91		9.80	93.85	824.65	321.90	103,847.80
Honolulu	55,326.19	3,454.08			105.00	46.36	100.67	59,032.30
Huntington	120,981.29	11,195.75		7.72	188.00	298.65	389.09	133,060.50
Indianapolis	182,217.30	13,506.32		3.03	211.25	249.25	227.97	196,415.12
Jacksonville	236,747.92	23,538.51	7,382.50	89.25	427.35	505.05	964.29	269,654.87
Louisville	109,139.73	6,039.71		4.56	249.55	299.90	187.80	115,921.25
Milwaukee	191,214.78	9,953.12		.93	580.31	283.90	337.57	202,370.61
Nashville	154,699.98	15,561.62		30.44	548.15	51.65	491.84	171,383.68
Newark	371,037.68	25,606.24	9,459.00	11.02	1,794.17	1,311.70	1,313.35	410,533.16
New Haven	235,958.08	8,625.95	1,912.56	1.00	1,078.90	536.15	331.76	248,444.40
New Orleans	155,793.14	22,835.36		62.92	131.30	374.65	228.94	179,426.31
New York:								
Second division	980,942.83	2,525.75	1,862.30		909.67	3,364.00	4,816.07	994,420.62
Upper division	753,092.92	8,390.97	35,583.34	11.49	2,391.80	3,265.26	1,849.23	804,585.01
Oklahoma City	210,351.86	27,162.51	6,215.00	85.25	451.30	645.35	546.98	245,458.25
Omaha	237,536.23	19,198.12		7.20	540.09	24.65	158.50	257,464.79
Philadelphia	614,546.72	13,853.82	23,775.50	3.75	1,898.52	782.10	1,292.59	656,153.00
Pittsburgh	345,675.90	18,772.88	8,800.00	5.90	833.46	1,600.05	1,099.93	376,788.21
Richmond	143,233.09	14,956.21	6,603.00	10.23	338.65	52.95	340.66	165,634.79
Salt Lake City	120,251.08	17,814.06	2,340.00	16.87	128.50	829.16	202.13	141,581.80
San Francisco	928,680.84	51,494.86	23,111.00	148.67	3,402.16	1,620.57	2,234.04	1,010,692.14
Seattle	282,787.44	20,487.43	6,900.00	43.87	986.21	515.59	784.82	312,505.36
Springfield	105,425.19	14,279.03		6.62	186.80	425.70	260.46	120,583.80
St. Louis	318,160.43	11,043.53	1,999.92	15.25	561.43	273.65	342.74	332,396.95
St. Paul	210,263.63	17,625.95		9.25	273.95	688.40	572.25	229,433.43
Wichita	99,049.67	11,273.97	2,715.00	2.79	80.95	347.75	124.06	113,504.19
Total	11,043,898.07	611,057.10	237,218.86	759.75	29,289.19	27,733.50	29,386.89	11,979,343.36

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

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Total, collecting the internal revenue, 1929	\$9,456,143.70	\$495,899.72	\$229,359.83	\$9,664.33	\$27,977.81	\$4,117.87	\$66,327.63	\$4,020.51	\$64,923.64	\$10,358,435.04

D. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1929:								
Collectors	¹ \$10,566,865.35	\$477,190.25	\$287,951.91	\$501.17	\$66,395.97	\$68,565.85	\$35,400.30	\$11,502,870.80
Agents	² 11,043,898.07	611,057.10	237,218.86	759.75	29,289.19	27,733.50	29,386.89	11,979,343.36
Disbursing clerk, Treasury Department and General Accounting Office	³ 9,456,143.70	495,899.72	229,359.83	9,664.33	27,977.81	70,445.50	68,944.15	10,358,435.04
Total	31,066,907.12	1,584,147.07	754,530.60	10,925.25	123,662.97	166,744.85	133,731.34	33,840,649.20

¹ \$82,726.75 retirement deductions included.

² \$383,823.09 retirement deductions included.

³ \$311,634.22 retirement deductions included.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1927 and prior years	1928 and prior years	1929 and prior years	1930 and prior years	Total
Refunding taxes illegally collected	\$13,705.67	\$7,321,603.50	\$182,829,050.31	None.	\$190,164,359.48

TABLE 62.—Summary of internal-revenue stamps issued to collectors of internal revenue for the year ended June 30, 1929

Kind	Quantity	Value
Spirits:		
Domestic.....	275,475	\$9,145,158.00
Export, 1878.....	5,600	560.00
Case (domestic).....	600,200	60,020.00
Rectified.....	2,500	20,925.00
Industrial alcohol transfer.....	140,800	-----
Alcohol warehousing.....	19,700	-----
Tobacco and snuff:		
Tobacco.....	1,955,417,820	60,285,113.12 ¹³ 1a
Snuff.....	382,503,557	7,449,441.44 ¹⁴ 8
Tin-foil wrappers for tobacco.....	5,722,720	64,048.95
Cigar:		
Large.....	239,573,920	22,556,597.96
Small.....	43,920,500	330,678.75
Cigarette:		
Class A.....	5,817,113,700	344,900,945.10
Class B.....	1,352,600	127,378.80
Oleomargarine:		
Domestic (colored).....	694,800	1,358,735.00
Domestic (uncolored).....	15,931,400	830,325.00
Export.....	12,000	-----
Process or renovated butter.....	260,000	8,522.50
Mixed flour.....	288,500	2,685.00
Playing card.....	52,411,400	5,241,140.00
Documentary.....	15,749,712	21,746,872.00
Stock transfer.....	48,797,170	41,869,458.00
Future delivery.....	471,356	3,853,542.00
Wines, cordials, etc.....	431,564	367,833.00
Fortified sweet wine.....	200	-----
Narcotic.....	3,595,275	80,245.25
Order forms for opium.....	927,000	9,270.00
Cigarette tubes.....	400,000	4,000.00
Special tax.....	495,251	3,472,683.00
Total.....	8,587,114,720	523,786,177.88¹⁴a

TABLE 63.—Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1928 and 1929

Class of work	1928		1929	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	1,056,790	\$86,221.50	881,875	\$41,450.33
Blank forms.....	106,507,350	200,771.29	109,558,000	163,155.37
Letterheads, etc.....	6,456,500	10,519.62	6,925,000	9,452.01
Miscellaneous: Binding, memorandum sheets, etc.....	-----	4,452.10	-----	1,988.91
Total.....	-----	301,964.51	-----	1216,046.62

¹ This amount covers bills rendered for completed work up to June 30, 1929. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1929, was \$47,609.28. This estimated amount, together with the cost of completed work, will make an approximate total expenditure of \$263,655.90 for printing and binding for the fiscal year 1929.