

ANNUAL REPORT OF THE  
COMMISSIONER OF  
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1932



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**ANNUAL REPORT**  
OF THE  
**COMMISSIONER OF INTERNAL REVENUE**

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., October 15, 1932.*

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, 1932:

**COLLECTIONS**

Aggregate internal-revenue collections amounted to \$1,557,729,104.64, compared with \$2,428,228,754.22 collected during the fiscal year 1931, a decrease of \$870,499,711.58, or 36 per cent.

The Internal Revenue Bureau collected income taxes during the fiscal year 1932 under the income-tax provisions of the revenue act of 1928, except as modified by a joint resolution of Congress approved by the President on December 16, 1929, which reduced by 1 per cent the rate of the income tax on corporations and the rates of the normal tax imposed on individuals for the calendar year 1929. Miscellaneous internal-revenue collections were made under the provisions of the revenue acts of 1926 and 1928, except for certain taxes collected under old statutes. Practically the only additional revenue collected under the revenue act of 1932, which imposed certain miscellaneous taxes effective June 21, 1932, was on the sale of stamps under the increased rates and new provisions of this act. The majority of the new or increased miscellaneous taxes due for any one month are paid on returns filed by theater owners, manufacturers, producers, etc., on or before the last day of the succeeding month. Therefore, these taxes that were in effect during the last 10 days of June will be reflected in the collections made during the fiscal year 1933.

The income-tax collections during the fiscal year 1932 amounted to \$1,056,756,697.54, compared with \$1,860,040,497.39 collected from incomes during the fiscal year 1931, a decrease of \$803,283,799.85, or 43 per cent. During the first six months of the fiscal year 1932 the collections, including payments of the third and fourth installments of the tax due on incomes in the calendar year 1930, together with additional collections on assessments made for prior years, amounted to \$615,307,061.23. This total compares with \$1,107,312,091.47 for the first six months of the fiscal year 1931, a decrease of 44 per cent. During the last six months of the fiscal year 1932, collections, including payments of the first and second installments of the tax due on incomes in the calendar year 1931, together with additional collections on assessments made for prior years, amounted to \$441,449,636.31. This total compares with \$752,728,405.92 for the last six months of the fiscal year 1931, a decrease of 41 per cent.

The tax collected from corporations during the fiscal year 1931 was at the rate of 11 per cent on incomes for the calendar year 1929 and 12 per cent on incomes for the calendar year 1930, while the tax collected from corporations during the fiscal year 1932 was at the rate of 12 per cent on incomes for the calendar years 1930 and 1931. The normal income tax collected on individual returns during the first six months of the fiscal year 1931 was at the rate of one-half of 1 per cent upon the first \$4,000 of net taxable income, 2 per cent upon the next \$4,000, and 4 per cent on the amount in excess of \$8,000. During the last six months of the fiscal year 1931 and the fiscal year 1932 the rates on normal income tax collected were 1½ per cent upon the first \$4,000 of taxable income, 3 per cent upon the next \$4,000, and 5 per cent on the amount in excess of \$8,000.

The miscellaneous internal-revenue collections during the fiscal year 1932 amounted to \$500,972,345.10, as compared with \$568,188,256.83 collected during the fiscal year 1931, a decrease of \$67,215,911.73, or 12 per cent. The major decreases in miscellaneous revenue were from tobacco and documentary stamps.

The collections of internal-revenue taxes for the fiscal years 1931 and 1932 are summarized in the following table:

*Summary of internal-revenue collections for the fiscal years 1931 and 1932*

Sources	1931	1932	Decrease (-) or increase (+)
<b>Income taxes:</b>			
Corporation <sup>1</sup> .....	\$1,026,302,699.02	\$629,506,115.55	-\$396,826,583.47
Individual.....	833,647,798.37	427,190,531.99	-406,457,216.38
<b>Total.....</b>	<b>1,860,040,497.39</b>	<b>1,056,756,697.54</b>	<b>-803,283,799.85</b>
<b>Miscellaneous internal revenue:</b>			
Estate of decedents.....	48,078,326.89	47,422,313.00	-656,013.89
Tobacco manufactures, etc.....	444,276,502.62	398,578,018.56	-45,697,884.06
Other taxes.....	75,227,812.00	54,449,036.40	-20,778,715.60
Receipts under national prohibition laws.....	686,149.68	490,773.26	-195,376.42
Collected through customs offices.....	6,317.21	17,066.70	+10,749.49
Miscellaneous receipts.....	13,148.43	14,477.18	+1,328.75
<b>Total.....</b>	<b>568,188,256.83</b>	<b>500,972,345.10</b>	<b>-67,215,911.73</b>
<b>Total internal revenue.....</b>	<b>2,428,228,754.22</b>	<b>1,557,729,042.64</b>	<b>-870,499,711.58</b>

<sup>1</sup> Includes income tax on Alaska railroads (act of July 18, 1914), amounting to \$11,311.92 for 1931 and \$7,614.31 for 1932.

<sup>2</sup> Includes \$147,052.47 for 1931 and \$79,025.51 for 1932, delinquent taxes collected under repealed laws.

### COST OF ADMINISTRATION

The amount expended and obligated in administering the internal-revenue tax laws for the fiscal year 1932 was \$33,870,903.62, not including the amount expended for refunding taxes illegally or erroneously collected, which is in no sense an administrative expense. The amount expended during the fiscal year 1931 for administering the internal-revenue tax laws, exclusive of the amount of refunds, was \$33,997,785.84. The aggregate internal-revenue receipts during the fiscal year 1932 amounted to \$1,557,729,042.64, while the internal-revenue receipts during the fiscal year 1931 amounted to \$2,428,228,754.22. The cost of collecting each \$100 of the revenue during the fiscal year 1932 was \$2.17, as compared with \$1.40 during the fiscal year 1931. The increased cost of collecting each \$100 of the revenue

is due to the falling off in collections, the receipts during the fiscal year 1932 having been 36 per cent less than the receipts during the fiscal year 1931.

### INCOME TAX UNIT

#### Returns closed

The number of returns examined and closed during the fiscal year 1932 was 2,466,435, of which 1,947,411 were filed by individuals and partnerships and 519,024 by corporations. The table following sets out the production by tax years:

*Returns closed during the fiscal year 1932, by tax years*

Tax years	Deficiency taxes assessed <sup>1</sup>				Over-assessments scheduled	No change	Total
	Agreement <sup>2</sup>	Default <sup>3</sup>	Decision <sup>3</sup>	Jeopardy <sup>4</sup>			
1917.....	22	7	35	6	1,070	395	1,433
1918.....	18	10	74	19	2,219	636	2,978
1919.....	27	9	123	28	1,438	586	2,713
1920.....	68	12	436	54	2,006	823	3,329
1921.....	49	7	354	26	1,783	802	3,021
1922.....	92	8	327	50	1,564	1,029	3,270
1923.....	111	24	575	52	1,290	1,446	3,514
1924.....	666	189	671	85	1,592	1,281	4,504
1925.....	897	257	806	135	1,641	1,385	5,121
1926.....	1,027	298	808	190	1,679	1,951	5,623
1927.....	2,043	565	787	264	4,043	4,066	11,788
1928.....	3,901	1,093	1,027	287	8,422	8,123	22,863
1929.....	72,509	7,828	146	690	32,651	182,633	298,877
1930.....	56,040	349	9	213	16,964	971,616	945,193
1931.....	387	2	1	21	157	1,152,561	1,153,129
1932.....						817	817
<b>Total.....</b>	<b>137,877</b>	<b>10,658</b>	<b>5,379</b>	<b>2,122</b>	<b>79,024</b>	<b>2,250,394</b>	<b>2,466,435</b>

<sup>1</sup> Taxpayers signed agreements to deficiency taxes.

<sup>2</sup> Taxpayers failed to file petitions with Board of Tax Appeals within 60-day period.

<sup>3</sup> Deficiencies determined by Board of Tax Appeals.

<sup>4</sup> Deficiency assessed without usual notices because of fraud, bankruptcy, etc.

#### Additional revenue

The total additional revenue made available for collection was \$218,521,218.58, as compared with \$242,893,237.91 the previous fiscal year, a decrease of \$24,372,019.33. The field forces of the Income Tax Unit secured agreements to the immediate assessment and collection of \$32,364,500.22, while \$186,156,718.36 was assessed after consideration in Washington.

The following table classifies the amount made available for collection after consideration in Washington according to the procedure involved:

	Amount assessed	Per cent of total
Assessments based on agreements executed prior to mailing of 60-day letters.....	\$74,870,038.36	40.2
Assessments based on agreements executed subsequent to mailing of 60-day letters.....	17,077,427.17	9.2
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals.....	28,017,041.78	15.0
Assessments listed in appealed cases, after decision by Board of Tax Appeals.....	66,819,081.71	31.0
Abatement and credit claims rejected.....	6,872,949.34	3.7
<b>Total.....</b>	<b>186,156,718.36</b>	<b>100.0</b>

In addition to the amount of revenue thus made available, additional taxes were also assessed under the jeopardy provisions of the several revenue acts as follows:

Additional revenue assessed under the jeopardy provisions of revenue acts during fiscal years 1931 and 1932

	1931	1932
Under bankruptcy and dissolution procedure	\$22,811,282.87	\$23,458,811.50
Returns believed to be fraudulently rendered	13,684,648.49	15,107,409.93
<b>Total assessed</b>	<b>36,495,931.36</b>	<b>38,566,221.43</b>
Interest	6,608,210.81	7,352,903.52
Penalties	7,541,351.01	4,004,226.59
<b>Grand total</b>	<b>50,645,493.68</b>	<b>50,923,351.54</b>

Claims and overassessments

The following table shows the number of refund claims adjusted and the certificates of overassessment issued, together with the amounts of overassessment involved, during the fiscal years 1931 and 1932:

	1931	1932
<b>Claims:</b>	<i>Number</i>	<i>Number</i>
Pending at beginning of year	12,812	23,879
Filed during year	42,210	47,660
<b>Total to be adjusted</b>	<b>55,021</b>	<b>71,539</b>
Allowed in full or in part	21,147	31,523
Rejected	10,005	18,970
<b>Total adjusted</b>	<b>31,152</b>	<b>47,493</b>
Pending at end of year	23,879	24,046
Certificates of overassessment issued when no claim had been filed	43,904	52,379
<b>Amount of overassessments determined on all claims settled by—</b>	<i>Amount</i>	<i>Amount</i>
Abatement	\$100,187,067.04	\$111,320,556.40
Credit	23,717,558.31	24,032,127.19
Refund	45,680,550.30	54,366,193.50
<b>Total</b>	<b>170,585,175.65</b>	<b>190,838,877.19</b>
Interest	16,437,404.91	17,726,080.71
<b>Grand total</b>	<b>187,022,580.56</b>	<b>208,564,957.90</b>

NOTE.—The amount involved in claims filed during the year was \$265,470,501.06, as compared with \$23,826,780.84 the preceding year. Of the claims adjusted during the year, the amounts rejected totaled \$418,283,436.95, as compared with \$297,611,943.68 the preceding year.

There were also allowed 8,822 collectors' claims, of which 7,519 recommended abatements or credits and 1,303 recommended refunds. These claims were largely multiple item claims or claims for refund to numbers of taxpayers, and involved 8,892 items for abatement or credit and 69,499 items for refund. These adjustments usually result from mathematical errors made in the preparation of returns by taxpayers and as a rule no claims are filed by taxpayers.

Final notices of deficiency (60-day letters).—During the year 22,456 final notices of deficiency (60-day letters) were mailed by the Income Tax Unit. This figure compares with 26,670 released during the previous fiscal period.

The ratio of petitions filed with the Board of Tax Appeals to the number of 60-day letters issued during the year was 34 per cent, as compared with 35 per cent during the fiscal year 1931. The following table shows the number of tax years involved in petitions filed during the fiscal years 1928 to 1932, inclusive:

Number of tax years involved in petitions filed with Board of Tax Appeals during the fiscal years 1931-32

Tax year	1931	1932	Tax year	1931	1932	Tax year	1931	1932
1917	30	18	1923	174	65	1929	373	5,107
1918	38	28	1924	452	108	1930	5	269
1919	50	28	1925	517	161	1931	1	4
1920	127	66	1926	1,258	246	1932		1
1921	58	29	1927	3,164	849			
1922	105	82	1928	5,643	1,493	<b>Total</b>	<b>12,158</b>	<b>5,575</b>

Returns reopened

During the fiscal year 1932, 131,795 returns were reaudited, as compared with 73,475 for the fiscal year 1931. This increase is attributable to final court decisions involving long-pending issues which affected a large number of taxpayers, collectively, including the Osage Indians, members of the Five Civilized Tribes, taxpayers residing in States having community property laws, insurance companies, and railroads. More than 30,000 returns were involved in the Indian cases alone and more than 15,000 were involved in the community property ruling.

The table below summarizes by tax years the number of returns reopened:

Returns reopened during the fiscal years 1931 and 1932, by tax years

Tax year	1932	1931	Tax year	1932	1931	Tax year	1932	1931
1917	1,543	972	1922	3,301	2,109	1927	10,440	21,368
1918	3,025	1,018	1923	3,484	2,908	1928	17,061	23,500
1919	2,780	1,249	1924	4,256	3,554	1929	60,305	
1920	4,376	1,680	1925	4,787	5,050			
1921	3,033	1,981	1926	5,394	7,860	<b>Total</b>	<b>131,795</b>	<b>73,475</b>

During the fiscal year 1932, 1,721 requests by taxpayers for the reopening of claims for refund which had previously been acted upon were also considered; of these, 1,224 were denied and 497 allowed. The number of requests allowed was slightly less than 29 per cent of the total considered.

Returns on hand, end of year

A comparative table for all tax years on hand at the close of each of the past two fiscal years follows:

Returns on hand on June 30, 1931 and 1932, by tax years

Tax year	1931	1932	Tax year	1931	1932	Tax year	1931	1932
1917	142	150	1923	423	373			
1918	150	207	1924	735	517	1929	237,868	10,496
1919	174	261	1925	1,001	677	1930	106,491	208,921
1920	208	275	1926	1,820	1,101	1931		22,142
1921	249	281	1927	5,061	3,713	<b>Total</b>	<b>364,700</b>	<b>254,771</b>
1922	278	307	1928	10,172	4,380			

Figures are incomplete, since the preliminary work against the returns for the year just previous to the end of the fiscal year can not be completed within that fiscal year.

Returns pending for the tax years 1917 to 1929, inclusive, as to which generally the statute of limitations has run, are regarded by the Income Tax Unit as prior year returns. The work on returns for 1930 is regarded as part of the current work of the unit, since the period of limitation on assessment for returns for this year will not run as a rule until on or before March 15, 1933.

On June 30, 1932, the returns for 1930 and prior years were distributed as follows: 16,495 (the majority for 1930) with collectors of internal revenue for audit and investigation, 36,416 in Washington, and 179,718 with revenue agents in the field for investigation. The bureau's field force must complete investigation of the returns for 1930 and prior years in sufficient time to forward them to Washington well in advance of the date upon which the statute will run.

#### Returns pending in Washington

The following table presents an analysis of the returns, original and reopened, pending in the several divisions and sections of the Washington office:

Original and reopened returns under consideration in Washington, June 30, 1932, by tax years

Tax year	Audit review division						Valuation division		Special adjustment section	Total	
	Individual returns		Corporation returns		Consolidated returns		Original	Reopened	Reopened	Original	Reopened
	Original	Reopened	Original	Reopened	Original	Reopened					
1917		31		12		41		27	20		131
1918		78		11		46		31	30	4	196
1919		105		16		47		31	35	4	217
1920		99		22		66		35	44	4	200
1921		110		14		36		28	60	2	248
Total		421		78		232		152	180	14	1,072
1922		109		17		36	2	23	92	18	276
1923		124		18		38	4	22	127	18	329
1924	2	135		33		31	58	29	41	62	418
1925	2	189		51		34	63	37	32	74	541
1926	8	315	2	58		65	109	46	78	121	853
1927	42	2,409	9	136		98	193	77	66	370	3,176
1928	169	2,131	17	275		334	334	95	97	325	3,365
Total	223	5,411	29	593		411	831	200	359	1,744	8,028
1929	2,887	2,545	418	435		741	316	332	177	690	4,178
1930	11,465	537	1,675	152		1,488	81	1,111	7	401	15,740
Total	14,352	3,082	2,094	587		2,229	377	1,443	184	1,091	20,118
Grand total	14,575	8,914	2,123	1,256		2,654	1,440	1,733	685	2,024	21,055

#### Returns pending in the field

On June 30, 1932, there were 201,431 returns for all years pending for verification in the offices of the 38 field divisions of the Income Tax Unit, compared with 228,164 on hand on June 30, 1931. Of the total number of returns pending on June 30, 1932, 170,718 were for 1930 and prior years, while on June 30, 1931, 204,014 returns for 1929 and prior years were on hand in the several field divisions.

During the year, 433,891 returns were received, which, in addition to the 228,164 returns on hand at the beginning of the year, made a total of 662,055 to be disposed of. Of this number, 460,624 returns were disposed of, leaving a balance of 201,431 returns pending June 30, 1932.

The returns in the field on June 30, 1932, were comprised of tax years as follows:

Tax year—	Number of returns
1921 and prior years	58
1922 to 1926	288
1927 and 1928	889
1929	1,955
1930	176,528
1931 and 1932	21,713
Total	201,431

Of the total of 460,624 returns disposed of, changes in tax liability were recommended by the field forces in 150,418, or 32.7 per cent. As to 114,555, or 76.2 per cent, of the changed returns, taxpayers agreed with revenue agents' conclusions.

*Deficiencies recommended and assessed.*—During the spring of 1932 a study was begun of deficiency assessments in order to determine to what extent the agents' recommendations were approved by the bureau.

To June 30, 1932, data from 14,271 cases have been compiled. Of these, 13,369, or 93.7 per cent, were closed by the Income Tax Unit; 82, or 0.6 per cent, by the Special Advisory Committee; while in 820, or 5.7 per cent, the Board of Tax Appeals settled the controversy.

In 11,876, or 88.8 per cent, of the 13,369 cases closed by the unit without appeal to the board, the recommendations of the field divisions were approved without change.

#### Audit of 1931 returns

The filing period for 1931 calendar year returns ended March 15, 1932, and a total of approximately 2,500,000 returns have been or will be forwarded to Washington. Of this number, 1,153,129 had been closed by June 30, 1932, and 21,636 were in the offices of internal revenue agents in charge for investigation. All 1931 returns which are to be examined in the field will be in the possession of the revenue agents at an early date.

#### Improvement in policy and procedure and changes in organization

*Taxability of exchanges incident to corporate reorganizations.*—On September 28, 1931, the securities section of the valuation division was assigned the duty of procuring and assembling all pertinent facts and relevant data concerning corporate reorganizations, including the plan thereof, the steps actually taken, and the names and addresses of all persons connected, including corporations, partnerships and individuals. The section was also charged with the duty of maintaining a permanent file and record of such information; of determining its application to specific cases involving completed corporate reorganizations; and of establishing the proper basis of the stock or other property received in such cases.

*Evasion of surtaxes.*—On February 2, 1932, mimeographed instructions were issued changing the procedure to be followed in cases involving attempted evasion of surtaxes. The new instructions provide that a copy of the usual report of the examining officer recommending the application of section 104 of the revenue act of 1928 or of similar provisions of other revenue acts, if approved by the internal revenue agent in charge, be furnished the taxpayer. The taxpayer will be afforded an opportunity to file a protest and to be heard by the internal revenue agent in charge just as in cases of proposed changes in tax liability resulting from the adjustment of other issues. This change in procedure applies the principles of decentralization to another type of case under the general plan of the unit that all responsibilities that can be entrusted to the field forces will gradually be so delegated.

*Jeopardy assessments.*—On March 21, 1932, the bureau's policy with respect to the making of jeopardy assessments was redefined. A jeopardy assessment should be made only when a real need exists to protect the Government's interests. It was directed that in any case in which a field officer recommends a jeopardy assessment, unless the communication clearly and unequivocally indicates a circumstance of real jeopardy, communication be established with the field division in order that the agent may discuss more fully the basis for making his recommendation.

*Valuation reports.*—In order to expedite the review of cases involving the valuation of property and at the same time to coordinate more closely the valuation work of the bureau and to insure the greatest possible uniformity in the handling of these cases, Income Tax Unit Order No. 258 was promulgated on June 20, 1932, instructing revenue agents and all other examining officers to incorporate in a separate report the information and evidence upon which the allowed value is based. This valuation report forms a part of the report of the examining officer, which is prepared in duplicate. Under this new procedure the valuation division and the audit review division will be enabled to review these cases simultaneously, thus facilitating closing in the Washington office.

*Cases before the board and courts.*—The Government's defense before the Board of Tax Appeals and the courts should be as adequate as possible. In order that all who have participated in the development of the record may cooperate intelligently and efficiently, the attention of bureau officers and employees has been especially called to the desirability of coordinated effort. All who were at any time engaged in the development of the case are now instructed to cooperate with the representatives of the general counsel to whom the case was assigned. More especially should this rule apply in so-called key cases, or cases in which the issue or issues involved may have a bearing on other cases.

In the past this close cooperation has been emphasized more in questions of valuation. There can be no doubt that through general compliance with this procedure the Government's interests will be better served.

*Abolition of travel unit.*—The travel unit of the audit review division is being gradually reduced by transfer of examiners to the field divisions. The remaining returns and personnel assigned to this unit will be turned over to the appropriate field divisions before December 31, 1932, and the unit will be abolished.

*Coordination of field examinations with review in Washington.*—During the year several changes in procedure have been adopted affecting the coordination of the field work of the Income Tax Unit with the review in Washington. Among these may be mentioned the following:

(1) Early in the year the procedure for handling delinquent income-tax returns procured by the internal revenue agents for years other than those which had been assigned to them for investigation was changed to effect a more direct and expeditious assessment and collection of any tax found due. These returns are forwarded to the collectors, who, if they are signed by the taxpayers, accept them as agreed cases and proceed at once to issue notice and demand for collection. The revised procedure makes it possible for all the related returns to be kept together and to be reviewed and finally completed more expeditiously.

(2) During the year the procedure was changed to enable the bureau to handle more expeditiously the cases which require a transfer of income from the return of one taxpayer to the return of another taxpayer. Under the new procedure the taxpayer who has overstated his income is encouraged to sign a consent to the application to his overassessment of deficiencies found due from the related taxpayers.

(3) The form letters used by internal revenue agents in charge to transmit to taxpayers reports recommending changes in taxes were revised to encourage taxpayers to respond more promptly to bureau notices. The letters are now revised explain briefly the taxpayer's right to protest and appeal and also state clearly just what he should do if he desires a speedy settlement of his case.

*Reduced cost of stenographic and typing service.*—On September 16, 1931, a mimeograph was released which materially reduced the cost of stenographic and typing service in the unit. The unit discontinued its former practice of retyping the revenue agent's report in Washington, as a part of a 60-day letter, in cases in which the record contained a receipt from the taxpayer in acknowledgment that he had been furnished a copy of the report.

#### SPECIAL ADVISORY COMMITTEE

The general activities of the Special Advisory Committee, as provided in commissioner's mimeographs of July 28, 1927, and July 2, 1930, are to inquire into the reasons underlying the accumulation of income-tax cases pending in the bureau, and, in connection therewith, to consider and to recommend to the commissioner action by way of defense or settlement in certain specified classes of cases then and later found pending as the result of the issuance of statutory notices of deficiency. The jurisdiction of the committee, originally confined almost exclusively to those income and profits tax cases which involved only questions of fact or mixed questions of fact and law, now includes cases involving solely questions of law, and estate-tax cases as well as income and profits tax cases.

The time within which the committee acts is after the mailing of the 60-day letter and before the date set for the hearing before the United States Board of Tax Appeals. Ordinarily consideration is afforded by the committee only after the petition to the board is filed. However, in certain cases where the taxpayer has not had an opportunity for conference before the Income Tax Unit or when a

jeopardy assessment has been made, the committee will usually undertake to give consideration during the 60-day period within which the petition may be filed with the United States Board of Tax Appeals.

Conferences held before the committee are strictly 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.

The results of the committee's intensive efforts are shown by the fact that cases comprising 28,406 docket numbers which had been carried to the Board of Tax Appeals were considered by the committee up to June 30, 1932. Following negotiations with the petitioners, settlements without the necessity of trial before the Board of Tax Appeals were obtained by the committee in 16,654, or 58.6 per cent of all docketed cases considered.

During the same period the committee also considered 6,501 cases in the 60-day status. After negotiations with taxpayers or their counsel, settlements were effected in 3,923 of these cases, together with 1,471 other cases considered and closed without appeal. A total of 5,394 sixty-day cases were thus closed without petitions for appeals, or 82.9 per cent of all such cases considered.

In addition to the above, the committee considered 567 miscellaneous cases, representing 936 tax years, of which 441, involving 735 tax years, or 77.7 per cent, were recommended for settlement.

The above figures show a total of 35,474 cases, representing 54,011 tax years, considered by the committee up to June 30, 1932, and settlements recommended in 22,489, or 63.39 per cent of all cases considered. This record far exceeds any expectations the bureau may have had at the time the committee was created.

Of equal importance with this work has been that of preventing the recurrence of congested cases before the Board of Tax Appeals through the issuance of deficiency notices of such character as to result in a minimum number of appeals therefrom. As a step in this direction, the committee, soon after its creation, recommended that revenue agents holding key positions in the various revenue districts be assigned to the committee, for periods of 60 days, to receive training in the methods and procedure employed in the disposition of these cases. As a further step the committee, from the date of its establishment, has furnished the Income Tax Unit with copies of all approved recommendations prepared on cases handled.

In order to ascertain the extent to which the unit was benefiting by these recommendations, an analysis sheet was prepared on each case handled, which shows the reason for the committee's action and whether or not said action affirms, modifies, or reverses the action of the unit as set forth in deficiency letters. These data may be summarized as follows:

*Number of issues involved in cases handled by Special Advisory Committee classified by basis for committee action and relation to prior action of Income Tax Unit*

Basis for committee action	Prior action on issues affirmed	Prior action on issues modified	Prior action on issues reversed	Total issues
Adjustment of mathematical errors.....	76	173	309	559
Additional evidence submitted.....	3,655	8,253	2,244	15,152
Determination of facts.....	12,822	3,620	2,136	20,578
Application of law and regulations.....	9,543	3,513	1,811	14,867
Application of subsequent rulings or decisions.....	1,929	661	1,752	4,342
Total issues.....	28,025	18,422	9,252	55,699

The statistics of the committee show that, to date, the Board of Tax Appeals has sustained the bureau in 64.8 per cent of total deficiencies involved in cases recommended for defense by the committee and heard on their merits and decided by the board. Of the remaining 35.2 per cent of total deficiencies not affirmed by the board, it is found that in part the board's decision covers issues which have not been acquiesced in by the commissioner on prior cases and issues raised before the board but not raised before the committee.

The work of the Special Advisory Committee during the fiscal year 1932 is summarized in the following table:

*Number of cases disposed of by the Special Advisory Committee during the fiscal year 1932 and amounts of proposed and redetermined deficiencies*

	Appeals filed with board		60-day letters		Miscellaneous cases	
	Number of cases	Number of tax years	Number of cases	Number of tax years	Number of cases	Number of tax years
On hand July 1, 1931.....	10,154	13,908	120	160	150	395
Received during year:						
60-day appeal filed.....	531	641				
All others.....	9,240	11,296	1,190	1,465	140	212
Total to be disposed of.....	19,925	25,845	1,306	1,621	290	607
Disposed of during year:						
By action of committee—						
By agreement.....	3,944	5,149	303	427	132	212
No appeal filed.....			143	199		
Changes recommended and agreement not yet filed.....	14	20	6	7	10	12
No change.....	3,220	4,241	22	22	42	61
Total.....	7,178	9,419	569	655	184	285
No action by committee—						
60-day appeal filed.....			432	646		
All others.....	2,359	3,227	84	114	10	27
Total.....	2,359	3,227	621	760	16	27
Total disposed of during year.....	9,537	12,646	1,190	1,415	200	312
On hand June 30, 1932.....	10,388	13,199	116	206	96	295

Number of cases disposed of by the Special Advisory Committee during the fiscal year 1932 and amounts of proposed and redetermined deficiencies—Continued

	Appeals	60-day letters
	Per cent	Per cent
Percentage distribution of cases disposed of during year by action of committee:		
By agreement.....	54.9	69
No appeal filed.....		28
Changes recommended and agreement not yet filed <sup>1</sup> .....	.2	1
No change <sup>2</sup> .....	44.9	4
Total.....	100.0	100
Amounts of proposed and redetermined deficiencies in cases disposed of by committee:		
Cases recommended for settlement—		
Deficiency proposed.....	\$66,228,221.64	\$3,162,814.38
Deficiency redetermined.....	22,178,344.61	1,542,839.59
Decrease in proposed deficiency.....	44,049,877.03	1,619,974.69
Percentage of decrease.....	67	51
All cases handled—		
Deficiency proposed.....	\$108,557,496.08	\$3,265,590.20
Deficiency redetermined <sup>2</sup> .....	64,524,798.12	1,645,624.51
Decrease in proposed deficiency <sup>2</sup> .....	44,032,697.96	1,619,974.69
Percentage of decrease.....	41	50

<sup>1</sup> Not included in cases settled by agreement.

<sup>2</sup> Includes increased deficiencies recomputed by committee.

#### MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is charged with the administration of all taxes other than income taxes. The unit is composed of three divisions, namely, estate tax division, sales tax division, and tobacco division, and an appeals and review section, which is attached to the office of the deputy commissioner in charge. The former miscellaneous division was abolished in June, and a new division known as the sales tax division was established to administer the new excise taxes imposed by the revenue act of 1932 on sales by the manufacturer, producer, or importer, as well as those taxes for the administration of which the miscellaneous division was responsible. The personnel of the sales tax division was increased in order to care for the additional work. There was also a slight increase in the personnel of the estate tax division. These increases were accomplished by the transfer of employees from other branches of the bureau. Great efforts are being put forth to furnish as promptly as possible rulings on the new excise taxes; otherwise 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 details concerning the work are shown under the division and section headings which follow.

The number of employees and annual pay rolls of the unit as of June 30, 1931 and 1932, are shown in the following table:

Number of employees and pay roll of Miscellaneous Tax Unit, June 30, 1931 and 1932

	Personnel			Pay roll		
	1931	1932	Increase (+) or decrease (-)	1931	1932	Increase (+) or decrease (-)
Executive office.....	17	16	-1	\$53,780	\$53,150	-\$630
Estate tax division.....	85	90	+5	206,600	227,150	+20,550
Miscellaneous division.....	71	71	0	148,400	148,400	0
Sales tax division.....		87	+87		173,300	+173,300
Tobacco division.....	70	70	0	137,400	136,560	-\$840
Total.....	243	263	+20	546,180	595,150	+48,970
Estate tax, field <sup>1</sup> .....	166	166	0	677,300	677,100	-\$200
Grand total.....	409	429	+20	1,223,480	1,272,250	+48,770

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

The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1931 and 1932:

Taxes collected by Miscellaneous Tax Unit during the fiscal years 1931 and 1932

Class of tax	1931	1932	Decrease	
			Amount	Per cent
Estate tax.....	\$48,078,326.89	\$47,422,313.00	\$656,013.89	1.36
Tobacco taxes.....	444,776,802.62	398,473,018.56	45,997,884.06	10.29
Other miscellaneous taxes.....	75,227,812.00	54,450,276.40	20,777,535.60	27.62
Total.....	567,882,641.51	500,451,207.96	67,131,433.55	11.67

#### 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, House Joint Resolution No. 529 (Public Resolution No. 131), approved March 3, 1931, and Title VI of the revenue act of 1932, and as supplemented by the additional estate tax imposed by Title II of the revenue act of 1932, and of the gift tax imposed by Title III of the revenue act of 1932, and for the disposition of cases involving estate and gift taxes under repealed statutes.

**Collections.**—Estate tax collections amounted to \$47,422,313, as compared with \$48,078,326.89 for 1931. Numerous taxpayers availed themselves of the privilege provided by the law to extend the time for payment of taxes which were due during the fiscal year 1932. In addition, the assessment and possible collection of deficiency tax of more than \$12,000,000 were delayed because of appeals filed with the Board of Tax Appeals.

Another factor which influenced the trend of collections is the fact that under the present statutes of the States practically 80 per cent of the Federal estate tax is now credited for State inheritance, estate, legacy, or succession taxes.

*Audit of returns.*—During the year 8,183 estate tax returns were filed with the various collectors, showing an aggregate tax of \$35,104,-187.94, as compared with 9,816 returns and \$44,008,889.48 tax for the year 1931. As promptly as conditions permit these returns are automatically referred for investigation and report to the field force, which operates under the direction of the deputy commissioner in charge of the Miscellaneous Tax Unit through internal revenue agents in charge. Major reports to the number of 8,981 were forwarded to the bureau during the year, as compared with 8,820 such reports for the year 1931. On June 30, 1932, there remained on hand in the field 2,118 returns for investigation, as compared with 2,916 on June 30, 1931.

Each major report received in the bureau is associated with the return and other papers on the case and assigned for audit. On June 30, 1931, there were 7,443 cases on hand which had not been finally closed. During the year, 8,769 cases were received, while 10,689 cases were finally closed, and 5,523 were on hand at the close of the year. Of the total number of cases finally closed, 9,386 were cases of resident decedents, and of this number, the returns were accepted as filed in 2,699 cases, or 28.75 per cent; refunds as a result of the original audit were allowed in 457 cases, or 4.87 per cent; and deficiency tax was determined in 6,230 cases, or 66.38 per cent. In addition to the final audits there were 7,011 tentative audits made during the course of the year.

During 1932 there were 402 final closing agreements with estate tax payers approved by the Secretary of the Treasury under section 606 of the revenue act of 1928. At the end of the year there were 216 cases awaiting action in this respect. Estate tax cases to the number of 309 were adjudicated by the Board of Tax Appeals.

Total deficiency taxes assessed, including additional taxes, penalties, and interest, were estate tax, \$17,958,393.87, and gift tax, \$175,230.29. These assessments include amounts determined by agreement with the taxpayers either without the use of the 60-day letter or after the issuance of the 60-day letter, in a few instances, without the issuance of a tentative audit letter; also amounts assessed upon failure of the taxpayers to file appeals with the Board of Tax Appeals, and as a result of action by the Board of Tax Appeals.

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

*Estate-tax and gift-tax claims on hand, received, and disposed of during the fiscal year 1932*

	Estate-tax claims					
	Refund		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1931.....						
Received.....	419	\$9,792,095.14	25	\$105,910.11	6	\$1,970.14
Allowed.....	1,540	5,996,984.99	3,399	82,951,265.04	15	23,847.89
Rejected.....	1,383	7,089,948.01	3,369	100,451,649.72	16	19,191.91
On hand June 30, 1932.....	257	4,409,263.65	31	30,913.79	4	6,302.64
	325	6,355,909.56	17	128,805.23	1	242.48

See footnotes at end of table.

*Estate-tax and gift-tax claims on hand, received, and disposed of during the fiscal year 1932—Continued*

	Gift-tax claims			
	Refund		Abatement	
	Number	Amount	Number	Amount
On hand July 1, 1931.....	5	\$108,130.38		
Received.....	5	68,614.11	1	\$215.91
Allowed.....	5	* 74,663.42		* 3,614.40
Rejected.....	1	115,219.22	1	215.91
On hand June 30, 1932.....	4	1,766.17		

\* Includes \$1,066,896.45 interest and \$990,144.64 allowed in 598 cases as overassessments without claims.  
 † Includes \$28,554,163.59 allowed in 1,670 cases as overassessments without claims.  
 ‡ Includes \$14,050.09 interest and \$845.18 allowed in 1 case as an overassessment without claim.  
 § Allowed in 2 cases as overassessments without claims.

Included in the amounts of estate tax and gift tax refund claims allowed are 14 estate-tax judgment claims amounting to \$1,067,405.50 and 1 gift-tax judgment claim amounting to \$68,863.48. Included also are refunds of \$77,352.25 without interest under the provisions of section 325 of the revenue act of 1926.

There were 6 estate-tax claims for refund allowed in excess of \$75,000 which were reported to the Joint Committee on Internal Revenue Taxation during the course of the year.

*Changes in methods.*—During the year a change in the method of assessment of deficiency tax was inaugurated. This change applies only to those cases in which complete evidence in support of the credit claimed for payment of State estate, inheritance, legacy, or succession taxes had not been submitted and accepted at the time of final audit of the case. The revised method provides for the assessment of the net deficiency tax only and for the postponement of the assessment of the part of the deficiency tax represented by the disallowed credit until a later date, and then only if the credit data are lacking.

Two important decisions affecting the method of disposing of estate-tax cases were handed down by the Supreme Court during the year. These decisions related to the tax on transfers under the 2-year presumptive clause (*Heiner v. Donnan*, 52 Sup. Ct. Rep. 358) and to the allowance of credit for State estate, inheritance, legacy, or succession taxes paid on intangible property to States other than the one in which the decedent was domiciled (*First National Bank of Boston v. State of Maine*, 52 Sup. Ct. Rep. 174). In addition, the decision of the Board of Tax Appeals in the *Wade* case (*Jephtha H. Wade et al. v. Commissioner*, 21 B. T. A., p. 339), in which decision the commissioner acquiesced, materially affected the method previously followed with respect to the allowance of unpaid pledges.

*Statistics.*—Statistical data for the returns filed during the calendar year 1931, showing in comparative and classified form statements of total amounts of assets included in gross estate, total amounts of deductions and credits, total net amounts taxed, and the total resulting tax, were compiled for publication in the bureau's report "Statistics of Income for 1930." These statistics are limited strictly to returns as filed and not as changed by investigation and audit.

## Sales tax division

The sales tax division is responsible for the administration of taxes imposed by the revenue act of 1932 upon lubricating oils; brewer's wort; malt and grape products; matches; gasoline; tires; inner tubes; toilet preparations; articles made of fur; jewelry; automobile truck chassis and bodies; other automobile chassis and bodies and motor cycles; parts and accessories for automobiles, trucks, and motor cycles; radio receiving sets; phonograph records, etc.; mechanical refrigerators; sporting goods; firearms, shells, and cartridges; cameras and lenses; candy; chewing gum; soft drinks; carbonic acid gas; electrical energy; telegraph, telephone, radio, and cable facilities; checks, drafts, or orders for the payment of money; leases of safe deposit boxes; transportation of oil by pipe line; and the use of boats; and of taxes imposed by the revenue act of 1926, as amended, on admissions and dues; of stamp taxes on the issue, sale, and transfer of stock and bonds; on sales of produce for future delivery; passage tickets; playing cards; deeds of conveyance; 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 previous acts on oleomargarine, adulterated butter, renovated butter, mixed flour, filled cheese, white phosphorus matches, and cotton futures, and on sale of pistols and revolvers, and for the disposition of cases involving taxes repealed by the revenue act of 1928 and prior revenue acts. Its work includes assessments and compromises; the computation of interest; the scheduling of all refund, abatement, and uncollectible claims; all certificates of overassessment; and all abated items covered by accepted offers in compromise, in connection with all taxes administered in the Miscellaneous Tax Unit; also work of internal revenue character in connection with taxes on spirits, wines, fermented liquor, and narcotics not allocated to the Bureau of Prohibition, Department of Justice, and the Bureaus of Industrial Alcohol and Narcotics, Treasury Department.

*Collections.*—Total collections of taxes under the administration of the sales tax division amounted to \$54,450,276.40 for the year, compared with \$75,227,812 for 1931. Since the excise taxes imposed by the revenue act of 1932 were not payable until after the close of the fiscal year and the increase in the stamp taxes applied only during the last 10 days of the year, no appreciable effect was noticeable in the collections reported.

The collections from the various taxes for the current and past fiscal years are shown in the following table:

## Miscellaneous taxes collected during the fiscal years 1931 and 1932

Source	1931	1932	Increase (+) or decrease (-)
<b>Documentary stamps:</b>			
Bonds of indebtedness, capital stock issues.....	\$14,757,383.38	\$9,198,539.57	-5,558,843.81
Capital stock sales or transfers.....	25,519,972.75	17,698,129.86	-7,821,842.89
Sales of produce (future delivery).....	1,632,680.56	959,319.64	-773,360.92
Playing cards.....	4,993,559.50	4,386,830.50	-606,729.00
<b>Total.....</b>	<b>46,893,596.19</b>	<b>32,240,819.57</b>	<b>-14,732,776.62</b>
<b>Oleomargarine:</b>			
Colored.....	567,959.13	204,080.11	-363,879.02
Uncolored.....	671,828.03	525,666.72	-146,161.31
Special taxes.....	1,441,641.13	1,014,999.95	-426,641.18
<b>Total.....</b>	<b>2,681,428.29</b>	<b>1,744,736.75</b>	<b>-936,691.54</b>
Adulterated butter.....	1,233.00	21.20	-1,211.80
Renovated butter.....	3,929.43	2,941.04	-988.39
Mixed flour.....	6,124.00	5,503.80	-620.20
Filled cheese.....	536.03	870.96	+334.93
<b>Total.....</b>	<b>11,822.46</b>	<b>8,837.00</b>	<b>-2,985.46</b>
<b>Admissions:</b>			
Dues and initiation fees.....	2,778,804.09	1,858,605.97	-920,198.12
	11,477,723.20	9,204,587.04	-2,273,136.16
<b>Total.....</b>	<b>14,256,527.29</b>	<b>11,063,193.01</b>	<b>-3,193,334.28</b>
Pistols and revolvers.....	137,921.37	87,358.40	-50,562.97
Distilled spirits.....	10,432,094.49	8,703,983.27	-1,728,111.22
Narcotics.....	607,339.54	521,162.86	-86,176.68
Yachts and boats (advance collections).....		1,180.00	+1,180.00
Delinquent, under repealed laws.....	147,052.47	79,025.51	-68,026.96
<b>Total.....</b>	<b>11,324,377.87</b>	<b>9,592,690.04</b>	<b>-1,731,687.83</b>
<b>Total miscellaneous taxes.....</b>	<b>75,227,812.00</b>	<b>54,450,276.40</b>	<b>-20,777,535.60</b>

The principal decreases in the collections were \$7,823,842.89 in the tax on capital-stock sales or transfers and \$5,558,843.81 in the taxes on bonds of indebtedness and capital-stock issues.

Claims.—Adjustment of claims by the sales tax division is shown in the following table:

Claims received and disposed of by the sales tax division during the fiscal year 1932

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Sales taxes:</b>								
On hand July 1, 1931.....	322	\$775,187.57			447	\$197,505.97	41	\$12,497.34
Received.....	1,780	1,279,290.38			1,093	227,124.97	1,124	68,007.03
Reopened.....	171	198,150.52			42	85,039.81		
Allowed.....	1,370	575,924.00			1,041	306,777.49	1,016	66,298.56
Rejected.....	330	779,642.03			340	182,883.77	12	535.83
On hand June 30, 1932.....	573	897,032.44			201	20,308.29	138	18,309.98
<b>Miscellaneous stamp:</b>								
On hand July 1, 1931.....	30	340,103.30	399	\$161,164.35	73	3,617,167.73	37	29,811.99
Received.....	186	532,044.73	4,562	4,435,061.78	214	347,159.63	244	3,822,945.39
Reopened.....	3	350.17	18	299,123.63	2	10,375.16		
Allowed.....	125	91,722.33	2,501	2,167,810.21	171	3,694,654.48	201	2,920,990.15
Rejected.....	45	503,604.82	346	363,994.52	75	110,217.52	2	178.88
On hand June 30, 1932.....	46	277,264.00	2,120	2,343,635.08	43	169,800.52	18	28,660.05
<b>Spirits-narcotics:</b>								
On hand July 1, 1931.....	12	9,332.74	12	114.66	48	27,085.98	2	37.80
Received.....	376	11,676.81	146	2,751.59	140	22,903.98	195	16,868.74
Reopened.....	2	9,628.89			2	55.22		
Allowed.....	379	10,532.72	147	2,168.30	56	3,377.73	129	12,248.86
Rejected.....	11	10,846.73	9	336.05	81	38,828.70	3	81.60
On hand June 30, 1932.....	9	256.90	2	363.90	53	7,758.75	66	3,695.78
<b>Capital-stock tax:</b>								
On hand July 1, 1931.....	17	213,650.06						
Received.....	49	94,693.52			8	16,419.50	18	24,003.83
Reopened.....	20	167,563.65						
Allowed.....	33	369,926.30			8	10,089.50	18	24,003.83
Rejected.....	28	121,812.92				6,330.00		
On hand June 30, 1932.....	5	4,147.00						
<b>Total claims:</b>								
On hand July 1, 1931.....	351	1,338,282.67	411	161,281.01	568	3,841,709.68	80	39,346.83
Received.....	2,391	1,917,645.44	4,708	4,437,803.37	1,455	613,668.08	1,581	4,032,384.59
Reopened.....	196	395,721.20	18	299,123.68	46	95,468.99		
Allowed.....	1,915	1,048,122.37	2,648	2,189,978.61	1,276	4,014,929.20	1,422	4,023,441.10
Rejected.....	417	1,424,800.51	355	364,830.57	498	337,959.99	17	708.81
On hand June 30, 1932.....	633	1,178,720.43	2,131	2,343,808.96	297	197,897.56	222	47,494.61

Interest amounting to \$585,358.76 was allowed on refunds, compared with \$262,101.35 allowed in 1931. There were 211 refund and redemption claims, involving \$694,844.88, reopened during the year, as compared with 92, involving \$129,882.21, in 1931.

Credit cases.—There were 185 sales tax credit cases, totaling \$1,724,995.87, on hand at the beginning of the year; 445 cases, amounting to \$24,312.53, were received; 506 cases, aggregating \$879,841.33, were disposed of; leaving on hand at the end of the year 124 cases, amounting to \$869,467.07.

Capital stock tax.—There were received during the year 95 delinquent capital stock tax returns, involving \$21,385.41, all of which were examined and closed. This tax was repealed, effective July 1, 1926.

Assessments.—A total of \$70,986,114.28, representing 179,346 items, was approved by the commissioner on miscellaneous assessment lists, which embrace assessments of all internal-revenue taxes except those administered by the Income Tax Unit. These lists include all assessments, original and additional, of the miscellaneous internal-revenue taxes which are not collected by the sale of stamps and the additional assessments on the latter group of taxes. There were included in the lists \$19,269,269.19, representing 23,992 additional assessments, resulting from office audit and field investigations. The amount to

interest paid and assessed on the miscellaneous tax lists totaled \$1,804,978.71.

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

Offers in compromise received and disposed of during the fiscal years 1931 and 1932

	1931		1932	
	Number	Amount	Number	Amount
On hand at beginning of year.....	2,870	\$398,876.00	3,345	\$301,290.61
Received during year.....	15,775	797,833.73	8,002	399,535.05
Total to be disposed of.....	18,645	1,196,714.82	11,347	791,125.66
Accepted.....	14,706	716,493.13	9,189	495,277.41
Rejected.....	540	80,987.80	279	131,221.41
Withdrawn.....	62	8,044.68	347	48,349.11
Total disposed of.....	15,908	805,424.21	9,815	674,847.93
On hand at end of year.....	3,345	391,290.61	1,532	116,277.73

Oleomargarine.—There were produced during the year 4,636,218 pounds of colored and 210,706,042 pounds of uncolored oleomargarine, compared with 8,846,975 pounds of colored and 268,926,049 pounds of uncolored oleomargarine in 1931, a decrease of 47.59 per cent and 21.65 per cent, respectively. (See pages 100 and 101 for additional statistics.)

On July 1, 1931, there were 64 oleomargarine manufacturers in business. Two new companies commenced business during the year and 12 closed, leaving 54 in business June 30, 1932. There were 17,489 manufacturers' and wholesale dealers' returns received, and 17,043 were examined during the year.

During the year 1,666,182 pounds of colored oleomargarine were withdrawn free of tax for export, compared with 1,945,501 pounds during the preceding year. There were withdrawn tax-free for use of the United States 910,749 pounds of colored oleomargarine during the year, compared with 1,338,469 pounds the preceding year.

Adulterated butter.—There was but one registered manufacturer of adulterated butter engaged in business during the year.

Process or renovated butter.—Four manufacturers of process or renovated butter, who were in business during the year, produced a total of 1,124,299 pounds of process or renovated butter, compared with 1,499,041 pounds in 1931.

Mixed flour.—Twenty-three makers, packers, or repackers of mixed flour engaged in business during the year made, packed, or repacked a total of 21,342,549 pounds of mixed flour, compared with 24,226,349 pounds in 1931.

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

Playing cards.—There were 78 manufacturers, repackers, or importers of playing cards registered during the year. They manufactured, repacked, or imported a total of 61,306,258 packs of cards, compared with 44,138,043 packs in 1931.

## Tobacco division

The tobacco division is responsible for the administration of the laws relating to the manufacture and sale of and payment of taxes imposed by the revenue act of 1926 on tobacco, snuff, cigars, and cigarettes, and cigarette papers and tubes; to removal of tobacco products tax-free for use of the United States; and without payment of tax for export or for shipment to a possession of the United States; and for (sea stores) consumption beyond the jurisdiction of the internal revenue laws of the United States; also the law relating to the purchase and sale of leaf tobacco.

**Collections.**—Collections from tobacco taxes amounted to \$398,578,-618.56 for the year, a decrease of \$45,697,884.06, or 10.29 per cent, compared with the previous year. Tobacco taxes collected represent 25.59 per cent of the total internal revenue collected in 1932, compared with 18.30 per cent for the previous year. The collections from the taxes on the various manufactures of tobacco for the current and the preceding fiscal year are shown in the following table:

Tobacco taxes collected during the fiscal years 1931 and 1932

Source	1931	1932	Increase (+) or decrease (-)	
			Amount	Per cent
<b>Cigars (large):</b>				
Class A.....	\$7,576,765.75	\$7,576,554.59	-\$211.16	-(?)
Class B.....	863,360.13	212,642.05	-750,718.08	-77.93
Class C.....	8,088,400.86	5,555,852.16	-2,532,557.70	-31.31
Class D.....	1,135,683.84	728,872.48	-406,808.36	-35.82
Class E.....	281,250.78	133,753.22	-127,492.54	-48.80
<b>Total.....</b>	<b>18,025,467.34</b>	<b>14,207,679.50</b>	<b>-3,817,787.84</b>	<b>-21.18</b>
<b>Cigars (small):</b>				
.....	270,644.10	226,508.98	-44,135.12	-16.31
<b>Cigarettes (large):</b>				
.....	45,815.54	31,659.71	-14,155.83	-30.90
<b>Cigarettes (small):</b>				
.....	358,915,187.84	317,833,080.02	-41,382,107.82	-11.53
<b>Tobacco, manufactured:</b>				
.....	58,376,942.03	58,030,155.75	-346,786.28	-.59
<b>Snuff:</b>				
.....	7,190,466.16	6,846,301.59	-344,164.47	-4.79
<b>Total.....</b>	<b>65,567,408.19</b>	<b>64,876,457.44</b>	<b>-690,950.75</b>	<b>-1.05</b>
<b>Leaf tobacco sold:</b>				
.....	10,163.10	2,730.06	-7,423.04	-78.11
<b>Cigarette papers:</b>				
.....	1,437,929.87	1,645,241.95	+207,241.98	+14.41
<b>Cigarette tubes:</b>				
.....	3,826.44	55,260.90	+51,434.46	+1,344.19
<b>Grand total.....</b>	<b>444,276,502.62</b>	<b>398,578,618.56</b>	<b>-45,697,884.06</b>	<b>-10.29</b>

<sup>1</sup> Less than one-hundredth of 1 per cent.

The taxes on small cigarettes, the principal source of the tobacco tax collections, amounted to \$317,533,080.02, a decrease of \$41,382,-107.82, or 11.53 per cent, compared with the previous year, and represents 79.66 per cent of the total tobacco collections during 1932, as compared with 80.78 per cent for the previous year. Principal decreases in collections from the taxes on the other classes of manufactures were \$3,817,787.84 on large cigars, \$346,786.28 on manufactured tobacco, and \$344,164.47 on snuff. The collections of taxes on cigarette papers and tubes amounted to \$1,645,241.95 and \$55,260.90, increases of \$207,241.98 and \$51,434.46, respectively, compared with the previous year.

**Cigarette papers and tubes.**—Taxes were collected in 1932 on 8,007,826 packages of cigarette papers of domestic manufacture and on 119,645,072 packages of cigarette papers imported from foreign countries, an increase of 6,312,289 packages and a decrease of 3,052,506 packages, respectively, as compared with the previous year; and on 135,980,500 cigarette tubes of domestic manufacture and 140,596,150 cigarette tubes imported from foreign countries, increases of 117,932,800 and 139,623,152, respectively, as compared with the previous year. There were removed from the place of manufacture and imported during the year 1,018,676,818 and 242,599,233 packages, respectively, of cigarette papers containing not more than 25 papers each which were not subject to tax, increases of 906,214,769 and 143,568,801 packages, respectively, as compared with the previous year. There were also removed during the year from the place of manufacture 13,865,050 cigarette tubes exempt from tax for use by cigarette manufacturers and for use in the manufacture of medicinal cigarettes, a decrease of 25,551,000 cigarette tubes compared with the previous year.

**Tax-free products for use of United States.**—There were 426 permits issued during the year for removal of tobacco products tax-free for use of the United States, covering 8,126,000 cigarettes and 213,021 pounds of manufactured tobacco, as compared with 654 permits covering 12,618,000 cigarettes and 171,719 pounds of manufactured tobacco during the fiscal year 1931.

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

Claims received and disposed of by the tobacco division during the fiscal year 1932

	Refund		Redemption		Abatement		Uncollectible		Drawback		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
On hand July 1, 1931.....			54	\$30,015.87	9	\$5,023.83				7	\$24,039.22
Received.....	23	\$3,440.09	63	\$468,102.40	81	\$4,397.85	7	\$15,256.22	78	\$300,725.54	
Allowed.....	17	\$1,782.46	712	\$99,450.82	65	\$19,944.21	5	\$8,645.66	79	\$307,178.89	
Rejected.....	2	25.36	14	7,723.10	14	2,177.60	2	10.66			
On hand June 30, 1932.....	4	\$1,622.27	42	\$1,001.35	11	\$7,302.87			4	\$28,481.69	

<sup>1</sup> In addition, interest in the amount of \$27.38 was allowed.

An analysis of claims for redemption of stamps allowed shows that the value of stamps spoiled or rendered useless which were redeemed amounted to \$289,026.43; those for which the owner alleged that he had no use amounted to \$109,741.52, which included \$101,809.50 value of stamps of old series that were held by manufacturers January 1, 1932, when stamps of series 102 were issued under act of March 3, 1931 (Public, No. 828, 71st Congress), and \$675.87, value of stamps of series 102 which were affixed to products withdrawn from the market, removed and presented for redemption under regulations promulgated in Treasury Decision 4330, approved December 31, 1931, under the above-mentioned act. There was an increase in the number and a material increase in the amount of claims for drawback received and allowed compared with the previous year.

**Tobacco sea stores.**—Withdrawals of tobacco products without the payment of tax as sea stores for consumption beyond the jurisdiction of the internal-revenue laws of the United States were made during

the year by 35 manufacturers under Regulations 76 revised. There were 2,340 pounds of tobacco and snuff, 119,615,800 small cigarettes, and 3,000 large cigarettes accounted for as delivered direct to vessels; and 20,772 pounds of tobacco and snuff, 8,500 large cigars, and 239,263,000 small cigarettes delivered to bonded tobacco sea stores warehouses. There were 18 such warehouses in operation at the close of the year and there were 21,463 pounds of tobacco and snuff, 21,000 large cigars, 238,878,600 small cigarettes accounted for as delivered from these warehouses direct to vessels.

*Statistics.*—Data concerning the manufacture and tax payment of tobacco products are shown in Tables 17 to 34 on pages 74 to 97; concerning tax collections in Table 1 on pages 42 to 45, in Table 2 on pages 56, 58, 60 and 62, in Table 3 on page 64, and in Tables 8 and 9 on page 68.

#### *Appeals and review section*

The appeals and review section holds hearings in cases arising under the various tax laws administered by the Miscellaneous Tax Unit, renders on request from the heads of divisions opinions on 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, although a large number involve the various excise taxes, such as documentary stamp, sales, and taxes on admissions and dues. During the year the appeals and review section held 424 hearings, prepared 393 formal opinions on cases in which hearings had been held or on which formal opinion had been requested by the heads of divisions, and reviewed 379 claims for refund and abatement and 4,001 estate and gift tax cases resulting in certificates of overassessment. There were 168 memoranda to the commissioner recommending certain changes in 60-day letters routed through this section for approval.

There was a total of 124 cases on hand at the close of the year, of which number 50 were held for hearings, 19 awaited further evidence from taxpayers, 4 were held awaiting supplemental reports from the field, 21 awaited reports from the securities section, valuation division, of the bureau, and 30 were under consideration.

Considerable time was devoted during the latter part of the year to the consideration of regulations and various questions relating principally to the amendment of the law pertaining to estate tax contained in, and to the additional estate tax, gift tax, sales, and other miscellaneous taxes imposed by, the revenue act of 1932.

Many of the cases in which hearings were held by this section during the year were finally disposed of by closing agreements under section 606 of the revenue act of 1928. Every effort consistent with the protection of the revenue has been made to settle cases so that further review would not be necessary either by the Board of Tax Appeals or the courts.

## 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; the handling of cases involving the seizure and sale of real estate by collectors of internal revenue under distraint proceedings; issuing internal-revenue stamps; and compiling statistics for officials of the Treasury Department and the public.

The division also is charged with the duty of preparing, in conjunction with the Income Tax Unit, the procedure for the preliminary examination in collectors' offices of about 2,150,000 corporation and individual income-tax returns and the procedure for the intensive audit of the smaller individual income-tax returns.

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 deputy commissioner. The division is divided into five sections, as follows: Office procedure, field procedure, revenue accounts, statistical, and stamp.

There was filed in collectors' offices during the fiscal year 1932 a total of 5,069,594 tax returns, compared with 5,626,978 tax returns filed during the fiscal year 1931, a decrease of 557,384. There were 4,528,335 income-tax returns filed during the fiscal year 1932, compared with 5,027,739 income-tax returns filed during the fiscal year 1931, a decrease of 499,404.

A total of 8,103,030,260 revenue stamps, valued at \$441,150,316.28, was issued to collectors of internal revenue and the Postmaster General, compared with 8,605,729,527 stamps, valued at \$496,615,229.65, issued during the fiscal year 1931.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited in their accounts, amounted to \$16,200,288.40. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale.

During the year 172,354 income-tax returns were investigated and 5,380,321 information returns were verified. At the close of business June 30, 1932, there were outstanding in the 64 collection districts for field investigation 9,587 income-tax returns for 1931 and prior years, compared with a total of 9,612 as of June 30, 1931. The number of information returns on hand June 30, 1932, was 1,431,052, compared with 1,863,436 as of June 30, 1931. On June 30, 1932, there were 21,056 warrants in the hands of the collectors' field forces for collection, compared with 15,352 as of June 30, 1931.

During the fiscal year 1932 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. Approximately 267,000 returns on Form 1040 for the year 1930 filed in 1931 were assigned to collectors' offices for audit. At the end of the fiscal year 1932 there were 16,495 of these cases remaining on hand in collectors' offices.

Collectors of internal revenue during the fiscal year transmitted to the bureau or otherwise disposed of 105,427 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 1,037, compared with 872 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 1931 was 135,071. There was, therefore, a decrease in the claims work during the fiscal year 1932 amounting to 29,644 claims.

During the year a total of 48,572 warrants for distraint was served by deputy collectors of internal revenue, which resulted in the collection of \$25,395,182. An average of 1,549 deputy collectors made a total of 228,157 revenue-producing investigations, including the serving of warrants for distraint, compared with 239,658 revenue-producing investigations, including the serving of warrants for distraint, made by an average of 1,554 deputy collectors for the preceding fiscal year. The total amount collected and reported for assessment by field deputy collectors was \$43,599,828, whereas the total collections and assessments for the previous fiscal year amounted to \$63,411,825. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 144 and \$28,152, respectively, as compared with 156 and \$40,812, respectively, for the fiscal year 1931.

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 1932, \$927,422, an average of \$231,852 per agent.

Special attention has been given by collectors of internal revenue to the discovery of the various classes of delinquent taxes. That this work has been highly productive of revenue is evidenced by the fact that the tax collected and reported for assessment as the result of these investigations during the fiscal year 1932 amounted to \$11,492,603.

During the year the supervisors of accounts and collections submitted 117 reports covering their examinations of the accounts of collectors of internal revenue, compared with 122 reports submitted during the fiscal year 1931. Every collector's office was examined at least once, with the exception of the district of Hawaii and the second district of New York, and all but 15 offices were examined twice.

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 compiled 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, and of the quantities of these articles withdrawn for consumption or sale, based on the corresponding stamp sales for the month. These statements are considered as particularly valuable to the several trades or industries concerned.

#### *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. The procurement of space for collectors' offices and branch offices also is handled by this division.

At the beginning of the fiscal year 1932, there was in the Internal Revenue Collection Service a total authorized force, including collectors, of 4,750 employees, at an annual salary rate of \$10,460,840. At the close of the fiscal year there was a total authorized force, including collectors, of 4,726 employees, at an annual salary rate of \$10,363,260—a net reduction of 24 in the total number of positions and \$97,580 in annual salary rate. The net reduction made in the authorized force during the year is small compared with previous years and is attributable to the very limited number of separations occurring during the year. The more substantial reduction in the annual salary rate is accounted for by the reversion of the 24 positions, the fact that no administrative promotions were made during the year, and the fact that appointments to fill vacancies occurring in key positions were made at the minimum salary of the appropriate grades.

During the year a total of \$65,733.56 was expended for the employment of temporary help in collectors' offices, compared with \$78,331.11 during the preceding fiscal year, a decrease of \$12,597.55.

In administering the personnel of the several collection districts, the provisions of the classification act of 1923, the amendatory acts of May 28, 1928, and July 3, 1930, 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 \$270,593.51 was expended for the rental of quarters for collectors' offices and branch offices, compared with \$294,101.08 during the preceding fiscal year. The decrease of \$23,507.57 was brought about by the removal of certain offices from commercial to Federal space and, in certain instances, through reductions in rental under existing leases.

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 duty 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 64 collectors of internal revenue and 38 internal-revenue agents in charge, including internal-revenue salary payments made by the collector of customs, San Juan, P. R., 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 1,236 monthly accounts of collectors of internal revenue and internal-revenue agents in charge, including internal revenue salary payments made by the collector of customs, San Juan, P. R., together with 46,342 supporting vouchers, in addition to which 2,785 expense vouchers of employees and 8,009 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.

#### OFFICE OF THE GENERAL COUNSEL

The activities of the general counsel's office embrace the whole field of Federal taxation in connection with the following: Cases in suit (criminal and civil); the review and final disposition of refunds, credits, and abatements in excess of \$10,000; cases involving all kinds of tax and administrative matters referred by the Secretary or Assistant Secretary of the Treasury, by the Commissioner of Internal Revenue or the assistant to the commissioner, by the heads of the various administrative units of the bureau; and the preparation, revision, and publication of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the bureau officials and employees. 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 representing the commissioner before the United States Board of Tax Appeals in all cases in which petitions are filed for the redetermination of proposed deficiencies in income, profits, estate, and gift taxes. Since the organization of the board appeals have been taken from approximately one-third of all deficiencies proposed by the commissioner. During this fiscal year, 7,618 such appeals were filed with the board. At the close of this fiscal year, 20,469 cases, involving proposed deficiencies aggregating \$707,265,709.56 in amount, were pending undetermined.

This division prepares the pleadings of the commissioner, tries the cases before the board at Washington and in the field, and briefs them for the board. In each case in which the decision of the board is adverse to the commissioner, the appeals division prepares and submits to the general counsel a recommendation as to whether the board decision is to be accepted or an appeal taken therefrom. Petitions for the review of board decisions in appellate courts, when approved by the general counsel and authorized by the Department of Justice, are handled by the appeals division in cooperation with the Department of Justice, and petitions for review filed by taxpayers are defended with the same cooperation. Similar responsibility and procedure obtain in all cases of petitions to the Supreme Court of the United States for writs of certiorari.

The work of the appeals division includes the settlement of cases by agreement whenever practicable, without hearings before the

board. This is done in most of the cases in cooperation with the special advisory committee in the bureau. Approximately 54 per cent of all cases filed with the board are now settled by agreement.

Cases before the United States Board of Tax Appeals; number filed and closed during the fiscal years 1928-1932

Cases	1928	1929	1930	1931	1932
Filed	10,262	5,458	4,369	11,726	7,018
Closed:					
By dismissal, consolidation, etc.	1,525	1,306	991	840	1,532
By decision on merits	2,085	1,735	1,533	1,329	1,143
By agreed settlement	3,479	6,013	4,367	4,350	5,707
Total	7,089	9,108	6,901	6,528	8,382
Pending	21,639	18,301	16,035	21,233	20,469

<sup>1</sup> Includes reopened cases.

Amounts involved in cases before the United States Board of Tax Appeals during the fiscal year 1932

Cases	Amount involved
Pending, July 1, 1931	\$706,142,422.99
Filed	184,281,526.75
Total	890,423,949.74
Closed	183,158,240.18
Pending, June 30, 1932	707,265,709.56

Number of tax years, and amount involved for each year, in cases filed with the United States Board of Tax Appeals during the fiscal year 1932

Tax year	Number of tax years	Amount	Tax year	Number of tax years	Amount
1916	8	\$152,785.97	1925	219	\$6,174,919.42
1917	17	1,050,254.80	1926	331	7,224,549.86
1918	61	1,219,360.23	1927	1,018	19,239,431.69
1919	58	980,430.19	1928	1,750	74,656,562.35
1920	119	2,683,958.97	1929	5,311	60,344,440.31
1921	49	632,448.83	1930	371	3,644,461.12
1922	97	1,287,395.49	1931	9	99,722.24
1923	103	2,259,161.72			
1924	171	2,283,656.60		9,600	184,281,526.75

Status of cases pending before the United States Board of Tax Appeals, June 30, 1932

Issue not yet joined	797
Issue joined and ready for trial:	
On reserve calendar	902
On general calendar	11,084
On circuit calendar	4,885
Tried and awaiting decision	16,871
Decided and subject to appeal	1,103
Total	882
Total	19,653

Status of cases in the appellate courts on appeal from decisions of the United States Board of Tax Appeals<sup>1</sup>

	Number
Pending at the beginning of the fiscal year.....	707
Appealed during the fiscal year:	
By commissioner.....	159
By taxpayers.....	425
By both.....	33
	617
	1,324
Closed during the fiscal year:	
Commissioner sustained.....	263
Taxpayer sustained.....	148
Modified.....	65
	476
Pending at the close of the fiscal year:	
Appealed by the commissioner.....	156
Appealed by taxpayer.....	628
Appealed by both.....	64
	848
Cross appeals reported twice.....	32
	816

Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1932

	Number
Cases closed during the fiscal year:	
By dismissal, consolidation, etc.....	1,532
By decision on merits.....	1,143
By agreed settlement.....	5,707
	8,382
General results:	
Commissioner sustained.....	2,265
Taxpayer sustained.....	2,272
Modified.....	3,840
Consolidated.....	5
	8,382

Number of cases	Deficiencies proposed	Deficiencies approved	Overpayments approved
1 5,707	\$150,142,525.32	\$41,328,822.92	\$5,524,057.45
2 2,675	24,015,714.86	12,840,452.88	889,918.00
8,382	183,158,240.18	54,169,275.78	6,413,975.41

<sup>1</sup> Number of cases closed by agreed settlement.  
<sup>2</sup> All other cases closed.

*Interpretative division*

This division considers questions of law arising under the several internal revenue statutes imposing income, profits, estate, gift, legacy, admissions and dues, excise, oleomargarine, tobacco, special stamp, telegraph and telephone, and transportation taxes. It also considers cases arising under section 104 of the revenue act of 1932, section 104 of the revenue act of 1928, and section 220 of prior revenue acts, taxing corporations formed or availed of to prevent the imposition of the surtax on shareholders by permitting gains and profits to accumulate, as well as questions of procedure arising in connection with administration of internal revenue laws, including

<sup>1</sup> Covers cases in the 10 Circuit Courts of Appeals, the Court of Appeals of the District of Columbia, and the United States Supreme Court.

the preparation of the regulations made under such statutes, and of Treasury decisions; and it passes upon all matter proposed for publication in the Internal Revenue Bulletin.

The following table shows in some detail the work done in the course of the fiscal year 1932 by this division, including a limited analysis of the character of the cases on hand at the close of the year:

*Cases received and disposed of during the fiscal year 1932*

On hand July 1, 1931.....	325
Received during the year.....	1,993
Disposed of during year.....	1,956
Remaining June 30, 1932:	
Involving one or more tax years.....	208
Not involving tax years (administrative law, etc.).....	154
	362

In addition to the formal consideration and action in the cases above noted a vast amount of special and miscellaneous work has been done, concerning which a statistical summary is impossible.

In the practice of the office specific inquiries received from the Secretary of the Treasury, or the Assistant Secretary of the Treasury, from the several branches of the bureau and from outside correspondents are submitted to this division for opinion. These are answered in the form of memoranda or letters as may be necessary. In addition, proposed letters, mimeographs, and memoranda prepared elsewhere in the bureau are often submitted for review and comment, and these are treated as the facts may warrant.

*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 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 the prosecution of such criminal cases and appeals therein; (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) preparation of opinions as to whether cases that had been closed by agreement under section 606 of the revenue act of 1928, and similar provisions of other revenue acts, should be reopened because of "fraud or malfeasance, or misrepre-

<sup>1</sup> 70 of the "tax-year cases" are in the hands of the attorneys of this division assigned to the audit review division of the Income Tax Unit.

sentation of a material fact"; and (9) consideration of claims for reward under section 3463 of the Revised Statutes.

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 1,154 cases. New cases to the number of 1,552 were received, making a total of 2,706 cases under consideration during the year. The number of cases disposed of was 1,773, leaving 933 pending June 30, 1932. There was, therefore, a net decrease of 221 in cases pending at the close of the year. Special effort was made 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.

The following table shows the work of the division during the fiscal year 1932:

*Cases received and disposed of by the penal division during the fiscal year 1932*

	Interpre- tative	Law	Total
Pending July 1, 1931:			
Income tax.....	778	312	1,090
Miscellaneous tax.....	31	33	64
Total.....	809	345	1,154
Received:			
Income tax.....	1,025	444	1,469
Miscellaneous tax.....	22	61	83
Total.....	1,047	505	1,552
Total to be disposed of.....	1,856	850	2,706
Closed:			
Income tax.....	1,231	433	1,664
Miscellaneous tax.....	38	71	109
Total.....	1,269	504	1,773
Pending June 30, 1932:			
Income tax.....	572	323	895
Miscellaneous tax.....	15	23	38
Total.....	587	346	933

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:

<i>Number of cases</i>	
Pending July 1, 1931.....	682
Commenced during fiscal year 1932.....	625
Terminated during same period.....	774
Pending June 30, 1932.....	533

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, 1932, as follows: Pending July 1, 1931, 114; presented during year, 170; disposed of during year, 94; pending July 1, 1932, 190. Of the 94 claims disposed of, 40 were rejected and 54 were allowed in a total sum of \$77,091.72. The 190 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, 32 informal claims were disposed of during the fiscal year ended June 30, 1932, 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 190 formal claims shown above as pending on July 1, 1932, there were also pending on that date 56 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 priority of liens 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.

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

Cases received and disposed of during the fiscal year 1932<sup>1</sup>

	Number
Pending July 1, 1931:	
In court (exclusive of lien cases).....	3,069
Not pending in court.....	210
Lien cases in court.....	637
Total.....	3,916
Received during the year:	
Suits by taxpayer.....	862
Lien suits.....	831
Cases for the United States.....	157
Total.....	1,850
Total to be disposed of.....	5,766
Closed during the year:	
Lien cases.....	500
Other cases.....	1,150
Total.....	1,650
Pending June 30, 1932.....	4,116

Civil cases pending at the beginning and end of the fiscal year 1932<sup>1</sup>

	Pending	
	July 1, 1931	July 1, 1932
For suit by the United States.....	210	185
Pending in district courts.....	2,029	2,009
Involving liens.....	637	968
Pending in circuit courts of appeals.....	115	115
Pending in Court of Claims.....	769	737
Pending in Supreme Court.....	15	21
Pending payment of judgment claims.....	32	60
State court and miscellaneous.....	58	21
Total.....	3,916	4,116

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

Offers in compromise of pending suits received during the year numbered 95. Compromise cases disposed of, including those pending at the beginning of the fiscal year, numbered 64, 38 of which were accepted and 26 were rejected. The total amount of taxes claimed in these compromises was \$2,125,416.72, and \$517,382.46 was accepted in lieu thereof.

The number of cases tried or decided during the fiscal year are shown in the following table. It will be observed that the total number of decisions exceeds the total number of cases tried. This discrepancy is due to the fact that a case may be tried in one year but not decided until a subsequent or later year.

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

Tax cases tried and decided by the Federal courts, fiscal year 1932

Court	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for Government and partly against Government	
District courts.....	236	148	77	15	210
Circuit courts of appeals.....	57	72	14	7	93
Court of Claims.....	107	84	20	8	112
Supreme Court.....	13	12	7	-----	19
Total.....	413	316	118	30	404

The work of the division for the fiscal year 1932 in bankruptcy and receivership cases is summarized as follows:

Bankruptcy and receivership cases closed during the fiscal year 1932

Cases pending July 1, 1931.....	1,355
Cases closed during year.....	752
Cases pending June 30, 1932.....	1,869

In the 752 cases closed relating to bankruptcy and receivership, claims were filed in the amount of \$5,901,008.76, and the sum of \$890,487.32 was collected.

Review division

The prime function of this division during the fiscal year 1932 was the review of cases in which other bureau agencies proposed for allowance the larger overassessments of income, excess and war profits, and estate taxes, and the review of sundry miscellaneous tax refund allowances. As in prior years, this division has also prepared the formal reports to the Joint Committee on Internal Revenue Taxation required by section 710 of the revenue act of 1928 in cases involving overpayments of income, war profits, excess profits, estate or gift taxes in excess of \$75,000. In addition, this division has analyzed every overassessment of taxes of the types just named in excess of \$20,000 and prepared the written public decision on each such allowance, as provided for in Treasury Decision 4264 (C. B. VIII-1, 93) and the Executive order of March 14, 1929. These decisions are issued whether the overassessment involve a refund, a credit, or an abatement of unpaid assessments and include overassessments based upon orders by the courts or the Board of Tax Appeals.

While this division during the fiscal year 1932 maintained no force devoted regularly to the original disposition of cases, a number of cases were considered and settlements effected in advance of computation of the overassessments or deficiencies and the preparation of the certificates of overassessment or stipulation, sometimes involving large amounts of tax. Such a case, for example, would be the settlement of litigation involving a refund or deficiency through recomputation of the tax liability and termination of the litigation by stipulation. The division participated in the effort to settle other types of cases through attending conferences conducted by other bureau agencies.

Taxpayers were regularly afforded conferences when requested, particularly upon notice given them in cases when it was proposed to disallow part or all of the overassessment proposed. During this fiscal year about 125 such hearings were held in this division.

During the fiscal year 1932 the division disposed of 2,065 overassessment cases, distributed as follows:

Overassessment cases received and disposed of and amounts involved during the fiscal year 1932

	Estate and miscellaneous tax	Income tax	Total
On hand July 1, 1931	111	238	349
Received to July 1, 1932	873	1,015	1,888
Total	984	1,253	2,237
Disposed of during year	934	1,181	2,065
On hand July 1, 1932	50	122	172
Amounts involved			
Claimed by taxpayer	\$68,919,739.25	\$119,560,268.66	\$188,580,007.91
Approved by review division	91,182,620.12	82,158,359.41	173,341,019.53

There were 33 miscellaneous tax cases received, which were all disposed of during the year.

In the annual report for last year it was noted that the division had received 700 cases for review, involving overassessments of income and profits taxes in amounts between \$10,000 and \$20,000, of which 629 were disposed of during that year. This type of case was forwarded to the division pursuant to commissioner's order of July 1, 1930, which was revoked by the commissioner as of October 7, 1931. Of the 71 such cases pending here on July 1, 1931, and the 195 additional cases received after June 30, 1931, a total of 266 cases, all but 3 were disposed of during the fiscal year 1932.

An analysis of the various cases approved here during this fiscal year discloses the following statistics:

Public decisions promulgated under Treasury Decision 4264 during the fiscal year 1932, by months

Month	Decision No.	Income-tax cases		Estate and miscellaneous tax cases	
		Number	Amount approved	Number	Amount approved
July	2220-2300	52	\$6,135,003.89	38	\$3,006,117.47
August	2310-2315	38	8,772,244.35	118	17,755,599.54
September	2516-2628	48	6,769,493.89	65	6,911,903.30
October	2629-2763	56	6,458,474.59	79	10,357,776.91
November	2764-2804	50	8,818,308.36	51	7,076,691.39
December	2855-2964	45	3,871,014.12	45	4,001,400.00
January	2965-3083	62	8,217,460.99	72	8,024,457.48
February	3090-3180	46	4,291,212.21	45	2,571,440.06
March	3181-3361	67	8,086,503.50	114	12,983,049.68
April	3362-3489	44	5,736,800.14	64	11,289,735.26
May	3490-3613	47	9,482,189.00	77	9,157,528.53
June	3614-3708	51	6,642,997.26	44	4,331,064.15
Total for the fiscal year		657	\$9,181,606.92	832	99,558,125.87
Abatements			42,915,060.57		95,052,344.59
Credits			15,011,485.20		
Refunds			24,872,760.34		4,605,584.01
Unadjusted			362,451.81		207.27

The difference between the total of \$173,341,019.53 approved in all cases reviewed and the above total of \$182,739,942.79 as shown in the public decisions is attributable in part to delayed application of credits and in part to cases pending before the joint committee during the 30-day period not yet expired on June 30, and to uncompleted final scheduling of allowances.

Administrative division

The activities of the administrative division include the review of offers in compromise and the holding of conferences on difficult and complicated, or protested cases. The division is charged with the supervision of the personnel, library, manuscripts, mail, and records; it 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 compromise section was transferred from the civil division and made a part of the administrative division as of July 1, 1931. It is directly charged with the responsibility of handling all offers submitted to compromise income and miscellaneous taxes, except offers involving the compromise of criminal or fraud cases. It is also charged with legal problems arising in the collecting of taxes from taxpayers who have made an assignment of assets for the benefit of creditors and from the estates of deceased taxpayers. Penalty and interest compromise cases prepared in the Income and Miscellaneous Tax Units with recommendation of acceptance are reviewed by the compromise section and recommendations thereon made to the commissioner's office.

Report of cases handled in compromise section during the fiscal year 1932

Cases	Insolvent compromises <sup>1</sup>	Decedents' estates, assignments, etc. <sup>2</sup>	Liquor cases	Interest and delinquency penalty compromise
Pending July 1, 1931	921	372	6	8
Closed during year	1,966	349	2	10,301
Pending June 30, 1932	670	549	4	

<sup>1</sup> Of the 1,966 cases closed, 1,116 offers in compromise were accepted in the sum of \$3,866,707.96 for assessments aggregating \$11,323,077.07; 775 were rejected; and 75 were disposed of by transfer and otherwise.

<sup>2</sup> In the 349 cases closed, claims were filed in the amount of \$1,423,246.06, and the sum of \$795,122.27 was collected.

## BUREAU AND FIELD PERSONNEL

The following table shows the number of employees in the Internal Revenue Service on June 30, 1932, compared with the number in the service at the end of the preceding fiscal year:

*Number of employees in the Internal Revenue Service June 30, 1931 and 1932*

	June 30, 1931	June 30, 1932	Increase (+) or de- crease (-)
Employees in Washington.....	3,481	3,407	-54
Collectors' offices.....	4,699	4,666	-33
Internal revenue agents' forces:			
Income and estate taxes.....	3,472	3,441	-31
Miscellaneous and sales taxes.....	4	4	
Supervisors of accounts and collections.....	34	34	
Intelligence force.....	142	143	+1
Field force (General Counsel's office).....	20	20	
Stamp agent.....	1	1	
Total.....	11,833	11,716	-117

<sup>1</sup> Exclusive of 2 temporary employees.

Under the provisions of the retirement act 13<sup>4</sup> classified employees over 70 years of age were retained in the service; 22 were retired on annuity, 17 of whom were retired on account of total disability.

Respectfully,

DAVID BURNET,  
*Commissioner of Internal Revenue.*

HON. OGDEN L. MILLS,  
*Secretary of the Treasury.*

<sup>4</sup> These 13 employees were retired July 1, 1932, under the provisions of the economy act.

## STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories

DISTRICT	Income tax			Estate—transfer of estates of decedents	Nonbeverage spirits distilled from—		Distilled spirits and alcoholic beverages			
	Corporation	Individual	Total		Fruit, per gallon, \$1.10	Other materials, per gallon, \$1.10	Beverage spirits distilled from fruit and other materials, per gallon, \$6.40	Rectified spirits of wines, per gallon, 30 cents	Spirits for export, stamps, each, 5 and 10 cents	Bottled in-bond spirits, case stamps, each, 10 cents
Alabama	\$1,005,366.79	\$1,257,656.67	\$2,263,023.46	\$258,703.17						
Arizona	359,823.80	408,328.63	768,152.43	7,200.12						
Arkansas	761,786.01	277,001.84	1,038,787.85	8,163.21						
First California	19,487,477.26	10,399,149.68	29,886,626.92	831,047.37						\$80.00
Sixth California	14,520,615.91	17,182,045.25	31,702,661.16	1,161,609.84		\$109,560.07				4.00
Colorado	3,081,692.46	2,066,216.62	5,147,909.08	52,166.89			16,153.70			
Connecticut	8,963,190.68	10,092,428.72	19,055,619.40	852,142.00			80.00			
Delaware	11,710,164.83	3,522,007.23	15,232,172.06	708,881.42						
Florida	1,054,271.33	3,483,810.28	4,538,081.61	1,244,687.80						
Georgia	2,471,085.04	1,714,504.10	4,185,589.14	50,968.04						
Hawaii	2,383,318.42	965,690.68	3,348,999.08	364,327.61		2,719.09				
Idaho	567,585.43	97,810.91	665,396.34	440.75			1.10			
First Illinois	62,223,692.73	35,543,461.19	97,767,063.91	2,213,425.46			419,509.81			
Eighth Illinois	2,399,953.45	1,293,994.33	3,693,947.78	54,020.87			1,112,693.37			
Indiana	6,851,682.80	4,039,823.12	10,891,505.92	366,828.02			506,301.04			
Iowa	3,929,631.70	2,298,506.75	6,228,138.45	95,735.20						
Kansas	3,341,825.76	1,523,091.02	4,864,916.78	97,030.28			97.23			
Kentucky	3,622,467.95	2,096,227.85	5,718,695.80	92,544.69			507,206.33			18,672.00
Louisiana	3,745,354.48	1,473,777.62	5,219,132.10	345,744.31			265,761.32			
Maine	2,246,033.15	1,692,828.35	3,938,861.50	347,252.05						
Maryland, including Dist. of Columbia	15,465,583.30	13,807,141.84	29,272,725.14	1,780,024.16			305,865.45			1,000.00
Massachusetts	23,483,806.88	21,591,510.23	45,075,317.11	2,075,348.26			305,942.29	\$4,486.98	\$24.50	60.00
Michigan	38,994,802.88	16,245,223.45	55,240,026.33	1,692,013.25			73,000.88			
Minnesota	8,921,586.96	4,345,711.39	12,967,298.35	703,629.25			38,090.33			
Mississippi	520,548.51	255,607.62	776,156.13	23,321.71						
First Missouri	12,981,084.95	6,045,542.70	19,026,627.65	566,338.37			239,400.60			640.00
Sixth Missouri	4,617,914.99	2,626,806.21	7,244,721.20	100,847.02			24,995.41			1,888.13
Montana	368,867.89	383,858.40	752,726.29	85,835.15						
Nebaska	1,824,109.20	1,206,077.25	3,030,186.45	34,508.49						
Nevada	601,566.11	437,533.74	1,039,099.85	12,782.91						
New Hampshire	634,678.65	832,504.39	1,467,083.04	38,512.51						
First New Jersey	3,055,100.86	4,093,496.39	7,148,657.25	5,527,012.98			506.94			
Fifth New Jersey	18,510,638.73	17,148,985.95	35,659,624.68	3,372,223.64			984,347.71			20
New Mexico	151,876.13	203,826.05	355,702.18	3,394.13						

First New York	8,299,291.06	12,241,702.50	20,540,993.56	2,669,866.36			49,170.20			746.00
Second New York	121,232,071.86	73,574,382.96	194,806,454.82	2,887,319.69	3,693.03		106,707.81	58.17		48.00
Third New York	57,483,626.54	38,957,553.33	96,441,180.87	7,881,524.09			325,114.38			
Fourteenth New York	7,142,808.61	9,483,057.84	16,625,866.45	1,682,507.94			3,354.45			
Twenty-first New York	2,643,719.59	2,449,871.35	5,093,590.94	181,909.13						
Twenty-eighth New York	8,625,988.84	6,397,162.76	15,023,151.60	534,990.72			78,482.31			
North Carolina	9,016,589.05	2,448,663.39	11,465,252.47	225,002.93			25.30			
North Dakota	121,499.14	113,044.66	234,543.80	2,293.15						
First Ohio	8,893,429.06	5,228,554.81	14,122,183.87	688,110.70			182,827.39			
Tenth Ohio	3,386,056.33	1,774,371.75	5,160,428.08	86,142.48	34.10					
Eleventh Ohio	2,200,896.71	1,443,673.96	3,644,570.67	48,595.21						
Eighteenth Ohio	14,348,047.75	10,255,742.69	24,603,790.44	813,967.94			52,021.47	62.50		
Oklahoma	7,317,497.39	2,688,248.27	10,005,745.66	40,589.47						
Oregon	1,478,490.71	904,330.83	2,382,821.54	36,658.88						
First Pennsylvania	34,414,467.58	22,708,412.21	57,122,879.79	2,243,084.57			1,341,064.94			408.00
Twelfth Pennsylvania	4,291,548.19	2,745,852.20	7,037,400.39	256,464.01			135.82			
Twenty-third Pennsylvania	16,035,686.12	18,976,245.10	35,011,931.22	780,440.71			185,871.70			5,978.00
Rhode Island	2,610,965.89	8,578,111.17	11,189,077.06	896,211.96						
South Carolina	1,174,612.71	329,557.61	1,504,170.32	56,586.98			30.15			
South Dakota	241,505.02	173,132.21	414,637.23	14,402.22						
Tennessee	3,391,899.98	2,064,802.95	5,456,702.93	115,682.72						
First Texas	5,215,370.86	3,918,507.74	9,133,878.60	193,954.57						
Second Texas	4,010,184.09	4,307,289.07	8,317,473.16	250,554.82						
Utah	1,938,075.58	337,514.87	2,275,590.45	9,815.91						
Vermont	374,434.35	483,401.10	857,835.45	88,040.26						
Virginia	11,335,588.50	1,989,197.83	13,324,786.33	190,430.12						
Washington, including Alaska	2,538,782.30	2,655,364.88	5,194,147.18	86,673.10						
West Virginia	3,769,828.36	1,222,875.00	4,992,703.36	145,132.46						
Wisconsin	10,435,980.55	4,730,887.72	15,166,868.27	229,786.07			33,897.05			
Wyoming	229,766.06	118,849.32	348,615.38	45,887.90						
Total	629,568,118.56	427,100,891.90	1,056,769,010.46	47,422,318.00	168,633.76	7,738,311.45	4,545.15	24.70	26,580.13	

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

STATE	Corporation	Individual	Total	Estate—transfer of estates of decedents	Fruit, per gallon, \$1.10	Other materials, per gallon, \$1.10	Beverage spirits distilled from fruit and other materials, per gallon, \$6.40	Rectified spirits of wines, per gallon, 30 cents	Spirits for export, stamps, each, 5 and 10 cents	Bottled in-bond spirits, case stamps, each, 10 cents
Alaska		\$60,484.56	\$60,484.56	\$122,856.31						
California	34,008,093.20	27,501,195.01	61,509,288.21	\$2,632,617.21		\$109,560.07	\$341,147.37			590.00
District of Columbia	3,069,135.54	3,780,768.43	6,849,903.97	7,449,021.87			15,719.55			
Illinois	54,623,556.16	30,837,485.81	85,461,041.97	2,297,446.33			1,532,203.18			
Maryland	11,796,429.79	10,029,373.41	21,825,803.20	916,569.23			290,145.90			1,000.00
Missouri	18,996,999.94	8,572,348.07	27,569,348.01	28,471,348.91			264,396.01			2,528.13
New Jersey	21,935,799.59	21,242,482.34	43,178,281.93	42,808,281.03			954,914.65		\$0.20	
New York	205,447,005.39	143,103,732.74	348,550,738.13	15,748,017.92		3,693.03	663,629.15	\$58.17		794.00
Ohio	28,828,628.85	18,703,842.75	47,532,471.60	47,531,971.58			182,889.89			
Pennsylvania	64,743,701.91	42,433,609.51	107,177,311.42	3,259,989.99			1,527,072.46			6,386.00
Texas	9,225,500.05	8,222,885.91	17,448,385.96	444,509.39						
Washington	2,478,297.75	2,892,993.12	5,371,290.87	86,673.10						

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

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—Continued

DISTRICT	Distilled spirits and alcoholic beverages—Continued							Total	
	Still or sparkling wines, cordials, etc. <sup>1</sup>	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers		Liquor dealers		Manufacturers of stills, \$50		Stills or worms manufactured, each, \$20
			Less than 500 barrels, \$100	500 barrels or more, \$200	Retail, \$25	Wholesale, \$100			
Alabama						\$100.00			\$100.00
First California						20,227.47	\$800.00	\$50.00	490,883.42
Sixth California	\$86,849.16	\$81,923.42				18,000.40	700.00		168,542.28
Colorado	19,043.51	9,222.30				870.19	518.67		17,861.56
Connecticut						13,313.17	200.00		13,593.17
Delaware						25.00	100.00		125.00
Florida						150.00	200.00		350.00
Georgia						250.00			250.00
Hawaii						258.25	350.00		3,325.34
Idaho									1.10
First Illinois	3,542.06					38,301.88	1,600.00		482,853.55
Eighth Illinois						5,798.98			1,118,492.35
Indiana						258.35	500.00		607,593.99
Iowa						2,429.70	800.00		3,229.70
Kansas						125.00	300.00		522.23
Kentucky	26.00					11,103.29	1,800.00	41.67	625,900.26
Louisiana	100.00					11,436.63	600.00		277,956.95
Maryland, including District of Columbia	6.10					15,371.39	1,005.00		323,240.94
Massachusetts	281.31			(?)		22,877.73	900.00	100.00	532,692.81
Michigan						2,978.28	583.34	\$20.00	77,592.48
Minnesota						11,734.80	406.27		60,231.45
Mississippi						75.00			75.00
First Missouri	3,202.64					11,432.67	1,050.00		255,735.91
Sixth Missouri						0,548.41	500.00		34,631.95
Montana						8,054.41	300.00		8,354.41
Nebraska	114.00					77.08	808.34		490.42
Nevada						612.62			612.62
New Hampshire						2,137.56			2,137.56
First New Jersey	676.00	314.66				5,428.44			6,936.04
Fifth New Jersey	2,017.00					21,517.94	608.34		1,008,491.19
First New York	34,184.90					38,217.61	1,050.00		123,368.72
Second New York	29,941.67			(?)		2,943.74	2,010.43	282.50	148,715.35
Third New York	1,633.92					17,622.91	300.00		347,671.21

Fourteenth New York	3,054.97					25,357.03	300.00		32,066.45	
Twenty-first New York						8,568.40	500.00		9,066.40	
Twenty-eighth New York	10,010.35	3,147.59				8,890.69	400.00		93,920.84	
North Carolina	10.00					162.50			197.80	
First Ohio	31.96					7,081.74	841.67	70.84	190,833.60	
Tenth Ohio	8,730.69	1,042.68				3,768.83	141.67		13,517.97	
Eleventh Ohio						5,270.34	450.00		5,729.34	
Eighteenth Ohio	19.12					13,352.37	1,150.00		67,205.68	
Oklahoma						100.00	400.00		500.00	
Oregon						50.00	200.00		250.00	
First Pennsylvania						28,478.87	600.00	112.63	1,370,744.84	
Twelfth Pennsylvania						8,628.76	100.00		9,064.58	
Twenty-third Pennsylvania	40.33					21,760.76	709.00		214,350.70	
Rhode Island						6,251.63	500.00		5,751.63	
South Carolina						75.00			105.16	
South Dakota						1,645.87	118.67		1,062.54	
Tennessee						225.00	400.00		625.00	
First Texas						7,223.13	500.00		7,723.13	
Second Texas						10,964.80	700.00		11,664.80	
Utah							100.00		100.00	
Vermont						1,859.20	100.00		1,959.20	
Virginia						7,239.34	400.00		7,639.34	
Washington, including Alaska						150.00	400.00		550.00	
West Virginia						200.00	100.00	4.17	304.17	
Wisconsin	3,188.60					15,739.00	1,200.00		57,075.25	
Wyoming						1,555.85			1,556.85	
Total	186,563.29	73,650.65				477,243.51	27,688.41	841.81	230.40	8,703,963.27

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

STATE	Still or sparkling wines, cordials, etc. <sup>1</sup>	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers	Liquor dealers	Manufacturers of stills, \$50	Stills or worms manufactured, each, \$20	Total
Alaska							
California	\$86,849.16	\$81,923.42			\$1,500.00	\$50.00	\$647,425.70
District of Columbia							21,288.73
Illinois	3,542.06				1,500.00		1,581,345.00
Maryland	6.10				1,005.00		301,980.21
Missouri	3,202.64				1,650.00		289,837.66
New Jersey	2,631.00	314.66			608.34		1,015,457.23
New York	78,825.81	1,147.59			4,580.44	262.50	754,814.87
Ohio	8,730.69	1,042.68			2,283.34	70.84	277,686.57
Pennsylvania	40.33				1,400.00	112.63	1,594,160.21
Texas					1,200.00		19,387.03
Washington					400.00		550.00

<sup>1</sup>(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, 8 and 12 cents.

<sup>2</sup>Stamp purchased June, 1931, for fiscal year 1932.

<sup>3</sup>Including the District of Columbia.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—  
Continued

DISTRICT	Tobacco and tobacco manufactures						Total from cigars
	Cigars according to intended retail prices						
	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	Small cigars, per thousand, 75 cents	
Alabama	\$2,006.23	\$65.60	\$42.22	\$0.23	\$0.07		\$2,194.70
Arkansas	267.50	114.86	44.84				427.20
First California	66,766.49	710.33	86,609.21	590.45	2,029.19	\$9.83	106,712.71
Sixth California	5,563.08	1,266.03	68,728.24	811.31	341.99	11.40	76,722.65
Colorado	2,148.07	90.60	3,583.05	36.76	290.28		6,048.74
Connecticut	5,744.49	32,892.33	34,319.73	128.10	1.35		73,086.07
Delaware	310.45	30.45	15,782.14				16,123.04
Florida	573,006.64	18,646.69	841,316.10	489,303.04	11,722.26		1,034,054.63
Georgia	15,081.50	9.00	9,762.35		10.80		24,863.65
Hawaii	1,014.53	1.74	4.52	1.16			1,021.95
Idaho	160.00		212.25				372.25
First Illinois	23,824.76	5,659.35	66,578.03	14,486.43	1,190.27		111,739.79
Eighth Illinois	7,879.87	3,055.28	6,178.40	23.37			17,136.92
Indiana	159,578.79	4,885.39	105,249.25	61.66	367.30		270,042.39
Iowa	15,128.56	3,713.31	2,754.68		32.40		21,629.25
Kansas	0,893.35	187.20	232.13				7,312.68
Kentucky	256,926.73	5,959.11	2,178.00		8.10		271,102.03
Louisiana	62,580.65	691.20	94,306.80	2,014.51	1,368.78		161,261.92
Maine	5,629.10	147.68	7,214.69		1.85		13,002.82
Maryland, including District of Columbia	23,909.94	0,812.44	9,871.46	126.96	1,112.77	.75	43,834.32
Massachusetts	57,024.73	7,429.84	137,742.89	1,145.52	5,122.82	21.00	208,669.80
Michigan	347,712.15	2,412.66	231,882.60	2,734.11	700.11		585,411.61
Minnesota	41,102.19	643.46	10,959.55	5.78	40.59	0.36	52,757.84
Mississippi	97.35		1.00				98.35
First Missouri	7,498.80	419.40	11,363.45	186.71	855.96	4.50	20,268.82
Sixth Missouri	205,608.34	192.44	34,666.29	31.50	243.00		240,741.57
Montana	346.43	10.82	1,785.66				2,022.91
Nebraska	5,079.95	98.40	685.25				5,863.60
Nevada	56.60		243.25				299.75
New Hampshire	47,461.39	204.72	108,956.93	31.50	.07		156,644.55
First New Jersey	178,690.13	2,383.04	682,923.91	33,948.75	1,820.92		947,775.76
Fifth New Jersey	558,487.02	7,400.68	707,402.52	33,745.87	3,851.45	215.42	1,311,192.77
New Mexico	2.80		47.55				50.35

First New York	276,864.03	6,868.85	94,729.17	9,840.28	137.38		331,195.71
Second New York	28,742.53	3,510.19	31,216.63	8,618.35	87,389.89	4,507.56	164,710.12
Third New York	90,955.16	9,326.87	179,717.87	66,803.85	4,325.58	2,902.13	348,091.46
Fourteenth New York	49,017.68	3,824.85	222,545.94	2,850.34	7.99		278,239.90
Twenty-first New York	194,459.64	1,919.69	7,257.43	3.68			203,640.33
Twenty-eighth New York	7,835.78	1,270.98	10,409.69	45.78	1,123.50	15.39	20,701.12
North Carolina	20,060.18	873.00	208.00	.27	.34	21,000.00	42,141.78
North Dakota	145.88	13.95	36.80				196.72
First Ohio	32,352.89	13,238.21	13,909.50	1,633.15	20.33		61,160.08
Tenth Ohio	332,880.41	6,817.60	65,832.67		67.50		405,601.38
Eleventh Ohio	126,681.89	140.55	54.75			22.50	126,905.69
Eighteenth Ohio	103,490.25	4,881.88	11,008.68	99.35	763.77	82.50	120,332.43
Oklahoma	205.74	1.86	7.60				213.69
Oregon	1,011.14	79.28	1,378.53		5.00		2,473.95
First Pennsylvania	1,993,408.90	32,532.14	1,436,078.72	4,864.34	4,780.63	3,864.75	3,476,529.28
Twelfth Pennsylvania	428,767.04	2,078.49	139,644.97	309.75	22.95		571,113.19
Twenty-third Pennsylvania	182,241.00	717.30	863.75	29.46	1,459.37	.04	155,310.86
Rhode Island	7,877.95	62.55	458.89				8,399.39
South Carolina	148,161.18	11,304.75	1,563.86	28.35	48.20		161,098.04
South Dakota	823.74	64.58	724.76		1.36		1,614.43
Tennessee	3,121.02	62.26	2,774.27	4.20	1.35		5,963.09
First Texas	24,436.21	934.49	12,540.59	161.35	62.49		35,160.43
Second Texas	198.20	183.15	9.38				385.73
Utah	444.20	3.45	3,057.89		47.25		4,176.79
Vermont	410.66	33.00	119.89				563.55
Virginia	392,959.97	274.33	74,530.39	.28	3.38	103,804.35	601,571.82
Washington, including Alaska	1,623.87	50.65	762.64	38.85	110.03		2,494.95
West Virginia	96,080.68	64.59	15.09		47.25	43.60	96,242.01
Wisconsin	29,775.34	2,210.29	69,231.62	4,270.78	40.62		108,543.67
Wyoming	34.50	6.30	224.29				265.09
Philippine Islands	344,641.49	3,118.49	2,106.26	55.61	244.04		350,166.89
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT	7,576,534.59	212,642.05	5,555,852.16	728,872.48	133,758.22	226,508.98	14,434,188.48

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

STATE	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	Small cigars, per thousand, 75 cents	Total from cigars
Alaska							\$183,435.40
California	\$72,339.57	\$1,977.21	\$105,337.46	\$1,401.76	\$2,371.18	\$18.23	1,215.13
District of Columbia	80.30	54.23	60.75				128,876.85
Illinois	11,704.82	8,714.63	72,757.33	14,509.80	1,190.27		42,619.16
Maryland	25,820.04	6,788.21	9,810.71	73.39	146.49	.75	261,010.29
Missouri	213,107.14	611.84	45,969.74	218.21	1,068.66	4.50	2,258,878.52
New Jersey	735,186.15	9,783.70	1,390,326.43	117,034.42	5,672.40	215.42	1,344,577.64
New York	650,868.82	26,754.40	480,576.72	87,969.18	92,082.44	7,425.08	714,002.58
Ohio	695,420.44	25,084.44	90,805.60	1,720.50	857.60	105.00	4,202,953.33
Pennsylvania	2,574,406.84	38,327.02	1,575,897.44	5,203.49	8,292.84	3,864.79	38,552.16
Texas	24,632.41	1,117.64	12,547.27	161.35	93.49		2,494.95
Washington	1,623.87	59.68	702.64	38.85	110.03		

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TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—Continued

DISTRICT	Tobacco and tobacco manufactures—Continued						Total from all sources of tobacco
	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, 1/2 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	
Alabama.....	\$2.15	\$73.70	\$5.22				\$2,276.78
Arkansas.....		.75	533.58				934.33
First California.....	155.73	9,560,798.60	34,865.08		\$239,178.95	\$108.03	9,947,810.44
Sixth California.....	84.96	1,036.38	3,430.23			1.00	81,297.22
Colorado.....		15.72	1,500.00				7,471.06
Connecticut.....			9,649.79				82,732.80
Delaware.....			418,872.43				429,935.47
Florida.....	88.03	4,954.38	837.12		88.00		1,940,022.16
Georgia.....		.90	598.80	\$5.00			25,467.85
Hawaii.....		102.95	2,989.12				4,174.02
Idaho.....			.00				382.15
First Illinois.....	920.70	585,613.07	6,306,455.97				7,004,729.47
Eighth Illinois.....			22,462.32				39,599.24
Indiana.....		0.74	42,766.51				312,815.58
Iowa.....		.60	38,558.80				60,188.74
Kansas.....		1.95	1,489.19				8,803.82
Kentucky.....		14,267,697.26	5,230,588.06	75.00	21,368.62	27,300.00	19,818,141.07
Louisiana.....		18,694.17	17,105.40				197,061.49
Maine.....		2.40	3.42			5.00	13,793.64
Maryland, including District of Columbia.....	154.68	100.80	317.19				44,406.39
Massachusetts.....	185.91	11,617.46	72,421.80			20.00	292,351.07
Michigan.....	53.48	82,409.44	1,058,548.69				2,325,401.14
Minnesota.....	2.87	3.27	10,500.50				63,264.48
Mississippi.....							98.36
First Missouri.....	21.00	281,990.81	7,293,136.27		108.66		7,505,826.10
Sixth Missouri.....		.46	199.98	10.00			240,962.00
Montana.....			162.31				2,183.22
Nebraska.....			6,144.31				12,907.81
Nevada.....			205.74				269.75
New Hampshire.....			183.15				154,850.29
First New Jersey.....		5.67	183.15				947,964.37
Fifth New Jersey.....		12,388,584.65	1,359,177.90		2,470.00		15,060,338.32
New Mexico.....		.60	3.24				54.19

First New York.....	4,042.85	129,358.99	206,558.09		1,700.00		678,742.59
Second New York.....	10,508.93	174,300.89	37,900.47	1.08	1,011,304.62	24,957.20	1,424,296.21
Third New York.....	1,658.88	1,774,937.48	5,933.87	521.85	31,402.95	29.08	2,152,675.55
Fourth New York.....		339.25	66,777.65				344,859.80
Twenty-first New York.....		6.12	121,982.50				325,029.01
Twentieth New York.....		4.20	10,068.58	5.00			36,778.00
Twentieth New York.....	11,701.38	196,184,458.08	22,781,703.77	50.00	339,540.75		210,359,595.77
North Carolina.....							196.72
North Dakota.....		9.97	6,460,904.73				6,622,074.78
First Ohio.....		.64	2,296,071.79			2.00	2,701,676.81
Tenth Ohio.....		54.54	338.19		142.00		127,442.42
Eleventh Ohio.....	5.98	26.02	58,734.25				179,097.68
Eighteenth Ohio.....		.48					214.17
Oklahoma.....		11.09	673.65			9.61	4,060,003.59
Oregon.....	859.76	288,801.55	294,393.39				1,418,932.57
First Pennsylvania.....		156.30	847,879.38	1,477.99			172,320.04
Twelfth Pennsylvania.....	6.78	15.01	15,368.11				11,746.28
Twenty-third Pennsylvania.....		3.60	3,351.87		325.00		106,423.24
Rhode Island.....		1.25	4,998.60				2,018.17
South Carolina.....			403.74				3,418,199.42
South Dakota.....		11.24	3,413,046.64	185.44			55,272.51
Tennessee.....	.72	1.20	17,066.72		37.40		53,453.43
First Texas.....			146.50				4,204.71
Second Texas.....			115.92				567.15
Utah.....			3.60				86,361,779.28
Vermont.....	306.82	81,766,076.53	3,033,761.81	70.80		1,120.00	4,052.58
Virginia.....		176.35	261.25				1,829,187.12
Washington, including Alaska.....		9.54	1,722,633.57	2.00			139,843.03
West Virginia.....		9.58	34,289.18				265.08
Wisconsin.....			6.44				355,362.08
Wyoming.....	8.64	5,370.11					
Philippine Islands.....							
Total.....	31,659.71	317,833,080.02	1,64,876,457.44	2,730.06	1,645,241.05	55,260.90	398,578,618.56

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

STATE	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, 1/2 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Total from all sources of tobacco
Alaska.....	\$240.69	\$9,567,857.28	\$38,295.31		\$239,178.95	\$109.03	\$10,029,115.65
California.....	64.80	69.27	74.36				1,421.56
District of Columbia.....	920.70	585,613.07	6,328,918.29				7,044,328.71
Illinois.....	89.28	31.53	242.83				42,982.93
Maryland.....	21.60	281,991.26	7,293,326.25	\$10.00	108.66		7,836,478.16
Missouri.....		12,388,690.32	1,359,361.05		1,470.00		16,008,299.89
New Jersey.....	17,110.61	2,078,949.93	454,218.22	528.83	1,048,307.57	20,689.26	4,047,379.05
New York.....	5.98	90.17	8,816,048.98		142.00		9,530,291.69
Ohio.....	876.54	288,957.85	1,157,640.88	1,477.99		9.61	6,651,016.20
Pennsylvania.....	.72	12.44	17,208.22		37.40		85,805.94
Texas.....		176.38	261.25			1,120.00	4,052.58
Washington.....							

1 Collected from the tax on chewing and smoking tobacco, \$28,020,165.75, and on manufactured snuff, \$8,846,301.69.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—  
Continued

DISTRICT	Oleomargarine								Adulterated butter, per pound, 10 cents	Process or renovated butter	Filled cheese
	Colored, per pound, 10 cents	Uncolored, per pound, one-fourth cent	Manufacturers, \$600	Retail dealers		Wholesale dealers		Total			
				Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200				
Alabama.....		\$15.00		\$96.00	\$9,570.16		\$3,424.25	\$13,105.41		\$1,387.40	
Arizona.....					3,740.19		1,315.00	5,055.19			
Arkansas.....	\$241.30		\$750.00	469.00	7,431.05	\$322.00	2,200.00	11,413.35	\$11.20		
First California.....		38,221.00	3,300.00		24,976.10		5,366.68	71,863.78			
Sixth California.....		26,959.25	3,600.00		38,771.54		7,550.37	76,021.10			
Colorado.....		1,333.00	600.00	48.00	0,383.16		2,133.34	13,497.40			
Connecticut.....					1,373.00		565.67	1,938.67			
Delaware.....				1,272.00	1,420.88	280.00	400.00	3,381.88			
Florida.....					11,371.53		4,283.34	15,654.87			
Georgia.....	51.00		35.00	28.00	7,498.17	480.00	5,658.84	13,730.51			
Hawaii.....					124.00			124.00			
Idaho.....					236.00		400.00	636.00			
First Illinois.....	64,852.70	209,577.13	6,450.00	28.00	40,286.60	680.00	13,500.03	325,374.52			
Eighth Illinois.....	11,974.00	17,160.00	1,800.00		28,921.74	480.00	8,346.69	69,682.43			
Indiana.....	15,261.98	11,062.00	1,200.00	711.00	45,201.22	508.00	10,150.02	84,094.20			
Iowa.....					20,483.55		10,150.04	30,633.59			
Kansas.....	15,998.00	40,346.00	2,400.00	345.56	24,043.12		6,200.02	89,332.70		109.44	
Kentucky.....	109.00		25.00		180.00		2,600.00	12,606.61			
Louisiana.....				64.00	7,227.85		3,366.69	10,658.54			
Maine.....					4,587.26		2,733.33	7,320.59			
Maryland, including District of Columbia.....	81,581.75	8,590.00	1,800.00	10,483.59	17,660.02	1,294.10	3,983.35	125,292.81		1,168.00	
Massachusetts.....	30.00	4,227.25	600.00		12,120.08		3,800.05	20,777.38			
Michigan.....		23,853.00	600.00	56.00	54,079.41		17,625.98	96,114.39			
Minnesota.....		2,818.15	600.00		12,451.29		8,110.69	23,969.13		278.20	
Mississippi.....				88.00	2,124.60		600.00	2,812.50			
First Missouri.....	4,945.00	19,099.25	1,750.00	2,204.00	15,090.38	1,240.00	2,283.35	40,611.98			
Sixth Missouri.....	925.00	1,986.25	600.00	460.00	20,623.56	148.00	6,451.28	30,194.09			
Montana.....					29.50			29.50			
Nebraska.....	642.00	3,360.00	625.00	88.00	12,035.38		6,254.19	22,001.87			
Nevada.....					398.50		366.67	765.17			
New Hampshire.....					1,207.50		200.00	1,407.50			
First New Jersey.....					9,299.06		1,383.34	10,682.40			
Fifth New Jersey.....					8,725.14	480.00	1,400.00	74,771.14			
New Mexico.....	11,050.00	50,968.00	2,100.00	48.00	1,206.04		200.00	1,442.64			
First New York.....				36.00	6,022.61		1,100.00	7,122.61			

Second New York.....					31.00		1,870.84	1,901.84			
Third New York.....					609.00		200.00	809.00			
Fourteenth New York.....					9,582.76		0,150.02	15,732.78			
Twenty-first New York.....					15,250.02		6,833.30	22,083.32			
Twenty-eighth New York.....					16,526.95		7,450.05	23,977.00			\$370.96
North Carolina.....					18,189.36		4,733.34	17,422.70			
North Dakota.....					63.91			63.91			
First Ohio.....		17,190.75	1,200.00		15,370.69		4,604.19	38,365.63			
Tenth Ohio.....		19,925.00	600.00		18,835.42		4,050.02	39,410.44			
Eleventh Ohio.....		25,600.00	600.00		16,511.78		3,550.02	45,761.80			
Eighteenth Ohio.....				202.00	24,847.65		8,983.35	33,831.00			
Oklahoma.....					11,634.78		4,406.81	16,303.59			
Oregon.....		1,777.50	600.00		10,445.48		3,033.34	15,856.32			
First Pennsylvania.....					10,040.63		1,316.67	11,357.30			
Twelfth Pennsylvania.....	29.40				4,002.87		600.00	4,632.27			
Twenty-third Pennsylvania.....				260.00	11,877.14		4,518.66	16,193.80	10.00		
Rhode Island.....	130.00	815.69	1,200.00	235.60	1,787.13		700.00	4,802.82			
South Carolina.....					5,057.12		2,483.34	7,778.06			
South Dakota.....					2,472.02		1,776.98	4,248.70			
Tennessee.....	2,275.00	1,620.00	600.00	263.00	5,270.05	20.00	1,717.51	11,765.66			
First Texas.....	8.40		11.00	78.00	7,068.29	450.00	4,933.35	13,579.04			
Second Texas.....	3,430.00	8,752.60	1,200.00	276.00	7,927.64	480.00	4,318.72	23,882.86			
Utah.....					1,739.65		800.00	2,539.65			
Vermont.....					374.00		300.00	674.00			
Virginia.....				4,777.00	12,221.70	400.00	6,256.27	23,654.97			
Washington, including Alaska.....					217.60		300.00	417.50			
West Virginia.....				2,316.00	19,685.48		7,650.01	29,551.47			
Wisconsin.....	54.00		50.00		3,685.92		400.00	4,190.52			
Wyoming.....					1,142.62		133.34	1,275.96			
Total.....	204,090.11	325,656.72	31,599.00	25,112.75	711,743.50	7,202.10	235,955.60	1,744,736.78	21.20	12,911.04	2,370.96

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

STATE	Colored, per pound, 10 cents	Uncolored, per pound, one-fourth cent	Manufacturers, \$600	Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200	Total	Adulterated butter, per pound, 10 cents	Process or renovated butter	Filled cheese
Alaska.....						\$113.00		\$113.00			
California.....		\$65,180.25	\$6,900.00			63,747.04		148,789.94			
District of Columbia.....				\$1,188.05		3,781.14	\$480.00	6,232.53			
Illinois.....	\$67,826.70	225,737.13	8,250.00	28.00		69,208.40		394,056.05			
Maryland.....	\$1,581.75	8,500.00	1,800.00	9,295.84		13,778.68	\$14.10	70,806.27		\$1,160.00	
Missouri.....	5,870.00	15,085.50	2,350.00	2,664.00		35,713.04	1,388.00	85,454.14			
New Jersey.....	11,050.00	50,968.00	2,100.00	48.00		18,024.80	480.00	71,066.61			\$370.96
New York.....						48,082.34		23,604.27			
Ohio.....						70,865.64		156,368.87			
Pennsylvania.....	29.40					25,921.64		32,183.37	\$10.00		
Texas.....	3,935.40	8,752.50	1,211.00	354.00		14,985.63	960.00	36,461.90			
Washington.....						104.50		304.50			

1 Represents the collection of \$2,741.04 from the tax on the product at one-fourth cent per pound, and the balance, \$200, from the special tax on manufacturers.  
2 Represents the collection from the special tax on wholesale dealers only.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—  
Continued

DISTRICT	Mixed flour			Stamp sales (documentary, etc.)				
	Per barrel, 4 cents	Makers, packets, or repackers, \$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 (increased June 21)	Sales of produce on exchange, etc., for each \$100 of face value or fraction thereof, 1 cent (increased June 21)	Playing cards, per pack, 10 cents	Total
Alabama.....				\$14,710.61				\$14,710.61
Arizona.....				26,720.33				26,720.33
Arkansas.....				8,626.10	\$109.40			8,635.50
First California.....	\$700.00	\$12.00	\$712.00	283,668.64	164,371.76		\$2,370.60	450,682.00
Sixth California.....				227,783.82	89,197.78		324.10	317,905.70
Colorado.....	1.50	12.00	13.50	41,617.06	0,840.24	\$183.62	294.00	51,935.92
Connecticut.....				61,485.18	46,320.57	48.33	150.70	108,002.78
Delaware.....				54,886.36	1,363.80			56,250.16
Florida.....				15,071.68	5,817.11		1.40	20,890.19
Georgia.....				33,009.31	8,327.92			41,337.23
Hawaii.....				45,509.10	768.18		3,429.00	49,706.28
Idaho.....				14,195.03				14,195.03
First Illinois.....				626,322.51	961,661.76	556,270.83	360,906.90	2,505,252.00
Eighth Illinois.....	5.00	15.00	20.00	9,991.00	2,699.52			12,690.52
Indiana.....				54,086.91	517.20		76.40	54,680.51
Iowa.....	235.00	34.00	269.00	29,149.70	2,809.78		40.40	28,956.88
Kansas.....	6.30	64.00	70.30	34,106.50			31.20	34,137.70
Kentucky.....	20.00	5.00	25.00	28,604.82	5,129.44			31,734.26
Louisiana.....				67,745.76	1,582.06	60,891.44	10.00	130,210.16
Maine.....				11,486.10	67.00		9.00	11,562.10
Maryland, including District of Columbia.....				101,965.65	25,266.74		16.40	127,248.79
Massachusetts.....				330,984.84	247,390.12		59.30	578,414.26
Michigan.....				144,517.24	62,582.09		35.00	207,117.33
Minnesota.....				111,252.30	8,498.50	35,983.08	133,721.40	289,455.37
Mississippi.....				7,252.03	230.00			7,482.03
First Missouri.....		24.00	24.00	57,938.99	29,766.33	1,820.00	27.00	89,555.32
Sixth Missouri.....				57,481.17	403.00	44,500.00	327.00	103,091.17
Montana.....				9,565.53				9,565.53
Nebraska.....	1.00	19.00	20.00	12,850.04	863.62	119.13		13,832.79
Nevada.....				19,812.98				19,812.98
New Hampshire.....				3,210.48	18.52			3,229.00
First New Jersey.....				17,587.44			1,000.00	18,587.44
Fifth New Jersey.....				227,305.23	15,775.85		747,410.80	990,491.88

New Mexico.....				9,096.70	377.16			10,093.86
First New York.....	10.00	24.00	34.00	100,824.46	4,626.70		206,828.80	372,280.02
Second New York.....				4,972,452.76	15,223,936.70	255,567.09		20,457,982.35
Third New York.....				31,756.82	336,207.03		81.90	380,046.35
Fourteenth New York.....				22,235.69			3,573.50	25,809.19
Twenty-first New York.....				21,202.73				22,202.72
Twenty-eighth New York.....	1,110.00	23.00	1,133.00	46,061.26	21,618.42		17,604.20	87,272.68
North Carolina.....	10.00	2.00	12.00	17,056.36	2,880.68			19,936.04
North Dakota.....				2,729.48				2,729.48
First Ohio.....				69,063.54	12,642.72		2,022,600.00	2,104,316.26
Tenth Ohio.....				34,062.86	1,105.00		60.00	35,227.86
Eleventh Ohio.....				16,831.64	644.88		20	16,678.72
Eighteenth Ohio.....				205,872.51	12,472.75		102,976.20	321,271.46
Oklahoma.....				25,687.60	438.36			26,126.96
Oregon.....	2,182.00	24.00	2,206.00	54,979.69	60.00	72.35	23.00	55,142.99
First Pennsylvania.....				194,724.76	210,175.95		6.90	404,910.61
Twelfth Pennsylvania.....				55,991.73	3,230.03			59,221.70
Twenty-third Pennsylvania.....				169,890.22	128,191.61		476.30	298,558.13
Rhode Island.....				14,913.21	18,499.33		6.00	33,418.54
South Carolina.....				10,976.58				10,976.58
South Dakota.....				2,885.75				2,885.75
Tennessee.....	182.00	18.00	201.00	20,072.47		640.20	400.00	21,412.67
First Texas.....				27,871.75	72.80		32.40	27,976.95
Second Texas.....				49,771.69				49,771.69
Utah.....				11,826.01	730.30			12,556.31
Vermont.....				4,154.79				4,154.79
Virginia.....				20,084.64	5,834.65			25,919.29
Washington, including Alaska.....	176.00	24.00	200.00	107,518.00	18,484.48	272.95	118.70	128,405.03
West Virginia.....				42,219.94	3,262.08			45,512.02
Wisconsin.....	560.00	24.00	574.00	46,888.97	1,970.62	2,252.62	715,767.40	766,879.51
Wyoming.....				0,893.56				0,893.56
Philippine Islands.....				1,417.50				1,417.50
Total.....	5,188.80	315.00	5,503.80	9,198,539.57	17,600,129.86	959,319.64	4,366,830.50	33,240,819.57

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

STATE	Per barrel, 4 cents	Makers, packets, or repackers, \$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 (increased June 21)	Sales of produce on exchange, etc., for each \$100 of face value or fraction thereof, 1 cent (increased June 21)	Playing cards, per pack, 10 cents	Total
Alaska.....				\$241.31	\$10.00			\$251.31
California.....	\$700.00	\$12.00	\$712.00	511,473.46	253,769.54		\$2,694.70	767,937.70
District of Columbia.....				17,333.16	1,635.70		16.20	19,185.06
Illinois.....	5.00	15.00	20.00	636,313.51	964,361.28	\$556,270.83	360,906.90	2,517,942.52
Maryland.....				64,622.49	21,434.04		3.20	108,059.73
Missouri.....		24.00	24.00	115,420.16	30,169.33	46,720.00	347.00	191,656.49
New Jersey.....				244,892.67	15,775.85		748,410.80	1,009,079.32
New York.....	1,120.00	47.00	1,167.00	5,189,524.71	15,586,387.51	255,567.09	294,114.20	21,325,693.51
Ohio.....				324,940.55	26,015.35		2,125,638.40	2,477,412.30
Pennsylvania.....				424,608.71	341,600.50		483.20	766,692.41
Texas.....				77,143.44	72.80		32.40	77,248.64
Washington.....	176.00	24.00	200.00	107,277.59	18,484.48	272.95	118.70	128,153.72

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—Continued

DISTRICT	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, \$24	Dealers		Practitioners, \$1	Dealers in untaxed narcotic preparations, \$1	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Total
			Wholesale, \$12	Retail, \$3					
Alabama	\$39.00	\$72.00	\$274.00	\$1,365.75	\$3,069.55	\$101.25	\$162.00	\$2,815.00	\$7,049.45
Arizona			114.00	490.75	434.25	38.75	35.00	50.00	1,153.65
Arkansas			72.00	1,813.25	1,677.85	168.25	110.80	364.99	4,526.34
First California	298.63	72.00	485.60	3,081.00	4,174.25	69.50	253.91	2,000.00	17,346.84
Sixth California	34.92	120.00	569.00	6,310.41	5,968.82	92.50	369.40		13,482.02
Colorado			414.00	1,641.00	1,725.50	67.75	89.90	250.00	4,188.18
Connecticut	20.00	52.00	168.00	2,114.38	1,562.00	158.50	127.00		4,142.78
Delaware	3.40	24.00	12.00	290.75	310.50	86.50	20.00		747.15
Florida	4.00	24.00	234.00	2,371.08	1,640.05	142.73	150.40	532.75	5,009.03
Georgia	38.40	96.00	607.00	3,117.84	3,018.75	358.25	236.60	201.25	7,574.19
Hawaii		48.00	63.00	38.00	282.00	50.75	11.50	1,105.00	1,638.25
I Idaho			56.00	617.88	515.75	5.00	22.40	60.00	1,237.03
First Illinois	5,767.45	190.00	647.00	8,867.22	8,066.92	71.00	417.00	1,730.00	25,756.59
Eighth Illinois	23.00	50.00	332.00	2,093.75	2,919.25	155.75	116.46	540.00	6,230.21
Indiana	6,057.64	222.69	803.75	3,631.67	4,012.65	240.00	216.34	505.00	16,259.05
Iowa	47.40	96.00	522.00	2,837.25	3,463.51	332.50	154.30	3,009.40	10,462.45
Kansas			194.00	2,324.19	2,197.25	107.50	139.30	1,325.00	7,287.24
Kentucky	88.00	72.00	423.00	2,582.00	2,920.75	216.75	181.40	113.25	6,507.25
Louisiana	6.00	48.00	109.00	2,204.89	1,874.30	312.75	91.00	1,995.13	6,701.87
Maine	5.00	24.00	109.00	1,048.60	1,119.30	280.00	63.40		2,650.80
Maryland, including District of Columbia	424.72	240.00	489.00	3,000.88	3,541.03	483.00	213.50	2,840.00	11,234.13
Massachusetts	829.56	144.00	732.00	6,050.53	6,627.30	215.25	348.30	615.00	15,551.94
Michigan	5,923.79	204.00	563.00	5,560.83	5,030.60	357.00	299.10	25.00	18,333.22
Minnesota	1.00	48.00	320.32	3,446.15	2,067.13	34.75	184.60	95.00	7,096.85
Mississippi			127.50	1,533.64	1,529.25	153.00	104.70		3,446.00
First Missouri	17,840.54	264.00	441.00	3,184.50	3,509.75	94.25	171.80	1,500.00	20,805.84
Sixth Missouri	19.61	144.00	426.00	2,866.38	2,561.27	96.60	177.10	416.80	6,607.06
Montana			72.00	804.95	492.75	10.25	27.50		1,422.45
Nebraska	12.50	48.00	121.00	2,353.70	2,030.75	124.72	92.63		4,783.00
Nevada			30.00	128.60	142.25	7.20	0.60	250.00	578.55
New Hampshire	19.00	24.00	60.00	641.00	558.31	125.25	30.20	775.00	2,132.80
First New Jersey	18.00	24.00	179.00	1,365.72	1,171.50	10.35	71.60	275.00	3,124.07
Fifth New Jersey	74,350.01	120.00	120.00	4,665.39	3,446.19	6.00	296.30	.50	82,814.59
New Mexico			40.00	503.88	762.00	26.00	10.00		760.88
First New York	3,282.77	104.00	145.17	7,801.78	4,150.22	25.00	321.90		15,830.84
Second New York	375.69	240.00	478.00	2,942.50	730.50	19.00	84.80	95.00	2,068.40
Third New York	83.10	48.00	166.00	3,128.71	4,667.25	55.25	149.59	360.00	6,603.90
Fourteenth New York	1,053.83	312.00	279.00	4,058.01	3,701.25	110.25	231.20	65.00	9,840.66
Twenty-first New York	59.70	168.00	264.00	1,522.75	1,893.50	165.35	100.00	1,010.00	6,182.20
Twenty-eighth New York	498.28	114.00	411.00	2,312.51	2,525.00	77.25	140.00	35.00	5,113.04
North Carolina		24.00	370.00	2,261.39	2,445.00	476.62	176.70	950.00	5,703.71
North Dakota			96.00	744.25	623.25	7.00	23.50		1,401.00
First Ohio	413.80	196.00	285.00	1,495.50	1,929.50	64.00	198.40	300.00	4,794.20
Tenth Ohio	14.70	48.00	240.00	1,132.00	1,529.75	121.50	70.00	400.30	3,556.25
Fifteenth Ohio	915.35	120.00	255.00	1,308.38	1,685.00	127.50	93.50	375.00	4,882.33
Eighteenth Ohio	1,415.97	182.00	411.00	3,532.47	3,648.00	88.00	237.40	863.35	10,388.19
Oklahoma	12.50	101.00	219.00	2,673.64	2,378.00	132.00	132.40	200.00	6,048.60
Oregon	3.00	245.00	245.00	1,558.32	1,296.88	15.50	97.50	510.00	5,720.60
First Pennsylvania	7,044.30	556.00	691.00	6,496.32	6,444.50	43.50	386.20	125.00	21,680.82
Twelfth Pennsylvania			198.00	1,770.38	1,744.50	95.00	91.00	100.00	3,668.88
Twenty-third Pennsylvania	230.04	72.00	244.00	3,902.00	4,422.55	125.75	204.10	628.72	9,829.16
Rhode Island	4.83	48.00	96.00	1,311.69	968.84	113.00	69.80	135.00	2,767.21
South Carolina	26.00	48.00	193.00	1,823.27	1,503.34	405.65	124.06	440.00	4,662.52
South Dakota			60.00	804.25	602.75	17.25	31.40	30.00	1,435.66
Tennessee	197.68	168.00	420.00	2,813.05	2,778.00	211.25	212.60	1,248.25	6,646.74
First Texas		48.00	424.00	4,113.09	3,350.66	365.75	193.70	222.50	8,117.70
Second Texas	216.68	31.00	356.00	4,620.81	3,418.15	303.75	216.00	950.00	10,205.30
Utah			160.75	640.95	451.75	42.75	41.70	116.00	1,442.90
Vermont			96.00	378.75	349.75	232.75	28.80	175.00	1,481.05
Virginia	17.21	48.00	296.00	2,171.44	2,315.50	623.75	186.90	2,995.00	8,853.81
Washington, including Alaska	5.00	50.00	423.00	2,155.13	1,820.49	82.00	119.63		4,641.48
West Virginia	4.00	24.00	258.00	1,784.00	2,340.80	165.00	104.50	35.00	4,711.03
Wisconsin	34.14	122.50	248.00	4,330.41	3,531.50	207.50	186.10	162.25	8,887.40
Wyoming			72.00	246.00	227.25	3.00	12.10		560.35
Total	128,395.78	5,343.56	18,329.99	160,533.76	153,828.92	9,653.30	9,065.42	36,023.04	521,182.86

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

STATE	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, \$24	Wholesale, \$12	Retail, \$3	Practitioners, \$1	Dealers in untaxed narcotic preparations, \$1	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Total
Alaska			\$24.00	\$61.00	\$57.25		\$3.30		\$145.55
California	\$338.60	\$198.00	1,065.50	10,297.41	10,143.07	\$162.00	623.31	\$2,060.00	24,827.89
District of Columbia		96.00	123.00	859.19	1,250.16	5.25			2,387.60
Illinois	5,769.45	240.00	679.00	10,860.97	10,985.17	226.75	533.46	2,270.00	31,086.80
Maryland	424.72	144.00	366.00	2,141.69	2,284.87	479.75	240.00	2,940.00	6,848.53
Missouri	17,860.15	468.00	887.00	5,040.38	5,871.02	190.75	348.00	1,916.80	35,503.70
New Jersey	74,368.01	144.00	299.00	5,031.11	4,617.00	25.25	278.10	275.50	80,038.66
New York	5,363.30	986.00	1,743.17	19,796.26	17,647.72	452.00	1,027.49	1,511.00	48,530.94
Ohio	2,760.42	558.00	1,191.00	7,468.35	8,702.25	403.00	1,038.65	2,020.87	23,620.87
Pennsylvania	7,274.34	528.00	1,103.00	12,168.70	12,611.55	204.25	681.30	863.72	35,484.86
Texas	216.68	72.00	790.00	8,633.00	6,768.81	809.50	409.70	1,172.50	18,023.00
Washington	6.00	50.00	405.00	2,004.45	1,763.15	62.00	116.33		4,495.91

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—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 garden, cabarets, etc., of the 20 per cent charged, 1 1/2 cents for each 10 cents or fraction thereof		Dues, social, athletic, or sporting club, when in excess of \$25 annually, or initiation fees, if more than \$10, or if the dues or membership fees are in excess of \$25 per year, 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								\$40,886.66	\$40,886.66	
Arizona								17,651.54	17,651.54	
Arkansas								23,246.11	23,246.11	
First California	\$318.74	\$333.00	\$3.50	\$1,162.15			\$22,227.54	358,814.01	362,638.94	
Sixth California	4,370.02			4,523.30		50.75	16,309.76	561,578.01	567,369.75	
Colorado								55,235.20	55,235.20	
Connecticut	1,576.20						1,829.28	237,385.43	240,850.91	
Delaware							67.53	16,471.78	16,539.31	
Florida	4.85	\$2,000.00						85,573.12	87,577.97	
Georgia								70,356.19	70,356.19	
Hawaii		161.00						13,333.20	13,494.20	
Idaho	46.45							1,850.52	1,906.97	
First Illinois	65,316.11	16,424.50	112.50	2,337.00	19,533.95	20.00	61,076.84	1,101,954.79	1,209,576.70	
Eighth Illinois		89.50		14.00				44,901.65	44,901.65	
Indiana	22,491.43							106,243.76	128,735.19	
Iowa	88.50							53,839.58	53,928.18	
Kansas								40,013.52	40,013.52	
Kentucky	6,370.70		27.90			5,130.62	73.59	54,672.29	66,175.00	
Louisiana		190.80				145.00	8,804.84	58,609.94	68,110.58	
Maine	325.42							32,177.12	32,502.54	
Maryland, including District of Columbia	9,771.61			482.58			125.00	229,826.46	240,266.25	
Massachusetts	13,157.72	2,805.52	32.60	4,828.93			46,225.95	430,631.03	497,581.75	
Michigan	4,006.70	464.14	37.80	314.24		242.00	8,236.60	401,892.00	415,189.68	
Minnesota	556.61	1,000.00		15.00			18,491.41	146,506.68	167,129.10	
Mississippi								20,129.67	20,129.67	
First Missouri	50,019.06			146.55			8,549.82	146,393.98	205,101.69	
Sixth Missouri	896.92						790.69	59,190.68	60,878.29	
Montana		55.65	3.85					9,248.38	9,307.68	
Nebraska	39.51							40,294.31	40,333.82	

Nevada		2,464.16	7,595.00				181.04	707.01	10,887.21
New Hampshire								16,180.51	16,180.51
First New Jersey	3,686.20				111.22		1,663.17	82,891.87	88,362.46
Fifth New Jersey	5,020.35	530.95					4,438.64	285,817.71	295,814.25
New Mexico								4,670.20	4,670.20
First New York	195,950.86			57.90			34,289.88	548,145.31	778,443.95
Second New York				2,982.50			7,950.40	135,261.96	146,214.01
Third New York	618,731.17	39,027.59	14,043.82	15,982.05	75,044.74	\$9,683.85	1,373.20	108,461.54	1,555,489.19
Fourteenth New York	29,713.70							16,564.80	579,418.10
Twenty-first New York								1,700.52	66,735.32
Twenty-eighth New York	1,630.84	705.58						6,813.55	218,330.43
North Carolina								44,159.16	44,159.16
North Dakota		109.54		18.13				6,453.22	6,580.89
First Ohio	36.80	1,506.00						125,590.65	127,133.45
Tenth Ohio							6.05	59,087.12	59,093.17
Eleventh Ohio	58.85							60,322.07	60,380.92
Eighteenth Ohio	2,760.42	6,440.05	49,082.60	20,254.65	125.80		871.94	253,063.13	332,631.52
Oklahoma		528.95						66,615.96	67,144.91
Oregon								1,258.29	37,219.72
First Pennsylvania	79,024.46	4,139.80		3,701.55			1,518.51	424,777.49	513,161.81
Twelfth Pennsylvania	154.22						315.61	52,871.84	53,341.67
Twenty-third Pennsylvania	14,909.84						1,832.22	250,328.18	267,067.24
Rhode Island	4,894.10	18.00				734.50	467.03	84,771.70	90,885.33
South Carolina								23,773.39	23,773.39
South Dakota								5,118.37	5,118.37
Tennessee								58,852.48	58,852.48
First Texas							451.69	81,496.36	81,948.05
Second Texas	55.15							99,602.37	99,657.52
Utah		153.29					298.27	18,031.51	18,483.07
Vermont								11,901.35	11,901.35
Virginia								78,275.06	78,275.06
Washington, including Alaska						89.00	173.79	132,542.31	132,706.10
West Virginia	373.45							41,714.56	42,088.01
Wisconsin	3,546.15			9.03			17,041.82	126,763.06	147,359.86
Wyoming								2,402.79	2,402.79
Total	1,139,955.82	77,213.66	73,433.82	38,711.48	113,142.81	0,853.95	7,730.97	398,733.16	9,204,587.04

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

STATE									
California	\$4,688.77	\$333.00	\$3.50	\$5,985.45		\$0.75	\$38,537.30	\$930,390.92	\$979,939.69
District of Columbia	8,501.91			397.58			60.60	73,215.04	82,169.13
Illinois	65,316.11	16,514.00	\$112.50	2,351.00	19,333.95	20.00	61,076.84	1,146,556.44	1,311,580.85
Maryland	1,269.70			85.00			75.00	156,013.42	158,043.12
Missouri	50,915.08			146.85			9,340.61	235,575.64	295,979.98
New Jersey	8,707.15	636.95		111.22			6,101.81	368,709.58	384,166.71
New York	840,076.57	39,733.17	14,043.82	15,982.05	78,085.20	\$9,683.85	1,373.20	2,171,156.74	3,381,509.49
Ohio	2,858.07	7,946.08	49,082.60	20,254.65	129.80		877.99	486,432.35	567,578.44
Pennsylvania	94,088.52	4,139.80		3,701.55			3,666.34	727,974.51	835,578.72
Texas	65.15						451.69	180,968.73	181,425.57
Washington						89.00	173.79	132,542.31	132,706.10

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1932, by collection districts, States, and Territories—  
Continued

DISTRICT	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.	
Alabama.....	\$12,758.87			\$10.00	\$12,768.87
Arizona.....	608.00				608.00
Arkansas.....	404.20			684.13	1,088.33
First California.....	36,360.50	\$22.89		7,649.26	44,032.73
Sixth California.....	20,227.55	38.55		5,841.90	26,108.00
Colorado.....	3,266.10	26.63		10.00	3,302.73
Connecticut.....	798.85	1.45	\$46,532.16		47,332.46
Delaware.....				390.00	390.00
Florida.....	6,654.73			1,289.98	7,944.71
Georgia.....	2,356.31			6.80	2,363.11
Hawaii.....	89.30			1.00	90.30
Idaho.....	1,250.45			.24	1,250.69
First Illinois.....	29,863.18	177.95		5,620.79	35,661.92
Eighth Illinois.....	840.00				840.00
Indiana.....	2,420.46	7.86		1,940.87	4,369.19
Iowa.....	4,080.07			8,267.30	12,347.37
Kansas.....	350.00				350.00
Kentucky.....	1,381.65			2.12	1,383.77
Louisiana.....	3,100.39			2.00	3,102.39
Maine.....	285.00	1.64		70.01	356.65
Maryland, including District of Columbia.....	15,057.26	9.70		65.68	15,132.64
Massachusetts.....	2,077.56	1,280.07	38,380.62	17,185.66	58,923.95
Michigan.....	24,724.76	23.98		8,326.00	33,074.74
Minnesota.....	11,163.90	14.39			11,178.29
Mississippi.....	651.50			2.94	654.44
First Missouri.....	1,365.50	22.75			1,388.25
Sixth Missouri.....	1,320.53			1,644.34	2,964.87
Montana.....	3,055.12				3,055.12
Nebraska.....	666.19	16.54			682.73
Nevada.....	1,465.26				1,465.26
New Hampshire.....	485.00			250.15	735.15
First New Jersey.....	11,582.85			71.24	11,654.09
Fifth New Jersey.....	36,201.62			195.85	36,397.47

New Mexico.....	748.60			3.00	751.60
First New York.....	49,170.69			210.00	49,380.69
Second New York.....	19,091.23	15,240.31	1,591.59	11,216.44	46,139.57
Third New York.....	3,070.50		369.55	13,382.90	16,822.95
Fourteenth New York.....	8,172.20			8,172.20	16,344.40
Twenty-first New York.....	55,942.00	11.00		113.00	56,066.00
Twenty-eighth New York.....	1,160.00	30.85		600.00	1,790.85
North Carolina.....	1,108.20			60.00	1,168.20
North Dakota.....	25.00				25.00
First Ohio.....	2,119.20				2,119.20
Tenth Ohio.....	285.00			225.00	510.00
Eleventh Ohio.....	230.00				230.00
Eighteenth Ohio.....	2,762.57	81.66		7,610.00	10,454.23
Oklahoma.....	2,900.68			306.95	3,207.63
Oregon.....	3,405.00			15.36	3,420.36
First Pennsylvania.....	33,327.88	91.78	305.81	1,865.67	35,591.14
Twelfth Pennsylvania.....	622.50			1,636.50	2,259.00
Twenty-third Pennsylvania.....	7,648.29	12.54		.51	7,661.34
Rhode Island.....	3,237.63	1.93			3,239.56
South Carolina.....	1,462.75				1,462.75
South Dakota.....	255.00				255.00
Tennessee.....	6,150.07	.75		477.27	6,628.09
First Texas.....	6,711.01		1.00		6,712.01
Second Texas.....	12,211.35		87.67		12,299.02
Utah.....	1,854.25				1,854.25
Vermont.....	100.00				100.00
Virginia.....	167.74				167.74
Washington, including Alaska.....	14,459.56				14,459.56
West Virginia.....	802.80			708.46	1,511.26
Wisconsin.....	14,227.28	1.48		250.00	14,478.74
Wyoming.....	1,665.45			.45	1,665.90
Philippine Islands.....					356,760.58
<b>Total.....</b>	<b>\$90,773.25</b>	<b>17,600.70</b>	<b>87,358.40</b>	<b>62,602.68</b>	<b>688,701.05</b>

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

STATE	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.	Total	Total (all sources)
Alaska.....						\$123,366.17
California.....	\$56,538.14	\$61.44		\$12,991.15	\$69,640.73	70,330,290.73
District of Columbia.....	3,101.88			10.00	3,111.88	8,440,637.30
Illinois.....	30,703.18	177.95		5,620.79	36,501.92	106,670,227.67
Maryland.....	11,465.38	9.70		45.68	11,520.76	33,491,631.80
Missouri.....	2,695.03	22.75		1,644.34	4,362.12	34,602,163.08
New Jersey.....	47,877.47			177.09	48,054.56	70,344,930.00
New York.....	136,624.62	15,282.16	\$1,961.14	25,521.40	179,389.32	394,699,703.61
Ohio.....	5,336.77	31.66		7,826.60	13,254.43	81,814,400.27
Pennsylvania.....	41,895.67	104.32	395.81	3,602.68	45,998.48	100,393,218.63
Texas.....	18,022.36		88.67		18,111.03	18,301,298.35
Washington.....	14,459.56				14,460.06	5,740,976.24

TABLE 2.—Summary of monthly internal-revenue receipts for years ended June 30, 1931 and 1932, by sources

Source	1930					
	July	August	September	October	November	December
<b>Income tax:</b>						
Corporation.....	\$20,294,420.29	\$19,952,446.99	\$262,428,751.41	\$21,398,305.85	\$19,616,047.12	\$260,555,068.29
Individual.....	8,404,597.23	8,785,020.02	234,859,056.82	8,160,117.59	3,406,578.78	234,420,058.07
<b>Total.....</b>	<b>28,699,017.52</b>	<b>28,738,067.01</b>	<b>497,288,740.33</b>	<b>29,558,423.44</b>	<b>23,022,625.90</b>	<b>494,975,127.20</b>
<b>Estates: Transfer of estate of decedents.....</b>	<b>4,556,674.39</b>	<b>4,814,888.22</b>	<b>3,946,708.30</b>	<b>3,175,305.70</b>	<b>2,068,011.98</b>	<b>5,759,688.09</b>
<b>Distilled spirits:</b>						
Distilled spirits (nonbeverage).....	735,924.85	709,677.73	769,269.66	823,093.94	688,358.63	747,436.39
Distilled spirits (beverage).....				70.25		96.00
Rectified spirits or wines.....	576.66	516.67	224.37	322.50	318.60	253.97
Still or sparkling wines, cordials, etc.....	6,908.02	14,600.36	18,372.18	28,118.00	16,455.99	17,397.43
Grape brandy used in fortifying sweet wines.....	4,729.23	5,379.84	14,837.70	5,359.13	4,724.66	2,360.02
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills, etc.....	225,157.87	62,030.15	11,163.07	8,740.43	6,504.92	6,819.31
Stamps for distilled spirits intended for export.....	1.40	2.00	3.00	0.90	2.40	3.40
Case stamps for distilled spirits bottled in bond.....	4,926.17	2,498.95	1,075.70	2,665.16	1,262.00	5,356.79
<b>Total.....</b>	<b>978,228.00</b>	<b>851,504.70</b>	<b>805,602.58</b>	<b>860,004.48</b>	<b>717,088.33</b>	<b>770,823.51</b>
<b>Tobacco:</b>						
Cigars (large).....	1,608,157.21	1,650,841.24	1,684,281.09	2,080,506.73	1,813,119.54	1,142,802.90
Cigars (small).....	22,638.76	22,362.00	25,890.87	24,408.52	20,024.08	15,031.82
Cigarettes (large).....	3,993.01	4,603.32	3,959.26	3,210.57	4,103.68	4,440.25
Cigarettes (small).....	35,578,846.10	31,733,570.69	50,371,083.98	32,842,135.15	23,964,483.44	26,024,447.18
Snuff of all descriptions.....	530,241.08	585,290.50	581,440.74	667,463.75	568,840.78	548,274.43
Tobacco, chewing and smoking.....	5,043,620.02	5,063,847.47	5,203,905.89	3,278,210.04	4,107,371.16	4,028,544.01
Cigarette papers and tubes.....	106,343.70	137,728.54	169,300.18	124,822.85	83,310.80	96,904.62
Miscellaneous collections relating to tobacco.....				128.90	33.13	431.12
<b>Total.....</b>	<b>42,981,845.78</b>	<b>39,178,244.76</b>	<b>38,225,761.83</b>	<b>41,021,036.61</b>	<b>30,466,900.61</b>	<b>31,937,882.98</b>
<b>Revenue act of 1928:</b>						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	1,788,490.52	1,540,522.48	1,483,636.95	1,263,228.60	1,180,526.56	1,610,167.50
Capital-stock sales or transfers.....	3,137,631.90	1,881,901.36	1,587,025.73	2,041,602.94	2,481,797.22	2,066,916.26
Sales of produce (future delivery).....	199,172.55	184,185.90	232,078.57	179,004.19	188,151.62	155,482.32
Playing cards.....	186,250.50	268,518.90	372,028.00	537,706.20	457,273.60	473,679.70
Manufacturers' excise tax—						
Pistols and revolvers.....	10,073.20	5,748.55	15,469.78	16,468.45	11,244.46	5,995.09
Opium, coca leaves, including special taxes, etc. (narcotics).....	133,611.70	19,786.13	26,060.81	21,074.19	21,584.86	22,634.02
<b>Total.....</b>	<b>2,127,546.97</b>	<b>1,850,168.32</b>	<b>1,897,205.06</b>	<b>1,880,376.18</b>	<b>1,801,706.64</b>	<b>1,805,295.77</b>
<b>Admissions to theaters, concerts, cabarets, etc.....</b>	<b>296,188.67</b>	<b>203,053.28</b>	<b>128,810.08</b>	<b>200,631.93</b>	<b>280,236.26</b>	<b>299,251.58</b>
<b>Dues of clubs (athletic, social, and sporting).....</b>	<b>959,625.68</b>	<b>1,168,506.40</b>	<b>813,586.59</b>	<b>847,033.60</b>	<b>926,022.80</b>	<b>861,265.79</b>
<b>Total.....</b>	<b>6,710,980.53</b>	<b>5,272,310.02</b>	<b>4,639,582.51</b>	<b>5,107,652.10</b>	<b>5,546,833.68</b>	<b>5,504,472.26</b>
<b>Miscellaneous:</b>						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,294.75	1,071.25	1,070.25	1,145.75	520.50	606.75
Oleomargarine, colored.....	54,535.20	68,479.00	82,310.80	92,528.90	73,319.23	64,373.90
Oleomargarine, uncolored.....	45,590.67	59,974.77	65,027.77	80,536.23	74,751.12	67,323.72
Oleomargarine manufacturers and dealers (special taxes).....	782,360.10	125,845.83	46,739.01	48,799.12	38,569.51	29,429.67
Collections under prohibition laws.....	213,372.27	58,312.74	9,452.61	51,789.03	14,796.95	31,052.91
Internal revenue collected through customs offices.....	564.25	1,664.20			294.32	413.41
Other miscellaneous receipts, including delinquent repealed taxes.....	20,060.48	105.73	3,708.83	5,057.29	11,457.43	33,741.88
<b>Total.....</b>	<b>1,127,750.73</b>	<b>315,544.52</b>	<b>209,209.49</b>	<b>279,875.22</b>	<b>218,700.05</b>	<b>260,342.14</b>
<b>Grand total.....</b>	<b>86,034,476.04</b>	<b>77,173,559.27</b>	<b>545,135,671.54</b>	<b>80,941,307.56</b>	<b>68,666,609.46</b>	<b>530,200,331.24</b>

TABLE 2.—Summary of monthly internal-revenue receipts for years ended June 30, 1931 and 1932, by sources—Continued

Source	1931					
	January	February	March	April	May	June
<b>Income tax:</b>						
Corporation.....	\$18,595,237.95	\$10,466,439.93	\$175,995,836.82	\$17,703,048.29	\$16,478,668.00	\$173,907,837.93
Individual.....	13,156,814.81	17,784,816.84	153,561,918.53	13,518,727.75	12,237,146.71	120,293,412.32
<b>Total.....</b>	<b>31,752,052.76</b>	<b>28,251,256.77</b>	<b>329,557,755.35</b>	<b>31,221,776.03</b>	<b>28,715,814.71</b>	<b>294,201,250.30</b>
<b>Estates: Transfer of estates of decedents.....</b>	<b>4,679,097.70</b>	<b>2,240,790.04</b>	<b>4,555,741.63</b>	<b>2,866,245.67</b>	<b>3,852,070.41</b>	<b>3,932,050.67</b>
<b>Distilled spirits:</b>						
Distilled spirits (nonbeverage).....	1,051,974.57	832,311.43	635,355.93	789,542.09	772,221.98	740,835.94
Distilled spirits (beverage).....	64.00	6.02				
Rectified spirits or wines.....	1,880.58	264.54	492.57	250.61	1,151.10	342.08
Still or sparkling wines, cordials, etc.....	14,943.20	19,474.02	28,049.17	20,219.56	22,789.21	21,212.92
Grape brandy used in fortifying sweet wines.....	22,700.79	1,502.00	138.34	12.50	899.96	797.46
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills, etc.....	4,646.92	3,635.11	2,819.90	2,458.99	4,925.42	180,447.32
Stamps for distilled spirits intended for export.....	3.10	1.70	64.20	66.10	4.50	1.20
Case stamps for distilled spirits bottled in bond.....	4,106.16	2,202.10	2,933.60	2,109.10	2,101.00	2,361.70
<b>Total.....</b>	<b>1,132,372.32</b>	<b>860,096.92</b>	<b>859,863.71</b>	<b>814,699.65</b>	<b>804,134.37</b>	<b>945,990.62</b>
<b>Tobacco:</b>						
Cigars (large).....	1,976,100.69	1,122,661.02	1,316,197.44	1,425,748.54	1,465,538.44	1,569,608.50
Cigars (small).....	21,339.76	19,091.63	24,942.38	20,368.69	24,373.50	28,512.39
Cigarettes (large).....	4,050.58	2,521.45	3,702.24	4,412.01	2,719.17	4,080.08
Cigarettes (small).....	28,105,630.80	26,568,374.36	29,406,189.41	28,412,463.76	31,343,501.69	34,520,441.28
Snuff of all descriptions.....	659,491.29	612,146.52	620,462.85	611,863.30	601,605.02	600,295.55
Tobacco, chewing and smoking.....	5,052,652.06	4,709,431.79	4,959,791.38	4,920,528.27	4,920,098.91	4,990,242.43
Cigarette papers and tubes.....	131,778.72	137,367.10	95,253.60	159,642.20	130,806.19	83,667.72
Miscellaneous collections relating to tobacco.....	7,906.84	25.00		165.00	1,704.11	60.00
<b>Total.....</b>	<b>35,052,648.94</b>	<b>33,111,378.87</b>	<b>36,455,448.70</b>	<b>35,664,159.17</b>	<b>38,499,347.02</b>	<b>41,808,816.95</b>
<b>Revenue act of 1928:</b>						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	1,077,542.73	1,031,496.64	954,955.07	676,461.25	1,110,329.75	921,015.13
Capital-stock sales or transfers.....	2,274,408.57	2,760,015.46	2,311,404.34	2,365,921.17	1,884,812.40	1,677,280.40
Sales of produce (future delivery).....	121,536.06	88,782.59	61,352.60	53,939.65	63,080.57	95,278.62
Playing cards.....	489,809.80	457,741.20	619,449.80	490,022.90	306,296.10	430,770.80
Manufacturers' excise tax—						
Pistols and revolvers.....	12,168.90	12,860.22	11,759.05	11,112.68	5,766.52	19,266.47
Opium, coca leaves, (including special taxes, etc. (narcotics).....	32,197.88	35,061.12	15,633.12	28,471.07	32,373.99	217,710.63
<b>Admission to theaters, concerts, cabarets, etc.....</b>	<b>281,090.82</b>	<b>228,850.19</b>	<b>236,688.11</b>	<b>215,467.79</b>	<b>171,064.07</b>	<b>237,621.21</b>
<b>Dues of clubs (athletic, social, and sporting).....</b>	<b>631,727.07</b>	<b>1,191,891.35</b>	<b>888,434.98</b>	<b>847,807.86</b>	<b>1,251,020.00</b>	<b>1,090,224.45</b>
<b>Total.....</b>	<b>4,917,489.83</b>	<b>4,576,718.97</b>	<b>5,016,947.37</b>	<b>4,889,104.38</b>	<b>4,855,350.00</b>	<b>4,608,182.84</b>
<b>Miscellaneous:</b>						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,286.39	615.73	770.00	695.25	484.50	2,049.25
Oleomargarine, colored.....	38,936.40	19,539.10	23,950.90	21,008.00	12,302.00	14,674.20
Oleomargarine, uncolored.....	67,123.89	48,990.50	48,390.67	42,356.92	39,341.52	32,653.25
Oleomargarine manufacturers and dealers (special taxes).....	29,251.45	17,579.04	10,267.28	6,536.87	11,287.65	293,172.80
Collections under prohibition laws.....	13,830.03	18,376.59	105,437.02	26,642.18	20,800.29	21,286.24
Internal revenue collected through customs offices.....	457.02	546.63	523.37	462.47	500.71	660.63
Other miscellaneous receipts, including delinquent repealed taxes.....	18,760.18	6,970.87	11,058.37	16,178.53	4,074.10	11,949.18
<b>Total.....</b>	<b>157,732.02</b>	<b>112,519.36</b>	<b>200,307.61</b>	<b>113,880.22</b>	<b>68,581.73</b>	<b>376,475.45</b>
<b>Grand total.....</b>	<b>77,651,375.46</b>	<b>79,452,600.93</b>	<b>378,856,054.37</b>	<b>75,468,654.42</b>	<b>76,865,248.24</b>	<b>346,862,784.83</b>

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TABLE 2.—Summary of monthly internal-revenue receipts for years ended June 30, 1931 and 1932, by sources—Continued

Source	1931					
	July	August	September	October	November	December
<b>Income tax:</b>						
Corporation.....	\$15,138,306.86	\$17,648,382.17	\$159,073,271.61	\$18,235,407.64	\$12,908,844.37	\$155,658,766.36
Individual.....	9,237,876.58	7,563,351.82	104,804,882.87	7,538,046.63	6,630,894.69	100,808,340.39
<b>Total.....</b>	<b>24,376,183.44</b>	<b>25,211,733.99</b>	<b>263,877,854.48</b>	<b>25,773,453.32</b>	<b>19,539,739.06</b>	<b>256,467,106.75</b>
<b>Estates: Transfer of estates of decedents.....</b>	<b>4,130,846.19</b>	<b>2,614,433.28</b>	<b>7,762,992.85</b>	<b>6,865,680.78</b>	<b>4,366,766.02</b>	<b>6,709,673.17</b>
<b>Distilled spirits:</b>						
Distilled spirits (nonbeverage).....	761,113.73	620,438.43	669,760.15	718,809.10	604,366.89	918,702.88
Rectified spirits or wines.....	271.26	857.64	235.02	256.20	336.61	348.24
Still or sparkling wines, cordials, etc.....	7,968.01	17,405.17	17,278.67	20,410.34	19,094.06	15,841.03
Grape brandy used in fortifying sweet wines.....	3,245.39	8,114.35	17,876.80	16,160.63	5,215.47	3,354.95
Rectifiers, retail and wholesale liquor dealers; manufacturers of stills, etc.....	227,091.70	59,955.67	12,713.95	9,389.58	2,770.25	6,622.02
Stamps for distilled spirits intended for export.....	1.10	6.30	1.20	1.20	1.20	1.20
Case stamps for distilled spirits bottled in bond.....	2,675.80	1,060.90	1,065.80	1,429.50	1,001.30	2,326.15
<b>Total.....</b>	<b>1,002,266.90</b>	<b>716,954.49</b>	<b>718,657.39</b>	<b>765,265.14</b>	<b>636,694.68</b>	<b>947,197.37</b>
<b>Tobacco:</b>						
Cigars (large).....	1,407,444.67	1,352,033.03	1,328,777.69	1,616,388.63	1,497,518.63	942,357.26
Cigars (small).....	18,650.71	23,048.25	25,297.51	21,988.05	16,949.60	8,113.24
Cigarettes (large).....	3,400.18	2,830.68	3,281.40	2,430.30	3,322.03	2,943.77
Cigarettes (small).....	32,000,827.70	28,501,179.03	29,086,102.93	26,870,347.93	23,556,848.45	21,886,754.42
Snuff of all descriptions.....	613,353.43	505,243.83	600,515.72	655,623.73	486,918.55	477,237.76
Tobacco, chewing and smoking.....	4,065,962.62	5,170,530.27	5,320,783.82	5,489,664.16	4,541,484.08	4,025,213.59
Cigarette papers and tubes.....	170,325.93	161,955.92	155,540.80	143,416.50	119,059.05	115,631.40
Miscellaneous collections relating to tobacco.....		47.00	16.00	290.00	35.00	
<b>Total.....</b>	<b>39,218,971.14</b>	<b>35,783,777.68</b>	<b>36,589,314.57</b>	<b>34,802,139.40</b>	<b>30,208,135.49</b>	<b>27,458,566.44</b>
<b>Revenue act of 1928:</b>						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	1,266,887.15	876,175.33	870,585.79	741,964.50	603,600.24	717,055.20
Capital-stock sales or transfers.....	2,047,650.22	1,332,918.39	1,274,921.31	1,844,782.06	2,005,985.25	1,554,216.60
Sales of produce (future delivery).....	95,478.58	89,890.19	73,621.78	67,704.70	89,596.69	123,006.17
Playing cards.....	177,351.70	263,767.60	411,732.30	475,906.00	411,478.20	441,157.70
Manufacturers' excise tax—						
Pistols and revolvers.....	4,499.61	16,714.19	8,876.52	10,190.71	3,204.87	9,772.01
Opium, coca leaves, including special taxes, etc. (narcotics).....	130,943.41	26,667.31	18,933.86	24,558.30	12,190.27	12,859.60
<b>Admissions to theatres, concerts, cabarets, etc.....</b>	<b>197,073.80</b>	<b>205,216.13</b>	<b>134,839.42</b>	<b>156,255.05</b>	<b>240,636.25</b>	<b>180,820.62</b>
<b>Dues of clubs (athletic, social, and sporting).....</b>	<b>896,740.26</b>	<b>1,085,417.52</b>	<b>677,003.42</b>	<b>634,850.39</b>	<b>607,428.55</b>	<b>680,327.98</b>
<b>Total.....</b>	<b>4,809,434.03</b>	<b>3,895,758.58</b>	<b>3,479,514.40</b>	<b>3,950,233.11</b>	<b>4,180,299.32</b>	<b>3,714,794.40</b>
<b>Miscellaneous:</b>						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	773.50	960.95	817.00	1,166.50	706.06	735.06
Oleomargarine, colored.....	10,919.80	17,051.30	17,788.20	30,221.76	34,273.80	23,654.40
Oleomargarine, uncolored.....	22,940.75	40,781.50	48,300.00	57,782.13	56,240.00	50,301.76
Oleomargarine manufacturers and dealers (special taxes).....	521,046.10	66,948.64	36,019.35	66,380.64	38,691.31	20,560.50
Collections under prohibition laws.....	57,081.58	20,410.71	39,356.28	23,391.25	18,184.06	32,539.27
Internal revenue collected through customs offices.....	1,846.25	782.12	1,014.42	794.32	3,470.93	1,832.66
Other miscellaneous receipts, including delinquent repeated taxes.....	14,896.61	4,536.45	6,960.16	3,614.70	7,155.76	6,218.66
<b>Total.....</b>	<b>631,676.58</b>	<b>171,453.67</b>	<b>152,296.41</b>	<b>193,360.70</b>	<b>158,721.92</b>	<b>146,898.98</b>
<b>Grand total.....</b>	<b>74,169,238.37</b>	<b>68,394,139.65</b>	<b>812,580,930.10</b>	<b>72,360,032.45</b>	<b>59,098,360.68</b>	<b>295,439,227.09</b>

TABLE 2.—Summary of monthly internal-revenue receipts for years ended June 30, 1931 and 1932, by sources—Continued

Source	1932					
	January	February	March	April	May	June
<b>Income tax:</b>						
Corporation.....	\$13,030,116.85	\$12,124,671.70	\$103,419,296.20	\$10,578,369.39	\$15,530,543.06	\$96,222,146.74
Individual.....	9,104,000.31	11,192,082.43	89,283,083.32	9,591,075.47	6,793,555.03	64,279,793.31
<b>Total.....</b>	<b>22,134,117.06</b>	<b>23,316,754.13</b>	<b>192,702,379.52</b>	<b>20,469,444.86</b>	<b>22,324,098.09</b>	<b>160,501,940.05</b>
<b>Estates: Transfer of estates of decedents.....</b>	<b>2,200,607.83</b>	<b>1,878,509.63</b>	<b>2,994,773.28</b>	<b>2,237,024.21</b>	<b>1,762,706.73</b>	<b>3,782,300.05</b>
<b>Distilled spirits:</b>						
Distilled spirits (nonbeverage).....	723,283.12	584,358.45	500,884.70	617,736.17	651,719.05	557,081.40
Rectified spirits or wines.....	314.68	105.00	201.81	311.97	903.81	163.05
Still or sparkling wines, cordials, etc.....	15,107.69	13,899.74	15,440.39	25,778.70	11,862.33	6,859.21
Grape brandy used in fortifying sweet wines.....	3,048.68	716.20	2,040.00	1,002.01	1,253.11	11,725.40
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills, etc.....	5,349.98	4,959.07	3,485.17	2,995.15	3,662.67	160,701.22
Stamps for distilled spirits intended for export.....	5.50	1.50	3.50	1.70	.50	.60
Case stamps for distilled spirits bottled in bond.....	4,571.50	3,686.40	2,047.50	2,879.20	1,115.20	2,705.08
<b>Total.....</b>	<b>731,709.15</b>	<b>607,785.76</b>	<b>604,094.75</b>	<b>650,704.96</b>	<b>670,106.67</b>	<b>740,136.02</b>
<b>Tobacco:</b>						
Cigars (large).....	950,473.45	978,669.03	1,021,439.53	984,300.24	1,031,319.47	1,100,957.64
Cigars (small).....	20,888.69	18,243.13	15,610.86	18,474.42	20,301.00	17,729.62
Cigarettes (large).....	2,717.62	1,923.87	2,317.72	2,315.59	2,114.81	2,636.84
Cigarettes (small).....	26,671,637.86	23,041,397.62	23,330,880.06	22,687,322.69	20,056,634.87	31,681,538.51
Snuff of all descriptions.....	640,602.63	587,938.12	621,920.89	530,609.60	800,336.05	651,092.72
Tobacco, chewing and smoking.....	4,870,829.63	4,707,677.81	5,038,104.25	4,467,230.50	4,600,159.65	4,971,728.67
Cigarette papers and tubes.....	150,263.40	162,958.03	165,187.02	165,232.18	58,873.04	132,733.58
Miscellaneous collections relating to tobacco.....	75.80	20.85	39.60	1,497.09	501.98	200.84
<b>Total.....</b>	<b>33,321,480.01</b>	<b>29,499,837.36</b>	<b>32,204,816.63</b>	<b>28,857,003.27</b>	<b>32,170,149.37</b>	<b>38,458,618.32</b>
<b>Revenue act of 1925:</b>						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	500,882.07	564,640.45	630,844.25	547,155.47	549,905.84	1,006,723.26
Capital-stock sales or transfers.....	1,889,811.10	1,323,832.54	1,203,587.87	1,156,450.92	1,135,237.84	906,909.30
Sales of produce (future delivery).....	74,454.69	56,712.41	66,861.61	69,462.14	79,409.09	67,250.49
Playing cards.....	438,095.70	542,415.00	473,113.50	342,512.00	194,991.30	154,308.10
Manufacturers' excise tax—						
Pistols and revolvers.....	8,021.55	8,522.90	1,684.78	11,557.50	7,704.36	1,549.14
Opium, coca leaves, including special taxes, etc. (narcotics).....	9,408.88	17,428.01	21,376.84	21,056.87	23,253.65	202,500.00
<b>Total.....</b>	<b>18,914.43</b>	<b>25,950.91</b>	<b>33,061.62</b>	<b>32,614.37</b>	<b>30,958.01</b>	<b>204,249.14</b>
<b>Total.....</b>	<b>3,017,444.06</b>	<b>3,625,492.53</b>	<b>3,222,497.09</b>	<b>2,881,616.50</b>	<b>3,019,866.38</b>	<b>3,209,585.44</b>
<b>Miscellaneous:</b>						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	700.88	572.00	779.28	447.90	411.80	661.60
Oleomargarine, colored.....	18,820.00	12,105.40	11,979.80	10,087.80	7,209.95	5,307.00
Oleomargarine, uncolored.....	49,274.03	45,591.10	43,857.25	41,608.45	35,606.35	27,228.80
Oleomargarine, manufacturers and dealers (special taxes).....	12,257.43	9,553.00	8,063.45	5,350.03	3,480.78	207,047.97
Collections under prohibition laws.....	82,085.27	41,690.72	44,367.87	15,543.51	107,321.60	47,880.93
Internal revenue collected through customs offices.....	908.82	693.53	1,734.05	1,009.53	1,745.95	1,154.34
Other miscellaneous receipts, including delinquent repeated taxes.....	2,530.09	14,867.44	2,105.80	11,293.94	4,430.00	12,451.59
<b>Total.....</b>	<b>117,141.12</b>	<b>125,172.19</b>	<b>110,987.47</b>	<b>85,402.76</b>	<b>150,113.63</b>	<b>301,801.12</b>
<b>Grand total.....</b>	<b>62,538,568.23</b>	<b>59,058,561.60</b>	<b>231,830,250.64</b>	<b>55,201,190.50</b>	<b>60,013,131.27</b>	<b>206,994,390.00</b>

SUMMARY OF INTERNAL REVENUE RECEIPTS BY QUARTERS, FISCAL YEARS 1931 AND 1932

Quarter ended—	Corporation	Individual	Total income tax	Miscellaneous taxes	Grand total
Sept. 30, 1930.....	\$302,675,618.79	\$261,050,206.07	\$563,725,824.86	\$164,037,882.85	\$708,363,707.71
Dec. 31, 1930.....	301,569,611.27	252,016,755.84	553,586,367.11	134,822,101.63	687,908,368.26
Mar. 31, 1931.....	214,057,514.70	184,493,550.18	398,541,064.88	135,210,025.88	533,751,090.76
June 30, 1931.....	208,090,054.26	146,097,286.78	354,187,341.04	144,099,246.45	498,186,587.49
<b>Total, fiscal year 1931.....</b>	<b>1,028,392,699.02</b>	<b>833,647,798.87</b>	<b>1,862,040,497.89</b>	<b>568,168,256.81</b>	<b>2,429,228,754.22</b>
Sept. 30, 1931.....	191,659,960.64	121,605,811.27	313,465,771.91	141,078,556.21	454,544,328.12
Dec. 31, 1931.....	189,801,008.37	118,040,280.45	307,841,289.32	125,112,320.90	422,953,610.22
Mar. 31, 1932.....	128,574,086.75	109,880,053.90	238,454,140.65	115,268,227.70	353,722,368.35
June 30, 1932.....	122,331,059.79	80,964,423.81	203,295,483.60	118,013,234.23	321,308,717.83
<b>Total, fiscal year 1932.....</b>	<b>622,366,115.55</b>	<b>421,590,570.43</b>	<b>1,044,956,654.14</b>	<b>500,470,349.04</b>	<b>1,545,427,003.18</b>
December, 1932.....	306,820,683.47	401,487,216.35	808,307,899.82	67,215,011.73	875,012,911.55

TABLE 3.—Summary of internal-revenue receipts, years ended June 30, 1931 and 1932, by sources

Source	1931	1932	Increase (+) or decrease (-)
<b>Income tax:</b>			
Corporation <sup>1</sup> .....	\$1,028,302,669.02	\$620,565,115.56	-407,737,553.47
Individual.....	833,647,798.37	427,190,681.99	-406,457,216.38
<b>Total.....</b>	<b>1,862,040,497.39</b>	<b>1,056,756,697.54</b>	<b>-805,283,799.85</b>
<b>Estates: Transfer of estates of decedents.....</b>	<b>48,078,328.89</b>	<b>47,422,313.00</b>	<b>-656,015.89</b>
<b>Distilled spirits:</b>			
Distilled spirits (nonbeverage).....	9,578,502.97	7,905,945.22	-1,672,557.75
Distilled spirits (beverage).....	230.27	-	-230.27
Rectified spirits or wines.....	6,731.34	4,545.18	-2,186.16
Still or sparkling wines, cordials, etc.....	228,495.06	186,563.29	-41,931.77
Grape brandy used for fortifying sweet wines, rectifiers, retail and wholesale liquor dealers, manufacturers of stills, etc. <sup>2</sup> .....	63,321.95	73,650.55	+10,328.70
<b>Stamps for distilled spirits intended for export.....</b>	<b>160.20</b>	<b>24.70</b>	<b>-135.50</b>
<b>Case stamps for distilled spirits bottled in bond.....</b>	<b>35,202.23</b>	<b>26,530.13</b>	<b>-8,672.10</b>
<b>Total.....</b>	<b>10,432,064.49</b>	<b>8,703,563.27</b>	<b>-1,728,501.22</b>
<b>Tobacco:</b>			
Cigars (large).....	16,025,467.34	14,207,679.80	-1,817,787.54
Cigars (small).....	270,644.10	226,508.98	-44,135.12
Cigarettes (large).....	46,816.64	31,559.71	-15,256.93
Cigarettes (small).....	358,616,187.84	317,533,080.02	-41,083,107.82
Snuff of all descriptions.....	7,190,466.16	6,845,801.89	-344,664.27
Tobacco, chewing and smoking.....	68,870,642.03	58,030,155.78	-10,840,486.25
Cigarette papers and tubes.....	1,441,823.41	1,700,502.85	+258,679.44
Miscellaneous collections relating to tobacco.....	10,153.10	2,730.06	-7,423.04
<b>Total.....</b>	<b>444,278,502.62</b>	<b>398,578,518.66</b>	<b>-45,699,983.96</b>
<b>Revenue acts of 1926 and 1928:</b>			
Documentary stamps, etc.—			
Bonds of indebtedness, capital stock issues, etc.....	14,757,333.38	9,198,539.57	-5,558,843.81
Capital stock sales or transfers.....	25,519,972.73	17,696,128.86	-7,823,843.87
Sales of produce (future delivery).....	1,682,680.66	959,319.54	-723,361.12
Playing cards.....	4,993,569.50	4,368,830.50	-624,739.00
Manufacturers' excise tax—			
Pistols and revolvers.....	137,921.37	87,358.40	-50,562.97
Opium, coca leaves, including special taxes, etc.....	607,339.54	621,152.66	+13,813.12
Admissions to theaters, concerts, cabarets, etc.....	2,778,864.09	1,858,605.97	-920,258.12
Dues of clubs (athletic, social, and sporting).....	11,477,723.20	9,204,587.04	-2,273,136.16
<b>Total.....</b>	<b>61,955,444.39</b>	<b>43,912,533.84</b>	<b>-18,042,910.55</b>
<b>Miscellaneous:</b>			
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	11,822.36	8,837.00	-2,985.36
Oleomargarine, colored.....	567,959.13	204,080.11	-363,879.02
Oleomargarine, uncolored.....	671,828.03	625,650.72	-46,177.31
Oleomargarine manufacturers and dealers (special taxes).....	1,441,641.13	1,014,999.95	-426,641.18
Collections under prohibition laws.....	566,249.68	490,773.26	-75,476.42
Internal revenue collected through customs offices.....	6,317.21	17,066.70	+10,749.49
Other miscellaneous receipts, including delinquent taxes collected under repealed laws <sup>3</sup> .....	160,200.90	93,502.69	-66,698.21
<b>Total.....</b>	<b>3,445,918.44</b>	<b>2,354,916.43</b>	<b>-1,091,002.01</b>
<b>Grand total.....</b>	<b>2,428,228,754.22</b>	<b>1,557,720,042.64</b>	<b>-870,499,711.58</b>

<sup>1</sup> Includes \$11,311.92 for 1931 and \$7,614.31 for 1932, income tax on Alaska railroads (act of July 18, 1914).  
<sup>2</sup> Includes \$290 for 1931 and \$230.40 for 1932 on account of stills or worms manufactured.  
<sup>3</sup> Includes \$147,052.47 for 1931 and \$79,025.51 for 1932, delinquent taxes collected under repealed laws.

TABLE 4.—Summary of internal-revenue receipts, years ended June 30, 1931 and 1932, by collection districts

District	Location of collector's office	1931	1932	Per cent increase (+) or decrease (-)
Alabama.....	Birmingham, Ala.....	\$4,614,078.53	\$2,614,619.80	-43
Arizona.....	Phoenix, Ariz.....	2,262,619.53	918,631.31	-69
Arkansas.....	Little Rock, Ark.....	1,913,706.82	1,031,893.90	-46
First California.....	San Francisco, Calif.....	50,473,558.17	42,227,622.44	-30
Sixth California.....	Los Angeles, Calif.....	52,591,454.87	34,102,768.29	-35
Colorado.....	Denver, Colo.....	15,667,230.34	5,394,271.19	-66
Connecticut.....	Hartford, Conn.....	37,888,318.65	20,406,345.03	-46
Delaware.....	Wilmington, Del.....	34,041,865.69	10,448,452.43	-52
Florida.....	Jacksonville, Fla.....	11,507,628.30	8,460,308.84	-26
Georgia.....	Atlanta, Ga.....	6,712,840.02	4,413,130.18	-34
Hawaii.....	Honolulu, Hawaii.....	4,618,475.51	3,785,879.08	-21
Idaho.....	Boise, Idaho.....	716,388.92	485,666.06	-32
Illinois.....	Chicago, Ill.....	183,181,804.68	101,606,669.12	-45
Eighth Illinois.....	Springfield, Ill.....	7,505,366.86	5,009,523.55	-33
Indiana.....	Indianapolis, Ind.....	21,431,225.39	12,367,051.45	-42
Iowa.....	Des Moines, Iowa.....	10,395,071.24	6,457,801.49	-38
Kansas.....	Wichita, Kans.....	13,690,543.17	7,141,070.01	-48
Kentucky.....	Louisville, Ky.....	28,485,734.54	26,273,812.54	-8
Louisiana.....	New Orleans, La.....	8,893,995.48	6,258,608.41	-30
Maine.....	Augusta, Me.....	6,749,853.48	4,354,218.47	-35
Maryland.....	Baltimore, Md.....	44,558,402.90	31,940,609.25	-29
Massachusetts.....	Boston, Mass.....	88,496,515.85	40,146,967.53	-54
Michigan.....	Detroit, Mich.....	107,364,630.09	59,976,859.59	-44
Minnesota.....	St. Paul, Minn.....	23,263,338.20	14,308,587.42	-39
Mississippi.....	Jackson, Miss.....	1,568,795.60	834,164.92	-47
First Missouri.....	St. Louis, Mo.....	40,140,892.25	27,507,751.23	-31
Sixth Missouri.....	Kansas City, Mo.....	11,596,802.23	7,154,411.85	-38
Montana.....	Helena, Mont.....	1,792,532.17	870,691.55	-51
Nebraska.....	Omaha, Nebr.....	4,778,668.61	3,158,879.48	-34
Nevada.....	Reno, Nev.....	1,346,061.84	1,346,332.28	0
New Hampshire.....	Portsmouth, N. H.....	3,565,177.21	1,688,268.42	-53
First New Jersey.....	Camden, N. J.....	14,335,806.65	13,763,871.00	-4
Fifth New Jersey.....	Newark, N. J.....	83,264,943.52	56,581,067.16	-32
New Mexico.....	Albuquerque, N. Mex.....	689,659.97	376,838.68	-45
First New York.....	Brooklyn, N. Y.....	38,432,644.92	25,231,072.32	-34
Second New York.....	Customhouse, New York, N. Y.....	383,380,751.25	219,042,989.14	-43
Third New York.....	250 West Fifty-seventh Street, New York, N. Y.....	172,189,296.40	108,774,772.17	-37
Fourteenth New York.....	Albany, N. Y.....	38,026,872.33	19,523,267.37	-49
Twenty-first New York.....	Syracuse, N. Y.....	10,978,498.03	5,783,066.62	-47
Twenty-eighth New York.....	Ruffalo, N. Y.....	29,181,337.66	16,034,036.29	-46
North Carolina.....	Raleigh, N. C.....	292,849,306.32	231,138,931.67	-12
North Dakota.....	Fargo, N. Dak.....	365,232.84	246,893.95	-33
First Ohio.....	Cincinnati, Ohio.....	35,448,218.50	23,607,996.71	-33
Tenth Ohio.....	Toledo, Ohio.....	14,622,604.27	8,099,557.01	-45
Eleventh Ohio.....	Columbus, Ohio.....	8,146,085.20	3,044,268.43	-52
Eighteenth Ohio.....	Cleveland, Ohio.....	54,714,320.78	28,072,578.12	-42
Oklahoma.....	Oklahoma City, Okla.....	14,922,127.45	10,165,348.04	-32
Oregon.....	Portland, Ore.....	4,434,215.65	2,560,433.68	-42
First Pennsylvania.....	Philadelphia, Pa.....	109,150,521.75	65,784,110.47	-40
Twelfth Pennsylvania.....	Scranton, Pa.....	14,375,057.62	8,847,646.73	-38
Twenty-third Pennsylvania.....	Pittsburgh, Pa.....	66,736,604.73	34,761,452.43	-48
Rhode Island.....	Providence, R. I.....	11,281,238.94	8,715,980.37	-40
South Carolina.....	Columbia, S. C.....	1,977,960.22	1,777,736.99	-10
South Dakota.....	Aberdeen, S. Dak.....	749,687.58	447,173.63	-40
Tennessee.....	Nashville, Tenn.....	13,132,299.43	9,069,122.61	-31
First Texas.....	Austin, Tex.....	18,576,114.75	9,628,342.66	-49
Second Texas.....	Dallas, Tex.....	14,223,692.63	9,775,945.00	-38
Utah.....	Salt Lake City, Utah.....	2,380,730.24	1,447,093.18	-39
Vermont.....	Burlington, Vt.....	1,751,011.06	964,713.25	-45
Virginia.....	Richmond, Va.....	113,761,587.34	99,871,805.51	-12
Washington.....	Tacoma, Wash.....	11,501,520.76	5,894,342.51	-49
West Virginia.....	Parkersburg, W. Va.....	11,151,400.49	7,077,270.90	-37
Wisconsin.....	Milwaukee, Wis.....	28,163,949.49	16,525,812.05	-41
Wyoming.....	Cheyenne, Wyo.....	598,503.81	405,823.28	-32
Philippine Islands.....	Manila, P. I.....	332,587.65	350,769.58	+7
<b>Total.....</b>		<b>2,428,228,754.22</b>	<b>1,557,720,042.64</b>	<b>-36</b>

TABLE 5.—Summary of internal-revenue receipts,<sup>1</sup> year ended June 30, 1932, by States

States <sup>2</sup> and Territories	Population as of Apr. 1, 1930 (Fifteenth Census United States)	Per cent of total population	Internal-revenue receipts, year ended June 30, 1932, by States			
			Income tax	Miscellaneous taxes	Total	
					Amount	Per cent of total
Alabama.....	2,042,245	2.15	\$2,251,032.46	\$351,887.84	\$2,614,919.80	6.17
Alaska <sup>3</sup> .....	80,776	.05	172,556.31	509.86	173,066.17	.01
Arizona.....	434,873	.35	543,152.43	58,478.88	601,631.31	.05
Arkansas.....	1,654,452	1.81	978,767.55	53,104.05	1,031,871.60	.07
California.....	6,677,251	4.61	61,569,285.21	14,761,002.52	76,330,287.73	4.90
Colorado.....	1,054,791	.84	5,147,909.08	246,382.11	5,394,291.19	.35
Connecticut.....	1,600,903	1.30	19,055,628.40	1,850,716.63	20,406,345.03	1.31
Delaware.....	228,340	.19	13,212,162.06	1,216,200.27	16,448,462.43	1.06
District of Columbia.....	466,809	.40	7,449,621.97	909,715.42	8,449,637.39	.54
Florida.....	1,468,211	1.19	5,138,061.61	8,322,226.73	8,460,308.34	.54
Georgia.....	2,008,600	2.30	4,165,580.14	227,541.02	4,413,180.16	.28
Hawaii.....	368,236	.30	3,349,999.08	436,850.00	3,786,849.08	.24
Idaho.....	446,032	.36	465,396.34	20,169.72	485,566.06	.03
Illinois.....	7,830,654	6.19	91,461,011.69	15,216,216.98	106,677,227.67	6.55
Indiana.....	3,239,803	2.63	10,801,766.72	1,475,345.73	12,367,051.45	.79
Iowa.....	2,017,939	2.01	6,166,137.45	291,664.04	6,457,801.49	.41
Kansas.....	1,860,999	1.63	6,864,416.78	278,653.23	7,141,070.01	.46
Kentucky.....	2,614,860	2.12	6,618,695.60	20,855,118.94	26,273,812.54	1.69
Louisiana.....	2,101,693	1.71	5,219,132.10	1,039,560.31	6,258,692.41	.40
Maine.....	707,422	.58	3,936,561.60	416,350.97	4,352,912.57	.28
Maryland.....	1,031,628	1.32	21,822,603.17	1,665,223.69	23,487,826.86	1.51
Massachusetts.....	4,249,614	3.45	45,075,317.11	4,071,650.42	49,146,967.53	3.16
Michigan.....	4,642,325	3.93	55,141,031.33	4,835,825.23	60,976,856.56	3.65
Minnesota.....	2,663,953	2.08	12,967,336.35	1,316,229.07	14,303,565.42	.92
Mississippi.....	2,009,821	1.63	776,146.18	55,018.79	834,164.92	.05
Missouri.....	3,829,367	2.95	25,471,348.81	9,190,814.17	34,662,162.98	2.22
Montana.....	537,606	.44	750,726.20	119,876.26	870,602.46	.05
Nebraska.....	1,877,963	1.12	9,090,186.45	126,693.03	9,216,879.48	.20
Nevada.....	91,058	.07	1,299,069.85	47,232.43	1,346,302.28	.09
New Hampshire.....	465,293	.38	1,467,065.04	219,185.38	1,686,250.42	.11
New Jersey.....	4,041,334	3.28	42,808,291.93	27,536,657.13	70,344,949.06	4.52
New Mexico.....	423,317	.34	355,711.18	21,127.50	376,838.68	.02
New York.....	12,588,060	10.22	348,550,738.13	45,438,406.78	394,989,144.91	25.36
North Carolina.....	3,170,270	2.57	11,464,232.47	219,674,749.20	231,138,981.67	14.84
North Dakota.....	680,845	.55	234,543.80	12,850.16	247,393.96	.02
Ohio.....	6,046,067	5.89	47,531,971.58	14,282,428.60	61,814,400.17	3.97
Oklahoma.....	2,390,040	1.95	10,005,745.60	169,602.36	10,165,348.04	.65
Oregon.....	953,788	.77	2,382,821.54	177,112.14	2,560,433.68	.10
Pennsylvania.....	6,631,830	7.53	97,177,311.40	12,514,907.23	109,392,218.63	7.02
Rhode Island.....	667,497	.56	9,189,077.06	526,913.31	6,715,990.37	.43
South Carolina.....	1,738,765	1.41	3,504,070.32	273,666.67	3,777,736.99	.11
South Dakota.....	692,640	.56	414,637.23	32,536.40	447,173.63	.03
Tennessee.....	2,616,656	2.12	5,456,702.63	3,642,419.68	9,099,122.61	.58
Texas.....	5,874,715	4.73	17,448,444.56	852,843.49	18,302,288.35	1.19
Utah.....	507,647	.41	1,395,590.45	51,202.71	1,447,093.16	.09
Vermont.....	359,811	.29	657,835.45	106,877.80	764,713.25	.05
Virginia.....	2,471,581	1.97	13,324,786.33	56,646,719.48	69,971,505.81	6.42
Washington.....	1,563,806	1.27	5,371,290.57	369,685.47	5,740,976.34	.37
West Virginia.....	1,729,205	1.40	4,962,273.39	2,094,997.61	7,057,271.00	.45
Wisconsin.....	2,939,006	2.39	15,156,868.27	1,368,044.38	16,525,912.65	1.06
Wyoming.....	225,505	.18	345,618.28	60,207.10	405,825.38	.03
Philippine Islands <sup>4</sup> .....				850,769.58	356,769.58	.02
Total.....	123,262,060	100.00	1,056,766,667.54	500,972,348.10	1,557,739,015.64	100.00

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

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

<sup>3</sup> Includes \$7,614.31 income tax on Alaska railroads. (Act of July 18, 1914.)

<sup>4</sup> Includes \$223.52, collections on products from the Virgin Islands.

<sup>5</sup> In addition, collections on tobacco manufactures from the Philippine Islands for 1932 are reported as follows: First California, \$218.19; Hawaii, \$1,362.78; First Illinois, \$53.62; Indiana, \$0.75; Washington, \$51.32.

TABLE 6.—Summary of income-tax receipts from corporations and individuals, year ended June 30, 1932, by States, with per cent of decrease in 1932 compared with 1931

States <sup>1</sup>	Corporation	Individual	Total 1932 <sup>2</sup>	Total 1931 <sup>3</sup>	Percent of decrease 1931-32
Alabama.....	\$1,005,366.79	\$1,257,665.67	\$2,263,032.46	\$4,308,287.33	47
Alaska <sup>4</sup> .....	60,494.55	62,371.76	122,866.31	133,967.34	8
Arizona.....	339,621.60	488,323.63	827,945.23	2,194,489.36	61
Arkansas.....	701,766.01	277,001.84	978,767.85	1,816,021.07	46
California.....	34,006,060.20	27,561,185.01	61,569,285.21	93,551,718.21	34
Colorado.....	3,081,602.46	2,066,216.62	5,147,819.08	15,272,260.48	66
Connecticut.....	8,963,199.68	10,092,428.72	19,055,628.40	34,994,157.00	46
Delaware.....	11,710,154.93	3,522,007.20	15,232,162.06	32,877,127.08	54
District of Columbia.....	3,669,153.54	3,769,768.43	7,449,621.97	12,716,156.42	41
Florida.....	1,654,271.33	3,453,810.28	5,108,081.61	7,838,885.72	34
Georgia.....	2,471,035.04	1,714,504.10	4,185,539.14	6,369,396.65	34
Hawaii.....	2,383,318.42	965,680.66	3,349,009.08	4,382,130.58	24
Idaho.....	387,655.43	97,810.91	485,466.34	664,846.69	27
Illinois.....	64,023,666.18	36,837,456.61	100,861,122.79	173,675,564.39	47
Indiana.....	6,831,882.60	4,039,823.12	10,871,705.72	19,095,104.02	43
Iowa.....	3,020,031.70	2,230,605.75	5,250,637.45	9,897,154.72	48
Kansas.....	6,241,325.76	1,624,091.02	7,865,416.78	13,339,596.77	59
Kentucky.....	3,622,467.95	2,096,227.65	5,718,695.60	10,711,035.82	52
Louisiana.....	3,745,354.46	1,473,777.62	5,219,132.10	7,666,903.02	49
Maine.....	2,246,033.15	1,692,828.35	3,938,861.50	6,394,203.48	38
Maryland.....	11,796,429.76	10,026,373.41	21,822,803.17	28,457,996.13	23
Massachusetts.....	23,483,906.88	21,591,510.23	45,075,417.11	53,431,473.60	46
Michigan.....	36,694,802.88	16,246,228.45	52,941,031.33	102,367,974.93	46
Minnesota.....	8,621,856.06	4,365,751.39	12,987,607.45	20,803,001.70	38
Mississippi.....	620,548.51	255,597.62	876,146.13	1,502,907.33	42
Missouri.....	16,696,999.94	8,572,348.97	25,269,348.91	40,906,642.29	38
Montana.....	369,667.69	353,858.40	723,526.09	1,690,246.63	56
Nebraska.....	1,824,109.20	1,206,077.25	3,030,186.45	4,272,597.92	34
Nevada.....	861,666.11	437,633.74	1,299,309.85	1,696,198.88	23
New Hampshire.....	634,578.85	832,904.39	1,467,483.24	2,773,811.03	47
New Jersey.....	21,665,799.59	21,242,482.34	42,908,281.93	71,657,935.61	40
New Mexico.....	151,876.13	209,836.06	361,712.19	606,830.85	42
New York.....	205,447,006.39	143,109,732.74	348,550,738.13	614,960,631.29	43
North Carolina.....	9,016,669.08	2,448,663.39	11,465,332.47	13,720,306.43	16
North Dakota.....	121,499.14	113,044.66	234,543.80	361,632.42	33
Ohio.....	26,828,028.85	18,702,342.73	45,530,371.58	90,002,613.37	50
Oklahoma.....	7,317,497.89	2,682,218.27	10,005,745.60	14,657,487.68	32
Oregon.....	1,478,400.71	904,330.83	2,382,731.54	4,110,735.53	42
Pennsylvania.....	54,743,701.69	42,433,069.51	97,177,311.40	174,242,933.09	44
Rhode Island.....	2,610,965.89	3,678,111.17	6,289,077.06	10,856,222.66	43
South Carolina.....	1,174,512.71	329,537.61	1,504,050.32	1,807,156.90	17
South Dakota.....	241,506.02	173,132.21	414,637.23	719,403.69	42
Tennessee.....	3,391,699.98	2,064,602.95	5,456,302.93	8,284,228.52	41
Texas.....	9,225,550.03	6,223,685.51	15,449,235.54	31,604,743.66	45
Utah.....	1,036,076.58	357,814.87	1,393,891.45	2,321,787.30	40
Vermont.....	874,434.35	483,401.10	1,357,835.45	1,700,259.06	50
Virginia.....	11,335,568.60	1,859,197.63	13,194,766.23	19,206,783.19	31
Washington.....	2,478,297.75	2,892,983.12	5,371,290.87	10,629,177.47	49
West Virginia.....	3,759,626.36	1,222,376.03	4,982,002.39	8,669,576.36	43
Wisconsin.....	10,435,950.65	4,720,857.72	15,156,808.37	26,584,218.69	43
Wyoming.....	229,766.96	115,849.32	345,616.28	570,295.04	39
Total.....	629,566,115.55	427,190,681.99	1,056,756,807.64	1,860,040,497.39	43

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

<sup>2</sup> Includes third and fourth quarterly installment payments of the tax on incomes for 1930 and the first and second quarterly installment payments of the tax on incomes for 1931.

<sup>3</sup> Includes third and fourth quarterly installment payments of the tax on incomes for 1929 and the first and second quarterly installment payments of the tax on incomes for 1930.

<sup>4</sup> Includes \$7,614.31 for 1932 and \$11,311.92 for 1931, income tax on Alaska railroads (Act of July 18, 1914).

NOTE.—A summary of collections by quarters appears at the bottom of Table 2, on p. 63.

TABLE 7.—Total internal-revenue receipts; years ended June 30, 1863-1932

Year	Amount	Year	Amount	Year	Amount
1863	\$41,003,192.03	1887	\$118,837,301.90	1911	\$322,526,299.73
1864	116,955,578.26	1888	124,325,475.32	1912	321,615,894.69
1865	210,855,864.63	1889	130,894,434.20	1913	344,424,463.55
1866	310,120,443.13	1890	142,594,696.67	1914	380,008,893.98
1867	265,064,938.43	1891	148,035,415.97	1915	415,681,023.86
1868	190,374,925.59	1892	153,857,544.36	1916	512,723,287.77
1869	150,124,126.86	1893	161,004,058.67	1917	609,593,640.44
1870	184,302,828.34	1894	147,168,449.70	1918	3,698,955,820.93
1871	143,198,322.10	1895	143,240,077.75	1919	3,550,160,073.56
1872	130,890,066.90	1896	148,835,615.66	1920	5,407,880,261.81
1873	113,504,012.60	1897	146,819,803.47	1921	4,595,357,061.95
1874	102,191,016.98	1898	170,866,819.38	1922	3,197,451,063.00
1875	110,071,515.00	1899	273,484,573.44	1923	3,621,745,227.57
1876	116,768,066.22	1900	295,318,107.57	1924	2,790,170,257.06
1877	118,540,230.25	1901	308,871,669.42	1925	2,584,140,268.24
1878	110,654,163.37	1902	271,867,950.26	1926	2,835,993,592.19
1879	113,449,821.38	1903	230,740,925.23	1927	2,865,683,129.91
1880	123,981,916.10	1904	232,903,781.06	1928	2,790,535,337.68
1881	135,229,912.30	1905	234,187,976.37	1929	2,939,054,376.43
1882	146,523,273.73	1906	249,104,738.00	1930	3,040,145,733.17
1883	144,553,344.69	1907	209,604,022.86	1931	2,428,228,754.22
1884	121,590,039.63	1908	251,665,050.04	1932	1,557,729,042.64
1885	112,421,121.07	1909	246,212,719.22	Total	68,637,867,550.73
1886	116,902,869.44	1910	288,957,220.16		

1 Period of 10 months from Sept. 1, 1962, the day on which the internal revenue laws went into practical operation, to June 30, 1963.

TABLE 8.—Internal-revenue tax on products from Philippine Islands, years ended June 30, 1931 and 1932, by articles taxed

Articles taxed	1931	1932	Increase (+) or decrease (-)
Cigars (large)	\$326,036.03	\$351,430.43	+\$25,394.40
Cigarettes (large)	48.90	8.04	-40.86
Cigarettes (small)	6,752.53	5,899.61	-852.92
Manufactured tobacco	284.47	190.09	-94.38
Stamp sales (documentary)	2,028.00	1,417.50	-610.50
Total	335,150.29	358,436.24	+23,285.95

NOTE.—Under the tariff act of Aug. 6, 1900, 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 9.—Internal-revenue tax on products from Puerto Rico, years ended June 30, 1931 and 1932, by articles taxed

Articles taxed	1931	1932	Decrease
Cigars (large)	\$350,781.37	\$210,589.15	-\$140,192.22
Cigars (small)	5,287.50	6,562.50	+1,275.00
Cigarettes (large)	16,992.00	5,871.60	-11,120.40
Cigarettes (small)	56,013.00	20,443.50	-35,569.50
Total	429,073.87	243,466.75	-185,607.12

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

INCOME TAX AUDIT

TABLE 10.—Summary of work accomplished by Income Tax Unit, fiscal years 1928-1932

	1928	1929	1930	1931	1932
Returns audited and closed:					
Additional tax	217,967	189,485	142,900	138,008	157,016
Certificate of over-assessment	69,612	63,708	49,038	57,435	70,023
No change	2,960,124	1,945,498	2,106,223	2,944,581	2,230,304
Total closed	3,247,703	2,198,695	2,297,351	3,140,024	2,466,435
Claims adjusted	102,167	81,135	82,449	75,056	99,878
Additional tax assessed	\$219,231,048.34	\$202,407,017.58	\$135,864,914.75	\$197,727,890.55	\$179,283,769.02
Additional tax (Mim. 3552)	128,944,305.76	39,309,375.69	31,421,761.70	41,002,633.22	32,364,600.22
Jeopardy assessments	145,685,725.80	50,865,425.58	36,124,228.65	50,423,493.69	60,973,391.64
Rejected claims	18,481,864.62	18,421,350.67	4,988,160.06	4,152,714.14	6,872,949.34

1 Tax items include interest and penalties in all fiscal years shown. Tax assessed under Mimeo-graph 3553 included in years during which tax was made available.  
2 Amounts made available for collection through the rejection of claims in abatement and for credit.

TABLE 11.—Income-tax returns closed during the fiscal year 1932, by tax years

	Without mailing 60-day letter				
	Additional tax	Certificates of over-assessment	No change	Claim rejected	Total closed
1917	16	847	264	69	1,296
1918	17	1,476	421	100	2,014
1919	26	1,291	375	97	1,789
1920	58	1,300	487	164	2,009
1921	46	1,158	531	106	1,873
1922	78	1,202	774	119	2,173
1923	88	1,119	1,119	132	2,458
1924	637	1,341	783	187	2,948
1925	811	1,388	831	258	3,288
1926	925	1,429	1,217	401	3,972
1927	1,815	3,727	2,825	981	9,296
1928	3,498	7,967	5,902	1,744	19,201
1929	88,731	32,146	181,276	1,241	283,394
1930	55,908	16,902	871,400	178	944,288
1931	382	155	1,162,556	-----	1,153,093
1932	-----	-----	817	-----	817
Total	132,938	73,578	2,221,668	5,727	2,433,909

	After mailing 60-day letter							Grand total
	After decision of Board of Tax Appeals	By default	By agreement	Immediate and jeopardy	Certificates of over-assessment	No change	Total closed	
1917	35	7	6	5	123	62	239	1,535
1918	74	10	1	19	743	117	964	2,978
1919	123	9	1	28	947	116	924	2,713
1920	436	12	10	64	706	172	1,390	3,390
1921	354	7	3	26	695	163	1,148	3,021
1922	327	8	14	50	802	136	1,097	3,270
1923	575	24	23	62	1,177	195	1,566	3,514
1924	671	159	49	85	251	311	1,566	4,504
1925	806	287	68	186	253	296	1,833	5,121
1926	808	268	102	190	250	333	1,951	5,788
1927	787	565	228	294	318	332	2,492	11,788
1928	1,027	1,093	403	287	455	387	3,652	22,853
1929	146	7,838	3,778	680	505	436	13,283	296,677
1930	9	349	232	215	62	38	905	945,193
1931	1	2	5	21	2	5	36	1,153,189
1932	-----	-----	-----	-----	-----	-----	-----	817
Total	6,379	10,638	4,941	2,122	5,447	2,999	32,526	2,466,435

TABLE 12.—Income-tax returns received and disposed of during the fiscal year 1932, by tax years

	On hand July 1, 1931	Received during year	Closed during year	Transferred during year	On hand June 30, 1932	In field June 30, 1932	Total on hand June 30, 1932	In 60-day file June 30, 1932
1917	136	1,831	1,535	301	131	19	150	38
1918	175	3,502	2,978	499	200	7	207	46
1919	170	3,348	2,713	564	241	10	251	54
1920	270	4,287	3,399	894	204	11	275	70
1921	218	3,805	3,021	752	250	11	261	74
1922	243	4,231	3,270	913	291	15	307	48
1923	339	4,453	3,514	931	347	28	373	28
1924	608	5,748	4,504	1,370	480	37	517	88
1925	807	8,782	5,121	1,853	615	62	677	86
1926	1,312	7,975	5,923	2,410	954	147	1,101	202
1927	4,197	16,265	11,788	5,272	3,402	311	3,713	270
1928	7,442	28,181	22,853	8,988	8,802	578	4,880	184
1929	20,738	326,551	296,677	42,071	8,541	1,855	10,490	370
1930	807	972,494	945,193	11,270	16,898	193,023	209,921	808
1931	1	1,153,883	1,153,129	249	506	21,038	22,142	91
1932		824	817	1	6	77	83	
Total	37,523	2,544,158	2,466,435	78,318	36,928	217,926	254,854	2,397

TABLE 13.—Regular income-tax assessments during the fiscal year 1932, by tax years

(a) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	\$3,337,963.10	\$1,064,841.25	\$27,135.89	\$4,429,940.24
1918	8,526,732.63	2,990,576.42	3,716.63	11,521,025.68
1919	3,905,043.80	1,292,781.21	7,244.91	5,205,069.92
1920	10,204,701.19	3,474,094.50	42,857.06	13,721,652.75
1921	3,139,749.32	1,771,238.48	13,920.26	4,924,908.06
1922	5,532,798.37	2,755,648.83	13,281.79	8,301,728.99
1923	5,024,220.35	2,217,355.96	80,758.15	7,322,334.46
1924	5,211,740.95	2,004,565.20	51,279.88	7,267,586.03
1925	9,075,768.06	3,128,531.31	261,434.36	12,465,733.73
1926	7,449,022.32	2,123,782.64	138,267.08	9,711,072.04
1927	10,370,537.04	3,285,221.34	298,948.65	12,954,707.03
1928	18,100,696.12	2,922,504.40	372,130.28	21,395,330.78
1929	47,351,243.23	5,144,897.98	318,587.04	52,814,728.25
1930	6,431,534.68	368,844.57	37,297.46	6,837,676.71
1931	303,378.26	5,854.78	1,032.31	310,265.35
Total	144,065,129.42	33,550,788.87	1,667,900.73	179,283,769.02

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

Year	Tax	Interest	Penalty	Total
1917	\$386,354.61	\$151,317.08	\$2,473.37	\$540,145.06
1918	3,772,632.25	1,267,768.85	452.00	5,040,853.10
1919	2,114,483.76	40,106.02	2,024.06	2,156,613.84
1920	2,104,182.03	740,838.40	4,480.37	2,849,450.80
1921	205,539.59	140,822.75	5,169.43	347,531.75
1922	794,965.29	387,105.68	7,273.62	1,189,344.59
1923	1,195,832.43	483,743.15	3,147.65	1,682,723.23
1924	1,947,881.02	716,886.55	11,370.84	2,676,138.41
1925	3,188,823.42	1,038,824.20	26,461.76	4,254,109.38
1926	2,549,218.51	599,183.47	64,655.19	3,213,057.17
1927	4,227,095.75	875,943.64	93,291.46	5,196,331.09
1928	8,574,771.83	1,324,382.24	143,775.21	10,042,929.28
1929	27,913,339.34	2,796,386.52	102,050.92	30,811,776.78
1930	6,021,377.95	336,616.12	25,065.42	6,383,059.49
1931	301,447.74	5,812.26	1,032.31	308,292.31
Total	63,363,002.55	11,013,412.20	492,723.61	74,870,038.36

TABLE 13.—Regular income-tax assessments during the fiscal year 1932, by tax years—Continued

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

Year	Tax	Interest	Penalty	Total
1917	\$50,868.48	\$16,448.61		\$67,317.09
1918	140,469.20	44,868.00	\$57.00	185,415.70
1919	120,335.17	38,453.20		158,788.37
1920	616,170.27	204,555.51	8.20	820,733.98
1921	17,926.69	9,563.23	8.20	27,528.12
1922	1,174,708.23	562,439.99	8.20	1,737,156.41
1923	700,733.70	297,143.63	144.64	998,021.97
1924	324,831.63	120,874.15	553.14	446,058.91
1925	361,519.82	125,743.15	165.04	487,428.01
1926	689,325.53	193,085.78	769.00	883,180.31
1927	1,332,240.83	301,469.13	5,217.50	1,638,927.46
1928	2,475,635.74	337,820.25	4,173.66	2,867,729.65
1929	6,948,886.43	681,555.90	4,478.74	7,634,921.07
1930	116,330.73	8,558.49	690.98	125,580.20
1931	1,807.81	35.11		1,842.92
Total	14,068,599.25	2,992,765.01	16,272.90	17,077,637.17

(d) ASSESSMENTS BY DEFAULT

Year	Tax	Interest	Penalty	Total
1917	\$19,762.82	\$8,824.88		\$28,587.70
1918	38,193.30	12,701.14	\$3.60	50,903.00
1919	26,983.73	9,909.92	238.09	37,131.74
1920	122,797.54	45,317.82	13,684.71	181,799.07
1921	357,991.38	201,066.79	1,569.13	560,627.30
1922	51,755.72	27,349.75	1,500.54	80,606.01
1923	198,790.08	86,358.00	40,859.25	326,007.33
1924	362,522.46	140,759.17	32,749.41	536,031.04
1925	1,286,153.32	455,328.33	115,517.28	1,857,008.93
1926	865,519.33	253,275.66	61,277.93	1,180,072.92
1927	1,924,781.79	429,494.32	186,519.61	2,540,795.72
1928	4,301,121.08	728,341.44	210,023.11	5,239,485.63
1929	13,237,418.16	1,632,183.67	206,163.02	15,075,765.85
1930	289,678.00	23,254.96	11,483.91	324,417.47
1931	122.71	7.41		130.12
Total	21,083,594.97	4,082,187.26	881,289.55	26,047,071.78

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

Year	Tax	Interest	Penalty	Total
1917	\$2,880,977.19	\$890,250.68	\$24,662.52	\$3,795,890.39
1918	4,675,432.88	1,665,217.83	3,203.47	6,343,853.88
1919	3,546,291.14	1,204,313.07	4,982.76	4,755,587.97
1920	7,361,001.35	2,483,382.68	24,783.78	9,869,167.81
1921	2,406,291.66	1,419,755.73	7,173.50	3,833,220.89
1922	3,511,960.13	1,778,753.42	4,499.43	5,295,213.98
1923	2,969,157.10	1,350,111.18	36,906.61	4,355,874.98
1924	2,576,705.34	1,026,340.34	6,506.49	3,609,552.17
1925	4,269,271.60	1,508,625.63	119,290.20	5,897,187.41
1926	3,344,958.95	978,237.73	11,564.00	4,334,761.64
1927	2,886,418.64	678,844.05	14,120.08	3,579,382.77
1928	2,739,167.47	481,884.47	14,167.28	3,235,219.22
1929	254,601.30	32,700.80	5,896.36	293,204.55
1930	4,188.40	415.00	57.15	4,660.55
Total	43,549,032.64	15,492,404.40	277,614.67	59,319,051.71

TABLE 14.—Income-tax assessments by field agreements (Mimeograph 355E) June, 1931, through May, 1932, by tax years

Year	Tax	Interest	Penalty	Total
1917	\$211.45	\$11.56	\$97.43	\$320.44
1918	1,134.52	331.82	231.70	1,700.04
1919	1,725.77	1,526.37	431.44	3,683.58
1920	1,270.80	1,333.87	317.70	2,922.37
1921	2,231.83	1,707.28	802.96	4,742.07
1922	8,224.95	4,520.68	2,047.20	14,792.83
1923	2,066.77	1,711.13	518.69	4,296.59
1924	5,914.35	4,842.06	1,813.73	12,570.14
1925	28,765.73	9,074.87	634.07	38,474.67
1926	46,591.00	13,727.00	610.38	60,928.38
1927	44,249.69	9,564.01	1,114.25	54,927.95
1928	674,769.41	61,397.23	1,316.40	737,483.04
1929	20,619,225.41	1,534,425.26	7,160.90	22,150,811.57
1930	8,181,793.87	519,786.61	3,220.43	8,704,800.91
1931	126,118.82	0,074.60	66.51	126,259.93
Total	29,744,594.65	2,599,958.00	10,947.57	32,355,500.22

TABLE 15.—Jeopardy income-tax assessments during the fiscal year 1932, by tax year

## (a) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	\$59,065.43	\$20,960.29	\$18,686.56	\$98,712.28
1918	492,084.94	170,039.00	202,654.69	864,778.63
1919	604,777.50	210,207.34	197,196.76	1,012,181.60
1920	1,619,859.55	651,180.29	342,056.57	2,613,196.41
1921	261,287.40	152,966.92	67,251.99	481,506.31
1922	554,457.10	252,354.09	101,032.84	907,844.03
1923	370,951.21	189,116.74	105,211.13	665,279.08
1924	1,001,225.45	398,499.37	167,556.62	1,567,281.44
1925	2,045,273.26	706,060.78	602,557.81	3,353,891.85
1926	2,881,520.61	631,527.90	386,906.99	4,099,955.50
1927	3,359,187.85	748,352.41	502,125.40	4,609,665.66
1928	5,902,758.81	688,490.56	898,765.93	7,490,015.30
1929	16,784,520.17	1,696,377.83	785,624.52	19,266,522.52
1930	2,186,789.09	116,725.78	538,183.51	2,841,698.38
1931	270,313.00	4,819.07	88,545.17	363,677.24
Total	38,626,221.43	7,352,963.62	4,904,206.89	50,883,391.94

## (b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Year	Tax	Interest	Penalty	Total
1917	\$41,303.38	\$14,277.53	\$9,345.53	\$64,926.44
1918	466,898.20	160,742.08	198,378.25	826,018.53
1919	275,256.23	96,722.10	102,358.62	474,336.95
1920	1,403,267.52	495,656.57	270,607.40	2,169,531.49
1921	184,196.72	91,186.80	35,871.27	311,254.79
1922	455,765.62	232,700.96	61,257.57	749,724.15
1923	230,054.85	104,749.60	61,738.78	396,543.23
1924	640,999.19	217,263.11	84,313.56	942,575.86
1925	1,312,101.93	458,124.04	402,632.81	2,172,858.78
1926	1,909,224.69	552,723.30	94,695.42	2,556,643.41
1927	1,721,074.06	390,506.77	50,913.58	2,162,494.41
1928	3,492,959.71	583,416.04	105,199.66	4,181,575.41
1929	10,566,259.58	1,231,591.66	159,337.62	11,957,188.86
1930	847,306.36	71,809.73	16,072.84	935,189.93
1931	39,163.56	2,163.40	-----	41,326.96
Total	23,458,611.80	4,714,336.61	1,849,622.71	29,922,771.12

TABLE 15.—Jeopardy income-tax assessments during the fiscal year 1932, by tax years—Continued

## (c) FRAUD JEOPARDY (770(a) ONLY)

Year	Tax	Interest	Penalty	Total
1917	\$18,662.05	\$6,702.76	\$9,341.03	\$34,705.84
1918	26,086.74	9,206.92	7,278.44	42,572.10
1919	329,541.27	113,485.24	84,840.14	527,866.65
1920	446,622.03	155,623.72	91,449.17	693,694.92
1921	107,090.68	61,780.12	31,330.72	200,201.52
1922	95,671.68	49,653.11	39,775.27	185,100.06
1923	140,596.36	64,307.14	53,472.85	258,376.35
1924	460,226.29	181,231.28	123,241.68	764,700.25
1925	733,171.33	248,935.74	200,025.00	1,182,132.07
1926	972,293.92	275,102.60	272,211.57	1,520,608.09
1927	1,638,168.82	357,816.14	481,211.82	2,477,226.78
1928	2,408,799.10	325,043.92	793,566.27	3,527,409.29
1929	6,218,530.69	667,486.32	626,186.60	7,512,203.61
1930	1,359,482.73	45,416.05	522,000.67	1,926,899.45
1931	231,149.44	2,655.67	88,845.17	322,650.28
Total	15,167,400.93	2,638,626.71	3,344,584.16	21,150,611.80

TABLE 16.—Tax items appealed to the Board of Tax Appeals during the fiscal year 1932, by tax years

Year	Tax	Penalty	Total
1917	\$550,203.04	\$515,322.09	\$1,065,525.13
1918	689,587.16	225,404.41	914,991.57
1919	422,245.57	193,171.58	615,417.15
1920	1,421,607.84	320,315.81	1,741,923.65
1921	454,016.76	99,922.47	553,939.23
1922	1,128,699.64	107,615.04	1,236,314.68
1923	1,915,550.43	119,676.98	2,035,227.41
1924	1,638,416.92	432,216.93	2,070,633.85
1925	5,511,615.46	612,473.59	6,124,089.05
1926	6,717,689.61	372,425.52	7,090,115.13
1927	17,903,331.22	681,627.94	18,584,959.16
1928	67,075,677.56	1,433,400.05	68,509,077.61
1929	64,144,362.62	1,406,062.80	65,550,425.42
1930	2,256,255.17	417,026.79	2,673,281.96
1931	44,422.45	162.32	44,584.77
1932	3,061.53	-----	3,061.53
Total	161,898,072.80	6,541,087.73	168,439,160.53

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 17.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1931, by collection districts and by States

DISTRICT	Number of factories 1			Materials used in manufacturing tobacco									
	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Unstemmed leaf	Stemmed leaf	Straw	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas.....	1	0	0	1			270						270
First California.....	15	0	0	15	1,455	1,249	83,578	41,186					122,765
Sixth California.....	11	4	2	13	227	14	17,349						17,580
Colorado.....	2	0	0	2			8,478						8,478
Connecticut.....	9	1	0	10	36	90	54,935						55,061
Delaware.....	1	0	0	1	1,996,813			416,632	628,751				2,942,196
Florida.....	3	1	0	4	1,737	27	8,812						10,576
Georgia.....	1	1	0	2	305		2,609					538	3,452
First Illinois.....	60	2	8	63	9,755,710	9,218,519	728,046	442,577	2,425,582	1,267,735	4,093,190	9,135,383	34,067,422
Eighth Illinois.....	35	5	3	40	15,455	110	122,805	310	1,681	104	64	263	140,852
Tenth Illinois.....	34	3	1	36	124,614	2,970	146,404	4,443	2,024	314	4,734	4,814	290,407
Iowa.....	32	1	7	26	6,290	94	208,392	477	178	2,461	10,390	11,548	230,830
Kansas.....	12	1	3	10	1,095		10,880						12,115
Kentucky.....	37	8	4	41	14,955,711	1,484,051	604,691	3,095,352	420,241	1,349,040	662,976	1,198,570	24,870,432
Louisiana.....	1	0	0	1	83,402					623	3,707	8,000	95,732
Maryland.....	4	0	0	4		48	1,248						1,200
Massachusetts.....	28	2	6	24	105,293	5,086	213,480	23,003	36,968			383,830	557,727
Michigan.....	27	3	2	28	1,189,862	4,118,830	602,663	6,933	3,532	701,474	1,040,452	1,222,738	9,752,514
Minnesota.....	28	2	4	28	7	235	69,767		430			200	60,446
First Missouri.....	11	0	0	11	3,204,397	20,023,537	1,632,599	212,640	2,036,207	7,017,933	5,800,654	3,174,260	42,008,127
Sixth Missouri.....	2	0	1	1			829						829
Montana.....	4	0	1	3			1,148						1,148
Nebraska.....	12	1	1	12			37,783						37,783
New Hampshire.....	3	0	0	3	615	11	612						1,338
First New Jersey.....	2	0	0	2			855						855
Fifth New Jersey.....	12	2	3	11	5,006,550	2,493	24,582	42,027	3,986,056	493,712	120,972	227,125	9,003,622
New Mexico.....	1	0	0	1			93						93
First New York.....	22	1	1	22	518,277	650	767,003						1,285,930
Second New York.....	49	2	7	44	105,611	7,331	33,508	514	455	28	43	169	147,650
Third New York.....	8	2	2	8	3,052	4,978	82,110		18,929				109,007
Fourteenth New York.....	14	3	2	15	244,393	2,743	32,336	1,084	27,352	12,253	62,437	14,383	390,882
Twenty-first New York.....	43	3	6	40	2,475	1,212	682,458		870	502	780		686,127
Twenty-eighth New York.....	31	3	4	30	899	970	27,027		75	61,246			64,148
North Carolina.....	11	1	1	11	85,864,220	4,167,269	13,177,230	2,337,713	1,070,269	12,000,212	10,286,037	9,465,620	144,640,470
First Ohio.....	20	1	0	21	3,882,479	13,383,167	3,883,923	1,071	1,306,529	2,131,455	7,208,516	4,227,023	36,023,863

Tenth Ohio.....	10	0	1	9	360,327	3,467,134	2,605,930	40,929	652,376	785,856	4,076,334	1,099,545	12,982,941
Eleventh Ohio.....	1	0	0	1			1,919			4	1		1,924
Eighteenth Ohio.....	35	4	3	35	10,291	1,633	280,186	26,407	5,429	313	2,200	2,500	328,830
Oregon.....	2	0	0	2			3,746						3,746
First Pennsylvania.....	60	3	2	61	111,438	112,474	1,137,677	1,713	112,266	39,545	145,911	30,671	1,688,006
Twelfth Pennsylvania.....	9	0	0	9	2,810,029	279,012	929,442		94,520	180,811	290,066	333,249	4,897,049
Twenty-third Pennsylvania.....	15	0	1	14	3,052		60,770	229		14		100	64,169
Rhode Island.....	7	0	1	6	17,123	705	4,470					2	22,512
South Carolina.....	1	1	0	2	3,397		23,500					468	27,240
South Dakota.....	2	0	0	2			87						2,536
Tennessee.....	18	1	3	16	21,049,579	54,642	108,767	31,969	3,195,853	227,247	31,123	120,068	24,819,236
First Texas.....	3	0	1	2	142,341		635				2,740		145,716
Second Texas.....	1	0	0	1	154		168						312
Utah.....	1	0	0	1			1,203						1,203
Virginia.....	8	1	0	9	9,091,780	6,304,067	2,316,669	57,127	502,988	1,579,533	3,278,104	1,272,554	24,401,810
Washington.....	2	1	0	3			412						515
West Virginia.....	7	0	0	7	1,273	4,033,171	2,209,602		193,745	677,820	639,641	2,375,817	11,030,929
Wisconsin.....	28	1	2	37	2,453	42	187,690	167	5,773	21	13		196,168
Total, 1931.....	818	65	53	800	160,475,906	67,573,649	33,029,160	7,684,412	16,699,328	28,513,559	44,472,925	30,926,296	389,575,235
Total, 1930.....	874	73	120	818	158,322,394	70,397,297	31,353,738	3,252,517	15,715,184	30,673,738	46,744,495	33,103,532	389,563,195
Increase.....					2,153,512		1,675,422	4,431,895	884,144				12,040
Decrease.....	66	8	46	18					2,160,179	2,271,570	2,177,536		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	26	4	2	28	1,582	1,263	100,227	41,186					150,358
Illinois.....	107	7	11	103	9,771,145	9,218,020	851,541	442,887	2,427,343	1,267,899	4,093,244	6,135,646	34,209,274
Missouri.....	13	0	1	12	3,204,397	20,023,537	1,632,428	212,540	2,036,207	7,017,933	5,306,634	3,174,260	42,008,850
New Jersey.....	14	2	3	13	5,000,550	2,498	25,437	42,027	3,986,056	493,712	120,972	227,125	9,003,279
New York.....	167	14	22	159	874,507	17,864	1,025,281	1,078	108,552	12,783	63,200	15,342	2,719,882
Ohio.....	95	5	4	97	4,253,067	18,846,824	6,971,686	68,407	1,964,334	2,917,138	11,287,051	5,329,066	49,337,377
Pennsylvania.....	81	3	3	84	2,924,519	591,460	2,157,889	1,942	206,788	196,371	436,897	364,020	3,079,810
Texas.....	4	0	1	3	142,495		793				2,740		146,028

1 Includes only those producing a taxable product; excluding 286 "quasi" manufacturers whose operations are reported in Table 33.

144119-32-0

TABLE 18.—Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1931, by collection districts and by States

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff <sup>1</sup>	Total	On hand Jan. 1, 1931	Total to be accounted for	On hand Jan. 1, 1932	Removed		
									For exportation <sup>2</sup>	Tax paid during 1931	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas.....				270	270		270			270	\$48.60
First California.....				128,202	128,202	843	129,115	408	245	128,462	23,123.16
Sixth California.....				17,431	17,431	68	17,497	55		17,442	3,139.50
Colorado.....				8,406	8,406		8,406			8,406	1,613.08
Connecticut.....				54,134	54,134		54,134			54,134	9,744.12
Delaware.....				2,377,181	2,377,181		2,377,181		1,200	2,375,981	427,676.58
Florida.....				4,369	4,369		4,369			4,369	786.42
Georgia.....				3,147	3,147	495	3,642		366	3,276	639.63
First Illinois.....		1,940	2,154,427	34,050,030	30,206,397	162	30,206,559	186	11,212	30,158,881	6,508,698.53
Eighth Illinois.....		11,447	252	134,636	134,636	1,680	136,216	4,080		132,136	23,784.48
Ninth Illinois.....		77,634	257	183,070	260,920	10,013	270,933	18,710		258,223	46,430.14
Indiana.....				231,173	231,222	1,373	232,595	650		231,945	41,750.10
Iowa.....				1,800	11,376		11,376			11,376	2,047.63
Kansas.....				20,043,619	23,685,557	653,390	24,338,947	642,028	227,592	23,468,801	4,224,294.18
Kentucky.....	2,047,348	1,694,020		92,145	92,745	7,331	100,076	5,823		94,253	16,965.54
Louisiana.....				1,239	1,287		1,287			1,287	231.66
Maryland.....				394,420	394,952	1,889	396,341	2,776	130	393,565	70,908.30
Massachusetts.....				8,007,611	9,744,717	75,150	9,819,873	64,323		9,755,550	1,757,799.00
Michigan.....	731,054	45,234	960,818	60,094	60,094		60,094	320		59,774	10,777.32
Minnesota.....				14,100,480	44,247,176	1,243,655	45,490,831	1,159,695	864,329	43,444,343	7,879,981.74
First Missouri.....	27,134,503	3,002,078	4,115	829	829		829			829	149.22
Sixth Missouri.....				1,148	1,148		1,148			1,148	206.64
Montana.....				37,804	37,804		37,804	207		37,597	6,707.46
Nebraska.....				1,296	1,296		1,296			1,296	233.28
New Hampshire.....				54	855		3,841			1,180	212.40
First New Jersey.....				8,187,646	8,204,045	23,124	8,227,169	23,733	571	8,202,845	1,476,618.70
Fifth New Jersey.....			16,499	93	93		93			93	16.74
New Mexico.....				1,123,010	1,124,239	40,625	1,164,764	15,108		1,149,656	206,938.08
First New York.....	454	775		134,893	134,973	19,009	154,582	18,414	9,850	126,318	22,737.24
Second New York.....			90	98,904	98,964	8,105	107,159	2,777	67,445	31,937	6,748.66
Third New York.....				350,441	352,972		352,972			352,969	65,334.42
Fourteenth New York.....			12,531	709,798	709,798		709,798	3		709,795	127,785.42
Twenty-first New York.....				91,188	91,188		91,188	121		91,067	16,532.40
Twenty-eighth New York.....				89,791,647	130,955,974	3,040,945	134,026,919	4,710,223	238,791	129,046,379	23,372,948.22
North Carolina.....	41,194,327			709,798	709,798		709,798			709,798	127,785.42
First Ohio.....	3,164,282		348,760	33,009,446	36,612,487	148,000	36,760,487	371,821	14,002	36,478,842	6,565,291.56
Tenth Ohio.....			181	13,910,064	13,910,245	176,414	14,086,659	119,037		13,970,622	2,514,711.96
Eleventh Ohio.....				1,850	1,850		1,850			1,850	333.00
Eighteenth Ohio.....				321,705	321,705		321,705			321,705	57,906.90
Oregon.....				4,003	4,003		4,003			4,003	720.64
First Pennsylvania.....	148		16,283	1,642,247	1,658,678	3,616	1,662,294	8,050		1,654,214	297,763.92
Twelfth Pennsylvania.....			64,229	4,611,056	4,675,286	69,049	4,744,334	80,467	500	4,663,367	839,406.08
Twenty-third Pennsylvania.....			1,281	93,684	94,065	165	93,820	50		93,770	17,112.60
Rhode Island.....				18,586	18,586	6,987	25,573	6,979		18,594	3,346.92
South Carolina.....				25,797	25,797	616	26,413	905		25,508	4,591.44
South Dakota.....				2,536	2,536		2,536			2,536	459.48
Tennessee.....	39,141	1,615,659		18,151,172	19,866,972	346,460	20,152,432	298,826	3,187	19,850,419	3,573,076.42
First Texas.....		27,926		82,194	110,120		110,120			110,120	19,831.00
Second Texas.....				470	470		470			470	84.60
Utah.....				1,203	1,203		1,203			1,203	215.54
Virginia.....	2,341,027		635,412	20,880,029	23,813,368	461,952	24,275,320	438,933	2,153,564	21,679,270	3,802,768.60
Washington.....				530	530		530			530	95.40
West Virginia.....				10,572,712	10,572,712	101,698	10,674,410	93,394	2,142	10,578,874	1,904,297.32
Wisconsin.....			75	2,567	185,758		192,713	535		192,178	34,592.04
Total, 1931.....	76,652,810	6,877,436	4,170,275	294,036,778	371,237,299	7,358,464	376,595,763	7,979,840	3,505,410	360,520,882	66,027,768.76
Total, 1930.....	86,273,517	7,623,716	5,080,410	272,779,260	371,765,909	8,849,844	350,015,753	7,356,462	4,020,331	360,025,152	66,424,627.96
Increase.....				11,257,518			26,580,010			58,495,730	
Decrease.....	9,620,707	1,246,280	919,135		828,610	1,491,380	2,019,980	622,878	424,021	2,201,270	396,768.90

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....				143,893	145,893	919	146,812	463	245	145,604	230,262.72
Illinois.....		13,387	2,154,679	34,172,867	30,340,923	1,842	36,012,775	4,266	11,212	34,201,017	6,572,381.06
Missouri.....	27,134,503	3,002,078	4,115	14,105,309	44,245,005	1,238,655	45,483,660	1,159,595	864,329	43,444,172	7,821,130.90
New Jersey.....			16,553	8,188,347	8,204,900	26,065	8,231,066	27,249		8,204,045	1,475,728.10
New York.....	454	775		12,621	2,508,284	2,522,134	64,251	2,586,385	36,444	2,472,646	445,076.28
Ohio.....	3,164,282		348,941	47,333,004	50,848,287	324,414	51,170,701	387,838	14,662	50,768,019	9,138,243.44
Pennsylvania.....	148		81,793	6,340,087	6,429,029	77,520	6,506,748	88,507	500	6,412,631	1,154,282.55
Texas.....		27,926		82,684	110,590		110,590			110,590	19,900.20

<sup>1</sup> Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, and with snuff is included with smoking tobacco in this table; the total of each class manufactured during the year was as follows: Scrap chewing tobacco, 61,235,165 pounds; smoking tobacco, 182,947,238 pounds; and snuff, 39,854,346 pounds.

<sup>2</sup> Manufactured tobacco was also removed from factories without payment of tax, as follows: (a) For use of the United States: First Illinois, 85,878 pounds; first Missouri, 24,026 pounds; North Carolina, 119,732 pounds; Virginia, 3,450 pounds; total, 189,106 pounds. (b) For use as sea stores: First Illinois, 402 pounds; Kentucky, 1,020 pounds; first Missouri, 1,328 pounds; North Carolina, 11,774 pounds; first Ohio, 162 pounds; Virginia, 124 pounds; total, 17,023 pounds.

TABLE 19.—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 1931, by collection districts and by States

DISTRICT	Number of factories <sup>1</sup>			Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand							
	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1931	On hand Jan. 1, 1932	Removed			
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number	Number
Alabama	27	8	0	24	12,817	2,471	11,232	1,173,272	27,501	17,601				
Arkansas	5	0	1	4	3,619	2,173	1,054	201,346	2,400	7,825				
First California	110	7	16	99	884,109	175,672	3,800	50,617,673	13,218,833	16,376,960				
Sixth California	110	30	36	104	98,798	258,369	7,810	19,813,315	1,277,510	1,153,350				
Colorado	29	6	5	30	31,970	17,000	6,597	2,873,178	47,474	67,163				
Connecticut	125	16	18	123	488,066	42,490	10,173	23,237,213	2,211,869	1,797,229				
Delaware	8	1	3	6	23,156	105,294	132	6,631,125	714,001	479,650				
Florida	263	105	73	266	5,218,892	2,167,499	3,842,650	642,316,887	14,936,505	17,879,739	138,575	7,010,738	532,249,653	11,136,791
Georgia	41	8	10	39	38,040	171,783	60,627	14,364,289	198,197	321,688				
Hawaii	1	0	0	1										
Idaho	7	0	2	5	1,434	1,721	201	176,836	21,450	12,950				
First Illinois	821	52	57	480	379,695	204,599	108,513	82,592,210	2,432,315	2,080,859				
Eighth Illinois	170	9	20	159	136,964	15,383	10,762	7,414,305	611,219	643,621				
Indiana	161	14	28	147	2,243,727	230,003	109,776	118,473,692	5,132,678	4,491,142				
Iowa	110	7	14	100	269,731	15,523	10,436	12,878,585	737,133	660,482				
Kansas	36	0	4	32	29,012	2,714	33,167	3,196,929	485,060	358,005				
Kentucky	49	3	10	42	466,855	2,116,158	4,145	163,618,551	8,114,912	14,308,440				
Louisiana	41	6	17	32	543,145	375,406	109,277	52,899,424	1,428,720	1,611,900				
Maine	38	4	6	35	96,431	3,710	4,980	4,616,534	118,910	215,979				
Maryland	71	4	12	65	184,969	178,952	112,215	21,678,037	1,378,909	711,978	12,000			
Massachusetts	330	71	48	359	628,705	614,266	107,091	60,092,751	3,622,843	3,199,516	1,000			
Michigan	174	23	35	162	1,138,559	3,677,881	21,197	247,134,422	9,457,800	10,395,048				
Minnesota	142	8	21	126	282,252	45,444	206,838	24,106,785	1,501,173	1,644,488				
Mississippi	2	1	0	3	691	22	791	63,170		1,000				
First Missouri	100	11	17	100	90,118	23,556	13,273	6,330,610	136,089	185,144				
Sixth Missouri	41	2	9	34	439,976	1,884,265	3,858	141,190,628	5,528,671	13,006,189				
Montana	14	1	1	14	5,141	6,685	32	591,754	1,350	850				
Nebraska	37	1	4	34	48,421	0,925	6,788	3,264,321	330,182	235,964				
Nevada	4	1	0	5	601	715	30	61,738	32,475	28,512				
New Hampshire	24	4	6	21	843,764	23,609	91,988	41,797,252	158,195	628,926				
First New Jersey	26	9	8	27	1,028,285	3,617,011	130,978	251,770,313	11,586,607	13,738,718				
Fifth New Jersey	144	18	28	134	3,474,541	3,996,627	1,826,357	460,489,998	28,412,972	23,463,444	170,113			
New Mexico	2	0	0	2	183	148	12	13,612	4,661	200				
First New York	349	53	50	323	3,368,911	137,033	42,635	164,740,365	40,100,291	58,419,399	1,000			
Second New York	151	29	43	137	282,800	119,685	59,873	23,567,841	5,622,450	3,822,086				
Third New York	284	63	102	265	681,316	805,024	224,004	98,094,954	8,379,300	4,576,934				
Fourteenth New York	250	32	23	229	608,287	890,644	146,795	86,080,625	5,888,677	6,340,029				
Twenty-first New York	136	12	33	124	1,933,675	628,393	14,005	95,915,843	2,741,461	2,643,921				
Twenty-eighth New York	143	15	11	147	147,264	16,462	8,274	7,065,074	1,319,500	1,255,552				
North Carolina	19	6	8	17	94,603	2,108	130,187	10,667,043	680,833	473,303				
North Dakota	5	0	1	4	1,607	97	305	84,950	3,650	2,750				
First Ohio	108	15	19	104	375,958	342,433	36,646	35,320,087	2,810,990	1,445,745				
Tenth Ohio	69	6	10	65	1,426,052	2,356,951	636,898	198,057,686	3,926,262	4,910,223				
Eleventh Ohio	53	10	7	58	675,961	561,130	73,014	62,279,938	5,394,889	4,676,802	8,000			
Eighteenth Ohio	141	18	15	144	765,553	135,480	250,053	56,577,605	3,347,748	2,469,421				
Oklahoma	7	0	1	6	4,014	182	876	218,309	18,140	8,000				
Oregon	24	2	3	23	7,981	5,382	3,102	585,104	41,200	23,350				
First Pennsylvania	710	80	111	679	9,599,460	14,617,851	6,618,223	1,462,027,933	62,698,938	80,676,362	356,686			
Twelfth Pennsylvania	107	4	9	102	554,322	4,104,316	6,080	258,397,294	9,048,600	12,918,055	260,300			
Twenty-third Pennsylvania	45	8	13	40	1,172,958	14,704	23,037	62,478,821	6,434,958	4,608,514				
Rhode Island	43	7	9	41	86,543	4,497	4,485	4,719,297	1,474,195	1,763,924				
South Carolina	4	3	0	7	256,944	1,036,119	10,677	76,397,045	2,955,030	7,017,014				
South Dakota	21	2	1	22	12,169	3,199	153	772,010	28,050	7,050				
Tennessee	22	2	4	20	29,639	10,495	8,694	2,352,567	125,453	134,185				
First Texas	21	2	4	19	279,698	2,366	42,441	12,251,484	1,116,318	809,583				
Second Texas	10	0	3	7	2,766	819	906	213,697	5,325	4,100				
Utah	8	2	3	7	6,011	13,339	136	1,118,672	80,412	65,994				
Vermont	10	3	3	10	1,363	452	1,207	146,180	49,325	14,321				
Virginia	33	4	7	30	1,309,167	1,288,004	981,194	226,979,450	24,024,724	12,624,238	60,450			
Washington	32	6	8	30	10,312	1,897	6,670	958,782	98,946	100,037				
West Virginia	81	27	5	53	1,201,221	17,704	2,167	40,517,304	9,608,265	5,116,320				
Wisconsin	378	39	47	370	3,701,818	186,492	149,958	33,607,904	2,058,662	1,853,448				
Wyoming	4	0	1	3	890	334	243	68,647	10,300	7,000				
Total, 1931	6,185	943	1,156	6,982	44,047,813	47,177,545	14,744,995	5,347,921,205	340,824,747	348,251,197	1,100,644	13,834,024	8,323,446,276	252,827,428
Total, 1930	5,780	772	1,357	6,195	47,357,472	52,451,042	14,693,291	5,893,890,416	345,719,650	340,663,484	1,076,803	16,644,335	8,881,320,636	249,261,700
Increase		171		787			161,704				23,841			
Decrease	585		201	213	3,309,659	5,273,197		545,969,125	4,895,112	7,582,713		2,690,311	558,874,580	1,566,728

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
California	220	37	54	203	882,876	434,061	11,710	70,431,293	14,526,343	17,732,309			
Illinois	691	61	107	645	516,658	219,982	119,275	40,006,515	3,043,504	2,724,483			
Missouri	147	13	26	134	530,000	1,907,821	17,131	147,521,238	6,644,760	13,191,833			
New Jersey	170	27	36	151	4,603,290	7,813,638	1,703,333	712,289,311	39,979,639	37,202,162	258,533		
New York	1,312	224	312	1,224	6,732,818	2,665,141	464,686	476,083,402	69,749,799	79,657,720	1,000		
Ohio	371	49	61	369	3,143,624	3,395,904	895,011	362,230,185	15,479,869	13,621,191	8,000		
Pennsylvania	865	92	133	824	11,320,710	18,739,991	5,047,940	1,732,904,048	98,982,298	98,402,961			
Texas	31	2	7	26	282,464	3,185	48,377	12,406,881	1,121,841	813,683			

<sup>1</sup> The number of factories in business includes those factories which manufactured small cigars shown in Table 22.  
<sup>2</sup> Large cigars were also removed from factories without payment of tax for use as sea stores as follows: Florida, 6,000; Georgia, 6,000; First New Jersey, 46,500; Fifth New Jersey, 2,500; First Pennsylvania, 3,000; total, 64,000 cigars.  
<sup>3</sup> The number of cigars of each class removed tax-paid at different rates is shown in Table 20.  
 Average quantity of leaf tobacco used per 1,000 large cigars, 23 67 pounds.

TABLE 20.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1931, by collection districts and by States

DISTRICT	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at \$2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at \$3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at \$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	
Alabama.....	1,129,505	24,500	6,675			1,160,680	\$2,365.88
Arkansas.....	182,025	40,000	3,450			195,475	441.30
First California.....	37,905,633	262,275	8,945,533	26,290	2,310	47,142,040	121,633.09
Sixth California.....	1,071,023	505,520	17,233,856	98,175	7,075	19,816,549	92,766.89
Colorado.....	1,558,455	43,350	1,015,997	50	400	2,618,252	8,332.87
Connecticut.....	2,550,780	12,594,124	7,837,970	17,550		23,340,625	63,278.11
Delaware.....	148,000	12,450	8,961,650			9,121,100	45,243.40
Florida.....	290,462,604	7,543,525	183,018,747	50,253,209	670,108	512,249,683	2,056,261.05
Georgia.....	10,511,675	12,750	3,612,365			14,136,791	39,123.49
Idaho.....	114,600		69,527			184,127	576.83
First Illinois.....	11,924,482	2,333,899	16,425,553	1,659,516	68,720	32,442,102	131,644.04
Eighth Illinois.....	4,195,506	1,428,110	1,657,824	2,325		7,283,469	26,987.30
Indiana.....	90,901,758	2,280,017	25,480,409	16,600	19,950	118,697,734	320,067.24
Iowa.....	10,458,740	1,614,200	794,460		2,244	12,870,644	29,872.62
Kansas.....	3,154,300	53,525	71,425			3,309,250	6,916.30
Kentucky.....	143,794,075	2,397,535	2,071,565		600	148,264,375	305,147.88
Louisiana.....	28,532,390	260,200	23,393,956	249,965	85,200	52,471,651	177,914.30
Maine.....	1,830,850	712,780	1,924,056			4,467,686	15,420.31
Maryland.....	18,281,133	3,282,029	2,711,785	9,200	600	24,282,848	60,046.88
Massachusetts.....	20,097,459	5,107,489	31,880,550	80,325	4,043	66,155,606	233,781.19
Michigan.....	161,851,329	21,402,720	62,211,892	482,919	24,025	245,972,855	704,365.12
Minnesota.....	20,740,050	351,700	2,900,852	50	89	23,992,532	67,040.07
Mississippi.....	60,550		625		40	61,215	124.77
First Missouri.....	2,637,325	433,075	2,769,105	11,625	7,160	6,158,540	21,238.69
Sixth Missouri.....	121,073,300	149,775	12,560,462			134,693,637	307,198.24
Montana.....	117,000	4,250	456,582	1,000		578,832	2,540.16
Nebraska.....	3,084,475	67,700	190,725			3,332,900	7,285.08
Nevada.....	7,900		54,430			62,330	287.95
New Hampshire.....	16,977,415	1,389,650	23,599,401	5,550	5	40,970,921	154,172.08
New Jersey.....	92,978,291	9,870,640	135,456,896	10,909,780	150,023	249,381,600	1,009,646.83
Fifth New York.....	301,073,284	4,465,830	165,330,052	3,811,282	204,298	464,884,766	1,434,970.55
New Mexico.....	3,650		13,700			17,410	78.10
First New York.....	143,229,044	2,797,773	7,933,111	1,073,085	9,150	155,043,073	345,609.68
Second New York.....	16,680,560	1,391,485	7,454,877	641,841	72,550	25,241,372	80,528.08
Third New York.....	45,353,937	4,098,011	40,032,258	8,974,202	418,668	98,876,976	403,042.98
Fourteenth New York.....	26,908,235	1,516,418	66,277,764	370,175	1,625	85,074,277	343,693.44

Twenty-first New York.....	69,463,529	24,801,240	1,836,000	1,400		96,102,709	222,523.48
Twenty-eighth New York.....	4,087,169	541,850	2,445,300	150		7,074,150	22,027.03
North Carolina.....	10,631,819	2,425	113,900			10,748,144	21,840.41
North Dakota.....	73,250	7,600	5,600			86,450	197.30
First Ohio.....	25,722,370	7,382,930	3,277,945	180,050	1,200	36,564,495	91,899.68
Tenth Ohio.....	177,541,960	2,412,750	16,907,902	2,525	23	196,865,162	448,868.61
Eleventh Ohio.....	62,855,287	92,575	150			62,947,962	125,088.98
Eighteenth Ohio.....	52,539,177	2,087,400	2,732,450	7,525	9,000	57,382,652	125,238.92
Oklahoma.....	223,100	500	3,100			226,700	403.20
Oregon.....	484,425	25,900	329,225		30	849,580	2,723.08
First Pennsylvania.....	1,020,069,611	38,998,060	402,725,938	950,980	52,839	1,462,827,426	4,181,600.69
Twelfth Pennsylvania.....	216,450,355	305,722	37,455,955	27,840	1,200	254,250,182	621,425.33
Twenty-third Pennsylvania.....	63,385,299	458,932	218,400			64,072,631	179,269.39
Rhode Island.....	4,291,225	20,150	116,025			4,436,400	9,250.62
South Carolina.....	66,163,701	5,785,078	963,509		20	72,932,309	161,540.45
South Dakota.....	549,725	60,000	181,200		100	787,025	2,174.83
Tennessee.....	1,623,906	23,850	671,416	700		2,319,056	6,690.11
First Texas.....	8,784,037	79,225	3,682,216	3,850		12,549,327	36,257.25
Second Texas.....	140,800	99,350	2,575			212,825	603.03
Utah.....	31,585	7,850	1,075,708		3,500	1,118,323	5,511.57
Vermont.....	130,105	21,450	27,615			179,070	482.14
Virginia.....	219,055,877	181,725	19,061,782			238,299,384	533,905.60
Washington.....	700,965	80,700	204,785		1,890	986,340	2,542.47
West Virginia.....	53,681,015	21,600	1,590		3,000	53,697,015	107,874.83
Wisconsin.....	14,710,103	977,245	17,194,608	566,990	4,025	33,402,969	124,182.70
Wyoming.....	27,000		44,500			71,500	276.56

Total, 1931.....	8,713,639,497	173,407,251	1,356,037,481	80,479,374	1,792,072	5,825,446,275	15,597,192.65
Total, 1930.....	3,580,895,518	393,126,866	1,784,641,015	108,623,950	2,729,506	5,881,920,656	18,408,965.62
Increase.....	123,743,070						
Decrease.....		221,620,515	428,603,534	28,449,576	935,884	555,874,680	2,871,772.87

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Value of stamps used
California.....	39,879,646	797,795	26,179,380	124,465	10,294	60,988,580	\$214,399.49
Illinois.....	16,119,982	3,761,009	18,083,070	1,001,841	68,720	36,725,021	152,633.40
Missouri.....	124,030,825	582,850	15,319,627	11,625	7,150	140,852,077	328,426.93
New Jersey.....	394,051,575	14,304,520	290,780,618	14,721,062	370,291	714,206,306	2,444,017.38
New York.....	304,723,521	35,146,477	115,979,860	11,060,853	501,893	407,412,667	1,417,700.29
Ohio.....	518,058,754	11,073,655	22,925,447	190,100	10,225	553,700,181	790,005.79
Pennsylvania.....	1,799,914,265	39,792,714	440,400,291	988,930	54,039	1,781,180,230	4,932,321.41
Texas.....	6,024,837	148,675	3,664,690	3,850		12,762,152	36,760.28

TABLE 21.—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 1931<sup>1</sup>

Year	Number of warehouses				Tobacco used			Manufactured	Removed tax-paid						Value of stamps used
	In business Jan. 1	Opened	Closed	In business Dec. 31	Un-stemmed	Stemmed	Scraps		Class A	Class B	Class C	Class D	Class E	Total	
1931	4	0	1	3	320,748	14,631	-----	18,971,318	6,719,400	20,950	6,879,355	6,384,634	229,707	18,214,048	\$105,328.13
1930	5	0	1	4	288,671	139,407	-----	21,839,328	12,359	19,250	9,836,409	10,283,641	460,052	20,601,771	163,818.75
Increase	-----	-----	-----	-----	32,075	-----	-----	2,918,010	5,707,041	1,700	2,927,114	4,919,007	220,346	2,387,725	57,990.62
Decrease	1	0	0	1	-----	124,776	-----	-----	-----	-----	-----	-----	-----	-----	-----

<sup>1</sup> Compiled from monthly returns filed by the warehouses with the collector of customs; these figures are not included in above Table 20, which shows operations of factories under the internal revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision, under the provisions of Title III, sec. 311 of the tariff act of 1930.

Average quantity of leaf tobacco used per 1,000 cigars, 17.99 pounds.

TABLE 22.—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 1931, by collection districts and by States

DISTRICT	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, 1931	On hand Jan. 1, 1932	Removed		
							For exportation	Tax-paid during 1931	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California	1	-----	-----	610	210	-----	-----	720	\$0.54
Sixth California	90	-----	-----	30,000	1,000	-----	-----	31,000	23.25
Fifth New Jersey	847	-----	-----	292,340	64,840	20,370	-----	316,510	237.39
Second New York	14,668	7,524	-----	8,233,290	1,026,750	1,345,040	-----	7,918,000	5,838.50
Third New York	8,202	-----	8,000	4,968,760	206,391	287,891	-----	4,905,450	3,679.00
North Carolina	93,199	-----	-----	31,096,550	1,726,540	2,840,300	-----	29,952,790	22,464.59
Eighteenth Ohio	183	-----	-----	81,000	-----	-----	-----	81,000	46.75
First Pennsylvania	29,378	-----	-----	9,791,800	-----	1,127,700	-----	8,664,100	6,498.09
Virginia	853,618	-----	-----	294,539,640	37,330,640	21,932,190	17,000	299,921,110	224,040.83
West Virginia	24	-----	-----	4,000	68,100	37,000	-----	35,000	27.00
Total, 1931	1,000,208	7,524	5,000	338,966,780	40,417,191	27,690,291	17,000	351,806,680	263,855.01
Total, 1930	1,132,037	8,227	8,038	383,060,980	43,425,511	40,417,191	24,750	386,053,550	280,640.18
Increase	-----	-----	-----	-----	-----	-----	-----	-----	-----
Decrease	131,739	703	1,038	44,073,200	3,008,320	12,826,900	7,750	34,246,870	25,656.15

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
California	91	-----	-----	30,610	1,210	-----	-----	31,720	\$23.79
New York	22,960	7,824	8,000	13,220,040	1,236,141	1,632,731	-----	12,823,450	9,617.50

The factories in business are included in Table 19.  
Average quantity of leaf tobacco used per 1,000 small cigars, 3 pounds.

TABLE 23.—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 1931, by collection districts and by States

DISTRICT	Number of factories <sup>1</sup>				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Un-attested	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1931	On hand Jan. 1, 1932	Removed		
											For exportation <sup>2</sup>	Tax-paid during 1931	
First California.....	5	1	1	5	Pounds 1,331,649	Pounds 7,855,903	Pounds 270,710	Number 4,145,516,208	Number 8,141,824	Number 15,451,414	Number 308,020,000	Number 3,620,278,488	\$11,070,835.46
Sixth California.....	4	4	3	5	830	524	25	491,988	66,640	74,340	1,850	489,480	1,408.36
Connecticut.....	0	1	0	1			0	3,400		1,540		1,850	6.55
Florida.....	3	0	1	2	4,064	82	1,163	2,077,159	158,541	60,216		2,171,724	6,515.17
Georgia.....	1	0	0	1									
First Illinois.....	5	3	0	8	2,809	3,182	216,028	98,394,560	435,200	1,452,900		97,376,880	262,130.58
Kentucky.....	3	0	0	3	2,504,782	6,134,585		3,924,865,840	31,324,620	7,682,136	215,477,144	3,832,790,060	11,496,870.24
Louisiana.....	1	0	0	1		9,570		4,014,200		25,200		3,689,000	11,067.00
Massachusetts.....	9	3	4	8	7,319	752	113	2,183,592	304,530	336,818		2,151,304	6,453.91
Michigan.....	2	3	3	2	1,726	612	56,170	26,409,391	562,780	290,048		26,709,350	80,128.05
First Missouri.....	2	0	0	2			267,758	101,114,120	645,600	516,000	736,820	100,507,100	301,621.30
Fifth New Jersey.....	3	0	0	3	2,377,843	5,210,489		4,764,768,088	344,210	130,800	25,058,050	4,783,702,448	14,201,107.34
First New York.....	3	3	2	4	18,251	33,012	31,700	30,518,500	11,230	6,250		30,295,320	90,885.96
Second New York.....	23	1	10	21	99,218	47,313	633	50,449,860	1,759,406	2,504,874	4,712,400	44,984,720	134,954.16
Third New York.....	12	2	2	12	1,200,232	261,930	353,366	782,956,875	6,460,715	4,395,050	87,500	783,910,040	2,351,730.12
Fourteenth New York.....	2	1	0	3	21		270	97,050	7,600	5,400		90,250	297.75
North Carolina.....	0	0	0	6	24,331,612	136,446,442	284,473	73,469,007,297	473,756,279	317,145,042	1,384,921,385	72,070,686,546	216,212,050.04
First Pennsylvania.....	8	2	1	0	152,041	118,438	49,857	121,391,070	105,818	30,720	306,100	121,155,970	363,467.91
Twenty-third Pennsylvania.....	1	0	0	1	152	37		65,100	10,000	14,000		61,100	183.30
Rhode Island.....	1	0	1	0									
Virginia.....	7	0	0	7	8,226,540	53,040,040	2,545,003	29,839,800,198	629,423,800	136,780,048	1,424,190,450	28,421,338,606	85,204,015.82
West Virginia.....	1	0	0	1									
Total, 1931.....	112	24	28	108	40,368,025	213,092,711	4,078,218	117,054,214,454	1,050,617,606	486,804,216	3,351,740,909	113,962,679,216	341,888,037.04
Total, 1930.....	110	15	13	112	42,900,339	225,073,210	3,039,527	123,802,185,217	338,462,074	1,057,812,410	3,772,462,467	119,232,895,398	357,698,660.19
Increase.....	2	9	15				430,621		712,035,622				
Decrease.....				4	2,532,314	11,980,499		5,737,971,723		565,608,201	420,711,658	5,270,216,182	15,810,648.55

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Pounds Un-attested	Pounds Stemmed	Pounds Scraps, cuttings, and clippings	Number Manufactured	Number On hand Jan. 1, 1931	Number On hand Jan. 1, 1932	Number Removed For exportation <sup>2</sup>	Number Tax-paid during 1931	Value of stamps used
California.....	9	5	4	10	1,332,379	7,864,427	270,736	4,145,516,194	8,208,464	15,525,754	308,020,000	3,620,278,948	\$11,072,243.84
New York.....	50	7	14	43	1,328,717	363,155	385,980	864,022,285	7,238,051	6,311,574	6,025,060	859,289,300	2,577,667.09
Pennsylvania.....	9	2	1	10	152,193	118,475	49,857	121,456,170	115,818	44,720	306,100	121,217,070	363,631.21

<sup>1</sup> The number of factories in business includes those factories which manufactured the large cigarettes shown in Table 24.

<sup>2</sup> Cigarettes were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 9,330; sixth California, 14,826; Florida, 3,760; Michigan, 1,873; second New York, 7,272; first Pennsylvania, 1,089; total, 38,150 cigarettes. (b) For use of the United States: Kentucky, 60,000; North Carolina, 3,290,000; Virginia, 5,330,000; total, 8,680,000 cigarettes. (c) For use as sea stores: First California, 49,808,800; Kentucky, 275,000; fifth New Jersey, 6,221,000; third New York, 25,000; North Carolina, 180,699,000; Virginia, 81,865,000; total, 304,783,800 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.82 pounds.

TABLE 24.—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 1931, by collection districts and by States

DISTRICT	Tobacco used			Cigarettes weighing more than 3 pounds per thousand		Removed		Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1931	For export	Tax-paid during 1931	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	
First California	130	78	23	21,000	100	1,410	23,600	\$169.02
Sixth California	83	424	3,040	9,000	1,440	11,600	11,600	82.80
First Illinois	741	11	36	152,000	23,800	160,700	14,700	1,157.04
Massachusetts	73	42	250	18,800	3,150	5,600	5,600	105.84
Michigan	5,460	1,507,030	179,530	682,500	450	682,300	682,300	39.60
First New York	13,987	313,420	27,020	1,507,030	66,770	1,431,080	1,431,080	4,812.56
Second New York	2,820	2,213,440	320	813,420	22,000	318,440	318,440	11,892.17
Third New York	17,708	1,123,100	21	2,213,440	3,403	2,177,040	2,177,040	2,292.77
North Carolina	1,010	500	4,090	128,100	3,903	123,400	123,400	15,242.09
First Pennsylvania	5	270	773	48,000	258,153	81,800	5,198,680	37,214.80
Second Pennsylvania	42,032	81	800	5,160,650	246,153	166,530	7,221,815	51,997.07
Third Pennsylvania	52,538	1,260	36	7,306,925	267,347	73,700	2,033,185	14,782.57
Rhode Island	20,355	1,109	36	2,307,365	11,194	93,820	93,820	
Virginia								
Total, 1931	42,032	81	773	5,160,650	258,153	166,530	7,221,815	
Total, 1930	52,538	1,260	800	7,306,925	267,347	166,530	7,221,815	
Decrease	20,355	1,109	36	2,307,365	11,194	93,820	93,820	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Number	Number
California	219	31,600	3,140	31,600	1,840	35,100	35,100	252.72
New York	22,270	2,603,550	207,110	2,603,550	118,220	2,057,430	2,057,430	19,097.50
Pennsylvania	1,015	128,980	3,903	128,980	2,403	128,980	128,980	815.71

1 Large cigarettes were also removed without payment of tax for use as sea stores as follows: North Carolina, 3,000.

The factories in business are included in Table 23.

Average quantity of leaf tobacco used per 1,000 large cigarettes, 8.37 pounds.

TABLE 25.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1922-1931<sup>1</sup>

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
1922	Pounds 140,383,775	Pounds 2,345,976	Pounds 142,044	Pounds 180,455,996	Pounds 325,509,808	Pounds 648,815,599
1923	157,837,176	1,015,384	156,436	209,238,245	328,888,700	638,035,941
1924	151,358,038	2,058,784	137,070	217,862,385	322,745,254	603,856,440
1925	147,530,760	1,470,374	144,962	244,170,315	325,105,207	718,426,613
1926	151,049,170	1,322,339	105,497	267,478,368	317,300,077	737,354,169
1927	151,049,265	1,460,667	95,961	290,368,023	301,314,291	744,232,207
1928	149,963,168	1,296,722	87,632	310,070,927	283,176,363	734,624,812
1929	150,878,378	1,250,740	92,786	346,480,367	297,565,400	798,625,709
1930	136,749,916	1,151,057	65,353	347,849,455	293,990,441	779,506,207
1931	128,611,200	1,016,997	43,171	329,919,304	294,612,965	752,408,637

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

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

TABLE 26.—Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1922-1931

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1922	Pounds 120,174,363	Pounds 10,847,547	Pounds 0,892,417	Pounds (1)	Pounds 243,355,372	Pounds 35,136,406	Pounds 416,506,105
1923	120,795,439	10,065,155	7,142,825	(2)	234,044,139	30,228,284	412,716,573
1924	111,477,092	9,901,542	6,766,681	(1)	246,600,137	39,029,023	414,175,373
1925	111,390,766	9,749,830	7,151,249	(1)	247,739,890	37,841,222	418,572,069
1926	109,766,342	9,179,059	6,964,723	(1)	240,438,832	38,229,725	410,565,716
1927	103,918,418	7,988,281	6,256,483	(1)	237,933,677	40,167,123	399,323,490
1928	100,846,047	8,891,040	6,164,304	(1)	231,134,105	40,478,382	389,323,478
1929	96,744,046	8,187,608	6,558,620	(1)	220,586,163	41,127,453	381,199,800
1930	86,273,517	7,823,716	6,069,410	(1)	232,013,383	40,705,863	371,768,909
1931	76,652,610	6,377,436	4,170,376	61,238,195	182,947,238	36,854,345	371,237,299

<sup>1</sup> Included under head of "Smoking" prior to 1931.

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighting more than 3 pounds per 1,000	Weighting not more than 3 pounds per 1,000	Weighting more than 3 pounds per 1,000	Weighting not more than 3 pounds per 1,000
1922	Number 0,722,354,177	Number 672,008,635	Number 17,450,456	Number 55,765,022,618
1923	0,950,247,859	605,305,490	18,065,838	60,718,830,430
1924	0,597,676,835	530,714,232	16,054,255	72,708,969,025
1925	0,463,193,108	447,089,170	17,428,607	52,247,100,347
1926	0,498,641,213	412,374,795	13,236,766	61,096,973,928
1927	0,616,004,960	430,419,390	11,432,360	69,809,031,619
1928	0,373,181,761	418,535,410	10,403,004	108,705,305,650
1929	0,518,633,042	419,880,336	9,652,450	122,392,380,846
1930	5,893,690,418	363,069,960	7,366,925	123,802,155,217
1931	6,347,921,263	338,696,780	5,152,600	117,064,214,494

Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns, filed under the United States internal revenue laws. For cigars produced in and removed for domestic consumption from bonded manufacturing warehouses, see Table 21.

TABLE 27.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1931

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—Continued.	
Plug tobacco exclusively.....	4	Large cigars exclusively.....	3,967
Twist tobacco exclusively.....	15	Small cigarettes exclusively.....	65
Fine-cut tobacco exclusively.....	1	Large cigarettes exclusively.....	1
Scrap chewing tobacco exclusively.....	77	Two or more kinds.....	53
Smoking tobacco exclusively.....	473		
Snuff exclusively.....	22	Total.....	8,063
Two or more kinds.....	208		
Total.....	800		
Quasi manufacturers except perique.....	207		
Perique producers and dealers.....	48		
Total.....	1,055		

NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1930 AND 1931

Output of tobacco (pounds)	Number of manufacturers	1930						
		Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
Under 50,000.....	802	34,030	223,370	17,533		2,069,935	58,949	2,431,843
50,000 to 100,000.....	22	108,285	208,928			1,128,251	63,487	1,601,271
100,000 to 250,000.....	16	3,865	604,130	141,862		1,584,257		2,334,844
250,000 to 500,000.....	16	1,881,080	1,474,207	46,278		2,227,762	271,326	5,400,653
500,000 to 5,000,000.....	16	3,723,099	1,853,724	927,068		19,315,390	2,491,631	28,310,872
Over 5,000,000.....	18	81,026,432	3,200,957			205,689,828	37,852,540	331,728,428
Total.....	947	86,273,817	7,623,716	5,089,410		232,013,383	40,765,883	371,765,909
		1931						
Under 50,000.....	503	33,304	231,144	24,683	452,616	1,648,770	119,121	2,539,837
50,000 to 100,000.....	21		155,681	649	347,874	1,026,850	918	1,531,703
100,000 to 250,000.....	12	118,281	611,865	16,498	216,313	845,705		1,806,648
250,000 to 500,000.....	14	583,276	1,560,678	38,854	599,431	1,860,086	267,077	5,011,281
500,000 to 5,000,000.....	14	4,136,169	1,168,655	623,900	2,246,833	15,069,894	2,385,183	28,622,224
Over 5,000,000.....	19	71,787,611	2,651,318	3,400,090	57,242,428	159,485,923	37,062,046	331,725,811
Total.....	553	78,652,810	8,377,436	4,170,276	61,238,195	182,947,238	39,854,345	371,237,299

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1930	1931	Increase (+) or decrease (-)	Per cent of total	
	1930	1931	Increase (+) or decrease (-)				1930	1931
Under 50,000.....	802	803	-66	Pounds 2,431,843	Pounds 2,539,837	+107,994	0.65	0.88
50,000 to 100,000.....	22	21	-1	1,601,271	1,531,703	-69,568	.42	.41
100,000 to 250,000.....	16	12	-4	2,334,844	1,806,643	-528,201	.83	.49
250,000 to 500,000.....	16	14	-2	5,400,653	5,011,281	-389,372	1.45	1.85
500,000 to 5,000,000.....	16	14	-2	28,310,872	28,622,224	+311,352	7.82	7.71
Over 5,000,000.....	18	19	+1	331,728,428	331,725,811	-2,617	89.23	89.36
Total.....	947	883	-64	371,765,909	371,237,299	-528,610	100.00	100.00

TABLE 27.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1931—Continued

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1930 AND 1931

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1930	1931	Increase (+) or decrease (-)	1930	1931	Increase (+) or decrease (-)	1930	1931
Under 250,000.....	6,752	6,490	-262	Number 230,859,152	Number 217,651,695	Number -13,207,457	3.92	4.07
250,000 to 500,000.....	224	174	-50	76,033,093	61,056,972	-15,876,121	1.30	1.14
500,000 to 1,000,000.....	148	117	-31	103,341,185	85,658,212	-17,682,973	1.78	1.00
1,000,000 to 2,000,000.....	116	87	-29	185,003,631	123,292,514	-61,711,117	2.80	2.30
2,000,000 to 3,000,000.....	61	64	+3	148,536,400	160,458,448	+11,922,048	2.62	3.00
3,000,000 to 4,000,000.....	42	28	-14	145,624,314	96,071,793	-49,552,521	2.47	1.78
4,000,000 to 5,000,000.....	25	24	-1	112,487,273	108,351,598	-4,135,675	1.91	2.03
5,000,000 to 7,500,000.....	49	33	-16	295,778,497	199,608,561	-96,169,936	6.02	8.73
7,500,000 to 10,000,000.....	23	18	-5	199,060,723	154,507,200	-44,553,523	3.88	2.89
10,000,000 to 20,000,000.....	49	46	-3	672,814,641	631,819,142	-40,995,499	11.43	11.62
20,000,000 to 40,000,000.....	28	25	-3	808,081,837	702,734,019	-105,347,818	13.71	13.14
Over 40,000,000.....	35	32	-3	2,835,290,623	2,807,771,313	-27,519,310	40.80	42.50
Total.....	7,652	7,138	-514	5,893,890,418	5,347,921,293	-545,969,125	100.00	100.00

TABLE 28.—Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1932, by collection districts

District	TOBACCO AND SNUFF				
	Unaccounted for July 1, 1931	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1932
First California.....	Pounds 50	Pounds 175	Pounds 125	Pounds	Pounds 100
Dalaware.....	600	950	1,450		
First Illinois.....	1,635	10,170	10,875		
Kentucky.....	27,424	776,031	274,965		880
Massachusetts.....		623	623		27,570
First Missouri.....	108,212	783,893	886,673		3,430
Fifth New Jersey.....		657	657		
Second New York.....		8,819	8,819		
Third New York.....	12,163	54,000	46,183		
North Carolina.....	11,968	158,992	199,633		2,143
First Ohio.....	1,807	70,068	12,186		309
Tennessee.....		2,942	2,942		
Virginia.....	235,662	1,878,812	1,907,146	700	150,628
West Virginia.....	383	1,458			187
Total.....	397,822	3,127,909	3,333,924	700	191,217

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Florida.....	6,500	118,620	115,686	1,000	5,420
First New Jersey.....	16,500	86,220	96,520	200	6,000
Fifth New Jersey.....	17,750	152,213	167,003		2,000
Eleventh Ohio.....		8,000	8,000		
First Pennsylvania.....	19,200	400,200	406,000		12,500
Twelfth Pennsylvania.....	10,000	164,400	174,400		
Twenty-third Pennsylvania.....		2,000	2,000		
Virginia.....	10,500	55,500	50,000		7,000
Total.....	82,450	982,153	1,030,478	1,200	22,020

TABLE 28.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1932, by collection districts—Continued*

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1931	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1932
	Number	Number	Number	Number	Number
Virginia.....	6,000	19,000	25,000		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Number	Number	Number	Number	Number
North Carolina.....		66,600	66,600		

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California.....	800,000	304,648,400	375,208,400		20,240,000
Kentucky.....	11,268,108	58,323,000	66,258,644		3,332,464
First Missouri.....		343,600	283,800		60,000
Fifth New Jersey.....	945,000	20,765,400	21,178,400		532,000
First New York.....	17,600	136,830	154,430		
Second New York.....	1,800	2,557,800	2,559,600		
Third New York.....	22,000	445,000	464,000		3,000
North Carolina.....	71,798,600	1,251,588,385	1,308,075,585	656,400	14,653,000
First Pennsylvania.....	40,000	1,048,000	718,000		370,000
Virginia.....	107,288,580	1,349,120,710	1,361,165,690	695,200	94,648,400
Total.....	192,179,688	3,078,977,325	3,138,066,549	1,351,600	133,738,864

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

	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....		26,813	26,613		
Louisiana.....	866	139,152	137,018		
New Hampshire.....		18,108			18,108
Fifth New Jersey.....		33,896	33,866		
Second New York.....		3,771	3,771		
First Pennsylvania.....	10,073	67,437	70,769		6,728
Total.....	10,944	285,947	272,057		24,836

CIGARETTE PAPER BOOKS

	Number	Number	Number	Number	Number
Second New York.....	20,250	664,200	675,450		9,000

CIGARETTE TUBES

	Number	Number	Number	Number	Number
Second New York.....		1,918,000	1,918,000		

TABLE 29.—*Shipment or delivery from factory in bond, for use as sea stores, of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1932, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1931	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1932
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First Illinois.....		444	198	186	6	54
Kentucky.....		72		54		18
First Missouri.....		3,611	3,162	330		119
North Carolina.....	42	15,867	14,754	1,106	32	17
First Ohio.....		162		182		
Virginia.....	98	3,194	2,658	502	12	120
Total.....	140	23,350	20,772	2,340	60	328

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number	Number
First New Jersey.....		13,500	8,500			5,000

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number	Number
First California.....	440,000	68,168,000	8,190,000	57,154,000	110,000	1,154,000
Kentucky.....	20,000	90,000	80,000	30,000		
Fifth New Jersey.....	141,000	6,418,000	2,970,000	3,642,000	10,000	35,000
Second New York.....		25,000		25,000		
Third New York.....		11,000		11,000		
North Carolina.....	1,500,000	207,517,000	182,268,000	26,143,800	255,200	350,000
Virginia.....	3,015,000	78,665,000	46,756,000	34,710,000	260,000	1,665,000
Total.....	4,118,000	358,992,000	238,263,000	119,615,600	635,200	3,494,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
North Carolina.....		3,000		3,000	

TABLE 30.—Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1932, by collection districts

TOBACCO AND SNUFF					
District	Unac- counted for July 1, 1931	Removed from ware- houses dur- ing year	Delivered to vessels	Tax-paid or re- turned to factory	Unac- counted for July 1, 1932
	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	12	2,277	1,455	738	80
Sixth California.....	24	1,122	1,116	24	6
Georgia.....		421	421		
Louisiana.....	24	5,449	5,473		
Maryland.....	6	2,112	2,100		18
Massachusetts.....		392	392		
Second New York.....	84	7,172	6,964	188	104
First Pennsylvania.....		633	1,338		
First Texas.....		1,338	1,338		
Virginia.....	30	1,116	1,128	18	
Washington.....		438	438		
Total.....	180	22,470	21,458	968	224

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number 1,500	Number 33,500	Number 21,000	Number 24,500	Number 9,500
Second New York.....					

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California.....	911,000	31,179,200	29,833,800	121,000	1,535,400
Sixth California.....	20,000	51,912,000	51,702,000	120,000	20,000
Florida.....		870,000	860,000	10,000	
Georgia.....		1,300,000	1,290,000		
Louisiana.....	180,000	28,958,000	28,136,500		1,200
Maryland.....	40,000	12,771,000	12,709,000	10,000	93,000
Maryland.....	200,000	6,230,000	6,405,800		21,200
Massachusetts.....	2,030,000	61,628,000	62,499,800	95,200	1,067,000
Second New York.....		1,270,000	1,270,000		
Oregon.....		6,853,500	5,262,800	90,000	
First Pennsylvania.....		6,260,000	6,260,000		
First Texas.....		4,370,000	4,530,000		20,000
Virginia.....	180,000	7,237,000	7,025,000	2,000	210,000
Washington.....					
Total.....	2,967,000	239,337,600	238,878,600	458,200	2,967,800

TABLE 31.—Drawback of internal revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1932, by ports and prior years 1927-1932

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	Pounds	Number	Number	Number	Number	
New York.....	27	46,382	20,000	109,060	37,700	47,303,076	\$150,647.18
Newport News.....	10					29,494,594	88,483.78
Norfolk.....	8	33,392		33,810	72,450	12,941,806	45,376.46
New Orleans.....	2					5,500,000	10,500.00
San Francisco.....	26	5,855	325			1,535,600	6,171.49
Total, 1932.....	79	85,629	20,325	113,790	110,150	96,775,076	307,178.82
Total, 1931.....	65	62,189	600	91,280	1,293,770	25,234,104	117,025.67
Total, 1930.....	83	60,171	49,520	143,632	83,830	52,491,697	170,170.10
Total, 1929.....	92	107,997	1,000	178,658	48,550	41,332,669	141,484.71
Total, 1928.....	70	71,214		147,000	54,190	30,709,603	103,341.89
Total, 1927.....	69	97,950	19,000	157,022	31,620	45,416,294	133,239.87

TABLE 32.—Tobacco products withdrawn for consumption, computed from receipts from the sales of stamps, fiscal year 1932

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	Number	Number	Number	Number	Number
Domestic manufacture.....	3,605,452,600	69,307,138	1,100,372,357	64,375,851	1,431,115	4,842,949,059
Bonded manufacturing warehouses.....	8,600,500	15,000	6,359,839	4,224,562	161,383	19,391,303
Imported—Cuba.....	1,925	425	284,845	793,191	8,246,512	9,329,698
Imported—other countries.....	14,540	7,263	53,630	4,550	48,560	128,543
Total.....	3,614,079,565	69,329,824	1,110,100,660	69,398,184	9,685,570	4,872,793,803
Philippine manufacture.....	172,928,331	1,042,429	422,210	5,502	20,597	174,419,039
Puerto Rican manufacture.....	92,466,765	827,850	4,591,694	19,700	500	97,906,509
Total.....	3,879,474,661	71,200,103	1,115,114,564	69,423,386	6,908,637	5,145,119,351

  

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
						Pounds
	Number	Number	Number	Pounds	Pounds	Pounds
Domestic manufacture.....	301,689,683	4,160,300	106,839,957,578	322,219,845	37,998,077	360,217,922
Imported—Cuba.....	123,690	841	663,336	2,671		2,671
Imported—other countries.....	198,600	222,616	2,204,765	133,090	96,846	170,800
Total.....	302,011,973	4,383,757	106,841,725,679	322,356,470	38,034,923	360,391,309
Philippine manufacture.....		1,200	1,796,537	1,056		1,056
Puerto Rican manufacture.....	4,750,000	815,500	6,814,700			
Total.....	306,761,973	5,200,457	105,850,338,916	322,357,526	38,034,923	360,392,456

\* Manufactured under customs supervision from tobacco imported from any one country.

TABLE 33.—Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1931

Class <sup>1</sup>	Number in business Jan. 1, 1931	On hand Jan. 1, 1931						
		Unstemmed	Stemmed	Scraps	Process	Stems	Siftings	
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
1	31			323,443				
2	60			213,807				
3	35			157,251				
4	70	2,292,231	55,350	8,330,264	20,608	283,724	27,010	
5	6	1,259		62,536	48,630	79,294	101,893	
6	8	608,728		566,558	6,384,001	3,040,067	26,000	
7	6	95,707	251,892	2,705,705	1,692,844	29,500		
8	60			353,698				
Total	266	2,987,925	690,640	7,392,684	8,146,083	3,432,325	156,893	
Class <sup>1</sup>	Opened	Received						
		Unstemmed	Stemmed	Scraps	Process	Stems	Siftings	
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
1	5			2,068,640				
2	12			907,775				
3	0			1,483,792				
4	7	12,373,328	714,500	12,003,389		724,443	28,508	
5	1	12,042	20,007	12,620		4,730,252	288,379	
6	0	9,423,311	50,392	19,225,775		83,662,404		
7	1	2,556,582	3,776,326	3,942,363	796,417	208,976	256,555	
8	8		321,232					
Total	29	24,504,263	5,108,765	38,663,854	796,417	91,346,075	570,502	
Class <sup>1</sup>	Closed	Removed						
		Unstemmed	Stemmed	Scraps	Process	Stems	Siftings	
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
1	2			1,020,290				
2	16			934,629				
3	5			1,635,936				
4	10	1,605,657	601,550	20,412,939	400,180	1,445,100	715,550	
5	1		3,036	56,225	521,940	4,031,295	318,971	
6	1	9,250,013		3,535,788		82,051,876		
7	1	211,101	5,984,290	3,698,917	1,670,245	519,553		
8	5		369,422					
Total	40	11,067,671	7,168,599	31,123,679	3,592,365	98,077,824	1,034,421	
Class <sup>1</sup>	Number in business Jan. 1, 1932	On hand Jan. 1, 1932						
		Unstemmed	Stemmed	Scraps	Process	Stems	Siftings	
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
1	14			468,136				
2	76			243,934				
3	30			102,493				
4	47	1,633,247	97,154	2,266,524	34,502	56,360	80,038	
5	6	620	3,272	63,976	75,332	111,475		
6	6	549,148		87,265	12,570,277	5,095,165		
7	6	130,432	216,666	1,660,122	819,016	347,402		
8	44		435,455					
Total	255	2,813,447	732,577	5,113,470	13,502,427	5,613,402	80,038	
Loss		14,201,070		9,819,859				
Gain			2,121,571		7,182,292	8,912,826	388,154	

<sup>1</sup> Description of classification: Class 1, dealers in imported scrap tobacco; class 2, dealers in domestic scrap tobacco; class 3, dealers in imported and domestic scrap tobacco; class 4, producers of scrap filler tobacco; class 5, reclaiming scraps from stems; class 6, manufacturers of fertilizer, insecticide, and nicotine; class 7, storage, scraps, etc.; class 8, growers of, and dealers in, perique tobacco.

<sup>2</sup> Grown.  
<sup>3</sup> Exported.  
<sup>4</sup> Tax-paid.

TABLE 34.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1931, by collection districts and by States

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers				Leaf tobacco received from farmers by 1—				
	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California	10	1	3	10	25,416	1,338	250,747	63,207	34,804	6,827	80	102,117	109,019
Second California	10	1	3	8	2,815	50	180	56,057,078	2,815	2,815	1,671	1,671	4,016
Connecticut	61	10	9	62	64,339				64,409	20,178,911	8,306	727	26,197,217
Delaware	31	19	14	26	106,968				150,958	2,448,448	73,695		2,522,770
Florida	43	170	179	34	4,049,634	1,141,803			6,191,437	59,824,791	209		60,825,000
Georgia	1	0	0	2	2,879				2,879	53,061	154		56,914
Hawaii	26	2	4	26									
First Illinois	3	0	0	3									
Second Illinois	20	0	0	22									
Third Illinois	2	0	0	1									
Fourth Illinois	607	219	240	486	51,135,217	4,609,907	250,747	63,207	56,057,078	8,610,518	10,320	2,099	58,914
Iowa	4	0	0	4	95,550				95,730				16,038
Kansas	0	0	0	0									
Kentucky	0	0	0	0									
Louisiana	0	0	0	0									
Maine	0	0	0	0									
Maryland	0	0	0	0									
Massachusetts	28	6	6	23	13,207,970	121,263		511,530	14,550,363	18,228,116	5,973	15	18,227,872
Michigan	0	0	0	0						1,183,918	22,887		1,206,830
Minnesota	2	0	0	2						680	1,025		1,705
Missouri	0	0	0	0									
First Missouri	8	0	0	8	1,893				1,893	70,841		126	70,841
Second Missouri	0	0	0	0						1,068,161			1,068,287
Third Missouri	0	0	0	0						6,397,160			6,397,165
Fourth Missouri	0	0	0	0									
Montana	0	0	0	0									
New Hampshire	0	0	0	0									
New Jersey	0	0	0	0									
Fifth New Jersey	10	2	2	12	697,078				697,078	26,153	282	2,910	20,435
First New York	149	8	21	138	9,366,425	46,617	21,370	18,725	9,450,937	13,873,996	2,037		13,873,986
Second New York	62	5	14	43	16,500,072	140,356	2,240	3,131,265	19,773,953	2,444,608			2,446,642
Third New York	6	3	2	7									
Fourth New York	6	1	0	6									
Twenty-first New York	5	1	0	5									
Twenty-second New York	341	341	346	336	45,838,934	2,842,901	2,336,190	466,347	51,494,372	640,350,932	1,649		640,350,932
North Carolina	10	10	10	10	4,575				4,575	40,774,348	13,202	8,591	40,796,201
First Ohio	76	10	18	68									

<sup>1</sup> In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 671,407 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 34.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1931, by collection districts and by States—Continued

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1931	Opened	Closed	In business Jan. 1, 1932	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Tenth Ohio.....	16	2	0	17						4,565,953	74,714		4,640,667
Eleventh Ohio.....	12	9	7	8						59,682	152		60,034
Eighteenth Ohio.....	15	1	1	15						855,266	29,978		885,244
Oregon.....	1	0	0	1							60		60
First Pennsylvania.....	184	44	25	203	51,854	14,820		8,200	74,874	38,824,857	155,229	232,965	39,213,051
Twelfth Pennsylvania.....	9	0	0	9						13,364	34		13,398
Twenty-third Pennsylvania.....	11	1	3	9						388,266	9,752		408,018
Rhode Island.....	0	0	0	0							107		107
South Carolina.....	61	92	88	65	8,003,178	2,528,723	339,785		10,961,684	67,301,270			67,301,270
Tennessee.....	139	67	48	158	18,170,953	90,090	172,001	456	18,432,672	128,388,947		13,931	128,402,678
First Texas.....	6	0	2	4	24,750				24,750	99,700			99,700
Virginia.....	283	67	79	271	277,674,379	29,228,816	8,042,397	5,092,218	319,937,809	117,473,785		60,000	117,539,785
Washington.....	1	0	0	1	25,704				25,704				25,704
West Virginia.....	9	7	3	13						8,198,078	1,621		8,199,699
Wisconsin.....	60	6	5	61	96				96	32,881,970	5,642		32,687,021
Total, 1931.....	2,801	1,103	1,135	2,469	445,518,580	40,766,955	11,164,810	9,281,870	507,032,321	1,505,813,638	448,921	725,643	1,506,988,207
Total, 1930.....	2,704	1,183	1,380	2,501	517,054,060	45,673,428	17,133,542	10,769,020	590,600,050	1,538,195,689	250,064	90,643	1,530,543,310
Increase.....													
Decrease.....	203	80	251	32	71,265,474	4,906,473	5,968,732	1,487,050	83,627,729	30,382,051	191,937	635,005	29,555,109
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT													
STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	20	2	4	18	30,231	1,388			37,019	9,172	80	103,783	113,035
Illinois.....	31	2	4	29	2,829				2,829	53,661	154	17,132	70,947
Missouri.....	13	5	2	16	1,883				1,883	7,485,346		126	7,465,472
New Jersey.....	10	2	0	12	697,078				697,078	20,153	3,192		23,345
New York.....	230	19	40	209	25,809,497	187,226	23,510	3,150,010	29,230,242	17,019,298	19,875		17,039,173
Ohio.....	118	18	26	108	4,575				4,575	46,256,440	118,106	8,791	46,382,146
Pennsylvania.....	204	45	22	221	51,854	14,820		8,200	74,874	39,236,487	165,015	232,965	39,634,467

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1931, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers.....	Pounds 334,077,380	Pounds 161,020,084	Pounds 87,506,366	Pounds 35,065,321	Pounds 18,239,202	Pounds 6,881,590	Pounds 9,653,778	Pounds 105,399,854	Pounds 139,483,087	Pounds 182,063,280	Pounds 161,572,141	Pounds 254,860,810	Pounds 1,505,813,638
Cigar.....	Pounds 32,813	Pounds 83,856	Pounds 42,660	Pounds 22,900	Pounds 43,014	Pounds 51,258	Pounds 18,239	Pounds 26,511	Pounds 22,019	Pounds 21,719	Pounds 18,551	Pounds 65,551	Pounds 448,021
Tobacco.....	Pounds 19,674	Pounds 6,269	Pounds 5,428	Pounds 136,766	Pounds 123,382	Pounds 68,521	Pounds 5,879	Pounds 121,607	Pounds 2,932	Pounds 1,930	Pounds 136,978	Pounds 103,384	Pounds 725,048
Total.....	354,129,973	161,115,909	87,553,812	35,224,987	18,405,598	6,971,369	9,677,896	105,550,872	139,508,038	182,086,929	161,727,670	255,035,754	1,506,988,207

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 35.—Number of each class of special-tax payers, fiscal year ended June 30, 1892, by collection districts

District	Distilled spirits			Manufacturers of stills	Oleomargarine				Butter		Mixed flour, manufacturers, packers, or repeckers	Opium, coca leaves, etc.				Grand total			
	Retailers	Retail dealers	Wholesale dealers		Manufacturers	Colored		Uncolored		Adulterated, manufacturers		Process or renovated, manufacturers	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.		Dealers in unaltered narcotic preparations		
						Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers										
Alabama.....		4				2		1,648	11		1			3	25	817	2,000	158	4,073
Alaska.....		2						20							3	58			100
Arizona.....								760							10	174	499	38	1,483
Arkansas.....								1,389	12						8	110	1,052	152	3,438
First California.....		737	8	1		4		4,474	23						35	1,320	1,970	74	10,458
Sixth California.....		871	8		8			7,089	43						59	2,408	8,851	70	16,409
Colorado.....		36	6		1	1		1,781	11						25	821	1,890	68	4,109
Connecticut.....		569	7					754	16						20	628	2,068	169	4,448
Delaware.....		1	1					207	3						1	97	304	68	737
District of Columbia.....		243	1			34	1	542	3						13	858	1,714	2	2,361
Florida.....		5	1					2,087	16						20	621	1,851	112	4,749
Georgia.....		10						1,817	28						49	1,026	2,820	328	6,087
Hawaii.....		10	1					22							10	17	281	45	387
Idaho.....								66	2						3	198	450	84	729
First Illinois.....		1,529	13			11	2	7,682	68						11	57	3,061	8,068	20,457
Eighth Illinois.....		281	1			2	1	5,602	49						4	30	2,608	149	9,437
Indiana.....		5	5		2	17	1	8,522	57						11	60	1,202	4,204	14,443
Iowa.....		95	7			4,513		57	58						47	18	817	2,283	9,198
Kansas.....		5	3		4	4		4,175	31						18	817	2,327	104	7,292
Kentucky.....		471	17	1	4	3		2,093	13						32	900	2,851	214	6,099
Louisiana.....		501	8		5			1,202	21						16	899	1,914	349	4,919
Maine.....					3			1,027	17						9	351	1,106	320	2,840
Maryland (State).....		427	10		279	5		2,169	16						10	701	468	632	4,842
Massachusetts.....	1	972	13	3	1			3,438	30						58	2,135	8,724	233	13,016
Michigan.....		110	6		1	2		9,271	104						12	54	2,186	5,521	17,621
Minnesota.....		493	4					2,691	41						24	1,119	2,845	36	7,262
Mississippi.....		3						312	5						12	638	1,846	167	2,585
First Missouri.....		503	9		3	49	2	2,706	13						11	837	2,204	68	7,726
Sixth Missouri.....		250	6		1	7		3,783	29						6	33	678	2,298	7,370
Montana.....		164	4					5							8	260	501	9	960
Nebraska.....		4	4		1	2		2,341	27						13	789	1,978	100	5,233
Nevada.....		39						80	2						1	40	144	4	321
New Hampshire.....		91						246	1						5	176	542	123	1,194
First New Jersey.....		255						1,736	16						11	825	1,239	15	3,797
Fifth New Jersey.....		820	7		5	1	1	1,818	12						7	1,390	3,300	13	7,392
New Mexico.....								217	1						3	112	377	22	733
First New York.....		2,225	13			1		1,974	13						9	3,108	3,737	11	11,069
Second New York.....	1	230	39	2				29	17	1					42	343	713	15	1,444
Third New York.....		714	3					198	1						14	1,086	4,553	14	6,525
Fourteenth New York.....		1,035	3					2,218	42						24	1,050	3,783	97	8,867
Twenty-first New York.....		328	3					2,822	41						6	22	472	186	5,705
Twenty-eighth New York.....		367	4					2,698	41						19	783	2,437	71	6,623
North Carolina.....		4						2,054	30						28	832	2,479	458	5,887
North Dakota.....								3							9	257	563	6	828
First Ohio.....		288	6	1	3			2,678	22						9	411	1,883	65	5,394
Tenth Ohio.....		163	2		1			2,459	22						2	18	382	1,477	118
Eleventh Ohio.....		218	5		1			2,903	21						22	460	1,687	141	5,463
Eighteenth Ohio.....		548	13					5,267	51						10	49	1,650	5,472	129
Oklahoma.....		3	3					2,177	20						1	21	1,013	2,430	137
Oregon.....		2	2					1,903	17						1	23	576	1,278	14
First Pennsylvania.....		1,646	9	3	1			1,965	12						26	70	2,466	6,562	357
Twelfth Pennsylvania.....		344	1					705	3						14	520	1,624	185	3,450
Twenty-third Pennsylvania.....		914	9					1,998	22						27	1,304	4,172	278	8,728
Rhode Island.....		216			2	7		340	3						8	448	969	106	2,105
South Carolina.....		60	1			1		971	12						16	615	1,447	376	3,443
South Dakota.....		7	3					553	11						6	310	662	16	1,019
Tennessee.....		285	5		1	4	1	960	7						35	973	2,887	214	5,095
First Texas.....		457	8		2	13	1	1,269	26						36	1,318	3,180	270	6,385
Second Texas.....			1					1,536	23						37	1,658	3,403	381	7,610
Utah.....								315	4						10	181	447	47	1,005
Vermont.....		85	1					124	7						7	126	521	230	1,101
Virginia.....		299	4					2,200	32						3	744	2,496	606	6,521
Washington (State).....		4	4			110	8	12	1						33	703	1,737	64	2,563
West Virginia.....		7	1					3,259	42						1	18	432	2,024	137
Wisconsin.....		712	11					911	5						16	1,281	3,248	174	6,363
Wyoming.....		94						203	1						8	85	225	3	592
Total.....	2	20,724	307	11	58	643	21	135,077	1,336	1	4	21	246	1,556	55,382	153,685	9,753	378,832	

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 36.—Production and withdrawal of colored oleomargarine, year ended June 30, 1932, by collection districts

District	On hand July 1, 1931	Produced	With- drawn tax-paid	With- drawn for export	With- drawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1932
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Colorado.....	800	800	800	131,048	428,469	122	11,883
First Illinois.....	2,265	1,117,017	550,090	1,000	5,180	7,600	2,434
Eighth Illinois.....	4,068	114,662	115,314	78,750	131,556	15,100	12,260
Indiana.....	38,059	207,801	151,820	477,930	15,100	1,230	24,657
Kansas.....	6,014	800,806	163,904	257	207,884		12,384
Maryland.....	57,218	1,310,109	848,470	3,060	207,884		1,990
Massachusetts.....	740	320,278	47,990	4,318	984		550
First Missouri.....	372	10,942	4,318	14,566	68,056	8,240	62,014
Sixth Missouri.....	3,488	12,618	14,566				
Nebraska.....	59,468	1,159,978	108,730	978,394			
Fifth New Jersey.....							
Oregon.....	90	1,510	1,190			60	330
Rhode Island.....	4,010	20,120	23,940			190	358
Tennessee.....	1,178	49,768	56,888				
Texas.....							
Total.....	182,823	4,636,218	2,090,576	1,066,182	910,749	17,442	134,000

TABLE 37.—Production and withdrawal of uncolored oleomargarine, year ended June 30, 1932, by collection districts

District	On hand July 1, 1931	Produced	With- drawn tax-paid	With- drawn for export	Lost or destroyed	On hand June 30, 1932
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	147,141	15,604,782	15,450,362		420	271,141
Sixth California.....	142,876	10,860,919	10,501,708		4,082	207,038
Colorado.....	10,145	550,911	549,624			11,434
First Illinois.....	737,693	84,940,108	84,874,633	15	1,740	801,813
Eighth Illinois.....	100,897	6,890,885	6,915,600			75,882
Indiana.....	168,460	4,384,249	4,447,884			128,325
Kansas.....	184,030	10,086,917	10,118,504			122,369
Maryland.....	71,072	3,519,021	3,462,813			127,278
Massachusetts.....	18,067	1,632,111	1,627,668			20,510
Michigan.....	178,104	9,436,474	9,451,188			163,890
Minnesota.....	60,400	1,106,840	1,120,456		15,720	21,064
First Missouri.....	48,132	5,065,622	5,090,602		3,688	11,622
Sixth Missouri.....	20,511	879,099	888,063			11,622
Nebraska.....	22,084	1,328,063	1,327,006			22,161
Fifth New Jersey.....	213,567	20,056,882	19,947,107		31,638	289,604
First Ohio.....	8,969	6,903,360	6,917,235		1,184	66,800
Tenth Ohio.....	2,464	7,654,882	7,643,211		13,474	19,460
Eleventh Ohio.....	32,052	10,167,788	10,139,383			60,450
Oregon.....	17,360	664,189	663,223			18,000
Rhode Island.....	25,782	336,994	346,178			
Tennessee.....	10,120	649,940	660,060			
Second Texas.....	24,010	2,288,597	2,277,329			35,185
Total.....	2,310,902	210,706,042	210,450,678	15	72,326	2,492,929

TABLE 38.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1932, 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	Lost or destroyed
1931								
July.....	311,778	127,504	226,136	76,129	11,068,488	11,496,928		21,161
August.....	814,394	144,792	109,792	50,473	16,684,628	16,861,585		27,952
September.....	407,162	100,080	116,086	93,836	18,428,540	17,841,346		
October.....	328,424	319,872	115,095	70,706	23,442,919	23,100,449		2,280
November.....	462,918	300,197	121,365	88,148	21,677,545	21,649,604		
December.....	530,042	290,597	143,219	68,776	22,635,374	22,479,818		3,960
1932								
January.....	404,662	199,236	181,871	97,192	19,983,693	19,864,820		12,212
February.....	379,416	139,318	186,828	72,682	16,858,392	17,322,212		2,650
March.....	414,111	130,404	162,234	84,722	18,661,940	18,378,638		210
April.....	296,612	110,644	138,906	75,168	16,391,260	16,406,842	15	810
May.....	321,748	74,952	193,816	78,866	14,016,322	14,014,438		
June.....	260,186	66,982	126,135	45,621	11,886,743	12,031,680		1,170
Total.....	4,636,218	2,090,576	1,066,182	910,749	210,706,042	210,450,678	15	72,326

TABLE 39.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1923-1932

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
1923.....	8,256,683	6,642,026	867,185	712,866	200,922,525	199,995,540		569,555
1924.....	11,546,371	9,833,368	918,144	793,622	228,150,378	227,974,890		209,770
1925.....	11,266,121	6,947,861	1,375,228	884,653	204,122,417	204,054,447		4,080
1926.....	13,186,497	10,731,362	1,543,374	816,570	234,666,821	234,398,568		18,920
1927.....	14,501,629	11,343,879	2,122,911	967,984	242,654,698	242,332,227		11,310
1928.....	15,351,185	12,303,008	1,791,668	1,159,620	270,348,104	270,490,211		1,700
1929.....	16,308,863	12,696,262	2,142,060	1,268,082	316,916,588	316,984,180		5,848
1930.....	17,102,771	13,734,844	2,030,762	1,488,186	332,020,954	331,288,735		8,136
1931.....	8,846,973	5,793,325	1,945,501	1,338,469	288,926,049	270,394,635		5,372
1932.....	4,636,218	2,090,578	1,066,182	910,749	210,706,042	210,450,678	15	
Total.....	121,013,803	94,120,295	16,403,005	10,381,771	2,518,533,076	2,510,873,067	840,666	5,840

TABLE 40.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1932

	Pounds	Pounds
Butter.....	39,355	
Cocunut oil.....	127,987,370	4,336,973
Color.....	5,041	840,432
Orn oil.....	73,703	814,130
Cottonseed oil.....	14,873,711	14,658,968
Derivative of glycerol.....	244,741	203,269
Leaffin.....	7,230	70,311
Milk.....	54,250,700	13,010
Mustard oil.....	1,877	
Neutral lard.....	10,556,631	
Oleo oil.....	18,314,602	
Oleo stearine.....		
Oleo stock.....		
Palm oil.....		
Peanut oil.....		
Salt.....		
Sesame oil.....		
Soda (benzoate of).....		
Soybean oil.....		
Wheat oil.....		
Total.....		247,363,046

TABLE 41.—Production and withdrawals of renovated butter, year ended June 30, 1932, by collection districts

District	On hand July 1, 1931	Produced	Withdrawn tax-paid	De- stroyed	On hand June 30, 1932
	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....	1,500	630,091	530,508	26,027	7,185
Kansas.....	2,808	25,429	26,027	.....	10
Maryland.....	.....	409,294	407,700	.....	4,410
Minnesota.....	.....	93,465	93,465	.....	.....
Total.....	5,090	1,124,299	1,117,784	.....	11,611

TABLE 42.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1923-1932

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	Pounds		Pounds	Pounds
1923.....	4,003,307	4,023,402	1929.....	3,040,895	3,033,193
1924.....	4,044,474	4,041,994	1930.....	1,740,713	1,786,873
1925.....	3,524,979	3,554,178	1931.....	1,490,041	1,507,408
1926.....	2,452,680	2,455,060	1932.....	1,124,299	1,117,784
1927.....	4,272,032	4,305,753	Total.....	29,201,816	29,258,702
1928.....	3,160,465	3,150,337			

TABLE 43.—Production and withdrawals of mixed flour, year ended June 30, 1932, by collection districts

District	PRODUCED				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1931.....		660	5,044	1,885	257,341
First California.....			65,818	17,088	2,230,800
Colorado.....			254	.....	4,797
Iowa.....			23,692	.....	964,873
Kansas.....	6	220	404	.....	85,680
Kentucky.....			.....	600	14,400
Sixth Missouri.....			.....	21	504
Nebraska.....			46	91	4,868
First New York.....			.....	2,272	48,102
Twenty-eighth New York.....		53,029	.....	.....	5,199,842
North Carolina.....		60	130	3,480	94,888
Oregon.....		44,519	102,021	43,169	8,326,156
Tennessee.....		.....	4,407	22,735	682,872
Washington.....		1,148	13,080	166	503,206
Wisconsin.....		20,900	.....	.....	2,930,200
Total.....	6	128,866	209,701	90,478	21,053,208
Grand total.....	6	129,826	214,745	92,161	21,342,549

District	WITHDRAWN TAX-PAID				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
First California.....			63,833	16,621	2,224,365
Colorado.....			254	.....	4,797
Iowa.....			23,702	.....	960,292
Kansas.....	6	220	405	.....	85,728
Kentucky.....			.....	600	14,400
Sixth Missouri.....			.....	21	504
Nebraska.....			46	91	4,868
First New York.....			.....	2,272	48,102
Twenty-eighth New York.....		53,040	.....	.....	5,197,920
North Carolina.....		42	120	2,916	79,836
Oregon.....		44,279	103,587	43,247	8,349,687
Tennessee.....		.....	4,453	22,730	680,640
Washington.....		1,181	13,442	168	524,404
Wisconsin.....		20,941	.....	.....	2,934,218
Total.....	6	124,703	211,590	89,917	21,062,781
Lost or destroyed.....		265	675	.....	20,726
Stock on hand June 30, 1932.....		588	2,480	3,244	223,042
Grand total.....	6	129,826	214,745	92,161	21,342,549

TABLE 44.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1932

Month	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	With- drawn free of tax for use of United States	Lost or destroyed
	Packs	Packs	Packs	Packs	Packs	Packs
On hand July 1, 1931.....	17,849,414	.....	.....	.....	.....	.....
1931						
July.....	3,003,377	.....	1,872,271	230,736	.....	.....
August.....	3,207,312	.....	2,548,466	235,914	.....	.....
September.....	3,403,112	.....	3,038,080	221,037	17,568	.....
October.....	3,070,760	.....	4,666,800	50,965	.....	.....
November.....	3,808,034	.....	4,177,599	313,010	16,992	.....
December.....	4,200,610	.....	4,033,824	353,103	1,584	900
1932						
January.....	4,202,061	100	5,162,611	215,848	420	.....
February.....	4,401,672	.....	6,126,357	61,575	232	.....
March.....	4,837,969	.....	4,009,458	481,306	.....	.....
April.....	3,873,251	84	3,584,125	394,308	6,048	515
May.....	2,740,487	.....	2,050,939	228,972	.....	.....
June.....	2,011,076	.....	1,799,592	223,932	1,728	.....
Total.....	43,456,630	184	44,170,151	3,081,846	44,592	1,415
On hand June 30, 1932.....	.....	.....	.....	.....	.....	14,008,254
Grand total.....	61,300,074	184	44,170,151	3,081,846	44,592	14,009,669

MISCELLANEOUS STATISTICS

TABLE 45.—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 153), year ended June 30, 1932

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			\$13,284.57			\$13,284.57
Arkansas			20,204.71	\$223.53	\$22.12	20,450.36
Arizona			200.00			200.00
California:						
First district	\$1,482.07	\$700.00	11,527.63		309.65	14,019.35
Sixth district	7,682.79		16,092.39		6,000.59	29,695.38
Colorado			100.00			100.00
Florida			917.94		017.94	935.88
Georgia			408.56		34.93	443.49
Hawaii			1,033.00			1,033.00
Illinois:						
First district			56,478.92		\$24.50	57,303.72
Eight district			300.00		115.00	415.00
Indiana			200.00		65.00	265.00
Iowa					132.06	132.06
Kansas			300.00			300.00
Louisiana			1,170.85		144.15	1,315.13
Maine			250.00			250.00
Maryland			1,000.00		123.15	1,123.15
Massachusetts			178.48		178.48	356.96
Michigan			1,004.08		235.33	1,239.41
Minnesota			350.00			350.00
Missouri:						
First district			1,300.00			1,300.00
Sixth district			5,347.58		181.04	5,528.62
Montana					132.00	132.00
Nebraska			408.30		28.60	436.90
New Hampshire					50.00	50.00
New Jersey:						
First district			2.00		15.00	17.00
Fifth district			7,701.50			7,701.50
New York:						
Second district	74.25		7,873.24		32.12	7,979.61
Third district			2,818.14	984.03	17.12	3,819.29
Fourth district			350.00			350.00
Fourteenth district	828.00		3,577.00		10.00	3,857.00
Twenty-first district			1,650.00	1.87	20.00	1,671.87
Twenty-eighth district			1,000.00		35.62	1,035.62
Nevada					5.00	5.00
North Carolina						
Ohio:						
First district			355.00		94.70	449.70
Tenth district					5,456.50	5,456.50
Eighteenth district	319.00		350.00		770.77	1,439.77
Oklahoma	543.50		2.00		243.95	789.45
Oregon			42.00			42.00
Pennsylvania:						
First district			525.00		22.24	547.24
Twelfth district			1,473.00		2,031.91	3,504.91
Twenty-third district			131.00		189.62	320.62
Rhode Island			9,463.00			9,463.00
South Carolina			450.00			450.00
Tennessee	1,410.00		2,024.21		109.44	3,543.65
Texas, first district			50.00		65.32	115.32
Utah			50.00			50.00
Virginia			500.00			500.00
Washington	90.99	750.00	6,441.59	4.12	88.60	7,375.30
Wisconsin	4,411.00		100.00		10.00	4,521.00
West Virginia	133.00		3,067.48		15.00	3,215.48
Total	16,413.17	1,450.00	182,628.05	1,213.85	17,940.82	219,645.89
Total for fiscal year 1931	27,707.67	2,930.00	192,442.13	3,132.08	17,971.25	244,203.13

TABLE 46.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1932  
A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Items	Tele-graph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$63,841.54	\$4,901.21	\$4,200.00	\$4.76	\$241.33	\$825.40	\$116.17	\$109,018.40
Arizona	60,890.20	2,169.06	4,200.00	74.76	553.10	240.23	652.42	67,680.32
Arkansas	88,788.83	12,637.50	6,000.00	7.38	310.10	221.03	181.39	107,803.17
California:								
First district	302,480.04	11,413.67	21,361.20	1.95	2,289.02	1,680.35	431.45	318,487.68
Sixth district	304,142.65	7,143.12	13,290.00	13.48	2,834.53	1,741.65	220.39	319,486.70
Celestine	111,430.86	2,844.57	13,290.00	27.87	878.73	183.59	257.82	136,884.57
Connecticut	104,808.51	2,501.74	73,000.00	35	112.67	499.73	272.84	180,709.35
Delaware	42,033.24	9,081.74	73,000.00	18.73	270.69	624.30	100.56	84,413.94
Florida	100,312.92	9,081.74	530.00	4.85	471.48	279.55	1,041.10	106,019.59
Georgia	98,814.69	1,274.65	530.00	6.00	696.10	62.60	183.01	101,506.80
Hawaii	46,940.80	1,461.63	3,282.64	0.00	443.70	62.60	165.46	52,235.39
Illinois:								
First district	697,712.42	5,749.01	726.00	2.33	3,295.53	1,581.73	1,094.07	709,157.09
Eighth district	130,244.43	10,722.05	160.00	16.41	464.96	1,760.72	287.87	143,941.69
Indiana	161,823.84	4,772.82	160.00		1,636.04	1,768.76	289.94	170,679.09
Iowa	170,671.98	3,935.40	4,500.00		883.03	105.13	131.40	180,166.44
Kansas	104,302.42	13,343.62	4,500.00	9.33	900.42	211.00	449.86	124,716.11
Kentucky	157,931.00	10,682.22	4,500.00	0.27	540.73	66.03	424.87	170,019.90
Louisiana	107,146.03	3,154.67	32,000.00	2.00	1,540.73	192.06	277.76	113,206.23
Maine	77,686.80	3,915.67	32,000.00		262.17	218.00	85.16	82,208.80
Maryland	276,007.14	5,268.78	32,000.00	6.41	2,244.86	838.10	1,049.57	286,058.90
Massachusetts	400,651.21	6,644.79	39,208.78	3.44	1,640.84	1,847.86	2,426.93	413,780.12
Michigan	319,045.19	12,160.69	39,208.78	7.74	1,650.65	623.96	436.57	373,631.67
Minnesota	201,331.13	8,628.23	6,240.00	3.44	1,050.30	38.60	214.33	214,034.77
Mississippi	60,419.04	4,789.61	6,240.00	7.74	219.90	38.60	186.12	74,804.31
Missouri:								
First district	166,856.73	4,246.80	4,800.00	.62	673.42	1,532.68	160.16	183,376.91
Sixth district	152,103.62	3,571.53	4,800.00	.76	352.47	244.23	136.68	163,608.70
Montana	69,743.99	6,184.86	3,000.00	1.44	326.20	911.45	86.88	82,494.19
Nebraska	111,667.73	4,633.37	3,000.00	13.78	370.33	297.20	86.30	118,013.28
Nevada	32,039.69	3,556.21	3,000.00	18.78	106.90	297.20	94.05	39,094.28
New Hampshire	70,423.67	3,418.41	3,000.00		329.00	476.60	166.22	77,637.90
New Jersey:								
First district	74,858.22	1,070.37	20,000.00		769.67	48.00	547.77	78,889.06
Fifth district	262,302.19	3,099.21	3,300.00		1,715.66	1,715.66	970.73	271,331.94
New Mexico	46,674.49	4,332.65	3,300.00	17.18	141.60	673.40	162.34	55,628.61

From the appropriation "Collecting the Internal Revenue, 1932."

TABLE 46.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1932—Continued

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First district	\$341,460.57	\$0,150.01	\$28,000.00		\$1,226.10	\$1,000.10	\$308.21	\$379,607.33
Second district	477,439.51	1,329.40		\$2.13	2,265.22	2,714.05	1,045.07	484,790.34
Third district	363,953.87	2,146.93	40,000.00	5.64	2,750.04	853.85	1,950.65	411,700.64
Fourteenth district	200,958.53	8,792.64	2,220.00	.25	1,219.86	831.00	497.79	214,060.08
Twenty-first district	145,066.23	0,300.52			593.05	1,318.38	261.07	152,544.85
Twenty-eighth district	207,283.01	4,108.50			1,576.65	1,600.65	338.29	214,305.29
North Carolina	128,929.75	8,723.85			945.51	102.00	2,104.79	138,306.97
North Dakota	48,007.29	8,355.00		1.00	424.35	52.92	90.48	64,024.13
Ohio:								
First district	135,145.20	2,511.00		.25	665.56	399.29	258.47	139,309.57
Tenth district	105,518.24	5,825.18		.50	754.75	996.00	202.17	114,277.14
Eleventh district	84,142.09	2,759.47		1.07	608.15	681.79	180.11	88,358.68
Eighteenth district	296,937.89	8,550.74		1.77	2,192.44	3,278.20	572.15	311,879.99
Oklahoma	121,172.41	9,657.19		9.59	954.03	538.77	317.32	132,649.51
Oregon	111,644.63	3,787.00	120.00	.53	416.05	98.80	58.42	116,025.92
Pennsylvania:								
First district	354,063.27	5,895.59	1,331.00	3.15	2,305.17	602.00	1,922.04	376,162.52
Twelfth district	112,423.20	3,352.41		.78	431.40	2,717.42	299.12	119,254.30
Twenty-third district	300,065.20	0,778.97		.00	706.40	125.12	597.04	314,273.62
Rhode Island	85,438.90	110.11			635.14	380.50	138.08	86,703.39
South Carolina	67,960.44	4,104.24		1.87	277.30	116.08	251.88	73,710.67
South Dakota	60,279.58	4,526.68		.68	152.60	162.48	123.35	61,339.67
Tennessee	108,588.45	6,032.02		0.87	707.85	810.53	206.72	115,310.34
Texas:								
First district	160,945.58	14,114.47	903.00	32.20	1,049.37	1,723.50	377.40	179,177.71
Second district	149,488.86	14,540.58		8.14	1,051.84	501.50	120.95	165,517.97
Utah	61,839.12	3,414.19		.61	502.30	63.60	66.00	65,886.72
Vermont	54,037.59	3,219.19		.27	456.55	142.26	137.11	57,993.27
Virginia	139,870.83	7,770.03	13,650.00	7.00	924.65	1,049.35	1,733.04	165,016.42
Washington	173,315.70	0,919.11	6,603.68	7.33	2,237.08	1,645.26	298.18	187,826.24
West Virginia	104,349.86	0,258.38		4.63	435.97	1,108.90	260.02	112,426.76
Wisconsin	240,155.78	13,090.65		4.99	1,503.58	517.00	1,229.24	256,601.24
Wyoming	49,228.20	4,603.53	3,900.00	1.79	208.20	550.50	89.47	58,641.99
Total	10,300,400.69	300,640.11	270,683.18	285.72	63,419.81	51,145.86	31,232.23	11,122,773.10

B. DISBURSEMENTS BY INTERNAL REVENUE AGENTS<sup>1</sup>

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$110,610.21	\$7,127.84		\$8.23	\$340.50	\$473.50	\$218.82	\$118,770.10
Baltimore	333,240.92	9,757.48			129.75	617.70	326.02	344,077.87
Boston	601,378.78	22,137.24	\$18,000.00	.85	2,318.01	634.00	525.07	746,250.23
Brooklyn	442,185.07	5,083.04	10,490.97		1,602.24	227.00	1,031.51	469,570.63
Buffalo	250,101.01	18,298.00	9,600.00	2.81	902.02	782.80	722.04	289,498.47
Chicago	609,981.69	9,667.05	12,478.32	2.25	1,302.29	1,586.45	4,458.66	639,866.57
Cincinnati	162,652.95	8,729.62		5.12	538.95	307.75	412.07	192,670.30
Cleveland	200,413.87	16,380.00	11,590.20	3.06	1,624.07	479.95	1,043.67	321,648.22
Columbia	55,042.82	4,368.61		3.70	165.27	198.60	117.83	60,914.62
Dallas	396,957.47	31,213.72	4,890.66	50.70	-1,330.03	701.04	994.77	456,109.20
Denver	118,222.91	16,068.14		7.42	502.17	414.33	183.02	134,307.00
Detroit	342,081.19	21,297.53	14,203.60	5.31	1,334.65	748.14	688.44	390,485.80
Greensboro	113,716.33	9,623.60		5.20	100.00	255.50	336.63	124,240.16
Honolulu	43,372.14	3,559.08			178.05	393.25	66.78	47,599.35
Huntington	66,288.67	8,702.18		5.00	321.67	349.00	287.01	105,048.63
Indianapolis	171,601.77	8,354.91		.88	258.15	370.00	223.32	181,000.63
Jacksonville	164,246.36	19,384.20	5,580.00	37.81	499.20	312.50	577.01	190,557.14
Los Angeles	658,123.00	26,437.39	19,405.20	29.04	2,316.75	949.20	1,201.50	702,405.77
Louisville	116,786.72	4,005.21		5.34	221.10	260.40	196.82	118,481.09
Milwaukee	174,157.47	8,796.41		.32	490.09	664.83	349.00	184,639.02
Nashville	185,550.50	12,305.83	275.00	15.72	724.73	368.50	568.42	200,820.70
Newark	390,629.51	8,947.30	11,041.50	1.75	2,106.06	609.00	1,008.80	384,993.41
New Haven	292,093.54	9,658.69	1,912.55	2.15	1,204.27	594.03	410.87	275,877.03
New Orleans	136,618.00	10,734.10		6.00	63.66	312.00	298.07	148,222.34
New York:								
Second division	608,525.22	2,609.18	52,777.50		2,586.53	1,054.26	3,670.52	1,031,528.25
Upper division	910,841.01	11,966.89	38,709.90	3.64	4,099.53	2,107.44	1,625.37	969,443.54
Oklahoma City	183,557.68	19,631.91	7,650.00	21.96	406.85	718.64	772.51	212,750.58
Omaha	228,275.64	15,005.34		4.91	380.70	426.50	142.69	244,215.08
Philadelphia	647,037.28	17,292.23	12,457.67	4.43	1,010.37	414.99	748.64	680,305.61
Pittsburgh	352,527.94	10,567.40	8,785.68	.78	807.39	619.77	1,071.06	375,282.71
Richmond	146,506.52	10,540.76	6,000.00	16.64	301.80	353.50	363.10	164,587.41
Salt Lake City	114,573.35	5,770.01	2,340.00	7.34	130.20	450.86	208.05	126,480.74
San Francisco	382,232.76	10,187.03	13,278.00	8.83	1,712.25	800.96	546.71	388,511.09
Seattle	276,785.73	11,550.51	8,220.00	12.32	845.45	725.00	540.28	297,680.29
Springfield	101,942.02	18,296.05		10.50	182.30	369.75	287.85	116,637.53
St. Louis	207,922.38	9,916.51	3,000.00	14.62	383.13	423.60	274.11	211,906.25
St. Paul	106,759.37	12,988.62		1.55	443.55	360.00	529.18	112,080.27
Wichita	94,669.50	7,200.81	2,499.96	1.71	62.10	284.00	74.36	104,522.74
Total	11,161,646.10	405,375.71	283,078.12	310.68	35,062.50	22,953.67	27,428.90	11,905,882.76

<sup>1</sup> From the appropriation "Collecting the Internal Revenue, 1932."

TABLE 46.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1932—Continued  
C. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CLAIMS DIVISION

Appropriation	Salaries	Travel expenses	Item	Telephone	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
	\$9,608,007.98	\$401,074.50	\$10,271.48	\$7,003.89	\$39,312.75	\$3,750.04	\$69,491.03	\$6,902.97	\$110,661.04	\$10,328,606.29
D. RECAPITULATION:										
Appropriation	Salaries	Travel expenses	Rent	Telephone	Telegraph	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1932:										
Collectors.....	\$10,349,450.09	\$390,640.11	\$270,063.18		\$286.72	\$62,419.61	\$61,145.36		\$51,232.27	\$11,122,773.10
Agents.....	\$11,161,645.10	405,575.71	283,076.12		310.68	35,062.60	32,983.67		37,429.89	11,966,852.76
Disbursing clerk, Treasury Department, and General Accounting Office.....	\$9,008,097.98	404,031.80	10,271.48		7,933.80	39,312.73	73,211.00		172,914.00	10,325,864.29
Total.....	31,199,209.77	1,265,660.92	564,090.78		6,530.26	137,825.15	147,340.02		191,575.82	33,414,402.15

1 From the appropriation "Collecting the internal revenue, 1932."  
 2 \$31,047.08 retirement deductions included.  
 3 \$263,060.58 retirement deductions included.  
 4 \$319,280.25 retirement deductions included.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1930 and prior years	1931 and prior years	1932 and prior years	Total
Refunding taxes illegally collected.....	\$1,390.97	\$70,197,092.80	\$1,305,014.34	\$80,588,504.11

TABLE 47.—Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General for the year ended June 30, 1932

Kind	Quantity	Value
<b>Spirits:</b>		
Domestic.....	170,450	\$6,492,953.50
Case (domestic).....	261,620	26,162.00
Wholesale liquor dealer.....	300	
Rectified.....	1,600	7,452.00
Industrial-alcohol transfer.....	140,800	
Warehousing.....	1,700	
<b>Tobacco and snuff:</b>		
Tobacco.....	2,251,005.630	68,032,355.29
Snuff.....	384,682.451	7,104,173.67
Tin-foil wrappers for tobacco.....	3,653,123	40,951.17
<b>Cigar:</b>		
Large.....	160,330,060	16,011,037.54
Small.....	31,281,100	238,281.97
<b>Cigarette:</b>		
Class A.....	5,154,132,400	300,015,921.30
Class B.....	681,700	73,636.45
<b>Oleomargarine:</b>		
Domestic (colored).....	74,875	165,850.00
Domestic (uncolored).....	9,034,600	513,927.00
Process or renovated butter.....	102,800	4,701.25
Mixed flour.....	703,800	6,879.70
Playing card.....	43,404,370	4,340,637.00
Documentary.....	8,174,236	13,015,877.00
Stock transfer.....	23,690,414	25,843,356.00
Future delivery.....	249,380	1,647,936.00
Wines, cordials, etc.....	211,816	159,730.00
Narcotic.....	2,134,225	114,934.25
Order forms for opium.....	919,400	9,194.00
Cigarette tubes.....	8,284,600	62,846.00
Special tax.....	423,940	2,724,490.00
Total.....	8,100,030,260	441,150,316.28

TABLE 48.—Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1931 and 1932

Class of work	1931		1932	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	770,680	\$51,938.69	1,196,110	\$60,084.31
Blank forms.....	101,438,800	173,974.81	89,400,000	154,506.37
Letterheads.....	6,811,000	9,148.53	5,190,000	7,470.15
Miscellaneous: Binding, memorandum sheets, etc.....		2,321.66		3,285.55
Total.....		237,382.69		225,156.38

1 This amount covers bills rendered for completed work up to June 30, 1932. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1932, was \$23,378.45. This estimated amount, together with the cost of completed work, will make an approximate total expenditure of \$243,537.83 for printing and binding for the fiscal year 1932.