ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1934

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TREASURY DEPARTMENT

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Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 15, 1934.

SIR: I have the honor to submit the following report for the fiscal year ended June 30, 1934:

COLLECTIONS

Collections of internal-revenue taxes during the fiscal year 1934 amounted to $2,300,816,308.88, compared with $1,619,839,224.30 for the fiscal year 1933, an increase of $680,977,084.58, or 42 percent. In addition, collections of agricultural adjustment taxes totaled $371,422,885.64 during the fiscal year 1934.

Income-tax collections for the fiscal year 1934 amounted to $817,025,339.72, compared with $746,791,404.11 for the fiscal year 1933, an increase of $70,233,935.61, or 9 percent. Collections of miscellaneous internal-revenue taxes during the fiscal year 1934 amounted to $1,483,790,969.16, as compared with $873,047,820.19 for the fiscal year 1933, an increase of $610,743,148.97, or 70 percent. This increase is accounted for in round numbers by $175,000,000 from the new taxes imposed by the National Industrial Recovery Act on capital stock, dividends, excess profits, and additional tax on gasoline; $215,000,000 from liquor taxes as a result of prohibition repeal, the Liquor Taxing Act of 1934, and a full year of returns from beer taxes; $79,000,000 from estate and gift taxes under the provisions of the Revenue Act of 1932; $110,000,000 from manufacturers' excise taxes, and taxes on communications, pipe-line transportation, and checks, the increase being attributed to better business conditions and a full year of returns; $22,000,000 from tobacco and $9,000,000 from stamp taxes, attributed to better business conditions. The detail of the administration of these taxes appears in the text following and the detail of receipts appears in the statistical tables appended to this report. Summary comparison of internal-revenue tax receipts by quarters follow:

Quarter ended—	Corporation	Individual	Total income tax	Miscellaneous taxes	Total internal revenue
Sept. 30, 1932	$107,732,106.83	$67,011,283.86	$174,743,390.69	$183,364,674.54	$358,108,065.23
Dec. 31, 1932	105,554,217.42	62,869,351.59	168,424,069.01	217,905,361.19	386,329,430.20
Mar. 31, 1933	89,514,962.09	132,346,636.95	221,861,599.04	198,122,811.86	419,984,410.90
June 30, 1933	91,416,497.59	90,345,847.78	181,762,345.37	273,654,972.60	455,417,317.97
Fiscal year 1933	394,217,783.93	352,573,620.18	746,791,404.11	873,047,820.19	1,619,839,224.30
Sept. 30, 1933	83,710,803.48	76,706,501.28	160,417,304.76	413,165,142.05	573,582,446.81
Dec. 31, 1933	80,532,089.99	75,885,318.34	156,417,408.33	344,982,446.47	501,399,854.80
Mar. 31, 1934	116,498,220.62	152,680,298.82	269,178,519.44	365,087,251.78	634,265,771.22
June 30, 1934	116,774,737.85	114,237,369.34	231,012,107.19	360,556,128.86	591,568,236.05
Fiscal year 1934	397,515,851.94	419,509,487.78	817,025,339.72	1,483,790,969.16	2,300,816,308.88

Agricultural adjustment tax collections (not included in above figures) were $39,676,530.50 for the quarter ended September 30, 1933, $100,886,718.11 for the quarter ended December 31, 1933, $112,527,834.84 for the quarter ended March 31, 1934, and $118,331,802.19 for the quarter ended June 30, 1934, a total of $371,422,885.64 for the fiscal year 1934. The taxes declared were on wheat, effective July 9, 1933; cotton, effective August 1, 1933; tobacco, effective October 1, 1933; field corn, effective November 5, 1933; hogs, effective November 5, 1933, with increased rates effective December 1, 1933, February 1, 1934, and March 1, 1934; paper and jute fabrics competing with cotton, effective December 1, 1933; and sugarcane and sugar beets, effective June 8, 1934. Collections from the taxes on each of these commodities appear in the statistical tables appended to this report.

A summary of collections by internal-revenue divisions is as follows:

Sources	Fiscal year— 1933	Fiscal year— 1934	Increase
Income taxes:			
Corporation	[1] $304,217,780.93	$397,515,851.94	$3,298,068.01
Individual	352,573,620.18	419,509,487.78	66,935,867.60
Total income taxes	746,791,404.11	817,025,339.72	70,233,935.61
Dividends and excess profits		52,859,738.53	52,859,738.53
Total	746,791,404.11	869,885,078.25	123,093,674.14
Alcoholic liquor taxes:			
Received by collectors of internal revenue	43,174,316.92	252,333,373.97	209,159,057.05
Deposited by collectors of customs	5,505.52	6,577,058.65	6,572,453.13
Total	43,179,822.44	258,911,432.62	215,731,510.18
Miscellaneous internal revenue:			
Estates and gifts	34,300,723.65	113,128,364.10	78,828,640.25
Tobacco manufactures	402,739,059.25	425,168,897.04	22,429,837.79
Sales (capital stock, stamp, and excise taxes, admissions, communications, checks, oleomargarine, etc.)	392,238,008.12	633,282,270.62	241,044,262.50
Total miscellaneous internal revenue	829,286,791.22	1,171,589,531.76	342,302,740.54
Agricultural Adjustment taxes		371,422,885.64	371,422,885.64
Total	829,286,791.22	1,543,012,417.40	713,725,626.18
Miscellaneous receipts (prohibition, delinquent, under repealed laws, etc.)	581,206.53	430,368.25	[1] 150,840.28
Total collections	1,619,839,224.30	2,672,230,164.52	1,052,390,970.22

[1] Decrease.

COST OF ADMINISTRATION

The amount expended and obligated in administering the internal revenue laws for the fiscal year 1934 was $28,826,225.73, as compared with $30,031,722.98 during the fiscal year 1933. The cost of collecting each $100 of internal revenue was $1.25, as compared with $1.85 for the fiscal year 1933. (The amounts expended by the Bureau of Industrial Alcohol in administering the liquor laws prior to consolidation with the Bureau of Internal Revenue, May 10, 1934, are not included in these figures.) This sum does not include the amount expended for refunding taxes illegally or erroneously collected and for redemption of stamps, which is in no sense an administrative expense. The amount expended and obligated in administering the agricultural adjustment tax laws was $2,544,178.39, or 69 cents for each $100 of agricultural adjustment taxes collected. The total amount expended and obligated by the Bureau of Internal Revenue in administering tax laws during the fiscal year 1934 was $31,370,404.12. The total revenue collected was $2,672,239,194.52, of which $2,300,816,308.88 represented internal revenue and $371,422,885.64 agricultural adjustment taxes. Therefore, the cost of collecting each $100 of the total revenue was $1.17.

INCOME TAX UNIT

Important changes were made in the law relating to income taxes under the Revenue Act of 1934. The most significant of these changes are discussed under appropriate headings below.

Returns closed

The number of returns examined and closed during the fiscal year 1934 was 1,968,170, of which 1,509,030 were filed by individuals and partnerships and 459,140 by corporations. The table following shows the method of closing returns by tax years:

Returns closed during the fiscal year 1934 by tax years.

Tax years	Deficiency taxes assessed: Agreement [1]	Default [2]	Decision [3]	Jeopardy procedure [4]	Overassessments scheduled	No change	Total
1917	3	4	13	8	183	112	323
1918	15	15	21	6	111	158	326
1919	28	24	31	14	185	144	406
1920	40	29	80	16	104	186	455
1921	32	51	44	32	63	183	405
1922	58	46	115	44	67	183	513
1923	66	68	177	56	152	248	766
1924	117	37	313	60	405	388	1,320
1925	155	68	378	69	525	488	1,943
1926	304	101	573	85	966	693	2,722
1927	349	128	710	106	1,029	1,088	3,412
1928	600	157	1,161	144	1,111	1,501	4,677
1929	1,249	296	1,421	199	1,784	3,434	8,383
1930	2,719	1,131	936	231	3,780	6,201	14,998
1931	52,763	4,757	135	325	14,569	187,123	259,675
1932	29,238	342	5	382	9,443	835,928	875,138
1933	627	1		13	102	791,960	792,703
Total	88,365	7,255	6,073	1,600	34,859	1,530,018	1,088,170

[1] Taxpayers signed agreements to deficiency taxes.
[2] Taxpayers failed to file petitions with Board of Tax Appeals within the statutory period.
[3] Deficiencies determined by Board of Tax Appeals.
[4] Deficiencies assessed without usual notices because of fraud, bankruptcy, etc.

Back taxes

The total additional revenue made available for collection was $194,030,746.36, as compared with $169,629,609.96 in the previous fiscal year, an increase of $24,401,136.40. The field forces of the Income Tax Unit secured agreements to the immediate assessment and collection of $18,897,448.21, while $175,133,298.15 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	Percent of total
Assessments based on agreements executed prior to mailing of 60- or 90-day letters [1]	$41,742,943.05	23.8
Assessments based on agreements executed subsequent to mailing of 60- or 90-day letters	38,503,162.09	22.0
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	23,420,736.50	13.4
Assessments listed in appealed cases, after decision by Board of Tax Appeals	69,330,358.80	39.6
Abatement and credit claims rejected	2,135,096.81	1.2
Total	175,133,298.15	100.0

[1] Final notices of deficiency in tax.

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 1933 and 1934

	1933	1934
Under bankruptcy and dissolution procedure	$78,177,841.35	$26,223,540.98
Returns believed to be fraudulently rendered	11,783,456.63	13,425,730.81
Total assessed	89,961,297.98	39,649,271.77
Interest	15,805,103.31	8,875,645.89
Penalties	3,128,595.28	4,771,665.02
Grand total	109,895,996.57	53,296,583.68

Claims and overassessments

The following table shows the number of refund claims adjusted and certificates of overassessment issued, together with the amounts of overassessment involved, during the fiscal years 1933 and 1934:

	1933	1934
Claims:	*Number*	*Number*
Pending at beginning of year	24,046	22,434
Filed during year	39,326	34,135
Total to be adjusted	63,372	56,569
Allowed in full or in part	27,147	25,641
Rejected	13,791	10,196
Total adjusted	40,938	35,837
Pending at end of year	22,434	20,732
Certificates of overassessment issued when no claim has been filed	30,157	26,480
Amount of overassessment settled by—		
Abatement	$108,614,453.21	$112,371,340.67
Credit	18,877,869.82	19,123,060.94
Refund	32,627,780.15	29,056,285.26
Total	160,120,103.18	160,550,706.87
Interest	10,379,441.26	11,754,027.39
Grand total	170,499,544.44	172,304,734.26

NOTE.—The amount involved in claims filed during the year was $176,132,959.94, as compared with $229,134,005.48 the preceding year. Of the claims adjusted during the year, the amounts rejected totaled $113,340,642.51, as compared with $170,934,417.94 the preceding year.

There were also allowed 10,114 collectors' claims, of which 8,898 recommended abatements or credits and 1,216 recommended refunds. These claims were largely multiple item claims or claims for refund to numbers of taxpayers, and involved 13,590 items for abatement or credit and 42,128 items for refund. These adjustments result usually in consequence of 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- or 90-day letters)

During the year 13,003 final notices of deficiency were mailed by the Income Tax Unit. This figure compares with 17,772 released during the previous fiscal period.

The ratio of petitions filed with the Board of Tax Appeals to the number of 60- or 90-day letters issued during the year was 41 percent, as compared with 37 percent during the fiscal year 1933. The number of tax years involved in cases appealed, however, decreased from 6,597 in the fiscal year 1933 to 5,347 in 1934. The following table shows the number of tax years involved in petitions filed during the fiscal years 1933 and 1934:

Tax year	1933	1934	Tax year	1933	1934
1917	9	24	1927	175	172
1918	35	21	1928	298	223
1919	32	18	1929	1,827	589
1920	84	37	1930	3,576	1,632
1921	37	56	1931	236	2,023
1922	35	33	1932	6	156
1923	37	60	1933		2
1924	52	76	Total	6,597	5,347
1925	65	98			
1926	113	128			

Returns reopened

During the fiscal year 1934, 87,252 returns were reandited, as compared with 112,972 for the fiscal year 1933, a decrease of 25,720, or 23 percent.

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

Tax year	1934	Tax year	1934	Tax year	1934
1917	146	1923	508	1929	6,393
1918	165	1924	999	1930	9,367
1919	257	1925	1,192	1931	61,086
1920	331	1926	1,845		
1921	264	1927	1,105	Total	87,252
1922	414	1928	3,078		

During the fiscal year 1934, 1,379 requests by taxpayers for the reopening of claims for refund which had previously been acted upon were also considered; of these, 950 were denied and 429 allowed. The number of requests allowed was approximately 31 percent of the total considered.

Returns on hand end of year

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

Returns on hand on June 30, 1933 and 1934, by tax years

Tax year	1933	1934	Tax year	1933	1934
1917	203	116	1927	2,939	834
1918	248	85	1928	2,632	1,533
1919	207	116	1929	5,238	3,246
1920	240	116	1930	9,020	4,208
1921	239	98	1931	208,111	9,522
1922	245	146	1932	[1] 92,211	297,803
1923	315	157	1933		[1] 45,421
1924	536	212			
1925	1,023	277	Total	325,734	369,670
1926	1,265	398			

[1] Figures are incomplete, since the preliminary work against the returns for the year just previous to the end of the fiscal year cannot be completed within that fiscal year.

Returns for the tax years 1917 to 1931, 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 1932 is regarded as part of the current work of the Unit, since the period of limitation on assessment for this year will not run as a rule until on or before March 15, 1935.

On June 30, 1934, 27,333 returns for 1932 and prior years were in Washington, and 290,016 were with revenue agents in the field for investigation. The Bureau's field force must complete investigation of the returns for 1932 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:

Tax year	Audit Review Division and Conference Section						Valuation Division		Special Adjustment Section	Total	
	Individual returns		Corporation returns		Consolidated returns						
	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened	Reopened	Original	Reopened
1917	-------	58	-------	1	-------	23	1	5	23	1	110
1918	-------	31	-------	2	-------	20	-------	5	17	-------	75
1919	-------	51	-------	3	-------	17	-------	8	22	-------	101
1920	-------	25	-------	6	-------	23	-------	9	34	-------	97
1921	-------	20	-------	1	-------	17	-------	9	39	-------	86
Total	-------	185	-------	13	-------	100	1	36	135	1	469
1922	-------	20	-------	5	4	18	2	9	66	6	118
1923	-------	18	-------	4	4	18	2	11	80	6	131
1924	1	30	1	3	18	30	4	19	74	24	156
1925	2	29	2	7	19	36	14	13	104	37	189
1926	2	52	2	19	29	66	20	19	110	53	266
1927	3	161	5	41	39	95	30	28	108	77	703
1928	6	222	6	68	50	147	42	50	216	104	430
1929	179	903	40	179	127	214	63	100	428	409	1,824
1930	628	920	125	292	232	206	238	106	554	1,223	2,078
Total	821	2,355	181	618	522	830	415	355	1,737	1,939	5,895
1931	2,750	1,182	600	264	461	140	604	90	831	4,415	2,507
1932	6,695	519	1,638	98	1,185	43	1,323	66	540	10,841	1,266
1933	202	36	100	9	73	4	11	-------	15	386	64
Total	9,647	1,737	2,338	371	1,719	187	1,938	156	1,386	15,642	3,837
Grand total	10,468	4,277	2,519	1,002	2,241	1,117	2,354	547	3,258	17,532	10,201

Returns pending in the field

On June 30, 1934, there were 310,566 returns for all years pending for verification in the offices of the 38 field divisions of the Income Tax Unit, compared with 230,119 on hand on June 30, 1933. Of the total number of returns pending on June 30, 1934, 19,650 were for the years 1933 and 1934, while on June 30, 1933, 31,638 returns for 1932 and 1933 were on hand in the several field divisions.

During the year 607,964 returns were received, which, in addition to the 230,119 returns on hand at the beginning of the year, made a total of 838,083 to be accounted for. Of this number, 527,517 were disposed of, leaving a balance of 310,566 returns pending June 30, 1934.

The returns in the field on June 30, 1934, were comprised of tax years as follows:

	Number of returns
Tax year:	
1921 and prior years	63
1922 to 1926	194
1927 to 1931	4,963
1932	285,696
1933 and 1934	19,650
Total	310,566

Of the total of 527,517 returns disposed of, 299,984, or 57 percent, were audited and 227,533 were returned without examination because of insufficient time for the present force to undertake their audit within the statutory period of limitations. More than 57 percent of the income-tax returns originally selected for field examination should be audited. The record for the fiscal year under consideration indicates clearly that 200 additional agents can audit 10 percent of the returns not examined by the present force and produce additional revenue of at least $15,000,000 each year.

Changes in tax liability were recommended by the field forces in 137,682, or 46 percent of the returns audited. With respect to 110,590, or 80 percent of the changed returns, taxpayers agreed with the revenue agents' conclusions. The net deficiencies recommended by the field forces for the year amount to $190,549,334.49, an average of $81,085 for each of the 2,350 agents and auditors assigned to the examination of the 299,984 returns audited. In addition thereto the field forces investigated and considered claims for refund totaling $29,621,156.03, of which $23,194,623.30 were recommended for disallowance, and additional assessments were recommended in the amount of $6,333,774.63.

During the 12-month period from April 1, 1933, to March 31, 1934, a study was conducted of a representative group of deficiency assessments to determine the extent to which additional taxes recommended by the field forces were sustained. Data were assembled from 100,204 cases, involving additional taxes recommended by the field forces in the total amount of $116,539,521.90.

The compilation disclosed that of the total sum of $116,539,521.90 recommended, $81,715,446.28, or 70 percent, was ultimately sustained and assessed as shown in the table on the following page:

	Cases	Recommended by revenue agents	Sustained and assessed	Percent sustained—	
				Of recommended	Of total assessed
1. (a) Assessed by Income Tax Unit without change or appeal to Board of Tax Appeals	91,424	$42,724,337.99	$42,724,337.99	100.00	52.28
(b) Assessed by Income Tax Unit after change but without appeal to Board of Tax Appeals	4,959	30,459,985.93	18,228,227.01	59.84	22.31
Total assessed without appeal to Board of Tax Appeals	96,383	73,184,323.92	60,952,565.00	83.29	74.59
2. Judgments by Board of Tax Appeals resulting from trial or stipulation by Technical Staff or General Counsel	3,738	42,911,203.67	20,565,287.96	47.92	25.17
3. 60- or 90-day deficiency notices settled by Technical Staff without appeal to Board of Tax Appeals	83	443,694.31	197,593.32	44.50	.24
Total	100,204	126,539,521.90	81,715,446.28	70.12	100.00

Conference of agents in charge

The internal-revenue agents in charge were called to Washington for a general conference with the collectors and Bureau officials January 16–18, 1934. During such part of the conference period as was not occupied by meetings of the whole body of Bureau officers, the agents in charge met in conference to discuss matters of especial interest to their work. Of particular concern at the time was the management of the work incident to handling Forms 1100 (Brokers' returns of information), the handling of offers in compromise, and the Bureau policy involving section 104 of the Revenue Act of 1932 and prior acts. In order to approach the subjects in an orderly manner and to supply a basis for discussion, three committees were appointed to consider the problems. The conclusions of the committees were presented in report form and submitted for consideration and discussion by the members of the conference. The conference has proven of great benefit in the subsequent management of the work of the unit.

Significant comparisons between fiscal years 1933 and 1934

During 1934, back taxes were made available for immediate collection in the amount of $194,030,746.36, as compared to $169,629,609.96 for 1933, an increase of $24,401,136.40.

During 1934, agreements were submitted by taxpayers after release of letters of final determination with respect of $38,503,162.99, as compared to $10,653,592.10 during 1933, an increase of $27,849,570.89.

During 1934, $53,296,583.68 was assessed under the jeopardy provisions of the internal-revenue acts, as compared to $109,895,996.57 assessed during 1933, a decrease of $56,599,412.89.

The balance of claims on hand as of June 30, 1934, was 20,732, as compared to 22,434 on June 30, 1933, a decrease of 1,702.

During 1934 final notices of deficiency were released in but 13,003 tax-year cases, as compared to 17,772 during 1933, a decrease of 4,769.

Petitions to the United States Board of Tax Appeals were filed during 1934 in but 5,347 tax-year cases, as compared to 6,597 during 1933, a decrease of 1,250.

During the fiscal year 1934, 87,252 returns were reopened and reaudited, as compared to 112,972 during the previous fiscal year, a decrease of 25,720.

As of June 30, 1934, there were pending in Washington 27,333 returns for 1932 and prior years, as compared to a total of 35,042 returns for 1931 and prior years on June 30, 1933, a decrease of 7,709.

As of June 30, 1934, 290,916 returns for the years 1932 and prior years were on hand in field offices, as compared to a balance of 198,481 for the year ended June 30, 1933, an increase of 92,435.

On June 30, 1934, there was pending in the Income Tax Unit for original consideration only 1 case involving years prior to 1921, whereas on June 30, 1933, there were 14 such cases pending, a decrease of 13.

As of June 30, 1934, the balance of original audits involving 1922 to 1928 was 307, as compared to 567 on June 30, 1933, a decrease of 260.

On June 30, 1934, the pending balance in the field was 310,566 returns for all years, as compared to a balance of 230,119 as of June 30, 1933, an increase of 80,447.

During the year ended June 30, 1934, a total of 607,964 returns was sent to the field, as compared to a total of 493,626 forwarded during the fiscal year ended June 30, 1933, an increase of 114,338.

The field forces disposed of a total of 527,517 returns during the fiscal year ended June 30, 1934, as compared to a total of 464,938 returns disposed of in the fiscal year ended June 30, 1933, an increase of 62,579.

Improvements in policy and procedure, new procedure, and changes in organization

Depreciation.—In a report dated September 3, 1933, the Subcommittee of the House of Representatives Ways and Means Committee stated that deductions for depreciation claimed in income-tax returns were in many instances excessive. The subcommittee recommended an arbitrary reduction of 25 percent in the depreciation deductions allowable under the Revenue Act of 1932 and to be claimed by taxpayers for the years 1934, 1935, and 1936. Upon information by the Treasury that the problem of depreciation could be handled more equitably by administrative action, the recommendation was withdrawn.

On February 28, 1934, Treasury Decision 4422 was promulgated, amending article 205 of Regulations 77 and 74 and article 165 of Regulations 69, 65, and 62. The amended articles require that "The deduction for depreciation in respect of any depreciable property for any taxable year shall be limited to such ratable amount as may reasonably be considered necessary to recover during the remaining useful life of the property the unrecovered cost or other basis. The burden of proof will rest upon the taxpayer to sustain the deduction claimed." Subsequent to promulgation of this decision the Bureau issued to its employees in Washington and the field mimeographed instructions.

Insufficient time has elapsed to measure the effect of administering provisions of Treasury Decision 4422. From March 15 to July 15,

1934, a total of $248,831,643.59 of claimed depreciation had been disallowed, resulting in increased taxable income of $242,424,222.77, and recommended deficiency assessments of $29,689,304.47. Agreements to the recommended taxes so developed have been and are being secured in many cases, but final settlement of the depreciation issue in other cases may depend upon litigation.

Fictitious losses.—In the report for the year ended June 30, 1933, attention was called to a campaign that was begun to identify items of deduction based upon alleged sales between members of a family or close business associates where the real and only purpose of the transaction was to obtain a reduction in tax liability. The problem was first approached by examination of brokers' records, and the results obtained were of such importance as to justify the release during the year of mimeographed instructions upon the subject, which among other things required that returns of information in respect of trading accounts be submitted by brokers for the years 1929, 1930, 1931, and 1932. As a result of this work, there were pending before the Income Tax Unit on June 30, 1934, 989 cases involving proposed assessments of $11,720,189.69; and approximately $12,000,000 had on that date already been assessed and collected.

Final closing agreements.—On February 9, 1934, Commissioner's Mimeograph Coll. No. 4149, R. A. No. 703, upon the subject of closing agreements relating to tax liability, was released. The effect of this mimeograph was to require the preparation of detailed memoranda in all cases proposed to be finally settled by agreement with taxpayers within the limitation period, it having been concluded that since under the provisions of section 606 (b) such an agreement was required to be approved by the Secretary or the Under Secretary of the Treasury and that, since there was a necessity for the exercise of independent judgment by those officials, it was essential that a complete analysis and justification be prepared for the information and consideration of the representatives of the Secretary.

As an incident to this statement of policy, it was concluded that no such agreements were to be negotiated, unless upon a showing it was essential to make certain a settlement arrangement, or to accomplish an exact financial status to taxpayers or their representatives in instances where the subsequent activities of the interested parties depended upon the determination of their tax status. In such latter circumstances it was considered essential that a showing be made that no disadvantage would result to the Government.

Rotating field examinations.—On February 16, 1934, the agents in charge were directed to so assign cases for examination as to avoid continued reference of particular cases to the same officer for successive years. The instructions were so qualified as to permit a measure of discretion in the agents in charge where circumstances would not allow exact compliance with the instructions, although it was also directed that, upon deviation from the policy, the Bureau be advised as to the reason therefor.

Excess-profits tax.—Section 702 of the Revenue Act of 1934 provides for new excess-profits taxes for income-tax taxable years ending after June 30, 1934. The provisions of section 702 of the Revenue Act of 1934 are similar to the provisions contained in section 216 of the National Industrial Recovery Act, and provide for an excess-profits tax equivalent to 5 percent of the portion of the net income of the corporation in excess of 12½ percent of the adjusted declared value of the capital stock.

Under date of February 27, 1934, a committee was designated to develop a procedure for coordinating the work of the Income Tax Unit and the Miscellaneous Tax Unit in the examination of excess-profits tax returns and capital-stock tax returns to insure a proper administration of section 216 of the National Industrial Recovery Act. The efforts of this committee resulted in the issuance of IT:MT:Mim. Coll. No. 4172, dated April 21, 1934, under the provisions of which the verification of excess-profits tax is made in conjunction with the corporation income tax.

Conference section.—On September 1, 1933, the conference unit of the Audit Review Division was established as an independent section operating under immediate supervision from the office of the deputy commissioner. The conference section is now designed to act as the settlement body for the Unit, and its responsibility and authority is similar to that of the Technical Staff.

The transfer of the conference work of the Unit to the new conference section had as one of its basic objectives a steadily increasing reduction in the number of statutory (60- or 90-day) letters to be released in the Unit and to aid in minimizing the necessity for litigation before the Board of Tax Appeals and in the courts.

Excise tax on dividends.—The National Industrial Recovery Act, which became a law June 16, 1933, among its other provisions, levied a 5-percent tax on dividends required to be included in the gross income of the recipient under the provisions of the Revenue Act of 1932. This tax applied to all dividends which were declared on or after the date of the passage of the act, and which were payable to any person other than a domestic corporation.

On June 23, 1933, orders were issued directing the Income Tax Unit to administer the provisions of section 213 of the National Industrial Recovery Act. This work was assigned to the sorting section of the Records Division. Orders and regulations establishing procedure were soon published and the necessary forms of returns prepared. On July 14, 1933, an initial distribution of such forms was made to all collectors. The first returns were received from collectors of internal revenue with assessment list for the month of July, 1933.

Dividends paid, as shown by accepted returns filed by the payor corporation, amount to $2,199,493,249, of which amount $1,375,722,276 is tax exempt under the provisions of section 213, National Industrial Recovery Act, leaving $823,777,973 subject to tax.

When the provisions of this act were under consideration by the Congress, it was estimated that the tax to be collected would amount to approximately $70,000,000 annually. Section 213 of the act was terminated on December 31, 1933, by proclamation of the President, and was in effect, therefore, for slightly over 6 months. Based upon the estimate of Congress, the amount of tax collected would have been approximately $35,000,000 for the period. To date more than $50,000,000 has been collected, and additional revenue from this source is anticipated.

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Publication of income statistics.—The statistical section of the Income Tax Unit compiled during the year informative data relating to sources of income and deductions and forms of assets and liabilities reported in individual and corporation income-tax returns, designed to provide basic data in connection with problems of taxation and studies of economic conditions and the financial structure of industry. Data also were presented showing the principal forms of property left by decedents and reported for taxation in the Federal estate tax returns.

The reports in which these data were made available are "Statistics of Income for 1931," compiled from the returns filed in 1932, and the "Preliminary Report, Statistics of Income for 1932," compiled from returns filed to August 31, 1933.

Numerous tabulations of factual data were furnished the Department of Commerce for various basic industrial divisions, for use in connection with its report to the Congress on the national income, 1929 to 1932, which it submitted in compliance with Senate Resolution 220.

Compilations of income data were prepared for the Joint Committee on Internal Revenue Taxation for use in studies on revenue legislation; also special compilations were prepared during the year for several of the recently created instrumentalities of the Government.

A new subsection relating to publicity of returns provides that any person required to file an income return shall file with his return, upon a form prescribed by the Commissioner, a correct statement of the following items shown upon the return: (1) The name and address; (2) total gross income; (3) total deductions; (4) net income; (5) total credits against net income for purposes of normal tax; and (6) tax payable. The new subsection provides for a penalty of $5 for failure to file this statement with the return. Provision is also made for the inspection of these statements in such manner as the Commissioner, with the approval of the Secretary, may determine.

MISCELLANEOUS TAX UNIT

Legislation affecting miscellaneous taxes

During the fiscal year 1934 important changes were made in the internal revenue laws affecting the miscellaneous taxes, for the purpose of designating new objects of taxation, increasing the rates of certain existing taxes, eliminating the tax on certain objects, and providing additional administrative measures for the protection of the revenue.

ESTATE AND GIFT TAXES

The Revenue Act of 1934 increases the rates applicable to the additional estate tax imposed by the Revenue Act of 1932; and also provides for a corresponding increase in the rates applicable to the gift taxes imposed by that act, making the rates for gift tax equal to three-fourths of the new rates applicable to the estate tax. The increased rates for the additional estate tax apply to estates of decedents dying after the date of the enactment of the Revenue Act of 1934. The increased rates for the gift tax apply in computing the tax for the calendar year 1935 and for each calendar year thereafter.

EXCISE TAXES

The Revenue Act of 1934 provides additional taxes as follows:

(*a*) A tax of 3 cents a pound on the importation of certain fish and marine animal oils. (This tax is administered by the Bureau of Customs.)

(*b*) A tax of 3 cents per pound on the first domestic processing, or first use in the United States, of certain imported vegetable oils or of combinations or mixtures containing such oils. An additional tax of 2 cents per pound is imposed upon the processing of coconut oil or a combination or mixture containing a substantial quantity of coconut oil, except where such coconut oil is a product of the Philippine Islands or of a possession of the United States. This exception is also applicable to coconut oil (or materials from which produced) brought into the United States prior to June 10, 1934, and to such coconut oil produced under contracts entered into prior to April 26, 1934. The statute provides that all taxes collected with respect to coconut oil wholly of Philippine production or produced from materials wholly of Philippine growth or production are to be held as a separate fund and paid into the treasury of the Philippine Islands.

(*c*) A tax of one-tenth of 1 cent per barrel of 42 gallons on the sale of crude petroleum, payable by the producer thereof.

(*d*) A tax of one-tenth of 1 cent per barrel of 42 gallons on the refining or processing of crude petroleum and a like tax on gasoline produced or recovered from natural gas.

(*e*) An increase in the rate of tax on the sale of fancy wooden matches and wooden matches having a stained, dyed, or colored stick or stem, from 2 cents per thousand to 5 cents per thousand.

The Revenue Act of 1934 also provides for the registration and bonding of all manufacturers or producers of lubricating oil and producers and importers of gasoline for the purpose of protecting the revenue derived from the taxes on lubricating oil and gasoline.

The National Firearms Act, approved June 26, 1934, imposes special taxes on manufacturers and importers of, and on dealers (including pawnbrokers) in, and transfers of certain firearms, which are defined to include machine guns, shotguns, and rifles with short barrels, and mufflers and silencers for firearms. The act also regulates the importation and exportation and interstate transportation of such firearms.

THE SILVER TAX

An act approved June 19, 1934 (Public, No. 438, 73d Cong.), imposes a tax on the transfer of interests in silver bullion equal to 50 percent of the net profit to the transferor. The tax, with certain exceptions, is payable by stamp, and the taxing provision appears as a subdivision added to schedule A of title VIII of the Revenue Act of 1926. The general provisions of law applicable to stamp taxes imposed under that act are also applicable to the silver tax.

TOBACCO TAXES

Section 610 of the Revenue Act of 1934 amended section 400 (a) of the Revenue Act of 1926 so as to provide that where cigarettes measure more than 6½ inches in length, each 2¾ inches (or fraction thereof) of such cigarettes shall be counted as one cigarette and taxed at the rate of $3 per thousand.

AGRICULTURAL ADJUSTMENT TAXES

Processing taxes.—The scope of the processing tax has been materially increased during the fiscal year 1934. New commodities have been included as basic agricultural commodities, and new rates on certain other commodities have been imposed.

Regulations relative to the processing and related taxes affecting certain agricultural commodities named have been issued as Treasury decisions supplemental to the general regulations promulgated as Regulations 81, relating to the processing and compensating taxes under the Agricultural Adjustment Act; Regulations 82, relating to the tax on floor stocks; and Regulations 83, relating to exportation.

Tax on cotton ginning.—An act approved April 21, 1934 (Public, No. 169, 73d Cong.), imposes a tax on the ginning of cotton effective June 1, 1934, and provides for the payment of such tax, in part, by exemption certificates issued to certain producers of cotton by the Secretary of Agriculture. Regulations 84, relating to the tax upon the ginning of cotton under this act, have been promulgated. The payment of tax, or exemption from the payment of the tax, is evidenced by the use of bale tags affixed to bales of lint cotton.

Leaf tobacco sales tax.—An act approved June 28, 1934 (Public, No. 483, 73d Cong.), imposes a tax on the first bona fide sale of leaf tobacco harvested subsequent to June 28, 1934, and prior to May 1, 1935; such tax, however, not being applicable to Maryland, Virginia sun-cured, and cigar-leaf tobacco. The present rate of tax is established by the Secretary of Agriculture, in accordance with authority granted under the act, at 25 percent of the price for which such tobacco is sold. Warrants issued to contracting producers by the Secretary of Agriculture, in accordance with the provisions of the act, may be tendered in payment of the tax. Treasury Decision 4452 was issued in the form of temporary regulations relating to the tax.

TAXES REPEALED AND EXEMPTIONS CREATED

The Revenue Act of 1934 effected other changes in the miscellaneous taxes, as follows:

(*a*) The tax imposed under section 615 of the Revenue Act of 1932, on the sale of soft drinks and certain other articles, was repealed as of midnight, May 10, 1934.

(*b*) The tax on the sale of candy, imposed under section 613 of the Revenue Act of 1932, was repealed as of midnight, May 10, 1934.

(*c*) The tax on the use of certain boats, imposed under section 761 of the Revenue Act of 1932, is not applicable after June 30, 1934.

(*d*) The tax on bank checks, imposed under section 751 of the Revenue Act of 1932, terminates January 1, 1935.

(*e*) The tax on articles made of fur, imposed under section 604 of the Revenue Act of 1932, is made applicable only in the case of articles selling for $75 or more.

(*f*) The tax on articles of jewelry, imposed under section 605 of the Revenue Act of 1932, is made applicable only to articles selling for $25 or more.

(*g*) The stamp tax on sales of produce for future delivery, imposed under the Revenue Act of 1926 (as amended by section 726 of the Revenue Act of 1932), was reduced from 5 cents for each $100 value, to 3 cents for each $100 value.

(*h*) The capital-stock tax, imposed under section 215 of the National Industrial Recovery Act at the rate of $1 for each $1,000 of the adjusted declared value of the capital stock of certain corporations, was repealed. In lieu of the capital-stock tax imposed under the National Industrial Recovery Act, a tax substantially similar, and at the same rate, is imposed under section 701 of the Revenue Act of 1934.

Estate and gift taxes

The estate-tax collections amounted to $103,985,288.04, an increase of $74,292,226.15 over the collections for the preceding year. Gift-tax collections amounted to $9,153,076.06, an increase over the collections for the preceding year of $4,536,414.10. The increase in the collections of estate tax is attributable in a large measure to the changes in the Revenue Act of 1932, which lowered the exemption and increased the rates of tax. In addition to the estate and gift taxes collected, deficiencies of approximately $7,000,000 were asserted, the collection of which had been delayed by reason of the filing of appeals with the United States Board of Tax Appeals.

Examination of returns.—The following table summarizes the field and Bureau examination of estate- and gift-tax returns:

	Estate tax	Gift tax
Returns in field:		
On hand at beginning of year	1,907	1,069
Received for investigation	10,470	1,045
Total to be disposed of	12,377	2,113
Major reports submitted by field force	8,928	1,440
On hand at end of year	3,449	673
Returns in Bureau:		
Not closed, on hand at beginning of year	4,587	1,706
Received	11,210	3,619
Reopened	867	
Total to be disposed of	16,664	5,325
Disposed of	10,176	2,034
On hand at end of year	6,488	3,291
Protest letters of taxpayers as a result of tax determined by audit:		
On hand at beginning of year	98	
Received	864	25
Total to be disposed of	962	25
Disposed of	726	9
On hand at end of year	236	16
Final agreements, section 606 of the Revenue Act of 1928:		
On hand at beginning of year	288	
Cases received for agreements	132	
Total to be disposed of	420	
Disposed of	417	
On hand at end of year	3	
Cases adjudicated by the Board of Tax Appeals	[1] 243	

[1] This figure is included in the 10,176 returns disposed of, shown above.

As a result of the audit of estate-tax returns, deficiencies in tax were assessed in approximately 52.5 percent of the cases closed, such deficiencies amounting to $13,185,549.91. As a result of the audit

of gift-tax returns, deficiencies in tax amounting to $138,097.51 were assessed.

Claims.—The estate- and gift-tax claims received and disposed of and on hand are as shown in the table which follows:

	Estate-tax claims				Gift-tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1933	219	$6,504,801.50	6	$14,680.55	1	$8,654.40		
Received	646	2,588,305.20	364	29,711,713.82	14	11,615.55	4	$6,357.83
Total to be disposed of	865	9,093,106.70	370	29,726,394.37	15	20,269.95	4	6,357.83
Allowed	591	2,509,778.81	365	29,724,421.09	5	3,837.10	4	6,357.83
Rejected	118	3,401,820.35			1	8,708.18		
Total disposed of	709	5,911,599.16	365	29,724,421.09	6	12,545.34	4	6,357.83
On hand June 30, 1934	156	3,181,507.54	5	1,973.28	9	7,724.61		
No claims filed, overassessments allowed	444	472,911.03	270	31,383,102.14	19	4,557.79	4	16,357.09
Interest allowed		382,895.83				347.27		
Additional 2 percent interest [1]	8	5,163.04						
Total amount allowed, including interest	1,043	3,377,748.71	635	61,107,523.23	24	9,042.22	8	22,714.92

[1] As provided by the act of Mar. 3, 1933.

Included in the foregoing table are 13 claims for the refund of estate tax aggregating $161,329.19 and 1 claim for the refund of gift tax amounting to $2,997.12, which were filed after judgments had been rendered by the courts for the amounts involved.

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 year.

Processing and related taxes

The collections of processing, compensating, and floor stock taxes, imposed under the Agricultural Adjustment Act, amounted to $371,422,885.64. The total tax due for the year is somewhat in excess of the amount actually collected, for the reason that many taxpayers availed themselves of the privilege provided by the act of securing extensions of time of from 30 to 90 days within which to make payment of the tax.

An analysis of the collections of processing and related taxes is shown in the table which follows:

Commodity	Processing	Compensating	Floor tax (wholesale)	Floor tax (retail)	Total
Wheat	$104,035,634.96	$20,774.75	$10,941,402.43	$2,620,362.58	$117,621,174.52
Cotton	85,713,359.52	1,066,772.45	46,375,040.40	11,592,050.27	144,787,222.64
Corn	3,413,305.32	18,450.05	982,676.73	81,781.64	4,496,193.74
Hogs	70,716,192.12	33,259.21	5,160,969.51	116,160.40	77,024,611.24
Tobacco	15,873,085.81	155,209.07	1,814,529.01	244,007.19	18,088,426.08
Paper and jute	5,251,048.11	916,342.01	3,000,960.20	60,860.40	9,244,830.78
Sugarcane and sugar beets		140,020.78	30,395.50		170,416.37
Total	285,007,125.84	2,370,859.32	69,318,073.93	14,726,220.55	371,422,885.64

Returns.—The following table shows the number of processing tax, compensating tax, and floor stock-tax returns filed during the fiscal year:

Commodity	Processing	Compensating	Floor tax (wholesale)	Floor tax (retail)	Total
	Number	Number	Number	Number	Number
Wheat	42,616	5,305	65,451	206,996	320,370
Cotton	11,245	38,106	47,646	247,912	344,912
Corn	53,122	2,633	21,860	107,166	184,807
Hogs	117,228	1,634	16,554	78,438	213,854
Tobacco	41,075	1,965	12,671	197,035	253,667
Paper and jute	1,199	2,052	10,430	11,352	25,013
Sugarcane and sugar beets		128	41	7	176
Total	266,489	51,803	174,639	849,848	1,342,799

Claims.—The Agricultural Adjustment Act provides for the refund of, or a credit for, taxes paid with respect to articles delivered to organizations for charitable distribution or use and for the refund of taxes paid with respect to articles exported.

An analysis of the various classes of claims received and disposed of follows:

Kind	Received		Allowed		Rejected		On hand June 30, 1934	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
REFUND								
Export	22,229	$7,463,126.61	6,323	$1,153,279.71	324	$145,342.49	15,582	$6,164,504.44
Charitable and other	17,304	4,360,812.81	6,903	608,084.97	1,323	701,201.32	9,078	2,851,526.52
Credit	2,033	1,471,403.78	179	5,136.11	487	382,318.57	1,417	1,083,949.10
Abatement	3,586	13,975,874.14	1,463	1,300,620.51	232	617,503.48	1,891	12,057,850.15
Uncollectible	76	2,546.61	10	165.04			66	2,381.57
Total	45,278	27,273,763.98	14,878	3,267,186.34	2,366	1,846,365.86	28,034	22,160,211.78

Offers in compromise.—Offers in compromise submitted during the year in settlement of liabilities incurred under the Agricultural Adjustment Act totaled 684 and were in the aggregate amount of $35,945.14. Twelve offers, totaling $120, were rejected and 1 offer, amounting to $300, was accepted, leaving 671 offers in the aggregate amount of $35,525.14 on hand at the end of the year.

Assessments.—Assessments of 1,351,230 items, representing a tax liability of $332,733,693.67, were made on the processing tax lists. Included in the amount assessed were 835 additional assessments, in the amount of $905,912.03, resulting from office audit or field investigation. Interest in the amount of $79,902.85 was assessed on the processing tax lists, and jeopardy assessments made in 18 instances involving 25 items totaling $37,265.64.

Silver tax

A division is being organized to administer the silver tax, and a force will be functioning in sufficient time to audit returns when filed in accordance with the regulations and to adjust claims and furnish rulings.

Tobacco taxes

The collections from tobacco taxes amounted to $425,168,897.04, an increase of $22,429,837.79, or 5.57 percent over the collections for the previous year. The tobacco taxes represent 18.48 percent of the total internal revenue collections for 1934, as compared with 24.86 percent for the preceding year.

A detailed analysis and comparison of the tobacco taxes collected during the fiscal years 1933 and 1934 follow:

Tobacco taxes collected during the fiscal years 1933 and 1934

Source	1933	1934	Increase (+) or decrease (−) Amount	Percent
Cigars (large):				
Class A	$7,335,835.23	$8,101,364.10	+$765,528.87	+10.44
Class B	115,328.58	117,781.47	+2,452.89	+2.13
Class C	3,264,289.14	2,888,281.55	−376,007.59	−11.52
Class D	513,609.42	459,415.87	−54,193.55	−10.55
Class E	75,933.54	66,453.27	−9,480.27	−12.48
Total	11,304,995.91	11,633,296.26	+328,300.35	+2.90
Cigars (small)	173,730.47	173,018.13	−712.34	−.41
Cigarettes (large)	21,267.58	637,496.55	+616,228.97	+2,897.50
Cigarettes (small)	328,418,413.58	349,661,945.45	+21,243,531.87	+6.47
Tobacco, manufactured	55,450,340.99	55,298,629.34	−151,711.65	−.27
Snuff	6,404,999.69	6,788,191.13	+383,191.44	+5.98
Total	61,855,340.68	62,086,820.47	+231,479.79	+.37
Leaf tobacco sold	7,165.69	3,266.00	−3,899.69	−54.42
Cigarette papers	918,552.84	957,694.58	+39,141.74	+4.26
Cigarette tubes	39,592.50	15,359.60	−24,232.90	−61.21
Grand total	402,739,059.25	425,168,897.04	+22,429,897.79	+5.57

The tax on small cigarettes amounted to $349,661,945.45, which represents an increase of $21,243,531.87, or 6.47 percent, over the previous year, and also represents 82.24 percent of the total tobacco taxes collected during the year. The collection of tax on large cigars increased in the amount of $328,300.35. The collection of tax on large cigarettes increased $616,228.97, and in the case of snuff the increase amounted to $383,191.44. The amount of tax collected on manufactured tobacco decreased $151,711.65, and that applicable to small cigars decreased $712.34.

Cigarette papers and tubes.—The total tax collected on cigarette papers and tubes amounted to $973,054.18, an increase of $14,908.84 over the previous year. The production of cigarette papers of domestic origin amounted to 9,729,959 packages, a decrease of 89,930 packages from the previous year; and 59,141,230 packages of cigarette papers were imported, which was an increase of 1,246,447 packages. The production of cigarette tubes of domestic manufacture amounted to 21,214,900 tubes, a decrease from the previous year of 4,681,300 tubes; and 56,048,000 cigarette tubes were imported, a decrease of 115,654,500 tubes. The tax is not applicable to packages of cigarette papers containing not more than 25 papers each. During the year there were removed from the place of manufacture 1,930,133,447 packages containing not more than 25 papers, and 539,625,666 such packages were imported. The increase over the prior year of packages of cigarette papers containing not more than 25 papers each, so removed, amounted to 471,637,018 packages, and the increase in such packages of papers imported amounted to 82,551,183 packages.

There were removed during the year from the place of manufacture 23,251,430 cigarette tubes which were exempt from tax by reason of their use by cigarette manufacturers.

Tax-free tobacco products for use of United States.—During the year 729 permits for the removal, tax free, of tobacco products for the use of the United States were issued. These permits covered 10,480,000 cigarettes and 197,497 pounds of manufactured tobacco, as compared with 532 permits issued during the previous year covering 9,944,000 cigarettes and 240,758 pounds of manufactured tobacco.

Claims.—An analysis of claims received and disposed of in connection with the tobacco taxes is shown in the following table:

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1933	4	$200.21	67	$37,679.28	8	$3,395.27	7	$10,624.02		
Received	16	750.95	1,231	896,945.21	84	97,394.87	23	12,512.64	52	$58,534.82
Allowed	13	622.16	1,214	902,978.14	61	17,504.29	21	22,632.48	51	58,476.72
Rejected	7	329.00	12	1,201.96	12	20,112.83	6	410.75	1	58.10
On hand June 30, 1934			72	30,444.39	19	63,173.02	3	93.43		

Claims for the redemption of stamps spoiled or rendered useless were allowed in the amount of $601,440.51. The redemption of stamps for which the owner alleged he had no use amounted to $44,221.21. Stamps in the amount of $257,316.42 affixed to products withdrawn from market were presented for redemption or destroyed in accordance with the law and regulations.

Tobacco sea stores.—The withdrawals of tobacco products for consumption beyond the jurisdiction of the internal revenue laws of the United States amounted to 56 pounds of tobacco and snuff and 135,645,380 small cigarettes delivered direct to vessels, and 10,870 pounds of tobacco and snuff and 113,450,560 small cigarettes delivered to bonded tobacco sea stores warehouses. Twenty-five manufacturers effected these withdrawals. The delivery of tobacco products from bonded sea stores warehouses to vessels amounted to 22,039 pounds of tobacco and snuff, and 356,641,360 small cigarettes, 18 of such warehouses being in operation at the close of the year.

Other miscellaneous taxes

The yield from other miscellaneous taxes reflected an increase of approximately $240,000,000. There was a general increase in substantially all the items of miscellaneous taxes except with respect to the tax on admissions and the tax on dues and initiation fees. The collections of manufacturers' excise taxes increased $137,661,872.15. Other items in which there was a substantial increase are the stamp taxes; the tax on electrical energy; the tax on checks; the tax on the transportation of oil by pipe line; and the tax on telegraph, telephone, cable, and radio messages.

A comparison of the collection of the various taxes, classified as other miscellaneous taxes, during the fiscal years 1933 and 1934 is shown in the table which follows:

Collections of other taxes in the fiscal years 1933 and 1934

Source	1933	1934	Increase (+) or decrease (−)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	$16,034,755.59	$16,259,304.76	+$224,549.17
Capital stock sales or transfers	33,188,494.94	38,065,999.47	+4,877,504.53
Sales of produce (future delivery)	4,206,597.74	7,847,743.08	+3,641,145.34
Playing cards	3,908,354.20	4,406,384.68	+498,030.48
Total	57,338,202.47	66,579,431.99	+9,241,229.52
Oleomargarine:			
Colored	45,929.75	44,871.50	−1,058.25
Uncolored	537,734.53	603,398.25	+66,163.72
Special taxes	784,026.17	827,960.57	+43,934.40
Total	1,347,190.45	1,476,230.32	+129,039.87
Adulterated butter	2,220.62	1,462.47	−758.15
Renovated butter	2,899.56	8,690.03	+5,790.17
Mixed flour	5,891.49	3,830.50	−2,060.99
Filled cheese	4,500.00	1.59	−4,498.41
Total	15,511.07	14,084.59	−527.38
Manufacturer's excise taxes (title IV, Revenue Act 1932)	219,188,686.92	356,850,559.07	+137,661,872.15
Transportation of oil by pipe line	7,467,207.50	10,379,369.59	+2,912,072.09
Electrical energy	28,562,739.33	33,134,407.26	+4,571,667.93
Telegraph, telephone, cable, and radio messages, etc.	13,734,173.58	18,094,685.26	+4,360,511.68
Leased wires, etc. (telegraph and telephone)	830,582.59	1,156,114.59	+325,532.00
Safe deposit boxes	2,365,040.83	2,715,850.67	+350,809.84
Checks	38,456,493.49	41,383,198.66	+2,926,705.17
Total	310,605,014.24	463,714,185.10	+153,109,170.86
Admissions	15,520,512.30	14,613,414.42	−907,097.88
Dues and initiation fees	6,679,260.95	5,986,150.46	−693,110.49
Total	22,199,773.25	20,599,564.88	−1,600,208.37
Pistols and revolvers	35,388.89	52,980.41	+17,591.52
Narcotics	457,067.63	495,270.18	+38,202.55
Yachts and boats	239,850.22	180,672.98	−59,180.24
Delinquent under repealed laws	44,612.64	520.64	−44,092.00
Total	776,928.36	729,444.21	−47,484.17
Capital stock		80,168,344.13	+80,168,344.13
Total miscellaneous taxes	[1] 392,282,620.76	633,282,185.22	+240,999,564.46

[1] The statement of taxes collected on distilled spirits, which was included in a similar table published in the annual report for the fiscal year ended June 30, 1933, is now excluded; for the reason that such statement will be included in statistics to be shown elsewhere.

A summary of the claims relating to the other miscellaneous taxes received or adjusted during the present fiscal year follows:

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1933	2,278	$3,132,216.50			2,530	$1,737,995.70	431	$51,556.63
Received	2,597	2,214,366.48			4,571	4,025,960.05	2,785	570,226.66
Reopened	96	30,201.04			21	3,175.12	1	10.00
Allowed	1,837	927,771.22			4,217	1,690,915.82	2,975	600,034.37
Rejected	1,401	1,866,884.52			1,012	695,310.94	32	792.20
On hand June 30, 1934	1,733	2,582,128.28			1,893	3,474,904.11	210	20,966.72
Miscellaneous stamp:								
On hand July 1, 1933	17	171,693.58	2,105	$574,762.76	50	164,252.62	36	19,834.30
Received	377	463,342.52	8,646	538,602.30	219	1,186,550.01	190	78,819.55
Reopened	9	300.05	203	29,593.77	7	6,957.36		
Allowed	288	92,675.40	8,566	440,815.81	128	132,418.78	206	84,142.42
Rejected	41	294,560.89	845	547,940.20	55	153,943.22	4	693.05
On hand June 30, 1934	74	248,099.86	1,543	154,202.82	93	1,071,397.99	16	13,812.38
Spirits-narcotics:								
On hand July 1, 1933	90	5,699.18	361	2,962.87	308	225,378.93	670	111,087.75
Received	593	80,900.43	2,521	76,693.48	382	110,269.38	3,640	412,555.07
Reopened	24	7,563.84	34	46.64	2	30.14		
Allowed	335	25,176.97	2,108	47,622.98	65	33,838.29	2,637	297,084.43
Rejected	37	6,285.56	56	10,143.30	137	67,878.00	20	12,512.45
Transferred to Bureau of Industrial Alcohol Dec. 13, 1933	328	62,514.57	740	21,916.72	484	233,796.61	1,621	213,268.29
On hand June 30, 1934	7	186.35	10	19.99	6	165.55	32	807.65
Capital stock tax:								
On hand July 1, 1933	3	1,815.47			702	80,042.00	2	73.56
Received	1,700	152,283.96			3	26.25	100	2,043.94
Reopened	18	61,045.00			258	25,543.48	30	820.47
Allowed	720	98,089.91			19	1,357.70	1	12.22
Rejected	90	18,564.45			518	62,167.07	71	2,184.81
On hand June 30, 1934	911	98,490.07						
Total claims:								
On hand July 1, 1933	2,388	3,311,424.73	2,466	577,725.63	2,888	2,127,627.26	1,139	182,552.24
Received	5,267	2,910,893.39	11,167	615,295.78	5,064	5,411,821.44	6,715	1,064,575.22
Reopened	147	99,109.93	237	29,640.41	33	10,188.87	1	10.00
Allowed	3,180	1,143,713.50	10,674	488,438.79	4,608	1,788,716.37	5,848	982,081.69
Rejected	1,569	2,186,295.42	903	558,083.50	1,223	918,489.86	57	14,015.92
Transferred to Bureau of Industrial Alcohol Dec. 13, 1933	328	62,514.57	740	21,916.72	484	233,796.61	1,621	213,268.29
On hand June 30, 1934	2,725	2,928,904.56	1,553	154,222.81	2,510	4,606,534.72	329	37,771.56

The interest allowed in connection with claims for refund and claims for the redemption of stamps amounted to $510,206.32, as compared with $694,285.98 allowed in the previous year. There were 418 refund and redemption claims, involving a total of $138,949.21, reopened during the year, as compared to 275 such claims, involving $585,030.95, reopened during the previous year.

Credit cases.—There were on hand at the beginning of the year 9,041 sales tax credit cases, involving $1,927,597.94. During the year 17,891 cases, involving $3,982,614.23, were received, and 18,663 cases, involving $2,770,365.88, were disposed of. At the close of the year there remained on hand 8,269 sales tax credit cases, involving $3,139,846.29.

Capital stock tax.—There were received during the fiscal year returns of capital stock by corporations as follows: 371,496 taxable domestic returns, 272 taxable foreign returns, 115,092 nontaxable domestic returns, and 37 nontaxable foreign returns. The total returns filed numbered 486,897, of which approximately 150,000 have been examined and closed. The total capital stock tax collected amounted to $80,168,344.13.

Oleomargarine, adulterated and processed butter.—Tax was collected in connection with the production of 2,689,095 pounds of colored and 240,497,599 pounds of uncolored oleomargarine, as compared with

2,813,198 pounds of colored oleomargarine and 216,229,634 pounds of uncolored oleomargarine in the fiscal year 1933, a decrease of 4.41 percent and an increase of 10.09 percent, respectively. (See pp. 120 to 122 for additional statistics.) At the beginning of the year there were 50 manufacturers of oleomargarine engaged in business. At the close of the year 46 manufacturers of oleomargarine were engaged in business. Returns were filed by 14,704 manufacturers and wholesale dealers in oleomargarine.

During the fiscal year 1,594,168 pounds of oleomargarine were withdrawn, tax free, for export, as compared with 1,570,811 pounds withdrawn during the preceding year. Six hundred thirty-one thousand six hundred and sixty-five pounds of colored oleomargarine were withdrawn, tax free, during the year for the use of the United States, as compared with 768,714 pounds so withdrawn during the previous year.

Only one registered manufacturer of adulterated butter was engaged in business during the year. Five manufacturers of renovated or processed butter were in business and produced a total of 1,219,166 pounds of processed or renovated butter, as compared with a production of 1,002,131 pounds in the previous year.

Mixed flour and playing cards.—Twenty-one makers, packers, or repackers of mixed flour were engaged in business during the year and made, packed, or repacked a total of 14,459,651 pounds of mixed flour, as compared with 19,645,520 pounds in the fiscal year 1933.

There were 77 manufacturers, repackers, or importers of playing cards registered during the year, and there were manufactured, repacked, or imported a total of 46,419,114 packs of cards, as compared with 38,481,301 packs in the fiscal year 1933.

Narcotics.—The collection of taxes on narcotics (including special taxes) amounted to $495,270.18, which represented an increase of $38,202.55 over the fiscal year 1933.

Offers in compromise

The offers in compromise submitted in settlement of liabilities incurred in connection with sales, tobacco, estate, gift, capital stock, spirits, narcotics, and miscellaneous stamp and special taxes, and the aggregate amounts thereof, received and disposed of are shown in the table which follows:

	1934	
	Number	Amount
On hand at beginning of year	9,808	$391,287.95
Received during year	25,258	627,182.48
Total to be disposed of	35,066	1,018,470.43
Accepted	23,242	359,894.83
Rejected	926	83,418.71
Withdrawn	8	235.00
Transferred to Bureau of Industrial Alcohol	[1] 6,027	79,750.99
Total disposed of	30,201	553,299.53
On hand at end of year	4,865	465,170.90

[1] The duties and functions of the Miscellaneous Tax Unit relating to alcoholic liquor offers in compromise were transferred to the Bureau of Industrial Alcohol on Dec. 12, 1933.

Assessments

A total of $673,460,413.37, representing 1,803,570 items, was approved by the Commissioner on miscellaneous assessment lists, which include original and additional assessments of all miscellaneous internal revenue taxes except the processing and related taxes. There were included in the lists 50,180 additional assessments resulting from office audit and field investigations, representing a tax of $22,463,679.44. The interest paid and assessed on the miscellaneous tax lists amounted to $1,898,697.61.

ACCOUNTS AND COLLECTIONS UNIT

There was filed in collectors' offices during the fiscal year 1934 a total of 9,144,268 tax returns, as compared with 7,288,080 tax returns filed during the fiscal year 1933, an increase of 1,856,188. There were 4,933,376 income-tax returns filed during the fiscal year 1934, compared with 5,166,091 income tax returns filed during the fiscal year 1933, a decrease of 232,715.

A total of 9,351,968,124 revenue stamps, valued at $833,901,971.05, was issued to collectors of internal revenue and the Postmaster General, compared with 8,415,413,120 stamps, valued at $565,354,578.51, issued during the fiscal year 1933. Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited in their accounts, amounted to $52,946,424.83. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. There were eight applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed.

During the year, 44,954 income-tax returns were investigated and 4,140,634 information returns were verified. At the close of business June 30, 1934, there were outstanding in the 64 collection districts for field investigation 11,560 income-tax returns, compared with 4,142 as of June 30, 1933. The number of information returns on hand June 30, 1934, was 1,702,691, compared with 1,641,858 as of June 30, 1933. On June 30, 1934, there were 52,425 warrants in the hands of the collectors' field forces for collection, compared with 27,434 as of June 30, 1933.

Collectors of internal revenue during the fiscal year transmitted to the Bureau or otherwise disposed of 151,470 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 6,878, compared with 2,396 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 1933 was 110,519. There was, therefore, an increase in the claims work during the fiscal year 1934 amounting to 40,951 claims.

During the year a total of 103,808 warrants for distraint was served by deputy collectors of internal revenue, which resulted in the collection of $26,956,636. An average of 1,990 deputy collectors made a total of 532,609 revenue-producing investigations, including the serving of warrants for distraint, compared with 277,655 revenue-producing investigations, including the serving of warrants for dis-

traint, made by an average of 1,553 deputy collectors for the preceding fiscal year. The total amount collected and reported for assessment by field deputy collectors was $57,491,799, whereas the total collections and assessments for the previous fiscal year amounted to $34,731,510. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 264 and $28,896, respectively, as compared with 180 and $22,368, respectively, for the fiscal year 1933.

During the year the supervisors of accounts and collections submitted 100 reports covering their examinations of the accounts of collectors of internal revenue, compared with 120 reports submitted during the fiscal year 1933. Supervisors of accounts and collections during the fiscal year 1934 installed 59 new collectors and 6 acting collectors. Since 25 of the new collectors were installed under recess appointments, it later became necessary to again transfer the office to the collector under confirmation bond. The branch stamp office at San Juan, P. R., was transferred during the year from the jurisdiction of the second district of New York to that of the district of Maryland.

Back tax program.—Special attention has been given to the discovery of the various classes of delinquent taxes and in the collection of taxes covering other than the current taxable periods (back taxes). That these efforts have been successful is evidenced by the fact that the total income-tax collections during the year, relating to other than current taxable periods (back taxes), amounted to $140,586,953.02, which is $30,586,953 in excess of the amount which it was originally anticipated would be collected. After the Director of the Budget released $2,885,799 to assist in carrying out the program for the speedy collection of back taxes, the Treasury made another estimate increasing to $130,000,000 the probable amount of back-tax collections.

At the beginning of the fiscal year 1934 there was in the Internal Revenue Collection Service engaged on regular internal revenue work a total authorized force, including collectors, of 4,571 employees at an annual basic salary rate of $10,022,701. On July 15, 1933, a reduction of 242 positions was made in the total authorized collectors' personnel. On October 2, 1933, 190 of these positions were restored in connection with a special drive inaugurated for the collection of back taxes. Collectors were later authorized 82 additional positions as a further aid in the prosecution of the delinquent-tax drive, to provide needed assistance in connection with the taxes imposed as the result of repeal of the eighteenth amendment, and to aid collectors in handling the increased work incident to the many other new taxes. At the close of the fiscal year there was a total authorized force, including collectors, of 4,601 employees at an annual basic salary rate of $9,654,580—a net increase of 30 in the total number of positions and a decrease of $368,121 in the annual basic salary rate. The decrease in the annual rate is due to the large turnover in the force during the year and the fact that all appointments have been made at the initial salary rates in the respective grades.

At the beginning of the fiscal year collectors were just commencing to effectuate the tax-collection provisions of the Agricultural Adjustment Relief Act. During the year the sum of $1,720,133.89 (net) was expended for salaries of permanent and temporary office and field employees on the processing tax roll.

Considerable preliminary work was handled during the latter part of the fiscal year in connection with the setting up of a special section in collectors' offices in cotton-producing States to administer the tax collection provisions of the Bankhead Cotton Control Act. At the close of business June 30, 1934, collectors of such districts had been authorized to employ a total of 235 temporary office and field employees on the cotton-tax roll to carry out the tax provisions of this act.

During the year there were 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 54,253 supporting vouchers, in addition to which 2,679 expense vouchers of employees and 6,848 vouchers, covering passenger and freight transportation and miscellaneous expenses, were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment. The monthly pay rolls of the Bureau were examined and recorded currently.

A total of 199 applications of field employees leaving the service, for refunds of amounts deducted from their salaries on account of the retirement fund, was approved and forwarded to the Director of Insurance, Veterans' Administration, for settlement. Data for fixing the annuity pay of 85 persons retired from the service, as well as a report of the totals of the amounts deducted from the salaries on account of the retirement fund of 45 persons transferring out of the service, and data for 51 abstracts of official records, were furnished the personnel division of the Bureau for administrative action. A total of 37 applications for service credit was prepared or verified for forwarding to the Director of Insurance, Veterans' Administration.

ALCOHOL TAX UNIT

On December 6, 1933, the effective date of the twenty-first amendment to the Constitution, the functions of the Bureau of Industrial Alcohol were transferred to the Bureau of Internal Revenue, and its personnel placed under the Commissioner of Internal Revenue. This change was made by Treasury Decision 4410, in accordance with the authority contained in section 4 of the act of March 3, 1927. The Bureau of Industrial Alcohol, however, was continued as such for the time being under the administrative supervision of the Commissioner of Internal Revenue.

The Executive order of March 10, 1934, issued under authority of section 16 of the act of March 3, 1933, abolished the office of Commissioner of Industrial Alcohol, and transferred his functions and duties to the Commissioner of Internal Revenue. By the same Executive order the functions and the personnel of the Alcoholic Beverage Unit of the Division of Investigation, Department of Justice, except those employed in the taxes and penalties section of that unit, were transferred to the Bureau of Internal Revenue. Under the statute, this Executive order was required to be transmitted to the Congress, and could not take effect until 60 days after it was so transmitted, unless otherwise determined in accordance with law. No action was taken by the Congress in respect of this Executive order, and it accordingly took effect on May 10, 1934.

On the same date, Treasury Decision 4432 established in the Bureau of Internal Revenue a unit designated as the Alcohol Tax Unit, in charge of a Deputy Commissioner of Internal Revenue. This unit was charged with the administration of the internal revenue laws relating to the production, warehousing, and tax payment of distilled spirits, alcohol, wines, fermented liquors, cereal beverages, and denatured alcohol. All functions relating to the production, custody, and supervision of these products, together with the inquiries and investigations relating to returns for occupational taxes and the detection of violations of laws pertaining to these products, were intrusted to the new unit. The receipt and accounting for liquor taxes was left as a function of the collectors of internal revenue, together with the routine inspection of the places of business of retail liquor dealers.

The 12 field districts of the Bureau of Industrial Alcohol, each under the direction of a district supervisor, were continued for the time being under the Alcohol Tax Unit, as well as the 23 local offices of the Alcoholic Beverage Unit of the Department of Justice. The field organization has now been rearranged into 15 districts with 62 branch offices, including 23 local offices transferred from the Alcoholic Beverage Unit. Each branch office is under the direction of an investigator in charge, and functions as the enforcement agency for the detection and suppression of illicit traffic in alcoholic beverages.

As now organized, the work of the Alcohol Tax Unit falls into two main divisions—the supervision of the legitimate production and distribution of alcohol and alcoholic beverages by distilleries, breweries, wineries, denaturing plants, rectifying plants, warehouses, and wholesale dealers, to insure the payment of the taxes due under the revenue laws; and the detection and suppresion of illicit traffic.

On June 30, 1934, the following legitimate producers or distributors of alcohol and alcoholic beverages, or users of tax-free alcohol, were under the supervision of the Alcohol Tax Unit:

Class	Number
Distilleries:	
Alcohol	37
Whisky, rum, and gin	51
Brandy	86
Warehouses:	
Alcohol	67
Whisky, rum, gin, and brandy	121
Wineries	805
Bonded wine storerooms	91
Breweries	725
Rectifying plants	384
Wholesale liquor dealers	6,666
Denaturing plants	39
Bonded dealers in specially denatured alcohol	69
Bonded manufacturers using specially denatured alcohol	4,298
Hospitals, laboratories, and educational institutions using tax-free alcohol	5,887

The repeal of the prohibition amendment has restored to the Bureau of Internal Revenue the problem of supervising the operations of the classes listed and has added substantially to the personnel requirements of the Bureau. On June 30, 1934, there were employed in the field organization of the Alcohol Tax Unit 655 storekeeper-gaugers, 281 inspectors, and 558 supervisory and clerical employees, all engaged in this type of work. It will be necessary to increase

these numbers substantially if adequate supervision is to be maintained.

Six hundred and eighteen investigators were transferred to the Bureau of Internal Revenue from the Alcoholic Beverage Unit of the Department of Justice under the provisions of the Executive order of March 10, 1934, referred to above; 699 investigators were employed directly by the Bureau of Internal Revenue in the period from March 1 to May 10, 1934, the effective date of this Executive order, and on June 30, 1934, the total force of investigators assigned to the duty of combating the illicit traffic in alcohol and intoxicating beverages, allowing for normal separations from the service, was 1,316. This force likewise is inadequate to the task of coping with the illegal traffic in liquor and must be increased if the enforcement work is to be placed upon a reasonably effective basis.

Since the repeal of the eighteenth amendment the Congress has enacted the Liquor Taxing Act of 1934, and three other acts which were approved on June 18, 1934. The Liquor Taxing Act of 1934 increased the rates of tax on liquors and provided for the stamping of containers of spirits of less than 5 wine gallons' capacity. The three acts approved on June 18, 1934, relate (1) to the regulation of production, marking, and sale of containers of less than 5 wine gallons for packaging distilled spirits; (2) the control of materials commonly used in the production of illicit spirits; and (3) the repeal of certain sections of internal revenue laws which forbade the erection of a rectifying plant within 600 feet of a distillery. Appropriate regulations and instructions will be issued under these acts.

OFFICE OF THE GENERAL COUNSEL [1]

The activities of the office of the General Counsel for the Bureau of Internal Revenue embrace the whole field of Federal taxation in connection with the preparation and presentation to the United States Board of Tax Appeals of defense in all appeals; the review and final disposition of refunds, credits, and abatements, in excess of $20,000; the deciding and advising in various administrative and internal-revenue tax matters referred by the Secretary, Under Secretary, or an Assistant Secretary of the Treasury, by the General Counsel for the Department of the Treasury, by the Commissioner or the Assistant to the Commissioner, by the heads of the administrative units of the Bureau, by collectors of internal revenue, by other branches of the Government, and by individual correspondence; the preparation at the request of the Department of Justice or of United States attorneys, data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and otherwise complying with their request for assistance in such cases; and the preparation, revision, and publication of regulations, Treasury decisions, mimeographs, and rulings, for the guidance of the officers and employees of the Bureau of Internal Revenue and others interested. The office is divided into seven divisions, viz, administrative, appeals, civil, interpretative, penal, review, and legislation and regulations.

[1] Under the provisions of section 512 of the Revenue Act of 1934, there was created the office of General Counsel for the Department of the Treasury and the office of Assistant General Counsel for the Bureau of Internal Revenue. The incumbents qualified and took office on June 20, 1934, at which time the office of General Counsel for the Bureau of Internal Revenue was abolished.

General Counsel's committee.—On July 5, 1933, a committee was organized in the office of the General Counsel for the Bureau of Internal Revenue, known as "the General Counsel's committee" and composed of 6 members, one of whom was the General Counsel. The purpose of this committee was to facilitate and expedite the rendering of final decisions in cases and at the same time to coordinate rulings so that conflicting results in similar cases in different sections of the office would be minimized. Under the procedure outlined at the time of its formation, the committee receives matters from all divisions of the General Counsel's office which do not yield readily to decision by the general assistants in charge of the respective divisions or which involve a difference of opinion between them as to the controlling policy or rule, or which are likely to involve broad prineiples or unusual situations. During the fiscal year just closed the General Counsel's committee received 286 cases and closed 274, leaving 12 cases pending on June 30, 1934.

Appeals division.—The Appeals division is in immediate charge for the Commissioner of all cases filed with the United States Board of Tax Appeals, including those taken to appellate courts from decisions of said Board. The progress of the work is shown by the tables which follow.

Cases before the United States Board of Tax Appeals and appellate courts; number filed and closed during the fiscal years 1929 to 1934, inclusive

Cases	1929	1930	1931	1932	1933	1934
Filed	5,458	4,369	11,726	7,518	5,997	3,976
Closed:						
By default, dismissal, etc.	1,306	991	849	1,532	1,122	574
By decision on merits	1,786	1,633	1,329	1,143	1,537	1,518
By agreed settlement	6,013	4,467	4,350	5,707	5,727	7,490
Total	9,105	6,991	6,528	8,382	8,386	9,582
Pending, end of year	18,301	16,035	21,233	20,409	18,080	12,474

Amounts involved in cases filed with the United States Board of Tax Appeals and appellate courts, which were pending at the beginning and end of, and were filed and closed during the fiscal year 1934

Status of cases	Amount involved
Pending at beginning of fiscal year [1]	$772,476,433
Duplications eliminated [2]	198,219,093
Corrected as of beginning of fiscal year	574,257,340
Filed during fiscal year	83,692,291
Total	657,949,631
Closed during fiscal year	209,456,551
Pending at end of fiscal year	448,493,080

[1] As shown by annual report for fiscal year 1933.
[2] These duplications which have heretofore been carried in the annual reports represent deficiencies redetermined against transferees and subsidiary corporations in affiliated groups.

Different classes of cases filed with the United States Board of Tax Appeals and appellate courts which were pending at the end of the fiscal year 1934, with number of cases in each class and the respective amounts involved

Class	Number	Amount involved
Income and profits taxes	12,009	$368,133,443
Estate taxes	449	60,160,922
Gift taxes	16	198,715
Total	12,474	448,493,080

Status of cases pending before the United States Board of Tax Appeals, June 30, 1934

Issue not yet joined		490
Awaiting special action:		
Referred to Special Adjustment Section		139
Referred to Interpretative Division		3
Referred to Technical Staff		3,158
On reserve calendar		1,113
Miscellaneous		578
In process of preparation for trial:		
On Washington calendar		658
On field calendar		807
Ready for trial but not set:		
On Washington calendar		226
On field calendar		582
Set for trial:		
On Washington calendar		72
On field calendar		668
Tried by Board of Tax Appeals:		
Awaiting decision by Board		1,894
Decided and subject to appeal		689
In process of closing		261
Total		11,338

Cases in the appellate courts on appeal from decisions of the United States Board of Tax Appeals

CASES IN CIRCUIT COURTS

Pending at beginning of fiscal year		887
Appealed during fiscal year:		
Appealed by Commissioner	245	
Appealed by taxpayers	494	
Appealed by both	47	
		786
Total to be disposed of		1,673
Closed during fiscal year:		
Favorable to Commissioner	286	
Favorable to taxpayers	155	
Modified	69	
	510	
Taken to Supreme Court	53	
Total number taken out of circuit courts		563
Pending in circuit courts at end of fiscal year:		
Appealed by Commissioner	277	
Appealed by taxpayers	781	
Appealed by both	52	
Total pending		1,110

Cases in the appellate courts on appeal from decisions of the United States Board of Tax Appeals—Continued

CASES IN SUPREME COURT

Pending at beginning of fiscal year		33
Taken to Supreme Court during fiscal year;		
On application of Commissioner	20	
On application of taxpayers	32	
On application of both	1	
		53
Total to be disposed of		86
Closed during fiscal year:		
Favorable to Commissioner	22	
Favorable to taxpayers	32	
Modified	6	
		60
Pending in Supreme Court at end of fiscal year:		
On application of Commissioner	17	
On application of taxpayers	8	
On application of both	1	
		26

Fiscal results obtained in cases closed before the United States Board of Tax Appeals and appellate courts during the fiscal year 1934

Number of cases	Amount in dispute (including claims for refund)	Amount approved
[1] 7,490	$160,187,184	$46,585,008
[2] 2,092	50,570,010	19,198,665
9,582	210,757,194	65,784,573

[1] Number of cases closed by agreed settlement.
[2] All other cases closed, including defaults, dismissals, and decisions on merits.

Interpretative division.—The function of this division is to construe for administrative purposes the various statutes relating to the internal revenue and to pass upon questions of law arising thereunder. Its holdings, when approved by the head of the office, become precedents governing the practice of the Bureau. The division passes upon questions of law arising under the several internal revenue statutes imposing income, estate, legacy, gift, capital stock, excess profits, dividend, admissions and dues, excise, processing, oleomargarine, tobacco, special, stamp, telephone and telegraph, and transportation taxes. It also had charge during the fiscal year of the preparation of Treasury Decisions and of the editing of matter proposed for publication in the Internal Revenue Bulletin.

During the year just ended this division was charged with preparing or reviewing all regulations made under the internal revenue laws, now prepared or reviewed by the Division of Legislation and Regulations organized June 28, 1934. Also, until the revocation of I. T. Mim. R. A. No. 613, of February 2, 1932, by I. T. Mim. R. A. No. 718, of May 16, 1934, this division had jurisdiction of cases arising under section 104 of the Revenue Act of 1928 and the same numbered section of the Revenue Act of 1932 (sec. 220 of prior revenue acts), but this work, which related to the taxing of corporations formed or availed of to prevent the imposition of a surtax on shareholders by permitting

gains and profits to accumulate, has been transferred to the Income Tax Unit by the memorandum last mentioned.

The following tables show, in some detail, the work done during the fiscal year 1934, including a limited analysis of cases on hand June 30, 1934, directly involving one or more years.

Cases received and disposed of during the fiscal year 1934

On hand July 1, 1933	328
Received during the year	2,193
Disposed of during the year	2,237
Remaining June 30, 1934	284
Jacketed cases—	
Involving 1 or more tax years	128
Miscellaneous, no tax years	156
Total	284

Penal division.—The penal division of the office of the Assistant General Counsel handles both income tax cases and miscellaneous tax cases. This division prepares opinions construing criminal and percentage-penalty statutes, and deals with particular cases involving criminal liability and percentage penalties for fraud (and occasionally for negligence or delinquency), including offers in compromise of such cases. It also prepares opinions as to whether cases 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 misrepresentation of a material fact", and considers claims for reward under section 3463 of the Revised Statutes. Whenever requested by the Department of Justice, an attorney from this division assists in the prosecution of criminal cases.

At the beginning of the year there were pending in the penal division 1,123 cases. New cases in the number of 1,634 were received, making a total of 2,757 cases under consideration during the year. The number of cases disposed of was 1,233, leaving 1,524 pending June 30, 1934, a net increase of 401 in cases pending.

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

Number of cases—	
Pending July 1, 1933	582
Commenced during fiscal year 1934	4,158
Terminated during same period	2,954
Pending June 30, 1934	1,786

Formal claims for reward for information relative to violations of the internal revenue laws were filed and disposed of during the year ended June 30, 1934, as follows: Pending July 1, 1933, 329; presented during year, 195; disposed of during year, 230; pending June 30, 1934, 294. Of the 230 claims disposed of, 174 were rejected and 56 were allowed in a total sum of $27,377.61, all of which were paid prior to July 1, 1934. The 294 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. There were also disposed of during the fiscal year ended June 30, 1934, 94 informal claims, which left 167 informal claims pending.

Civil division.—Until October 10, 1933 (the effective date of the President's order of June 10, 1933, as extended), the civil division

of the General Counsel's office at the request of the Department of Justice and the various United States attorneys had assisted the latter in the handling and trial of all civil internal revenue cases arising in the Federal district courts, the United States Court of Claims, the Supreme Court of the District of Columbia, and had assisted in the preparation of briefs and arguments in the circuit courts of appeals. Since that date the Department of Justice has gradually taken over the trial of cases, arising under the internal revenue acts, in the Federal district courts and the preparation of briefs and arguments in the circuit courts of appeals.

The work of the civil division during the remainder of the fiscal year consisted in preparing for the Department of Justice statements of fact in suits brought by taxpayers to recover taxes, with a reference to applicable sections of the revenue acts, the regulations, and the decisions of the courts; assembling evidence and obtaining witnesses; assisting at trials in cases in the Court of Claims; preparing recommendations for or against suits by the Government and the preparation of statements similar to those above mentioned in all actions to be brought by the United States; holding conferences with taxpayers' attorneys and attorneys in the Department of Justice; making recommendations to the Department of Justice on all offers of settlement and compromise in suits brought either by or against the Government or collectors in the Federal courts; making recommendations to the Department of Justice for or against appeals from adverse judgments of the district courts and for or against application for writs of certiorari in cases of adverse judgments rendered by the circuit courts of appeals and the Court of Claims.

The civil division also handles all claims for taxes filed in bankruptcy and receiverships and all liens for taxes involved in mortgage foreclosure cases pending in Federal and State courts.

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

Cases received and disposed of during the fiscal year 1934 [1]

Pending July 1, 1933:	
In court (exclusive of lien cases)	2,935
Not pending in court	212
Lien cases in court	1,072
Total	4,219
Received during the year:	
Suits by taxpayers	507
Lien suits	843
Cases for suit by the United States	318
Total	1,668
Total to be disposed of	5,887
Closed during the year:	
Lien cases	705
Other cases	1,081
Total	1,786
Pending June 30, 1934	4,101

[1] Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

Civil cases pending at the beginning and end of the fiscal year 1934 [1]

	Pending July 1, 1933	Pending July 1, 1934
For suit by the United States	212	265
Pending in district courts	1,909	1,877
Involving liens	1,072	1,210
Pending in circuit courts of appeals	116	125
Pending in Court of Claims	887	578
Pending in Supreme Court	25	5
Pending payment of judgment claims	149	86
State court and miscellaneous	46	17
Total	4,219	4,101

[1] Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

There were 51 offers in compromise of pending suits received during the year. Compromise cases disposed of, including those pending at the beginning of the fiscal year, numbered 45, 16 of which were accepted and 29 were rejected. The total amount of taxes claimed in these compromises was $538,515.02, and $73,452.67 was accepted in lieu thereof.

The number of cases tried or decided during the fiscal year are shown in the following table:

	Cases tried—			Cases decided—			
	By the civil division	By the Department of Justice	Total	For the Government	Against Government	Partly for and partly against Government	Total
District courts	131	34	165	159	78	20	257
Circuit court of appeals	12	25	37	54	20	0	74
Court of Claims	0	78	78	47	14	3	64
Supreme Court	0	5	5	4	4	1	9
Total	143	142	285	274	116	24	414

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

Bankruptcy and receivership cases closed during the fiscal year 1934

Cases pending July 1, 1933	2,174
Cases closed during year	1,585
Cases pending June 30, 1934	2,098

In the 1,585 cases closed relating to bankruptcy and receivership, claims were filed in the amount of $8,672,514.96, and the sum of $1,848,214.76 was collected.

Review division.—This division reviews overassessments of income, excess profits, war profits, estate, and gift taxes proposed for allowance by other agencies of the Bureau where the amount of the overassessment in any case exceeds $20,000, and refunds of any tax in excess of $20,000. It prepares reports to the Joint Committee on Internal Revenue Taxation required by section 710 of the Revenue Act of 1928, where the overpayments of income, excess profits, war profits, estate, or gift taxes exceed $75,000, and prepares public deci-

sions where the overassessment exceeds $20,000. It also examines and reviews special cases referred to it by the Assistant General Counsel for the Bureau.

During the year 68 formal conferences and numerous informal conferences were held in this division. The division disposed of 779 cases during the fiscal year 1934, as shown by the following summary:

	Estate and miscellaneous tax	Income tax	Total
On hand July 1, 1933	18	103	121
Received to July 1, 1934	201	561	762
Total	219	664	883
Disposed of during year	209	570	779
On hand July 1, 1934	10	94	104
Amounts involved:			
Claimed by taxpayer	$64,036,187.78	$81,910,356.85	
Approved by review division	59,320,371.24	42,823,250.69	

NOTE.—The excess of amounts of estate and miscellaneous taxes approved over the amounts claimed is due primarily to allowance of credits under sec. 301 (b) or (c) of the Revenue Act of 1926, etc., for payment of State inheritance taxes after the Federal estate tax return was filed and without specific claims therefor being filed.

Public decisions promulgated under Treasury Decision 4264 during the fiscal year by months were as follows:

Month	Decisions numbered—	Income-tax cases		Estate and miscellaneous tax cases	
		Number	Amount approved	Number	Amount approved
July	4641–4707	43	$5,304,594.34	24	$3,297,068.02
August	4708–4762	32	7,679,307.64	23	5,140,222.46
September	4763–4806	30	4,332,711.33	14	1,983,147.83
October	4807–4877	37	1,718,777.43	34	5,785,827.79
November	4878–4922	30	12,149,066.02	15	1,289,908.07
December	4923–4965	20	2,123,486.49	14	1,758,894.26
January	4966–5015	37	4,837,292.76	13	3,314,900.47
February	5016–5046	19	1,611,367.56	12	1,801,007.80
March	5047–5078	22	1,037,029.59	10	7,992,342.05
April	5079–5123	33	3,105,369.99	12	722,439.70
May	5124–5166	33	2,454,900.93	10	26,149,362.28
June	5167–5215	39	3,576,772.56	10	4,956,291.76
Total for fiscal year		384	50,020,766.64	191	64,167,362.56
Abatements			22,776,416.62		61,216,256.73
Credits			12,046,031.30		
Refunds			13,118,563.99		2,944,105.77
Unadjusted			2,070,754.82		7,000.05

The excess of the total of the amounts of the public decisions promulgated over the total of amounts approved by the review division represents public decisions approved by the review division prior to the beginning of the fiscal year on which decisions were promulgated during the fiscal year.

Administrative division.—The activities of the administrative division include the review of offers in compromise and the holding of conferences on 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 procedure, assembles and reviews efficiency ratings, and interviews applicants.

Compromise section.—The compromise section is directly charged with the responsibility of handling all offers submitted to compromise income and miscellaneous taxes, except as hereinafter stated. It is also charged with the handling of legal problems arising in the collection of taxes from taxpayers who have made assignments of assets for the benefit of creditors, from banks in liquidation, and from estates of deceased taxpayers. Penalty and interest compromise cases prepared in the Income and Miscellaneous Tax Units with recommendations of acceptance are reviewed by the compromise section and recommendations thereon are made to the Commissioner's office.

During the month of December 1933 a card system of records was installed in this section, from which monthly punch-card reports have since been prepared by the statistical section of the Income Tax Unit. The new system changed the classification of cases handled. The work of the section for the period July–November 1933 is shown in table A, except interest and delinquency penalty cases and specific penalty cases, which, for the entire fiscal year, are shown in table C.

Table A

(July–November 1933)

	Insolvent compromises [1]	Decedent estates, assignments, etc.[2]	Liquor cases [3]
Pending July 1, 1933	919	877	1
Received July 1–Nov. 30, 1933	788	476	
Closed July 1–Nov. 30, 1933	829	196	
Pending Dec. 1, 1933	878	1,157	1

[1] Of the 829 cases closed, 219 offers in compromise were accepted in the sum of $2,656,909.33 for assessments aggregating $4,050,856.66.
[2] In the 196 cases closed, claims were filed in the amount of $785,741.25 and the sum of $312,508.45 was collected.
[3] This case lost its identity in the plan of reorganization set up in December 1933.

Effective June 4, 1934, all offers in compromise involving income-tax liability, except cases in which insolvent banks, or assignment for the benefit of creditors, or liquidation proceedings, or liability of decedents or their estates are involved, were, by order of the Commissioner, transferred to the Technical Staff. Prior to this date, the section had handled all offers submitted in compromise of income and miscellaneous taxes, interest, ad valorem penalties, and specific penalties, except those offers that involved fraud penalties, criminal prosecution, section 104 of the Revenue Acts of 1928 and 1932, or section 220 of prior revenue acts. A summarization of the work of the section for the period December 1933–June 1934 is shown in table B.

Table B

(December 1933–June 1934)

Pending	2,035
Received Dec. 1, 1933–June 30, 1934 [1]	2,641
Closed or in process of closing Dec. 1, 1933–June 30, 1934 [1]	3,431
Pending July 1, 1934 [1]	1,245
Number finally accepted [2]	214
Amount finally accepted	$2,238,657.42
Tax liability	$6,436,535.57

[1] The statistical section actually prepares its reports for this section on the 26th day of each month.
[2] Of the 214 finally accepted, 34 were cash compromise offers; 19 were installment compromise offers; 107 were decedent estates; 38 were insolvent banks; and 10 were miscellaneous (assignments for benefit of creditors; dissolutions; liquidations).

In addition to the individually docketed cases covered by tables A and B, this section, during the fiscal year ended June 30, 1934, handled cases briefed in the Income Tax Unit covering interest and delinquency penalties and cases briefed in the Miscellaneous Tax Unit covering specific penalties, as shown in table C; and, since the organization of the Alcohol Tax Unit, May 10, 1934, offers involving specific penalties under the Liquor Taxing Act of 1934 are being routed to this section and handled as other specific penalty cases. Cases involving questions of remission and/or mitigation of forfeitures under section 709 of the Revenue Act of 1928 are also being routed to this section by the Alcohol Tax Unit, but action on them is being withheld pending determination of procedure to be followed.

Table C

(July 1933–June 1934)

	On hand July 1, 1933	Received	Returned for change	Rejected	Number accepted	Amount accepted	On hand June 30, 1934
Interest and delinquency penalty cases	28	3,610	2,392	24	1,232	$58,839.69	.....
Specific penalty cases	.....	33,033	2,394	388	30,251	205,589.10	.....
Total	28	36,643	4,776	412	31,483	264,428.79	.....

TECHNICAL STAFF

The settlement of tax cases, conducted for many years by an independent agency attached to the Commissioner's office, was placed on a new basis within the past fiscal year. From July 1, 1933, to November 15, 1933, this important work was carried on by the Special Advisory Committee. By an order dated November 7, 1933, the Technical Staff was created and began functioning as of November 16, 1933 (Mim. 4100, C.B. XII–2, 496).

The primary object of reorganization was to afford to the public a more direct and expeditious procedure for the settlement of its tax disputes. This was in accord with the administration's program for remedying defects in the procedure for assessing additional taxes. Under the procedure of the staff, the senior technical advisor, under whose supervision a basis of settlement is reached in a particular case, is responsible and reports directly to the Commissioner of Internal Revenue.

The Technical Staff has had assigned to it for complete review for the Commissioner all final closing agreements under section 606, Revenue Act of 1928, requiring the signatures of the taxpayer and the Commissioner and the approval of the Secretary or the Under Secretary of the Treasury. In the performance of this function the case is reviewed by the staff from the filing of the return on through to the tax determination, and is an independent review in behalf of the Commissioner. Also, there has been assigned to the Technical Staff the task of investigating, considering, and making recommendations in respect of all offers in compromise of income taxes, excepting those cases involving fraud, those in litigation (not including appealed cases before the United States Board of Tax Appeals), and those

coming under the jurisdiction and supervision of Federal or State courts.

Further, there has been assigned to the Technical Staff the complete review in behalf of the Commissioner of all requests for extensions of time within which to pay (1) original income, profits, estate, and gift taxes, the granting of which requires the act of the Commissioner alone; and (2) deficiencies in such taxes, the granting of which requires the act of the Commissioner and the approval of the Secretary of the Treasury.

The basis upon which the statistical data of the Special Advisory Committee and of the Technical Staff are kept is substantially the same, but with important variations. Each organization used the deficiency as asserted in the statutory notice as the basis of comparison. The committee included in the asserted deficiency the amount imputed in each transferee letter regardless of duplications; the staff eliminates these transferee duplications. The committee also reduced its agreed settlement figures in estate-tax cases by the enforced statutory credit recognized by the committee; the staff does not, but shows as a footnote the amounts of such credits.

On July 1, 1933, the Special Advisory Committee had on hand 7,652 dockets pending before the Board, involving 9,219 tax years; from July 1 to November 15, 1933, it received 1,929 Board dockets and settled by agreement 1,410 dockets; recommended for defense 919 dockets; and returned 1,277 dockets to the General Counsel with no action taken. On November 15, 1933, the committee had on hand 5,970 Board dockets, involving 7,141 tax years, together with some miscellaneous work and cases in the so-called "60-day status." These cases were all taken over by the Technical Staff on November 16, 1933, and constitute its opening inventory. From November 16, 1933, to June 30, 1934, the staff received 2,777 Board dockets and settled, by agreement, 2,135 dockets; recommended for defense 1,274 and returned 1,406 dockets to the Assistant General Counsel with no action taken. On June 30, 1934, the Technical Staff had on hand 3,770 Board dockets, involving 4,720 tax years, with a small volume of miscellaneous and 60-day status cases.

The Special Advisory Committee closed by agreement 1,410 dockets, involving asserted deficiencies of $37,352,377.57; the agreed settlement deficiencies aggregated $7,680,868.25, or a percentage of 21. The enforced statutory estate tax credit, allowed by the committee, was used to reduce the agreed settlement deficiencies. The Technical Staff closed by agreement 2,135 dockets, involving asserted deficiencies of $36,755,176.44; the agreed settlement deficiencies aggregated $20,454,996.51, or a percentage of 56. In the staff's statistics, the enforced statutory estate tax credits are not eliminated from the agreed settlement deficiencies; there were a total of $1,355,726.58 estate tax credits allowed by the staff in the foregoing figures.

Owing to the difficulty of presenting in statistical form the true situation in estate-tax cases (because of the varying effect of the statutory credit provisions), a compilation of settlement work by the staff was made in Board dockets involving income tax only. From November 16, 1933, to June 30, 1934, the staff considered 3,289 income tax Board dockets, and settled, by agreement, 2,042, or 62.09 percent. In the 2,042 income-tax dockets settled the deficiencies

asserted in the statutory notice totaled $30,404,134.59, and the agreed settlement deficiencies totaled $15,380,724.36, or 50.59 percent.

The foregoing statistics relating to the Special Advisory Committee and the Technical Staff do not include the results of the circuit settlement groups composed of attorneys of the office of the former General Counsel and the Assistant General Counsel for the Bureau of Internal Revenue and of members and field representatives of the Technical Staff and the committee. During the 5 months, February to June 1934, the staff averaged 19 men per month devoting full time to joint settlement work in connection with all Board circuit calendars.

INTELLIGENCE UNIT

The Intelligence Unit was formed on July 1, 1919. Its duties were defined as, primarily, the investigation of willful attempts to defraud the Government of taxes due under the various Revenue Acts and the investigation of charges against employees in the Internal Revenue Service. There have been added to the duties of the Unit since that time the investigation of charges against attorneys and agents practicing before the Treasury Department; the investigation of certain offers in compromise of tax liability, and such special investigations as may be desired by the Commissioner with respect to the general work of the Bureau of Internal Revenue and by the Secretary of the Treasury with respect to general departmental matters.

The principal work of the Unit consists in the investigation of tax fraud cases. This work is performed in cooperation with internal revenue agents and deputy collectors and has increased steadily during the last few years. For the period from July 1, 1919, to June 30, 1934, there were investigated 7,744 tax fraud cases (approximately 31,000 tax years). There have been 1,236 indictments for these offenses and to date 688 of these cases have been disposed of in the courts, resulting in 615 convictions or pleas of guilty and 73 acquittals.

During the period from July 1, 1919, to June 30, 1934, the total amount of taxes and penalties recommended for assessment as a result of investigations of this character was $354,659,992. The yearly average of such recommendations for the 15 years ended June 30, 1934, was $22,310,666; the annual average for the last 6 fiscal years has been $30,306,000.

In addition to the collections by the Bureau of Internal Revenue in taxes, penalties, and interest, amounts are covered into the Treasury by way of fines imposed in criminal cases; in fact, in some jurisdictions the courts have imposed an additional penalty by requiring the defendants to pay the costs of the investigations, that is, the salaries and expenses of the agents incurred during investigations.

Since the organization of the Unit charges of a serious nature involving employees of the service have been investigated by special agents, and in all cases where the interests of the service demanded, employees have been promptly separated from their positions. In those instances in which violations of the criminal statutes were indicated, prosecutions have been instituted.

The investigation of charges against attorneys and agents admitted to practice before the Treasury Department was assigned to this Unit effective April 1, 1924. From that date to June 30, 1934, 957 such cases were investigated, as a result of which 157 agents and attorneys were disbarred from practicing and 308 otherwise punished.

The work of the Intelligence Unit has been performed by a yearly average of 79 special agents, including special agents in charge of divisions, with a present enrollment of 115. The present annual cost of this Unit is $522,650, and the average annual cost has been approximately $358,000.

PERSONNEL

The following table shows the number of employees in the Internal Revenue Service on June 30, 1934, 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, 1933 and 1934 [1]

	June 30, 1933	June 30, 1934	Increase (+) or decrease (−)
Employees in Washington	3,383	[2] 3,410	+27
Collectors' offices	4,553	[3] 4,239	−314
Internal revenue agents' forces:			
Income and estate taxes	3,390	[4] 3,362	−28
Miscellaneous and sales taxes	4	3	−1
Supervisors of accounts and collections	34	34	
Intelligence force	142	149	+7
Field force (General Counsel's office)	18	18	
Special employee (fraud fund)		1	+1
Total	11,524	11,216	−308

[1] Does not include employees in Alcohol Tax Unit. (See table following.).
[2] Does not include 243 employees on processing tax roll.
[3] Does not include 175 temporary employees on internal revenue roll, 1,097 permanent employees and 845 temporary employees on processing tax roll, nor 16 temporary employees on cotton tax roll.
[4] Exclusive of 3 temporary employees.

Number of employees in the Alcohol Tax Unit June 30, 1933 and 1934

	June 30, 1933	June 30, 1934	Increase
Employees in Washington	145	256	111
Field districts	1,448	3,004	1,556
Miscellaneous field force	40	48	8
Total	1,633	3,308	1,675

One classified employee over 70 years of age was retained in the service; 115 were retired on annuity, 39 of whom were retired on account of disability.

CONCLUSION

It will be noted that many new revenue measures have been enacted and numerous changes made in existing laws by the Congress. Certain activities were also transferred to the Bureau by Executive order. In order to carry out the provisions of such laws and the Executive order, it was necessary to establish new units and divisions within the Bureau and to reassign personnel.

I consider it appropriate to mention that I have received cooperation to the fullest extent from every branch of the Internal Revenue Service in performing the numerous additional duties.

Respectfully,

GUY T. HELVERING,
Commissioner of Internal Revenue.

Hon. HENRY MORGENTHAU, Jr.,
Secretary of the Treasury.

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*

Collection district	Income taxes			National Industrial Recovery Act				Estate tax—transfer of estates of decedents	Gift tax—transfer of any property by gift
	Corporation	Individual	Total	Excess profits	Capital stock	Dividends	Total		
Alabama	$748,915.52	$1,189,368.69	$1,938,284.21	$21,530.72	$200,754.65	$106,183.30	$427,477.67	$238,253.97	$3,125.00
Arizona	182,788.59	304,810.43	487,599.02	1,128.12	95,136.60	10,512.05	106,776.77	45,800.14	21,093.89
Arkansas	494,454.16	406,927.34	891,381.50	2,471.74	141,183.93	20,849.12	164,474.79	57,390.52	1,339.28
First California	14,479,517.13	11,652,243.80	26,131,760.93	28,411.26	2,780,154.08	1,654,735.63	4,463,300.97	1,762,401.92	92,563.49
Sixth California	13,208,469.74	18,128,978.43	31,337,448.17	58,511.88	2,028,122.15	1,041,228.28	3,125,862.31	4,257,736.81	287,430.63
Colorado	2,864,209.56	2,021,870.40	4,884,088.90	30,969.27	603,239.16	311,925.58	946,127.01	1,776,418.24	1,377.44
Connecticut	6,426,337.67	9,088,808.99	15,515,146.56	23,306.90	1,270,383.85	926,737.49	2,220,427.24	2,134,860.39	61,203.59
Delaware	7,910,967.63	5,011,957.56	12,922,925.19	15.00	1,243,685.22	1,901,675.42	3,145,366.24	420,195.74	377,601.92
Florida	1,291,815.50	3,145,814.84	4,437,630.34	9,578.11	387,621.96	139,687.65	536,787.72	2,222,246.90	195,064.01
Georgia	2,642,784.82	2,404,684.61	5,047,449.43	32,520.23	600,397.62	416,455.37	1,049,373.22	394,243.21	3,992.55
Hawaii	2,064,582.19	1,222,909.17	3,287,491.36	7,286.99	380,318.87	468,817.28	856,423.14	521,072.06	1,839.31
Idaho	364,530.09	137,509.64	492,048.73	3,618.42	103,536.03	24,303.40	131,570.54	30,679.53	75.00
First Illinois	30,655,839.82	29,819,692.63	60,475,532.45	220,902.13	6,390,704.47	3,001,991.18	9,623,657.78	6,324,558.71	724,450.30
Eighth Illinois	1,854,156.51	1,467,340.39	3,061,496.90	20,801.42	389,533.66	130,649.30	520,984.44	250,933.55	917.63
Indiana	4,470,509.49	4,446,332.77	8,916,842.17	88,383.47	957,181.78	400,767.92	1,455,333.17	728,658.85	39,272.87
Iowa	2,388,567.90	1,838,099.68	4,246,667.58	22,554.18	516,990.12	207,398.47	747,330.77	310,956.89	12,611.21
Kansas	1,639,808.23	1,373,997.65	3,013,605.83	30,207.23	717,061.64	106,253.70	853,522.57	433,366.39	749.69
Kentucky	2,891,974.43	2,235,274.01	5,147,219.33	36,570.94	660,192.75	308,910.36	1,005,674.05	422,693.63	24,381.34
Louisiana	2,936,203.81	1,863,308.77	4,799,512.61	29,237.89	673,998.76	182,493.19	885,720.34	497,670.71	11,146.06
Maine	1,384,081.04	2,048,972.01	3,433,053.05	8,512.01	321,400.54	148,968.15	478,880.70	1,239,309.83	2,718.18
Maryland	11,556,064.45	14,324,108.72	25,879,071.17	51,452.96	1,893,352.69	706,230.45	2,651,036.09	3,478,835.07	95,220.95
Massachusetts	19,449,102.04	20,172,026.77	39,621,028.81	200,029.71	3,618,555.68	2,841,427.06	6,666,012.45	8,318,600.55	8,646.64
Michigan	18,004,656.68	10,161,721.03	28,166,277.71	86,109.65	3,296,063.73	1,109,208.38	4,491,321.76	3,098,948.75	113,751.02
Minnesota	6,097,539.43	4,464,224.97	10,561,764.40	34,667.02	1,314,681.76	435,084.76	1,784,933.53	951,313.23	28,803.84
Mississippi	355,553.15	275,481.45	631,034.61	7,808.21	110,512.27	21,830.49	149,150.97	124,866.75	
First Missouri	9,354,578.30	6,300,949.30	16,155,527.60	52,433.14	1,689,405.46	508,538.20	2,250,376.80	890,360.20	21,257.25
Sixth Missouri	3,502,197.77	2,417,113.14	5,919,310.91	33,733.74	550,068.53	144,617.66	727,817.83	536,516.15	15,386.25
Montana	230,672.06	434,442.20	665,114.26	5,958.51	134,565.01	43,466.00	183,991.32	42,537.25	73.33
Nebraska	1,518,138.38	1,112,200.33	2,630,338.71	5,474.15	357,868.96	109,411.93	472,755.04	309,837.03	2,104.09
Nevada	1,352,804.39	352,580.39	1,738,364.78		79,174.58	101,167.37	180,341.95	18,563.25	
New Hampshire	508,426.83	946,984.54	1,455,411.37	4,602.98	143,861.75	95,524.52	244,049.25	752,787.55	965.31
First New Jersey	2,143,001.38	3,499,211.98	5,642,213.36	11,585.95	425,438.03	133,154.28	570,178.26	951,645.92	40,606.87
Fifth New Jersey	15,550,967.36	20,154,388.41	35,705,355.77	41,255.00	2,602,725.81	1,423,199.50	4,272,179.31	5,103,705.09	246,929.91
New Mexico	105,960.87	183,900.15	289,861.02	2,905.99	47,238.43	3,536.00	53,683.42	24,687.91	
First New York	5,807,291.61	11,813,667.07	17,620,958.68	46,095.23	1,110,042.21	297,598.17	1,453,735.61	7,648,947.84	306,650.66
Second New York	68,958,337.78	73,257,278.34	141,415,616.12	152,501.78	10,920,357.04	17,514,920.27	28,587,759.09	3,835,934.11	423,040.60
Third New York	25,383,450.66	47,337,991.09	72,721,647.76	117,113.68	6,409,354.04	2,711,865.64	9,238,493.36	13,160,629.47	4,669,252.88
Fourteenth New York	3,060,165.47	9,515,666.74	12,575,832.21	20,890.18	859,114.57	649,872.27	1,529,877.02	3,892,025.31	83,041.45
Twenty-first New York	1,886,717.67	2,198,170.49	4,084,888.06	28,630.84	682,324.89	219,206.09	931,158.20	3,180,521.24	3,018.92
Twenty-eighth New York	6,419,014.40	6,006,302.25	12,425,316.65	23,849.31	1,392,574.69	576,028.39	1,992,452.39	2,236,164.48	21,400.64
North Carolina	5,341,082.02	4,616,309.44	12,957,991.46	74,328.56	991,794.01	986,886.67	2,053,009.24	207,601.10	50,161.07
North Dakota	148,016.04	144,305.51	292,321.55	2,091.14	66,565.12	4,401.26	63,057.52	19,058.29	482.14
First Ohio	6,122,894.47	5,296,712.23	11,419,606.70	52,527.06	1,061,914.56	612,544.41	1,725,986.03	1,850,480.51	39,838.94
Tenth Ohio	2,177,649.35	1,282,342.04	3,459,991.39	29,978.58	648,660.41	273,985.08	952,589.07	215,889.99	1,339.77
Eleventh Ohio	1,349,482.55	1,507,696.64	2,856,542.19	26,945.55	442,547.97	180,328.50	650,822.12	558,460.49	5,036.03
Eighteenth Ohio	12,980,321.05	7,179,273.39	20,159,594.44	91,464.62	2,646,927.03	859,958.30	3,600,239.95	1,189,237.51	328,376.21
Oklahoma	3,794,873.33	2,126,696.67	5,921,570.00	55,126.05	997,415.23	138,076.73	1,190,618.01	134,858.23	27,091.02
Oregon	771,534.11	969,250.74	1,740,784.85	8,545.98	314,294.09	44,966.15	367,706.77	437,528.04	24,477.23
First Pennsylvania	2,556,976.76	22,333,492.34	43,890,469.10	125,773.26	4,157,171.28	2,297,340.87	6,580,285.41	6,270,730.27	321,439.60
Twelfth Pennsylvania	5,717,087.18	2,499,018.88	8,216,106.06	26,812.23	503,914.55	215,343.39	736,070.27	628,821.82	9,107.45
Twenty-third Pennsylvania	5,160,562.65	11,193,864.37	16,354,447.02	111,292.78	2,781,978.25	970,855.88	3,864,126.89	2,092,610.97	194,594.00
Rhode Island	2,288,548.45	3,857,410.55	6,125,959.00	23,804.05	672,205.50	276,926.19	972,935.74	2,014,411.81	26,560.72
South Carolina	1,559,735.27	487,908.59	2,047,644.16	28,925.40	260,107.51	61,618.56	350,651.47	95,799.72	247.50
South Dakota	131,309.96	216,728.01	347,033.97	1,495.91	60,192.00	6,897.42	68,386.23	30,917.58	
Tennessee	2,944,406.45	2,219,366.78	5,163,773.23	7,101.41	536,492.99	261,876.83	705,470.30	254,480.04	8,540.02
First Texas	4,030,970.67	4,557,993.27	8,588,963.94	154,443.28	1,019,779.28	305,894.30	1,480,116.86	771,646.39	25,043.86
Second Texas	2,570,972.42	4,016,782.51	7,587,734.72	29,182.47	798,976.34	211,059.96	1,039,218.77	587,835.49	9,595.23
Utah	461,069.20	453,897.06	914,966.26	4,521.77	195,031.72	40,643.35	241,096.84	15,889.32	
Vermont	237,715.04	406,690.81	644,405.85	2,211.40	84,903.02	19,734.38	105,779.10	88,656.68	5,861.03
Virginia	6,300,114.64	2,496,072.28	8,796,186.92	26,426.96	851,482.44	502,114.78	1,380,054.18	689,189.23	99,570.94
Washington	1,767,028.64	1,984,239.37	3,751,268.01	25,177.20	609,035.20	143,668.42	867,878.82	242,448.49	4,193.13
West Virginia	2,220,847.93	1,345,899.53	3,582,747.46	15,430.64	551,271.70	146,281.03	712,983.37	279,730.09	3,573.96
Wisconsin	4,550,864.62	3,245,459.72	7,796,324.34	77,558.31	1,402,959.37	453,820.28	1,928,337.96	788,063.91	4,036.97
Wyoming	111,053.88	311,507.98	422,561.86	5,267.23	70,092.42	7,775.63	83,135.38	19,111.62	
Total	397,515,851.94	419,509,487.78	817,025,339.72	2,630,615.56	80,168,344.13	50,229,122.97	133,028,082.66	103,985,285.04	9,158,076.06

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

Alaska	$52,007.15	$106,923.23	$158,930.38		$8,202.18		$8,202.18		
California	27,687,986.87	29,781,222.23	57,469,209.10	$86,923.14	4,906,276.23	$2,695,963.91	7,589,163.28	$5,920,138.73	$374,000.12
District of Columbia	2,260,220.60	4,464,827.38	6,725,048.57	8,569.78	860,502.02	133,406.64	1,002,559.44	1,434,179.89	14,110.34
Illinois	32,309,999.33	31,227,033.02	63,537,025.35	257,703.55	6,760,298.73	3,132,940.54	10,144,642.22	6,576,492.10	725,367.93
Maryland	9,294,744.76	9,859,278.84	19,154,022.60	43,022.88	1,032,760.67	572,823.81	1,648,607.36	2,044,655.18	81,110.31
Missouri	13,356,776.07	8,718,062.44	22,074,838.51	86,166.88	2,269,471.99	652,555.76	3,008,194.63	1,520,875.35	36,742.50
New Jersey	17,694,058.74	23,653,600.39	41,337,659.13	52,840.95	3,239,183.04	1,556,344.08	4,848,368.07	6,055,351.62	287,536.78
New York	120,715,183.49	150,129,076.98	260,844,259.47	399,080.52	21,443,907.38	21,960,487.83	43,803,475.73	38,934,222.45	5,516,411.15
Ohio	23,630,927.42	15,285,414.30	37,895,741.72	200,901.71	4,702,939.97	1,926,706.39	6,830,638.07	3,820,068.50	374,590.95
Pennsylvania	30,434,646.52	36,025,375.69	66,461,922.18	263,878.37	7,515,064.08	3,483,560.12	11,260,502.57	10,892,168.96	525,070.45
Texas	7,601,943.09	8,574,776.58	16,176,698.57	183,625.75	1,818,755.62	516,954.26	2,519,335.63	1,359,481.88	34,639.09
Washington	1,715,021.49	1,877,316.14	3,592,337.93	25,177.20	690,833.02	143,666.42	859,676.64	242,448.49	4,193.13

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Distilled spirits								
	Excise taxes			Floor tax, per proof gallon, 90 cents	Rectification tax, per proof gallon, 30 cents	Export stamps, 5 or 10 cents each	Case stamps for bottled-in-bond, 10 cents each	Container or bottle strip stamps, ½ or 1 cent each	Stills or worms manufactured, $20 each
	Imported (collected by customs), $1.10 or $2 per proof gallon	Domestic							
		Per proof gallon, $1.10	Per proof gallon, $2						
Alabama	$1.50	$392.44		$1,517.67				$21.47	
Arizona	1,649.28	147.06		9,379.79				2,075.92	$40.00
Arkansas		483.63		550.72			$3.61	8.81	
First California	253,116.87	775,347.36	$2,018,447.63	348,427.44	$157,528.69	$3.00	1,308.00	104,443.30	1,240.00
Sixth California	223,642.03	203,855.38	929,937.66	296,534.65	55,899.83		26.00	107,636.38	1,983.33
Colorado	24,045.34	26,277.57	94,387.80	75,902.49	8,136.09			12,604.58	
Connecticut	10,360.31	5,340.31	35,302.79	117,547.47	26,577.60		15.08	21,253.78	
Delaware				7,347.47				557.55	
Florida	1,027.58	622.80		1,023.68		3.65		21.84	
Georgia		600.37		12,373.51				0.15	
Hawaii	11,742.47		4,052.23	8,166.88				1,374.28	
Idaho		36.47		358.31					
First Illinois	631,867.77	1,466,619.43	3,940,058.10	727,320.41	727,678.85			282,082.49	500.00
Eighth Illinois		2,328,085.10	4,632,530.20	51,060.29	268,754.89			94,684.51	
Indiana	102,258.25	2,635,813.04	3,343,010.89	49,963.22	126,137.92			80,108.33	
Iowa	4.64	317.19		7,719.68	6.25			67.48	
Kansas		3,531.03		1,257.70					
Kentucky	10,236.94	2,194,152.63	7,733,356.92	150,190.04	326,603.23		54,320.00	266,505.71	1,840.00
Louisiana	51,358.31	300,604.02	387,019.52	90,377.05	20,089.55	.30		21,505.18	80.00
Maine	306.47			2,951.89					
Maryland	75,583.59	1,276,974.32	2,641,673.17	126,054.99	819,866.05		7,756.00	152,560.09	320.00
Massachusetts	241,074.61	384,924.18	1,689,417.80	503,296.19	110,214.07	5.80	202.00	129,246.56	700.00
Michigan	661,247.02	78,058.57	71,147.06	260,840.16	106,963.54			71,313.38	260.00
Minnesota	29,512.58	38,636.31	48,732.40	40,872.56	17,440.71			16,054.03	44.17
Mississippi		136.37		403.16				8.00	
First Missouri	56,135.88	130,596.61	210,861.23	101,869.64	135.00		1,904.00	10,121.40	80.00
Sixth Missouri		72,210.49	165,678.49	65,326.07	1,487.60			13,702.22	140.00
Montana	1,195.64	15.12	2,372.38	2,949.07				717.54	
Nebraska	4.33	51.13		3,255.27					
Nevada				7,782.80				740.04	
New Hampshire		165.85		1,317.73				69.97	
First New Jersey		112,183.97	174,384.92	107,943.99	6,206.79			12,640.58	280.00
Fifth New Jersey		736,767.20	1,454,529.86	328,198.64	250,370.48		272.00	122,162.62	1,120.00
New Mexico		288.35		4,826.73	232.71			1,457.53	
First New York		76,352.95	155,053.48	121,092.46	44,608.31		1,722.00	34,323.15	55.67
Second New York	3,561,909.56	192,048.16	309,473.27	170,484.95	87,807.34	2.60	298.00	80,704.33	1,200.00
Third New York		423,621.37	536,618.80	441,113.98	21,921.43			153,699.53	
Fourteenth New York		373,605.15	476,209.20	65,082.01				24,691.85	60.00
Twenty-first New York	1,577.31	156.93	50,209.80	30,865.57				8,395.10	
Twenty-eighth New York	48,117.95	36,539.49	63,861.52	58,677.53				8,413.76	140.00
North Carolina		5.50		1,165.50				3.37	20.00
North Dakota	23.41			455.64					
First Ohio		626,182.70	483,303.90	61,269.77	46,535.06			28,265.64	2,040.00
Tenth Ohio				13,156.61				1,404.40	
Eleventh Ohio				19,614.50				2,166.97	
Eighteenth Ohio	50,675.28	38,259.92	88,956.88	58,497.53	5,187.78		1,440.92	9,738.04	423.08
Oklahoma		680.92		132.32				.98	
Oregon	22,175.64		504.00	18,441.34				4,205.67	
First Pennsylvania	377,197.44	2,959,687.97	8,513,623.10	313,989.15	706,112.72		344.00	223,471.22	2,070.01
Twelfth Pennsylvania		781.22		4,145.30	4,880.96			2,398.94	
Twenty-third Pennsylvania	11,242.39	1,623,045.27	2,448,283.11	81,715.55	845,680.16		10,078.00	93,275.42	145.00
Rhode Island	3,125.16	785.68	$0.00	24,891.41	242.42			4,133.68	60.00
South Carolina		381.96		1,012.87				13.82	
South Dakota			.37	1,107.10				123.59	
Tennessee		515.15		20,830.00				.83	
First Texas	9,211.73	1,052.50	21.40	7,678.50				1,169.39	
Second Texas	3,552.05			14,491.48				1,457.30	
Utah	1.10	335.66	57.00	1,475.92				17.71	
Vermont	220.65			4,278.59				680.84	
Virginia	2,191.52	1,038.06		10,119.09	5.88			488.74	
Washington	95,488.22	270.12		56,114.10	6,149.62			11,959.64	40.00
West Virginia		97.79	938.80	2,900.92				138.05	
Wisconsin	5,783.84	21,211.65	34,140.80	93,665.83	23,425.90			18,351.09	80.00
Wyoming		942.62		7,278.70				1,130.34	
Total	6,577,958.65	19,149,868.44	42,739,995.48	5,210,954.69	4,822,698.40	15.35	79,695.61	2,238,525.01	14,962.26

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

Alaska		$60.54		$44.41				$212,079.68	$3,223.33
California	$476,758.90	979,202.74	$2,948,385.29	644,962.09	$213,428.52	$3.00	$1,334.00	115.17	
District of Columbia		6,777.87	9,234.90	16,064.60				376,767.00	500.00
Illinois	631,867.77	3,794,704.53	8,573,488.30	778,380.70	996,433.74		7,756.00	152,444.92	320.00
Maryland	75,583.59	1,270,196.45	2,632,438.27	109,990.39	819,866.05		1,904.00	23,823.62	220.00
Missouri	56,135.88	202,807.10	376,539.72	158,194.71	1,622.60		272.00	134,803.20	1,400.00
New Jersey		848,371.17	1,628,914.78	436,142.83	256,686.27		2,020.00	308,227.72	1,450.67
New York	3,611,604.82	1,103,414.05	1,591,423.07	887,506.20	154,237.08	2.60	1,440.92	41,575.05	2,463.08
Ohio	50,675.28	662,442.52	572,262.78	152,538.41	51,722.84		10,422.00	319,145.58	2,215.01
Pennsylvania	388,439.53	4,583,514.46	10,961,906.21	399,850.09	1,556,473.84			2,616.69	
Texas	12,763.78	1,052.50	21.40	22,169.98				11,959.54	40.00
Washington	95,488.22	209.58		58,069.09	6,149.62				

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Distilled spirits—Continued						Wines (dealers in purchase liquor dealers' special tax stamps)			
	Special taxes (rates shown are for full fiscal year)						Excise taxes			
	Manufacturers of stills, $50	Rectifiers		Wholesale liquor dealers, $100	Retail liquor dealers, $25	Total from distilled spirits	Imported [1]	Domestic [1]	Floor taxes (difference between old and new rates)	Act of Mar. 22, 1933—per barrel of 31 gallons, $5
		Less than 500 barrels, $100	500 barrels or more, $200							
Alabama				$280.72	$4,513.02	$6,736.42			$7.06	
Arizona	$31.25			5,062.70	27,037.01	46,323.67	$0.02	$23.48	1,934.60	
Arkansas				825.07	12,110.94	14,000.78			23.36	
First California	443.37	$2,450.78	$1,975.06	47,041.05	321,025.42	4,033,397.07	57,876.67	1,154,477.05	37,709.16	$2,755.29
Sixth California	533.42	1,883.54	883.37	39,999.84	267,919.33	2,130,734.76	29,367.40	272,281.98	24,070.04	3,118.03
Colorado			183.34	5,200.21	40,278.04	286,016.36	181.91	551.46	3,040.17	
Connecticut	37.50	425.02	583.38	12,233.88	84,405.37	314,102.55	3,640.55	6,950.60	7,879.72	130.00
Delaware				995.86	7,014.06	16,514.94	132.69		372.02	
Florida		24.87		1,843.97	22,511.38	26,979.77		585.66	21.76	
Georgia				558.94	4,461.10	18,006.07				
Hawaii				2,473.01	10,398.26	38,207.13	1,119.77	583.53	2,018.79	
Idaho				1,691.73	10,847.51	18,934.02			15.68	
First Illinois	204.19	1,108.41	4,045.90	48,817.03	383,798.39	8,215,000.97	34,608.30	76,571.74	44,702.73	4,100.63
Eighth Illinois	4.17	433.37	683.34	9,504.71	90,752.89	7,470,493.47				90.72
Indiana		275.01	400.00	5,490.13	72,845.09	6,410,897.88	186.66		1,426.91	
Iowa				566.68	5,913.74	14,595.66	.61	79.00	63.30	
Kansas				1,060.44	10,900.87	20,810.04			9.12	
Kentucky	229.17	425.00	633.33	4,743.76	36,621.45	10,779,866.38		48.00	372.17	
Louisiana	25.00	450.01	200.01	10,420.99	63,640.18	945,736.04	4,803.74	37,543.02	12,009.93	1,500.00
Maine					100.00	2,648.36	7.80		74.86	
Maryland	180.02	683.39	1,816.70	9,763.77	94,373.16	5,207,700.25	9,355.76	186.94	7,132.69	1.74
Massachusetts	214.60	950.05	4,100.08	19,712.33	176,058.42	3,260,116.69	19,382.54	15,559.79	14,745.39	123.09
Michigan	95.84	158.34	733.34	5,978.03	150,043.79	1,405,839.97	19,306.65	5,812.73	8,301.34	305.05
Minnesota			450.00	8,210.67	103,503.16	303,545.89	659.21		2,346.17	
Mississippi				381.47	5,234.31	7,163.31			47	
First Missouri	4.17	8.34	200.00	5,854.51	52,556.21	670,326.99	2,511.14	46,370.08	5,527.87	
Sixth Missouri	91.67	175.01	200.00	5,391.02	32,630.84	348,033.31	605.72	339.97	2,369.68	
Montana				2,702.52	24,706.92	34,659.19			65.90	
Nebraska				3,382.83	45,272.76	61,966.32		434.80	12.50	
Nevada				1,698.01	10,116.94	20,337.79			1,057.09	
New Hampshire				566.27	10,374.93	12,594.75			111.48	
First New Jersey	33.34	91.68	333.35	4,723.28	98,247.00	517,068.99	2.88	73,517.60	4,851.08	25.53
Fifth New Jersey	347.95	875.07	2,350.09	12,868.50	318,042.59	3,227,934.20	664.56	39,625.92	18,080.20	1,663.20
New Mexico		33.34		1,381.33	10,308.74	18,530.75			676.01	
First New York	207.46	366.70	1,100.03	6,253.32	201,343.96	642,370.30		179,185.39	25,504.33	1,427.49
Second New York	420.85	747.94	466.67	20,781.52	40,001.41	4,475,206.30	714,716.48	181,871.03	25,708.67	2,712.74
Third New York		150.02	700.02	17,045.16	96,745.64	1,692,215.95		36,339.84	25,257.57	1,911.70
Fourteenth New York	133.74	8.34	33.34	4,566.77	199,861.31	1,143,338.71	979.46	23,086.82	7,240.11	
Twenty-first New York				2,002.13	70,229.75	161,436.59	306.65	105.00	3,419.87	
Twenty-eighth New York	104.17			2,058.63	112,685.31	332,708.36	1,747.49	212,189.20	7,349.58	807.02
North Carolina	50.00			1,043.78	7,309.36	9,597.51		20.44	28.75	
North Dakota				314.50	3,369.19	4,152.53	7.67		1.58	
First Ohio	822.51	100.00	1,266.71	4,308.46	36,725.33	1,290,340.06	168.40	1,420.81	1,560.72	
Tenth Ohio			8,079.82	2,577.13	25,107.88	50,305.84	105.50	36,229.32	148.58	4,331.66
Eleventh Ohio				3,039.23	26,109.67	50,930.37	47.62	5.00	423.94	
Eighteenth Ohio	41.67	108.34	333.36	7,795.00	121,621.03	881,080.83	3,364.06	5,005.24	6,239.75	
Oklahoma				3,163.36	41,360.82	45,358.30				
Oregon		72.92		4,627.30	34,746.89	84,773.76	962.85	21.20	2,086.77	
First Pennsylvania	446.92	200.02	1,866.70	7,857.30	217,628.31	13,324,394.95	44,835.88	4,526.20	7,694.25	5.00
Twelfth Pennsylvania		100.00		2,206.31	82,240.87	96,553.69		2,159.51	262.30	
Twenty-third Pennsylvania	143.77	75.01	583.34	3,146.92	118,861.02	5,216,274.90	43.18		1,337.44	
Rhode Island	29.17	91.68		3,272.90	35,482.61	72,254.70	991.09	2,791.24	2,363.52	52.32
South Carolina				914.62	8,805.45	11,128.72			1.37	
South Dakota				972.95	16,740.76	17,944.77			0.89	
Tennessee				812.52	11,204.39	33,362.89		668.60	27.01	871.15
First Texas				3,457.84	41,049.94	63,531.30	36.20	40.00	109.73	
Second Texas				4,707.86	34,536.30	58,803.99		38.75	304.98	
Utah				308.34	10,738.82	12,934.55			199.07	
Vermont				716.72	13,736.54	19,531.34	57.31		48.00	
Virginia		25.00		1,806.93	19,905.70	36,170.82			10.74	
Washington	33.34	216.68	233.34	7,677.03	78,732.11	256,914.70	1,511.00	432.33	5,531.40	
West Virginia				1,803.41	17,696.72	23,475.69			32.63	
Wisconsin	66.67	466.69	733.34	19,133.09	295,238.14	502,207.24	1,683.40	8,838.98	6,354.00	1,749.55
Wyoming				1,738.44	16,574.42	20,662.52			600.47	
Total	4,476.93	13,190.57	35,167.98	421,851.34	4,650,714.42	85,960,084.20	955,987.87	2,426,825.17	351,647.02	27,699.91

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

Alaska				$41.67	$3,577.74	$3,724.36				
California	$976.79	$4,334.32	$2,858.43	87,040.89	559,544.75	6,164,132.73	$87,244.07	$1,426,759.03	$81,849.10	$5,573.32
District of Columbia				2,146.04	19,804.24	54,142.82			207.37	
Illinois	208.36	1,541.78	4,729.24	58,321.74	474,551.28	15,691,494.44	34,608.30	76,571.74	44,702.73	4,200.35
Maryland	180.02	683.39	1,816.70	7,607.73	74,573.92	5,153,557.43	9,355.76	186.94	6,838.32	1.74
Missouri	95.84	183.35	400.00	11,246.43	85,187.05	918,360.30	3,116.86	46,710.05	7,897.55	
New Jersey	381.29	966.75	2,683.44	17,591.78	416,289.59	3,745,003.10	667.44	113,143.52	22,931.28	1,688.73
New York	866.22	1,273.00	2,300.06	53,257.53	729,807.28	8,447,450.30	717,749.08	532,777.88	94,670.13	6,555.05
Ohio	364.18	208.34	9,679.89	17,710.82	209,563.91	1,772,657.12	3,685.58	42,666.37	8,373.29	4,331.66
Pennsylvania	590.69	375.03	2,450.04	13,210.62	418,630.20	18,657,223.60	44,879.06	6,685.77	9,294.08	5.00
Texas				8,225.70	75,585.24	122,435.29	36.20	78.75	414.71	
Washington	33.34	216.68	233.34	7,655.96	75,154.37	253,190.34	1,511.00	432.33	5,531.40	

[1] Still wines according to per centum of absolute alcohol, per wine gallon, 4, 10, and 25 cents; effective Jan. 12, 1934, up to 14 percent, 10 cents; to 21 percent, 20 cents; to 24 percent, 40 cents. Sparkling wines, cordials, etc., on each ½ pint or fraction thereof, 6 and 12 cents; effective Jan. 12, 1934, champagne or sparkling wines, 5 cents per ½ pint; artificially carbonated wine, 2½ cents per ½ pint; cordials, etc., containing sweet wine fortified, 2½ cents per ½ pint.

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories—Continued*

Collection district	Wines—Continued				Fermented malt liquors						
	Grape brandy for fortifying				Excise taxes		Special taxes (rates shown are for full fiscal year)				
							Brewers				
								Liquor Taxing Act of 1934			
	Per proof gallon, 10 cents	Per proof gallon, 20 cents	Floor tax, per proof gallon, 10 cents	Total from wines	Revenue Act of 1918, per barrel of 31 gallons, $6	Act of Mar. 22, 1933, and Liquor Taxing Act of 1934, per barrel, $5	Act of Mar. 22, 1933, $1,000	Less than 500 barrels a year, $50	500 barrels or more a year, $100	Wholesale dealer in fermented malt liquor, $50	Retail dealer in fermented malt liquor, $20
Alabama				$7.06						$3,506.65	$16,961.95
Arizona				1,977.50	$35.35	$20,775.00	$750.00			3,014.27	10,516.06
Arkansas				23.36						8,337.50	32,488.79
First California	$76,829.06	$333.06	$111,457.23	1,441,407.52	1,820.52	5,853,557.43	14,250.00		$1,408.37	26,268.39	212,805.60
Sixth California	26,618.68	212.66	6,857.52	382,536.21	104,064.00	2,729,488.75	8,109.20	$70.84	575.01	23,983.59	127,068.91
Colorado				4,382.54	42,410.00	1,135,008.00	3,000.00		325.00	5,635.01	15,028.37
Connecticut		3.65	32.39	18,645.97	204,959.04	1,959,519.08	10,583.35	16.67		10,220.01	80,197.06
Delaware				605.61	10,194.00	29,656.25	750.00			1,634.41	8,764.58
Florida				807.42		299,032.40	2,750.00		75.31	8,193.51	61,651.73
Georgia					4,781.50	42,364.42	682.34			6,206.42	57,097.82
Hawaii				3,722.09		32,402.09	1,000.00		133.34	1,045.87	4,450.36
Idaho				15.68	450.00	37,880.00	833.34		233.34	4,219.81	20,400.38
First Illinois			232.02	180,224.42	735,954.00	8,704,152.00	32,562.68	25.00	1,675.03	38,709.26	248,200.42
Eighth Illinois				90.72	61,817.75	1,603,702.88	7,358.36		666.94	22,217.88	61,238.51
Indiana				1,613.59	328,892.41	3,441,246.25	8,186.35		908.35	12,128.55	86,498.88
Iowa				142.91		97,246.25	2,500.01	4.17	200.00	10,249.08	101,146.27
Kansas				9.12						16,750.86	99,957.65
Kentucky			34.13	454.30	143,299.50	2,253,432.50	2,750.00	25.00	341.67	11,291.74	94,909.55
Louisiana			1.09	55,857.78	156,312.00	2,107,193.75	5,100.00			10,192.52	69,986.75
Maine				82.66						5,179.24	44,322.49
Maryland				16,677.13	325,810.60	4,112,013.63	8,916.69		175.00	15,849.82	144,212.17
Massachusetts	764.75	103.37	373.84	51,550.77	511,782.00	3,282,068.34	11,250.02		233.34	17,260.79	92,736.24
Michigan				33,725.80	718,035.12	7,831,696.41	28,859.21		1,593.79	30,071.32	146,903.36
Minnesota				3,035.38	18,510.00	7,243,859.64	17,500.03		1,275.01	43,131.85	192,611.56
Mississippi				47						4,650.52	24,944.43
First Missouri		439.07		54,848.16	225,641.54	7,377,321.28	8,500.01		941.68	20,429.06	140,105.16
Sixth Missouri				3,315.37	29,862.00	1,076,608.75	3,016.67			10,139.82	86,537.91
Montana				65.90		682,233.13	6,000.01		241.67	7,523.26	8,208.51
Nebraska				447.30		471,108.16	5,166.68		125.00	8,231.20	26,252.38
Nevada				1,057.99	11,833.50	149,418.75	1,000.00			2,116.07	9,505.82
New Hampshire				111.48	20,376.00	142,825.00	1,016.02			2,340.11	16,666.52
First New Jersey				78,397.09	162,849.16	882,700.74	6,750.01			10,817.65	46,630.43
Fifth New Jersey			103.45	60,137.33	458,125.93	3,254,677.70	8,563.35		108.69	17,917.90	90,515.19
New Mexico				676.61	15.60					2,263.03	5,463.64
First New York				296,207.21	1,202,102.04	10,359,634.35	3,833.34		975.01	8,313.58	172,557.93
Second New York			1,150.29	926,158.81		20.25				1,822.02	19,602.56
Third New York			27.04	63,536.16		7,605,698.52	4,420.67		116.68	2,788.42	44,903.47
Fourteenth New York			20.52	31,320.91	510,625.39	4,370,503.75	11,916.68	441.67		13,298.67	120,907.80
Twenty-first New York				3,851.52	283,579.46	2,378,710.75	11,883.34			7,850.45	49,660.23
Twenty-eighth New York	873.68			222,066.97	573,955.13	5,003,251.65	12,333.25		1,316.98	10,409.16	67,495.26
North Carolina				40.19						9,379.55	62,287.39
North Dakota				9.25						7,994.59	50,460.77
First Ohio			18.60	3,174.53	67,705.60	3,406,320.22	11,714.19		1,201.69	3,464.65	56,640.64
Tenth Ohio	627.59		2,102.04	43,544.99	60,788.00	2,507,035.00	7,083.34		425.00	2,788.39	29,687.61
Eleventh Ohio				476.56	7,650.00	771,243.75	1,916.66		250.01	3,525.77	31,286.01
Eighteenth Ohio				14,609.05		3,969,250.25	13,666.68		100.01	8,703.67	93,037.46
Oklahoma						66,485.00	533.34		100.00	16,806.53	37,288.18
Oregon				3,070.82	36,074.00	347,591.70	4,333.36		100.00	9,982.44	57,043.82
First Pennsylvania	50.00			57,111.39	848,515.82	9,024,503.10	26,916.75		3,859.62	49,416.51	128,710.37
Twelfth Pennsylvania				2,421.90	258,600.63	3,951,756.48	21,750.07	108.35	1,805.34	24,858.74	67,781.35
Twenty-third Pennsylvania				1,380.62	588,429.69	5,184,490.64	21,851.71		2,283.35	68,470.89	114,441.81
Rhode Island			63.19	6,261.36	119,642.25	1,157,950.00	2,416.68		108.34	4,491.73	19,671.16
South Carolina			1.30	2.67						4,359.74	32,696.62
South Dakota				6.89		9,437.50			150.00	11,338.06	38,200.49
Tennessee				1,566.93		205,485.00	1,916.67		125.00	7,957.25	54,655.22
First Texas				185.93		845,687.50	3,416.69			34,514.34	92,330.30
Second Texas			74.79	418.52		86,520.00	833.34			13,931.91	31,861.39
Utah				199.07		240,972.50	1,000.00		233.34	2,991.29	13,395.21
Vermont				105.97						2,832.32	21,765.38
Virginia				16.74		15,850.00	16.67		120.34	14,334.91	91,268.70
Washington				7,474.73	305,332.00	2,818,394.01	14,654.30		1,033.35	14,032.57	71,697.88
West Virginia			2.28	31.91		42,538.75			166.68	11,199.71	63,704.07
Wisconsin			117.99	18,723.92	1,185,735.52	19,845,277.07	68,083.44		3,200.03	37,123.73	148,262.22
Wyoming				508.47	1,842.64	199,941.25	1,166.67			3,864.19	4,372.88
Total	105,763.76	1,091.81	122,667.71	3,991,683.25	10,202,483.99	153,068,124.57	459,096.71	691.70	28,988.12	832,681.84	4,371,018.24

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

Alaska						$562.50			$38.35	$695.85	$2,812.70
California	$103,447.74	$545.72	$118,314.75	$1,824,033.73	$105,884.63	8,583,046.18	$22,359.20	$70.84	1,983.68	30,240.98	336,874.51
District of Columbia				297.37		485,731.25	2,000.00			4,454.96	33,166.75
Illinois			232.02	180,316.14	797,771.75	10,307,854.88	39,920.94	25.00	2,330.07	60,927.14	309,467.93
Maryland				16,379.76	325,810.50	3,526,282.38	8,916.69		175.00	11,394.80	111,045.42
Missouri		439.07		58,163.53	255,503.54	8,453,930.03	11,416.68		941.68	29,668.88	226,643.07
New Jersey			103.45	138,534.42	500,975.08	5,137,294.44	14,333.36		108.69	28,735.65	146,165.62
New York	873.68		1,19 .85	1,454,027.57	2,570,353.02	20,717,829.27	44,403.28	441.67	2,408.67	44,542.30	475,117.23
Ohio	627.59		2,120.64	61,805.13	136,233.00	10,655,849.22	34,380.87		2,026.71	18,432.48	210,651.72
Pennsylvania	50.00			60,913.91	1,695,506.14	18,160,350.23	70,818.53	108.35	7,951.31	143,746.14	310,933.53
Texas			74.79	604.45		732,117.50	4,250.03			48,446.25	124,191.69
Washington				7,474.73	305,332.00	2,817,831.51	14,854.30		975.01	13,336.72	68,825.12

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Fermented malt liquors—Continued	Prohibition—Internal-revenue collections in connection with prohibition enforcement	Tobacco and tobacco manufactures						
			Large cigars, classified by intended retail prices					Small cigars, per thousand, 75 cents	Total from cigars
	Total from excise and special taxes		Class A, per thousand, $2	Class B, per thousand, $3	Class C, per thousand, $5	Class D, per thousand, $10.50	Class E, per thousand, $13.50		
Alabama	$20,468.60	$9,122.09	$2,095.11	$21.30	$5.00	$0.54	$0.27		$2,112.22
Arizona	35,111.58	1,705.70							
Arkansas	40,826.38	57.50	395.58	39.00	5.00				439.58
First California	6,110,108.32	33,285.41	55,242.00	807.47	15,928.86	160.99	208.26		72,348.18
Sixth California	2,993,360.30	14,234.70	12,552.33	1,075.54	53,092.15	350.02	421.70	$20.40	67,513.04
Colorado	1,201,306.38	637.45	3,224.35	20.10	905.28				4,149.73
Connecticut	2,365,495.21	25.00	41,539.51	1,447.17	25,231.80	11.82	.34		68,530.64
Delaware	50,939.24	645.50	419.20	21.01	99.62				539.83
Florida	361,705.65	4,203.90	706,926.23	20,375.13	512,065.91	265,212.97	5,695.54		1,510,275.78
Georgia	111,033.50	3,240.61	27,825.51	8.25	2,245.63				30,079.72
Hawaii	39,017.66	382.58	121.20	30.06	.63				151.91
Idaho	64,016.87	1,294.59	124.05	5.00	123.24				252.29
First Illinois	9,761,287.29	15,490.31	41,210.79	2,017.47	48,410.01	4,656.72	223.56		96,518.55
Eighth Illinois	1,757,010.42	2,133.87	8,692.16	761.83	2,638.42	1.86			12,194.27
Indiana	3,877,857.79	2,888.95	108,264.46	1,294.51	73,685.35		21.98		183,266.30
Iowa	220,355.78	3,631.00	8,937.19	1,252.47	701.00				10,891.66
Kansas	116,709.51		1,546.90	9.68	30.00				1,586.58
Kentucky	2,500,040.96	2,179.65	309,825.46	220.63	2,409.90		3.00		312,458.99
Louisiana	2,342,765.32	3,844.10	71,690.20	5,845.60	49,623.27	585.14	170.82		127,915.03
Maine	49,501.73	754.98	4,723.32	28.19	5,801.34				10,612.85
Maryland	4,606,977.81	12,323.80	45,369.13	1,238.28	4,628.21	44.13	36.46		40,315.21
Massachusetts	3,915,930.73	3,568.90	54,200.70	1,930.21	82,250.00	635.87	2,031.53	.75	148,058.06
Michigan	8,767,159.20	4,104.74	387,575.43	944.58	132,210.29	928.12	59.43		521,717.84
Minnesota	7,510,870.09	8,372.07	28,874.94	41.94	3,324.60				31,741.57
Mississippi	20,594.95	3,070.19	100.69						100.69
First Missouri	7,762,938.73	1,002.00	8,274.84	78.14	5,008.42	74.07	353.86	2.25	13,831.58
Sixth Missouri	1,206,165.15	387.05	38,432.95	237.00	4,039.79		13.50		42,723.24
Montana	704,806.58	2,059.13	290.23	6.00	718.80				1,015.03
Nebraska	510,922.42	709.04	3,288.55	33.69	201.60				3,523.85
Nevada	173,674.54	458.55	101.30		132.90				234.20
New Hampshire	153,224.30	677.35	75,020.93	41.36	64,550.13	18.00			139,631.32
First New Jersey	1,008,813.98	2,162.05	101,476.71	11,479.09	303,693.74	149,460.03	27,518.95		584,629.12
Fifth New Jersey	5,818,798.76	18,105.30	556,790.41	23,891.28	453,560.27	12,270.97	880.43	131.64	1,052,525.00
New Mexico	7,742.27	622.19							
First New York	11,747,506.23	70,212.96	134,024.03	5,476.08	24,902.65	2,813.63	95.19		167,313.58

Second New York	21,344.83	37,840.10	30,091.81	3,593.07	20,439.14	3,006.16	25,143.13	1,733.63	84,106.93
Third New York	7,668,023.78	3,440.62	80,386.47	8,522.00	133,231.71	22,317.42	1,789.87	2,025.87	248,323.34
Fourteenth New York	5,027,694.96	6,150.18	118,394.84	2,231.55	53,014.20	296.16			173,936.75
Twenty-first New York	2,731,704.23	984.50	10,816.84	306.46	5,548.54				16,673.84
Twenty-eighth New York	5,668,821.43	2,320.29	11,060.59	462.80	6,920.63	10.39	326.19	.19	17,780.62
North Carolina	71,666.94	4,477.80	48,767.14	.45	1.00			15,000.00	63,768.59
North Dakota	58,445.10	354.40	69.50	15.00					84.50
First Ohio	3,547,226.39	50.00	37,799.71	3,215.91	7,063.50	42.00	22.62		47,103.74
Tenth Ohio	2,607,757.34	882.83	258,937.77	953.09	20,133.23				280,024.09
Eleventh Ohio	815,872.20		55,838.87	18.05	20.00			19.50	55,894.42
Eighteenth Ohio	4,084,763.07	579.77	84,158.81	2,218.15	6,596.17	48.30	27.08	900.25	93,840.76
Oklahoma	121,263.35	1,414.35	124.00						124.00
Oregon	455,425.31	2,093.97	923.19	8.63	487.86				1,419.68
First Pennsylvania	10,081,922.17	34,867.55	2,601,645.09	9,050.36	613,707.06	4,107.55	1,192.30	2,790.00	3,233,092.90
Twelfth Pennsylvania	4,326,723.96	3,003.50	402,258.05	4,005.38	93,527.46	19.43	20.25		499,830.57
Twenty-third Pennsylvania	3,979,563.09	2,954.05	122,292.04	145.73	296.33	5.25	76.28	311.25	123,126.88
Rhode Island	1,304,280.16	532.00	11,741.80	3.75	208.75				11,954.30
South Carolina	37,656.36	5,549.34	342,571.19	236.10	916.50	5.25	33.75		343,762.79
South Dakota	59,216.05	100.00	671.85	51.50	302.54				1,025.89
Tennessee	209,233.14	1,857.56	9,316.09	42.00	1,157.58	1.32			10,516.99
First Texas	775,843.63	6,882.12	25,318.40	381.38	8,220.83	95.56			34,016.17
Second Texas	133,156.54	2,101.02	180.90	224.74	1.25	.27	4.42		411.58
Utah	258,562.34	1,761.03	825.20		1,218.75		2.16		2,046.11
Vermont	24,567.70	782.01	114.50		30.25				144.75
Virginia	121,560.62	3,351.56	342,613.97	133.20	6,098.75			150,103.65	498,949.57
Washington	3,225,304.12	10,549.23	1,153.03	1.24	256.75	.27			1,412.19
West Virginia	117,609.21	61.13	164,121.57	30.00	15.00		48.60	75.75	164,294.92
Wisconsin	21,287,082.91	15,848.06	45,998.09	775.78	23,977.77	1,178.90	7.44		71,937.98
Wyoming	211,227.03	502.50	65.81	7.80	70.75				144.06
Philippine Islands			406,228.92	749.77	1,155.56	28.36	44.37		408,206.98
Total	168,959,585.17	378,715.19	8,101,364.10	117,781.47	2,885,281.56	459,415.87	60,453.27	173,018.13	11,806,314.39

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

Alaska	$4,129.46								
California	6,103,468.82	$47,620.11	$97,794.93	$1,983.01	$69,021.01	$511.91	$629.96	$20.40	$169,961.22
District of Columbia	525,352.96	1,597.23	97.80	37.36	37.03		6.75		179.04
Illinois	11,536,297.71	17,624.18	49,892.95	2,779.30	51,248.43	4,668.58	223.56		108,742.82
Maryland	4,681,624.85	10,426.57	43,271.83	1,200.92	4,590.58	44.13	29.71		49,137.17
Missouri	8,969,103.89	1,389.05	46,707.79	315.14	9,108.21	74.07	347.36	2.25	56,554.82
New Jersey	6,827,612.74	20,267.35	658,267.12	35,370.37	762,254.01	162,731.60	28,399.38	131.64	1,637,154.12
New York	32,855,095.44	120,756.74	384,774.55	20,695.62	243,106.87	28,439.78	27,354.37	3,769.69	708,131.06
Ohio	11,055,614.00	1,512.62	436,735.10	5,421.20	33,812.90	90.30	49.70	819.75	476,929.01
Pennsylvania	20,388,214.22	40,825.10	3,126,195.78	13,801.47	707,530.85	4,132.23	1,288.53	3,101.25	3,866,050.41
Texas	909,005.47	9,073.14	25,499.30	506.12	8,222.08	95.83	4.42		34,427.75
Washington	3,221,174.60	10,540.23	1,153.93	1.24	256.75	27			1,412.19

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Tobacco and tobacco manufactures—Continued							Mixed flour		Filled cheese, retail dealers, special tax, $12
	Cigarettes		Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Cigarette papers, per 50, ¼ cent	Cigarette tubes, per 50 or fractional part, 1 cent	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Total from all sources of internal revenue tobacco taxes	Per barrel, 4 cents	Manufacturers or packers, special tax, $12	
	Class A (small), per thousand, $3	Class B (large), per thousand, $7.20								
Alabama			$0.00			$871.93	$2,985.05			
Arizona				$4.20			4.20			
Arkansas			576.37				1,015.95			
First California	$9,942,285.09	$33.12	29,953.87	135,945.60			10,180,665.86	$542.35	$12.00	
Sixth California	435.18	4.32	3,041.95				70,084.49			
Colorado	6.45		1,249.78				5,405.93	.25	12.00	
Connecticut	36.00		8,747.75				77,314.39			
Delaware			400,135.36				400,675.19			
Florida	1,675.47		515.17				1,512,609.42			
Georgia	14,420.55		456.31			73.13	45,029.71			
Hawaii	36.39		1,953.89				2,142.19			
Idaho							252.29			
First Illinois	763.53	48.75	5,153,032.87				6,250,393.70			
Eighth Illinois			20,133.30				32,327.57			
Indiana	9.03		33,995.64			92.00	217,362.87			
Iowa			31,015.29				41,906.85	95.00	15.00	
Kansas	.90	3.00	557.39				2,147.87	2.00	46.00	
Kentucky	31,029,021.30	612,723.60	6,089,383.30	17,500.80	$11,200.00	172.15	38,973,460.20			
Louisiana	1,233.87		12,394.20				141,543.10			
Maine			27.50				10,040.35			
Maryland	171.90	66.24	114.30			10.00	40,675.65			
Massachusetts	26,699.01	34.56	65,522.20				240,313.83			
Michigan	32,862.44		1,558,638.89				2,113,249.17			
Minnesota	7.92		9,500.71				41,230.20			
Mississippi						452.70	582.30			
First Missouri	91,073.28	43.92	6,090,675.12	379.23			6,202,004.13			
Sixth Missouri			138.05				42,801.59			
Montana	6.30		157.62				1,178.95			
Nebraska			4,687.68				8,211.33	180.00	22.00	
Nevada							234.20			
New Hampshire			468.42				140,120.74			
First New Jersey	6.00		115.05				584,750.77			
Fifth New Jersey	14,044,030.96		1,395,025.03				37,301,581.91			
New Mexico	8.37		.07				8.44			
First New York	250.76		181,564.30	20.44	1,750.00		350,889.08	20.00	12.00	
Second New York	154,884.51	11,470.32	29,066.87	461,517.45	2,407.00		743,543.38			
Third New York	858,494.35	715.68	5,837.18	94,930.20	2.00		1,238,301.75			
Fourteenth New York	237.45		74,434.64				248,508.84			
Twenty-first New York			103,832.37				126,506.21			
Twenty-eighth New York	24.00		13,818.76				31,429.38	370.00	15.00	
North Carolina	101,132,561.58	6,624.00	22,097,970.27	247,275.00		13.35	213,548,212.79			$1.59
North Dakota							84.50			
First Ohio	5.04		7,156,729.61				7,203,898.39			
Tenth Ohio	.60		1,728,853.43				2,008,878.12			
Eleventh Ohio	37.68		434.25				66,386.35			
Eighteenth Ohio	10.01		52,208.53				140,065.30			
Oklahoma	.92						124.92			
Oregon	7.95		396.03				1,824.26	1,770.00	12.00	
First Pennsylvania	893,478.68	585.36	284,852.66				4,411,509.66		5.00	
Twelfth Pennsylvania	69,967.50	5,086.08	680,523.17				1,255,407.32			
Twenty-third Pennsylvania	85.05	8.64	15,799.01				130,019.58			
Rhode Island	10.80		2,200.45				14,171.55			
South Carolina	.45		3,099.24			500.00	347,362.48			
South Dakota			317.52				1,343.41			
Tennessee			3,481,878.31			611.06	3,493,006.36			
First Texas	41.63	2.88	10,023.71				44,084.39			
Second Texas			71.64	3.60			486.82			
Utah			142.29				2,188.40			
Vermont			21.35				169.10			
Virginia	99,530,284.02		3,706,034.18			469.68	103,735,737.45			
Washington	14.70		238.38				1,605.27	405.90	71.00	
West Virginia			1,493,611.35				1,647,905.67			
Wisconsin	12.10		31,241.34				103,191.42	200.00	24.00	
Wyoming							144.06			
Philippine Islands	5,855.73	46.08	.36				474,109.15			
Total	349,661,945.45	637,496.55	62,086,820.47	957,094.58	15,350.00	3,260.00	425,168,807.04	3,585.50	245.00	1.59

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

California	$9,942,720.27	$37.44	$32,995.82	$135,945.60			$10,251,560.35	$542.35	$12.00	
District of Columbia	27.60	60.24	2.07				274.95			
Illinois	763.53	48.75	5,173,166.17				5,252,721.27			
Maryland	144.30		112.23			$10.00	49,403.70			
Missouri	91,073.28	43.92	6,090,814.77	379.23			6,244,866.02			
New Jersey	14,044,036.96		1,395,141.60				17,070,332.68			
New York	1,043,981.07	12,186.00	413,343.82	550,477.09	$4,159.60		2,738,178.04	390.00	27.00	
Ohio	53.33		8,939,225.82				9,415,208.16			
Pennsylvania	963,531.23	5,680.08	980,074.84				5,605,936.56		5.00	
Texas	41.63	2.88	10,095.35	3.60			44,571.21			
Washington	14.70		238.38				1,655.27	405.90	71.00	

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Oleomargarine									Process or renovated butter	
	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Imported from foreign countries, per pound, 15 cents	Manufacturers, $600	Retail dealers		Wholesale dealers		Total	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers' special tax, $50
					Colored oleomargarine, $48	Uncolored oleomargarine, $6	Colored oleomargarine, $480	Uncolored oleomargarine, $200			
Alabama	$5.00				$16.00	$8,857.50	$1.50	$3,962.00	$12,942.00	$1,715.45	$50.00
Arizona						3,609.91		2,195.86	5,895.77		
Arkansas					48.00	3,357.21	5.13	4,878.00	8,288.34		
First California		$40,725.80		$2,400.00		10,084.02		4,433.34	67,643.16		
Sixth California		34,025.05		2,400.00	845.30	25,791.48	218.84	8,833.35	71,114.92		
Colorado		1,469.75		600.00		6,959.05	132.00	1,983.34	11,134.14		
Connecticut						1,921.50		1,006.68	2,931.18		
Delaware		72.50			48.00	1,110.01		900.00	2,130.51		
Florida					6.00	6,946.04	3,171.80	116.67	12,241.11		
Georgia						7,226.01		6,916.67	14,143.58		8.34
Hawaii											
Idaho											
First Illinois	12,543.70	232,648.50		6,000.00		40,721.78		12,716.70	304,630.65		
Eighth Illinois	3,291.00	15,450.25		600.00		27,000.46	33.34	8,983.35	55,358.39		
Indiana	4,587.50	30,961.50		1,800.00	240.00	44,195.93	33.34	10,427.48	92,245.75		
Iowa						6,377.67		4,100.00	10,477.67		
Kansas	5,060.00	30,448.50		3,000.00		20,701.30		5,160.01	64,359.81	4.03	50.00
Kentucky	4.00			25.00	24.00	8,380.46		2,091.24	10,494.70		
Louisiana						5,253.14		3,416.67	8,669.81		
Maine						2,835.26		2,983.35	5,818.61		
Maryland	13,902.00	12,875.03		1,200.00	1,625.00	16,094.73	480.00	3,633.35	49,810.71	1,396.50	162.50
Massachusetts		3,499.00				5,128.26	1,400.00	600.00	10,627.26		
Michigan		30,950.00		600.00		49,284.80		16,828.84	97,763.73		
Minnesota		2,009.00		600.00		9,344.57		6,016.67	17,970.24		
Mississippi	3.20					923.14		1,000.00	1,926.34		
First Missouri	100.00	9,400.00		600.00	400.00	12,758.30	480.00	2,266.68	26,004.98		
Sixth Missouri	72.00	932.23		600.00	36.00	18,603.78		3,750.02	23,994.03		
Montana											
Nebraska	341.60	2,852.50				9,992.28		3,000.00	16,186.38		
Nevada						361.71		283.34	645.05		
New Hampshire						925.50		200.00	1,125.50		
First New Jersey						8,134.76		1,200.00	9,334.76		1.50
Fifth New Jersey	4,650.00	46,256.50		1,800.00		6,427.26	480.00	1,200.00	60,813.76		
New Mexico						1,132.78		400.00	1,532.78		
First New York						2,751.53		1,000.00	3,751.53		
Second New York						113.25		3,133.34	3,246.59	6,025.00	276.05
Third New York						141.00		200.00	341.00		
Fourteenth New York						8,520.63		1,855.00	10,475.63		
Twenty-first New York						11,039.62		5,100.01	16,139.63		
Twenty-eighth New York						12,887.44		5,566.66	18,454.10		
North Carolina					1.50	10,924.50	437.00	6,366.70	17,729.70		
North Dakota											
First Ohio		37,349.63		1,200.00	85.00	15,404.40	200.00	4,633.35	58,892.39		
Tenth Ohio		27,395.00		600.00		14,234.18		3,716.67	45,945.85		
Eleventh Ohio	.50	33,870.00		600.00		15,325.90		6,016.66	55,813.06		
Eighteenth Ohio				229.00		27,229.52	16.67	7,283.85	34,758.64		
Oklahoma						183.33			183.33		
Oregon		2,628.75		600.00		9,947.80		2,483.35	15,659.90		
First Pennsylvania						5,814.14		2,600.00	8,414.14		
Twelfth Pennsylvania						3,205.36		400.00	3,605.38		
Twenty-third Pennsylvania						11,221.13		2,010.00	13,231.13		
Rhode Island	81.00	1,224.70		1,200.00		1,158.90		400.00	4,063.76		
South Carolina						4,033.81	1,074.99	1,483.37	6,642.17		
South Dakota			$10.00		5.00	12.62			27.62		
Tennessee						1,905.50		833.33	2,738.83		
First Texas						5,528.98		4,683.34	10,212.32		
Second Texas	140.00	5,329.00		1,450.00		5,452.12		2,333.35	14,704.47		
Utah						98.50		183.34	281.84		
Vermont						735.50		400.00	1,135.50		
Virginia	50.00				1,282.00	11,600.07	1,800.00	4,616.67	19,415.34		
Washington						82.13		200.00	282.13		
West Virginia	40.00	13.50			96.00	21,312.27	133.34	9,800.03	31,395.14		
Wisconsin						22.00			22.00		
Wyoming						511.50			511.50		
Total	44,871.50	603,393.25	10.00	28,104.00	4,757.80	587,218.08	10,097.95	197,772.14	1,476,230.32	9,141.64	548.39

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

Alaska						$54.00			$54.00		
California		$75,781.75		$4,800.00	$845.30	48,775.50	$218.84	$8,266.69	138,658.08		
District of Columbia				600.00	212.00	2,077.10		966.67	3,855.77		
Illinois	$15,834.70	248,098.75		6,600.00		67,722.20	33.34	21,700.05	359,989.04		
Maryland	13,902.00	12,875.03		600.00	1,413.00	34,017.03	480.00	2,666.68	45,954.94	$1,396.50	$162.50
Missouri	172.00	10,332.23		1,200.00	436.00	31,362.08	480.00	6,016.70	49,999.01		
New Jersey	4,650.00	46,256.50		1,800.00		14,562.02	480.00	2,400.00	70,148.52		1.50
New York						35,553.47		16,855.01	52,408.48	6,025.05	276.05
Ohio	.50	98,634.63		2,629.00	85.00	72,194.00	216.67	21,650.04	195,409.84		
Pennsylvania						20,240.65		5,010.00	25,250.65		
Texas	140.00	5,329.00		1,450.00		10,981.10		7,016.69	24,916.79		
Washington						28.13		200.00	228.13		

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Adulterated butter					Narcotics					
	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, $600	Retail dealers' special tax, $48	Wholesale dealers' special tax, $480	Total from adulterated butter	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
								Wholesale, $12	Retail, $3		
Alabama						$68.90	$24.00	$266.00	$1,960.73	$2,135.73	$28.00
Arizona								89.00	536.11	469.33	23.50
Arkansas	$9.50				$9.50	60.00	30.00	93.00	1,359.04	1,686.51	135.25
First California						250.00	342.00	458.00	4,139.15	4,355.55	49.25
Sixth California						35.84	188.00	759.00	6,583.59	5,890.77	88.50
Colorado								345.00	1,442.84	1,098.00	62.75
Connecticut							54.00	370.50	3,207.25	2,872.30	224.00
Delaware						2.29	60.00	12.00	245.25	330.25	50.50
Florida						5.00		277.00	2,268.13	1,759.03	43.75
Georgia						50.20	24.00	498.00	2,785.18	2,842.59	130.75
Hawaii						.23	24.00	24.00	12.00	112.50	37.00
Idaho								24.00	554.06	456.00	3.00
First Illinois	170.00	$300.00	$31.50	$316.99	818.49	4,062.50	228.00	622.00	8,862.26	8,324.55	70.00
Eighth Illinois						25.00	96.00	290.76	1,660.50	2,685.82	137.25
Indiana						8,378.77	272.00	786.00	3,631.61	4,265.42	260.10
Iowa						40.90	72.00	594.00	2,389.49	3,160.02	260.25
Kansas								307.00	2,870.75	3,186.67	100.75
Kentucky						73.00	48.00	922.00	2,498.06	2,869.00	184.88
Louisiana						9.40	24.00	144.00	2,060.89	1,805.07	279.50
Maine							24.00	111.00	1,021.21	1,147.60	260.50
Maryland						457.51	216.00	455.25	2,662.02	3,510.48	397.25
Massachusetts						1,102.09	343.50	633.50	5,943.66	6,277.16	780.50
Michigan						5,982.40	421.66	847.00	6,330.70	5,976.62	293.00
Minnesota						2.46	36.00	412.17	3,626.58	3,260.75	32.50
Mississippi								132.00	1,508.77	1,489.77	154.05
First Missouri						13,091.14	252.00	408.00	3,143.50	3,232.23	67.25
Sixth Missouri						17.55	72.00	349.00	2,140.48	2,155.55	120.23
Montana								60.00	720.06	474.50	5.25
Nebraska						16.60	72.00	132.00	2,172.50	2,070.00	119.25
Nevada								12.00	128.75	153.50	12.25
New Hampshire						39.00	24.00	48.00	479.50	566.10	60.50
First New Jersey			34.48		34.48	17.02	24.00	60.00	1,308.86	835.86	10.00
Fifth New Jersey						64,067.19	100.50	84.00	3,671.45	3,223.90	9.25
New Mexico								24.00	340.50	382.75	22.50
First New York						2,903.81	120.00	111.00	8,355.69	5,031.52	33.00
Second New York		600.00			600.00	606.23	198.00	432.50	921.20	731.60	24.00
Third New York						87.70	132.50	228.00	3,040.39	4,868.51	10.00
Fourteenth New York						948.25	240.00	257.00	4,915.82	4,357.00	90.25
Twenty-first New York						67.08	120.00	243.00	1,346.89	1,807.00	153.25
Twenty-eighth New York						531.30	144.00	231.00	2,526.01	2,937.00	47.50
North Carolina						6.00	24.00	205.25	1,732.00	2,058.15	271.75
North Dakota								73.75	685.00	496.50	1.00
First Ohio						377.85	144.00	426.00	4,741.50	1,970.00	55.69
Tenth Ohio						16.46	96.00	216.00	989.44	1,490.00	109.00
Eleventh Ohio						550.22	96.00	248.60	1,191.24	1,747.50	108.50
Eighteenth Ohio						224.31	118.00	351.00	3,170.96	3,042.25	79.50
Oklahoma							24.00	286.00	2,223.04	2,406.50	82.25
Oregon							24.00	235.60	1,675.26	1,376.75	26.50
First Pennsylvania						8,783.12	498.00	557.00	5,812.60	5,995.01	38.00
Twelfth Pennsylvania								156.00	1,469.76	1,767.88	9.25
Twenty-third Pennsylvania						170.26	72.00	204.00	3,818.63	4,256.50	45.50
Rhode Island						1.00	48.00	96.00	1,002.00	962.00	101.00
South Carolina						18.26		182.00	1,594.80	1,348.75	348.25
South Dakota								100.00	820.25	643.25	24.50
Tennessee						347.40	88.00	387.00	2,820.00	2,842.33	196.75
First Texas								242.00	3,159.55	2,708.77	221.25
Second Texas						367.72	24.00	346.00	4,335.98	3,491.73	383.00
Utah								80.04	980.60	409.50	19.00
Vermont								36.00	963.25	579.50	187.25
Virginia						5.76		329.75	2,115.46	2,543.25	572.25
Washington								462.50	2,105.12	1,801.55	72.75
West Virginia						47.50	48.00	210.00	1,385.25	2,270.50	165.75
Wisconsin						45.30	51.00	265.50	4,142.05	3,719.03	174.51
Wyoming								48.00	296.50	229.50	4.00
Total	179.50	900.00	65.98	309.99	1,462.47	115,709.94	5,381.16	17,251.96	154,499.39	156,330.04	7,595.27

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

Alaska								$12.00	$64.75	$52.30	
California						$294.84	$530.00	1,217.00	10,722.74	10,236.32	$137.75
District of Columbia							48.00	134.00	720.96	1,339.75	4.25
Illinois	$170.00	$300.00	$31.50	$316.99	$818.49	4,687.50	324.00	921.75	10,528.76	11,010.37	207.25
Maryland						457.51	168.00	321.25	1,941.00	2,270.73	393.00
Missouri						13,108.69	324.00	767.00	5,292.18	5,386.80	187.48
New Jersey			34.48		34.48	64,084.21	124.50	144.00	4,980.31	4,059.76	19.25
New York		600.00			600.00	6,264.37	954.50	1,502.00	21,112.00	19,730.63	338.00
Ohio						1,188.78	454.00	1,241.00	7,093.14	8,849.75	350.60
Pennsylvania						8,962.38	570.00	917.00	11,119.09	12,049.39	92.75
Texas						367.72	24.00	588.00	7,495.53	6,200.50	604.25
Washington								450.50	2,139.37	1,809.25	72.75

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Narcotics—Continued			Stamp taxes (Title VIII, Revenue Act of 1926, as amended)						
	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Opium order blanks, per hundred, $1	Total from narcotics	Documentary stamps, issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies and deeds of conveyance		Capital stock transfers, on each $100 of face value or fraction thereof, 4 or 5 cents	Sales of produce on exchange, etc., for each $100 of face value or fraction thereof, 5 cents, or 3 cents after May 10, 1934	Silver bullion transfers, 50 percent of profit (Silver (Purchase Act of 1934)	Playing cards, per pack, 10 cents	Total from stamp taxes
				Sales by postmasters	Sales by collectors					
Alabama	$660.00	$164.10	$5,316.46	$21,824.31	$39,043.36					$60,867.67
Arizona		25.90	1,143.84	7,281.52	21,093.62				$3.30	28,378.44
Arkansas	161.60	117.00	3,678.40	16,792.08	15,555.27	$262.16				32,609.51
First California	1,995.00	265.02	11,862.97	227,676.91	515,636.72	303,038.63			1,450.60	1,047,802.86
Sixth California	1,000.00	367.60	14,903.30		501,986.28	140,965.94			365.20	643,317.42
Colorado	547.50	110.60	4,206.69	27,883.30	96,633.25	17,289.52	$943.13		164.00	142,913.20
Connecticut	325.00	136.40	7,129.45	37,634.05	38,648.14	63,697.00			140.80	140,119.99
Delaware		25.60	734.89	2,764.09	57,363.65	6,921.52				67,049.26
Florida	1,184.72	172.20	5,709.83	54,800.87	29,107.42	179.51			.20	84,088.00
Georgia	25.00	259.75	6,615.47	34,297.70	38,301.33	465.30				73,064.33
Hawaii	3,545.00	11.90	3,766.65	219.37	57,577.61	3,518.32			2,633.00	63,948.30
Idaho		25.30	1,062.36	5,434.54	8,962.97					14,397.51
First Illinois	25.00	437.40	23,231.71	97,424.67	937,589.62	616,273.55	4,136,935.54		131,254.20	5,919,477.58
Eighth Illinois	800.00	122.70	5,833.02		21,590.09	2,098.35	246.23			23,934.67
Indiana	560.00	221.62	18,375.52	90,312.73	80,483.39	1,405.28			142.10	172,343.50
Iowa	75.00	149.30	6,740.96	117,109.04	53,957.02	178.31				171,244.37
Kansas		153.90	6,618.97	53,210.80	28,167.19		39.60			81,417.59
Kentucky	425.00	191.50	6,611.44	25,847.34	74,693.00	4,510.36				105,050.70
Louisiana	1,133.48	101.40	5,556.74	33,614.05	96,029.85	248.50	553,625.51		3.40	683,521.31
Maine		67.30	2,631.61	30,236.25	11,477.25	1,193.50			.20	42,907.20
Maryland	25.00	226.50	8,050.01	48,432.81	312,205.38	27,631.17			.70	388,270.06
Massachusetts	561.00	373.22	15,419.63	96,937.86	499,953.45	482,569.08			42.38	1,079,502.77
Michigan	304.00	287.80	20,443.19	80,019.04	372,690.40	148,684.74			42.80	601,436.98
Minnesota	100.00	213.90	7,684.36	39,974.00	151,193.71	17,047.39	358,583.63		113,811.50	680,610.23
Mississippi	180.00	119.56	3,585.05	15,479.66	10,543.55					26,023.21
First Missouri	1,835.00	178.20	22,206.34	36,009.59	109,706.71	31,852.63	5,847.60		57.60	183,474.13
Sixth Missouri	840.75	174.85	5,879.61	38,182.46	90,042.97	5,293.01	303,210.00		1,201.80	437,930.24
Montana	100.00	30.90	1,390.71	17,765.58	13,558.00					31,323.58
Nebraska	500.00	102.20	5,184.55	48,719.71	60,365.59	564.71	3.60			109,653.61
Nevada	48.50	10.70	365.70	2,869.40		28,480.01				31,349.41
New Hampshire		31.70	1,287.80	8,033.45	7,503.26	56.21				15,592.92
First New Jersey	22.00	75.70	2,353.44		23,315.91				475.00	23,790.91
Fifth New Jersey	877.00	210.80	72,244.09	87,815.38	251,983.44	8,770.78			781,171.60	1,129,741.20
New Mexico		22.60	792.35	6,302.34	4,154.96	3,034.35				13,491.65
First New York		334.20	17,949.22		92,215.91	196.76			190,019.20	282,431.87
Second New York	11.00	87.70	3,071.73	115,727.26	7,045,317.83	35,465,562.47	2,461,116.70	$606.04	1,202.90	45,089,533.20
Third New York	35.75	153.40	8,500.25		29,842.02	901.81			137.30	30,881.13
Fourteenth New York	126.59	255.60	11,190.51		33,376.63				2,551.20	35,927.83
Twenty-first New York	255.00	109.10	4,141.32		43,998.40					43,998.40
Twenty-eighth New York	185.00	161.20	6,763.01		117,438.68	75,058.78			82,400.00	274,897.46
North Carolina	95.00	192.00	4,584.15	61,976.51	31,223.23	2,944.84				96,144.58
North Dakota		27.70	1,185.95	10,227.48	8,997.15					19,224.63
First Ohio	805.00	115.90	5,635.85	43,618.01	142,243.85	18,359.37			2,179,620.00	2,383,841.23
Tenth Ohio	659.45	74.00	3,650.29		67,440.30	2,327.50			30.00	69,797.80
Eleventh Ohio	200.00	101.80	4,241.26		56,302.68	1,242.30			4.00	57,548.98
Eighteenth Ohio	745.90	246.10	8,578.02	66,846.65	256,831.53	31,102.62			271,043.40	625,824.20
Oklahoma	797.75	144.60	5,966.14	79,007.93	58,294.37	272.88				137,575.18
Oregon	76.00	110.85	3,524.36	15,509.00	71,643.83	943.03	1,375.74		46.20	89,517.80
First Pennsylvania	245.00	399.30	22,328.03	29,943.39	416,501.02	382,437.97	16.43		.40	828,899.21
Twelfth Pennsylvania	1,055.00	105.50	4,612.39		48,413.96	4,945.89				53,359.85
Twenty-third Pennsylvania	349.71	236.20	9,161.80	24,714.08	124,210.27	96,636.96			244.80	245,806.11
Rhode Island	145.00	59.40	2,474.40	3,884.36	38,457.98	26,195.69			6.60	68,544.63
South Carolina	15.00	139.30	3,647.42		8,403.92		.02			8,403.94
South Dakota		35.60	1,693.60	18,567.71	7,731.57					26,299.28
Tennessee	675.00	228.40	7,585.14	53,113.35	56,090.10		4,975.50			114,178.95
First Texas	15.00	197.60	6,544.17	125,098.47	114,440.10	435.76	1.60		37.20	240,013.13
Second Texas	2,181.33	226.80	11,356.56	93,720.05	78,525.73					172,245.78
Utah		35.90	824.44	4,834.37	27,392.28	3,146.34				35,372.99
Vermont	475.00	32.00	1,673.00	6,734.19	17,173.84					23,908.03
Virginia	510.00	200.00	6,276.47	40,690.17	32,755.51	9,820.60	42.37			83,308.65
Washington	234.10	142.50	4,968.52	28,126.73	121,265.34	13,984.31	3,560.30		143.70	167,080.38
West Virginia	1,128.62	77.10	5,333.12	26,408.69	28,684.12	11,697.11				66,789.92
Wisconsin	14.60	189.60	8,602.25	68,745.95	114,814.05	1,556.65	17,219.58		645,937.40	848,273.63
Wyoming		11.70	589.70	4,498.95	4,150.00					8,648.95
Philippine Islands					1,116.00					1,116.00
Total	28,891.35	9,616.17	495,270.18	2,332,898.20	13,926,406.56	38,065,999.47	7,847,743.08	606.04	4,406,384.68	66,580,038.03

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

Alaska		$2.00	$131.05		$773.25					$773.25
California	$2,995.00	632.62	26,766.27	$227,676.91	1,017,623.00	$444,004.57			$1,815.80	1,691,120.28
District of Columbia	25.00	71.60	2,343.56	8,668.41	80,586.05	2,529.12			.60	91,784.18
Illinois	825.00	560.10	29,064.73	97,424.67	959,179.71	618,371.90	$4,137,181.77		131,254.20	5,943,412.25
Maryland		154.90	5,706.45	39,764.40	231,619.33	25,102.05			.10	296,485.88
Missouri	2,675.75	353.05	28,085.95	74,192.05	199,749.68	37,145.64	309,057.60		1,259.40	621,404.37
New Jersey	899.00	286.50	74,597.53	87,815.38	275,299.35	8,770.78			781,646.60	1,153,532.11
New York	613.34	1,101.20	51,616.04	115,727.26	7,362,189.47	35,541,719.82	2,461,116.70	$606.04	276,310.60	45,757,669.89
Ohio	2,410.35	537.80	22,105.42	110,464.66	522,818.36	53,031.79			2,450,697.40	3,137,012.21
Pennsylvania	1,649.71	741.00	36,102.22	54,657.47	589,125.25	484,020.82	16.43		245.20	1,128,065.17
Texas	2,196.33	424.40	17,900.73	218,818.52	192,965.83	435.76	1.60		37.20	412,258.91
Washington	234.10	140.50	4,837.47	28,126.73	120,492.09	13,984.31	3,560.30		143.70	166,307.13

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TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Manufacturers' excise taxes										
	Brewers' wort, per gallon, 15 cents	Malt, liquid, sirup, or extract, per pound, 3 cents	Grape concentrate or evaporated juice, etc., per gallon, 20 cents	Lubricating oils, per gallon, 4 cents	Gasoline, per gallon, 1 cent (1½ cents on sales between June 17, 1933–Dec. 31, 1933)	Tires (wholly or in part of rubber), per pound, 2¼ cents	Inner tubes, per pound, 4 cents	Parts and accessories for automobiles and motorcycles, 2 percent	Automobile truck chassis and bodies, 2 percent	Other automobile chassis and bodies and motorcycles, 3 percent	Electrical energy, 3 percent
Alabama		$39.46	$5.83	$20,825.46	$368,943.90	$3,182.17	$7,201.26	$1,156.79	$785.51	$14.27	$219,663.33
Arizona				13.52				332.27	99.41		108,240.62
Arkansas				277,697.74	406,373.16			1,209.40	18.52	67.30	159,771.73
First California	$4.95	15,335.11	1,961.55	1,195,427.46	11,709,677.11	10,778.90	21.47	59,046.20	10,715.55	353.09	1,077,302.57
Sixth California	207.75	1,494.54	1,008.22	861,389.97	13,459,227.85	2,015,111.67	496,263.34	122,059.17	122,676.83	122,594.91	972,340.31
Colorado		138.62		504.62	51,225.63	225,173.96	62,501.43	21,186.10	1,908.75	13.37	264,240.65
Connecticut				388.53	33,847.23	132,875.70	49,539.11	127,726.71	5,674.33	97.66	623,696.53
Delaware				46.32	1,269.46			4,054.67	233.17	137.45	57,917.50
Florida				32,446.52	359,476.31		2.01	3,324.59	869.17	161.81	376,545.88
Georgia		285.18		1,133.73	522,371.49	16.88	4,460.91	5,842.33	1,257.72	74.74	328,587.32
Hawaii						.26	.08	581.13	140.97	2.71	83,240.61
Idaho				157.06			.38	75.65	39.77		90,674.14
First Illinois	4,446.75	1,143,045.64	22,385.32	3,144,808.92	18,085,248.56	142,440.26	21,021.60	555,015.91	411,304.33	14,844.06	2,283,706.86
Eighth Illinois		68,789.59	407.40	144,690.29	1,900,237.07	.72	39.11	5,549.94	4,302.90	538.10	441,264.01
Indiana		67,067.18		36,685.58	164,323.35	32,271.04	21.71	414,526.92	44,542.92	962,522.25	770,292.27
Iowa	1,010.97			33,037.34	57,278.46	222,616.77	17,251.98	12,772.70	4,164.40		571,684.38
Kansas				107,479.26	4,238,641.54	2.23		4,386.18	457.87	291.76	320,367.78
Kentucky				241,087.33	3,598,926.76	1.38		12,165.55	673.66		357,530.54
Louisiana		1,001.50	74.00	545,037.86	3,521,660.33			1,465.55	446.53		364,174.02
Maine						139.14		140.07	66.90		232,315.94
Maryland		1,128.04		90,174.56	1,710,200.66	10,776.50	821.47	17,080.67	1,447.39	1,313.36	706,191.55
Massachusetts		1,046.10		49,288.85	3,221,002.19	633,646.34	118,901.80	98,983.13	18,860.30	27,889.73	1,630,771.23
Michigan	40,403.97	4,115.41		215,544.74	1,737,367.73	3,498,955.65	827,061.36	1,933,469.88	3,745,010.87	30,561,651.99	1,222,707.29
Minnesota	2,699.75	484.95		56,676.01	19,222.91	22.12	36,547.19	144,831.89	11,860.46	654.81	652,032.60
Mississippi					112,830.88			120.03	448.63		124,127.07
First Missouri	396.27	110,436.85		726,932.23	8,161,090.82	46,633.19	45,401.96	124,931.73	493.56	3,106.10	452,975.89
Sixth Missouri				69,755.90	41,671.49		9.95	17,998.19	3,929.96	76.94	439,192.11
Montana				1,890.61	276,249.98			74.73	203.80		118,233.33
Nebraska	151.32			73,706.44	4,848.56			7,513.37	1,055.42		301,240.15
Nevada											35,700.40
New Hampshire								1,961.29	227.49		129,875.80
First New Jersey				10,750.24	28,544.86	90,257.95	14,746.97	51,438.95	5,827.34	961.50	335,348.43
Fifth New Jersey		76,330.38		727,237.70	4,957,806.16	6,441.71	12,844.89	114,232.04	8,390.73	9,799.56	1,328,259.25
New Mexico		18.46		115.71	137,419.41	.38		110.47		2.80	56,174.04
First New York	170.22	21,652.07	642.59	48,513.50	19,661.84	1,859.73	8,444.00	59,887.06	8,441.24	7,650.23	1,413,262.25
Second New York	2.81	913.37	340.21	4,478,338.61	28,583,078.28	320.85	47.66	112,263.51	118,378.59	40,695.17	2,180,370,57
Third New York	145.20	675,487.47		346,317.64	9,981,727.23	600,374.31	131,643.15	36,876.16	8,217.60	1,138.30	148,776.73
Fourteenth New York		1,231.49	.81	4,643.60	54,749.64			11,808.77	2,986.16	723.42	862,610.32
Twenty-first New York		14,867.07		13,749.86	68,620.84	2,351.82		44,199.82	29,381.88	30,694.25	620,678.98
Twenty-eighth New York	1,969.82	37,067.44	346.19	16,803.89	19,626.01	229,138.72	38,224.71	145,917.23	27,454.81	157,931.97	519,518.25
North Carolina				1,114.20	340,423.40	159,044.05		27,172.41	6,498.08	1,252.19	369,641.02
North Dakota					7.70			29.16	687.67		40,724.50
First Ohio		143,933.67		143,035.26	96,711.46	192,353.22	42,900.60	63,961.38	17,750.03	19,524.03	394,418.94
Tenth Ohio	369.89	4,526.38		13,187.08	1,297,977.44	82,667.46		223,261.10	42,614.65	110,567.75	204,504.82
Eleventh Ohio	24.00			10,553.47	48,075.20	370,584.23	79,564.63	10,574.40	1,810.15		495,703.23
Eighteenth Ohio	996.74	17.04	110.65	1,215,348.36	4,956,215.55	12,616,016.18	2,698,689.69	429,028.55	143,622.32	89,081.60	780,919.73
Oklahoma				2,099,952.37	27,628,298.48			11,821.75	736.55	822.41	368,167.05
Oregon		70.32		707.49	313.86	.06		5,530.59	1,056.41	529.53	399,418.00
First Pennsylvania	114.50	8,352.85		1,838,125.46	12,816,544.31	260,735.43	137,263.43	333,689.18	79,935.38	36,662.34	1,913,637.23
Twelfth Pennsylvania	820.50	9,517.35			23,676.28	10.14		4,192.54	4,058.58	469.54	169,733.66
Twenty-third Pennsylvania	90.75			3,793,103.74	15,294,341.47	382,397.30	113,098.14	51,213.30	11,159.31	15,702.45	1,062,257.95
Rhode Island				5,999.61	56,677.01			7,768.97	517.54	594.68	237,895.02
South Carolina				131.63	20,319.35			742.95	213.49		70,418.95
South Dakota					1,437.38				107.74		116,907.25
Tennessee	1.50			4,167.95	148,393.95			7,262.71	1,647.31	174.28	330,100.83
First Texas				1,836,905.06	14,651,781.58	58.09		10,965.47	1,709.28	174.15	453,635.36
Second Texas	2,002.64			350,569.20	5,630,652.13	1,024.66	77.93	19,425.51	1,776.79	138.27	568,801.23
Utah				36,270.02	304,602.15			813.89	1,187.57	56.26	155,324.98
Vermont						641.30		569.07	80.72		53,465.15
Virginia				150.04	163,707.16			6,242.33	1,614.97	114.20	535,396.31
Washington		7.20		1,351.11	935.17	10.34		4,959.59	9,792.98	3,921.60	423,562.20
West Virginia				190,484.73	150,617.62	.07		813.45	21.74		176,723.80
Wisconsin	28,384.88	547,020.57		139,791.41	1,296,155.87	637,330.35	57,262.85	199,178.11	116,841.67	300,962.72	784,157.50
Wyoming				741.05	32,721.81			178.63			47,289.32
Total	84,415.18	2,955,421.30	27,282.77	25,254,986.84	202,575,034.03	22,608,263.23	5,021,881.77	5,695,711.79	5,048,436.37	32,526,751.61	33,134,407.26

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

Alaska					$935.17						$12,640.83
California	$212.70	$16,829.65	$2,969.77	$2,056,817.43	25,168,904.96	$2,025,890.57	$496,284.81	$181,105.37	$133,392.38	$122,948.00	2,049,642.88
District of Columbia				1,101.43		163.21		1,071.37	84.47	12.21	266,405.69
Illinois	4,446.75	1,211,835.23	22,792.72	3,289,499.21	19,985,485.63	142,440.98	21,060.71	560,565.85	415,607.23	15,382.16	2,724,970.87
Maryland		1,128.04		89,073.13	1,710,200.66	10,613.29	821.47	16,009.30	1,362.92	1,301.15	439,785.86
Missouri	396.27	110,436.85		796,688.13	8,202,762.31	46,633.19	45,411.91	142,929.92	4,423.52	3,183.04	892,168.00
New Jersey		76,330.38		737,987.94	4,986,351.02	96,699.66	27,591.86	165,670.99	14,218.07	10,761.06	1,663,607.68
New York	2,288.05	751,218.91	1,329.80	4,908,367.10	38,727,463.84	834,045.43	178,359.52	410,952.55	194,860.28	238,833.34	5,745,217.10
Ohio	1,390.63	148,477.09	110.65	1,382,124.17	6,398,979.65	13,261,621.09	2,821,154.92	726,825.43	205,797.15	219,173.38	1,875,546.72
Pennsylvania	1,025.75	17,870.20		5,631,229.20	28,134,562.06	643,142.87	250,366.57	389,095.02	95,153.27	52,834.33	3,145,628.84
Texas	2,002.64			2,187,474.26	20,282,433.71	1,082.75	77.93	30,390.98	3,486.07	312.42	1,022,436.59
Washington		7.20		1,351.11		10.34		4,959.59	9,792.98	3,921.60	410,921.37

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Manufacturers' excise taxes—Continued										
	Matches, per thousand, wooden, 2 cents (or 5 cents, effective May 11, 1934, if colored stem), paper, ½ cent	Toilet preparations		Furs, 10 percent	Jewelry, etc., 10 percent	Radio components and phonograph records, 5 percent	Mechanical refrigerators, 5 percent	Sporting goods, 10 percent	Firearms, shells, and cartridges, 10 percent	Pistols and revolvers (Revenue Act of 1926), 10 percent	Cameras and lenses, 10 percent
		Perfumes, cosmetics, etc., 10 percent	Tooth pastes, toilet soaps, etc., 5 percent								
Alabama		$6,523.98	$167.31	$396.23	$1,490.66		$403.55	$4,093.89	$5.43		$14.36
Arizona		107.55	24.14	18.78	656.56			41.23			
Arkansas	$2.05	390.89	29.70	29.98	158.55			8.95		$76.15	
First California	7,720.97	26,722.60	22,041.68	67,526.68	90,780.92	$7,165.17	1,487.28	18,300.63	3,127.80	3.95	634.62
Sixth California	6,039.68	152,493.69	66,033.72	69,027.10	85,341.18	33,414.94	15,755.66	32,161.57	117.76		1,570.78
Colorado		3,357.68	113.48	2,831.90	7,218.27	6.60		3,064.17			
Connecticut	5,605.50	122,638.53	192,739.26	8,157.09	141,451.98	12,888.13	4,120.69	209,802.56	1,384,101.82	36,033.55	198.62
Delaware		9,581.09	1,904.06	554.24	391.89			21.40			
Florida		3,741.10	532.85	82.67	556.09	26.89		311.63	10.56		67.46
Georgia		48,730.01	2,204.89	20.65	7,587.89			16,316.06			2.82
Hawaii	23,281.21	3,697.54	612.30	9.44	2,657.05	648.17		643.17	70.18		38.10
Idaho		143.38	15.90	152.96	86.84			19.33	.03		
First Illinois	58,494.17	874,223.80	951,527.98	216,782.51	573,098.96	603,331.91	404,431.57	1,085,791.57	3,692.12		54,408.33
Eighth Illinois	11.95	21,417.82	309.16	710.73	861.32	2,262.91	7,166.17	2,395.17	425,433.07		1,271.58
Indiana	2,000.21	23,652.71	71,719.53	9,808.18	80,258.33	133,983.06	724,460.99	84,642.42			
Iowa		160,068.39	58,368.67	9,878.19	35,188.91	5,562.87	2,804.77	42,968.00			2,190.42
Kansas		9,924.00		322.04	1,275.56	29.45	41.18	29.38			
Kentucky		20,304.15	399.12	2,014.90	7,655.26	87,415.49		76,018.96			
Louisiana	1,949.83	12,022.47	5,590.24		9,535.53			270.64			
Maine	.19	168.61	194.12	2,556.96	1,801.18			18,895.26			
Maryland		9,437.29	5,436.32	23,742.49	71,806.02	355.57	187.38	2,502.57	167.40		1.28
Massachusetts	515.99	1,012,080.96	416,041.94	77,339.01	360,380.73	246,942.93	863.14	267,011.07	110,825.88	11,441.77	11,718.85
Michigan	10,367.99	70,289.39	81,389.68	46,517.34	62,850.63	107,986.96	1,504,429.28	121,163.86	3,455.83		
Minnesota		61,731.07	68,934.54	97,521.45	58,712.61	1,319.38	70,331.84	81,131.12	159,027.17		29.45
Mississippi		2,036.38	562.56	14.48	253.43						
First Missouri	49,177.11	528,655.71		31,238.73	42,844.10	152.16	996.95	60,193.48	4,078.78		123.41
Sixth Missouri		101,336.09	11,058.75	21,092.24	22,588.30	113.66		18,448.17			92.74
Montana		179.90	12.81	1,094.06	352.01						
Nebraska		8.57	13,913.51	8,751.68	2,878.77	36.40		3,246.20			.82
Nevada		23.12	68.81	.85	142.48						
New Hampshire		80.53	599.35	8.29	3,726.73	2.96	1,850.53	55,818.88			
First New Jersey		11,760.31	52,673.31	10,474.20	1,311.77	404,956.09	10,474.14	13,577.79			299.14
Fifth New Jersey	21,256.11	700,804.22	471,219.86	13,255.65	142,275.04	425,176.57	2,356.38	52,250.82	564.71		1,108.08
New Mexico		33.87	7.92	45.15	475.66						
First New York		230,287.15	134,388.20	24,932.95	65,868.77	26,456.79	375.45	26,954.31	170.32	43.12	98.01
Second New York	2,199,177.87	685,958.91	90,605.17	29,793.11	408,139.35	47,339.32		419,918.02	2,807.23	4,655.20	23,853.83
Third New York	1,324,356.41	1,032,220.45	180,676.46	6,581,284.70	1,308,067.76	7,775.11	1,700.94	32,197.25	4,102.44	266.36	40,284.44
Fourteenth New York		37,995.82	533.78	32,649.90	6,161.35	4,448.27	2,165.78	81,226.29			91.46
Twenty-first New York		52,236.52	20,387.52	5,265.17	13,955.89	2.46	173.03	83,659.65	61,387.32		17,769.57
Twenty-eighth New York		288,146.84	22,120.60	29,509.43	48,580.79	174,728.70	33,941.67	89,157.59			194,824.06
North Carolina		356.98	58.19	63.78	1,989.83	169.79		776.47			
North Dakota		21.52		1,954.53	606.78						
First Ohio	188,330.40	290,832.45	756,563.65	6,460.29	185,754.71	127,906.42	1,287,027.37	158,226.87	343,861.09		310.95
Tenth Ohio		13,263.31	1,963.09	10,596.20	6,136.92	16,319.83	1,371.88	9,330.06			15.36
Eleventh Ohio		6,008.91	1,998.71	328.33	6,537.44	48.15	357.76	32,170.60	24.25		
Eighteenth Ohio	1,461,370.52	27,853.45	6,554.08	75,545.55	45,057.20	5,919.15	936,853.89	104,671.21	2.96		4,940.83
Oklahoma		3,129.07	365.38	2,024.59	2,307.64				.15		.59
Oregon		5,375.57	1,584.11	3,003.70	7,570.84			2,600.00			
First Pennsylvania	31,141.68	92,787.26	55,887.60	41,204.59	312,427.24	613,675.60	4,473.68	193,435.87	1,017.48	323.32	3.90
Twelfth Pennsylvania		2,633.86	227.43	6,158.32	1,618.25	39,283.57		7,912.22			
Twenty-third Pennsylvania	2,479.68	19,857.78	4,407.20	14,731.87	44,701.49	594.11	495,867.11	53,340.56	2,746.91		7,967.50
Rhode Island		5,476.27	372.44	473.29	248,378.34	12,474.34	385.38	91,465.04			
South Carolina		104.81		4.91	749.68			1,124.15			
South Dakota		175.42	9.64	579.41	264.44						
Tennessee		87,541.65	24,441.94	569.87	6,906.19	4.45	4,141.19	4,970.31			
First Texas		4,906.66	1,366.04	708.92	25,180.93			13,188.74	144.87		18.65
Second Texas		43,147.57	2,067.40	702.53	15,163.33	78.91		8,833.16		136.99	
Utah		10,740.72	226.11	904.87	2,583.00						
Vermont		133.71	4.68	226.21	600.31			9,473.93			
Virginia		18,157.05		765.76	739.12	22.44		1,461.27			
Washington	358,289.29	22,614.43	3,769.46	23,885.44	22,268.18	652.33	351.24	2,263.66	46.25		
West Virginia	284,472.65	14,945.62	1,673.82	467.04	503.80			1,601.47			
Wisconsin	934,554.84	6,028.76	3,344.20	37,984.75	60,975.76	5,099.37	4,565.07	71,793.76			123.94
Wyoming		120.78		233.31	110.46						
Total	6,970,596.30	7,001,426.70	3,812,044.37	7,654,990.17	4,668,557.00	3,156,777.38	5,525,912.94	3,772,892.41	2,510,989.81	52,980.41	364,073.95

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

Alaska		$8.75		$91.44	$44.28						
California	$13,760.65	179,216.29	$88,075.40	136,553.78	176,122.10	$40,580.11	$17,242.94	$50,462.20	$3,245.56	$3.95	$2,205.40
District of Columbia		2,218.87	1,010.74	4,318.46	31,246.43	265.57		893.43	.45		1.28
Illinois	58,506.12	895,641.62	951,837.14	217,493.24	573,960.28	605,594.82	411,597.74	1,088,186.74	429,125.19		55,679.91
Maryland		7,218.42	4,425.58	19,424.03	40,559.59	90.00	187.38	1,609.14	166.95		
Missouri	49,177.11	629,991.80	11,058.75	52,330.97	65,432.40	265.82	996.95	78,641.65	4,078.78		216.15
New Jersey	21,256.11	712,564.53	523,893.17	23,729.85	143,586.81	830,132.66	12,830.52	65,828.61	564.71		1,407.22
New York	3,523,534.28	2,326,845.69	448,711.73	6,703,435.26	1,850,773.91	260,750.65	38,356.87	733,113.11	68,467.31	4,964.68	276,921.37
Ohio	1,649,700.92	337,958.12	767,079.53	92,930.37	243,486.27	150,193.55	2,225,610.90	304,398.74	343,888.30		5,267.14
Pennsylvania	33,621.36	115,278.90	60,522.23	62,094.78	358,746.98	653,553.28	500,340.79	254,688.65	3,764.39	323.32	7,971.40
Texas		48,054.23	3,433.44	1,411.45	40,344.26	78.91		22,021.90	144.87	136.99	18.65
Washington	358,289.29	22,605.68	3,769.46	23,794.00	22,223.90	652.33	351.24	2,263.66	46.25		

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Manufacturers' excise taxes—Continued										
			Soft drinks (tax repealed effective May 11, 1934)								
	Candy (tax repealed effective May 11, 1934) 2 per cent	Chewing gum, 2 percent	Cereal beverages, per gallon, 1¼ cents	Grape juice, unfermented, per gallon, 5 cents	Fruit juices, unfermented, per gallon, 2 cents	Carbonated beverages, made with concentrates, etc., per gallon, 2 cents	Still drinks, per gallon, 2 cents	Mineral or table waters, per gallon, 2 cents	Finished sirups for use at soda fountains, etc., per gallon, 6 cents	Finished sirups for bottled carbonated beverages, per gallon, 5 cents	Carbonic acid gas, per pound, 4 cents
Alabama	$7,731.50	$9.87	$19.49	$49.07	$324.75	$154.40	$719.97	$27.38	$3,946.16	$10,744.61	$19,542.69
Arizona	609.70		2.92	24.52	263.28	146.53	444.88	72.65	1,802.55	1,336.16	27.32
Arkansas	3,737.09		3.25	365.79	206.55	185.09	397.42	4,701.71	2,468.26	5,089.26	1,296.78
First California	85,551.60	1,234.39	60.04	237.81	11,137.16	519.78	932.77	16,520.74	12,599.54	9,914.27	8,817.48
Sixth California	75,718.60	109.94	4,577.13	2,532.73	13,965.87	1,485.54	2,974.12	1,977.77	12,716.91	10,090.63	38,873.12
Colorado	18,233.54	.32	14.35	2.86	148.05	80.19	935.94	639.65	5,207.53	4,240.13	220.82
Connecticut	48,985.11			7.03	162.16	146.97	175.91	1,719.75	5,080.94	11,130.02	2,375.97
Delaware	1,193.50				21.69	4.43	67.43	20.74	721.78	1,056.73	631.50
Florida	2,937.36		13.90	27.07	45,490.57	781.74	1,559.49	2,513.76	5,591.87	9,020.23	20,406.01
Georgia	42,542.09		548.60	40.60	521.11	347.85	1,069.38	139.50	471,295.39	655,686.36	32,818.00
Hawaii	1,189.08	.30	9.54	49.13	41,219.31	46.43	419.61	505.83	709.66	3,426.44	1,271.92
Idaho	2,708.77		10.73	8.51	35.16	164.71	104.78	38.02	2,116.42	750.06	41.14
First Illinois	975,244.30	321,515.90	2,123.19	207.67	4,804.75	706.15	21,691.66	12,799.04	43,959.96	51,286.37	709,682.33
Eighth Illinois	33,221.47	23.89	3,476.39	138.85	53.47	1,511.89	775.61	107.66	7,928.43	9,347.48	447.56
Indiana	36,663.81	30.34	166.86	16.43	438.54	695.60	3,127.64	6,771.07	11,695.16	13,287.03	1,949.59
Iowa	33,994.82		20	61.84	332.32	971.68	3,463.76	239.95	5,037.49	16,672.19	1,110.43
Kansas	2,714.50		15.07	49.54	224.51	455.45	1,484.26	167.68	7,000.05	6,967.88	229.85
Kentucky	18,135.71		.24	14.95	196.22	268.24	919.19	538.44	2,722.45	7,920.74	2,716.12
Louisiana	14,636.89		39.18		481.39	98.62	732.62	270.82	3,700.65	15,290.01	427.11
Maine	4,907.50	165.42			28.64	28.74	177.79	5,060.76	3,567.13	5,010.39	.52
Maryland	48,108.90	1,233.22	71.17	64.29	280.23	328.29	3,225.21	868.41	12,387.20	29,837.85	6,701.38
Massachusetts	392,663.63	11,093.14	264.24	2,740.86	3,425.79	1,839.48	2,366.62	1,873.60	50,392.09	50,583.75	7,866.43
Michigan	40,952.09	1,358.96	59.17	104.44	8,852.66	2,173.08	2,091.97	2,592.68	10,981.49	29,698.52	14,073.13
Minnesota	46,606.31		9,974.52	106.37	1,495.92	3,136.60	3,018.70	764.10	3,442.10	14,866.65	3,083.58
Mississippi	3,796.35		13.76	4.94	323.37	327.26	549.65	385.19	1,363.72	5,042.85	101.77
First Missouri	97,879.61	34.78	257.98		.22	404.87		222.33	10,045.54	13,404.66	1,047.97
Sixth Missouri	76,994.47	627.31	27,845.34	13.90	994.54	388.04	1,097.05	437.96	6,550.55	10,389.65	3,047.46
Montana	1,013.59				8.87	74.73	87.39	100.95	1,516.63	1,582.58	.20
Nebraska	6,376.38	3.78	841.69	8.31	235.64	584.36	985.07	57.68	3,883.35	6,511.80	379.82
Nevada	31.02		10.30	.05	.40	69.01	11.37	35.53	401.75	179.45	1.43
New Hampshire	1,588.71	2.11	.38	4.14	146.43	23.86	376.89	6.62	2,721.62	3,594.60	34.80
First New Jersey	13,887.16	.12	1.08	22.65	312.86	197.67	377.24	712.85	3,278.50	4,515.49	981.77

Fifth New Jersey	48,636.31	1,123.50	21.89	10.41	80.20	204.08	296.48	5,685.12	6,132.81	52,341.56	431,579.31
New Mexico	391.75		1.52	12.22	83.08	93.20	294.54	36.95	1,127.37	1,101.70	118.40
First New York	369,405.92	171,997.08	163.35	1,404.51	942.94	525.74	950.32	12,646.60	30,706.71	22,909.45	13,597.64
Second New York	171,927.52	51.75	19.10	1,075.37	7,311.55	4,120.37	5,188.29	32,165.27	12,177.97	4,209.63	16,219.44
Third New York	72,270.72	98.90	251.85	1,048.66	11,097.54	698.47	6,347.69	15,610.26	19,134.32	65,772.62	24,265.03
Fourteenth New York	104,147.31	65,366.00		5.01	64.08	142.91	845.77	5,445.33	8,935.55	11,995.24	1,106.61
Twenty-first New York	28,624.34	17.77	12.79	29.43	49.45	285.35	270.58	720.92	4,093.63	6,183.81	39.91
Twenty-eighth New York	67,826.75	3,774.06	26.20	141,369.10	1,367.74	348.01	3,122.51	1,729.65	26,838.75	11,828.66	4,339.92
North Carolina	15,012.51		7.40	63.58	73.94	137.76	262.40	1.95	1,360.60	13,898.99	38,268.72
North Dakota	816.87		.90	.05		477.34	225.59	10.13	971.23	1,280.51	359.55
First Ohio	50,890.91	998.42	556.86	1,317.45	385.33	842.61	1,528.55	6,459.39	5,564.36	20,139.52	11,320.56
Tenth Ohio	17,663.59		44.58	1,104.64	220.34	203.74	1,167.59	1,356.46	5,224.40	3,893.78	124.45
Eleventh Ohio	9,861.14				51.16	2,824.33	799.31	234.64	3,666.91	4,461.55	965.15
Eighteenth Ohio	55,614.41	4,547.31	909.41	855.92	2,223.02	426.72	1,152.16	1,698.91	11,403.60	15,020.17	2,567.29
Oklahoma	9,103.13	17.77	33.20	34.53	395.23	188.76	638.88	50.38	6,452.13	6,766.23	1,102.08
Oregon	14,942.46		59.05	81.92	162.73	105.64	69.20	142.73	2,719.56	1,514.39	637.86
First Pennsylvania	621,296.49	35,117.31	668.00	8.40	4,510.33	1,254.07	2,612.21	3,839.79	48,218.05	35,959.57	5,419.51
Twelfth Pennsylvania	19,418.11			21.75	146.17	352.92	744.50	1,023.65	4,229.14	8,619.65	840.35
Twenty-third Pennsylvania	94,520.74	26,265.36	50.86	67.73	1,491.82	346.69	612.61	2,926.44	8,713.94	16,015.77	10,934.61
Rhode Island	6,944.50	2,457.17		1.50	106.78	170.81	251.87	453.19	3,620.56	7,284.93	279.20
South Carolina	4,249.63		36.09	32.42	150.38	250.36	539.86	345.66	934.90	6,678.67	1,979.47
South Dakota	3,044.96		18.05	2.69	9.61	568.86	997.13	128.20	1,446.79	2,124.97	459.46
Tennessee	57,391.79	941.96	3.50	36.97	568.85	486.82	1,550.67	103.18	2,332.57	8,912.93	38,595.42
First Texas	12,197.80		1,342.79	34.38	952.85	1,424.65	1,784.14	195.26	7,642.93	13,666.34	17,421.01
Second Texas	41,605.30	12.30	14.20	134.02	224.30	322.92	2,970.21	639.59	18,965.37	44,565.14	76,359.90
Utah	23,450.67	655.25	424.72	.40	24.64	63.33	72.62	127.62	2,297.37	1,756.45	4,427.07
Vermont	2,704.97		2.59	6.62	42.48	29.14	101.73	6.31	1,072.61	856.92	90.91
Virginia	16,801.54		9.75	22.79	965.21	477.32	9,013.57	2,552.34	5,738.54	13,279.08	7,185.40
Washington	33,792.58	1.57	6.46	7,447.12	290.41	437.54	308.26	598.89	4,021.07	4,262.19	5,485.78
West Virginia	2,338.16		.40	11.76	160.83	176.34	319.08	86.50	2,590.42	6,607.98	501.01
Wisconsin	98,829.37	11.02	5,923.85	80.04	828.27	2,898.31	1,515.26	3,008.21	8,062.60	24,249.52	7,915.36
Wyoming	204.74				13.60	58.49	121.88	42.26	993.44	437.56	53.51
Total	4,216,482.15	650,898.29	61,030.07	163,225.74	171,127.29	39,290.88	103,036.85	162,962.60	984,223.07	1,457,070.32	1,604,765.89

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

Alaska	$9.32		$0.70			$0.02		$0.16	$31.76	$14.89	
California	161,270.20	$1,344.33	4,637.17	$2,770.54	$25,103.03	2,005.32	$3,906.89	18,498.51	24,316.45	20,004.90	$47,690.60
District of Columbia	7,152.34	2.10	2.49	20.31	193.84	266.95	1,683.14	338.34	2,932.41	8,509.98	2,191.25
Illinois	1,008,465.77	321,539.79	5,599.58	346.52	4,858.22	2,218.04	22,467.27	12,906.70	51,888.39	60,633.85	710,129.89
Maryland	40,956.56	1,231.12	68.68	43.98	86.39	61.34	1,542.07	530.07	9,454.79	21,327.87	4,510.13
Missouri	174,874.08	662.09	28,103.32	13.90	994.76	792.91	1,097.05	660.29	16,596.09	23,794.31	4,095.43
New Jersey	62,523.47	1,123.62	22.97	33.06	393.06	401.75	673.72	6,397.97	9,411.31	56,857.05	432,561.08
New York	814,202.56	241,305.56	473.29	144,932.08	20,833.30	6,120.85	16,725.16	68,318.03	101,886.93	122,899.41	59,568.55
Ohio	134,030.05	5,545.73	1,510.85	3,278.01	2,879.85	4,297.40	4,647.61	9,749.40	25,859.27	43,515.02	14,977.45
Pennsylvania	735,235.34	61,382.67	718.86	97.88	6,148.32	1,953.68	3,969.32	7,789.88	61,161.13	60,594.99	17,194.47
Texas	53,803.10	12.30	1,356.99	168.40	1,177.15	1,747.57	4,754.35	834.85	26,608.30	58,231.48	93,780.91
Washington	33,783.26	1.57	5.76	7,447.12	290.41	437.52	308.26	598.73	3,989.31	4,247.30	5,485.78

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Manufacturers' excise taxes—Continued		Admissions								Club dues and initiation fees, 10 percent
	Soft drinks—Continued	Total manufacturers' excise taxes (sec. 600, Revenue Act of 1926, and Title IV, Revenue Act of 1932, as amended)	For each 10 cents of the amount paid, 1 cent (admissions under 41 cents, exempt)	Free or reduced rate, equivalent tax on the amount for which similar accommodations are sold	Leases of boxes or seats, of the amount for which similar seats are sold, 10 percent	Admissions sold by proprietors in excess of established price, 50 percent of such excess	Ticket brokers' sales, for amounts in excess of the box-office price, 10 percent	Roof gardens, cabarets, etc., for each 10 cents of the amount taxable, 1½ cents (sec. 500 (a) 5, Revenue Act of 1926)	Total admission taxes	
	Total (sec. 615, Revenue Act of 1932)									
Alabama	$35,528.52	$678,183.28	$23,041.96	$2,784.25		$0.93	$5.66		$25,832.80	$20,267.25
Arizona	4,120.81	114,264.59	11,732.49	143.20				$648.89	12,524.58	8,707.62
Arkansas	14,714.11	864,285.32	22,519.00						22,519.00	10,268.20
First California	60,739.59	14,473,661.84	349,110.65	12,515.10	$29.10	222.80	932.95	26,213.38	389,023.98	278,832.05
Sixth California	89,193.82	18,801,353.00	666,219.66	18,489.23	593.90	1,228.27	5,847.66	55,154.13	747,532.85	328,394.26
Colorado	11,489.52	673,208.61	78,669.44	2,110.32				302.67	81,082.43	45,276.40
Connecticut	20,798.75	3,161,367.39	153,522.26	3,737.28	443.77			1,968.41	159,671.72	164,104.15
Delaware	2,524.30	79,829.05	8,375.29	671.81					9,047.10	12,383.65
Florida	85,404.64	866,497.54	167,104.67	6,560.68	3,689.59	73.00	65.24	6,124.20	183,617.38	46,289.03
Georgia	1,162,466.79	2,143,901.50	54,022.80	9,447.54	44.83	78.90		252.29	63,846.36	46,701.84
Hawaii	47,657.87	164,470.17	52,545.56	1,321.53		94.47	26.68	56.05	54,044.29	9,308.10
Idaho	3,269.53	97,343.74	14,025.07	79.04				16.45	14,120.56	804.04
First Illinois	847,261.12	32,798,072.45	1,155,931.12	63,407.48	2,223.58	42.91	6,530.22	116,044.87	1,344,180.18	661,531.25
Eighth Illinois	23,787.34	3,084,691.71	10,683.18	1,698.85	111.65	8.86	18,013.95	31.79	30,548.28	24,055.92
Indiana	38,147.92	3,697,620.72	193,090.44	3,644.02				822.37	197,556.83	61,533.52
Iowa	27,889.86	1,298,731.90	51,741.73	1,885.37	19.68			817.44	54,464.22	29,339.42
Kansas	16,594.29	4,702,557.02	22,929.37	1,285.11	25.40	8.37		53.80	24,302.05	18,700.74
Kentucky	15,296.59	4,437,625.40	86,003.67	23,089.37	6,025.81			866.84	115,985.69	31,067.05
Louisiana	21,040.40	4,498,905.79	58,801.56	7,619.96				8,759.58	75,181.10	67,008.80
Maine	13,873.97	275,225.26	28,115.53	334.15					28,449.68	20,609.75
Maryland	53,764.03	2,755,876.67	461,595.61	25,244.44	1,855.67	23.95	559.01	9,367.76	498,646.44	164,099.94
Massachusetts	121,352.86	8,840,661.57	806,869.07	36,588.74		5,885.23	4,962.51	37,549.26	891,854.81	300,351.88
Michigan	70,627.14	45,907,678.04	334,286.01	15,097.38	1,890.84	1,688.55	420.30	15,424.77	368,807.85	200,296.88
Minnesota	39,888.54	1,610,266.17	76,359.99	4,775.32	1,685.06		10.00	8,468.97	91,299.34	108,510.15
Mississippi	8,112.51	252,302.32	5,421.43	682.75		32.85		261.80	6,398.83	4,995.55
First Missouri	25,383.57	10,513,156.99	209,952.82	5,391.26	653.50		2.48	12,727.62	228,727.68	101,065.43
Sixth Missouri	50,764.49	875,750.76	37,696.38	4,226.84	547.41			6,667.77	49,138.40	55,215.11
Montana	3,371.35	402,676.17	16,552.59	148.78	8.90			88.76	16,799.03	4,187.45
Nebraska	13,487.72	437,219.09	44,922.33	353.32				184.30	45,459.95	24,269.87
Nevada	709.29	36,675.97	6,974.92	238.73					7,213.65	2.10
New Hampshire	6,909.34	202,652.01	76,290.97	3,251.20				59.09	79,601.26	11,068.19
First New Jersey	10,400.11	1,067,690.38	188,931.14	689.59	1,680.30	472.00		3,541.00	195,314.03	54,367.13
Fifth New Jersey	496,351.86	9,617,721.53	203,961.51	6,341.04		8.60		1,818.51	212,129.66	188,485.23
New Mexico	2,868.98	197,664.60	17,374.97	2,096.49				13.00	19,484.46	1,984.19
First New York	83,847.26	2,725,010.06	705,837.53	32,116.99	601.36	432.00	139.47	21,608.84	760,736.19	351,219.32
Second New York	82,486.99	39,681,463.90	31,749.60	49.43	95.00	10.00	643.01	7,541.56	40,088.60	87,938.49
Third New York	144,226.44	22,660,232.17	4,493,446.11	78,586.72	1,743.78	7,020.49	63,985.37	167,038.07	4,811,820.54	531,901.81
Fourteenth New York	28,540.50	1,302,080.67	216,541.99	15,834.72	2,071.70			15,808.20	250,256.61	376,965.20
Twenty-first New York	11,685.87	1,119,709.63	61,296.65	2,599.88	892.16		80.75	6,044.20	70,913.64	40,547.83
Twenty-eighth New York	190,970.54	2,337,580.07	136,767.01	18,055.02	38.90			6,958.38	161,819.31	134,457.12
North Carolina	54,075.34	977,648.24	40,066.14		.26	58.11			40,124.51	31,007.91
North Dakota	3,325.30	48,174.03	3,754.81	424.81					4,179.62	1,965.69
First Ohio	48,114.63	4,559,866.75	62,937.36	30,505.24	558.38	40.25	199.18	7,021.45	101,261.86	80,030.62
Tenth Ohio	13,339.98	2,069,676.79	11,454.38	1,199.23	57.10	43.90		93.21	12,847.82	26,927.04
Eleventh Ohio	13,003.05	1,087,227.65	55,272.48	5,972.94	535.18			47.35	61,827.95	27,376.83
Eighteenth Ohio	36,257.20	25,695,234.17	102,117.03	5,507.14	1,088.34	44.85	124.82	8,067.91	116,950.09	128,509.98
Oklahoma	15,661.42	30,142,408.35	58,366.89	2,926.72		9.39		1,289.45	62,592.45	40,106.13
Oregon	5,493.08	448,196.02	57,568.29	1,430.64				783.14	59,782.07	35,130.14
First Pennsylvania	102,489.93	19,530,347.06	509,537.58	5,411.42	56.10	46.35	2,992.69	13,866.98	531,911.12	310,924.16
Twelfth Pennsylvania	15,978.13	305,708.48	124,939.15	1,483.19				711.01	127,133.35	39,108.04
Twenty-third Pennsylvania	41,160.47	21,532,005.19	186,518.17	9,105.98	1,808.22	196.66		537.51	198,166.54	161,303.94
Rhode Island	12,168.84	690,048.44	34,802.14	941.61	826.45			777.39	37,347.59	45,124.34
South Carolina	10,947.81	109,007.36	21,881.46	1,796.32					23,677.78	16,383.14
South Dakota	5,755.76	128,282.00	5,966.11	196.67					6,162.78	2,115.59
Tennessee	52,590.91	731,248.79	62,058.55	5,326.98	1,319.89		.40	6,972.58	75,678.40	39,807.24
First Texas	44,464.35	17,057,405.95	118,384.74	8,249.60	2,114.16	5.11	159.03	3,866.09	132,778.73	46,795.21
Second Texas	144,195.65	6,830,411.50	246,937.26	8,246.37	1,266.62	394.33		1.78	256,846.36	78,017.48
Utah	9,194.22	546,009.71	14,582.62	501.93				64.72	15,149.27	12,356.49
Vermont	2,209.31	70,109.36	7,355.26	116.07				9.54	7,480.87	5,623.33
Virginia	39,244.00	784,416.19	67,229.43		70.00			1,783.11	69,082.54	53,349.57
Washington	22,857.72	935,332.34	85,901.92	3,715.66				308.51	89,926.09	78,884.34
West Virginia	10,454.32	835,118.29	14,764.23	444.93					15,209.16	18,527.04
Wisconsin	54,481.42	5,384,878.19	99,498.58	7,220.97	146.03	95.69	176.29	9,239.42	116,376.98	78,283.99
Wyoming	1,720.74	83,320.84	10,711.28	4.11				163.74	10,879.13	1,380.31
Total	4,746,732.71	390,037,946.74	13,343,619.94	513,921.46	36,818.62	18,266.82	105,877.67	594,909.91	14,613,414.42	5,986,150.46

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

Alaska	$47.53	$13,777.32	$13,318.48						$13,318.28	
California	149,933.41	33,275,014.84	1,015,330.31	$31,004.33	$623.00	$1,451.07	$6,780.61	$81,367.51	1,136,556.83	$607,226.31
District of Columbia	16,138.71	332,086.76	254,587.38	2,567.42	36.28		533.74	7,671.83	265,396.65	55,884.83
Illinois	871,048.46	35,882,764.16	1,166,614.30	65,106.33	2,335.23	51.77	24,544.17	116,076.66	1,374,728.46	685,587.17
Maryland	37,625.32	2,423,789.91	207,008.23	22,677.02	1,819.39	23.95	25.27	1,695.93	233,249.79	108,215.11
Missouri	76,148.06	11,388,907.75	247,649.20	9,618.10	1,200.91		2.48	19,395.39	277,866.08	156,280.54
New Jersey	506,751.97	10,685,411.91	392,892.65	7,030.63	1,680.30	480.60		5,359.51	407,443.69	242,852.36
New York	541,757.60	69,826,076.50	5,645,638.89	147,242.76	5,442.90	7,462.49	64,848.60	224,999.25	6,095,634.89	1,523,029.77
Ohio	110,714.86	33,412,005.36	231,781.25	43,184.55	2,239.00	129.00	324.00	15,229.92	292,887.72	262,844.47
Pennsylvania	159,628.53	41,368,060.73	820,994.90	16,000.59	1,864.32	243.01	2,992.69	15,115.50	857,211.01	511,336.14
Texas	188,660.00	23,887,817.45	365,322.00	16,495.97	3,380.78	399.44	159.03	3,867.87	389,625.09	124,812.69
Washington	22,810.19	921,555.02	72,583.44	3,715.66				308.51	76,607.61	78,884.34

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Miscellaneous taxes								Grand total all internal revenue taxes
	Telegraph, telephone, cable, and radio messages, etc.	Leased wires, etc.	Transportation of oil by pipe line, 4 percent	Leases of safe deposit boxes, 10 percent	Checks, etc., each, 2 cents	Pleasure boats, etc., $10 to $400 (tax repealed, effective July 1, 1934)	Total (parts 1, 4, 5, 6, and 7 of Title V, Revenue Act of 1932)	Miscellaneous receipts not elsewhere listed	
Alabama	$10,648.20			$9,766.02	$356,922.91	$606.67	$377,943.80		$3,829,578.78
Arizona	2,141.58	$53.54		4,281.43	114,015.86		120,492.41		1,037,839.66
Arkansas	12,152.09		$6,917.19	4,039.68	243,970.67	1,338.44	268,418.07	$10.00	2,380,596.40
First California	646,780.02	29,513.93	462,679.46	207,003.67	2,132,414.16	4,522.00	3,482,913.24	5.20	74,001,082.04
Sixth California	263,216.40	17,248.68	363,018.22	75,673.05	1,465,233.60	8,213.82	2,192,603.77	7,983.55	67,301,647.45
Colorado	335,811.28	575.49		18,980.17	382,796.31		738,163.25		10,503,757.22
Connecticut	236,934.15	5,099.65		39,642.55	610,856.16	7,836.12	900,368.63		27,142,913.41
Delaware			573.79	4,669.84	90,910.39	996.69	97,150.71		17,612,694.74
Florida	71,868.37	5.44		17,887.62	352,438.45	45,320.38	487,520.26	21.72	10,983,830.90
Georgia	1,098,218.19	3,567.53		14,601.02	508,547.71	751.88	1,625,686.33	1.00	10,646,337.05
Hawaii	6,210.30			2,150.91	61,977.55	120.01	70,458.77	282.00	5,116,469.80
Idaho	2,738.72	29.55		4,379.45	144,865.39	52.50	152,065.61		928,681.12
First Illinois	799,439.55	41,616.80	242,457.47	246,813.75	2,204,280.52	5,015.46	3,539,623.55	235.89	145,142,397.68
Eighth Illinois	39,036.41	97.06		21,432.82	556,775.33	106.67	617,448.29	101.65	16,944,360.34
Indiana	295,198.39	1,898.84	21,901.85	39,148.75	863,382.67	187.50	1,221,718.00	1,143.73	27,119,263.71
Iowa	47,584.48			30,156.99	736,923.54	125.00	814,790.01		7,983,997.40
Kansas	70,764.41	111.82	687,047.80	17,085.20	747,749.47	100.00	1,522,858.70	5.00	10,857,840.84
Kentucky	21,816.33	35.35	18,985.25	17,145.42	606,936.41	432.50	665,351.26	20.42	64,234,124.40
Louisiana	5,491.93		426,113.66	13,594.25	403,444.62	2,788.05	851,432.51	6.64	15,873,788.26
Maine	8,045.21			14,926.05	225,871.31	2,058.85	250,901.42		5,844,114.37
Maryland	291,573.18	2,480.85	639.72	41,150.65	750,610.53	7,358.49	1,093,813.42	16.42	46,957,794.30
Massachusetts	948,701.87	35,380.80		137,211.99	1,742,486.68	11,521.14	2,875,302.48	7,647.18	76,107,937.04
Michigan	493,015.83	16,224.97	51,180.65	60,334.48	991,264.35	6,083.34	1,618,103.62		97,002,998.41
Minnesota	104,482.53	3,348.00		36,791.70	1,002,387.01	473.34	1,147,482.58	7,317.00	24,930,976.70
Mississippi	646.34		6.32	5,563.67	257,695.23	153.34	264,064.90	49.16	1,504,789.00
First Missouri	1,371,754.39	26,644.63	791,135.64	47,653.86	740,993.56	235.87	2,978,417.95		47,961,795.36
Sixth Missouri	28,684.76	28.04	320,167.12	23,459.06	691,656.86	132.30	1,064,128.14	27.00	11,435,855.20
Montana	3,585.54		2,485.60	7,014.26	171,468.44	50.00	184,603.84		2,295,465.71
Nebraska	589,566.68	6,701.35		15,491.76	573,422.96		1,185,182.75		5,817,711.08
Nevada	7,181.57			2,122.17	29,482.85		38,786.59		2,246,071.52
New Hampshire	1,891.06			10,153.53	155,576.98	518.56	168,140.13	131.00	3,270,549.71
First New Jersey	2,769.59			17,854.72	347,898.05	4,530.90	373,053.26	71.97	11,111,929.06
Fifth New Jersey	370,009.72	23,912.75		82,232.30	1,285,149.15	3,991.84	1,765,295.76	128.17	84,891,278.59
New Mexico	2,453.47	31.14	392.84	1,811.05	86,879.60		91,568.10		722,330.63
First New York	1,426.71	153.02		53,120.38	514,502.39	13,749.04	582,951.54		44,777,559.39
Second New York	7,107,908.70	879,209.34	25,238.18	251,856.19	4,793,211.34	6,843.64	13,064,267.39		278,446,845.04
Third New York	265.68	48.95	38,561.19	41,956.09	153,179.37	9,526.01	243,537.29	19,534.04	138,812,298.92
Fourteenth New York	30,577.53	321.07		53,041.85	757,624.93	4,838.43	846,403.81		27,371,095.85
Twenty-first New York	14,859.98			24,831.01	427,015.46	1,800.01	468,506.46		12,967,006.44
Twenty-eighth New York	80,555.74	617.00	14,611.49	36,641.53	607,154.38	2,530.27	742,110.41		26,620,143.07
North Carolina	62,415.53			13,646.69	486,396.05	392.50	562,850.77		230,632,858.61
North Dakota	9,817.19			3,235.06	157,965.81		171,018.06		683,733.62
First Ohio	117,729.65	1,746.92	23,911.39	26,532.41	518,224.71	833.59	688,978.67	644.06	34,966,753.90
Tenth Ohio	41,299.65	4.20	393,088.62	13,102.73	296,556.12	631.68	744,683.00	.84	12,314,708.79
Eleventh Ohio	47,665.60	1.13	460.07	16,698.51	358,659.94	123.34	423,608.59		6,712,157.63
Eighteenth Ohio	490,868.13	16,705.19	19,711.24	43,075.53	830,688.36	1,108.25	1,402,156.70		57,816,552.83
Oklahoma	16,402.84	109.68	2,683,696.12	11,739.49	695,835.09	150.00	3,407,933.22	6.74	41,239,069.72
Oregon	11,634.41	24.86		20,041.02	420,699.55	439.41	452,839.25	1,566.33	4,225,654.88
First Pennsylvania	852,685.48	34,181.72	383,954.56	94,861.38	1,551,723.80	3,978.94	2,921,385.88	15.71	111,126,975.81
Twelfth Pennsylvania	11,345.58	210.55		20,820.03	430,189.99	143.34	462,709.49		12,270,452.95
Twenty-third Pennsylvania	69,234.22	701.72	1,078,838.09	56,861.93	1,078,324.60	1,540.67	2,285,501.23	15.67	60,290,107.69
Rhode Island				18,605.37	230,447.03	3,956.35	253,008.75	500.00	11,538,478.95
South Carolina	16,585.60	6.92		3,750.18	190,137.78	567.94	211,048.42		3,274,252.65
South Dakota	29,690.28			3,889.66	158,087.70	13.54	191,681.18		881,211.05
Tennessee	24,926.51		2.83	24,108.60	569,872.91	210.00	619,120.85	10.00	11,610,658.70
First Texas	31,230.82	70.20	1,638,069.12	17,374.25	933,281.36	1,130.43	2,621,156.18	17.43	31,871,326.74
Second Texas	140,455.08	303.62	677,260.80	14,449.44	1,096,861.73	72.50	1,929,403.17	4,000.00	18,716,426.53
Utah	1,519.73	14.86		5,462.41	153,619.13		160,616.13		2,218,179.28
Vermont	2,635.51			4,068.19	123,351.76	111.67	130,167.13		1,129,956.00
Virginia	158,783.35	1,674.64		456,569.75	179,136.34	2,001.14	798,165.22	4.22	116,674,856.64
Washington	52,265.82	111.99		35,623.44	626,885.08	5,744.82	720,631.15	10.39	10,365,288.74
West Virginia	122,608.73	2,653.40	2,038.79	6,639.67	359,294.93	208.77	493,444.29	20.93	7,833,959.88
Wisconsin	356,326.89	2,637.40	79.95	48,549.22	951,373.17	2,405.04	1,361,371.67		40,237,539.14
Wyoming	551.78		4,144.57	2,474.82	95,612.57		102,783.74	100.00	972,176.41
Philippine Islands									475,225.15
Total	18,094,685.26	1,156,114.59	10,379,369.59	2,715,850.67	41,383,198.66	180,672.98	73,909,891.75	51,651.06	2,300,816,308.88

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

Alaska				$13,985.91	$397.04	$60.00	$14,442.95		$217,483.43
California	$909,996.42	$46,762.61	$825,697.68	282,676.72	3,597,647.76	12,735.82	5,675,517.01	$7,988.75	141,302,729.49
District of Columbia	143,347.49	427.52		16,885.90	270,222.59	2,363.31	433,246.81		10,942,462.43
Illinois	838,475.96	41,713.86	242,457.47	268,246.57	2,761,055.85	5,122.13	4,157,071.84	337.54	162,086,758.02
Maryland	148,225.69	2,053.33	639.72	24,264.75	480,387.94	4,995.18	660,566.61	16.42	36,015,331.87
Missouri	1,400,439.15	26,672.67	1,111,302.76	71,112.92	1,432,650.42	368.17	4,042,546.09	27.00	59,397,650.56
New Jersey	372,779.31	23,912.75		100,087.02	1,633,047.20	8,522.74	2,138,349.02	200.14	96,003,207.65
New York	7,235,594.34	880,349.38	78,410.86	461,447.05	7,252,687.87	39,287.40	15,947,776.90	19,534.04	528,994,948.71
Ohio	697,563.03	18,457.44	437,171.32	99,409.18	2,004,129.13	2,696.86	3,259,426.96	644.90	111,810,173.15
Pennsylvania	933,265.28	35,093.99	1,462,792.65	172,543.34	3,060,238.39	5,662.95	5,669,596.60	31.38	183,687,536.45
Texas	171,685.90	373.82	2,315,329.92	31,823.69	2,030,143.09	1,202.93	4,550,559.35	4,017.43	50,587,753.27
Washington	52,265.82	111.99		21,637.53	626,488.04	5,684.82	706,188.20	10.39	10,147,805.31

AGRICULTURAL ADJUSTMENT TAXES

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1934, by collection districts, States, and Territories*

Collection district	Wheat (tax effective July 9, 1933)					Cotton (tax effective Aug. 1, 1933)				
	Processing tax, 30 cents per bushel of 60 pounds	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total wheat	Processing tax, 4.2 cents per pound of lint cotton	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total cotton
Alabama	$1,326.74		$64,761.63	$55,697.23	$121,785.60	$6,495,011.70		$1,133,878.50	$219,790.20	$7,848,680.40
Arizona	139,150.97		29,920.34	14,028.70	183,100.01	357.19	$4.21	10,232.52	30,849.79	41,443.71
Arkansas	20,381.54		52,991.88	36,154.98	109,528.40	69,063.14		108,382.45	194,409.76	371,855.35
First California	3,649,085.70	$601.14	481,336.57	72,848.36	4,203,871.77	167,289.62	19,386.17	849,023.21	249,598.42	1,285,297.42
Sixth California	1,111,334.24	277.22	200,647.51	49,937.70	1,362,196.67	281,115.49	22,589.06	443,465.88	240,496.09	987,666.52
Colorado	1,982,484.52		112,505.09	24,473.19	2,119,462.80	746.48	685.16	297,851.99	86,873.06	386,156.69
Connecticut	1,507.57		90,387.29	13,274.07	105,168.93	909,295.39	3,784.55	674,341.53	75,799.61	1,663,221.08
Delaware	61,500.71		11,144.94	1,047.78	73,693.43	452.67		149,194.78	14,407.73	164,055.18
Florida	129.36	41.28	59,837.84	20,312.82	80,321.30	43.26	1,093.78	31,722.91	109,833.48	142,693.43
Georgia	446,102.69		236,135.57	78,721.63	760,959.89	13,897,663.42	1,178.56	2,529,437.22	251,361.22	16,679,640.42
Hawaii		1,083.37	21,255.01	2,925.30	25,263.68		14,964.64	49,075.74	38,689.06	102,729.44
Idaho	195,811.44		17,598.56	15,342.56	228,752.56			9,652.64	44,470.78	54,123.42
First Illinois	5,303,178.30	102.19	704,779.35	62,909.22	6,070,969.06	184,213.35	36,070.93	2,770,465.79	1,351,057.87	4,341,807.94
Eighth Illinois	2,079,004.89		112,554.40	42,788.81	2,234,348.10	237.41		109,995.64	160,344.59	270,577.64
Indiana	2,340,114.30		180,733.98	38,176.17	2,559,024.45	80,530.00	290.87	423,194.82	185,476.74	689,492.43
Iowa	353,349.61		140,182.67	94,273.58	587,805.86	127.00	152.30	172,023.88	223,764.63	396,067.81
Kansas	10,992,049.35		198,189.41	42,394.87	11,232,633.63	1,079.54	1.08	260,768.43	170,218.49	432,067.54
Kentucky	1,506,778.85		75,446.65	31,662.33	1,613,887.83	216,304.17	75.52	293,927.40	183,378.43	693,685.52
Louisiana		103.20	114,383.91	19,775.33	134,262.44	450,797.33	12,674.99	355,763.86	193,142.09	1,012,378.27
Maine	53.01	2,457.83	46,464.22	21,844.86	70,819.92	1,386,344.76	350.00	471,606.99	59,887.32	1,918,189.07
Maryland	387,903.92	362.37	251,128.96	29,727.30	669,122.55	986,259.43	12,281.58	853,662.94	201,579.78	2,053,783.73
Massachusetts	7,287.46	949.90	353,887.47	118,900.12	481,024.95	13,288,366.29	35,334.48	5,616,957.70	256,221.88	19,196,880.35
Michigan	1,762,411.76	1,581.61	405,495.22	81,327.67	2,250,816.26	116,507.57	22,028.87	561,767.94	333,969.83	1,034,274.21
Minnesota	21,195,664.28	20.97	834,867.30	107,241.25	22,137,793.80	1,052.88	754.95	442,745.05	227,143.96	671,696.84
Mississippi	66.18		59,472.46	31,833.73	91,372.37	397,475.55		99,678.67	169,437.95	666,592.17
First Missouri	1,802,965.56	.88	154,552.69	33,943.02	1,991,462.15	683,336.69	6,628.50	1,601,570.57	215,914.95	2,507,450.71
Sixth Missouri	7,315,952.51	.14	371,583.81	42,576.55	7,730,113.01		315.99	369,990.22	224,644.33	594,950.54
Montana	1,329,284.00	2.75	120,589.49	28,309.30	1,478,185.54			15,196.55	49,822.43	65,018.98
Nebraska	3,086,647.50		82,227.99	29,500.61	3,198,376.10	287.37	224.71	74,771.20	140,397.00	215,680.28
Nevada	2,080.52		23,581.58	63,254.51	88,916.61			1,746.06	7,125.14	8,871.20
New Hampshire	78,253.00		34,283.11	8,741.47	121,277.58	1,380,445.18		358,179.09	32,537.94	1,771,162.21
First New Jersey	28,586.81		30,526.99	2,204.73	61,318.53	216,055.00		328,603.43	47,482.23	592,140.66
Fifth New Jersey	108,058.57	.45	207,730.88	33,035.09	348,824.99	179,312.53	498.11	782,476.11	108,258.89	1,070,545.64
New Mexico	40,393.63		20,204.00	22,121.69	82,719.32	1.68		11,697.18	30,268.92	41,967.78
First New York	43,421.68		262,331.69	38,897.95	344,651.32	3,060.08		265,772.84	104,150.74	372,983.66
Second New York	521,047.07	7,565.48	524,527.32	11,128.89	1,064,268.76	1,917,120.37	773,788.49	4,827,779.64	218,985.67	7,737,674.17
Third New York	4,875,905.90		855,528.73	18,905.29	5,750,339.92	103,684.86	39,870.48	2,943,688.44	1,231,543.95	4,318,787.73
Fourteenth New York	4.28	439.49	228,307.67	32,365.81	261,117.25	198,717.10	358.82	489,033.53	130,889.15	818,998.60
Twenty-first New York	226,091.08	468.74	84,422.07	24,549.29	335,531.18	743,435.49	1,049.65	624,851.32	101,226.69	1,470,563.15
Twenty-eighth New York	5,277,251.69	21.92	288,207.07	47,957.73	5,613,438.41	163,847.29	2,860.91	400,596.11	122,264.01	689,568.32
North Carolina	1,270,266.33	2.42	39,123.70	39,287.12	1,348,679.57	19,620,950.37	652.22	3,603,120.13	203,858.31	23,428,581.03
North Dakota	859,540.50	37.36	23,376.75	15,820.54	898,775.15	1.51	79.59	11,970.61	56,290.76	68,342.47
First Ohio	326,560.18		150,167.07	140,481.30	617,208.55	5,481.45	5,014.88	411,613.53	103,988.91	526,098.77
Tenth Ohio	2,211,181.52		53,086.33	45,152.34	2,309,420.19	144.84	362.87	215,136.21	93,299.42	308,943.34
Eleventh Ohio	320,284.29	.39	76,347.25	17,165.58	413,797.51		279.22	135,929.43	92,012.77	228,221.42
Eighteenth Ohio	1,490,254.61		166,740.11	50,498.44	1,707,493.16	229.62	3,108.48	1,186,687.40	190,817.77	1,380,843.27
Oklahoma	2,649,714.29		77,250.38	37,118.89	2,764,083.56	160,457.28	31.91	99,913.69	237,908.75	498,311.63
Oregon	1,966,981.07	12.33	153,469.20	31,877.42	2,152,340.02	3,246.14	2,520.29	79,420.39	78,057.72	163,244.54
First Pennsylvania	1,392,748.56	2,018.23	379,739.00	55,034.69	1,829,540.48	250,765.47	41,530.61	2,024,897.56	238,215.12	2,555,408.76
Twelfth Pennsylvania	403,613.35		98,425.97	26,239.90	528,279.22	55,678.89		217,984.29	109,862.74	383,525.92
Twenty-third Pennsylvania	173,094.34	1.06	188,470.18	84,750.70	446,316.28	20,320.87	1,636.32	224,100.54	219,770.46	465,828.19
Rhode Island	72.82		47,920.76	7,274.47	55,268.05	2,083,397.66	8,222.02	1,154,690.03	35,395.55	3,281,705.26
South Carolina	52,504.66	2.57	33,314.80	39,828.63	125,650.66	14,901,448.50	20.37	1,983,495.30	124,155.08	17,009,119.25
South Dakota	192,819.11		20,415.59	18,496.81	231,731.51			8,029.31	63,528.27	71,557.58
Tennessee	1,446,589.69		156,842.76	40,982.53	1,644,414.98	1,359,534.64	5.06	1,007,725.64	271,282.53	2,638,547.87
First Texas	1,532,674.68	35.44	164,986.25	64,807.79	1,762,504.16	526,025.61	758.00	331,307.14	313,923.31	1,172,014.06
Second Texas	4,691,004.06		201,299.98	80,643.43	4,972,947.47	604,367.03	136.97	385,763.04	315,804.66	1,306,071.70
Utah	196,235.29		15,390.07	8,209.34	219,834.70	44.82	17.13	48,157.82	36,378.40	84,598.17
Vermont	12,216.70	2,297.27	23,361.53	12,161.08	50,036.58	103,342.38	417.28	34,440.31	30,666.92	168,866.89
Virginia	1,241,354.59	.13	93,774.95	46,134.49	1,381,264.16	1,473,571.30	793.21	662,520.12	198,917.29	2,335,801.92
Washington	2,736,125.61	286.62	362,919.37	67,012.95	3,166,344.55	2,334.13	10,061.68	138,986.75	132,618.52	284,001.08
West Virginia	228,229.91		61,512.20	25,781.96	315,524.07	778.22		220,522.44	149,097.71	370,398.37
Wisconsin	255,069.13		200,025.18	109,158.96	564,253.27	21,601.51	1,827.98	372,977.60	234,924.40	631,331.49
Wyoming	116,878.48		8,729.73	11,331.83	136,940.04			880.35	23,569.10	24,449.45
Total	104,038,634.96	20,774.75	10,941,402.43	2,620,362.68	117,621,174.82	85,713,359.52	1,086,773.45	46,375,040.40	11,592,059.27	144,767,232.64

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

Alaska		$17.60	$3,510.75	$9,667.83	$13,196.18		$58.59	$11.57	$10,160.11	$10,230.27
California	$4,760,419.94	878.36	681,984.08	122,786.06	5,566,068.44	$448,405.11	41,975.23	1,292,489.09	490,094.51	2,272,963.94
District of Columbia	112,681.67	9.73	49,151.76	7,361.90	169,205.06		357.94	53,902.13	34,717.85	88,977.92
Illinois	7,382,183.19	102.19	817,333.75	105,698.03	8,305,317.16	184,450.76	36,070.93	2,880,461.43	1,511,402.46	4,612,385.58
Maryland	274,775.27	59.44	153,051.30	18,037.97	445,923.98	986,259.43	10,484.64	731,255.86	125,074.27	1,853,074.20
Missouri	9,118,918.07	1.02	526,136.50	76,519.57	9,721,575.16	683,336.69	6,944.49	1,971,560.79	440,559.28	3,102,401.25
New Jersey	136,645.38	.45	238,257.87	35,239.82	410,143.52	395,367.53	498.11	1,111,079.54	155,741.12	1,662,686.30
New York	10,943,721.70	8,495.63	2,243,324.55	173,804.96	13,369,346.84	3,129,865.19	817,928.35	9,551,721.88	1,909,060.21	15,408,575.63
Ohio	4,348,280.60	.39	446,340.76	253,297.66	5,047,919.41	5,855.91	8,765.45	1,949,366.57	480,118.87	2,444,106.80
Pennsylvania	1,969,456.25	2,019.29	666,635.15	166,025.29	2,804,135.98	326,765.23	43,166.93	2,466,982.39	567,848.32	3,404,762.87
Puerto Rico	446.98	293.20	48,925.90	4,327.43	53,993.51		1,439.00	68,504.95	41,787.66	111,731.61
Texas	6,223,678.74	35.44	366,286.23	145,451.22	6,735,451.63	1,130,392.64	894.97	717,070.18	629,727.97	2,478,085.76
Washington	2,736,125.61	269.02	359,408.62	57,345.12	3,153,148.37	2,334.13	10,003.09	138,975.18	122,458.41	273,770.81

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Tobacco (tax effective Oct. 1, 1933)					Field corn (tax effective Nov. 5, 1933)				
	Processing tax, from 1.7 cents to 6.1 cents per pound	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total tobacco	Processing tax, 5 cents per bushel of 56 pounds	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total field corn
Alabama	$355.91		$18,028.35	$6,429.54	$24,813.80	$47,306.21		$6,510.02	$1,497.95	$55,314.18
Arizona			1,956.93	493.15	2,450.08	445.48		1,071.03	299.25	1,815.76
Arkansas	43.66	$26.31	11,088.48	5,160.52	16,318.97	17,890.97		4,805.20	2,063.80	24,759.97
First California	295,614.07	27,767.21	81,283.53	6,516.38	411,181.19	378.57	$643.40	9,249.66	2,070.21	12,341.84
Sixth California	10,169.89	6,013.97	13,257.00	4,379.69	33,820.55	4,133.13	1,790.62	4,366.26	2,049.48	12,339.49
Colorado	1,253.32	400.75	7,779.09	2,022.94	11,456.10	301.46	97.30	3,540.76	885.42	4,824.94
Connecticut	14,814.01		8,768.06	1,641.17	25,223.24	.25	10.40	1,832.86	346.13	2,189.64
Delaware	49,662.73		1,152.87	358.16	51,173.76	546.06		5,097.64	49.00	5,692.70
Florida	228,076.12	155.25	32,982.44	1,995.60	263,209.41	2,688.06	1.14	3,137.38	607.82	6,434.40
Georgia	7,573.14		20,781.68	5,565.12	33,919.94	79,086.89		13,546.57	1,348.76	93,982.22
Hawaii		2,956.14	3,063.68	823.23	6,843.05		12.14	162.47	102.32	276.93
Idaho	46.13		1,942.77	1,325.22	3,314.12	21.88		919.21	530.13	1,471.22
First Illinois	309,563.37	37,131.01	36,516.74	14,010.38	397,221.50	166,526.47	2,480.34	56,119.26	1,507.18	226,633.25
Eighth Illinois	5,583.35		12,487.56	5,805.06	23,875.97	369,702.00	5.20	31,656.92	2,619.88	403,984.00
Indiana	38,452.12	25,960.48	30,538.99	4,811.94	99,763.53	250,260.52	908.82	19,125.66	2,502.26	272,797.26
Iowa	6,803.84	37.74	18,120.74	6,521.50	31,483.82	401,720.82		60,135.65	3,211.72	465,068.19
Kansas	191.46		8,806.69	3,615.31	12,613.46	12,633.36		5,713.09	1,945.46	20,291.91
Kentucky	1,374,592.17		81,057.20	3,671.92	1,459,321.29	124,535.56		74,724.41	1,002.95	200,262.92
Louisiana	22,826.52		13,738.59	1,882.87	38,447.98	34,190.08	1.91	8,163.14	1,027.82	43,382.95
Maine	1,600.93	14.19	6,014.03	1,940.87	9,570.02	7.93		898.89	612.46	1,519.28
Maryland	45,754.54	1,156.65	22,941.63	5,129.04	74,981.86	6,664.84	64.35	6,936.81	1,120.32	14,786.32
Massachusetts	26,952.62	1,465.24	36,797.84	4,990.27	70,205.97	95.71	715.44	20,431.67	2,332.02	23,574.84
Michigan	272,625.02	1,319.21	36,404.15	5,739.11	316,087.49	55,800.30	1,155.12	28,964.24	1,961.48	87,881.14
Minnesota	8,787.67	701.76	26,769.76	5,314.71	41,573.90	3,305.61	66.57	18,344.59	2,708.81	24,425.58
Mississippi	5.01		11,990.54	2,886.89	14,882.44	15,169.13		3,160.06	621.93	18,951.12
First Missouri	390,449.06	428.81	157,160.09	3,359.45	551,397.41	99,373.51	371.04	14,508.65	1,225.90	115,479.10
Sixth Missouri	12,156.37	1,552.54	17,971.94	3,762.68	35,443.53	46,347.89	92.56	10,064.83	1,890.40	58,395.68
Montana	151.60		3,704.47	2,179.52	6,035.59	17.58		1,816.37	1,173.25	3,007.20
Nebraska	1,272.78	8.77	7,913.65	2,346.64	11,541.84	47,812.95		6,387.66	1,069.82	55,270.43
Nevada	36.67		5,087.05	422.59	5,546.31			1,591.38	1,255.50	2,846.88
New Hampshire	30,066.42		3,929.17	1,296.33	35,291.92	68.00		1,121.98	208.07	1,398.05
First New Jersey	58,359.59		2,012.28	629.79	61,001.66			1,121.09	237.28	1,358.37
Fifth New Jersey	634,302.74		34,574.63	2,512.07	671,389.44	15.14	812.91	8,865.86	664.09	10,358.00
New Mexico			1,899.27	1,253.14	3,152.41	181.90		707.99	396.59	1,286.48
First New York	59,640.26		56,266.38	1,351.57	117,258.21	1.44		8,329.27	680.94	9,011.65
Second New York	2,950,634.13	41,992.39	367,739.16	3,274.75	3,363,640.43	745,521.44	7,910.08	201,752.08	794.73	955,978.33
Third New York	121,650.32		167,889.26	11,538.12	301,077.70	360,017.79		172,562.80	300.51	532,881.10
Fourteenth New York	19,915.71	9.48	13,171.79	2,412.89	35,509.87	2.60		4,204.04	623.83	4,830.47
Twenty-first New York	21,510.27	10.12	11,159.39	4,040.61	36,720.39	4,059.90	16.75	2,118.03	828.52	7,023.20
Twenty-eighth New York	4,060.14	233.90	20,452.96	3,873.24	28,620.24	63,807.04	154.51	6,403.12	579.89	70,944.56
North Carolina	4,815,858.01		29,567.05	7,981.99	4,853,407.05	22,983.43		7,924.04	729.47	31,636.94
North Dakota	26.26		718.25	1,348.54	2,093.05	.71		343.66	695.72	1,040.09
First Ohio	687,116.52	371.23	18,099.88	7,091.09	712,678.72	36,241.32	8.08	10,521.30	4,506.43	51,277.13
Tenth Ohio	179,025.33	790.33	22,813.65	2,494.23	205,123.54	2,093.75	.48	1,397.04	346.13	3,837.40
Eleventh Ohio	11,855.29	1,215.23	9,543.50	2,215.71	24,829.73	8,591.26		6,888.47	969.65	16,449.38
Eighteenth Ohio	24,628.91	211.37	22,762.74	3,909.67	51,512.69	969.31	124.58	7,257.98	1,122.04	9,473.91
Oklahoma	21.80	96.44	10,377.43	4,585.75	15,081.42	32,686.74		6,942.93	2,670.37	42,300.04
Oregon	403.64	153.61	6,367.61	2,930.55	9,855.41	14.75	30.55	2,426.67	925.21	3,397.18
First Pennsylvania	664,410.86	720.16	59,036.79	4,562.31	728,730.12	12,681.17	573.57	16,078.14	1,486.66	30,819.54
Twelfth Pennsylvania	179,983.61		15,157.74	3,354.79	198,496.14	27,455.12		4,286.58	710.61	32,452.31
Twenty-third Pennsylvania	26,778.59	407.01	23,772.98	5,640.15	56,598.73	19,903.15	76.97	13,366.36	2,004.11	35,350.59
Rhode Island	5,541.81	14.65	3,917.62	537.21	10,011.29	270.78		4,979.53	186.03	5,436.34
South Carolina	21,201.76		8,729.35	3,592.49	33,523.60	9,242.31		11,802.94	1,179.08	22,224.33
South Dakota	229.29		2,373.39	1,523.87	4,126.55	146.74		1,257.59	675.92	2,080.25
Tennessee	457,612.65	17.29	31,085.20	4,776.86	493,492.00	62,412.55		5,660.44	1,537.36	69,610.35
First Texas	8,438.35	404.21	21,571.11	6,144.63	36,558.30	22,005.77	57.42	6,839.39	3,018.98	31,921.56
Second Texas	79.55	710.01	25,239.49	7,304.00	33,333.05	57,988.03		9,151.00	3,664.84	70,803.87
Utah	412.45	7.01	2,246.87	406.54	3,072.87	4.33		961.57	335.57	1,301.47
Vermont	29.45	4.88	2,382.52	1,311.99	3,728.84	3.90	2.00	362.04	213.04	580.98
Virginia	1,544,645.65	80.26	25,259.17	6,389.26	1,576,374.34	25,674.71		6,200.86	1,593.87	33,469.44
Washington	273.45	663.46	11,184.12	5,021.16	17,142.19	9,130.23	225.81	5,509.13	958.02	15,823.19
West Virginia	200,888.23		26,396.56	5,627.23	232,912.02	12,487.52		2,634.80	1,561.28	16,683.60
Wisconsin	18,948.96		19,431.03	7,595.81	45,975.80	89,668.61	39.99	19,339.72	3,447.38	112,495.70
Wyoming	21.73		1,394.13	972.35	2,388.21	10.66		375.95	269.99	656.60
Total	15,873,985.81	155,209.07	1,814,629.01	244,602.16	18,088,426.05	3,413,305.32	18,450.05	982,676.73	81,761.64	4,496,193.74

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

Alaska			$168.05	$1,314.55	$1,482.60			$55.14	$241.13	$296.27
California	$305,783.96	$33,781.18	94,540.53	10,896.07	445,001.74	$4,511.70	$2,434.02	13,615.92	4,119.69	24,681.33
District of Columbia	6,073.50	34.63	6,260.68	504.58	12,873.39	3,294.11	20.21	465.58	109.86	3,889.76
Illinois	315,146.72	37,131.01	49,004.30	19,815.44	421,097.47	536,228.47	2,485.54	87,776.18	4,127.06	630,617.25
Maryland	7,211.80	1,117.07	10,557.58	3,644.00	22,530.45	3,339.50	32.79	4,554.42	838.94	8,765.65
Missouri	402,605.43	1,981.35	175,132.03	7,122.13	586,840.94	145,721.40	463.60	24,573.48	3,116.30	173,874.78
New Jersey	692,662.33		36,586.91	3,141.86	732,391.10	15.14	812.91	9,986.95	901.37	11,716.37
New York	3,177,410.83	42,245.89	636,678.94	26,491.18	3,882,826.84	1,173,410.21	8,081.34	395,369.34	3,808.42	1,580,669.31
Ohio	902,626.05	2,588.16	73,219.77	15,710.70	994,144.68	47,895.64	133.14	26,064.79	6,944.25	81,037.82
Pennsylvania	871,173.06	1,127.17	97,967.51	13,557.25	983,824.99	60,039.44	650.54	33,731.08	4,201.38	98,622.44
Puerto Rico	32,469.24	4.95	6,123.37	980.46	39,578.02	31.23	11.35	1,916.81	171.52	2,130.91
Texas	8,517.90	1,114.22	46,810.60	13,448.63	69,891.35	79,993.80	57.42	15,990.39	6,683.82	102,725.43
Washington	273.45	663.46	11,016.07	3,706.61	15,659.59	9,130.23	225.81	5,453.99	716.89	15,526.92

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Hogs (tax effective Nov. 5, 1933, rates increased Dec. 1, 1933, Feb. 1, 1934, and Mar. 1, 1934)					Paper and jute fabrics competing with cotton (tax effective Dec. 1, 1933)				
	Processing taxes, per 100 pounds live weight, 50 cents, $1, $1.50, and to $2.25	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total, hogs	Processing taxes from 0.346 cent to 4.06 cents per pound	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total, paper and jute fabrics
Alabama	$144,253.54		$8,894.69	$2,257.88	$155,406.11	$504.74	$262.19	$23,641.74	$230.89	$24,639.56
Arizona	97,387.92		4,831.10	173.32	102,392.34			1,908.55	147.17	2,055.72
Arkansas	34,802.34		2,315.82	767.58	37,885.74	7.16		8,634.76	207.48	8,849.40
First California	573,725.84	$150.95	14,178.02	1,658.70	589,713.51	480,951.04	153,165.89	135,591.99	2,511.61	772,220.53
Sixth California	844,929.88	29.15	30,320.75	1,532.30	876,812.08	31,309.59	16,690.71	46,913.94	1,157.26	96,071.50
Colorado	252,719.32		16,407.00	952.19	270,078.51	49,994.69		116,296.78	520.67	166,812.14
Connecticut	189,967.87		20,731.02	517.45	211,216.34			5,109.67	795.43	5,905.10
Delaware	93,204.66		6,980.10	32.99	100,217.75	4,967.40	3.44	6,054.93	83.02	11,108.79
Florida	54,908.40	1.18	7,267.32	278.29	62,455.19	27,109.29	2,262.04	13,976.55	256.68	43,604.56
Georgia	258,800.48	.59	16,937.54	1,264.18	277,002.79	187,998.92	6,249.56	94,674.97	89.34	289,012.79
Hawaii	26,103.54	485.84	1,661.95	198.44	28,449.77		272,312.73	194,692.52	252.73	467,257.98
Idaho	110,623.85		3,152.62	515.56	114,292.03			15,787.13	1,113.70	16,900.83
First Illinois	34,156,052.93	1,483.94	3,619,367.41	14,423.66	37,791,327.94	212,227.82	38.97	197,069.81	4,902.67	414,239.27
Eighth Illinois	1,042,351.80		55,225.21	37,267.45	1,134,844.46			24,667.76	357.46	25,025.22
Indiana	1,876,480.11		194,555.40	1,156.67	2,072,192.18	988.14		33,911.96	743.12	35,643.22
Iowa	7,557,793.49	.30	470,039.25	1,416.88	8,029,249.92			31,762.83	579.89	32,342.72
Kansas	428,596.64		60,196.01	1,262.56	490,055.21	103.24		61,969.79	435.64	62,508.67
Kentucky	383,077.98		31,748.85	1,374.88	416,201.71	5,200.40		30,716.46	792.34	36,709.20
Louisiana	45,123.83		16,862.69	429.15	62,415.67	162,838.11	10,083.87	40,420.73	115.24	213,457.95
Maine	57,171.21	37.00	4,713.68	1,482.91	63,404.80	50,708.15	1,390.69	15,373.25	1,208.95	68,681.04
Maryland	1,079,834.80	156.26	66,107.82	2,030.15	1,148,129.03	65,726.75	359,700.80	175,288.49	3,564.07	604,280.11
Massachusetts	1,313,004.99	43.82	178,744.89	2,267.64	1,494,061.34	230,410.47	12,825.87	71,943.38	767.74	315,947.46
Michigan	515,655.38	1,226.51	30,624.74	2,124.33	549,630.96	6,067.37	40.77	63,113.97	9,651.19	78,873.30
Minnesota	2,006,556.80	1,052.09	154,721.34	4,594.21	2,166,924.44	51,733.29		126,544.86	522.37	178,800.52
Mississippi	11,828.18		2,251.48	429.04	14,508.70		24.84	4,075.50	97.28	4,197.62
First Missouri	2,151,773.22	8.44	163,366.38	1,504.62	2,316,652.66	797,321.55		127,296.10	245.43	924,863.08
Sixth Missouri	269,415.37		8,032.57	924.96	278,372.90	199.19	504.36	38,536.11	105.33	39,344.99
Montana	94,893.68		4,991.77	1,260.62	101,146.07			9,657.61	121.79	9,779.40
Nebraska	995,338.98		35,723.72	804.32	1,031,867.02			20,240.55	366.74	20,607.29
Nevada	21,256.98		1,807.39	265.94	23,330.31					
New Hampshire	5,915.72		1,203.36	465.81	7,584.89	72,166.06		13,846.71	851.78	86,864.55
First New Jersey	71,206.93		4,201.25	175.82	75,584.00			1,495.82	50.87	1,546.69
Fifth New Jersey	813,251.01	1.50	14,004.20	749.74	828,006.45	21,675.92		19,732.37	2,323.87	43,732.16
New Mexico	16,445.13		432.22	358.03	17,235.38			1,247.94	258.18	1,506.12
First New York			15,195.77	239.22	15,434.99	174,761.68		44,328.38	5,180.07	224,270.13
Second New York	82,822.04	17,253.10	42,406.22	85.97	142,567.33	229,624.39	32,273.88	173,691.77	3,314.11	438,904.15
Third New York	689,902.91		33,843.57	290.19	724,036.67	1,022,621.94		190,550.16	1,472.92	1,214,645.02
Fourteenth New York	154,767.51	1,162.66	26,787.04	640.74	183,357.95	115,944.58		28,300.17	1,792.58	146,037.33
Twenty-first New York	145,818.93	4,008.19	7,250.50	1,066.85	158,144.47	28,984.78	1.15	51,108.11	1,372.20	81,466.24
Twenty-eighth New York	1,247,272.08	2,217.78	91,554.73	710.95	1,341,755.54	3,046.90	75.95	57,531.96	337.33	60,992.14
North Carolina	56,904.50	1.12	2,409.00	651.80	59,966.42	39,666.91	233.12	9,884.70	25.13	49,809.86
North Dakota	68,710.42	358.87	199.76	294.00	69,563.05			7,052.46	201.35	7,253.81
First Ohio	1,850,419.59		117,415.28	306.76	1,968,141.63	178,847.82		45,666.74	572.54	225,087.10
Tenth Ohio	466,154.60		9,598.05	360.75	476,113.40			13,799.80	642.19	14,441.99
Eleventh Ohio	645,472.98		41,155.01	556.59	687,184.58			14,806.72	1,573.00	16,379.72
Eighteenth Ohio	748,387.65	15.55	44,141.42	1,192.05	793,736.67	72,863.71		49,440.29	465.46	122,769.46
Oklahoma	187,797.90		28,703.47	1,086.32	217,587.69	14.11		20,383.80	359.14	20,757.05
Oregon	201,781.99	327.32	8,252.10	904.59	211,266.00	44,765.34	2,700.36	15,295.85	752.26	63,513.81
First Pennsylvania	1,633,203.82	16.79	84,130.13	1,897.54	1,719,248.28	142,908.71	26,887.52	102,457.55	5,796.79	278,050.57
Twelfth Pennsylvania	136,467.10		7,284.94	759.11	144,511.15			39,175.76	720.90	39,896.66
Twenty-third Pennsylvania	707,264.40		39,609.21	2,942.27	749,815.88	32.11	.29	31,721.02	1,467.59	33,221.01
Rhode Island	82,230.31		7,275.22	242.14	89,747.67			2,251.15	236.59	2,487.74
South Carolina	90,130.95		4,198.14	791.89	95,120.98		19.24	11,329.81	111.74	11,460.79
South Dakota	135,849.56		871.30	248.68	136,969.54			3,492.29	7.43	3,499.72
Tennessee	763,818.02		34,269.28	1,795.18	799,882.48	149,717.48		44,707.00	6.24	194,430.72
First Texas	290,885.84	22.15	18,498.92	968.72	310,375.63	79,461.51	106.79	33,633.92	4,269.99	117,472.21
Second Texas	207,680.38		16,801.04	1,297.71	225,779.13			40,968.87	185.35	41,154.22
Utah	99,620.80		5,036.17	487.04	105,144.01			2,630.66	1,409.12	4,039.78
Vermont	12,668.05	3,099.18	411.33	521.78	16,700.34	45,604.81	15,070.23	19,740.56	83.47	80,499.07
Virginia	203,869.19		36,416.44	4,489.34	244,774.97	295,017.15	214.64	97,905.75	553.93	393,691.47
Washington	476,561.23	126.21	41,382.06	2,224.39	520,293.89	5,441.12	3,202.11	28,543.89	249.47	37,436.59
West Virginia	64,501.89		3,415.33	1,802.05	69,719.27	72,973.19		17,363.55	274.08	90,610.82
Wisconsin	1,634,769.24	2.72	144,987.47	1,844.90	1,781,604.33	89,140.58		36,650.57	635.60	126,426.75
Wyoming	36,005.44		871.05	542.61	37,419.10			351.47	383.90	735.37
Total	70,716,192.12	33,289.21	6,166,969.51	118,160.40	77,034,611.24	5,251,648.11	916,342.01	3,006,960.26	69,880.40	9,244,830.78

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

Alaska	$6.34	$5.17	$15.18	$476.57	$503.26		$1.46			$1.46
California	1,418,655.72	180.10	44,498.77	3,191.00	1,466,525.59	$512,260.63	169,856.60	$182,505.93	$3,668.87	868,292.03
District of Columbia			4,660.64	237.78	4,898.42		3,886.84	41,618.23	1,285.82	46,790.89
Illinois	35,198,404.73	1,483.94	3,674,592.62	51,691.11	38,926,172.40	212,227.32	38.97	221,737.57	5,260.13	439,264.49
Maryland	1,079,226.00	10.56	52,143.56	1,085.31	1,132,465.43	54,292.21	3,837.37	17,621.28	2,141.54	77,892.40
Missouri	2,421,188.59	8.44	171,398.95	2,429.58	2,595,025.56	797,520.74	504.36	165,832.21	350.76	964,208.07
New Jersey	884,457.94	1.50	18,205.45	925.56	903,590.45	21,675.92		21,228.19	2,374.74	45,278.85
New York	2,320,583.47	24,641.73	217,037.83	3,033.92	2,565,296.95	1,574,984.27	32,350.98	545,510.55	13,469.21	2,166,315.01
Ohio	3,710,434.82	15.55	212,309.76	2,416.15	3,925,176.28	251,711.53		123,713.55	3,253.19	378,678.27
Pennsylvania	2,476,935.32	16.79	131,024.28	5,598.92	2,613,575.31	142,940.82	26,887.81	173,354.33	7,985.28	351,168.24
Puerto Rico	608.80	145.70	9,303.62	707.06	10,765.18	11,434.54	351,976.59	116,048.98	136.71	479,596.82
Texas	498,566.22	22.15	35,299.96	2,266.43	536,154.76	79,461.51	106.79	74,602.79	4,455.34	158,626.43
Washington	476,554.89	121.04	41,366.88	1,747.82	519,790.63	5,441.12	3,200.65	28,543.89	249.47	37,435.13

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TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1934, by collection districts, States, and Territories*—Continued

Collection district	Sugar cane and sugar beets (tax effective June 8, 1934)					Grand total, all agricultural adjustment taxes	Combined grand totals, internal revenue and agricultural adjustment tax collections
	Processing tax, ½ cent per raw pound	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total sugar		
Alabama		$3,477.50	$4.23		$3,481.73	$8,234,121.38	$12,063,700.16
Arizona						333,257.62	1,371,097.28
Arkansas						569,197.83	2,949,794.23
First California		1.87			1.87	7,274,628.13	81,275,710.17
Sixth California						3,368,906.81	70,670,554.26
Colorado						2,958,791.18	13,462,548.40
Connecticut						2,012,924.33	29,155,837.74
Delaware						405,941.61	18,018,636.35
Florida		1,605.00	5,106.58		6,711.58	605,429.87	11,589,260.77
Georgia		1,872.50			1,872.50	18,136,390.55	28,782,727.60
Hawaii						630,820.85	5,747,290.65
Idaho						418,854.18	1,347,535.30
First Illinois		18,150.94	59.92		18,210.86	49,260,409.82	194,402,807.50
Eighth Illinois			15.23		15.23	4,092,670.62	21,037,030.96
Indiana						5,728,913.07	32,848,176.78
Iowa						9,542,018.32	17,526,015.72
Kansas			23.78		23.78	12,250,194.20	23,108,035.04
Kentucky			14.45		14.45	4,420,082.92	68,654,207.32
Louisiana		13,552.08			13,552.08	1,517,897.34	17,391,685.60
Maine		28.33			28.33	2,132,212.46	7,976,326.83
Maryland		17.46			17.46	4,565,101.06	51,522,895.36
Massachusetts		43.51	12.85		56.36	21,581,751.27	97,689,688.31
Michigan						4,317,563.36	101,320,561.77
Minnesota						25,221,215.08	50,152,191.78
Mississippi						810,504.42	2,315,293.42
First Missouri						8,407,305.11	56,369,100.47
Sixth Missouri						8,736,620.65	20,172,475.85
Montana						1,663,172.78	3,958,638.49
Nebraska						4,533,342.96	10,351,054.04
Nevada						129,511.31	2,375,582.83
New Hampshire						2,023,579.20	5,294,128.91
First New Jersey						792,949.91	11,904,878.97
Fifth New Jersey						2,972,856.68	87,864,135.27
New Mexico						147,867.49	870,198.12
First New York			2.25		2.25	1,083,612.21	45,861,171.60
Second New York		51,271.50			51,271.50	13,754,304.67	292,201,149.71
Third New York						12,841,768.14	151,654,067.06
Fourteenth New York						1,449,851.47	28,820,947.32
Twenty-first New York						2,089,448.63	15,056,455.07
Twenty-eighth New York			3,026.50		3,026.50	7,808,345.71	34,428,488.78
North Carolina		1,052.00			1,052.00	29,773,132.87	260,405,991.48
North Dakota						1,047,067.62	1,730,801.24
First Ohio			1.29		1.29	4,100,493.19	39,067,247.09
Tenth Ohio						3,317,879.86	15,632,588.65
Eleventh Ohio						1,386,862.34	8,099,019.97
Eighteenth Ohio			.74		.74	4,065,829.90	61,882,382.73
Oklahoma						3,558,121.39	44,797,191.11
Oregon			8.92		8.92	2,603,625.88	6,829,280.76
First Pennsylvania		48,948.09			48,948.09	7,190,745.84	118,317,721.65
Twelfth Pennsylvania						1,327,161.40	13,597,614.35
Twenty-third Pennsylvania						1,787,130.68	62,077,238.37
Rhode Island						3,444,656.35	14,983,135.30
South Carolina			7.76		7.76	17,297,107.37	20,571,360.02
South Dakota						449,965.15	1,331,176.20
Tennessee			21.76		21.76	5,840,400.16	17,451,058.86
First Texas						3,430,845.92	35,302,172.66
Second Texas						6,650,089.44	25,366,515.97
Utah						417,991.00	2,636,170.28
Vermont						320,412.70	1,450,368.70
Virginia			22,010.68		22,010.68	5,987,386.98	122,662,243.62
Washington			46.19		46.19	4,041,087.68	14,406,376.42
West Virginia			15.37		15.37	1,095,863.52	8,929,823.40
Wisconsin			17.09		17.09	3,262,104.43	43,499,643.57
Wyoming						202,588.77	1,174,765.18
Philippine Islands							475,225.15
Total		140,020.78	30,395.59		170,416.37	371,422,885.64	2,672,239,194.52

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

Alaska						$25,710.04	$243,193.47
California		$1.87			$1.87	10,643,534.94	151,946,264.43
District of Columbia						326,635.44	11,269,097.87
Illinois		18,150.94	$75.15		18,226.09	53,353,080.44	215,439,838.46
Maryland		.16			.16	3,540,652.27	39,555,984.14
Missouri						17,143,925.76	76,541,576.32
New Jersey						3,765,806.59	99,769,014.24
New York		51,271.50	3,028.75		54,300.25	39,027,330.83	568,022,279.54
Ohio			2.03		2.03	12,871,065.29	124,681,238.44
Pennsylvania		48,948.09			48,948.09	10,305,037.92	193,992,574.37
Puerto Rico		17.30			17.30	697,813.35	697,813.35
Texas						10,080,935.36	60,668,688.63
Washington			46.19		46.19	4,015,377.64	14,163,182.95

NOTE—Taxpayers pay processing taxes in the districts in which their principal places of business are located. The collections by States are not entirely indicative of the Federal tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

TABLE 2.—*Comparative internal-revenue receipts, fiscal years 1933 and 1934, by collection districts and States* [1]

[Agricultural adjustment taxes not included. Shown on preceding page]

Collection district	Location of collector's office	Total income taxes			Total miscellaneous taxes			Total internal revenue		
		1933	1934	Percent increase (+) or decrease (−)	1933	1934	Percent of increase	1933	1934	Percent of increase
Alabama	Birmingham	$1,626,985.18	$1,938,284.21	+19	$1,671,234.58	$1,891,294.57	13	$3,298,219.76	$3,829,578.78	16
Arizona	Phoenix	559,665.10	487,599.02	−13	290,156.61	550,240.64	90	849,821.71	1,037,839.66	22
Arkansas	Little Rock	584,679.04	891,381.50	+52	853,303.04	1,489,214.90	75	1,437,982.08	2,380,596.40	66
First California	San Francisco	22,089,832.60	26,131,760.93	+18	26,255,660.99	47,869,321.11	82	48,345,493.59	74,001,082.04	53
Sixth California	Los Angeles	28,383,407.03	31,337,448.17	+10	17,945,282.93	35,964,199.28	100	46,328,689.96	67,301,647.45	45
Colorado	Denver	3,825,317.14	4,586,088.90	+20	1,879,014.73	5,917,668.32	215	5,704,331.87	10,503,757.22	84
Connecticut	Hartford	14,567,548.06	15,515,146.56	+7	3,846,876.79	11,627,766.85	202	18,414,424.85	27,142,913.41	47
Delaware	Wilmington	11,511,455.42	12,922,925.19	+12	1,008,608.40	4,689,769.55	365	12,520,063.82	17,612,694.74	41
Florida	Jacksonville	4,278,971.32	4,437,630.34	+4	3,315,662.58	6,546,200.56	97	7,594,633.90	10,983,830.90	44
Georgia	Atlanta	3,580,817.91	5,047,449.43	+41	2,891,530.26	5,598,887.62	94	6,472,348.17	10,646,337.05	64
Hawaii	Honolulu	2,662,658.39	3,287,591.36	+23	404,591.00	1,828,878.44	352	3,067,249.39	5,116,469.80	67
Idaho	Boise	467,328.99	402,048.73	−14	225,452.11	526,632.39	134	692,781.10	928,681.12	34
First Illinois	Chicago	53,721,730.42	60,475,532.45	+13	46,119,505.87	84,666,865.23	84	99,841,236.29	145,142,397.68	45
Eighth Illinois	Springfield	2,731,369.33	3,061,496.90	+12	3,542,216.77	13,882,863.44	292	6,273,586.10	16,944,360.34	170
Indiana	Indianapolis	8,437,673.21	8,916,842.17	+6	5,481,901.84	18,202,421.54	232	13,919,575.05	27,119,263.71	95
Iowa	Des Moines	4,396,972.81	4,246,667.58	−3	2,140,403.29	3,737,329.82	75	6,537,376.10	7,983,997.40	22
Kansas	Wichita	4,296,602.01	3,013,605.83	−30	4,751,237.28	7,844,235.01	65	9,047,839.29	10,857,840.84	20
Kentucky	Louisville	4,171,846.17	5,147,249.33	+23	49,958,208.04	59,086,875.07	18	54,130,054.21	64,234,124.40	19
Louisiana	New Orleans	3,963,750.64	4,799,512.61	+21	5,488,340.47	11,074,275.65	102	9,452,091.11	15,873,788.26	68
Maine	Augusta	3,037,084.52	3,433,053.05	+13	686,069.52	2,411,061.32	251	3,723,154.04	5,844,114.37	57
Maryland	Baltimore	25,222,341.21	25,879,071.17	+3	6,343,693.05	21,078,723.13	232	31,566,034.26	46,957,794.30	49
Massachusetts	Boston	35,169,560.06	39,622,028.81	+13	14,219,010.76	36,485,908.23	157	49,388,570.82	76,107,937.04	54
Michigan	Detroit	29,199,589.69	28,169,277.71	−4	25,173,618.04	68,833,720.70	173	54,373,207.73	97,002,998.41	78
Minnesota	St. Paul	10,027,765.27	10,551,764.40	+5	5,247,362.14	14,379,212.30	174	15,275,127.41	24,930,976.70	63
Mississippi	Jackson	471,788.68	631,034.61	+34	425,846.16	873,754.39	105	897,634.84	1,504,789.00	68
First Missouri	St. Louis	14,216,702.40	16,155,527.60	+14	17,334,252.36	31,806,267.76	83	31,550,954.76	47,961,795.36	52
Sixth Missouri	Kansas City	5,377,633.90	5,919,310.91	+10	2,777,427.62	5,516,544.29	98	8,155,061.52	11,435,855.20	40
Montana	Helena	636,456.94	685,114.28	+8	505,871.12	1,610,351.43	219	1,142,328.06	2,295,465.71	101
Nebraska	Omaha	2,357,136.07	2,630,338.71	+11	1,506,346.56	3,187,372.37	112	3,863,482.63	5,817,711.08	51
Nevada	Reno	1,522,931.42	1,736,364.78	+14	157,891.59	509,706.74	223	1,680,823.01	2,246,071.52	34
New Hampshire	Portsmouth	1,218,133.28	1,455,411.37	+19	572,580.65	1,815,138.34	217	1,790,713.93	3,270,549.71	83
First New Jersey	Camden	5,554,447.38	5,632,303.36	+1	3,122,230.94	5,479,625.70	75	8,676,678.32	11,111,929.06	28
Fifth New Jersey	Newark	31,775,990.22	35,705,355.77	+12	31,022,931.51	49,185,922.82	59	62,798,921.73	84,891,278.59	35
New Mexico	Albuquerque	281,488.31	289,861.02	+3	223,597.24	432,469.61	93	505,085.55	722,330.63	43
First New York	Brooklyn	19,102,670.91	17,620,958.68	−8	11,749,123.37	27,156,600.71	131	30,851,794.28	44,777,559.39	45
Second New York	Customhouse, New York.	123,885,885.54	141,415,616.12	+14	80,153,257.46	137,031,228.92	71	204,039,143.00	278,446,845.04	36
Third New York	341 9th Avenue, New York.	69,996,323.54	72,721,647.75	+4	32,026,039.14	66,090,651.17	106	102,022,362.68	138,812,298.92	36
Fourteenth New York	Albany	11,209,827.76	12,575,832.21	+12	4,660,581.26	14,795,263.64	217	15,870,409.02	27,371,095.85	72

Twenty-first New York	Syracuse	3,801,957.29	4,084,888.06	+7	2,545,960.03	8,882,118.38	249	6,347,917.32	12,967,006.44	104
Twenty-eighth New York	Buffalo	12,005,127.30	12,425,316.65	+3	5,209,919.15	14,194,826.42	172	17,215,046.45	26,620,143.07	55
North Carolina	Raleigh [2]	12,760,720.22	12,957,991.46	+2	200,727,038.86	217,674,867.15	8	213,487,759.08	230,632,858.61	8
North Dakota	Fargo	220,657.39	292,321.55	+33	231,361.28	891,412.07	69	452,018.67	683,733.62	51
First Ohio	Cincinnati	9,394,467.15	11,419,606.70	+22	14,162,098.27	23,547,147.20	66	23,556,565.42	34,966,753.90	48
Tenth Ohio	Toledo	2,930,923.57	3,459,991.39	+18	4,515,951.71	8,854,717.40	96	7,446,875.28	12,314,708.79	65
Eleventh Ohio	Columbus	2,493,823.27	2,856,549.19	+15	1,928,345.21	3,855,608.44	100	4,422,168.48	6,712,157.63	52
Eighteenth Ohio	Cleveland	15,466,250.89	20,159,594.44	+30	18,585,941.35	37,656,958.39	103	34,052,192.24	57,816,552.83	70
Oklahoma	Oklahoma City	4,992,953.01	5,921,570.00	+19	19,788,214.33	35,317,499.72	78	24,781,167.34	41,239,069.72	66
Oregon	Portland	1,556,108.22	1,740,784.85	+12	1,111,177.70	2,484,870.03	124	2,667,285.92	4,225,654.88	58
First Pennsylvania	Philadelphia	42,764,988.45	43,890,469.10	+3	26,621,234.39	67,236,506.71	153	69,386,222.84	111,126,975.81	60
Twelfth Pennsylvania	Scranton	5,209,626.64	4,216,106.06	−19	3,372,690.56	8,054,346.89	139	8,582,317.20	12,270,452.95	43
Twenty-third Pennsylvania	Pittsburgh	17,380,295.31	18,354,447.02	+6	18,905,801.93	41,935,660.67	122	36,286,097.24	60,290,107.69	66
Rhode Island	Providence	5,209,540.36	6,125,959.00	+18	1,207,889.69	5,412,519.95	348	6,417,430.05	11,538,478.95	80
South Carolina	Columbia	1,050,950.61	2,047,644.16	+95	682,781.38	1,226,608.49	80	1,733,731.99	3,274,252.65	89
South Dakota	Aberdeen	266,654.24	347,033.97	+30	345,080.54	534,177.08	55	611,734.78	881,211.05	44
Tennessee	Nashville	4,246,537.01	5,163,773.23	+22	4,573,951.29	6,446,885.47	41	8,820,488.30	11,610,658.70	32
First Texas	Austin	6,941,588.68	8,588,963.94	+24	14,148,457.15	23,282,362.80	65	21,090,045.83	31,871,326.74	51
Second Texas	Dallas	6,354,497.62	7,587,734.73	+19	6,722,952.58	11,128,691.80	66	13,077,450.20	18,716,426.53	43
Utah	Salt Lake City	857,210.42	914,966.26	+7	579,042.48	1,303,213.02	125	1,436,252.90	2,218,179.28	54
Vermont	Burlington	605,379.78	644,405.85	+6	253,560.95	485,550.15	92	858,940.73	1,129,956.00	32
Virginia	Richmond	9,677,206.71	8,796,186.92	−9	94,121,757.22	107,878,669.72	15	103,798,963.93	116,674,856.64	12
Washington	Tacoma	3,527,252.41	3,751,268.01	+6	1,924,388.62	6,614,020.73	244	5,451,641.03	10,365,288.74	90
West Virginia	Parkersburg	3,025,815.80	3,582,747.46	+18	2,790,941.82	4,251,212.42	52	5,816,757.62	7,833,959.88	35
Wisconsin	Milwaukee	7,593,751.57	7,796,324.34	+3	11,499,372.21	32,441,214.80	182	19,093,123.78	40,237,539.14	111
Wyoming	Cheyenne	334,752.32	422,561.86	+26	187,214.16	549,614.55	194	521,966.48	972,176.41	87
Philippine Islands	Manila				327,777.26	475,225.15	45	327,777.26	475,225.15	45
Total		746,791,404.11	817,025,339.72	+9	873,047,820.19	1,483,790,969.16	70	1,619,839,224.30	2,300,816,308.88	42

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

Alaska		$152,168.06	$158,930.38	+4	$44,577.69	$58,553.05	31	$196,745.75	$217,483.43	11
California		50,473,239.63	57,469,209.10	+14	44,200,943.92	83,833,520.39	90	94,674,183.55	141,302,729.49	49
District of Columbia		6,272,880.96	6,725,048.57	+7	2,191,227.60	4,217,613.85	92	8,464,108.56	10,942,662.42	29
Illinois		56,453,099.75	63,537,029.35	+13	49,661,722.64	98,549,728.67	99	106,114,822.39	162,086,758.02	53
Maryland		18,949,460.25	19,154,022.60	+1	4,152,465.45	16,861,109.28	306	23,101,925.70	36,015,131.88	56
Missouri		19,594,336.30	22,074,838.51	+12	20,111,679.98	37,322,812.05	86	39,706,016.28	59,397,650.56	49
New Jersey		37,330,437.60	41,337,659.13	+11	34,145,162.45	54,665,548.52	60	71,475,600.05	96,003,207.65	34
New York		240,001,792.34	260,844,259.47	+9	136,344,880.41	268,150,689.24	97	376,346,672.75	528,994,948.71	41
Ohio		30,285,464.88	37,895,741.72	+25	39,192,336.54	73,914,431.43	89	69,477,801.42	111,810,173.15	61
Pennsylvania		65,354,910.40	66,461,022.18	+2	48,899,726.88	117,226,514.27	139	114,254,637.28	183,687,536.45	61
Texas		13,296,086.30	16,176,698.67	+22	20,871,409.73	34,411,054.60	65	34,167,496.03	50,587,753.27	48
Washington		3,375,084.35	3,592,337.63	+6	1,879,810.93	6,555,467.68	249	5,254,895.28	10,147,805.31	92

[1] Internal revenue collection districts follow State boundaries, except that the Maryland district includes the District of Columbia (also Puerto Rico for agricultural adjustment tax collections), and the Washington district includes the Territory of Alaska. The amounts collected by States are not entirely indicative of the Federal tax burden of the respective States since the taxes may be eventually borne by persons in other States.

[2] Office of the collector of internal revenue for the district of North Carolina was transferred to Greensboro July 14, 1934.

NOTE.—The above figures include amounts covered into the Treasury from documentary stamp sales by postmasters as well as excise tax collections on imported distilled spirits by collectors of customs

TABLE 3.—*Summary of monthly internal-revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1934, by sources*

Source	1933					
	July	August	September	October	November	December
Income tax:						
Corporation	$6,281,596.44	$9,104,320.81	$68,324,886.23	$3,745,730.98	$10,748,211.37	$66,041,676.84
Individual	5,701,412.98	4,987,062.68	66,018,025.62	6,602,406.20	7,035,228.05	62,247,684.09
Total	11,983,009.42	14,091,383.49	134,342,911.85	10,348,137.18	17,783,439.42	128,289,360.93
Capital stock (act of June 16, 1933)	1,806,455.49	9,964,161.87	53,617,188.10	13,532,354.66	252,523.51	166,907.39
Dividends (act of June 16, 1933)	658,417.17	2,074,926.26	3,575,234.00	5,169,169.95	6,394,489.24	10,109,628.64
Excess profits (act of June 16, 1933)				1,074.76	17,881.70	46,790.51
Estate tax, transfer of estates of decedents	7,856,008.30	6,869,246.14	6,624,081.13	7,455,333.43	6,214,717.72	13,803,121.76
Gift tax, transfer of any property by gift	2,832.87	5,322.34	9,091.20	11,502.91	30,568.78	186,103.58
Distilled spirits, etc.:						
Distilled spirits (imported), excise tax	112.99	478.91	208.24	688.29	193.21	1,976.11
Distilled spirits, domestic tax	782,696.64	837,980.61	881,839.90	865,537.78	2,527,970.69	8,651,257.37
Distilled spirits, rectification tax	268.07	1,604.30	316.62	3,637.92	158,486.87	1,257,597.29
Still or sparkling wines, cordials, etc	23,297.43	20,383.86	35,188.04	39,982.52	110,720.23	1,039,475.48
Grape brandy used for fortifying sweet wines	8,462.36	8,796.10	19,558.32	16,997.65	12,062.96	7,750.07
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	1,413,411.00	691,599.38	173,493.03	120,893.71	108,660.00	522,872.77
Stamps for distilled spirits intended for export	.60	.60	1.20	.60		.60
Case stamps for distilled spirits bottled in bond	21,154.00	5,839.04	8,372.00	10,026.20	5,927.84	1,108.00
3.2 percent wines (act of Mar. 22, 1933)	11,450.95	7,800.70	4,922.28	2,399.50	440.20	534.91
Fermented malt liquors	14,219,696.97	15,050,980.86	13,297,042.14	9,981,635.63	8,037,792.70	12,867,068.69
Brewers, retail and wholesale dealers in malt liquors (special taxes)	2,414,491.18	1,243,653.51	438,780.97	240,389.49	119,470.27	80,723.66
Total	18,895,042.19	17,869,117.87	14,859,722.74	11,282,189.29	11,081,724.97	24,430,364.95
Tobacco:						
Cigars (large)	1,011,185.34	1,078,817.59	1,092,811.57	1,114,703.97	1,157,684.89	771,916.31
Cigars (small)	12,257.25	18,171.90	16,495.50	12,923.25	12,440.40	9,196.13
Cigarettes (large)	1,368.00	1,441.44	1,777.68	2,067.84	2,672.28	2,178.72
Cigarettes (small)	28,578,472.52	33,568,287.47	28,583,457.91	27,529,975.36	20,505,591.04	23,399,723.95
Snuff of all descriptions	504,941.07	574,947.91	577,854.20	681,686.01	470,190.48	430,855.44
Tobacco, chewing and smoking	4,676,012.00	5,354,638.05	4,666,115.95	4,817,361.35	4,103,196.84	3,472,660.04
Cigarette papers and tubes	77,559.59	117,030.75	68,985.76	96,086.24	61,648.37	84,440.79
Miscellaneous collections relating to tobacco	10.00	250.00	15.74	904.44	185.60	222.01
Total	34,861,805.77	40,713,585.11	35,007,514.31	34,255,708.46	26,313,609.90	28,171,193.39
Stamp taxes (not elsewhere enumerated):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	1,501,798.66	1,457,622.67	1,192,606.58	1,237,834.98	1,064,197.78	1,194,530.26
Capital stock and similar interest sales or transfers	7,673,345.93	7,614,872.84	2,173,211.53	2,423,795.10	2,313,332.17	2,037,025.19
Sales of produce (future delivery)	1,172,616.37	1,615,395.16	769,653.82	566,038.05	618,927.55	576,804.48
Playing cards	254,073.20	501,508.90	357,806.68	425,915.50	328,422.10	331,202.10
Use of yachts and boats (domestic and foreign)	51,218.67	51,213.02	15,272.38	6,945.25	2,805.16	2,438.38
Total	10,653,052.83	11,240,612.59	4,508,550.99	4,660,528.88	4,327,684.76	4,142,000.41

Manufacturers' excise taxes:						
Lubricating oils	2,451,638.25	2,478,818.23	2,127,322.47	2,091,132.24	1,692,214.83	2,282,993.34
Brewers' wort, malt, grape concentrates, etc	858,628.76	480,904.07	506,959.95	255,785.32	187,832.82	119,150.89
Matches	1,262,149.36	906,591.30	374,919.91	1,406,125.73	362,170.60	313,411.01
Gasoline	15,799,053.99	22,420,634.39	18,528,448.91	22,540,726.51	17,037,101.66	22,710,436.84
Electrical energy	2,652,668.24	2,486,025.97	2,304,894.19	2,750,500.67	2,562,746.36	3,602,189.72
Tires and inner tubes	3,623,940.85	4,007,866.08	2,126,585.17	3,257,191.69	1,825,439.78	1,560,081.39
Toilet preparations, etc	1,022,966.63	900,146.09	1,024,464.86	871,332.20	950,096.36	952,778.91
Articles made of fur	226,615.31	408,109.94	1,008,939.32	1,244,391.39	1,200,526.18	871,722.44
Jewelry (watches, clocks, opera and field glasses, etc.)	306,523.83	255,708.92	292,693.00	450,423.39	356,407.94	622,193.16
Automobile trucks	471,944.29	197,841.88	514,899.85	377,868.59	306,351.08	244,035.73
Other automobiles and motorcycles	3,743,538.26	1,836,304.54	2,490,024.69	2,568,049.79	2,071,786.99	1,413,523.95
Parts or accessories for automobiles	480,671.43	375,110.44	431,725.63	491,556.38	409,938.79	556,903.62
Radio sets, phonograph records, etc	191,074.94	125,865.08	147,930.49	292,332.20	246,526.75	570,629.50
Mechanical refrigerators	893,008.57	587,736.98	394,596.33	354,624.86	172,541.85	127,186.74
Sporting goods	307,184.17	294,977.98	202,866.25	295,857.85	214,937.76	289,187.85
Firearms, shells, and cartridges	145,744.54	296,289.23	375,554.68	346,716.92	306,355.81	90,617.03
Pistols and revolvers	7,003.15	3,653.62	2,274.31	8,633.71	1,112.01	4,976.69
Cameras and lenses	37,614.71	35,223.87	30,972.53	32,890.88	16,982.34	15,599.48
Candy and chewing gum	331,533.30	276,632.64	333,390.19	420,167.44	408,004.28	549,866.22
Soft drinks	718,380.42	443,442.38	478,185.31	531,744.63	208,696.11	317,202.15
Total	35,531,883.00	38,817,883.63	33,697,648.04	40,588,052.39	30,537,770.30	37,214,686.66
Miscellaneous taxes:						
Telephone, telegraph, radio and cable facilities, leased wires, etc	1,685,306.35	1,650,064.75	853,428.58	1,828,866.28	1,319,071.38	2,168,880.04
Transportation of oil by pipe line	904,880.04	929,780.88	915,825.79	855,700.06	749,392.67	992,302.75
Leases of safe-deposit boxes	266,197.23	214,732.79	190,975.05	185,179.17	183,199.70	293,412.48
Checks, drafts, or orders for the payment of money	3,473,443.01	3,449,840.60	3,090,070.69	3,400,237.13	3,341,834.60	3,519,536.98
Admissions to theaters, concerts, cabarets, etc	972,627.01	943,384.35	1,283,383.99	1,122,567.88	1,230,691.18	1,665,660.65
Club dues and initiation fees	500,770.77	651,597.05	438,941.48	406,399.19	467,566.74	416,854.74
Adulterated and process or renovated butter, mixed flour, and filled cheese	709.50	667.50	563.75	895.00	661.53	566.92
Oleomargarine, including special taxes	493,872.65	166,095.57	87,991.59	85,832.92	77,308.55	74,304.70
Narcotics, including special taxes	149,463.32	21,670.43	15,557.44	14,312.56	14,907.78	12,067.44
Collections on account of prohibition enforcement, including penalties, fines, offers in compromise, etc	36,054.69	33,307.13	22,914.88	52,293.76	6,134.06	87,449.54
Delinquent taxes collected under repealed laws	500.00					
Receipts from other miscellaneous sources	276.83	327.90	534.52	689.91	529.30	5,926.78
Total	8,484,101.40	8,061,468.95	6,900,187.76	7,952,973.86	7,391,297.49	9,236,963.02
Total internal revenue	130,732,608.44	149,707,708.25	293,142,130.12	135,257,025.77	110,345,707.79	255,797,121.24
Agricultural adjustment—Import compensating, floor and processing taxes:						
Wheat	383,088.26	9,954,647.46	9,184,558.38	10,221,629.74	9,159,802.98	9,822,762.59
Cotton		2,621,704.90	11,942,008.39	17,939,889.18	17,327,182.64	29,445,835.35
Tobacco				702,456.64	1,281,301.54	2,963,115.61
Field corn					17,976.21	868,324.94
Hogs					27,296.07	3,122,252.14
Certain paper and jute fabrics						33,455.48
Unclassified processing, etc., collections		873,541.67	4,716,981.44	27,136.19	(−2,452,344.58)	378,645.39
Total	383,088.26	13,449,894.03	25,843,548.21	28,891,111.75	25,361,214.86	46,634,391.50
Grand total	131,115,696.70	163,157,602.28	318,985,678.33	164,148,137.52	135,706,922.65	302,431,512.74

TABLE 3.—*Summary of monthly internal-revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1934, by sources*—Con.

Source	1934					
	January	February	March	April	May	June
Income tax:						
Corporation	$7,667,619.56	$10,807,982.43	$98,019,089.43	$6,706,796.34	$13,383,268.60	$96,684,672.91
Individual	8,182,695.40	13,991,065.09	130,506,538.33	14,368,601.88	10,392,674.89	89,476,092.57
Total	15,850,314.96	24,799,047.52	228,525,627.76	21,075,398.22	23,775,943.49	186,160,765.48
Capital stock (act of June 16, 1933)	478,882.88	68,278.24	81,431.17	62,524.01	62,367.94	75,268.87
Dividends (act of June 16, 1933)	6,857,116.37	10,853,298.51	3,736,700.75	278,524.89	159,419.55	362,197.64
Excess profits (act of June 16, 1933)	29,763.20	33,387.09	442,268.82	809,181.01	165,734.32	1,084,534.15
Estate tax; transfer of estates of decedents	9,762,032.49	11,060,139.97	8,282,777.28	4,928,144.02	13,508,912.95	7,620,772.85
Gift tax, transfer of any property by gift	51,832.79	382,132.77	7,369,435.04	694,268.21	252,558.48	157,427.09
Distilled spirits, etc.:						
Distilled spirits (imported) excise tax	13,223.30	141,397.24	[1] 4,012,447.28	855,737.95	764,083.90	787,411.23
Distilled spirits (domestic) excise tax	9,651,304.97	7,708,354.73	8,742,610.84	6,843,649.87	7,278,324.30	7,118,336.22
Distilled spirits, rectification tax	1,005,153.90	597,768.32	615,707.33	502,662.25	391,946.06	287,549.56
Still or sparkling wines, cordials, etc	410,683.30	395,566.62	354,825.78	306,535.32	333,875.24	312,279.22
Grape brandy used for fortifying sweet wines	4,870.24	4,247.48	3,567.05	7,338.18	11,445.14	1,760.02
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	382,758.20	192,760.98	154,589.64	103,926.49	72,167.15	1,203,220.13
Stamps for distilled spirits intended for export		.10	4.85	.60	3.60	2.60
Case stamps for distilled spirits bottled in bond	1,224.00	1,696.00	8,502.27	1,372.20	4,906.15	9,567.99
Container stamps (Liquor Taxing Act of 1934)		807,092.91	555,055.52	362,567.34	247,659.85	266,149.31
Spirits, floor tax (Liquor Taxing Act of 1934)	366,627.45	3,598,573.81	596,427.75	295,333.34	173,334.76	180,657.58
Wines and fortifying brandy floor tax (Liquor Taxing Act of 1934)	18,603.55	366,178.68	46,267.19	15,020.41	8,199.68	20,045.22
3.2 percent wines (act of Mar. 22, 1933)	151.37					
Fermented malt liquors	10,226,510.63	9,316,457.73	13,175,304.79	14,366,364.35	19,860,164.02	22,871,590.05
Brewers, retail and wholesale dealers in malt liquors (special taxes)	65,007.70	50,712.32	55,613.10	60,600.64	52,396.80	867,136.97
Total	22,146,118.61	23,180,806.92	28,320,923.39	23,721,108.94	29,198,506.65	33,925,706.10
Tobacco:						
Cigars (large)	829,269.63	760,153.00	902,854.29	900,174.15	976,918.99	1,036,806.53
Cigars (small)	15,257.63	16,064.37	15,343.51	13,222.05	17,080.50	14,565.64
Cigarettes (large)	57,600.36	196,236.00	254,858.40	85,082.40	30,784.44	1,428.99
Cigarettes (small)	34,450,574.71	27,503,294.45	28,000,498.56	27,883,107.93	33,522,808.64	36,136,152.91
Snuff of all descriptions	582,297.99	597,716.88	688,778.59	575,647.10	593,937.52	509,337.94
Tobacco, chewing and smoking	4,970,241.49	4,505,409.96	4,977,838.73	4,331,337.09	4,636,604.18	4,787,213.66
Cigarette papers and tubes	68,969.77	67,532.82	84,605.82	67,545.07	87,537.13	91,112.07
Miscellaneous collections relating to tobacco	373.20	234.49	258.62	248.55	253.17	310.18
Total	40,974,584.78	33,646,641.97	34,925,036.52	33,856,364.34	39,865,924.57	42,576,927.92

Stamp taxes (not elsewhere enumerated):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	1,678,310.15	1,350,611.07	1,266,753.18	1,432,746.19	1,429,725.15	1,452,568.09
Capital stock and similar interest sales or transfers	2,294,515.59	3,160,784.10	3,222,206.14	1,703,964.43	1,800,238.16	1,648,708.29
Sales of produce (future delivery)	400,325.32	377,454.07	426,363.86	406,776.01	449,102.01	468,286.38
Playing cards	441,846.40	532,974.02	454,961.28	307,408.90	253,222.90	217,042.70
Use of yachts and boats (domestic and foreign)	2,106.93	1,874.54	26,583.50	16,595.24	1,415.62	2,204.29
Silver bullion transfers						606.04
Total	4,817,104.39	5,423,697.80	5,396,867.96	3,867,490.77	3,933,703.84	3,789,415.79
Manufacturers' excise taxes:						
Lubricating oils	1,669,305.66	1,647,257.89	1,914,251.53	1,670,789.78	2,478,760.79	2,750,501.83
Brewers' wort, malt, grape concentrates, etc	42,763.38	80,625.10	112,338.58	79,809.13	160,834.88	181,486.37
Matches	264,959.26	417,076.52	272,271.39	351,990.09	577,915.23	461,015.90
Gasoline	17,677,831.97	14,731,087.88	11,685,494.34	9,666,226.15	13,830,130.68	15,947,860.71
Electrical energy	2,894,008.75	2,770,590.91	3,259,667.85	2,475,266.47	2,816,360.90	2,559,487.23
Tires and inner tubes	1,678,414.06	1,023,056.07	2,281,868.62	1,173,329.82	2,435,053.53	2,637,317.94
Toilet preparations, etc	738,144.04	771,082.25	909,916.59	915,246.36	893,630.37	863,666.41
Articles made of fur	718,073.44	483,065.61	421,032.84	412,579.04	311,107.99	348,826.67
Jewelry (watches, clocks, opera and field glasses, etc.)	753,544.63	390,885.65	295,611.17	343,364.25	345,653.45	255,547.61
Automobile trucks	190,883.19	243,446.18	512,157.29	401,207.45	606,055.63	981,745.21
Other automobiles and motorcycles	711,416.84	803,880.53	3,822,208.09	2,901,452.94	5,030,033.00	5,134,531.99
Parts or accessories for automobiles	389,887.05	375,323.20	486,758.86	519,136.47	533,289.86	645,410.06
Radio sets, phonograph records, etc	415,358.83	272,335.09	268,136.45	202,301.98	234,010.60	190,275.47
Mechanical refrigerators	145,541.11	97,264.58	295,307.92	559,929.55	551,636.17	1,346,538.28
Sporting goods	248,077.27	277,773.47	311,286.04	392,488.35	420,836.25	517,419.17
Firearms, shells, and cartridges	158,491.95	16,176.85	70,776.56	147,372.00	258,104.53	298,789.71
Pistols and revolvers	4,867.20	4,092.72	1,259.82	8,355.18	4,834.71	1,917.29
Cameras and lenses	27,837.41	39,450.70	22,888.49	13,575.40	44,314.55	46,723.59
Candy and chewing gum	497,116.74	430,356.28	466,305.15	418,141.49	449,401.90	286,464.81
Soft drinks	422,293.85	310,514.85	301,948.81	332,281.95	526,245.12	155,797.13
Total	29,648,816.63	25,185,342.33	27,711,486.39	22,984,843.85	32,508,210.14	35,611,323.38
Miscellaneous taxes:						
Telephone, telegraph, radio and cable facilities, leased wires, etc	1,808,782.34	618,759.53	2,763,183.14	945,944.14	1,970,618.03	1,637,895.29
Transportation of oil by pipe line	817,924.33	670,651.94	906,650.94	857,326.88	795,397.11	983,536.20
Leases of safe-deposit boxes	223,803.80	274,865.08	243,873.52	210,435.63	209,002.17	220,174.05
Checks, drafts, or orders for the payment of money	3,798,054.80	3,226,746.42	3,510,470.75	3,265,993.84	3,666,455.85	3,640,513.99
Admissions to theaters, concerts, caberets, etc	1,399,815.47	996,861.33	1,267,375.34	969,210.43	1,164,598.30	1,597,238.49
Club dues and initiation fees	344,753.66	619,782.88	444,005.34	401,977.82	687,997.72	605,503.07
Adulterated and process or renovated butter, mixed flour, and filled cheese	643.60	6,924.96	430.50	713.45	825.43	1,382.45
Oleomargarine, including special taxes	56,140.28	66,792.65	66,494.75	48,673.86	59,821.17	192,901.63
Narcotics, including special taxes	16,717.23	11,403.35	16,582.76	12,734.28	18,763.32	191,090.27
Collections on account of prohibition enforcement, including penalties, fines, offers in compromise, etc	8,411.32	7,865.65	18,814.10	26,255.68	26,899.32	52,315.06

[1] Prior to March, 1934, customs collectors deposited collections from imported distilled spirits at irregular intervals; the March receipts represent an accumulation.

TABLE 3.—*Summary of monthly internal-revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1934, by sources*—Con.

Source	1934					
	January	February	March	April	May	June
Miscellaneous taxes—Continued.						
Delinquent taxes collected under repealed laws	$16.42				$4.22	
Receipts from other miscellaneous sources	880.59		$9,397.15	$3,454.04	16,090.81	$13,022.59
Total	8,475,943.84	$6,500,653.79	9,247,278.29	6,742,720.05	8,616,473.45	9,135,573.09
Total internal revenue	139,092,510.94	141,133,426.91	354,039,833.37	119,020,568.31	152,047,755.38	320,499,912.36
Agricultural adjustment: Import compensating, floor and processing taxes:						
Wheat	13,271,949.28	10,097,795.60	13,547,043.49	9,346,225.87	11,612,749.22	11,018,921.95
Cotton	15,378,980.56	9,230,472.53	9,554,024.85	9,199,294.88	11,995,900.14	10,131,939.22
Tobacco	2,580,398.79	2,200,776.29	2,136,233.29	2,164,193.15	2,038,131.58	2,021,819.16
Field corn	881,206.00	592,040.30	551,540.57	444,364.29	559,936.42	580,805.01
Hogs	9,723,016.15	11,160,480.91	8,643,186.20	11,177,421.43	15,622,133.81	17,558,824.53
Certain paper and jute fabrics	1,802,098.63	1,637,073.21	1,748,586.30	999,365.61	1,463,601.80	1,560,649.75
Sugarcane and sugar beets						170,416.37
Unclassified processing, etc., collections	(−325,236.47)	(−2,016,230.44)	132,398.80	1,012,362.88	(−1,046,615.19)	(−1,300,639.69)
Total	43,312,412.94	32,902,408.40	36,313,013.50	34,343,228.11	42,245,837.78	41,742,736.30
Grand total	182,404,923.88	174,035,835.31	390,352,846.87	153,363,796.42	194,293,593.16	362,242,648.66

TABLE 4.—*Summary of internal-revenue collections,*[1] *year ended June 30, 1934, by States*[2]

States and Territories	Population as of Apr. 1, 1930 (Fifteenth Census, United States)	Percent of total population	Income-tax collections	Percent of income-tax payments	Miscellaneous internal-revenue collections	Total internal-revenue tax collections	Percent of total internal-revenue payments	Agricultural adjustment tax collections	Percent of Agricultural Adjustment payments	Total collections	Percent of total payment
Alabama	2,646,248	2.15	$1,938,284.21	.24	$1,891,294.57	$3,829,578.78	.17	$8,234,121.38	2.22	$12,063,700.16	0.45
Alaska	59,278	.05	158,930.38	.02	58,553.05	217,483.43	.01	25,710.04	.01	243,193.47	.01
Arizona	435,573	.35	487,599.02	.06	550,240.64	1,037,839.66	.05	333,257.62	.09	1,371,097.28	.05
Arkansas	1,854,482	1.151	891,381.50	.11	1,489,214.90	2,380,596.40	.10	569,197.83	.15	2,949,794.23	.11
California	5,677,251	4.61	57,469,209.10	7.03	83,833,520.39	141,302,729.49	6.14	10,643,534.94	2.86	151,946,264.43	5.69
Colorado	1,035,791	.84	4,586,088.90	.56	5,917,668.32	10,503,757.22	.46	2,958,791.18	.80	13,462,548.40	.50
Connecticut	1,606,903	1.30	15,515,146.56	1.90	11,627,766.85	27,142,913.41	1.18	2,012,924.33	.54	29,155,837.74	1.09
Delaware	238,380	.19	12,922,925.19	1.58	4,689,769.55	17,612,694.74	.77	405,941.61	.11	18,018,636.35	.67
District of Columbia	486,869	.40	6,725,048.57	.82	4,217,613.85	10,942,662.42	.48	326,635.44	.09	11,269,297.86	.42
Florida	1,468,211	1.19	4,437,630.34	.54	6,546,200.56	10,983,830.90	.48	605,429.87	.16	11,589,260.77	.43
Georgia	2,908,506	2.36	5,047,449.43	.61	5,598,887.62	10,646,337.05	.46	18,136,390.55	4.88	28,782,727.60	1.08
Hawaii	368,336	.30	3,287,591.36	.40	1,828,878.44	5,116,469.80	.22	630,820.85	.17	5,747,290.65	.21
Idaho	445,032	.36	402,048.73	.05	526,632.39	928,681.12	.04	418,854.18	.11	1,347,535.30	.05
Illinois	7,630,654	6.19	63,537,029.35	7.78	98,549,728.67	162,086,758.02	7.04	53,353,080.44	14.36	215,439,838.46	8.09
Indiana	3,238,503	2.63	8,916,842.17	1.09	18,202,421.54	27,119,263.71	1.18	5,728,913.07	1.54	32,848,176.78	1.23
Iowa	2,470,939	2.01	4,246,667.58	.52	3,737,329.82	7,983,997.40	.35	9,542,018.32	2.57	17,526,015.72	.66
Kansas	1,880,999	1.53	3,013,605.83	.37	7,844,235.01	10,857,840.84	.47	12,250,194.20	3.30	23,108,035.04	.86
Kentucky	2,614,589	2.12	5,147,249.33	.63	59,086,875.07	64,234,124.40	2.79	4,420,082.92	1.19	68,654,207.32	2.57
Louisiana	2,101,593	1.71	4,799,512.61	.59	11,074,275.65	15,873,788.26	.69	1,517,897.34	.41	17,391,685.60	.65
Maine	797,423	.65	3,433,053.05	.42	2,411,061.32	5,844,114.37	.25	2,132,212.46	.57	7,976,326.83	.30
Maryland	1,631,526	1.32	19,154,022.60	2.34	16,861,109.28	36,015,131.88	1.57	3,540,652.27	.95	39,555,784.15	1.48
Massachusetts	4,249,614	3.45	39,622,028.81	4.85	36,485,908.23	76,107,937.04	3.30	21,581,751.27	5.81	97,689,688.31	3.65
Michigan	4,842,325	3.93	28,169,277.71	3.44	68,833,720.70	97,002,998.41	4.22	4,317,563.36	1.16	101,320,561.77	3.79
Minnesota	2,563,953	2.08	10,551,764.40	1.29	14,379,212.30	24,930,976.70	1.08	25,221,215.08	6.80	50,152,191.78	1.87
Mississippi	2,009,821	1.63	631,034.61	.08	873,754.39	1,504,789.00	.07	810,504.42	.22	2,315,293.42	.09
Missouri	3,629,367	2.95	22,074,838.51	2.70	37,322,812.05	59,397,650.56	2.58	17,143,925.76	4.62	76,541,576.32	2.86
Montana	537,606	.44	685,114.28	.08	1,610,351.43	2,295,465.71	.10	1,663,172.78	.45	3,958,638.49	.15
Nebraska	1,377,963	1.12	2,630,338.71	.32	3,187,372.37	5,817,711.08	.25	4,533,342.96	1.22	10,351,054.04	.39
Nevada	91,058	.07	1,736,364.78	.21	509,706.74	2,246,071.52	.10	129,511.31	.03	2,375,582.83	.09
New Hampshire	465,293	.38	1,455,411.37	.18	1,815,138.34	3,270,549.71	.14	2,023,579.20	.54	5,294,128.91	.20
New Jersey	4,041,334	3.28	41,337,659.13	5.06	54,665,548.52	96,003,207.65	4.18	3,765,806.59	1.01	99,769,014.24	3.73
New Mexico	423,317	.34	289,861.02	.04	432,469.61	722,330.63	.03	147,867.49	.04	870,198.12	.03
New York	12,588,066	10.22	260,844,259.47	31.93	268,150,689.24	528,994,948.71	23.00	39,027,330.83	10.51	568,022,279.54	21.26

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

[2] Tax receipts are credited to the 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.

TABLE 4.—*Summary of internal-revenue collections, year ended June 30, 1934, by States*—Continued

States and Territories	Population as of Apr. 1, 1930 (Fifteenth Census, United States)	Percent of total population	Income-tax collections	Percent of income-tax payments	Miscellaneous internal-revenue collections	Total internal-revenue tax collections	Percent of total internal-revenue payments	Agricultural adjustment tax collections	Percent of Agricultural Adjustment payments	Total collections	Percent of total payment
North Carolina	3,170,276	2.57	$12,957,991.46	1.59	$217,674,867.15	$230,632,858.61	10.02	$29,773,132.87	8.02	$260,405,991.48	9.74
North Dakota	680,845	.55	292,321.55	.04	391,412.07	683,733.62	.03	1,047,067.62	.28	1,730,801.24	.06
Ohio	6,646,697	5.39	37,895,741.72	4.64	73,914,431.43	111,810,173.15	4.86	12,871,065.29	3.47	124,681,238.44	4.67
Oklahoma	2,396,040	1.95	5,921,570.00	.73	35,317,499.72	41,239,069.72	1.79	3,558,121.39	.96	44,797,191.11	1.68
Oregon	953,786	.77	1,740,784.85	.21	2,484,870.03	4,225,654.88	.18	2,603,625.88	.70	6,829,280.76	.26
Pennsylvania	9,631,350	7.82	66,461,022.18	8.14	117,226,514.27	183,687,536.45	7.98	10,305,037.92	2.77	193,992,574.37	7.26
Rhode Island	687,497	.56	6,125,959.00	.75	5,412,519.95	11,538,478.95	.50	3,444,656.35	.93	14,983,135.30	.56
South Carolina	1,738,765	1.41	2,047,644.16	.25	1,226,608.49	3,274,252.65	.14	17,297,107.37	4.66	20,571,360.02	.77
South Dakota	692,849	.56	347,083.97	.04	534,177.08	881,211.05	.04	449,965.15	.12	1,331,176.20	.05
Tennessee	2,616,556	2.12	5,163,773.23	.63	6,446,885.47	11,610,658.70	.50	5,840,400.16	1.57	17,451,058.86	.65
Texas	5,824,715	4.73	16,176,698.67	1.98	34,411,054.60	50,587,753.27	2.20	10,080,935.36	2.72	60,668,688.63	2.27
Utah	507,847	.41	914,966.26	.11	1,303,213.02	2,218,179.28	.10	417,991.00	.11	2,636,170.28	.10
Vermont	359,611	.29	644,405.85	.08	485,550.15	1,129,956.00	.05	320,412.70	.09	1,450,368.70	.05
Virginia	2,421,851	1.97	8,796,186.92	1.08	107,878,669.72	116,674,856.64	5.07	5,987,386.98	1.61	122,662,243.62	4.59
Washington	1,563,396	1.27	3,592,337.63	.44	6,555,467.68	10,147,805.31	.44	4,015,377.64	1.08	14,163,182.95	.53
West Virginia	1,729,205	1.40	3,582,747.46	.44	4,251,212.42	7,833,959.88	.34	1,095,863.52	.30	8,929,823.40	.33
Wisconsin	2,939,006	2.39	7,796,324.34	.96	32,441,214.80	40,237,539.14	1.75	3,262,104.43	.88	43,499,643.57	1.63
Wyoming	225,565	.18	422,561.86	.05	549,614.55	972,176.41	.04	202,588.77	.05	1,174,765.18	.04
Philippine Islands					475,225.15	475,225.15	.02		.19	475,225.15	.02
Puerto Rico								697,813.35		697,813.35	.03
Total	123,202,660	100.00	[3] 817,025,339.72	100.00	[4] 1,483,790,969.16	2,300,816,308.88	100.00	[5] 371,422,885.64	100.00	2,672,239,194.52	100.00

[3] Includes $2,240.12, income tax on Alaska railroads (act of July 18, 1914).
[4] Includes $482,049.07, tax on Philippine products (act of Aug. 5, 1909).
[5] Includes:
$283,501.55, agricultural adjustment taxes on Philippine imports (act of May 12, 1933).
$645.05, agricultural adjustment taxes on Virgin Islands imports (act of May 12, 1933).
$9.82, agricultural adjustment taxes on Canal Zone imports (act of May 12, 1933).
$1,611.41, agricultural adjustment taxes on American Samoa imports (act of May 12, 1933).
$10.33, agricultural adjustment taxes on Guam imports (act of May 12, 1933).

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1933 and 1934, by sources*

Source	1933	1934	Increase (+) or decrease (−)
Income tax:			
Corporation	$394,217,783.93	$397,515,851.94	+$3,298,068.01
Individual	352,573,620.18	419,509,487.78	+66,935,867.60
Total	746,791,404.11	817,025,339.72	+70,233,935.61
Capital stock (Act of June 16, 1933)		80,168,344.13	+80,168,344.13
Dividends (Act of June 16, 1933)		50,229,122.97	+50,229,122.97
Excess profits (Act of June 16, 1933)		2,630,615.56	+2,630,615.56
Estate tax: Transfer of estate of decedents	29,693,061.89	103,985,288.04	+74,292,226.15
Gift tax: Transfer of any property by gift	4,616,661.96	9,153,076.06	+4,536,414.10
Liquor taxes:			
Distilled spirits (imported) excise tax	5,505.52	6,577,958.65	+6,572,453.13
Distilled spirits (domestic) excise tax	6,744,923.17	61,889,863.92	+55,144,940.75
Distilled spirits, rectification tax	3,797.26	4,822,698.49	+4,818,901.23
Still or sparkling wines, cordials, etc	208,627.22	3,382,813.04	+3,174,185.82
Grape brandy used for fortifying sweet wines	48,094.13	106,855.57	+58,761.44
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	877,911.18	5,140,352.48	+4,262,441.30
Stamps for distilled spirits intended for export	9.00	15.35	+6.35
Case stamps for distilled spirits bottled in bond	51,734.00	79,695.61	+27,961.61
Container stamps (Liquor Taxing Act of 1934)		2,238,525.01	+2,238,525.01
Spirits, floor tax (Liquor Taxing Act of 1934)		5,210,954.69	+5,210,954.69
Wines, floor tax (Liquor Taxing Act of 1934)		474,314.73	+474,314.73
3.2 percent wines (Act of Mar. 22, 1933)	80,948.77	27,699.91	−53,248.86
Fermented malt liquors	33,090,230.63	163,270,608.56	+130,180,377.93
Brewers: Retail and wholesale dealers in malt liquors (special taxes)	2,068,041.56	5,688,976.61	+3,620,935.05
Total	43,179,822.44	258,911,332.62	+215,731,510.18
Tobacco:			
Cigars (large)	11,304,995.91	11,633,296.26	+328,300.35
Cigars (small)	173,730.47	173,018.13	−712.34
Cigarettes (large)	21,267.58	637,496.55	+616,228.97
Cigarettes (small)	328,418,413.58	349,661,945.45	+21,243,531.87
Snuff of all descriptions	6,404,999.69	6,788,191.13	+383,191.44
Tobacco, chewing and smoking	55,450,340.99	55,298,629.34	−151,711.65
Cigarette papers and tubes	958,145.34	973,054.18	+14,908.84
Miscellaneous collections relating to tobacco	7,165.69	3,266.00	−3,899.69
Total	402,739,059.25	425,168,897.04	+22,429,837.79
Stamp taxes (not elsewhere enumerated):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	16,034,755.59	16,259,304.76	+224,549.17
Capital stock and similar interest sales or transfers	33,188,494.94	38,065,999.47	+4,877,504.53
Sales of produce (future delivery)	4,206,597.74	7,847,743.08	+3,641,145.34
Playing cards	3,908,354.20	4,406,384.68	+498,030.48
Use of yachts and boats (domestic and foreign)	239,859.22	180,672.98	−59,186.24
Silver bullion transfers		606.04	+606.04
Total	57,578,061.69	66,760,711.01	+9,182,649.32
Manufacturers' excise taxes:			
Lubricating oils	16,232,924.81	25,254,986.84	+9,022,062.03
Brewers' wort, malt, grape concentrates, etc	5,707,904.63	3,067,119.25	−2,640,785.38
Matches	2,871,992.13	6,970,596.30	+4,098,604.17
Gasoline	124,929,412.02	202,575,034.03	+77,645,622.01
Electrical energy	28,562,739.33	33,134,407.26	+4,571,667.93
Tires and inner tubes	14,980,084.52	27,630,145.00	+12,650,060.48
Toilet preparations, etc	9,602,539.37	10,813,471.07	+1,210,931.70
Articles made of fur	7,546,274.34	7,654,990.17	+108,715.83
Jewelry, watches, clocks, opera and field glasses, etc	3,068,494.24	4,668,557.00	+1,600,062.76
Automobile trucks	1,654,040.02	5,048,436.37	+3,394,396.35
Other automobiles and motorcycles	12,573,922.08	32,526,751.61	+19,952,829.53
Parts or accessories for automobiles	3,597,276.24	5,695,711.79	+2,098,435.55
Radio sets, phonograph records, etc	2,206,763.39	3,156,777.38	+950,013.99
Mechanical refrigerators	2,111,868.76	5,525,912.94	+3,414,044.18
Sporting goods	2,701,680.08	3,772,892.41	+1,071,212.33
Firearms, shells, and cartridges	896,833.02	2,510,989.81	+1,614,156.79
Pistols and revolvers	35,388.89	52,980.41	+17,591.52
Cameras and lenses	170,002.29	364,073.95	+194,071.66
Candy and chewing gum	4,150,227.65	4,867,380.44	+717,152.79
Soft drinks	4,186,447.33	4,746,732.71	+560,285.38
Total	247,786,815.14	390,037,946.74	+142,251,131.60

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1933 and 1934, by sources*—Continued

Source	1933	1934	Increase (+) or decrease (−)
Miscellaneous taxes:			
Telephone, telegraph, radio and cable facilities, leased wires, etc	$14,564,756.17	$19,250,799.85	+$4,686,043.68
Transportation of oil by pipe line	7,467,297.50	10,379,369.59	+2,912,072.09
Leases of safe-deposit boxes	2,365,040.83	2,715,850.67	+350,809.84
Checks, drafts, or orders for the payment of money	38,456,493.49	41,383,198.66	+2,926,705.17
Admission to theaters, concerts, cabarets, etc	15,520,512.30	14,613,414.42	−907,097.88
Club dues and initiation fees	6,679,260.95	5,986,150.46	−693,110.49
Adulterated and process or renovated butter, mixed flour, and filled cheese	15,511.97	14,984.59	−527.38
Oleomargarine, including special taxes	1,347,190.45	1,476,230.32	+129,039.87
Narcotics, including special taxes	457,067.63	495,270.18	+38,202.55
Collections on account of prohibition enforcement, including penalties, fines, offers in compromise, etc	529,788.84	378,715.19	−151,073.65
Delinquent taxes collected under repealed laws	44,612.64	520.64	−44,092.00
Receipts from other miscellaneous sources	6,805.05	51,130.42	+44,325.37
Total	87,454,337.82	96,745,634.99	+9,291,297.17
Agricultural adjustment: Import compensating, floor and processing taxes:			
Wheat		117,621,174.82	+117,621,174.82
Cotton		144,767,232.64	+144,767,232.64
Tobacco		18,088,426.05	+18,088,426.05
Field corn		4,496,193.74	+4,496,193.74
Hogs		77,034,611.24	+77,034,611.24
Certain paper and jute fabrics		9,244,830.78	+9,244,830.78
Sugarcane and sugar beets		170,416.37	+170,416.37
Total		371,422,885.64	+371,422,885.64
Grand total	1,619,839,224.30	2,672,239,194.52	+1,052,399,970.22

NOTE.—For complete detail see totals under table 1. For amounts segregated to special funds, see table 4, footnotes 3, 4, and 5.

TABLE 6.—*Total internal-revenue receipts, years ended June 30, 1863 to 1934*

Year	Amount	Year	Amount	Year	Amount
1863 [1]	$41,003,192.93	1888	$124,326,475.32	1913	$344,424,453.85
1864	116,965,578.26	1889	130,894,434.20	1914	380,008,893.96
1865	210,855,864.53	1890	142,594,696.57	1915	415,681,023.86
1866	310,120,448.13	1891	146,035,415.97	1916	512,723,287.77
1867	265,064,938.43	1892	153,857,544.35	1917	809,393,640.44
1868	190,374,925.59	1893	161,004,989.67	1918	3,698,955,820.93
1869	159,124,126.86	1894	147,168,449.70	1919	3,850,150,078.56
1870	184,302,828.34	1895	143,246,077.75	1920	5,407,580,251.81
1871	143,198,322.10	1896	146,830,615.66	1921	4,595,357,061.95
1872	130,890,096.90	1897	146,619,593.47	1922	3,197,451,083.00
1873	113,504,012.80	1898	170,866,819.36	1923	2,621,745,227.57
1874	102,191,016.98	1899	273,484,573.44	1924	2,796,179,257.06
1875	110,071,515.00	1900	295,316,107.57	1925	2,584,140,268.24
1876	116,768,096.22	1901	306,871,669.42	1926	2,835,999,892.19
1877	118,549,230.25	1902	271,867,990.25	1927	2,865,683,129.91
1878	110,654,163.37	1903	230,740,925.22	1928	2,790,535,537.68
1879	113,449,621.38	1904	232,903,781.06	1929	2,939,054,375.43
1880	123,981,916.10	1905	234,187,976.37	1930	3,040,145,733.17
1881	135,229,912.30	1906	249,102,738.00	1931	2,428,228,754.22
1882	146,523,273.72	1907	269,664,022.85	1932	1,557,729,042.64
1883	144,553,344.86	1908	251,665,950.04	1933	1,619,839,224.30
1884	121,590,039.83	1909	246,212,719.22	1934	2,300,816,308.88
1885	112,421,121.07	1910	289,957,220.16	1934 [2]	371,422,885.64
1886	116,902,869.44	1911	322,526,299.73		
1887	118,837,301.06	1912	321,615,894.69	Total	62,929,935,969.55

[1] Period of 10 months, from Sept. 1, 1862, the day on which the internal revenue laws went into practical operation, to June 30, 1863.
[2] Agricultural adjustment tax collections.

TABLE 7.—*Internal-revenue tax on products from Philippine Islands, fiscal years 1933 and 1934, by objects of taxation*

Articles taxed	1933	1934	Increase (+) or decrease (−)
Fermented malt liquors	$1,088.70	$6,977.95	+$5,889.25
Distilled spirits and wines		527.37	+527.37
Cigars (large)	322,604.13	468,559.57	+145,955.44
Cigarettes (large)	23.04	46.08	+23.04
Cigarettes (small)	4,684.38	5,922.75	+1,238.37
Manufactured tobacco	44.08	15.35	−28.73
Total	328,444.33	482,049.07	+153,604.74

NOTE: Under the Tariff Act of Aug. 5, 1909, the above receipts are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 8.—*Internal-revenue tax on products from Puerto Rico, fiscal years 1933 and 1934, by objects of taxation*

Articles taxed	1933	1934	Increase (+) or decrease (−)
Cigars (large)	$125,746.26	$128,273.69	+$2,527.43
Cigars (small)	3,303.00	2,115.00	−1,188.00
Cigarettes (large)	3,600.00	6,156.00	+2,556.00
Cigarettes (small)	8,063.82	13,049.55	+4,985.73
Total	140,713.08	149,594.24	+8,881.16

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 9.—*Summary of work accomplished by Income Tax Unit for fiscal years 1930 to 1934*

	1930	1931	1932	1933	1934
Total returns closed	2,297,351	3,140,024	2,466,435	2,120,197	1,968,170
Total claims adjusted	81,135	75,056	99,878	71,095	62,317
Additional tax assessed [1]	$135,894,914.75	$197,727,890.55	$179,283,769.02	$146,789,632.25	$172,997,201.34
Additional tax (mim. 3552) [2]	31,421,761.70	41,002,633.22	32,364,500.22	21,361,130.31	18,897,448.21
Jeopardy assessments	36,124,226.65	50,425,493.68	50,973,391.84	109,895,996.57	53,296,583.68
Rejected claims [3]	4,988,160.06	4,162,714.14	6,872,949.34	1,478,847.40	2,136,096.81

[1] Tax items include interest and penalties in all fiscal years.
[2] Tax assessed under mim. 3552 included in years during which tax was made available.
[3] Amounts made available for collection through the rejection of claims in abatement and for credit.

TABLE 10.—*Income-tax returns closed during the fiscal year 1934, by tax years*

	Without mailing 60- or 90-day letter				
	Additional tax	Certificates of overassessment	No change	Claims rejected	Total closed
1917	2	179	59	47	287
1918	11	109	88	58	266
1919	17	160	79	55	311
1920	28	99	81	60	268
1921	26	59	103	40	228
1922	37	57	85	24	203
1923	48	127	116	35	326
1924	80	387	203	82	752
1925	85	805	238	97	1,225
1926	130	919	333	143	1,525
1927	162	962	540	303	1,967
1928	292	1,016	784	482	2,574
1929	626	1,648	1,722	1,174	5,170
1930	2,051	3,684	4,365	1,525	11,625
1931	50,819	14,554	186,014	882	252,269
1932	28,989	9,443	835,615	302	874,349
1933	623	102	791,953	7	792,685
Total	84,026	34,310	1,822,378	5,316	1,946,030

TABLE 10.—*Income-tax returns closed during the fiscal year 1934, by tax years*—Continued

	After mailing 60 or 90 day letter							Grand total
	After decision of Board of Tax Appeals	By default	By agreement	Immediate and jeopardy	Certificates of overassessment	No change	Total closed	
1917	13	4	1	8	4	6	36	323
1918	21	15	4	8	2	12	62	328
1919	31	24	11	14	5	10	95	406
1920	80	29	12	16	5	45	187	455
1921	44	51	6	32	4	40	177	405
1922	115	46	21	44	10	74	310	513
1923	177	68	17	56	25	97	440	766
1924	313	37	37	63	18	103	571	1,323
1925	338	68	70	69	20	153	718	1,943
1926	573	101	174	85	47	217	1,197	2,722
1927	710	128	187	108	67	245	1,445	3,412
1928	1,161	157	311	144	95	235	2,103	4,677
1929	1,421	296	623	199	136	538	3,213	8,383
1930	936	1,131	668	231	96	311	3,373	14,998
1931	135	4,757	1,944	328	15	227	7,406	259,675
1932	5	342	249	182		11	789	875,138
1933		1	4	13			18	792,703
Total	6,073	7,255	4,339	1,600	549	2,324	22,140	1,968,170

TABLE 11.—*Income-tax returns received and disposed of during the fiscal year 1934, by tax years*

	On hand July 1, 1933	Received during year	Closed during year	Transferred during year	On hand June 30, 1934	In field June 30, 1934	Total on hand June 30, 1934	In 60 or 90 day file June 30, 1934
1917	258	488	323	312	111	5	116	
1918	234	453	328	284	75	10	85	8
1919	255	576	406	324	101	17	118	6
1920	223	705	455	376	97	19	116	6
1921	223	616	405	348	86	12	98	11
1922	230	837	513	430	124	22	146	14
1923	295	1,133	766	525	137	20	157	16
1924	495	1,777	1,323	769	180	32	212	17
1925	971	2,137	1,943	939	226	51	277	30
1926	1,192	3,149	2,722	1,300	319	69	388	22
1927	2,788	4,263	3,412	3,132	507	127	634	70
1928	2,358	6,412	4,677	3,286	807	226	1,033	58
1929	4,532	12,779	8,383	6,695	2,233	1,013	3,246	102
1930	7,809	22,647	14,998	12,157	3,301	997	4,298	325
1931	13,179	289,713	259,675	36,295	6,922	2,600	9,522	683
1932	533	901,650	875,138	14,938	12,107	285,696	297,803	539
1933		793,524	792,703	371	450	44,971	45,421	6
Total	35,575	2,042,859	1,968,170	82,481	27,783	335,887	363,670	1,913

TABLE 12.—*Regular income-tax assessments during the fiscal year 1934, by tax years*

(a) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$508,224.34	$238,770.09	$196.66	$747,191.09
1918	1,265,308.72	597,522.92	2,375.46	1,865,207.10
1919	1,090,743.57	471,031.92	58,530.67	1,620,306.16
1920	6,683,235.75	3,115,652.05	48,368.41	9,847,256.21
1921	2,256,083.53	1,495,470.94	24,765.21	3,776,319.68
1922	1,761,100.74	1,100,710.60	21,875.01	2,883,686.35
1923	2,990,006.99	1,660,953.88	26,970.25	4,677,931.12
1924	4,428,803.44	2,262,191.88	40,261.78	6,731,257.10
1925	3,960,824.70	1,862,669.93	55,158.08	5,878,652.71
1926	7,460,704.33	2,998,142.54	94,442.09	10,553,288.96
1927	9,302,398.72	3,238,500.27	165,499.94	12,706,398.93
1928	11,592,311.42	3,305,998.71	314,871.51	15,213,181.64
1929	36,729,575.31	8,573,869.25	439,354.79	45,742,799.35
1930	19,443,872.40	3,189,099.09	458,241.38	23,091,212.87
1931	19,389,082.23	2,206,438.36	394,353.36	21,989,873.95
1932	4,877,620.49	303,716.38	118,601.21	5,299,938.08
1933	339,804.66	9,920.90	1,644.54	351,370.10
1934	21,256.24	.58	73.12	21,329.94
Total	134,100,957.58	36,630,660.29	2,265,583.47	172,997,201.34

TABLE 12.—*Regular income-tax assessments during the fiscal year 1934, by tax years*—Continued

(b) ASSESSMENTS ON AGREEMENT BASIS WITHOUT 60- OR 90-DAY LETTER

Year	Tax	Interest	Penalty	Total
1917	$17,052.26	$7,885.00		$24,937.26
1918	26,930.11	10,938.45	$157.70	38,026.26
1919	10,357.73	649.86	69.60	11,077.19
1920	7,040.10	1,360.42	224.88	8,625.40
1921	107,478.77	40,894.00	1,703.72	150,076.49
1922	353,474.37	229,273.37	1,106.71	583,854.45
1923	720,910.33	401,192.50	1,537.37	1,123,640.20
1924	1,190,110.67	616,473.43	1,344.52	1,807,928.62
1925	1,004,157.73	487,077.46	1,415.62	1,492,650.81
1926	2,014,719.93	797,961.54	9,710.30	2,822,391.77
1927	1,637,054.22	561,479.68	10,830.12	2,209,364.02
1928	2,257,324.91	612,546.42	17,200.45	2,887,071.78
1929	3,653,003.40	854,435.13	49,272.42	4,556,710.95
1930	5,170,622.73	859,629.95	85,841.92	6,116,094.60
1931	11,735,998.84	1,271,921.25	66,216.93	13,074,137.02
1932	4,203,703.95	246,466.91	19,456.56	4,469,627.42
1933	333,971.44	9,807.76	1,619.67	345,398.87
1934	21,256.24	.58	73.12	21,329.94
Total	34,465,167.73	7,009,993.71	267,781.61	41,742,943.05

(c) ASSESSMENTS ON AGREEMENT BASIS AFTER ISSUANCE OF 60- OR 90-DAY LETTER

1917	$23.71	$11.84		$35.55
1918	132.09	61.80	$6.32	200.21
1919	62,476.35	141.95	49.18	62,667.48
1920	120,567.47	39,219.86	1,218.45	161,005.78
1921	116,643.69	82,493.18	415.52	199,552.39
1922	100,393.12	61,833.18	991.63	163,217.93
1923	80,830.95	44,728.05	176.66	125,735.66
1924	418,560.64	216,124.17	154.16	634,838.97
1925	305,880.32	143,056.91	1,611.12	450,548.35
1926	1,274,422.66	518,898.06	3,261.28	1,796,582.00
1927	1,107,278.48	388,440.70	5,138.28	1,500,857.46
1928	1,474,251.39	425,191.29	5,593.10	1,905,035.78
1929	21,735,781.83	5,143,989.22	6,770.76	26,886,541.81
1930	2,086,393.17	359,495.62	11,290.63	2,457,179.42
1931	1,754,606.04	207,453.56	2,238.45	1,964,298.05
1932	175,887.84	12,387.38	750.77	189,025.99
1933	5,733.72	106.44		5,840.16
Total	30,819,863.47	7,643,633.21	39,666.31	38,503,162.99

(d) ASSESSMENTS BY DEFAULT

1917	$3,401.71	$1,561.88	$163.44	$5,127.03
1918	51,976.74	24,592.92	260.60	76,830.26
1919	73,474.81	34,357.86	411.16	108,243.83
1920	134,931.36	64,513.52	40,967.39	240,412.27
1921	83,142.58	59,374.59	12,381.36	154,898.53
1922	85,740.66	53,589.11	7,390.63	146,720.40
1923	54,178.48	29,525.76	15,540.34	99,244.58
1924	60,249.67	29,866.07	30,307.46	120,423.20
1925	56,647.79	25,447.94	27,557.49	109,653.22
1926	106,850.90	41,253.70	41,118.05	189,222.65
1927	325,846.42	109,806.76	102,846.65	538,499.83
1928	474,492.76	134,372.70	166,065.68	774,931.14
1929	2,016,669.16	434,437.10	218,867.30	2,669,973.56
1930	9,211,259.67	1,447,620.88	309,074.68	10,967,955.23
1931	5,571,275.77	683,732.42	323,971.89	6,578,980.08
1932	496,383.11	44,735.91	98,370.60	639,489.62
1933	99.50	6.70	24.87	131.07
Total	18,806,621.09	3,218,795.82	1,395,319.59	23,420,736.50

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TABLE 12.—*Regular income-tax assessments during the fiscal year 1934, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917	$487,746.66	$229,311.37	$33.22	$717,091.25
1918	1,186,269.78	561,929.75	1,950.84	1,750,150.37
1919	944,434.68	435,882.25	58,000.73	1,438,317.66
1920	6,420,696.82	3,010,558.25	5,957.69	9,437,212.76
1921	1,948,818.49	1,312,709.17	10,264.61	3,271,792.27
1922	1,221,492.59	756,014.94	12,386.04	1,989,893.57
1923	2,134,087.23	1,185,507.57	9,715.88	3,329,310.68
1924	2,759,882.46	1,399,728.21	8,455.64	4,168,066.31
1925	2,594,138.86	1,207,087.62	24,573.85	3,825,800.33
1926	4,064,710.84	1,640,029.24	40,352.46	5,745,092.54
1927	6,232,219.60	2,178,773.13	46,684.89	8,457,677.62
1928	7,386,242.36	2,133,888.30	126,012.28	9,646,142.94
1929	9,324,120.92	2,141,007.80	164,444.31	11,629,573.03
1930	2,975,596.83	522,352.64	52,034.15	3,549,983.62
1931	327,201.58	43,331.13	1,926.09	372,458.80
1932	1,645.59	126.18	23.28	1,795.05
Total	50,009,305.29	18,758,237.55	562,815.96	69,330,358.80

TABLE 13.—*Income-tax assessments by field agreements (Mim. 3552), June 1933 through May 1934, by tax years*

Year	Tax	Interest	Penalty	Total
1919	$35.91	$16.23	$8.98	$61.12
1920	103.64	46.84	25.91	176.39
1921	93.11		23.28	116.39
1922	36.23		9.06	45.29
1923	192.63	82.83	48.15	323.61
1924	15.59	7.93	3.90	27.42
1925	315.28	143.23	39.90	498.41
1926	834.60	408.46	61.16	1,304.22
1927	785.35	251.49	10.07	1,046.91
1928	2,240.22	519.12	74.00	2,833.34
1929	118,823.26	28,397.40	223.08	147,443.74
1930	633,955.68	104,730.64	389.23	739,075.55
1931	10,068,276.24	943,885.73	9,908.73	11,022,070.70
1932	6,512,774.47	415,468.83	7,781.17	6,936,024.47
1933	44,276.63	2,100.44	23.58	46,400.65
Total	17,382,758.84	1,496,059.17	18,630.20	18,897,448.21

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1934, by tax years*

(a) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$3,034.26	$1,449.96	$1,028.36	$5,512.58
1918	255,384.17	38,010.81	775.55	294,170.53
1919	187,371.54	87,615.78	27,258.67	302,245.99
1920	254,825.05	116,576.78	38,309.53	409,711.36
1921	639,216.57	439,378.93	35,783.25	1,114,378.75
1922	803,503.90	497,252.03	91,717.04	1,392,472.97
1923	1,204,694.68	667,035.96	217,036.59	2,088,797.23
1924	930,099.47	470,048.02	174,840.74	1,574,988.23
1925	1,550,695.37	708,531.15	235,229.47	2,494,455.99
1926	1,224,751.54	493,554.05	150,701.50	1,869,007.09
1927	2,069,154.61	709,278.91	424,706.33	3,203,139.85
1928	3,167,145.76	885,423.21	402,133.10	4,454,702.07
1929	5,516,295.09	1,257,886.40	873,293.93	7,647,475.42
1930	6,597,639.91	1,145,304.62	712,922.49	8,455,867.02
1931	8,692,398.61	999,938.44	939,707.63	10,632,044.68
1932	6,058,392.90	339,961.43	410,286.41	6,808,640.74
1933	417,635.60	18,370.41	35,934.43	471,940.44
1934	77,032.74			77,032.74
Total	39,649,271.77	8,875,646.89	4,771,665.02	53,296,583.68

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1934, by tax years*—Continued

(b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Year	Tax	Interest	Penalty	Total
1917	$6.78	$3.24	$1.69	$11.71
1918	81.65	39.07	20.41	141.13
1919	33,833.35	15,974.40	24.55	49,832.30
1920	57,846.97	26,329.31	10.36	84,186.64
1921	355,558.20	241,018.08	22,900.41	619,476.69
1922	535,907.67	329,479.05	69,741.59	935,128.31
1923	815,239.56	445,125.93	188,223.83	1,448,589.32
1924	420,771.92	209,976.87	70,228.10	700,976.89
1925	1,007,274.59	455,755.91	127,565.11	1,590,595.61
1926	885,591.86	354,201.63	57,634.73	1,297,428.22
1927	961,118.10	319,380.92	208,342.18	1,488,841.20
1928	1,636,283.86	448,699.76	89,721.53	2,174,705.15
1929	3,303,889.24	751,327.57	416,363.56	4,471,580.37
1930	4,710,629.92	819,943.79	84,128.03	5,614,701.74
1931	6,548,519.76	746,782.07	249,587.30	7,544,889.13
1932	4,628,484.01	255,877.69	19,368.52	4,903,730.22
1933	278,390.78	17,655.90	1,403.84	297,450.52
1934	44,112.74			44,112.74
Total	26,223,540.96	5,437,571.19	1,605,265.74	33,266,377.89

(c) FRAUD JEOPARDY (279A ONLY)

1917	$3,027.48	$1,446.72	$1,026.67	$5,500.87
1918	255,302.52	37,971.74	755.14	294,029.40
1919	153,538.19	71,641.38	27,234.12	252,413.69
1920	196,978.08	90,247.47	38,299.17	325,524.72
1921	283,658.37	198,360.85	12,882.84	494,902.06
1922	267,596.23	167,772.98	21,975.45	457,344.66
1923	389,455.12	221,940.03	28,812.76	640,207.91
1924	509,327.55	260,071.15	104,612.64	874,011.34
1925	543,420.78	252,775.24	107,664.36	903,860.38
1926	339,159.68	139,352.42	93,066.77	571,578.87
1927	1,108,036.51	389,897.99	216,364.15	1,714,298.65
1928	1,530,861.90	436,723.45	312,411.57	2,279,996.92
1929	2,212,405.85	506,558.83	456,930.37	3,175,895.05
1930	1,887,009.99	325,360.83	628,794.46	2,841,165.28
1931	2,143,878.85	253,156.37	690,120.33	3,087,155.55
1932	1,429,908.89	84,083.74	390,917.89	1,904,910.52
1933	139,244.82	714.51	34,530.59	174,489.92
1934	32,920.00			32,920.00
Total	13,425,730.81	3,438,075.70	3,166,399.28	20,030,205.79

TABLE 15.—*Tax items appealed to the United States Board of Tax Appeals during the fiscal year 1934, by tax years*

Year	Tax	Penalty	Total
1917	$7,196.61	$3,285.88	$10,482.49
1918	360,432.30	70,987.69	431,419.99
1919	175,212.14	36,736.20	211,948.34
1920	321,443.39	65,999.44	387,442.83
1921	358,583.92	32,626.76	391,210.68
1922	348,320.30	39,318.42	387,638.72
1923	724,800.62	66,346.37	791,146.99
1924	1,786,512.94	108,626.36	1,895,139.30
1925	1,469,427.42	152,915.92	1,622,343.34
1926	1,616,446.58	130,484.10	1,746,930.68
1927	4,854,992.08	278,242.76	5,133,234.84
1928	5,413,009.99	518,730.40	5,931,740.39
1929	23,776,875.26	1,606,566.27	25,383,441.53
1930	34,712,700.08	629,322.22	35,342,022.30
1931	20,732,828.71	1,502,124.35	22,234,953.06
1932	4,352,003.19	57,020.70	4,409,023.89
1933	15,560.34		15,560.34
Total	101,026,345.87	5,299,333.84	106,325,679.71

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 16.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1933, by collection districts and by States*

DISTRICT	Number of factories [1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1933	Opened	Closed	In business Jan. 1, 1934	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	1	0	0	1			206						206
First California	14	1	3	12	1,869	20,608	89,878	4,250	589	6,685	5,680	23,376	152,935
Sixth California	12	4	3	13	1,256	3	14,430	959					16,648
Colorado	3	0	1	2			7,425						7,425
Connecticut	10	3	2	11	4,295	105	47,196			183			51,779
Delaware	1	0	0	1	1,840,731		5,580	420,497	482,449				2,749,257
Florida	4	1	1	4	561	835	3,125						4,521
Georgia	1	1	0	2				1,557				279	1,836
First Illinois	62	7	10	59	8,116,409	7,332,978	456,975	404,613	1,965,228	1,005,282	3,292,871	5,379,140	27,953,496
Eighth Illinois	39	3	6	36	670	133	109,792	107					110,702
Indiana	37	0	3	34	97,808	3,130	100,021	5,704	2,070	57	3,124	2,944	214,858
Iowa	22	2	3	21	50,810	43	132,231			1,740	3,870	2,897	191,591
Kansas	9	0	2	7	180		3,250	18					3,448
Kentucky	41	6	7	40	18,660,021	1,879,287	2,116,586	7,045,634	1,749,876	1,310,571	926,325	1,720,466	35,408,766
Louisiana	1	0	0	1	54,123	19,371	15		333	362	2,619	5,456	82,279
Maryland	2	0	0	2			476						476
Massachusetts	27	1	1	27	154,975	5,199	72,636	87,492	15,535				335,837
Michigan	29	2	4	27	1,640,035	3,341,260	366,689	6,497	37,573	535,180	1,385,038	945,944	8,258,216
Minnesota	24	3	4	23	630	65	52,398				219	550	53,862
First Missouri	12	0	1	11	2,177,504	15,613,253	1,005,428	624,592	1,584,008	5,297,975	4,090,190	2,532,849	32,925,799
Sixth Missouri	1	0	0	1			250						250
Montana	3	1	1	3		40	1,047						1,087
Nebraska	9	0	1	8		420	26,170						26,590
New Hampshire	2	0	0	2	1,654	250	761						2,665
First New Jersey	2	0	0	2			690						690
Fifth New Jersey	12	3	0	15	4,173,385	9,812	122,730		3,651,969	480,931	112,471	173,450	8,724,748
First New York	23	2	4	21	791,760		430,009		45				1,221,814
Second New York	48	8	6	50	58,940	7,509	27,156	492	12				94,109
Third New York	9	0	2	7	4,818	4,548	89,679		6,274				105,319
Fourteenth New York	12	1	4	9	268,496	457	29,696		25,040	17,706	50,029	19,324	410,748
Twenty-first New York	36	1	5	32	28,329	7,535	564,975		3	30	200		601,072
Twenty-eighth New York	28	1	4	25	252	1,918	30,659	867	48,084			10	81,790
North Carolina	13	0	1	12	87,398,001	3,087,084	13,825,938	814,079	1,641,412	9,269,229	12,387,245	7,251,775	135,674,763
First Ohio	22	3	4	21	12,712,960	10,422,432	2,806,269	65,203	667,231	2,177,217	6,246,879	4,741,711	39,839,902
Tenth Ohio	9	0	0	9	440,567	2,344,152	1,595,633	93,625	387,598	544,839	2,918,652	687,067	9,012,133
Eleventh Ohio	2	0	0	2			2,543		75				2,618
Eighteenth Ohio	37	8	6	39	89,836	2,208	180,201	38,403	440	91		24	311,203
Oregon	2	0	0	2	5	1	2,335						2,341
First Pennsylvania	64	6	7	63	194,184	307,986	823,863	18,715	99,598	31,529	110,309	21,893	1,608,077
Twelfth Pennsylvania	9	0	1	8	2,369,231	328,212	486,626		560	95,650	178,601	240,852	3,699,732
Twenty-third Pennsylvania	16	2	0	18	6,174	215	88,437	212		1		28	95,067
Rhode Island	7	0	2	5	9,913		3,650			3		9	13,575
South Carolina	2	0	0	2			16,603						16,603
South Dakota	2	0	1	1			2,284						2,284
Tennessee	15	4	2	17	18,686,683	29,395	73,254	928,587	2,850,836	252,363	63,659	113,614	22,998,391
First Texas	2	0	0	2	87,231		35						87,266
Second Texas	1	0	0	1				1,245					1,245
Utah	1	0	0	1			756						756
Virginia	8	0	1	7	9,190,083	6,231,845	676,501	103,708	980,030	1,513,883	2,980,337	1,090,332	22,766,719
Washington	3	1	2	2			646						646
West Virginia	7	0	1	6		3,990,576	1,237,975	1,530	57,722	482,892	224,236	2,217,506	8,212,437
Wisconsin	37	7	6	38	1,314	32,254	163,237	481	3,646	2,142	2,783	4,051	209,908
Total, 1933	795	82	112	765	169,315,693	55,025,119	27,894,945	10,669,067	16,258,236	23,026,541	34,985,337	27,175,547	364,350,485
Total, 1932	800	93	98	795	163,910,325	63,646,560	28,533,079	11,238,788	16,648,375	23,548 721	37,686,821	27,254,324	372,466,993
Increase			14		5,405,368								
Decrease	5	11		30		8,621,441	638,134	569,721	390,139	522,180	2,701,484	78,777	8,116,508

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	26	5	6	25	3,125	20,611	104,308	5,209	589	6,685	5,680	23,376	169,583
Illinois	101	10	16	95	8,117,079	7,333,111	566,767	404,720	1,965,228	1,005,282	3,292,871	5,379,140	28,064,198
Missouri	13	0	1	12	2,177,504	15,613,253	1,005,678	624,592	1,584,008	5,297,975	4,090,190	2,532,849	32,926,049
New Jersey	14	3	0	17	4,173,385	9,812	123,420		3,651,969	480,931	112,471	173,450	8,725,438
New York	156	13	25	144	1,152,595	21,967	1,172,174	1,359	79,458	17,736	50,229	19,334	2,514,852
Ohio	70	11	10	71	13,243,363	12,768,792	4,584,646	197,231	1,055,344	2,722,147	9,165,531	5,428,802	49,165,856
Pennsylvania	89	8	8	89	2,569,589	636,413	1,398,926	18,927	100,158	127,180	288,910	262,773	5,402,876
Texas	3	0	0	3	87,231		35	1,245					88,511

[1] Includes only those producing a taxable product; excluding 235 "quasi" manufacturers.

TABLE 17.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1933, by collection districts and by States*

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff [1]	Total	On hand Jan. 1, 1933	Total to be accounted for	On hand Jan. 1, 1934	Removed		
									For exportation [2]	Tax-paid during 1933	
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				206	206		206			206	$37.08
First California				145,764	145,764	855	146,619	2,583	125	143,911	25,903.98
Sixth California				16,403	16,403	132	16,535	126		16,409	2,953.62
Colorado				7,284	7,284		7,284			7,284	1,311.12
Connecticut				49,990	49,990	14	50,004			50,004	9,000.72
Delaware				2,234,649	2,234,649		2,234,649		1,680	2,232,969	401,934.42
Florida				4,178	4,178		4,178	314		3,864	695.52
Georgia				1,811	1,811	247	2,058	206		1,852	333.36
First Illinois		760	1,487,832	28,160,285	29,648,877	191	29,649,068	140	8,734	29,634,065	5,334,131.70
Eighth Illinois		207	66	108,700	108,973	3,187	112,160	1,277		110,883	19,958.94
Indiana		56,058	564	130,622	187,244	14,496	201,740	10,053		191,687	34,503.66
Iowa				177,736	177,736	350	178,086	600		177,486	31,947.48
Kansas				3,403	3,403		3,403			3,403	612.54
Kentucky	1,371,274	1,281,958		31,521,502	34,174,734	461,547	34,636,281	380,544	427,446	33,827,926	6,089,026.68
Louisiana				74,752	74,752	8,025	82,777	6,105		76,672	13,800.96
Maryland				476	476		476			476	85.68
Massachusetts		2,188	6,170	351,608	359,966	2,353	362,319	3,199	595	358,525	64,534.50
Michigan	677,879	28,883	715,929	6,805,294	8,227,985	94,385	8,322,370	64,772		8,257,598	1,486,367.64
Minnesota				52,302	52,302	13	52,315	738		51,577	9,283.86
First Missouri	20,184,331	2,149,512	3,483	11,944,202	34,281,528	833,877	35,115,405	832,444	627,101	33,610,961	6,049,972.98
Sixth Missouri				473	473		473			473	85.14
Montana				1,087	1,087		1,087			1,087	195.66
Nebraska				26,591	26,591		26,591	24		26,567	4,782.06
New Hampshire				2,460	2,460	437	2,897	144		2,753	495.54
First New Jersey				690	690	3,516	4,206	3,403		803	144.54
Fifth New Jersey			10,820	7,182,296	7,193,116	24,578	7,217,694	8,074	638	7,208,982	1,297,616.76
First New York	100	358		986,483	986,941	54,240	1,041,181	36,758		1,004,423	180,796.14
Second New York			15	89,853	89,868	14,537	104,405	15,247	81	89,077	16,033.86
Third New York			10	101,443	101,453	2,599	104,052	5,753	68,609	29,690	5,344.20
Fourteenth New York			9,471	381,332	390,803	91	390,894			390,894	70,360.92
Twenty-first New York			277	594,443	594,720	16	594,736			594,736	107,052.48
Twenty-eighth New York			972	81,171	82,143		82,143			82,143	14,785.74
North Carolina	35,221,217			84,635,250	119,856,467	4,179,442	124,035,909	3,623,911	86,181	120,180,544	21,632,497.92
First Ohio	2,066,762	878	200,576	37,151,139	39,419,355	245,588	39,664,943	334,770	7,253	39,322,920	7,078,125.60
Tenth Ohio				9,571,905	9,571,905	174,904	9,746,809	124,462		9,622,347	1,732,022.46
Eleventh Ohio				2,647	2,647		2,647			2,647	476.46
Eighteenth Ohio				298,778	298,778	31	298,809	623		298,186	53,673.48
Oregon				2,422	2,422		2,422			2,422	435.96
First Pennsylvania			168,294	1,420,280	1,588,574	8,803	1,597,377	2,718		1,594,659	287,038.62
Twelfth Pennsylvania			44,282	3,554,728	3,599,010	71,301	3,670,311	75,254	876	3,561,760	641,116.80
Twenty-third Pennsylvania			2,978	89,382	92,360	178	92,538	83		92,455	16,641.90
Rhode Island				5,286	5,286	7,657	12,943	108		12,835	2,310.30
South Carolina				15,892	15,892	488	16,380	255		16,125	2,902.50
South Dakota				2,284	2,284		2,284			2,284	411.12
Tennessee	82,884	1,486,504		16,825,717	18,395,105	179,850	18,574,955	158,696	4,430	18,411,829	3,314,129.22
First Texas		29,052		37,564	66,616		66,616			66,616	11,990.88
Second Texas				311	311		311			311	55.98
Utah				756	756		756			756	136.08
Virginia	1,757,048	5,478	436,315	19,460,342	21,659,183	389,504	22,048,687	341,775	1,415,234	20,286,347	3,651,542.46
Washington				646	646		646			646	116.28
West Virginia				8,109,644	8,109,644	65,624	8,175,268	51,045	1,457	8,122,766	1,462,097.88
Wisconsin		154	32,373	164,786	197,313	7,768	205,081	4,702		200,379	36,068.22
Total, 1933	61,361,495	5,041,990	3,120,427	272,589,248	342,113,160	6,850,824	348,963,984	6,090,906	2,650,440	339,988,220	61,197,879.60
Total, 1932	61,945,173	4,918,034	3,354,471	277,061,066	347,278,744	7,977,975	355,256,719	6,852,196	2,753,478	345,392,362	62,170,625.16
Increase		123,956									
Decrease	583,678		234,044	4,471,818	5,165,584	1,127,151	6,292,735	761,290	103,038	5,404,142	972,745.56

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE											
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
California				162,167	162,167	987	163,154	2,709	125	160,320	$28,857.60
Illinois		967	1,487,898	28,268,985	29,757,850	3,378	29,761,228	1,417	8,734	29,744,948	5,354,090.64
Missouri	20,184,331	2,149,512	3,483	11,944,675	34,282,001	833,877	35,115,878	832,444	627,101	33,611,434	6,050,058.12
New Jersey			10,820	7,182,986	7,193,806	28,094	7,221,900	11,477	638	7,209,785	1,297,761.30
New York	100	358	10,745	2,234,725	2,245,928	71,483	2,317,411	57,758	68,690	2,190,963	394,373.34
Ohio	2,066,762	878	200,576	47,024,469	49,292,685	420,523	49,713,208	459,855	7,253	49,246,100	8,864,298.00
Pennsylvania			215,554	5,064,390	5,279,944	80,282	5,360,226	78,055	876	5,248,874	944,797.32
Texas		29,052		37,875	66,927		66,927			66,927	12,046.86

[1] 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, 44,724,472 pounds; smoking tobacco, 191,766,382 pounds; and snuff, 36,098,394 pounds.

[2] Manufactured tobacco was also removed from factories without payment of tax, as follows: (*a*) For use of the United States: First Illinois, 6,069 pounds; first Missouri, 40,252 pounds; North Carolina, 133,725 pounds; twelfth Pennsylvania, 32,421 pounds; Virginia, 1,875 pounds; total, 214,342 pounds. (*b*) For use as sea stores: First Illinois, 60 pounds; Kentucky, 365 pounds; first Missouri, 4,647 pounds; North Carolina, 11,548 pounds; Virginia, 3,456 pounds; total, 20,076 pounds.

TABLE 18.—*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 1933, by collection districts and by States*

DISTRICT	Number of factories [1]				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
											Removed		
	In business Jan. 1, 1933	Opened	Closed	In business Jan. 1, 1934	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1933	On hand Jan. 1, 1934	For exportation	Personal consumption	Tax-paid [2]
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	19	1	2	18	10,293	1,172	9,745	930,105	11,376	11,206		18,830	911,445
Arkansas	3	0	0	3	2,224	456	639	133,641	8,200	5,550		2,991	133,300
First California	97	7	15	89	497,951	121,172	4,917	29,415,686	13,749,679	15,006,621		95,960	28,062,784
Sixth California	110	17	32	95	85,254	211,432	6,194	15,722,862	948,318	1,192,060		103,990	15,375,130
Colorado	30	6	15	21	16,774	10,042	9,666	1,757,800	60,792	77,985		27,456	1,713,151
Connecticut	125	20	10	135	455,440	33,397	38,762	22,930,666	1,812,791	3,362,367		318,510	21,062,580
Delaware	9	0	2	7	1,758	2,181	919	221,889	2,900	6,275		3,614	214,900
Florida	282	65	98	249	4,428,322	1,349,735	3,437,219	465,885,717	17,836,511	27,347,922	86,350	5,214,857	451,073,099
Georgia	34	7	11	30	105,893	52,214	76,905	11,643,739	106,981	346,859		52,806	11,351,055
Idaho	5	1	2	4	844	382	394	69,059	8,975	13,125		84	64,825
First Illinois	457	80	60	477	296,566	155,220	124,403	27,320,456	1,847,600	1,722,587	300	364,217	27,080,952
Eighth Illinois	147	7	18	136	88,364	9,583	5,405	4,562,258	560,425	480,888		68,010	4,573,785
Indiana	138	7	27	118	1,112,848	177,021	143,123	65,261,906	3,446,957	2,393,530		82,646	66,232,687
Iowa	99	6	28	77	92,250	7,344	6,174	4,419,138	641,934	197,586		30,346	4,833,140
Kansas	28	4	4	28	13,515	1,841	7,059	943,078	299,230	253,230		3,578	985,500
Kentucky	34	1	2	33	821,462	2,867,200	4,178	211,011,302	15,966,721	19,958,458		46,060	206,973,505
Louisiana	28	2	7	23	425,151	267,719	130,209	42,336,399	1,387,844	1,491,306		157,455	42,075,482
Maine	37	2	8	31	60,024	4,008	2,988	3,182,056	187,112	79,223		40,080	3,249,865
Maryland	56	5	7	54	169,287	100,450	110,323	18,454,557	615,374	777,000		37,222	18,255,709
Massachusetts	350	39	74	315	458,035	383,968	95,174	44,585,214	3,552,800	4,047,538		259,675	43,830,801
Michigan	157	24	30	151	1,070,038	2,962,206	53,573	195,897,261	8,182,490	7,431,434		214,351	196,433,966
Minnesota	121	10	23	108	176,013	56,855	106,056	15,275,414	1,690,102	1,222,026		108,754	15,634,736
Mississippi	2	1	2	1	189	43	109	15,000				300	14,700
First Missouri	93	9	16	86	75,930	12,155	12,404	4,544,613	208,399	118,313		101,077	4,533,622
Sixth Missouri	33	1	4	30	208,196	207,595	13,038	18,947,549	186,878	577,889		11,784	18,544,754
Montana	14	0	3	11	2,010	2,786	66	276,901	2,000	1,200		9,301	268,400
Nebraska	28	1	5	24	22,209	1,909	7,141	1,525,420	126,187	63,394		17,213	1,571,000
Nevada	4	1	1	4	862	527	34	62,787	26,588	21,144		2,353	65,878
New Hampshire	80	5	20	65	586,287	16,377	347,156	45,408,448	635,197	584,652		172,469	45,286,524
First New Jersey	30	7	12	25	490,623	1,202,106	260,053	97,439,091	11,116,807	7,261,572	12,700	116,558	101,165,068
Fifth New Jersey	131	21	19	133	3,712,177	3,558,833	82,429	345,907,044	18,125,871	18,342,931	27,300	355,761	345,306,923
New Mexico	1	0	1	0									
First New York	306	46	67	285	1,685,220	94,876	37,743	78,760,142	64,320,823	67,821,113		249,751	75,010,101
Second New York	132	43	37	138	275,246	70,462	29,194	17,383,725	3,257,659	3,856,788		76,095	16,708,501
Third New York	263	106	95	274	700,721	525,111	185,121	76,649,699	3,898,788	3,912,442	8,500	488,596	76,138,949
Fourteenth New York	219	48	55	212	643,215	719,243	39,751	68,981,877	6,300,874	6,914,549		164,418	68,203,784
Twenty-first New York	115	7	18	104	348,905	124,671	5,381	19,240,152	3,658,435	328,541		23,677	22,546,369
Twenty-eighth New York	138	8	14	132	117,054	9,404	10,433	5,399,243	1,502,967	1,085,932		46,728	5,769,550
North Carolina	14	1	2	13	78,522	86,559	258,964	22,182,331	277,552	286,088		27,045	22,146,750
North Dakota	3	0	0	3	770	93	31	39,425	550				39,975
First Ohio	99	10	17	92	387,311	162,761	17,586	25,586,089	1,554,117	1,806,203		95,116	25,238,887
Tenth Ohio	65	7	8	64	402,668	1,449,572	166,285	115,668,639	1,043,623	3,811,743		50,750	112,849,769
Eleventh Ohio	60	9	16	53	397,509	2,886	137,727	26,402,927	3,077,110	1,190,369		75,224	28,214,444
Eighteenth Ohio	145	25	30	140	608,367	193,438	132,991	45,958,831	2,782,587	2,439,813		101,675	46,199,930
Oklahoma	5	0	1	4	840	48	353	63,622	1,250	14,225		897	49,750
Oregon	19	2	5	16	5,668	3,235	2,190	529,737	17,825	7,850		14,652	525,060
First Pennsylvania	704	101	108	697	13,807,213	10,143,511	4,932,006	1,335,727,543	67,413,100	65,796,972	541,800	630,771	1,336,171,100
Twelfth Pennsylvania	41	5	7	39	653,105	3,704,019	1,150	227,535,614	10,114,992	9,715,464		113,184	227,821,958
Twenty-third Pennsylvania	98	12	13	97	999,937	17,026	46,281	52,374,478	7,379,051	5,062,187		30,774	54,660,568
Rhode Island	32	4	3	33	79,254	3,568	3,113	3,963,501	2,509,156	1,818,737		3,120	4,650,800
South Carolina	6	2	1	7	720,129	3,126,998	33,107	211,364,383	12,768,274	17,351,418		4,467	206,776,772
South Dakota	19	1	6	14	5,198	1,957	301	360,725	15,325	8,750		3,575	363,725
Tennessee	17	2	3	16	32,006	1,817	37,694	3,601,593	142,806	190,078		14,171	3,540,150
First Texas	16	2	3	15	204,101	21,857	119,048	15,197,883	671,493	813,443		4,048	15,051,885
Second Texas	7	1	2	6	1,674	398	815	126,524	3,850	1,750		874	127,750
Utah	5	0	1	4	3,109	6,877	16	564,286	4,828	250		7,752	561,112
Vermont	8	0	3	5	857	107	701	77,233	2,762	4,835		3,310	71,850
Virginia	28	1	6	23	2,377,272	613,102	23,576	150,238,211	21,381,004	8,941,856	23,500	6,333	162,647,526
Washington	23	2	6	19	5,938	1,774	4,574	602,309	59,754	53,696		13,255	595,112
West Virginia	52	4	7	49	1,643,893	35,443	66	73,070,807	2,047,943	2,565,591		240	72,552,919
Wisconsin	361	25	52	334	316,502	116,110	135,667	26,271,191	1,618,016	1,459,061		355,257	26,074,889
Wyoming	5	2	3	4	484	139	79	35,034	5,000	3,750		784	35,500
Total, 1933	5,787	833	1,147	5,473	41,989,477	35,014,991	11,458,399	4,300,044,810	321,184,553	321,659,365	700,450	10,644,847	4,288,224,701
Total, 1932	5,982	970	1,165	5,787	42,264,566	34,209,498	11,517,395	4,382,722,918	348,281,685	321,141,328	953,750	12,170,977	4,396,722,048
Increase						805,493				518,037			
Decrease	195	137	18	314	275,089		58,996	82,678,108	27,097,132		253,300	1,526,130	108,497,347

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
California	207	24	47	184	583,205	332,604	11,111	45,138,548	14,697,997	16,198,681		199,950	43,437,914
Illinois	604	87	78	613	384,930	164,803	129,808	31,882,714	2,408,025	2,203,475	300	432,227	31,654,737
Missouri	126	10	20	116	284,126	219,750	25,442	23,492,162	395,277	696,202		112,861	23,078,376
New Jersey	161	28	31	158	4,202,800	4,760,939	342,482	443,346,135	29,242,678	25,604,503	40,000	472,319	446,471,991
New York	1,173	258	286	1,145	3,770,361	1,543,767	307,623	266,414,838	82,939,546	83,919,365	8,500	1,049,265	264,377,254
Ohio	369	51	71	349	1,795,855	1,808,657	454,589	213,616,486	8,457,437	9,248,128		322,765	212,503,030
Pennsylvania	843	118	128	833	15,460,255	13,864,556	4,979,437	1,615,637,635	84,907,143	80,574,623	541,800	774,729	1,618,653,626
Texas	23	3	5	21	205,775	22,255	119,863	15,324,407	675,343	815,193		4,922	15,179,635

[1] The number of factories in business includes those factories which manufactured small cigars shown in table 21.
[2] The number of cigars of each class removed tax-paid at different rates is shown in table 19.

Average quantity of leaf tobacco used per 1,000 large cigars, 24.18 pounds.

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1933, by collection districts and by States*

DISTRICT	Class A (manufactured to retail at not more than 5 cents each)—tax-paid at $2 per thousand	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—tax-paid at $3 per thousand	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax-paid at $5 per thousand	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax-paid at $10.50 per thousand	Class E (manufactured to retail at more than 20 cents each)—tax-paid at $13.50 per thousand	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
Alabama	903,000	7,900	525		20	911,445	$1,832.60
Arkansas	119,450	12,950	900			133,300	282.25
First California	24,592,369	214,282	3,236,278	9,325	10,530	28,062,784	66,249.04
Sixth California	4,701,554	364,243	10,271,628	24,605	13,100	15,375,130	62,289.18
Colorado	1,509,095	5,175	198,881			1,713,151	4,028.12
Connecticut	14,130,045	2,229,425	4,702,085	1,025		21,062,580	58,469.55
Delaware	182,950	7,600	24,350			214,900	510.45
Florida	325,629,457	6,266,338	95,563,592	23,328,998	284,714	451,073,099	1,396,674.01
Georgia	10,848,745	14,560	487,750			11,351,055	24,179.92
Idaho	49,200		15,625			64,825	176.52
First Illinois	17,174,991	706,505	8,700,997	495,160	3,299	27,080,952	85,218.20
Eighth Illinois	3,661,600	290,625	621,560			4,573,785	11,302.87
Indiana	52,791,565	509,100	12,925,172	3,000	3,850	66,232,687	171,819.77
Iowa	4,117,955	526,075	189,050		60	4,833,140	10,760.20
Kansas	962,775	10,525	12,200			985,500	2,018.13
Kentucky	205,889,463	620,251	463,719		72	206,973,505	415,959.25
Louisiana	32,323,344	170,750	9,522,426	58,762	200	42,075,482	113,390.77
Maine	2,137,030	17,450	1,095,385			3,249,865	9,803.34
Maryland	16,860,312	492,400	899,472	3,200	325	18,255,709	39,733.17
Massachusetts	25,526,336	728,485	17,556,825	19,150	5	43,830,801	141,223.39
Michigan	170,476,066	277,105	25,592,643	85,627	2,525	196,433,966	470,679.83
Minnesota	14,895,233	23,800	715,693		10	15,634,736	33,440.47
Mississippi	14,700					14,700	29.40
First Missouri	3,392,582	45,850	1,083,715	7,175	4,300	4,533,622	12,474.67
Sixth Missouri	17,604,431	52,175	888,148			18,544,754	39,806.13
Montana	122,900	500	145,000			268,400	972.30
Nebraska	1,514,650	14,200	42,150			1,571,000	3,282.65
Nevada	44,050		21,828			65,878	197.24
New Hampshire	31,720,610	13,965	13,550,349	1,600		45,286,524	131,251.66
First New Jersey	50,580,822	502,872	46,778,056	3,254,718	48,600	101,165,068	371,391.18
Fifth New Jersey	246,323,558	2,482,895	94,713,815	1,730,891	55,764	345,306,923	992,592.04
New Mexico							
First New York	68,617,663	1,507,186	4,556,452	326,125	2,675	75,010,101	167,999.57
Second New York	12,237,972	844,200	3,460,730	123,899	41,700	16,708,501	46,176.08
Third New York	43,376,332	3,092,178	27,256,548	2,276,341	137,550	76,138,949	258,070.44
Fourteenth New York	55,603,598	728,570	11,843,316	28,300		68,203,784	172,906.64

Twenty-first New York	21,283,440	131,750	1,131,179			22,546,369	48,618.02
Twenty-eighth New York	4,491,875	199,725	1,077,950			5,769,550	14,972.68
North Carolina	22,146,400	200	150			22,146,750	44,294.15
North Dakota	34,475	5,100	400			39,975	86.25
First Ohio	22,737,653	976,152	1,502,257	22,725	100	25,238,887	56,155.01
Tenth Ohio	108,486,448	109,200	4,253,096	725	300	112,849,769	238,577.64
Eleventh Ohio	28,209,044	5,400				28,214,444	56,434.28
Eighteenth Ohio	44,512,960	509,261	1,172,609	4,600	500	46,199,930	96,471.80
Oklahoma	49,700		50			49,750	99.65
Oregon	422,025	2,750	100,285			525,060	1,353.73
First Pennsylvania	1,213,662,840	3,462,027	118,877,174	161,044	8,015	1,336,171,100	3,033,896.79
Twelfth Pennsylvania	207,304,053	705,970	19,809,285	1,800	850	227,821,958	515,802.82
Twenty-third Pennsylvania	54,539,668	53,250	67,650			54,660,568	109,577.34
Rhode Island	4,605,950	1,800	43,050			4,650,800	9,432.55
South Carolina	206,384,010	244,150	148,612			206,776,772	414,243.53
South Dakota	295,250	1,750	66,725			363,725	929.37
Tennessee	3,269,175	15,000	255,975			3,540,150	7,863.22
First Texas	13,407,160	149,850	1,486,175	8,700		15,051,885	34,786.10
Second Texas	95,800	31,650	300			127,750	288.05
Utah	310,455		250,497		160	561,112	1,875.55
Vermont	65,250	50	6,550			71,850	163.40
Virginia	161,566,608	50,750	1,030,168			162,647,526	328,436.31
Washington	544,900	1,110	49,052		50	595,112	1,339.06
West Virginia	72,535,769	10,500	3,050		3,600	72,552,919	145,166.89
Wisconsin	20,227,402	267,650	5,460,312	118,875	650	26,074,889	69,816.28
Wyoming	19,100	4,750	11,650			35,500	110.70
Total, 1933	3,671,843,813	29,719,930	553,941,064	32,096,370	623,524	4,288,224,701	10,547,982.20
Total, 1932	3,460,141,748	52,452,144	833,749,039	49,387,584	991,533	4,396,722,048	11,778,340.45
Increase	211,702,065						
Decrease		22,732,214	279,807,975	17,291,214	368,009	108,497,347	1,230,358.25

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	29,293,923	578,525	13,507,906	33,930	23,630	43,437,914	$128,538.22
Illinois	20,836,591	997,130	9,322,557	495,160	3,299	31,654,737	96,521.07
Missouri	20,997,013	98,025	1,971,863	7,175	4,300	23,078,376	52,280.80
New Jersey	296,904,380	2,985,767	141,491,871	4,985,609	104,364	446,471,991	1,363,983.22
New York	205,610,880	6,503,609	49,326,175	2,754,665	181,925	264,377,254	708,743.43
Ohio	203,946,105	1,600,013	6,927,962	28,050	900	212,503,030	447,638.73
Pennsylvania	1,475,506,561	4,221,247	138,754,109	162,844	8,865	1,618,653,626	3,659,276.95
Texas	13,502,960	181,500	1,486,475	8,700		15,179,635	35,074.15

TABLE 20.—*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 1933* [1]

Year	Number of warehouses				Tobacco used			Manufactured	Removed tax-paid						Value of stamps used
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scrap		Class A	Class B	Class C	Class D	Class E	Total	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
1933	4	2	0	6	436,880	404,109	55,174	55,020,938	11,400,080	88,700	20,624,934	13,857,564	2,515,908	48,487,186	$305,660.11
1932	3	1	0	4	317,135	99,694	19,302	25,864,752	8,442,200	9,800	9,158,082	5,581,036	959,124	24,150,242	134,253.26
Increase	1	1	0	2	119,745	304,415	35,872	29,156,186	2,957,880	78,900	11,466,852	8,276,528	1,556,784	24,336,944	171,406.85

[1] Compiled from monthly returns filed by the warehouses with the collector of customs; these figures are not included in above table 19, 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, 19.07 pounds.

TABLE 21.—*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 1933, by collection districts and by States*

DISTRICT	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1933	On hand Jan. 1, 1934	Removed		
							For exportation	Tax-paid during 1933	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	7			2,500				2,500	$1.87
Sixth California		40	39	26,600		1,400		25,200	18.90
Fifth New Jersey	150	301		152,500	62,600	40,550		174,550	130.91
Second New York	5,975		1,010	2,153,310	395,700	496,510		2,052,500	1,539.37
Third New York	2,948	129	3,488	2,677,300	177,841	175,341		2,679,800	2,009.85
North Carolina	5,644	40,260		20,860,270	1,895,200	1,364,070		21,391,400	16,043.55
Eleventh Ohio	29			9,700	24,600	25,300		9,000	6.75
Eighteenth Ohio	3,338	123	4,214	1,842,100	300	26,500		1,815,900	1,361.93
First Pennsylvania			22,685	9,563,700	468,200	50,060		9,981,840	7,486.38
Twenty-third Pennsylvania	1,037			346,000		20,000		326,000	244.50
Virginia	258,093	266,947	11,385	171,710,040	27,335,740	11,147,120	9,000	187,889,660	140,917.25
West Virginia	496	25		170,600				170,600	127.95
Total, 1933	277,717	307,825	42,821	209,514,620	30,360,181	13,346,851	9,000	226,518,950	169,889.21
Total, 1932	375,519	475,354	33,709	278,748,580	27,590,291	30,360,181	20,000	275,958,690	206,969.02
Increase			9,112		2,769,890				
Decrease	97,802	167,529		69,233,960		17,013,330	11,000	49,439,740	37,079.81

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE									
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	7	40	39	29,100		1,400		27,700	$20.77
New York	8,923	129	4,498	4,830,610	573,541	671,851		4,732,300	3,549.22
Ohio	3,367	123	4,214	1,851,800	24,900	51,800		1,824,900	1,368.68
Pennsylvania	1,037		22,685	9,909,700	468,200	70,060		10,307,840	7,730.88

The factories in business are included in table 18.
Average quantity of leaf tobacco used per 1,000 small cigars, 3.56 pounds.

TABLE 22.—*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 1933, by collection districts and by States*

	Number of factories [1]				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
											Removed		
	In business Jan. 1, 1933	Opened	Closed	In business Jan. 1, 1934	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1933	On hand Jan. 1, 1934	For exportation [2]	Tax-paid during 1933	
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	5	3	0	8	1,131,946	7,659,510	254,575	3,746,563,091	5,824,916	9,286,004	334,692,000	3,353,171,616	$10,059,514.85
Sixth California	5	0	1	4	187	236	3	112,593	40,060	14,623		128,260	384.78
Connecticut	2	0	1	1		18	18	13,050				13,050	39.15
Florida	3	0	0	3	1,355	7		540,206	73,168	32,957		579,985	1,739.95
Georgia	1	0	0	1	5,337	11,221	2,072	5,736,252	45,000	425,268		5,350,984	16,052.95
First Illinois	8	0	4	4	110	101	80,223	32,411,570	563,560	10,450		32,964,680	98,894.04
Kentucky	3	0	0	3	11,393,851	10,121,634		9,378,124,628	10,475,270	25,131,080	143,501,788	9,215,302,030	27,645,906.09
Louisiana	1	0	0	1		1,168		487,200			20,000	467,200	1,401.60
Massachusetts	9	0	0	9	33,557	2,827	870	9,907,450	578,476	288,486		10,197,440	30,592.32
Michigan	3	1	0	4		84	17,243	7,952,661	976,468	693,720		8,233,410	24,700.23
First Missouri	2	0	0	2			67,450	24,672,640	696,000	232,000	515,400	24,621,240	73,863.72
First New Jersey	1	0	1	0									
Fifth New Jersey	4	1	1	4	2,354,946	8,622,950	1,370	4,895,659,430	93,400	131,200	12,691,500	4,877,943,130	14,633,829.39
First New York	3	1	2	2	17,915	36,408		23,067,256	11,840	31,300	212,500	22,835,110	68,505.33
Second New York	25	7	5	27	58,842	91,155	1,953	55,180,570	1,081,598	588,510	180,650	55,485,760	166,457.28
Third New York	12	5	3	14	466,954	98,131	44,944	251,305,870	5,363,100	3,452,400	296,500	252,912,670	758,738.01
Fourteenth New York	2	1	1	2		21	177	65,500	2,900	3,400		65,000	195.00
North Carolina	6	0	0	6	18,288,358	120,485,968	1,073,732	63,358,138,864	571,227,100	502,833,150	1,019,869,600	62,207,225,214	186,621,675.64
First Pennsylvania	7	0	1	6	62,094	455,436	45,454	241,392,341	175,160	138,241	21,512,000	219,917,260	659,751.78
Twelfth Pennsylvania	1	0	0	1			42,833	15,821,216		2,650	775,150	15,043,416	45,130.25
Twenty-third Pennsylvania	1	1	1	1		77		25,500	6,000	5,000		26,500	79.50
Virginia	8	0	1	7	13,189,765	57,181,842	2,901,400	32,827,039,582	452,377,430	373,260,320	1,526,228,280	31,299,844,812	93,899,534.44
West Virginia	1	0	0	1									
Total, 1933	113	20	22	111	47,005,217	204,768,794	4,534,317	114,874,217,470	1,049,611,446	916,560,759	3,060,495,368	111,602,328,767	334,806,986.30
Total, 1932	108	21	16	113	47,339,894	180,406,527	8,346,746	106,632,433,834	486,728,723	1,049,617,696	2,925,020,958	102,781,353,780	308,344,061.34
Increase	5		6			24,362,267		8,241,783,636	562,882,723		135,474,410	8,820,974,987	26,462,924.96
Decrease		1		2	334,677		3,812,429			133,056,937			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	10	3	1	12	1,132,133	7,659,746	254,578	3,746,675,684	5,864,976	9,300,627	334,692,000	3,353,299,876	$10,059,899.63
New Jersey	5	1	2	4	2,354,946	8,622,950	1,370	4,895,659,430	93,400	131,200	12,691,500	4,877,943,130	14,633,829.39
New York	42	14	11	45	543,711	225,715	47,074	329,619,196	6,459,438	4,075,610	689,650	331,298,540	993,895.62
Pennsylvania	9	1	2	8	62,094	455,513	88,287	257,239,057	181,160	145,891	22,287,150	234,987,176	704,961.53

[1] The number of factories in business includes those factories which manufacture the large cigarettes shown in table 23.

[2] Cigarettes were also removed from factories without payment of tax as follows: (*a*) For personal consumption and experimental purposes: First California, 7,387; sixth California, 9,770; Florida, 432; Georgia, 5,000; Michigan, 1,999; first New York, 186; second New York, 7,248; third New York, 7,400; total, 39,422 cigarettes. (*b*) For use of the United States: North Carolina, 8,780,000; Virginia, 10,000; total, 8,790,000 cigarettes. (*c*) For use as sea stores: First California, 55,231,000; Kentucky, 4,665,000; fifth New Jersey, 4,987,000; North Carolina, 190,658,000; Virginia, 80,073,600; total, 335,614,600 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.84 pounds.

TABLE 23.—*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 1933, by collection districts and by States*

DISTRICT	Tobacco used			Cigarettes weighting more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1933	On hand Jan. 1, 1934	Removed		
							For exportation [1]	Tax-paid during 1933	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California		24		3,950	535			4,300	$30.96
Sixth California		3		400	1,920	1,220		1,100	7.92
First Illinois	109			13,650	5,650	150		19,150	137.88
Massachusetts	9	9		3,000	1,450	900		3,550	25.56
First New York	976			122,000	350			122,350	880.92
Second New York	2,472	2,468		954,400	39,710	92,580		901,530	6,491.01
Third New York	827	86		113,900	15,200	16,000		113,100	814.32
North Carolina	4,148			1,053,040	160		72,600	980,600	7,060.32
First Pennsylvania	743		4	96,480	900	2,000		95,380	686.74
Twelfth Pennsylvania			3,424	482,485			500	481,985	3,470.29
Twenty-third Pennsylvania		10		1,900				1,900	13.68
Virginia			3	500	250			750	5.40
Total, 1933	9,284	2,600	3,431	2,845,705	66,125	112,850	73,100	2,725,695	19,625.00
Total, 1932	9,367	6,293	442	3,373,577	142,333	66,125	60,900	3,388,885	24,399.97
Increase			2,989			46,725	12,200		
Decrease	83	3,693		527,872	76,208			663,190	4,774.97

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE									
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California		27		4,350	2,455	1,220		5,400	$38.88
New York	4,275	2,554		1,190,300	55,260	108,580		1,136,980	8,186.25
Pennsylvania	743	10	3,428	580,865	900	2,000	500	579,265	4,170.71

[1] Cigarettes were also removed from factories without payment of tax—for personal consumption and experimental purposes: First California, 185 cigarettes.
The factories in business are included in table 22.
Average quantity of leaf tobacco used per 1,000 large cigarettes, 6.09 pounds.

TABLE 24.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1924 to 1933* [1]

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1924	151,356,058	2,056,784	137,929	217,562,385	322,745,284	693,858,440
1925	147,530,760	1,470,374	144,962	244,170,315	325,109,202	718,425,613
1926	151,049,170	1,322,339	108,497	267,475,086	317,399,077	737,354,169
1927	151,049,265	1,460,667	95,961	290,368,023	301,314,291	744,288,207
1928	149,993,168	1,296,722	87,632	310,070,927	293,176,363	754,624,812
1929	150,878,378	1,250,740	92,788	346,450,363	297,953,440	796,625,709
1930	136,749,916	1,151,057	65,333	347,849,455	293,990,441	779,806,202
1931	126,611,200	1,016,997	43,171	329,919,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,347	299,010,925	286,816,510	690,133,809
1933	103,953,997	745,245	17,325	326,076,032	279,875,778	710,668,377

[1] 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 25.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1924 to 1933*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1924	111,477,092	9,901,542	6,780,581	(1)	246,990,137	39,029,026	414,178,378
1925	111,390,766	9,749,836	7,151,246	(1)	247,739,899	37,841,222	413,872,969
1926	109,766,342	9,179,089	6,984,728	(1)	246,438,832	38,226,725	410,595,716
1927	103,918,416	7,988,281	6,286,483	(1)	237,933,677	40,197,123	396,323,980
1928	100,646,047	8,891,640	5,186,304	(1)	231,134,105	40,475,382	386,333,478
1929	96,744,046	8,187,608	5,555,620	(1)	229,585,163	41,127,453	381,199,890
1930	86,273,517	7,623,716	5,089,410	(1)	232,013,383	40,765,883	371,765,909
1931	76,652,810	6,377,436	4,170,275	61,235,195	182,947,238	39,854,345	371,237,299
1932	61,945,173	4,918,034	3,354,471	50,080,201	190,986,528	35,994,337	347,278,744
1933	61,361,495	5,041,990	3,120,427	44,724,472	191,766,382	36,098,394	342,113,160

[1] Included under head of "Smoking" prior to 1931.

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
	Number	*Number*	*Number*	*Number*
1924	6,597,676,535	530,714,332	16,054,285	72,708,989,025
1925	6,463,193,108	447,089,170	17,428,807	82,247,100,347
1926	6,498,641,233	412,314,795	13,239,765	92,096,973,926
1927	6,519,004,960	439,419,390	11,432,360	99,809,031,619
1928	6,373,181,751	415,535,410	10,403,004	108,705,505,650
1929	6,518,533,042	419,880,335	9,952,480	122,392,380,846
1930	5,893,890,418	383,069,980	7,366,925	123,802,186,217
1931	5,347,921,293	338,996,780	5,159,660	117,062,504,394
1932	4,382,722,918	278,748,580	3,373,577	106,632,433,834
1933	4,300,044,810	209,514,620	2,845,705	114,874,217,470

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 20.

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1933*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	6	Small cigars exclusively	0
Twist tobacco exclusively	17	Large cigars exclusively	5,449
Fine cut tobacco exclusively	5	Small cigarettes exclusively	78
Scrap chewing tobacco exclusively	67	Large cigarettes exclusively	0
Smoking tobacco exclusively	434	Two or more kinds	57
Snuff exclusively	18		
Two or more kinds	218	Total	5,584
Total	765		
Quasi manufacturers except perique	190		
Perique producers and dealers	45		
Total	1,000		

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 1932 AND 1933

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1932						
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Under 50,000	817	36,088	137,837	38,519	426,987	1,882,368	100,633	2,622,432
50,000 to 100,000	19	88,365	368,882	11,806	213,918	774,962	4,685	1,462,618
100,000 to 250,000	12		371,394		698,763	838,286	237,051	2,145,494
250,000 to 500,000	11	577,317	1,118,267	31,496	817,881	1,375,572		3,920,533
500,000 to 5,000,000	13	3,011,177	825,121	281,672	1,805,615	9,626,555	2,248,304	17,798,444
Over 5,000,000	21	58,232,226	2,096,533	2,990,978	46,117,037	176,488,785	33,403,664	319,329,223
Total	893	61,945,173	4,918,034	3,354,471	50,080,201	190,986,528	35,994,337	347,278,744
		1933						
Under 50,000	801	56,527	213,894	95,447	511,364	1,585,830	91,020	2,554,082
50,000 to 100,000	18	83,410	228,314	10,820	188,131	776,178	552	1,287,405
100,000 to 250,000	13	6,485	538,739	117,504	363,719	833,390	227,824	2,087,661
250,000 to 500,000	12	410,281	1,457,083	28,309	453,456	2,022,916		4,372,045
500,000 to 5,000,000	13	3,353,734	724,933	25,444	2,726,718	8,519,350	2,238,326	17,588,505
Over 5,000,000	20	57,451,058	1,879,027	2,842,903	40,481,084	178,028,718	33,540,672	314,223,462
Total	877	61,361,495	5,041,990	3,120,427	44,724,472	191,766,382	36,098,394	342,113,160

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1932	1933	Increase (+) or decrease (−)	Percent of total	
	1932	1933	Increase (+) or decrease (−)				1932	1933
				Pounds	*Pounds*	*Pounds*		
Under 50,000	817	801	−16	2,622,432	2,554,082	−68,350	0.76	0.75
50,000 to 100,000	19	18	−1	1,462,618	1,287,405	−175,213	.42	.37
100,000 to 250,000	12	13	+1	2,145,494	2,087,661	−57,833	.62	.61
250,000 to 500,000	11	12	+1	3,920,533	4,372,045	+451,512	1.13	1.28
500,000 to 5,000,000	13	13	0	17,798,444	17,588,505	−209,939	5.12	5.14
Over 5,000,000	21	20	−1	319,329,223	314,223,462	−5,105,761	91.95	91.85
Total	893	877	−16	347,278,744	342,113,160	−5,165,584	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1932 AND 1933

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1932	1933	Increase (+) or decrease (−)	1932	1933	Increase (+) or decrease (−)	1932	1933
				Number	*Number*	*Number*		
Under 250,000	6,324	6,006	−318	190,541,702	184,795,712	−5,745,990	4.35	4.30
250,000 to 500,000	170	164	−6	59,689,090	56,267,444	−3,421,646	1.36	1.31
500,000 to 1,000,000	117	123	+6	81,072,999	87,166,749	+6,093,750	1.85	2.03
1,000,000 to 2,000,000	94	93	−1	135,446,868	132,818,166	−2,628,702	3.09	3.09
2,000,000 to 3,000,000	54	45	−9	131,821,904	110,775,166	−21,046,738	3.01	2.57
3,000,000 to 4,000,000	31	36	+5	108,136,170	124,630,404	+16,494,234	2.47	2.90
4,000,000 to 5,000,000	19	20	+1	85,921,044	88,087,318	+2,166,274	1.96	2.05
5,000,000 to 7,500,000	35	42	+7	212,390,413	260,309,381	+47,918,968	4.85	6.05
7,500,000 to 10,000,000	23	17	−6	202,264,104	149,054,219	−53,209,885	4.61	3.47
10,000,000 to 20,000,000	37	34	−3	504,745,641	468,720,144	−36,025,497	11.52	10.90
20,000,000 to 40,000,000	21	17	−4	569,068,674	474,521,633	−94,547,041	12.98	11.03
Over 40,000,000	27	23	−4	2,101,624,309	2,162,898,474	+61,274,165	47.95	50.30
Total	6,952	6,620	−332	4,382,722,918	4,300,044,810	−82,678,108	100.00	100.00

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1934, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1933	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		50	50		
Delaware		1,920	1,920		
First Illinois	839	9,201	7,934		2,106
Kentucky	16,148	609,157	578,750	3	46,552
Massachusetts		703	621		82
First Missouri	54,239	595,852	648,245		1,846
Fifth New Jersey		728	698		30
Second New York		56	56		
Third New York	2,487	75,992	78,479		
North Carolina	6,949	82,883	83,355	45	6,432
First Ohio	327	6,170	6,234		263
Twelfth Pennsylvania		2,148	1,203		945
Tennessee		4,630	4,405		225
Virginia	155,139	1,312,800	1,330,105	315	137,519
West Virginia	126	1,160	1,076		210
Total	236,254	2,703,450	2,743,131	363	196,210

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Florida		84,675	81,675		3,000
Maryland		5,000			5,000
First New Jersey	1,000	7,900	7,600		1,300
Fifth New Jersey		115,550	113,550		2,000
First New York		10,000	10,000		
Third New York		13,500	13,500		
First Pennsylvania	52,250	588,500	574,000		66,750
Twelfth Pennsylvania	7,750	82,200	83,450		6,500
Virginia	2,000	27,350	26,850		2,500
Total	63,000	934,675	910,625		87,050

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Fifth New Jersey		1,000	1,000		
Virginia		11,200	11,200		
Total		12,200	12,200		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	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	6,060,000	293,440,000	259,490,000	2,570,000	37,440,000
Kentucky	6,355,200	195,708,400	177,102,320	110,800	24,850,480
First Missouri		2,082,680	1,332,680		750,000
Fifth New Jersey	825,000	13,599,500	13,249,500	5,000	1,170,000
Second New York	200	191,900	192,100		
Third New York		398,900	388,900		10,000
North Carolina	30,080,800	1,081,481,500	1,071,467,140	350,160	39,745,000
First Pennsylvania	505,000	37,997,900	35,722,800		2,780,100
Twelfth Pennsylvania		459,600	379,600		80,000
Virginia	35,806,800	2,128,929,110	2,088,676,610	1,976,000	74,083,300
Total	79,633,000	3,754,289,490	3,648,001,650	5,011,960	180,908,880

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1934, by collection districts*—Continued

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

District	Unaccounted for July 1, 1933	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Louisiana		58,947	58,647		300
Fifth New Jersey		35,903	30,454		5,449
Second New York		11,922	11,922		
First Pennsylvania	9,798	209,618	205,421		13,995
Total	9,798	316,390	306,444		19,744

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Kentucky		351,248	294,608		56,640
Second New York		43,600	41,800		1,800
Total		394,848	336,408		58,440

CIGARETTE TUBES

	Number	*Number*	*Number*	*Number*	*Number*
Second New York		380,000	380,000		

TABLE 28.—*Shipment or delivery from factory in bond, for use as sea stores, of manufactured tobacco, snuff, cigars and cigarettes, year ended June 30, 1934, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1933	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois		36	36			
Kentucky	132	817	801		132	16
First Missouri	60	5,317	5,287			90
North Carolina	66	13,317	13,170	177		36
Virginia	87	3,956	3,930	56	27	30
Total	345	23,443	23,224	233	159	172

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
First California	775,000	106,982,000	13,560,000	92,568,000	182,000	1,447,000
Kentucky	200,000	5,410,000	4,320,000	1,080,000		210,000
Fifth New Jersey	136,000	8,162,000	5,260,000	2,783,000	50,000	205,000
North Carolina	3,115,000	298,332,000	268,038,620	31,234,000	208,300	1,966,080
Virginia	2,618,000	110,022,600	68,950,560	39,214,380	35,660	4,440,000
Total	6,844,000	528,908,600	360,129,180	166,879,380	475,960	8,268,080

TABLE 29.—*Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars and cigarettes, year ended June 30, 1934, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1933	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	6	1,134	1,122		18
Sixth California		432	390		42
Florida		72	72		
Georgia		452	452		
Louisiana		6,707	6,707		
Maryland		1,694	1,694		
Massachusetts	21	558	519	18	42
Second New York	60	6,659	6,595		124
First Pennsylvania		420	414		6
First Texas		2,466	2,466		
Virginia	24	1,488	1,506		6
Washington		102	102		
Total	111	22,184	22,039	18	238

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	226,000	48,087,400	47,406,600	502,800	404,000
Sixth California	110,000	92,479,000	91,767,000	110,000	712,000
Florida	5,000	1,810,200	1,815,200		
Georgia		1,713,400	1,713,400		
Louisiana		35,610,000	35,440,000	170,000	
Maryland		17,382,900	17,329,400	38,500	15,000
Massachusetts	905,000	8,705,000	8,625,000	140,000	845,000
Second New York	2,341,000	109,062,900	109,681,900	51,000	1,671,000
Oregon		2,690,000	2,690,000		
First Pennsylvania		6,214,920	6,169,920	45,000	
First Texas		10,301,140	10,242,940	58,200	
Virginia	50,000	9,270,000	9,275,000		45,000
Washington		17,215,000	17,175,000		40,000
Total	3,637,000	360,541,860	359,331,360	1,115,500	3,732,000

TABLE 30.—*Drawback of internal revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1934, by ports and prior years 1929 to 1933*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
New York	6	4,308				5,700,000	$17,875.62
Newport News	6					2,857,868	8,573.59
Norfolk	13	14,692		61,110	96,200	8,925,238	30,156.84
San Francisco	26	5,043	38,600	2,000		287,396	1,870.67
Total, 1934	51	24,043	38,600	63,110	96,200	17,770,502	58,476.72
Total, 1933	61	38,605	87,750	78,950	77,270	34,961,376	89,751.74
Total, 1932	79	85,629	20,325	143,790	110,150	96,775,076	307,178.89
Total, 1931	55	62,189	500	91,280	1,293,770	35,234,104	117,035.67
Total, 1930	83	66,171	49,520	143,532	83,830	52,491,697	170,170.10
Total, 1929	92	167,997	1,000	178,658	48,580	41,352,669	141,484.71

TABLE 31.—*Tobacco products withdrawn for consumption, computed from receipts from the sales of stamps, fiscal year 1934*

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Domestic manufacture	4,050,682,050	39,260,490	577,656,310	43,753,892	4,922,464	4,716,275,206
Bonded manufacturing warehouses [1]	13,841,900	15,000	6,197,794	2,149,449	87,854	22,291,997
Imported—Cuba	3,401	2,939	174,102	312,690	2,277,754	2,770,886
Imported—other countries	26,240	7,563	5,595	3,560	6,020	48,978
Total	4,064,553,591	39,285,992	584,033,801	46,219,591	7,294,092	4,741,387,067
Philippine manufacture	233,201,840	308,490	231,538	2,701	3,286	233,747,855
Puerto Rican manufacture	57,564,370	2,781,100	956,130	2,000		61,303,600
Total	4,355,319,801	42,375,582	585,221,469	46,224,292	7,297,378	5,036,438,522

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*
Domestic manufacture	230,690,840	88,541,188	116,553,981,817	307,214,607	37,712,173	344,926,780
Imported—Cuba	16,750	3,820	472,067	2,213		2,213
Imported—other countries	60,200	152,150	1,798,011	106,587	29,618	136,205
Total	230,767,790	88,697,158	116,556,251,895	307,323,407	37,741,791	345,065,198
Philippine manufacture		6,400	1,974,250	86		86
Puerto Rican manufacture	2,820,000	855,000	4,349,850			
Total	233,587,790	89,558,558	116,562,575,995	307,323,493	37,741,791	345,065,284

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

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1933, 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, 1933	Opened	Closed	In business Jan. 1, 1934	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	1	10	7,381				7,381	27,887	100		27,987
Sixth California	8	0	1	7						5,165			5,165
Colorado	0	1	0	1						9,205			9,205
Connecticut	68	11	10	69	204,586	5,651			210,237	17,687,050	9,450	722	17,697,222
Delaware	1	0	0	1									
Florida	32	11	13	30	230,277				230,277	1,919,658	110,675		2,030,333
Georgia	26	131	128	29	5,245,366	66,744			5,312,110	28,770,351	631		28,770,982
First Illinois	23	3	3	23	1,114				1,114	220,990	8,277		229,267
Eighth Illinois	3	0	1	2									
Indiana	25	9	10	24	315	220		24,208	24,743	3,790,745	14,908	1,800	3,807,453
Iowa	1	0	0	1							200		200
Kansas	1	0	0	1									
Kentucky	579	199	304	474	45,758,586	1,943,786	271,079	756,872	48,730,323	237,766,304	7,187	990,687	238,764,178
Louisiana	4	0	1	3	28,929		120		29,049			123,298	123,298
Maryland	53	4	4	53	10,405,781	92,515		2,735,799	13,234,095	28,402,433			28,402,433
Massachusetts	24	1	3	22	311				311	1,155,806	5,892	1,069	1,162,767
Michigan	7	2	0	9				282,621	282,621			57	57
Minnesota	2	0	0	2						36,956	7,826	1,000	45,782
First Missouri	3	1	0	4						213,658		2,900	216,558
Sixth Missouri	13	1	4	10						2,393,685			2,393,685
Nebraska	0	0	0	0							6		6
New Hampshire	0	0	0	0							9,763		9,763
First New Jersey	0	1	0	1									
Fifth New Jersey	11	2	0	13	368,281	288,266		283,501	940,048		399		399
First New York	7	1	2	6							395		395
Second New York	126	13	20	119	6,410,029	1,919,888	28,965	232,891	8,591,773	10,708,727	600		10,709,327
Third New York	41	8	11	38	8,093,488	68,042	16,322	1,422,154	9,600,006	1,289,540			1,289,540
Fourteenth New York	5	1	1	5							189		189
Twenty-first New York	6	1	1	6						180,084	12,326		192,410
Twenty-eighth New York	8	0	3	5	10,887				10,887	175,914	2,766		178,680
North Carolina	458	297	287	468	36,651,254	1,240,117	3,907,852	1,054,856	42,854,079	487,887,044		1,500	487,888,544
First Ohio	68	15	22	61	19,255	2,000		184,712	205,967	22,486,851	31,115	26,156	22,544,122
Tenth Ohio	14	1	1	14						3,337,234	8,508	32,463	3,378,205
Eleventh Ohio	10	3	5	8						108,880	75		108,955
Eighteenth Ohio	14	0	3	11						55,975	418	3,756	60,149
Oregon	1	0	0	1							47		47
First Pennsylvania	189	28	21	196	47,992	141	17,082	1,459,346	1,524,561	32,051,172	52,691	511,944	32,615,807
Twelfth Pennsylvania	8	2	0	10	70,206	755		392,373	463,334		206		206
Twenty-third Pennsylvania	9	1	1	9						280,547	619		281,166
South Carolina	60	78	87	51	16,646,040	559,752			17,205,792	82,495,524	15,582		82,511,106
Tennessee	186	64	85	165	22,030,976	206,667	139,535	20,870	22,398,048	84,928,277	2,914	14,388	84,945,579
First Texas	4	0	0	4	22,075				22,075	299,469		20	299,489
Vermont	0	0	0	0						13,498			13,498
Virginia	254	80	81	253	239,006,320	8,255,639	1,979,154	1,913,936	251,155,049	84,219,067		3,755	84,222,822
Washington	1	0	0	1						64,758			64,758
West Virginia	18	7	6	19						3,093,812	25		3,093,837
Wisconsin	55	8	4	59	8,746				8,746	29,146,185	14,167	8,376	29,168,728
Total, 1933	2,436	986	1,124	2,298	391,268,195	14,650,183	6,360,109	10,764,139	423,042,626	1,165,222,451	317,957	1,723,891	1,167,264,299
Total, 1932	2,469	1,186	1,219	2,436	360,279,656	21,397,508	8,285,009	15,257,995	405,220,168	1,108,210,612	345,631	2,344,943	1,110,901,186
Increase					30,988,539				17,822,458	57,011,839			56,363,113
Decrease	33	200	95	138		6,747,325	1,924,900	4,493,856			27,674	621,052	

TOTALS FOR STATES COMPRISING MORE THAN 1 COLLECTION DISTRICT

STATE													
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	18	1	2	17	7,381				7,381	33,052	100		33,152
Illinois	26	3	4	25	1,114				1,114	220,990	8,277		229,267
Missouri	16	2	4	14						2,607,343		2,900	2,610,243
New Jersey	11	3	0	14	368,281	288,266		283,501	940,048		399		399
New York	193	24	38	179	14,514,404	1,987,930	45,287	1,655,045	18,202,666	12,354,265	16,276		12,370,541
Ohio	106	19	31	94	19,255	2,000		184,712	205,967	25,988,940	40,116	62,375	26,091,431
Pennsylvania	206	31	22	215	118,198	896	17,082	1,851,719	1,987,895	32,331,719	53,516	511,944	32,897,179

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1933 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Dealers	251,955,669	76,966,199	32,769,898	26,595,560	24,254,792	20,594,022	11,439,350	111,963,883	89,253,813	217,224,655	190,359,773	111,844,837	1,165,222,451
Cigar	12,639	28,871	6,145	8,450	25,827	26,737	28,942	17,694	25,224	26,698	65,024	45,706	317,957
Tobacco	87,528	97,666	413,242	503,238	108,213	92,827	98,061	49,869	17,826	49,448	37,447	168,526	1,723,891
Total	252,055,836	77,092,736	33,189,285	27,107,248	24,388,832	20,713,586	11,566,353	112,031,446	89,296,863	217,300,801	190,462,244	112,059,069	1,167,264,299

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 10,834,976 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 33.—*Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1933*

Class [1]	Number in business Jan. 1, 1933	On hand Jan. 1, 1933					
		Unstemmed	Stemmed	Scraps	Process	Stems	Siftings
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1	13			266,910			
2	71	380		169,352			
3	26			124,957			
4	60	1,218,767	26,444	1,841,147	53,728	188,438	74,152
5	5	50	193	28,820	82,097	635,783	
6	9	1,684,722		133,903	2,929,570	2,249,423	1,000
7	7	126,112	1,484,379	1,808,372	316,967	402,470	
8	46		311,750				
Total	237	3,030,031	1,822,766	4,373,461	3,382,362	3,476,114	75,152
	Opened	Received					
1	0			1,506,465			
2	18	309,152	495	1,719,979		3,757	607
3	1		8,505	840,125			962
4	8	14,823,411	956,436	6,049,715	1,842	185,970	204,851
5	0	4,750	6,412	585,485	1,460	2,364,198	378,519
6	1	5,817,100	63,738	1,725,781		70,746,865	4,926,121
7	0	3,226,142	702,200	2,251,102	201,825	323,608	75,044
8	1		92,080				
			[2] 95,845				
Total	29	24,180,555	1,925,711	14,678,652	205,127	73,624,398	5,586,104
	Closed	Removed					
1	3			1,505,230			
2	17	69,397	87,210	1,403,075		3,973	565
3	3			863,629			962
4	4	205,226	276,873	16,089,881	129,335	1,739,955	594,059
5	0			398,832	178,888	2,549,051	188,448
6	2	4,863,975	5,713	14,042,742	2,343,500	3,805,525	63,365,413
7	0	230,712	4,510,520	2,158,407	267,620	776,114	
8	2		[3] 43,368				
			[4] 73,359				
Total	31	5,369,310	4,997,043	36,461,796	2,919,343	8,874,618	64,149,447
	Number in business Jan. 1, 1934	On hand Jan. 1, 1934					
1	10			255,740			
2	72	126,138		516,752			
3	24			91,098			
4	64	1,520,867	55,144	1,998,223	9,851	92,866	151,482
5	5		1,082	142,598	164,201	55,590	4,611
6	8	304,649	5,305	42,494	2,465,288	4,297,464	500
7	7	118,133	95,803	1,928,377	251,172	473,809	
8	45		382,567				
Total	235	2,069,787	539,901	4,975,282	2,890,512	4,919,729	156,593
Loss		19,771,489				63,306,165	
Gain			1,788,467	22,384,965	2,222,366		58,644,784

[1] 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.
[2] Grown.
[3] Exported.
[4] Sold.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 34.—*Number of each class of special-tax payers filing returns covering the fiscal year 1934, or any portion thereof, under the various annual rates*

Collection districts and States [1]	Distilled spirits					Fermented malt liquors			Oleomargarine			Adulterated butter, manufacturers, $600	Process or renovated butter, manufacturers, $50	Mixed flour manufacturers or packers, $12	Narcotics					Users of yachts and boats, $10 to $400	Total all classes	Duplication in liquor dealers [2]	
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Liquor dealers, wholesale, $100	Liquor dealers, retail, $25	Brewers, $50	Brewers, $100	Brewers, $1,000	Dealers, $50	Manufacturers, $600	Colored, wholesale, $480	Colored, retail, $48	Uncolored, wholesale, $200	Uncolored, retail, $6	Manufacturers, importers, and compounders, $24	Dealers, wholesale, $12	Dealers, retail, $3	Practitioners, $1	Dealers in untaxed narcotic preparations, $1			Wholesale	Retail
Ala.				9	427				100			1	19	1,408		24	743	1,846	20	47	6,038		
Alaska				2	202		2		17					9		1	18	46		6	457		
Ariz.			1	66	1,118			1	89				10	532		8	164	423	30		2,957	35	139
Ark.				11	619				194				24	1,242		8	606	1,883	158	8	6,817		96
1st Calif.	31	9	44	832	17,720	16	9	16	580	7		1	10	3,954		33	1,491	4,345	60	309	40,424	139	5,117
6th Calif.	33	9	23	690	11,188	9	3	9	546	4			31	5,306		55	2,307	5,745	92	477	32,674	98	1,625
Colo.		2		70	2,022	1	3	9	120				13	1,307		27	511	1,676	58		6,750	10	64
Conn.	7	4	1	190	3,438	4	1	11	223				5	357		19	849	2,090	263	579	11,692	31	401
Del.				10	244	1		1	25				3	170		1	105	305	77	102	1,462	6	135
D. C.				37	914	2		2	84			1	6	398		13	281	1,250	3	279	4,876	6	217
Fla.				44	1,382	3	1	2	131				4	1,603		11	774	1,857	11	416	9,129		123
Ga.				12	332	1	1	3	149				17	2,815		45	1,002	2,708	287	39	9,917	3	104
Hawaii				38	593		1	1	34				27	3,434		8	16	294	58	29	1,401	8	109
Idaho				32	761	2		1	112					318		3	205	415	6		3,038	7	267
1st Ill.	25	28	9	793	16,880	1	9	41	796	9	1		62	1,501		56	2,846	7,637	64	317	49,259	102	4,583
8th Ill.	5	1		156	4,742		2	10	515	2			46	12,797		31	617	2,621	142	11	17,285	49	1,136
Ind.	3	2		72	3,023		5	11	235	2		4	57	3,344		60	1,156	4,003	248	19	21,499	28	880
Iowa.				12	397	1		3	411				26	4,797		46	927	3,231	275	9	12,080		140
Kans.				17	477				358				18	5,761		22	875	2,405	105	1	13,556	6	150
														5,743								

[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. For those States having more than one collection district, combine the several districts for the State total.
[2] The last 2 columns of the above table show the number of liquor dealers who qualified as fermented malt liquor dealers and later, due to repeal of prohibition, as liquor dealers also. The purchase of a "liquor-dealer" stamp covers the sale of beer, but the sale of distilled spirits or wines is not permitted under a "fermented malt liquor-dealer" stamp.

TABLE 34.—*Number of each class of special-tax payers filing returns covering the fiscal year 1934, or any portion thereof, under the various annual rates*—Continued

Collection districts and States [1]	Distilled spirits					Fermented malt liquors					Oleomargarine					Narcotics							Duplication in liquor dealers [2]	
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Liquor dealers, wholesale, $100	Liquor dealers, retail, $25	Brewers, $50	Brewers, $100	Brewers, $1,000	Dealers, wholesale, $50	Dealers, retail, $20	Manufacturers, $600	Colored, wholesale, $480	Colored, retail, $48	Uncolored, wholesale, $200	Uncolored, retail, $6	Adulterated butter, manufacturers, $600	Process or renovated butter, manufacturers, $50	Mixed flour manufacturers or packers, $12	Manufacturers, importers, and compounders, $24	Dealers, wholesale, $12	Dealers, retail, $3	Practitioners, $1	Dealers in untaxed narcotic preparations, $1	Users of yachts and boats, $10 to $400	Total all classes	Wholesale	Retail
Ky	3	7	5	91	1,709	1	1	4	237	4,566			1	14	2,336				2	27	836	2,787	181		12,808	6	200
La	5	2	4	178	4,186	5	5	5	321	5,381					1,415				2	12	875	1,948	289	264	14,897	33	1,242
Maine					6				89	1,837				11	802				1	9	350	1,125	272	302	4,804		
Md. (State)	11	15	3	100	3,203		2	10	221	5,533	2	1	35	14	2,487		3		10	30	719	2,293	390	721	15,803	8	1,760
Mass	16	28	4	250	8,441			15	348	4,641	1			14	1,327				11	59	2,250	6,728		1,177	25,310	125	1,500
Mich	1	8	16	80	6,596		8	38	700	7,241	1			92	8,860				11	62	1,917	5,461	302	500	31,894	1	65
Minn		3		114	4,607		6	20	878	10,071	1			29	1,572				2	27	1,157	2,870	24	45	21,426	15	491
Miss				6	530				201	2,436				3	200					11	520	1,472	158	14	5,551	3	78
1st Mo	1	1	1	98	3,467		12	10	256	8,082	1	1	9	11	2,305				11	30	953	2,600	60	32	17,941	16	1,293
6th Mo	2		1	73	1,923			3	234	5,043	1		2	21	2,594			1	6	33	641	2,067	71	9	12,725	15	604
Mont				30	1,385		2	7	162	430										6	256	494	10	5	2,787		29
Nebr				38	1,518		1	5	173	1,501	1			15	1,680			2	2	11	738	1,916	107	3	7,711	4	146
Nev				31	649			2	52	543				2	69					1	51	154	4		1,558	7	177
N. H				7	448		1		52	994				1	178				1	5	192	489	121	85	2,574		
1st N. J		7	1	88	3,729			6	230	2,359				6	1,584				1	5	510	1,187	10	344	10,067	17	732
5th N. J	20	27	12	242	11,422	1	2	13	326	4,395	2	1		6	1,332				5	8	1,412	3,517	14	526	23,283	18	923
N. Mex	1			25	504				53	330				1	226					2	111	369	21		1,643	9	84
1st N. Y	4	14	5	85	8,877	1	8	4	181	8,047				6	496			1	4	7	3,420	4,132	15	885	26,192	3	132
2d N. Y	6	5	9	288	2,095				39	927				14	16	1			9	39	335	691	18	660	5,152	6	120
3d N. Y	2	7		302	4,583		3	4	55	2,186				3	23				6	21	933	3,251	9	415	11,803	3	104
14th N. Y	2		1	56	5,500		1	16	273	6,100				1,410	12				10	26	1,653	3,923	92	660	19,735	10	685
21st N. Y				26	3,287			15	164	2,202				26	2,034				6	19	485	1,896	149	225	10,534	3	124
28th N. Y			3	35	4,955		15	14	219	3,527				21	1,527			2	6	19	860	2,859	47	201	14,310		
N. C				8	238				148	2,436				27	1,948				1	24	840	2,475	398	30	8,573		
N. Dak				4	128				165	2,349										7	248	548	5		3,454		8
1st Ohio	1	8	6	53	1,551		3	15	81	2,722	2			26	2,757				8	24	584	1,923	53	87	9,904	8	118
10th Ohio				29	1,573		1	10	66	1,707	1			17	2,594				3	16	344	1,478	112	81	8,032	3	80
11th Ohio				39	1,226		2	6	94	1,692	1			28	3,066				5	22	419	1,656	110	18	8,384	11	142
18th Ohio	1	1	2	117	5,325	1	4	13	43	4,313				42	4,895				8	24	1,250	3,698	98	75	19,910	35	468
Okla				105	1,498			1	299	1,661				1	83				1	21	1,128	2,258	110	3	7,169	8	208
Oreg	1			85	1,716			5	242	3,294	1			14	1,738			1	1	22	580	1,288	21	39	9,048	6	156
1st Pa	4	9	11	88	8,191		15	42	913	5,639				9	917				25	67	2,417	6,526	37	323	25,233	25	687
12th Pa		1		31	3,214		5	30	470	3,562				3	451					13	557	1,627	9		9,973	2	725
23d Pa	2	3	6	44	5,009		4	35	1,447	6,035				13	1,892				3	21	1,325	4,165	35	72	20,111		866
R. I	4		1	44	1,557		1	5	89	987	2			2	158				2	9	375	898	91	286	4,511	19	285
S. C				16	573				85	2,105				16	761					15	532	1,301	318	49	5,771		
S. Dak				12	420		1		184	1,642										8	298	629	17	1	3,212	2	71
Tenn				11	176		1	2	146	2,865				5	241				4	28	946	2,807	189	21	7,442		25
1st Tex				68	2,209		2	4	789	5,214				17	1,048				1	34	1,265	3,119	258	116	14,144	11	583
2d Tex				81	2,122	1			380	2,244	3			15	1,107				1	30	1,534	3,327	326	2	11,173	42	138
Utah				10	496		1	1	59	831				1	17					8	176	484	5		2,089	2	86
Vt				14	598				62	1,258				2	94					5	131	522	190	11	2,887	9	299
Va				27	1,109		3		327	6,198			17	27	2,244				1	28	724	2,922	610	168	14,405		336
Wash. (State)	2	2	1	113	3,856		2	18	310	3,936				1	2		5			32	727	1,646	46	451	11,150	21	354
W. Va			1	19	567		3		174	2,511			2	49	3,210				1	13	292	1,936	85	20	8,883	6	15
Wis	7	4	2	276	13,096		7	86	793	8,136					3			2	2	16	1,273	3,286	159	176	27,324	42	2,675
Wyo				36	835			2	81	259					105					6	104	249	3		1,680	3	52
Total	200	207	174	6,666	207,382	17	159	580	17,630	230,322	47	4	79	2,407	104,852	1	6	21	225	1,433	54,736	149,777	7,606	11,750	796,281	1,083	34,152

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 35.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1934, by collection districts*

District	On hand July 1, 1933	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Colorado		2,838	200		448		2,190
First Illinois	5,961	450,454	121,146	188,188	138,100		8,981
Eighth Illinois	1,415	44,506	37,314		7,720		887
Indiana	2,696	45,490	46,296				1,890
Kansas	7,212	193,144	44,054	320	149,455		6,527
Maryland	20,780	297,052	140,720	170,730		100	6,282
Massachusetts		388	36		352		
First Missouri	5,636	244,362	2,150		246,730		1,118
Sixth Missouri	20	788	768				40
Nebraska	590	2,904	3,494				
Fifth New Jersey	45,108	1,372,744	63,658	1,202,330	88,732	480	62,652
Rhode Island	470	32,940	810	32,600			
Second Texas	783	1,485	1,944		128	129	67
Total	90,671	2,689,095	462,590	1,594,168	631,665	709	90,634

TABLE 36.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1934, by collection districts*

District	On hand July 1, 1933	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	165,056	16,357,190	16,377,101		203	144,942
Sixth California	219,808	14,259,394	14,241,918			237,284
Colorado	6,515	578,420	575,672			9,263
First Illinois	702,038	92,446,990	92,248,969			899,819
Eighth Illinois	86,995	6,136,014	6,151,250	240		71,759
Indiana	333,591	12,398,634	12,670,792		32,412	29,021
Kansas	116,894	12,206,477	12,188,999		384	133,988
Maryland	199,630	5,087,703	5,184,581			102,752
Massachusetts	31,334	1,473,974	1,505,308			
Michigan	277,956	12,376,628	12,369,800			284,784
Minnesota	13,792	810,302	824,094			
First Missouri	87,594	3,688,520	3,738,664			37,450
Sixth Missouri	8,308	385,033	385,452			7,889
Nebraska	18,218	1,144,936	1,163,154			
Fifth New Jersey	209,897	18,202,240	17,901,842		108,233	402,062
First Ohio	92,887	14,869,678	14,829,365			133,200
Tenth Ohio	480	10,870,512	10,852,888			18,104
Eleventh Ohio	56,707	13,539,577	13,505,980			90,304
Oregon	18,820	1,028,689	1,040,422			7,087
Rhode Island	10,215	495,919	499,546			6,588
Second Texas	38,708	2,140,769	2,154,320			25,157
Total	2,695,443	240,497,599	240,410,117	240	141,232	2,641,453

TABLE 37.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1934, by months*

Month	Colored					Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed
1933	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	136,104	40,166	72,523	44,484		18,269,977	18,641,172		11,711
August	153,056	35,704	63,592	38,292		20,706,669	20,074,167		12,351
September	128,474	40,262	58,773	48,244		21,424,870	21,670,240		14,038
October	151,101	42,676	67,988	39,830		23,513,549	23,092,649		13,795
November	218,559	42,180	128,688	45,658		23,725,849	23,277,980	120	34,815
December	340,104	34,990	221,552	111,337		21,046,378	20,799,073		
1934									
January	243,885	32,150	116,852	61,202	609	17,653,772	18,418,388	120	
February	232,739	34,932	173,791	46,448		21,339,603	21,648,991		23,867
March	337,918	43,344	221,009	56,548		23,278,610	21,747,138		4,473
April	248,588	37,442	186,456	45,352		17,773,956	18,872,058		
May	242,170	40,250	142,510	49,168		18,037,477	17,953,861		26,182
June	256,397	38,494	140,434	45,102	100	13,726,889	14,214,400		
Total	2,689,095	462,590	1,594,168	631,665	709	240,497,599	240,410,117	240	141,232

TABLE 38.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1925 to 1934*

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1925	11,280,121	8,947,852	1,375,228	885,653	204,122,417	204,054,447	11,040	4,080
1926	13,180,497	10,731,362	1,543,374	876,570	234,866,321	234,598,548	18,920	
1927	14,501,929	11,343,879	2,122,911	967,984	242,654,698	242,332,227	11,310	
1928	15,351,185	12,303,908	1,791,668	1,159,620	279,348,104	279,499,211		1,760
1929	16,305,863	12,698,252	2,142,060	1,268,052	316,815,588	315,984,180	5,548	
1930	17,102,771	13,734,848	2,030,752	1,468,186	332,020,954	331,288,735	8,736	
1931	8,846,975	5,793,325	1,945,501	1,338,469	268,926,049	270,394,635	5,372	
1932	4,636,218	2,090,578	1,666,182	910,749	210,706,042	210,450,678	15	
1933	2,813,198	500,021	1,570,811	768,714	216,229,634	215,990,086	180	
1934	2,689,095	462,590	1,594,168	631,665	240,497,599	240,410,117	240	
Total	106,707,852	78,606,615	17,782,655	10,275,662	2,546,187,406	2,545,002,864	61,361	5,840

TABLE 39.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1934*

	Pounds		*Pounds*
Butter	9,930	Oleo stearine	3,301,042
Coconut oil	140,082,791	Oleo stock	831,865
Color	2,999	Palm oil	326,148
Corn oil	273,506	Peanut oil	2,641,099
Cottonseed oil	24,338,203	Salt	14,186,588
Derivative of glycerin	594,136	Soda (benzoate of)	95,404
Lecithin	3,263	Sugar	125,266
Milk	57,793,769		
Neutral lard	9,239,754	Total	271,829,273
Oleo oil	17,983,510		

TABLE 40.—*Production and withdrawals of renovated butter, year ended June 30, 1934, by collection districts*

District	On hand July 1, 1933	Produced	Withdrawn tax-paid	On hand June 30, 1934
	Pounds	*Pounds*	*Pounds*	*Pounds*
Alabama	2,000	677,694	679,280	414
Kansas	2,425	2,145	4,570	0
Maryland	150	539,327	521,625	17,852
Total	4,575	1,219,166	1,205,475	18,266

TABLE 41.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1925, to June 30, 1934*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1925	3,824,929	3,854,178	1931	1,499,041	1,507,408
1926	2,482,660	2,455,060	1932	1,124,299	1,117,784
1927	4,272,032	4,305,753	1933	1,002,131	1,008,327
1928	3,160,465	3,150,357	1934	1,219,166	1,205,475
1929	3,040,895	3,033,193			
1930	1,749,713	1,766,573	Total	23,375,331	23,404,108

TABLE 42.—*Production and withdrawals of mixed flour, year ended June 30, 1934, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1933		1,102	8,246	4,737	438,605
First California		1,179	41,342	26,232	1,775,535
Colorado				93	2,029
Iowa			8,845		373,509
Kansas	5	46	232		13,117
Nebraska			13,546		503,968
First New York			554	2,165	51,036
Twenty-eighth New York		20,846			2,042,908
Oregon		37,001	89,143	23,569	7,159,807
Washington	21	9,599	16,483	1,723	1,552,744
Wisconsin		10,051			984,998
Total	26	78,722	170,145	53,782	14,459,651
Grand total	26	79,824	178,391	58,519	14,898,256

WITHDRAWN TAX-PAID

First California		1,157	41,144	25,822	1,767,716
Colorado				93	2,029
Iowa			8,974		379,074
Kansas	5	46	230		13,021
Nebraska			13,532		503,352
First New York			554	2,165	51,036
Twenty-eighth New York		21,427			2,099,846
Oregon		36,869	91,804	26,398	7,253,513
Washington	20	9,644	15,929	1,586	1,534,239
Wisconsin		10,051			984,998
Total	25	79,194	172,167	56,064	14,588,824
Lost or destroyed		17			1,626
Stock on hand June 30, 1934	1	613	6,224	2,455	307,806
Grand total	26	79,824	178,391	58,519	14,898,256

TABLE 43.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1934*

Month	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
	Packs	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
On hand July 1, 1933	11,700,412					
1933						
July	2,134,946		2,459,940	270,456		
August	3,823,765		4,557,849	164,650	1,728	200
September	3,764,239		3,733,533	328,802	720	175
October	4,230,870		3,886,632	191,242		60
November	3,630,549		3,839,100	187,361	864	
December	2,979,901	150	3,310,526	396,984		183
1934						
January	3,977,811		4,363,943	327,354		
February	5,156,878		5,190,409	139,783	14,400	
March	5,084,110		4,567,719	225,906		
April	4,699,408		2,930,863	270,895	4,320	
May	3,805,112		2,472,980	208,599	2,160	828
June	3,131,375		1,664,469	80,356		262
Total	46,418,964	150	42,977,963	2,792,388	24,192	1,708
On hand June 30, 1934						12,323,275
Grand total	58,119,376	150	42,977,963	2,792,388	24,192	12,324,983

MISCELLANEOUS STATISTICS

TABLE 44.—*Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (form 158), year ended June 30, 1934*

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			$690.00			$690.00
Arizona			1,375.00			1,375.00
Arkansas	$57.50		100.00			157.50
California:						
First district	3,185.77	$920.00	26,566.59	$788.61	$163.70	31,624.67
Sixth district	750.00		12,986.40		1,698.56	15,434.96
Colorado					17.50	17.50
Connecticut			200.00			200.00
Delaware			50.00			50.00
Florida			925.00			925.00
Georgia			6,054.50	242.30	35.20	6,332.00
Hawaii			3,600.00			3,600.00
Illinois:						
First district		2,000.00	7,954.00		1,092.47	11,046.47
Eighth district			3,825.00		95.00	3,920.00
Indiana	41.64		1,600.00		15.00	1,656.64
Iowa			1,160.00		183.54	1,343.54
Kansas					33.15	33.15
Kentucky			1,150.00		120.20	1,270.20
Louisiana			444.00		28.48	472.48
Maine			275.00			275.00
Maryland			1,025.00		188.75	1,213.75
Massachusetts			753.00		221.40	974.40
Michigan			20,782.89	6,375.31	43.05	27,201.25
Minnesota		5,000.00	2,268.01		194.31	7,462.32
Mississippi			570.00			570.00
Missouri:						
First district			3,050.00		233.63	3,283.63
Sixth district			995.50		42.10	1,037.60
Montana	158.15		1,975.00		285.74	2,418.89
Nebraska			100.00		30.00	130.00
Nevada			346.75		6.35	353.10
New Hampshire			650.00			650.00
New Jersey:						
First district			710.00		132.20	842.20
Fifth district			452.00		30.00	482.00
New York:						
First district					871.13	871.13
Second district			1,395.37			1,395.37
Third district			19,282.25	373.67	69.12	19,725.04
Fourteenth district			4,285.00			4,285.00
Twenty-first district			175.00			175.00
Twenty-eighth district			777.00		20.00	797.00
North Carolina			2,207.50			2,207.50
North Dakota			1.00			1.00
Ohio:						
First district			14,600.00		201.50	14,801.50
Tenth district			826.30		94.60	920.90
Eleventh district			6,119.33	652.73		6,772.06
Eighteenth district			1,600.00		433.54	2,033.54
Oklahoma			253.00		97.35	350.35
Oregon			651.00			651.00
Pennsylvania:						
First district			1,720.00			1,720.00
Twelfth district			510.00		64.20	574.20
Twenty-third district			4,180.65		205.71	4,386.36
Rhode Island			1.00			1.00
South Carolina			745.00			745.00
Tennessee	168.00		475.00		44.06	687.06
Texas:						
First district			600.00		62.35	662.35
Second district	1,338.28		5,950.00	435.50	44.00	7,767.78
Vermont			500.00		53.81	553.81
Virginia		672.01	500.00	191.03	139.52	1,502.56
Washington	1,495.55	3,500.00	2,628.51	456.66	579.25	8,659.97
West Virginia			965.00		50.80	1,015.80
Wisconsin			5.00			5.00
Wyoming			1,100.00		39.85	1,139.85
Total	7,194.89	12,092.01	174,686.55	9,515.81	7,961.12	211,450.38

TABLE 45.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1934*

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$70,622.82	$3,594.63		$3.70	$320.73	$393.00	$168.92	$75,103.80
Arizona	40,012.62	2,947.14	$3,000.00	4.57	291.18	180.71	575.68	47,011.90
Arkansas	56,941.69	10,977.79		13.85	446.86	1,684.28	144.68	70,209.15
California:								
First district	237,694.63	15,221.32		23.54	2,514.07	1,727.88	575.35	257,756.79
Sixth district	253,016.58	15,564.86		15.71	3,062.72	829.92	1,258.02	294,454.83
Colorado	84,924.34	6,712.03	20,707.02	13.73	1,046.44	469.73	275.92	92,842.19
Connecticut	130,229.04	2,988.86			751.07	1,074.00	191.16	135,234.13
Delaware	28,953.47	482.06		1.26	311.99	53.30	108.21	29,910.29
Florida	116,006.12	9,207.39	6,030.02	18.82	1,296.47	1,016.25	980.08	134,555.15
Georgia	77,721.95	7,569.17	440.00	8.14	540.51	244.00	380.68	86,904.45
Hawaii	37,352.77	2,342.29			333.93	691.00	154.18	40,874.17
Idaho	37,179.21	4,896.41		7.71	156.35	99.04	111.76	42,450.48
Illinois:								
First district	493,086.88	8,737.96	764.00	8.96	3,054.70	1,801.25	853.35	508,307.10
Eighth district	109,793.04	11,085.40		7.41	387.40	2,690.62	610.09	124,573.96
Indiana	128,725.58	10,401.75	137.50	7.75	1,815.14	324.45	665.40	142,077.57
Iowa	130,708.72	9,062.52		3.47	891.77	115.00	154.10	140,935.58
Kansas	72,801.89	12,396.15		22.31	786.64	448.75	229.68	86,685.42
Kentucky	114,049.58	11,693.04		21.54	1,245.75	357.01	357.57	128,596.03
Louisiana	95,263.59	10,867.61		18.06	1,229.11	2,477.01	397.57	109,576.00
Maine	65,241.04	4,647.30		3.74	552.16	240.31	131.45	71,588.84
Maryland	253,569.29	8,873.44		.99	2,639.87	1,325.00	903.19	266,844.96
Massachusetts	395,091.48	6,395.61		2.25	1,945.21	102.70	984.75	412,166.45
Michigan	245,389.11	14,436.40	7,644.45	32.87	2,080.72	1,871.95	2,602.79	295,298.84
Minnesota	165,088.47	7,307.07	28,885.00	3.48	1,773.20	331.10	273.52	174,776.84
Mississippi	49,413.51	5,923.53	4,999.92	8.25	208.30	211.40	140.79	60,905.70
Missouri:								
First district	129,369.79	5,879.53		.31	541.55	318.90	137.36	136,247.44
Sixth district	82,828.74	5,295.97		4.78	381.89	202.42	201.77	88,915.57
Montana	49,448.73	5,137.78		13.17	846.55	760.83	86.88	56,293.94
Nebraska	82,725.62	8,899.83		2.33	252.74	411.00	85.60	92,377.12
Nevada	26,425.19	3,386.51	1,800.00	18.05	125.05	189.36	186.15	32,130.31
New Hampshire	53,516.73	3,601.74		.55	307.84	168.50	181.42	57,776.78
New Jersey:								
First district	50,700.19	2,844.98			1,021.49	896.66	831.91	56,295.23
Fifth district	214,488.22	6,054.25	16,350.00		2,635.72	328.85	1,142.04	240,999.08
New Mexico	28,470.77	3,709.83		20.25	221.85	44.05	149.07	32,615.82

See footnotes at end of table.

TABLE 45.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1934*—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	$269,904.58	$6,900.10			$1,174.16	$50.94	$456.18	$278,485.96
Second district	364,622.89	1,017.21		$30.70	2,040.09	6,728.78	551.54	374,991.21
Third district	301,889.68	1,880.42	$11,333.33	.67	1,405.28	2,646.08	1,725.34	320,880.80
Fourteenth district	148,809.54	7,942.71	1,900.00	2.58	1,150.53	1,581.30	521.86	161,908.52
Twenty-first district	112,812.06	7,389.57		7.21	538.63	1,408.50	243.69	122,399.66
Twenty-eighth district	171,215.98	4,102.49		3.64	1,706.99	3,706.50	344.59	181,080.19
North Carolina	91,047.22	9,864.57		27.45	717.32	337.50	2,355.57	104,349.63
North Dakota	38,533.81	5,079.80		2.00	451.55	260.88	107.98	44,436.02
Ohio:								
First district	103,720.22	2,301.18		1.42	601.45	111.35	265.83	107,001.45
Tenth district	75,305.76	4,034.66		1.91	920.92	44.10	313.76	80,621.11
Eleventh district	66,775.64	3,949.66		3.30	619.44	1,813.18	215.90	73,377.12
Eighteenth district	224,271.56	8,951.00		10.98	1,581.42	787.03	531.60	236,133.59
Oklahoma	92,026.23	11,348.81		22.55	1,066.29	377.06	215.06	105,056.00
Oregon	84,487.33	5,786.85	120.00	.39	102.82	337.20	207.46	91,042.05
Pennsylvania:								
First district	279,470.35	8,326.64	901.00	.75	2,590.26	111.00	2,164.21	293,564.21
Twelfth district	81,699.11	4,449.44		.75	496.57	161.00	241.48	87,048.35
Twenty-third district	230,412.20	5,085.14		2.25	859.26	297.88	485.78	237,142.51
Rhode Island	69,819.31	908.64			598.09	1,793.35	232.69	73,352.08
South Carolina	55,551.36	4,337.55		6.43	260.95	1,104.90	213.34	61,474.53
South Dakota	43,175.65	6,639.04		1.20	145.10	28.50	142.68	50,132.17
Tennessee	85,280.21	5,964.72		13.65	701.45	1,103.50	148.52	93,212.05
Texas:								
First district	119,726.81	12,704.01	257.00	62.31	1,462.22	757.10	513.59	135,483.04
Second district	104,558.93	19,021.63		28.32	1,125.20	1,178.65	230.38	126,143.11
Utah	37,017.04	2,041.91		1.63	272.38	459.69	103.54	39,896.19
Vermont	41,879.76	3,048.33		.25	369.95	959.25	115.86	46,373.40
Virginia	105,862.29	7,827.15	9,000.00	5.70	871.65	174.16	1,902.90	125,643.85
Washington	127,245.85	6,626.46		31.25	1,176.93	1,386.57	316.91	136,783.97
West Virginia	79,921.04	7,436.99		19.33	1,062.85	38.85	271.84	88,750.90
Wisconsin	199,168.37	16,377.40		28.38	812.40	565.03	525.61	217,477.19
Wyoming	38,765.67	6,692.22	1,700.00	9.48	312.65	298.50	263.61	48,042.13
Total	8,051,227.85	446,678.45	115,969.24	638.03	62,206.33	56,240.18	32,614.82	8,765,574.90

B. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE[1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$23,256.92	$6,842.52	$3.11	$210.39	$2,644.00	$18.35	$32,975.29
Arizona	7,693.67	1,360.88	1.68	108.55	876.80	102.28	10,143.86
Arkansas	26,160.22	5,408.51	4.50	14.18	1,729.56	9.50	33,326.47
California:							
First district	45,003.22	8,551.93		330.29	4,810.85	100.30	58,796.59
Sixth district	39,134.73	3,443.85		9.88	3,225.75	112.66	45,926.87
Colorado	20,124.92	3,788.87	10.96	19.00	1,959.34	77.56	25,980.65
Connecticut	19,516.00	1,590.59			2,299.25	3.27	23,409.11
Delaware	10,216.64	3,299.93			340.00		13,856.57
Florida	23,995.17	7,272.97		32.95	663.25	3.19	31,967.53
Georgia	35,155.51	9,236.88	10.95	197.22	3,133.32	71.01	47,804.89
Hawaii	7,249.37	710.85		112.67	166.50		8,239.39
Idaho	14,134.20	4,039.80	3.34	54.80	1,030.00	65.42	19,327.56
Illinois:							
First distrist	56,640.26	1,186.71			4,308.50	12.14	62,147.61
Eighth dtricict	29,801.69	5,629.60		12.28	3,163.31	57.66	38,664.54
Indiana	26,161.53	6,991.13		1.25	2,140.75	60.08	35,354.74
Iowa	28,942.07	4,256.49		1.00	4,962.81	77.96	38,240.33
Kansas	40,003.26	12,960.83	2.57	261.42	2,246.50	87.06	55,561.64
Kentucky	24,872.82	9,885.68	1.82	25.75	2,342.51	42.05	37,170.63
Louisiana	25,053.56	3,313.14	6.35		3,378.06	47.54	31,798.65
Maine	9,264.38	2,367.24			1,433.00	2.15	13,066.77
Maryland	41,772.59	4,569.05	16.62	93.94	1,574.70	217.73	48,244.63
Massachusetts	51,503.24	1,869.59			3,799.41	85.46	57,257.70
Michigan	52,885.03	9,396.37	3.48	56.55	3,152.20	362.58	65,856.21
Minnesota	30,733.27	5,568.20		18.80	2,895.69	64.21	39,280.17
Mississippi	12,905.83	8,078.26	1.25	30.70	895.50	31.93	21,943.47
Missouri:							
First district	14,546.43	3,984.73	.75		475.32	23.09	19,030.32
Sixth district	31,118.71	5,829.56	.25		2,048.61	43.64	39,040.77
Montana	22,760.49	10,026.17	13.39	305.77	1,620.25	46.90	34,772.97
Nebraska	22,716.65	9,230.49			3,489.22	82.42	35,518.78
Nevada	7,983.50	3,455.22	4.75	19.50	1,509.34	62.90	13,035.21
New Hampshire	9,230.13	1,537.32			1,428.66	33.42	12,229.53
New Jersey:							
First district	23,828.97	666.73		60.01	4,070.21	10.34	28,636.26
Fifth district	34,599.20	2,003.16			2,327.22		38,929.58
New Mexico	15,691.07	3,390.60	2.39	97.15	117.50		19,298.71

See footnotes at end of table.

TABLE 45.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1934*—Continued

B. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of deputies, clerks, etc.	Travel expenses	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:							
First district	$45,172.74	$1,666.19		$42.05	$3,005.44	$85.25	$49,971.67
Second district	43,337.88	117.45		63.01	4,529.25	86.46	48,134.05
Third district	40,772.19	172.00			2,314.35	1.72	43,260.26
Fourteenth district	26,325.47	5,064.65			3,495.25	11.78	34,897.15
Twenty-first district	23,743.55	3,572.71	$3.57		1,039.50	3.73	28,363.06
Twenty-eighth district	34,794.62	2,220.09		153.84	2,486.55	7.74	39,662.84
North Carolina	27,559.35	9,655.68	14.39	94.05	3,494.25	223.17	41,040.89
North Dakota	10,878.49	5,567.64		21.15	1,311.25	6.58	17,785.11
Ohio:							
First district	27,241.41	1,077.92			4,994.98	7.57	33,321.88
Tenth district	18,508.01	1,868.42		2.60	856.82	61.93	21,297.78
Eleventh district	21,859.82	3,225.87	1.65	26.54	1,164.00	273.05	26,550.93
Eighteenth district	24,858.02	2,858.22			4,407.02	14.16	32,137.42
Oklahoma	40,370.19	12,993.07	8.25	41.80	1,108.65	15.67	54,537.63
Oregon	21,246.04	6,103.60			1,302.31	83.99	28,735.94
Pennsylvania:							
First district	46,509.84	3,255.04			17.00	227.15	50,009.03
Twelfth district	42,599.89	2,094.33		16.19	1,703.25	3.38	46,417.04
Twenty-third district	30,476.43	2,595.15		143.23	556.25	27.50	33,798.56
Rhode Island	9,151.56	465.65		81.05	1,237.75	1.41	10,937.42
South Carolina	17,977.43	5,533.22	10.35	230.88	2,051.90	87.21	25,890.99
South Dakota	7,334.83	2,491.91		8.95	67.50	30.00	9,933.19
Tennessee	33,832.51	9,830.10	1.95	101.00	3,099.00	207.96	47,072.52
Texas:							
First district	39,792.79	6,553.31		40.00	3,949.11	31.73	50,366.94
Second district	40,848.20	11,843.36	7.24	74.83	1,999.20	35.97	54,808.80
Utah	12,065.88	3,443.38	.45		357.50		15,867.21
Vermont	11,077.07	2,794.26		144.65	610.75	39.75	14,666.48
Virginia	34,052.79	10,493.43	4.29	22.11	3,166.10	166.80	47,905.52
Washington	23,517.12	3,954.05	10.92	33.40	1,266.00	11.45	28,792.94
West Virginia	21,891.12	9,523.12	10.40	93.93	2,199.91	35.57	33,754.05
Wisconsin	46,619.02	7,979.42	1.60	2.00	2,780.79	8.68	57,391.51
Wyoming	11,064.38	4,613.64		34.37	831.98	18.67	16,563.04
Total	1,720,133.89	315,370.73	163.22	3,545.68	137,661.50	3,830.83	2,180,705.85

C. DISBURSEMENTS BY INTERNAL REVENUE AGENTS [1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$94,823.82	$6,070.34		$6.08	$249.38	$188.50	$256.13	$101,594.25
Baltimore	296,587.12	10,828.24		.29	133.62	326.61	408.78	308,284.66
Boston	568,232.24	18,755.93	$4,462.50	1.50	1,377.88	1,178.50	820.97	594,829.52
Brooklyn	352,496.67	4,240.46			1,350.98	1,148.17	474.99	359,711.27
Buffalo	213,756.28	14,079.63	7,864.75	4.93	933.74	673.91	496.11	237,809.35
Chicago	514,129.02	10,550.48	10,652.25	1.91	1,314.95	3,242.74	1,054.05	540,945.40
Cincinnati	154,319.88	9,723.56		11.86	450.47	880.08	494.94	165,880.79
Cleveland	237,616.28	12,862.38	9,297.00	13.47	1,495.68	773.09	965.98	263,023.88
Columbia	45,172.67	4,362.56		2.06	180.05	363.50	101.38	50,182.22
Dallas	330,263.76	27,889.05	718.55	56.39	1,210.89	998.15	989.36	362,126.15
Denver	98,750.85	12,028.26		8.18	500.90	484.50	163.56	111,936.25
Detroit	280,944.24	20,561.74	8,771.60	5.53	1,174.26	1,252.01	678.20	313,387.58
Greensboro	100,936.82	8,506.84		12.63	124.10	564.50	324.76	110,469.65
Honolulu	42,602.36	3,359.44			133.25	103.00	47.00	46,245.05
Huntington	71,280.34	6,338.56		5.04	354.79	420.50	290.71	78,689.94
Indianapolis	138,314.37	9,933.57		.25	248.30	527.50	185.28	149,209.27
Jacksonville	123,804.97	11,484.16	2,620.00	27.29	312.39	557.50	669.82	139,476.13
Los Angeles	523,183.02	22,354.91	16,534.92	18.90	2,292.98	1,007.17	1,048.06	566,439.96
Louisville	90,021.89	5,927.52		3.65	204.98	290.50	167.50	96,616.04
Milwaukee	146,001.57	6,859.23		.25	367.59	507.90	318.11	154,054.65
Nashville	156,552.46	12,508.59		15.44	632.78	421.00	627.58	170,757.85
Newark	300,431.08	11,830.14	6,999.97	92.08	2,031.35	1,279.30	887.94	323,551.86
New Haven	214,212.77	6,225.08	832.56	1.70	947.31	697.50	449.12	223,366.04
New Orleans	106,106.87	8,589.16		4.91	148.06	758.50	327.13	115,934.63
New York:								
Second division	794,003.76	2,355.65	34,604.64	4.39	3,217.21	3,556.68	1,600.75	839,343.08
Upper division	770,358.92	7,875.54	10,993.32	3.99	2,661.06	1,896.66	1,071.84	794,861.33
Oklahoma	154,824.46	27,162.73		17.20	364.82	384.77	477.17	183,231.15
Omaha	186,805.63	12,984.63		4.63	266.55	1,029.60	175.51	201,266.55
Philadelphia	532,448.22	13,836.36	11,439.00	1.08	1,872.42	814.30	646.99	561,058.37
Pittsburgh	292,461.97	10,189.75	8,600.04	2.58	972.20	575.95	972.85	313,775.34
Richmond	112,691.81	8,213.67	5,054.00	11.52	425.49	247.20	403.25	127,046.94
Salt Lake City	87,147.37	9,928.49		3.82	115.73	359.50	140.70	97,695.61
San Francisco	276,986.77	11,585.43	11,232.00	4.77	1,855.82	555.96	870.10	303,090.85
Seattle	212,054.00	9,440.08		6.22	657.85	527.00	660.90	223,346.05
Springfield	86,869.47	11,793.37		15.82	117.64	514.50	281.77	99,592.57
St. Louis	244,043.25	6,275.32	2,881.07	10.78	324.46	504.50	342.46	254,381.84
St. Paul	157,151.31	12,511.98		1.38	465.75	1,049.50	432.20	171,612.12
Wichita	76,722.35	7,835.68		4.30	102.21	389.00	74.13	85,127.67
Total	9,185,110.64	417,858.51	153,558.17	386.82	31,589.89	31,049.75	20,398.08	9,839,951.86

See footnotes at end of table.

TABLE 45.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1934*—Continued

D. DISBURSEMENTS BY DISTRICT SUPERVISORS' OFFICES [1]

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	$70,923.01	$7,798.00	$394.53	$37.46	$41.04	$1,025.27	$2,747.95	$82,967.26
New York	149,148.61	7,033.75	1,518.98	14.64	304.05	933.94	2,341.71	161,295.68
Philadelphia	147,996.09	10,938.15	6,413.11	33.29	1,231.08	992.72	947.27	168,551.71
Baltimore	100,624.30	11,908.17	170.00	42.21	507.34	943.69	1,174.74	115,370.45
New Orleans	97,862.44	16,592.21	720.22	170.35	301.94	2,689.58	3,473.33	121,810.07
Cincinnati	105,584.87	16,024.99	4,057.74	77.91	512.01	1,676.43	1,357.62	129,291.57
Chicago	116,652.31	16,397.78	266.50	115.79	41.65	1,626.63	3,897.39	138,998.05
St. Paul	40,467.70	5,453.92	----------	17.68	171.61	1,155.15	991.57	48,257.63
St. Louis	52,208.05	9,603.97	1,018.54	42.87	318.20	463.16	1,079.30	64,734.09
Denver	20,594.37	4,704.04	401.10	33.79	21.72	559.52	476.97	26,791.51
San Francisco	78,803.31	8,847.08	2,421.05	36.14	971.10	922.24	1,131.74	93,132.66
Seattle	33,527.15	5,942.48	275.26	80.83	67.86	1,066.65	1,036.08	41,996.31
Total	1,014,392.21	121,244.54	17,657.03	702.96	4,489.60	14,054.98	20,655.67	1,193,196.99

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

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1934	$8,203,619.71	$320,342.61	$6,046.97	$7,152.27	$29,757.24	$7,529.41	$67,114.55	$6,531.20	$65,218.08	$8,713,312.04
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses)	190,349.03	6,543.97	----------	1,487.19	78.34	99,764.15	40,208.60	3,951.19	183.25	342,565.72
Total	8,393,968.74	326,886.58	6,046.97	8,639.46	29,835.58	107,293.56	107,323.15	10,482.39	65,401.33	9,055,877.76

F. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1934:								
Collectors	[3] $8,051,227.85	$446,678.45	$115,969.24	$638.03	$62,206.33	$56,240.18	$32,614.82	$8,765,574.90
Agents	[4] 9,185,110.64	417,858.51	153,558.17	386.82	31,589.89	31,049.75	20,398.08	9,839,951.86
Supervisors	[5] 1,014,392.21	121,244.54	17,657.03	702.96	4,489.60	14,054.98	20,655.67	1,193,196.99
Disbursing clerk, Treasury Department and General Accounting Office	[6] 8,203,619.71	320,342.61	6,046.97	7,152.27	29,757.24	74,643.96	71,749.28	8,713,312.04
Subtotal	26,454,350.41	1,306,124.11	293,231.41	8,880.08	128,043.06	175,988.87	145,417.85	28,512,035.79
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses):								
Collectors	[7] 1,720,133.89	315,370.73	----------	163.22	3,545.68	137,661.50	3,830.83	2,180,705.85
Disbursing clerk, Treasury Department, and General Accounting Office	[8] 190,349.03	6,543.97	----------	1,487.19	78.34	139,972.75	4,134.44	342,565.72
Subtotal	1,910,482.92	321,914.70	----------	1,650.41	3,624.02	277,634.25	7,965.27	2,523,271.57
Total	28,364,833.33	1,628,038.81	293,231.41	10,530.49	131,667.08	453,623.12	153,383.12	31,035,307.36

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1932 and prior years	1933 and prior years	1934 and prior years	Total
Refunding taxes illegally collected	$402.96	$7,792,909.27	$38,027,006.05	$45,820,318.28
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, refunding processing taxes)	----------	----------	----------	1,374,404.47

[1] From the appropriation "Collecting the internal revenue, 1934."
[2] From the appropriation "Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses)."
[3] $73,261.98 retirement deductions included.
[4] $367,529.12 retirement deductions included.
[5] $39,939.48 retirement deductions included.
[6] $310,180.52 retirement deductions included.
[7] $3,159.48 retirement deductions included.
[8] $6,112.34 retirement deductions included.

TABLE 46.—*Summary of internal revenue stamps issued to collectors of internal revenue and the Postmaster General for the year ended June 30, 1934*

Kind	Quantity	Value
Spirits:		
Domestic	1,132,275	$81,513,342.50
Case (domestic)	815,520	81,552.00
Wholesale liquor dealer	165,700	----------
Fermented malt liquor	65,692,700	211,511,145.49
Bottle strips for distilled spirits	362,595,000	3,113,062.50
Rectified, class B	482,800	10,797,471.00
Rectified, class A	68,800	----------
Industrial alcohol transfer	128,400	----------
Warehousing	180,150	----------
Wines, cordials, etc	19,695,890	7,072,360.00
Wines, or fermented fruit juice	2,783,880	68,985.19
Fortified sweet wine	2,000	----------
Tobacco and snuff:		
Tobacco	2,346,266,270	56,762,034.70
Snuff	398,170,598	7,127,685.34
Tin foil wrappers for tobacco	2,896,608	32,619.77
Cigar:		
Large	155,811,130	12,940,711.55
Small	24,210,500	183,711.37
Cigarette:		
Class A	5,852,259,600	353,247,601.50
Class B	19,609,100	748,792.80
Oleomargarine:		
Domestic (colored)	14,025	29,770.00
Domestic (uncolored)	11,703,500	598,700.00
Process or renovated butter	82,000	2,800.00
Mixed flour	414,000	4,570.00
Playing card	45,816,000	4,581,600.00
Documentary	11,426,748	17,973,051.00
Stock transfer	19,687,186	30,323,494.00
Future delivery	223,890	8,200,551.00
Silver tax	2,824,072	5,026,930.00
Narcotic	3,198,525	120,348.50
Order forms for opium	952,000	9,520.00
Cigarette tubes	1,530,400	16,305.00
Special tax	1,128,857	21,813,255.84
Total	9,351,968,124	833,901,971.05

TABLE 47.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1933 and 1934*

Class of work	1933		1934	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc	1,504,225	$60,401.25	596,250	$35,349.62
Blank forms	100,981,000	157,703.41	114,588,000	175,513.88
Letterheads	4,885,000	5,416.17	6,693,500	9,109.32
Miscellaneous: Binding, memorandum sheets, etc	----------	2,310.80	----------	7,353.08
Total	----------	225,831.63	----------	227,325.90

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