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TREASURY DEPARTMENT
OFFICE OF
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON

December 14, 1931.

Mr. Edward White,
Chief, Statistical Section,
Income Tax Unit.

Dear Mr. White:

I am sending you herewith a copy of the Annual Report of the Bureau of Internal Revenue for the fiscal year ended June 30, 1931.

This report presents a good description of the work of the Bureau and its field units, as well as a detailed account of the results accomplishsd during the fiscal year.

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

Yours very truly,

David Burnet.

ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1931

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Internal Revenue

CONTENTS

returns during the first six months of the fiscal year 1931 was at the rate of one-half of 1 per cent upon the first $4,000 of net taxable income, 2 per cent upon the next $4,000, and 4 per cent on the amount in excess of $8,000. During the last six months of the fiscal year 1931 the rates on normal income tax collected were 1½ per cent upon the first $4,000 of taxable income, 3 per cent upon the next $4,000, and 5 per cent on the amount in excess of $8,000.

The miscellaneous internal-revenue collections during the fiscal year 1931 amounted to $568,188,256.83, as compared with $629,886,502.89 collected during the fiscal year 1930, a decrease of $61,698,246.06, or 10 per cent. The major decreases in revenue were from documentary stamps and estates.

The collections of internal-revenue taxes for the fiscal years 1930 and 1931 are summarized in the following table:

Summary of internal-revenue collections for the fiscal years 1930 and 1931

Sources	1930	1931	Decrease
Income taxes:			
Corporation [1]	$1,263,414,466.60	$1,026,392,699.02	$237,021,767.58
Individual	1,146,844,763.68	833,647,798.37	313,196,965.31
Total	2,410,259,230.28	1,860,040,497.39	550,218,732.89
Miscellaneous internal revenue:			
Estates of decedents	64,769,625.04	48,078,326.89	16,691,298.15
Tobacco manufactures, etc.	450,339,060.50	444,276,502.62	6,062,557.88
Other taxes [2]	113,847,269.77	75,227,812.00	38,619,457.77
Receipts under national prohibition laws	1,105,171.74	586,149.68	519,022.06
Collected through customs offices	15,186.07	6,317.21	8,868.86
Miscellaneous receipts	110,189.77	13,148.43	97,041.34
Total	629,886,502.89	568,188,256.83	61,698,246.06
Total internal revenue	3,040,145,733.17	2,428,228,754.22	611,916,978.95

[1] Includes income tax on Alaska railroads (act of July 18, 1914), amounting to $15,346.86 for 1930 and $11,311.92 for 1931.
[2] Includes $2,507,504.54 for 1930 and $147,052.47 for 1931, delinquent taxes collected under repealed laws.

COST OF ADMINISTRATION

The amount expended and obligated in administering the internal-revenue tax laws for the fiscal year 1931 was $33,997,785.84, not including the amount expended for refunding taxes illegally or erroneously collected, which is in no sense an administrative expense. The aggregate receipts of internal revenue were $2,428,228,754.22, which makes the cost of operation, for the fiscal year 1931, $1.40 for each $100 collected, as compared with $1.13 for the fiscal year 1930.

INCOME TAX UNIT

Returns closed

The number of returns examined and closed during the fiscal year 1931 was 3,140,024, of which 2,496,188 were filed by individuals and partnerships and 643,836 by corporations.

This exceeds the production of the previous year by 842,673. In part, the increased production may be attributed to the reorganization of the unit during the year 1930 and to the centralization of personnel in the new building. The table following sets out the production, by tax years:

Returns closed during the fiscal year 1931, by tax years

Tax years	Deficiency taxes assessed				Over assessments scheduled	No change	Total
	Agreement [1]	Default [2]	Decision [3]	Jeopardy [4]			
1917	30	14	66	19	427	421	977
1918	35	9	128	20	399	467	1,058
1919	63	15	216	43	475	533	1,345
1920	98	28	410	50	616	766	1,968
1921	95	17	345	49	461	770	1,737
1922	133	36	628	64	509	929	2,299
1923	190	64	850	55	749	1,326	3,239
1924	439	163	730	103	1,050	2,153	4,647
1925	759	263	792	142	1,328	3,321	6,605
1926	1,450	741	548	197	2,462	6,628	12,053
1927	8,232	3,407	236	403	5,983	16,575	34,836
1928	55,656	8,004	83	699	22,823	93,073	180,428
1929	49,797	437	1	243	19,924	1,467,815	1,538,217
1930	564	3	3	36	200	1,343,720	1,344,526
1931				2		6,087	6,089
Total	117,556	13,291	5,036	2,125	57,435	2,944,581	3,140,024

[1] Taxpayers signed agreements to deficiency taxes.
[2] Taxpayers failed to file petitions with Board of Tax Appeals within 60-day period.
[3] Deficiencies determined by Board of Tax Appeals.
[4] Deficiency assessed without usual notices because of fraud, bankruptcy, etc.

Additional revenue

The total additional income tax made available for collection was $242,893,237.91, as compared with $172,304,836.51 the previous fiscal year, an increase of $70,588,401.40.

The field forces of the Income Tax Unit secured agreements to the immediate assessment and collection of $41,002,633.22, while $201,890,604.69 was assessed after consideration in Washington. The following table classifies the amount assessed or made available for collection after consideration of return in Washington, according to the procedure involved in the settlement:

	Amount assessed	Per cent of total
Assessments based on agreements executed prior to mailing of 60-day letters	$71,624,534.72	35.5
Assessments based on agreements executed subsequent to mailing of 60-day letters	31,267,359.72	15.5
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	43,520,692.78	21.6
Assessments listed in appealed cases, after decision by Board of Tax Appeals	51,316,303.83	25.4
Abatement and credit claims rejected	4,162,714.14	2.1
Total	201,890,604.69	100.0

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 the fiscal years 1930 and 1931

	1930	1931
Under bankruptcy and dissolution procedure	$19,852,481.57	$22,611,283.87
Return believed to be fraudulently rendered	6,756,822.13	13,664,648.49
Total assessed	26,609,303.70	36,275,932.36
Interest	5,569,651.79	6,608,210.31
Penalties	3,945,271.16	7,541,351.01
Grand total	36,124,226.65	50,425,493.68

Claims and overassessments

The following table shows the number of refund claims adjusted and the certificates of overassessment issued, together with the amounts of overassessment involved, during the fiscal years 1930 and 1931:

Refund claims adjusted and overassessments determined during the fiscal years 1930 and 1931

	1930	1931
Claims:	*Number*	*Number*
Pending at beginning of year	13,250	12,812
Filed during year	43,728	42,219
Total to be adjusted	56,978	55,031
Allowed in full or in part	31,317	21,147
Rejected	12,849	10,005
Total adjusted	44,166	31,152
Pending at end of year	12,812	23,879
Certificates of overassessment issued when no claim had been filed	30,909	43,904
Amount of overassessments determined on all claims settled by—	*Amount*	*Amount*
Abatement	$124,016,819.63	$100,187,067.04
Credit	35,819,633.37	23,717,559.31
Refund	81,687,363.32	46,690,550.30
Total	241,526,816.32	170,595,176.65
Interest	36,515,874.99	16,437,404.91
Grand total	278,042,691.31	187,032,581.56

NOTE.—The amount involved in claims filed during the year was $207,826,760.64, as compared with $299,810,100.17 the preceding year. Of the claims adjusted during the year, the amounts rejected totaled $207,611,943.65, as compared with $164,093,902.48 the preceding year.

There were also allowed 9,220 collectors' claims, of which 7,556 recommended abatements or credits and 1,664 recommended refunds. These claims were largely multiple-item claims and involved 9,651 items for abatement or credit and 94,211 for refund.

The balance of claims on hand unadjusted at the end of the period is larger than last year. This may be attributed to the fact that the unit was confronted with the necessity during the year of closing returns for two tax years, and also to the fact that in the production program the importance of work on original cases for early years was stressed. However, directions have now issued to give preference to work on claims and the balance on hand should be materially reduced within the next few months.

Final notices of deficiency (60-day letters)

During the year 26,670 final notices of deficiency (60-day letters) were mailed by the Income Tax Unit. This figure compares with 13,658 released during the previous fiscal period.

The increase over last year's total in the number of 60-day letters issued may be attributed to the fact that the work in respect of returns for two tax years had to be completed during the fiscal year 1931. On or before March 15, 1931, the period of limitations on assessment expired for taxes on incomes for both the calendar years

1927 and 1928, as a result of the cutting down by the revenue act of 1928 of the limitation period from three years for 1927 to two years for 1928.

In previous years the rule had prevailed of negotiating with taxpayers for an extension of the period of limitation within which final action might be taken. However, during the period covered by this report no waivers or consents were invited by the bureau. As a matter of fact, they were negotiated only upon the initiative of the taxpayer, who was required to show in writing good and substantial reasons why his case could not or should not be closed within the statutory period of limitation. Accordingly, final action was taken in a great many cases in which, according to the rules prevailing in prior years, the notices of final deficiency would not have been released. It is believed that there are many advantages in the new procedure followed. Based upon past experience, it is believed that in many cases in which waivers might have been negotiated a settlement would not have been effected during the extended limitation period and the release of the final notice of additional taxes due would merely have been delayed.

The ratio of petitions filed to the number of 60-day letters issued during the year was 35 per cent, as compared with 30 per cent during the fiscal year 1930.

It is anticipated that it will not be necessary to issue large numbers of 60-day letters in the closing months of the next fiscal period. According to the production plan adopted for the Income Tax Unit, the field forces must move all cases for 1929 to Washington sufficiently in advance of the expiration of the period of limitation on assessment to permit careful review, proper adjustments, and appropriate preliminary discussions with taxpayers in Washington before the release of the final notices.

The following table shows the number of tax years involved in petitions filed with the Board of Tax Appeals during the fiscal years 1928 to 1931:

Number of tax years involved in petitions filed with Board of Tax Appeals during the fiscal years 1928 to 1931, by tax years

Tax year	1928	1929	1930	1931	Tax year	1928	1929	1930	1931
1917	174	62	16	30	1926	825	1,947	2,054	1,268
1918	339	89	47	38	1927	17	348	1,233	3,164
1919	476	118	67	50	1928		13	217	5,043
1920	966	196	99	127	1929			5	378
1921	623	166	67	96	1930				5
1922	1,844	205	79	105	1931				1
1923	4,636	579	159	174					
1924	3,274	1,845	679	452	Total	16,376	5,144	5,810	12,158
1925	3,000	2,514	1,094	617					

Returns reopened

During the fiscal year 1931, 73,475 returns were reopened, as compared with 115,953 during the previous fiscal year—a decrease of 36.6 per cent. This decrease was accomplished despite an increase of 36.3 per cent in the number of returns closed during the year and may be regarded as a clear indication of more accurate closings of returns.

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

Returns reopened during the fiscal years 1930 and 1931, by tax years

Tax year	1931	1930	Tax year	1931	1930
1917	972	925	1924	3,554	8,180
1918	1,016	1,121	1925	5,050	13,226
1919	1,740	1,442	1926	7,889	34,354
1920	1,899	2,233	1927	21,368	45,264
1921	1,681	2,032	1928	23,800	
1922	2,109	2,595			
1923	2,908	4,281	Total	73,478	115,933

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 five fiscal years follows:

Returns on hand on June 30, 1927 to 1931, by tax years

Tax year	1927	1928	1929	1930	1931
1917	622	204	185	147	142
1918	861	369	232	222	180
1919	1,184	493	290	270	174
1920	2,081	637	400	307	298
1921	2,020	668	409	305	249
1922	5,136	1,109	575	466	276
1923	35,316	2,531	1,111	764	423
1924	107,607	15,602	5,019	1,828	735
1925	289,275	38,067	7,305	2,556	1,001
1926	[1] 30,433	120,248	17,104	5,814	1,630
1927		[1] 148,088	122,286	18,529	5,061
1928			[1] 115,522	166,800	10,172
1929				[1] 23,835	237,868
1930					[1] 106,491
Total	474,535	328,186	270,447	221,893	364,700

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

Returns pending for the tax years 1917 to 1928, inclusive, are regarded by the Income Tax Unit as prior year returns, since as a general rule the statute of limitation has run in respect of these returns.

The work on returns for 1929 is regarded as part of the current work of the unit, since the period of limitation on assessment has not expired for these returns. The number on hand appears large by comparison to similar balances of current work pending at the close of preceding fiscal years. This is accounted for by the fact that an unusually large number of 1929 year returns were sent to the field for investigation.

On June 30, 1931, the returns for 1929 and prior years are distributed as follows: 17,540 (1929 returns only) with collectors of internal revenue for audit and investigation, 36,655 in Washington, and 204,014 with revenue agents in the field for investigation.

The statutory period of limitations for the assessment of deficiency taxes for the calendar year 1929 runs for the most part on or prior to March 15, 1932. The Income Tax Unit's field force must complete its part of the production program involving the investigation of the

204,014 returns for 1929 and prior years in sufficient time to forward them to Washington well in advance of the dates upon which the statute of limitation will run.

Audit in Washington

The following table presents an analysis of the returns, original and reopened, pending in the several divisions and sections of the Washington office. A reduction of 55 in the returns awaiting original audit and covering the taxable years 1917 to 1921 was accomplished during the fiscal year just closed, 85 returns being incomplete at the opening of the fiscal year, while but 30 were pending at the close of the year. For the years 1922 to 1926 there was a reduction of 4,617 original audit returns, the balance of returns on hand at the beginning of the year being reduced from 5,180 to 563 at the close of the year.

Original and reopened returns under consideration in Washington, June 30, 1931, by tax years

Tax year	Audit review division						Valuation division		Special adjustment section	Total	
	Individual returns		Corporation returns		Consolidated returns						
	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened	Reopened	Original	Reopened
1917		23		22	6	50		14	21	6	130
1918		36		16	6	66		20	39	6	169
1919		49		10	5	47		15	38	5	165
1920		75		36	9	77		17	56	9	261
1921		61		21	4	50		13	69	4	214
Total		246		111	30	280		79	223	30	939
1922		58	1	21	22	41	4	11	85	27	216
1923	1	84	1	30	23	49	8	22	121	33	306
1924	8	156	5	40	59	63	40	42	195	112	496
1925	11	212	9	80	73	84	47	44	208	140	667
1926	24	378	11	104	138	125	78	86	368	251	1,061
Total	44	888	27	254	315	362	177	205	1,037	563	2,746
1927	1,138	1,695	62	200	300	140	144	50	462	1,644	2,553
1928	3,652	1,572	168	389	457	100	243	60	675	4,550	2,892
1929	13,711	617	2,845	197	1,281	38	1,623	12	414	19,460	1,278
Total	18,501	3,884	3,075	786	2,068	380	2,010	122	1,551	25,654	6,723
Grand total	18,545	5,018	3,102	1,151	2,413	1,022	2,187	406	2,811	26,247	10,408

Tax years 1917 to 1921.—The cases of but 13 taxpayers involving the excess profits tax years 1917 to 1921, inclusive, were under original audit consideration in the Income Tax Unit at the end of the fiscal year. These 13 cases involved a total of 30 tax years, as compared with a total of 33 cases involving 85 tax years pending before the Income Tax Unit at the beginning of the fiscal year. The 13 cases which remained under consideration were those of very large corporations which involve intricate questions of law, valuation, and accounting. Every possible effort is being made to accomplish the closing of these cases at the earliest practicable date.

During the year 6,817 returns for the tax years 1917 to 1921 were reconsidered, principally as a result of claims filed by taxpayers.

Tax years 1922 to 1926.—There was a total of 295 cases involving these tax years under original audit consideration in the Income Tax Unit at the close of the year. The 295 cases covered 563 tax years, as shown in the table above. The reduction during the fiscal year in the number of tax years under original audit consideration amounted to 4,617, or 89.1 per cent of those pending at the beginning of the year. There is maintained under the immediate supervision of the deputy commissioner in charge a control on each one of these original audit cases, as well as on the original audit cases involving the excess-profits tax years, and close attention is given to each case to insure that there is no unnecessary delay in the disposition thereof. Where it is in the interests of the Government to comply with requests of taxpayers for extensions of the statutory periods of limitation on assessments, such action is taken, but only upon specific approval of the deputy commissioner in charge. If upon examination of the facts in the case it develops that the case can be closed without further extension of the statutory period, the taxpayer's request is denied.

The audit in the field

On June 30, 1931, there were 204,014 returns for 1929 and prior years pending for verification in the offices of the 38 field divisions of the Income Tax Unit, compared with 145,992 returns for 1928 and prior years on hand June 30, 1930. As stated before in this report, more of the 1929 returns were selected for field attention than was true of previous year returns.

There follows a statement, arranged by field divisions, showing the number of returns for all years on hand at the beginning of the fiscal year 1931, the number received, the number disposed of during that period, and the balance on hand at the end of the fiscal year:

Returns received and disposed of during the fiscal year 1931, by field divisions

Field division	On hand July 1, 1930	Received during year	Total to be disposed of	Disposed of during year	On hand June 30, 1931
Atlanta	1,093	3,841	4,934	3,150	1,784
Baltimore	7,120	12,417	19,537	13,561	6,976
Boston	7,114	25,199	32,313	18,168	14,145
Brooklyn	7,155	18,894	26,049	18,195	7,854
Buffalo	4,124	14,869	18,993	10,680	8,313
Chicago	10,582	29,159	39,741	23,555	16,186
Cincinnati	3,159	7,465	10,624	7,286	3,338
Cleveland	5,104	11,855	16,959	11,902	5,057
Columbia	1,123	1,978	3,101	1,932	1,169
Dallas	9,540	15,688	25,228	18,723	6,505
Denver	936	4,054	4,990	3,674	1,316
Detroit	7,389	21,922	29,311	21,755	7,556
Greensboro	1,869	4,016	6,585	4,481	2,104
Honolulu	526	1,674	2,200	767	1,433
Huntington	870	3,999	4,869	3,037	1,832
Indianapolis	4,275	7,966	12,241	7,451	4,790
Jacksonville	1,649	7,188	8,837	5,538	3,299
Los Angeles	9,030	35,170	44,606	27,449	17,357
Louisville	1,367	4,290	5,657	3,993	1,664
Milwaukee	2,008	8,830	10,838	6,033	4,805
Nashville	2,442	7,218	9,660	6,136	3,524
Newark	5,682	13,479	19,161	15,085	4,076
New Haven	1,682	11,151	12,833	9,036	3,797
New Orleans	3,123	5,209	8,332	6,753	1,579
Second New York	14,115	59,113	73,228	49,763	23,465
Upper New York	15,191	50,032	65,223	43,790	21,433
Oklahoma	2,643	6,854	9,497	6,441	3,056

Returns received and disposed of during the fiscal year 1931, by field divisions—Con.

Field division	On hand July 1, 1930	Received during year	Total to be disposed of	Disposed of during year	On hand June 30, 1931
Omaha	3,213	9,058	12,271	8,588	3,683
Philadelphia	9,501	32,845	42,346	27,717	14,629
Pittsburgh	4,039	11,368	15,407	11,206	4,201
Richmond	1,462	5,596	7,058	3,770	3,288
St. Louis	3,617	9,522	13,139	8,276	4,863
St. Paul	2,999	7,082	10,081	6,338	3,743
Salt Lake City	1,716	5,092	6,808	4,838	1,970
San Francisco	6,008	16,398	22,436	13,974	8,462
Seattle	2,668	9,286	11,954	9,039	2,915
Springfield	1,502	3,548	5,050	3,243	1,807
Wichita	1,188	4,138	5,326	4,106	1,220
Total	169,260	508,363	677,623	449,459	228,164

The returns in the field on June 30, 1931, were distributed by tax years as follows:

Tax year—	Number of returns
1921 and prior years	74
1922 to 1926, inclusive	756
1927	864
1928	2,730
1929	199,590
1930 and 1931	24,150
Total	228,164

Of the above balance of 228,164 returns, 27,777 had by June 30, 1931, been made the subject of field examination and were pending in the following status in the offices of the agents in charge:

Returns pending—	Number of returns
For review	8,934
For typing	7,990
For agreement or protest	6,871
For conference	3,982
Total	27,777

Changes in tax liability were recommended by the field forces in 160,901, or 35.8 per cent, of the 449,459 returns disposed of by the field during the year. In 126,180, or 28.1 per cent, of the changed returns, taxpayers agreed with revenue agents' conclusions.

The total additional tax recommended by revenue agents during the fiscal year was $295,338,223.99. For the fiscal year 1930 the field divisions recommended additional tax in the sum of $207,220,446.39.

Settlement in the field.—An interesting study has been conducted over a period of several months to establish the number of cases and the amount of tax involved in which, after consideration in Washington, the agents' recommendations for deficiency taxes are approved and the taxes recommended by the field are assessed.

In the statement above showing the amount of deficiency taxes to which the field forces secured agreements, the amount is stated as $41,002,633.22. But the true figure is represented by a sum of $41,002,633.22 plus approximately $90,000,000, this latter amount representing the sum which was assessed after review in Washington, upon the basis of the recommendations of revenue agents' reports that were not changed in any respect.

It has been very costly to the taxpayers involved, in additional interest, to have these cases move through the Washington units before assessment. Efforts to close cases by agreement between taxpayers and the field forces will be continued during the coming year.

Audit of 1930 returns

The filing period for 1930 calendar year returns ended March 15, 1931, and a total of something in excess of 2,500,000 returns have been or will be forwarded to Washington. Of this number, 1,344,526 had been closed by June 30, 1931, and 105,624 were in the offices of internal revenue agents in charge for investigation. All 1930 returns which are to be examined in the field will be in the possession of the revenue agents at a very early date.

During the year in several communications to the field agents stress was laid on the importance of the work on individual returns. There is quoted below a letter forwarded to agents under date of October 3, 1930:

MY DEAR MR. ——: This appears to be an appropriate time to inventory our work of investigation in respect of the 1929 returns. Approximately 700,000 will be sent to the field—something over 600,000 individuals and less than 100,000 corporations. Of the individual returns, about 290,000 go to collectors and over 300,000 to revenue agents.

So during the next 12 months, revenue agents will examine the records of more than 400,000 taxpayers for 1929. Over three-fourths of the returns to be examined will be returns of individuals.

Our undertaking against individual returns for 1929 is particularly ambitious, and we are impressed more and more, as we consider the subject, that the field of inquiry in respect of the individual returns must be covered more thoroughly in the future than it has been in the past.

From the volume "Statistics of Income" prepared in the statistical section of the Income Tax Unit, we ascertain that for the year 1927, 914,154 individuals filed returns reporting income in excess of $5,000, while but 86,074 corporations reported incomes in excess of that figure. There follows a segregation of the above figures that should assist you in visualizing the comparison:

	Number of individuals reporting net taxable income in excess of $5,000	Number of corporations reporting net taxable income in excess of $5,000
Between—		
$5,000 and $10,000	567,700	27,690
$10,000 and $25,000	252,079	27,516
$25,000 and $50,000	60,123	12,518
$50,000 and $100,000	22,673	8,299
$100,000 and $500,000	10,275	7,870
$500,000 and $1,000,000	557	1,139
Over $1,000,000	847	1,042
	914,154	86,074

In passing, may we not recommend your interest in the book of statistics from which the above data is taken. It should assist you to contemplate and plan your work.

In the cases of individuals we do not so often find the careful accounting records that are usually available as to corporations. Very often, therefore, our work of examining individuals is particularly difficult, and at times it closely approaches the character of an investigation.

We may consider that it will be wise during the coming year to engage more seriously upon the examination of individual cases. We will have, as a rule, but the one year to examine and we should be able to do our work more thoroughly.

A carefully examined case, a well considered report, and a clear record must result in closing more satisfactorily and promptly a great many cases, and should avoid requests from Washington for supplemental reports.

As a result of our work in past years upon corporation cases, and as a consequence of the greater interest of corporations in the careful preparation of their returns, we observe that more accurate and more complete returns are filed by this class of taxpayers. So may we anticipate improvement in the individual returns that will be filed as a result of the more exact interest we are to manifest in this type of report. The educational value of our work may not be measured but it must be respected. A poorly prepared return by an individual reporting large incomes should have considerable weight in determining the type of examination to be conducted.

We should, of course, plan our work for the coming year based upon our experience of past years, and unless we avail ourselves of our observations during the previous years, we have not completely responded to our duty.

There are certain individual taxpayers whom we can not reach during long periods—men and women of wealth and large interests are habitually absent from their places of domicile for many months of the year. You will be enabled to handle the cases of such individuals to best advantage if you plan at once the approximate time to undertake the examination of such cases. Arrange at the earliest practicable date to begin the examination of large corporations, estates or trusts, and partnerships, and especially of the two latter classes, since your investigation of the actual taxpayers in such cases must await the completion of your work against the trust or partnership cases.

When we learn of a death of a wealthy individual with many interests, whose case may be difficult to close, we should interest ourselves at once in beginning our work. An examination in such cases will assist in closing the estate, and at the same time will protect the interests of the Government. (See section 275 (b), revenue act of 1928.)

You will recognize that it is quite important in cases where fraud is suspected to undertake and to proceed as promptly as possible with examinations. We may not conclude in such cases that there is no statute of limitations running against the Government, since it is often difficult to prove fraud. If there is no fraud, the statute of limitations is running and the rights of the Government may be defeated.

Remember, please, that we may not initiate negotiations looking toward an extension of the statute of limitations in any single case. If the statute is to be extended, it may be done only upon the request of the taxpayer, and we must in each case insist that his reasons for asking the extension be sufficient. But we have already written you upon the subject of waivers and know that you will completely support the department's and the commissioner's determination in that respect.

There should be complete accord between the field and Washington forces. We should prefer that if you question at all the wisdom of our plan against the coming year's job, you write us frankly and completely upon the subject. You may distribute copies of this letter to your personnel and they as well as you are invited to comment.

We look forward confidently to that same vigorous and honest effort that has been so evident in past years, and with complete assurance that our work will be done well within the time limit set by the statute. You will please, in any event, acknowledge receipt of this letter.

The agents in charge unanimously indorsed the program outlined in this letter, which was fully justified by the statistical data showing the work in previous years.

Until recently agents have been disposed to consider work upon individual cases as work for the less proficient men. Work in the field upon individual returns in a great many cases demands the best ability that is available. As a rule, the records of individual taxpayers are not maintained with the same care that corporations must exercise. Nearly all of the questions of law that are often so troublesome in corporation cases will be encountered in individual cases.

The rules for classification or selection of returns remain unchanged from those discussed in last year's report. The responsibilities of the collectors' forces and the revenue agents' forces appear now to be exactly defined. Both of these arms of the service should now be able to organize their forces to meet the necessities of the work assigned to them and to establish and maintain permanent forces.

Improvements in policy and procedure and changes in organization

Compromise of taxes.—On September 22, 1930, instructions, in the form of a commissioner's mimeograph, were released to the field forces to make immediate examinations to determine the financial condition of the proponents in cases where offers in compromise were filed for income taxes amounting to more than $500. The instructions contemplate complete cooperation of revenue agents' forces and collectors' forces in this relation and real benefit was immediately apparent in consequence thereof. The rules laid down should completely protect the Government's interests and expedite the settlement of compromise cases.

Waivers.—On September 25, 1930, the following letter was addressed to internal revenue agents in charge:

Reference is made to I. T. Mimeograph, R. A. No. 654, dated May 19, 1930, which states that after December 31, 1930, consent agreements or waivers will be executed in the discretion of the commissioner only.

Effective immediately, the general provisions of this mimeograph will be observed and no negotiations looking toward the securing of waivers will be undertaken by a representative of your office unless the matter is first discussed with you and the plan approved by you.

You should not approve the plan unless the circumstances and exigencies of the case clearly support and justify such action. In any case, i. e., where you conclude that there is justification for an agreement extending the statute, you will please prepare a complete memorandum of the circumstances and conditions that justify the undertaking. Such memorandum will become a part of the file in the case.

I shall be glad to have your comment concerning the probable effect of an immediate adherence to the rules here discussed.

A determined campaign was waged during the year to avoid entering into agreements with taxpayers to extend the limitation periods. The unit is confident that if it can have the proper attention to and compliance with its requests upon taxpayers for data, that waivers will seldom be needed.

Fewer waivers were accepted during the last fiscal year than in any year since the waiver provision was enacted into law. As a general rule, there should be no necessity for extending the 2-year statute of limitation by means of waivers or consents except upon the urgent request of taxpayers who desire to cooperate with the unit in the most expeditious determination of their tax liability but who, because of unusual circumstances, are unable to furnish data required by the unit within the period allowed by law. In the cases of large corporations the deductions claimed in their returns on account of certain items (such as depreciation and transactions involving loss or gain for which a correct asset base is essential) are not always supported in sufficient detail to permit the bureau to make proper verification thereof. As quite a number of these corporations have requested that they be granted sufficient time in which to prepare the data required in support of their returns, it has been found advisable to accede to their requests to file waivers, as otherwise they would be forced to go before appellate bodies on questions of fact which should be settled in the bureau. There

are also a number of cases of individual taxpayers wherein the circumstances are so unusual and involved that it would be unjust to force these individuals to go before appellate bodies by an arbitrary determination of their tax liability, which can be avoided by accepting waivers.

We anticipate a further very substantial reduction in the number of taxpayers who will request permission to file consents or waivers within the coming fiscal year.

Conference of revenue agents in charge.—Following a practice which has been in effect for several years, the 38 revenue agents in charge, who administer the field offices of the Income Tax Unit, were brought to Washington for a general conference extending over the period from February 9 to February 13, 1931.

Prior to the date upon which the conference had been called, committees were appointed to report upon subjects of major interest to the entire organization. Subjects submitted to the committees were as follows:

1. The selection and classification of 1930 returns and their assignment for field or office audit.
2. Office organization (costs and overhead), uniform rules for efficiency ratings, personnel problems.
3. Uniform procedure in office records and production reports.
4. The preparation of short form reports.
5. Organizing the audit of returns under the 2-year period of limitation.
6. Administrative procedure under the provisions of the revenue acts dealing with reorganizations of corporations.
7. Procedure in estate tax cases.
8. Procedure in fraud and negligence cases.
9. Investigating offers in compromise.
10. Collection of tax in cases delayed by appeals to Board of Tax Appeals, with special reference to requiring bond to protect Government's interests.
11. Procedure in cases involving transferees of assets.
12. The allowance of estimated future expense on real estate operations.

The reports of the several committees were submitted to the conference for consideration. The recommendations of the conference have been utilized by officials in charge of the Income Tax Unit. New procedure has been or is being announced as rapidly as the orders necessary to effectuate the recommendations receive the approval of appropriate bureau and department officers.

The work of some of the committees was, of course, directed to problems that required no bureau pronouncement of policy but rather had the character of initial studies looking toward suggestions for legislative remedies in subsequent years.

These matters are receiving careful attention and appropriate recommendations will be submitted during the present fiscal year.

Uniformity of action—Field and Washington.—For the purpose of promoting uniformity of action in the field and in Washington, field conferees were brought to Washington at convenient times and assigned to work with Washington conferees. The forces in Washington profited also as a result of the opportunity to meet personally with the field officers.

Valuation division.—Effective July 1 the "valuation division" was created. The order establishing the new division contained the following two paragraphs:

The valuations established by the valuation division are to represent the bureau's final conclusions with respect to such matters, and in instances where taxpayers or their representatives have been accorded a conference, may not be changed unless upon the authority of the commissioner. Where no conference has been held in the valuation division, and a valuation question is raised subsequent to the consideration of the case in that division, representatives of the valuation division will be requested to attend the discussion and will participate in the decision of the valuation question.

The personnel of all sections and subsections in the Miscellaneous Tax Unit as well as the Income Tax Unit now engaged solely in the determination of values, as distinguished from the determination of tax responsibility, are hereby transferred to the valuation division, effective as of the date of its creation.

During the year much improvement has been noted in the management of the valuations work of the bureau. Of course, the problem is one of considerable magnitude and there remains much to be done before the division will reach the degree of proficiency that is the objective of its officers. The division should be much improved by the end of the next report period.

During the year Part V, Revised, of the Internal Revenue Manual was prepared and released for the guidance of internal revenue agents. The instructions contained in the manual were very complete. Since its release to our field forces, a marked improvement has been observed in reports concerning valuation matters that have come to Washington.

Procedure revised governing the rejection pro forma of claims for refund.—On January 23, 1931, the practice was discontinued of rejecting pro forma claims for refund based upon issues involved in cases pending before the courts or the Board of Tax Appeals or on issues that must await the final settlement of other cases within the bureau. It was felt that the rejection of such claims did not accomplish final disposition of cases but merely postponed consideration of the claims upon their merits. Furthermore, the policy caused unnecessary work on the part of the bureau and frequently forced taxpayers into needless litigation or action to extend the statutory period for bringing suit.

Under the procedure now in effect the following classes of claims for refund will be forwarded to the office of the deputy commissioner and action thereon will be held in abeyance until final disposition thereof on their merits may be effected:

(a) Refund claims, the bases of which are bureau adjustments resulting in deficiencies in taxes for a certain year or years, and overpayments for other year or years, such bureau adjustments being contested by taxpayers and the issues involved being litigated.

(b) Refund claims involving a reduction in net income, the allowance of which depends upon the determination of net income in the case of other taxpayers, and such determination has not been completed.

(c) Refund claims upon which final action must necessarily await the outcome of cases pending in the courts, Board of Tax Appeals, or the bureau.

Except—

(1) Refund claims the bases of which are that assessment and/or collection of the tax was barred by the statute of limitations.

(2) Refund claims the bases of which are apparently frivolous.

(3) Refund claims upon which specific instructions to reject are issued by the deputy commissioner.

Rules and regulations section.—During the year a review unit was established in the rules and regulations section. This unit is charged with responsibility for the final review, approval, or disapproval, and for the correlation of rulings and correspondence prepared in the section, except in cases involving changes in office policy, in novel issues, or cases of unusual importance and complexity, which are referred to the assistant chief and chief of section for consideration. Upon the establishment of this unit, the review in two subsections was discontinued. This unit is also charged with the control of all the conference work of the section.

As the result of the change in the organization of the section, it is believed that not only will the efficiency of the section be increased and its work expedited, but that the scope of its usefulness will be materially broadened. It is expected that the change will result in the assumption by the section of more responsibility in the preparation of rulings and decisions on questions arising in other sections and divisions of the Income Tax Unit, in cases in which precedents are already fairly well established but which have heretofore been referred to the general counsel's office or the general counsel's representatives. By relieving the representatives of the general counsel and the general counsel's office itself of a large volume of such work, which should be handled in the rules and regulations section, the closing of cases in the Income Tax Unit will be expedited.

Community property

During the year, the decisions of the Supreme Court of the United States in the case of Poe *v.* Seaborn (51 S. Ct. 58) and other test cases settled in favor of the taxpayers the much discussed issue concerning the right of married individuals domiciled in the eight States having community property laws to divide community income in their returns for income tax purposes.

On June 16, 1930, prior to the determination of the issue by the court, and upon the recommendation of the Treasury Department, Congress extended for one year the periods of limitation on the assessment of deficiencies in taxes and the allowance of refunds in the cases of individuals who had availed themselves of the right to file returns upon the community income basis for 1927 and 1928. This, of course, was done to avoid the serious inconvenience to taxpayers which would have resulted had it been necessary to release the usual final notice of deficiencies (60-day letters) requiring them to file petitions with the Board of Tax Appeals. In consequence of this legislation, it was possible to defer the work upon community property returns.

After the Supreme Court decided the community income issue, the question of whether the bureau should abide by the decisions of the Circuit Court of Appeals for the Fifth Circuit in the case of McLarry *v.* Commissioner (30 Fed. (2d) 789) was considered. The effect of the decision was that for the purpose of the earned income credit each spouse, within the limitations provided by the revenue acts, could treat as earned income the full amount of his or her share of the income earned by the other spouse. Upon the recommendation of the Income Tax Unit, because of the relatively small amount of tax involved, it was concluded that although the issue was not free from doubt, the decision should be accepted. Had the Government elected to continue the litigation, it would have been necessary to release a great number of 60-day letters which would have become the subject of petitions to the Board of Tax Appeals. The Government's opportunity to collect immediately more or less large sums of deficiencies in taxes attributable to increases upon other bases recommended by revenue agents and to which taxpayers had agreed would have been seriously hampered and much delayed.

From these decisions it appears clear that the right of the United States, without regard to State laws, to tax to the spouse who in the first instance actually earns or otherwise realizes income received by the marital community, and thus to place taxpayers domiciled in the community property States upon the same basis for income-tax purposes as taxpayers domiciled in the other States, could not be established without legislation.

A conservative estimate of the cost in loss of revenue to the Government resulting from the decision of the community income issue in favor of the taxpayers would approximate $25,000,000 per annum.

Osage Indians

During the past several years the question of the taxability of the income of Osage Indians derived from royalties and bonuses from mineral leases has been under consideration in the courts. On February 4, 1930, the United States Circuit Court of Appeals for the Tenth Circuit decided three cases involving this issue and sustained the Government in taxing the income in two cases, Mrs. Amarillis D. Pettit, a white woman, beneficiary, and Henry Chouteau, a competent member of the tribe. In the third case, that of Mary Blackbird, a restricted member of the tribe, the income was held nontaxable.

The case of Henry Chouteau was taken to the Supreme Court of the United States and due to this fact the bureau concluded that it would be advisable to await the decision of the Supreme Court in the Chouteau case before proceeding with adjustment of the cases of incompetent Indians on the basis of the Blackbird decision. It was presumed that in deciding the Chouteau case the court might state its conclusions in language sufficiently broad to require further litigation with respect to the taxability of income of incompetent Indians.

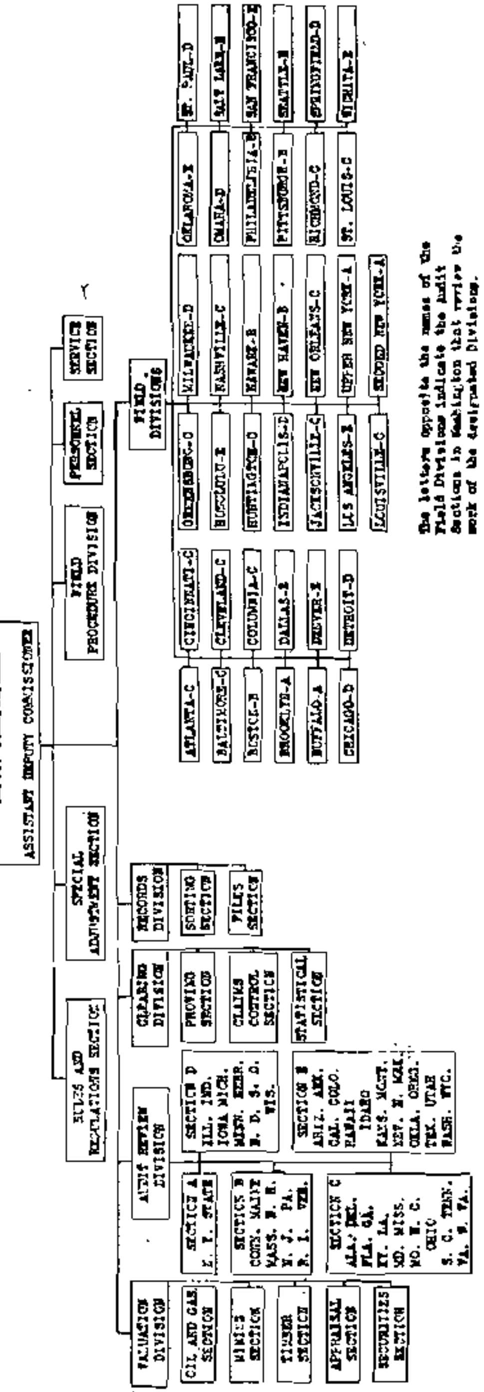
On May 25, 1931, the Supreme Court handed down its decision in the Chouteau case. After an analysis of the opinion, it was decided by the bureau that further litigation with respect to the issue involved as affecting incompetent Indians should not be attempted. Steps are under way to close the cases of these Indians, covering a period of 9 or 10 years.

Present organization

On page 17 is presented a chart of the Income Tax Unit (Washington and field) as of July 1, 1931.

Field procedure division.—The field procedure division is the contact office between the deputy commissioner and the 38 field divisions of the Income Tax Unit and is the organization through which the management of the field service is effected. Its purpose is to establish uniformity of management throughout the field service and to assist in coordinating the work of the Washington and field offices. It maintains intimate contact with the field divisions by frequent conferences in Washington and in the field; seeks to coordinate the activities of the field divisions in their relations with each other; reviews and attempts to settle controversial points arising between the field

ORGANIZATION CHART, INCOME TAX UNIT



and the Washington offices of the bureau; compiles all statistics relating to field activities, particularly with reference to production and income-tax adjustments on the part of revenue agents; allots technical and clerical employees to field divisions; and controls expenditures of revenue agents in charge.

Field divisions.—Each of the 38 field divisions is a completely organized unit of administration for the audit of income-tax returns. A corps of agents and auditors supplemented by local representatives of the Special Advisory Committee and General Counsel's office, and, where the valuation work warrants it, by engineer agents, is available to meet and solve the problems connected with the interpretation and administration of the tax law as it applies to the cases examined.

The agents work largely on their own responsibility, subject to the supervision of but few administrative officers. They decide whether to make a thorough examination of the books and records or to investigate questionable items only. Their reports are submitted for a careful review by agents whose experience qualifies them for the review of the technical questions involved and of the judgment of the agents in the character of examination made. Taxpayers who have discussed their cases with the examining officers have an opportunity to confer with conferees in each division, whose task it is to consider the taxpayers' protests and reach the correct decision on every case brought before them.

Every effort is made in the field divisions to reach an agreement with the taxpayer. If he fails to notify the office of his agreement to the findings of the examining officer or of his intention to protest against such decisions, the matter is brought to his attention either by personal contact or by letter, and no case is allowed to go to Washington until the taxpayer has been given every opportunity to present his side of the case.

Audit review division.—The audit review division reviews all classes of income-tax returns, except returns of individuals having incomes of less than $5,000 (return Form 1040A), and also reviews reports of examinations made by field examiners, in connection with such returns.

The organization consists of (1) five audit sections with direct relation to the geographic source of the work, namely, revenue agents' divisions and collection districts, (2) a conference unit, (3) a review unit, (4) a travel unit, and (5) an Alien Property Custodian unit.

An outline map showing the territory serviced by each of the five audit sections appears on page 19.

(1) Each section is comprised of units numbered from 1 to 8, the class of work handled by each unit being identical throughout the five sections.

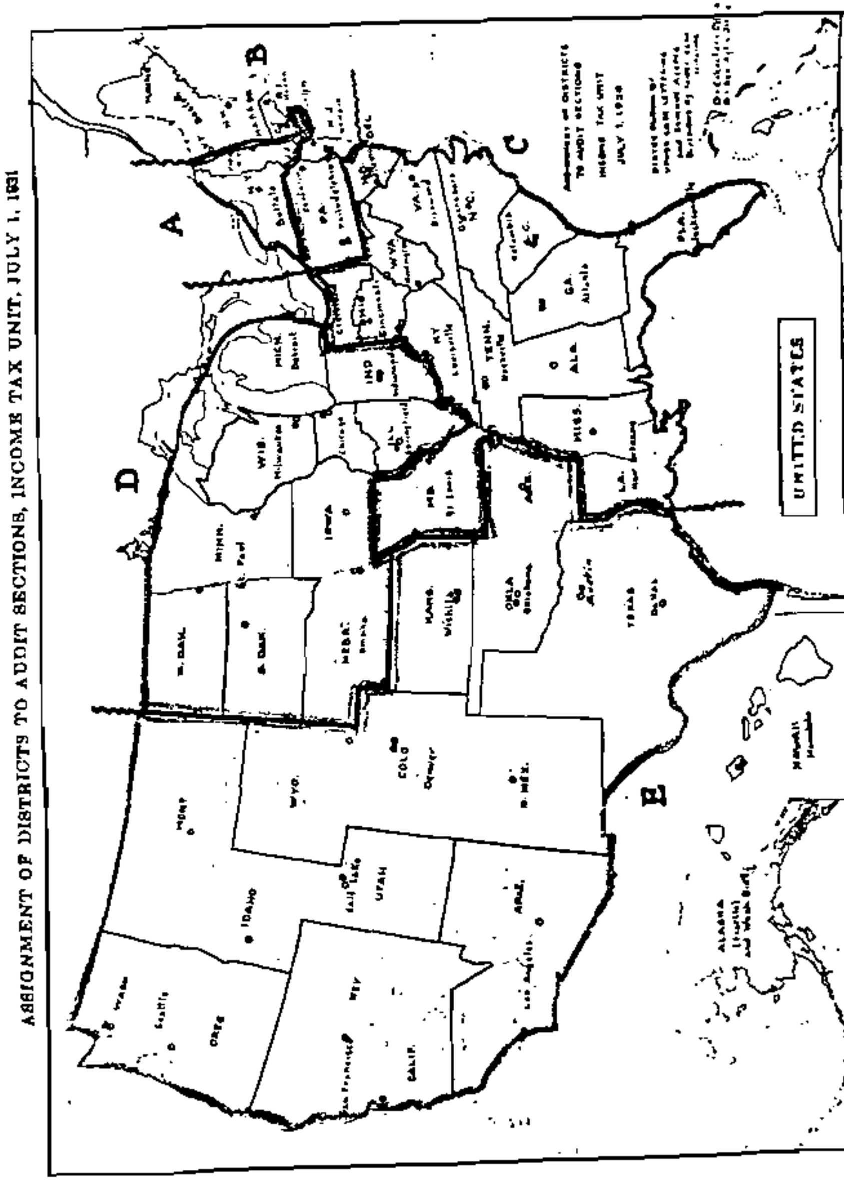
Units 1 and 2: Review for final closing all income-tax returns filed by individuals, partnerships, trusts, and estates and accompanying field reports and recompute the tax liability based upon decisions of the Board of Tax Appeals where the classes of taxpayers named above are involved.

Units 3 and 4: Review for final closing all income-tax returns filed by single corporations and accompanying field reports except those containing features pertaining to insurance and railroad and other public utilities under the control of the Interstate Commerce Commission and recompute the tax liability based upon decisions of

the Board of Tax Appeals where the classes of taxpayers named above are involved.

Units 5 and 6: Review for final closing all income-tax returns filed by affiliated corporations and insurance companies and accom-

ASSIGNMENT OF DISTRICTS TO AUDIT SECTIONS, INCOME TAX UNIT, JULY 1, 1931



panying field reports not containing features pertaining to natural resources, and railroads and public utilities under the control of the Interstate Commerce Commission and recompute the tax liability based upon decisions of the Board of Tax Appeals where the classes of taxpayers named above are involved.

Unit 7: Reviews for final closing all income-tax returns filed by affiliated corporations and associated companies and accompanying field reports which have features pertaining to natural resources and recomputes the tax liability based upon decisions of the Board of Tax Appeals where the classes of taxpayers named above are involved.

Unit 8: Reviews for final closing all income-tax returns filed by affiliated corporations, associated companies, and single corporations and accompanying field reports containing features pertaining to railroad and public utilities under the control of the Interstate Commerce Commission and recomputes the tax liability based upon decisions of the Board of Tax Appeals where the classes of taxpayers named above are involved.

(2) Conference unit: This group consists of carefully selected experienced employees who confer with taxpayers or their representatives on questions arising between the audit personnel and the taxpayers with a view to their settlement.

(3) Review unit: This group consists of carefully selected experienced employees who review certain types of audit work for the purpose of insuring a correct application of the law and regulations and of obtaining uniformity and coordination in the handling of cases.

(4) Travel unit: This is a small group of highly experienced employees who make the necessary examinations in the field of a limited number of the huge aggregations of operating corporations controlled by holding companies which file the larger consolidated returns and which operate properties in widely scattered sections of the country. This group has been gradually reduced by transfer of examiners to the field divisions. It is planned eventually to turn over to the appropriate field divisions all returns and the remaining personnel of the travel unit.

(5) Alien Property Custodian unit: This group of auditors determines the income-tax liability of owners of property in the custody of the Alien Property Custodian by examination of the records of such owners or of the custodian and determines the income-tax liability in accordance with section 24 of the trading with the enemy act, as amended by section 18 of the settlement of war claims act of 1928 published as Treasury Decision 4168.

Valuation division.—The valuation division is composed of five sections: Appraisal, mining, oil and gas, timber, and securities. The division acts in an advisory capacity in technical matters relating to depreciation, depletion, obsolescence, and inventories. The exact responsibilities of the different sections are as follows:

Appraisal section: Determines the values of industrial plants, such as factories, power plants, shipyards, etc., together with their machinery and equipment. It also values real estate, buildings, patents, leases, royalties, and other assets for the purpose of determining profit or loss on sale, or for the determination of depreciation rates and allowable depreciation on property or machinery and equipment subject to exhaustion; and it computes losses due to changes of business conditions, obsolescence, stores, and other agencies which affect useful life.

Mining section: Appraises natural resources properties, such as mines yielding gold, silver, copper, iron, lead, zinc, coal, deposits of clay, sand, granite, limestone, and sulphur, for the determination of depletion and profit or loss on sale. It estimates ore reserves and computes allowable depletion and depreciation deductions for mining properties.

Oil and gas section: Values oil and gas properties, including lands, leases, royalties, contracts, plants, equipment, patents, processes, etc.; determines the quantity and rate of exhaustion of oil and gas deposits and the rate of depreciation of equipment for producing, transporting, storing, refining, and marketing oil and gas products; computes depletion, depreciation, and the amortization of undeveloped leaseholds, etc.; and applies special laws and rulings peculiar to oil and gas cases.

Timber section: Appraises timber, timberlands, timber leases, turpentine leases, power sites, riparian rights, water-power leases, owned or operated by public utilities and pulp and paper manufacturing corporations; estimates timber reserves and computes the allowable depletion incident to the cutting thereof, and the allowable depreciation and obsolescence on sawmill, sawmill machinery, pulp and paper manufacturing plants and equipment, and public utilities.

Securities section: Values listed and unlisted securities, evidences of indebtedness, and acts on questions related to those values as they affect the taxable income of individuals, partnerships, fiduciaries, estates, and corporations. It computes interest and dividends; allocates dividends, liquidating and otherwise; and determines the status of stockholders of corporations, in reorganizations, mergers, consolidations, and liquidations.

Clearing division.—The clearing division is comprised of three sections—the claims control section, proving section, and statistical section.

Claims control section: This section is charged with the duty of reviewing claims as to their acceptability; preparing and maintaining a status record of claims and adjustments; reviewing certificates of overassessment to insure compliance with procedure; reviewing cases to be referred to the Joint Congressional Committee on Internal Revenue Taxation to insure compliance with procedure; scheduling of certificates of overassessment to the collectors of internal revenue; reviewing of schedules after return by collectors, to verify application of allowances with respect to abatement, credit, or refund; reviewing office claims filed by collectors; computation and allowance of interest on refunds and credits; review of record in cases of judgments against collectors and the United States to insure compliance with procedure.

Proving section: The proving section receives from collectors certain returns filed by taxpayers and checks and proves collectors' lists in respect thereof. This section segregates taxable and nontaxable returns and routes them to statistical section.

After the determination of deficiencies the work of listing is performed in this section. The section is also charged with the responsibility for the consideration and adjustment of offers in compromise in penalty and interest cases where fraud is not involved. Applications for agreements under the provisions of section 606 of the revenue act of 1928 are reviewed by the proving section. Assessment lists are prepared weekly, one for each of the 64 collection districts.

Statistical section: The statistical section is primarily engaged in the compilation of economic data in accordance with the provisions of the revenue act, through its major report "Statistics of Income," and in providing Congress with basic information for income tax legislation.

In addition to gathering, analyzing, and compiling the data contained in the Statistics of Income, this section is engaged in the preparation of special tabulations of the data reported on income tax returns, as well as on estate tax returns. These compilations and special studies are made to provide the department and Congress with information respecting the incomes of individuals and corporations and estates of decedents.

The work of the section is also of much benefit to tax commissions of various States, and to commercial research organizations in their attempts to gauge the potential purchasing power of various groups of persons in the United States, as well as to social science students studying the size and distribution of individual and corporation incomes, and to other bureaus and departments of the Government in connection with special research studies conducted by them.

Records division.—The records division is comprised of the files section and sorting section.

Files section: The files section controls all individual and corporation returns and assembles claims with returns and routes the cases to proper destination for adjustment. After the field investigations are completed, the returns, accompanied by the reports of revenue agents, are forwarded to the files section, where proper notation is made on the control card and the file routed to the appropriate audit section for review.

The section consists of eight subsections, five of which record and control the movement of returns, reports of field investigations, claims, and other documents pertaining to 1926 and subsequent tax years. This work is apportioned to the subsections A, B, C, D, and E, according to a geographical assignment of the collection districts. These subsections cover territory corresponding to that covered by the audit sections of the same designation.

Returns for 1925 and prior years are in the custody of subsection F, as are also special files of correspondence and reports and miscellaneous documents filed since the passage of the excise tax act of 1909.

Subsection G furnishes copies of returns, reports, etc., to taxpayers and others, upon a showing of their right to receive such copies; controls returns and files requisitioned by the General Counsel; and controls returns where bankruptcy, receivorship, or dissolution of the taxpayer is involved. Copies of returns and other documents are furnished, when requested, to taxpayers and their agents, by this section.

To subsection H is assigned the duty of forwarding returns to collectors and agents for examination. The duties of the subsection consist in part of placing the file code on each return, comparing it with the control card, and noting its destination on the card. Here also information returns are attached to personal returns prior to mailing to the field offices.

Sorting section: The three subsections of this section receive and audit returns of income tax paid at source and related claims, assemble returns of information for comparison with income reported on individual returns, and conduct such correspondence as is necessary to insure the proper filing of returns under the withholding and information at the source provisions of the several revenue acts.

Information reports covering bond interest, dividends, salaries, royalties, and miscellaneous information reports from other sources were received and sorted by this section. In addition, control cards prepared by collectors in description of the income tax returns filed are received and sorted interalphabetically and assembled for comparison with individual and corporation returns.

Comparison is made between the information forms and the "reviewed" individual returns for 1929. The returns and related information forms are forwarded to the field for investigation when comparison indicates that the taxpayer has failed to account for all his income. Correspondence is conducted with nonresident aliens resulting in the receipt of delinquent individual returns.

The section audits all monthly and annual withholding returns reporting tax paid at source and assesses deficiency taxes determined to be due. Delinquent annual withholding returns are secured through the direct efforts of the sorting section.

The section considers and closes claims for refund of tax paid at source. Exemption certificates filed by nonresident aliens are examined and approved. Voluntary certificates of overassessment are prepared, where proper, in favor of nonresident aliens in connection with exemption certificates.

Information returns requesting tentative decisions as to the taxability of dividends are received and acted upon.

The section procures records of new bond issues of domestic corporations. These corporations are advised of their liability for the payment of tax at source in behalf of their bondholders.

Rules and regulations section.—The primary function of this section is to furnish information and prepare rulings on legal, technical, and administrative questions arising under the several revenue acts. Inquiries and requests for rulings originate with taxpayers or their representatives, heads of departments, foreign and State governments, divisions and other sections of the Income Tax Unit, collectors, and revenue agents.

Certain classes of Treasury decisions and mimeographs are prepared in the section for the information and guidance of employees of the bureau and the public.

To this section is delegated the preparation of all income tax forms. Many new forms are prepared and the existing forms revised to provide for greater simplicity or to meet new requirements.

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

Rulings pertaining to income tax are prepared for publication in the Internal Revenue Bulletin, and material is gathered for the Internal Revenue News, a publication issued monthly by the bureau.

Necessary evidence is secured and rulings prepared with respect to corporations claiming exemption from tax under section 103 of the revenue act of 1928 and the corresponding sections of prior revenue acts.

Except for certain special cases, this section considers cases arising under sections 280 and 311 of the revenue acts of 1926 and 1928, respectively. These cases involve the collection of tax where the assets of the taxpayer have been transferred to others.

Evidence in cases under section 104 of the revenue act of 1928 and section 220 of prior revenue acts, relating to the accumulation of surplus to avoid surtaxes, is reviewed by this section to determine whether these sections should be invoked.

Service section.—The stenographic subsection of this section furnishes stenographic and typing service for the entire Income Tax Unit and for the Special Advisory Committee.

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

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

Personnel section.—The personnel section is the organization through which the deputy commissioner administers the personnel policies and carries out the personnel management of the entire force of the Income Tax Unit, both in Washington and in the field.

The personnel section is required to select all technical and clerical employees for the field service for original appointment and reinstatement and to approve or disapprove permanent appointment upon termination of probation. All recommendations for promotion, demotion, transfer, suspension, removal, acceptance of resignation, or disciplinary action are considered and acted on by this section; reassignments of personnel in accordance with the requirements of the service are handled by the personnel section; records are maintained of all data relative to efficiency ratings of employees and the classification of positions, as well as records of personnel qualifications, education, and experience, and changes in classification, office, and status of personnel.

The personnel section supervises the preparation of efficiency ratings; reviews and analyzes the ratings and records of employees, and investigates discrepancies therein and complaints relative thereto. Classification sheets describing the duties of employees are submitted to the personnel section for consideration and appropriate recommendation relative to the allocations of classification grades. Special reports on personnel matters are compiled and analyzed to aid in determining personnel policies.

The issuance of transportation requests and travel orders is supervised by this section, which also reviews expense vouchers of employees traveling out of Washington, D. C., and maintains contact with respect to these subjects with the Accounts and Collections Unit.

Contacts are maintained with the appointment division of the bureau and through that division with the Personnel Classification Board, Bureau of Efficiency, United States Civil Service Commission, United States Employees' Compensation Committee, Veterans' Administration, Public Health Service, and other governmental agencies concerned with personnel, classification, and efficiency rating subjects.

Personnel

A decrease of 26 is noted in the personnel of the unit during the fiscal year 1931. Following is a comparative table which shows the number of employees for each fiscal year from 1925 to 1931, inclusive:

Fiscal year	Washington	Field	Total	Fiscal year	Washington	Field	Total
1925	4,166	2,831	6,997	1929	2,214	3,379	5,593
1926	3,364	3,071	6,435	1930	2,110	3,334	5,444
1927	2,630	3,492	6,122	1931	2,105	3,313	5,418
1928	2,280	3,640	5,920				

This statement indicates the real progress toward decentralization. It is particularly interesting to note that the total personnel has been reduced from 6,997 to 5,418, or by 1,579 persons, during the period 1925 to 1931. Considered in connection with the number of returns closed and the additional taxes assessed, it may be concluded that the policy adopted several years ago looking toward decentralization has been justified.

Continued efforts have been made to maintain and promote the efficiency, morale, and welfare of the employees of the Income Tax Unit. An important activity along this line has been the assignment at the bureau's request of representatives of the Personnel Classification Board for the purpose of making a survey of the work of the Income Tax Unit, with a view to reallocating positions where the circumstances warranted such action, that the policy of equal pay for equal work might be recognized so far as possible. Of a total of 2,105 employees in the Washington office of the Income Tax Unit, on June 30, 1931, the representatives of the Personnel Classification Board have surveyed 1,556 positions. Of the latter number, 541 were found to have been classified in a lower grade than the work warranted, while but 17 positions had been allocated to a higher grade than was justified by the duties of the employees affected.

For the purpose of reducing to a minimum the temporary detail of employees from one section to another, and in order to improve the unit's capacity to attend speedily to seasonal demands at particular points, there was established during the year an organization composed of employees described as utility clerks, whose duty it will be to assist from time to time in the various sections where the need for additional temporary help is greatest.

During the year there was a reduction of 26 employees in the personnel in the unit, of which 5 were from the Washington force and 21 from the field. This reduction was made possible, as the unit was not required to fill all vacancies caused by resignation and separation, since the work had been brought to a more current condition. Following is a tabulation analyzing the changes in personnel which occurred during the year:

Changes in personnel during the fiscal year 1931

	Technical	Clerical	Total
WASHINGTON FORCE			
Personnel close of June 30, 1930	870	1,240	2,110
Additions:			
New appointments		149	149
Reinstatements	1	3	4
Transferred from field to unit	3		3
Transferred from other units of bureau	7	11	18
Temporary appointments		7	7
Reassigned—clerical to technical	22		22
Total additions	33	170	203

Changes in personnel during the fiscal year 1931—Continued

	Technical	Clerical	Total
WASHINGTON FORCE—continued			
Separations:			
Resignations	5	34	39
Transferred to other units of bureau	11	42	53
Transferred to other Government offices		61	61
Deaths	3	5	8
Discontinuance		1	1
Retired	3	3	6
Temporary appointments terminated		7	7
Transferred to field	1	10	11
Reassigned—clerical to technical		22	22
Total separations	23	185	208
Personnel close of June 30, 1931	850	1,225	2,105
FIELD FORCE			
Personnel close of June 30, 1930	2,583	751	3,334
Additions:			
New appointments	2	14	16
Reinstatements	44	9	53
Transferred from other units of bureau	9	7	16
Transferred from bureau	5	6	11
Temporary appointments		83	83
Transferred from other Government offices		4	4
Restored to duty	1		1
Reassigned clerk to agent	4		4
Total additions	65	123	188
Separations:			
Resignations	33	37	70
Transferred to bureau	3		3
Transferred to other Government offices	4	5	9
Transferred to other units of bureau	1	2	3
Discontinued	3	2	5
Retired	3		3
Deaths	11	1	12
Temporary appointments terminated		93	93
Suspensions	3	1	4
Removals	2		2
Dropped from rolls		1	1
Clerks appointed agents		4	4
Total separations	63	146	209
Personnel close of June 30, 1931	2,585	728	3,313

SPECIAL ADVISORY COMMITTEE

The general activities of the Special Advisory Committee, as provided in commissioner's mimeograph of July 28, 1927, were to inquire into the reasons underlying the accumulation of income-tax cases pending in the bureau, and, in connection therewith, to consider and to recommend to the commissioner action by way of defense or settlement in certain specified classes of cases then and later found pending as the result of the issuance of statutory notices of deficiency.

Under its original authority the committee, until July 2, 1930, confined its jurisdiction almost exclusively to those income and profits tax cases which involved only questions of fact or mixed questions of fact and law. As of the latter date, the commissioner deemed it advisable to amend his mimeograph of July 28, 1927, so that the committee in addition to its then existing duties would consider also and act upon those cases involving solely questions of law, and still further would consider estate-tax cases as well as income and profits tax cases.

The results of the committee's intensive efforts in these directions are shown by the fact that cases comprising 21,228 docket numbers which had been carried to the Board of Tax Appeals were considered by the committee up to June 30, 1931. Following negotiations with the petitioners, settlements without the necessity of trial before the Board of Tax Appeals were obtained by the committee in 12,696, or 59.8 per cent of all docketed cases considered.

During the same period the committee also considered to a conclusion 5,932 cases in the 60-day status. After negotiations with taxpayers or their counsel, settlements were effected in 3,524 of these cases, together with 1,323 other cases considered and closed without appeals. A total of 4,847 60-day cases were thus closed without petitions for appeals, or 81.7 per cent of all such cases considered.

In addition to the above, the committee considered to a conclusion 383 miscellaneous cases, representing 651 tax years, of which 299, involving 511 tax years, or 78 per cent, were recommended for settlement.

The above figures show a total of 27,543 cases, representing 43,652 tax years, considered by the committee up to June 30, 1931, and settlements recommended in 17,842, or 64.78 per cent of all cases considered to a conclusion. This record far exceeds any expectations the bureau may have had at the time the committe was created.

While these results fully justify its existence, the committee has further accomplishments. Early in its existence the committee became convinced that its duties extended beyond the cases already pending; that a reduction in the pending docket was but a step toward meeting the situation. It was considered equally important to prevent the recurrence of congested cases before the Board of Tax Appeals. It was apparent that the most important contribution which the bureau could make in such an effort lay in the issuance of deficiency notices of such character as to result in a minimum number of appeals therefrom. As a step in this direction, and in order to assist in correcting this condition at its source, the committee, soon after its creation, submitted a plan in which it recommended that revenue agents holding key positions in the various revenue districts be assigned to the committee, for periods of 60 days, to receive training in the methods and procedure employed in the disposition of these cases. Approximately 107 revenue agents, representing practically every revenue district, have received such training with the committee. Of this number, 37 have been selected to represent the committee in the various field divisions. Those agents not designated to represent the committee thus were afforded an opportunity to apply the training received with the committee in the handling of cases prior to the issuance of "30-day" letters and resulting deficiency notices. As a further step in this work, the committee, from the date of its establishment, has furnished the Income Tax Unit with copies of all approved recommendations prepared on cases handled.

In order to ascertain the extent to which the unit was benefiting by these recommendations, an analysis sheet was prepared on each case handled, which shows the reason for the committee's action and whether or not said action affirms, modifies, or reverses the unit's action as set forth in deficiency letters. The information obtained from these sheets over a period of two years indicates, at least in part, the influence of the work of the committee on the work of the unit in the preparation and mailing of deficiency letters. This data may be summarized as follows:

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

Basis for committee action	Prior action on issues affirmed	Prior action on issues modified	Prior action on issues reversed	Total issues
Adjustment of mathematical errors	71	151	267	489
Additional evidence submitted	2,533	6,050	2,299	9,882
Determination of facts	8,207	3,460	1,317	12,984
Application of law and regulations	6,365	2,272	1,049	9,686
Application of subsequent rulings or decisions	840	559	897	2,296
Total issues	18,016	11,492	5,829	35,837

The statistics of the committee show that, to date, the Board of Tax Appeals has sustained the bureau in 69.8 per cent of total deficiencies involved in cases recommended for defense by the committee and heard on their merits and decided by the board. Of the remaining 30.2 per cent of total deficiencies not affirmed by the board, it is found that in part the board's decision covers issues which have not been acquiesced in by the commissioner on prior cases and issues raised before the board but not raised before the committee.

The work of the Special Advisory Committee during the fiscal year 1931 is summarized in the following table:

Number of cases disposed of by the Special Advisory Committee during the fiscal year 1931 and amounts of proposed and redetermined deficiencies

	Appeals filed with board		60-day letters		Miscellaneous cases	
	Number of cases	Number of tax years	Number of cases	Number of tax years	Number of cases	Number of tax years
On hand July 1, 1930	6,078	9,962	85	127	91	186
Received during year:						
60-day appeal filed	1,027	1,276				
All other	9,128	12,077	2,846	3,580	237	515
Total to be disposed of	16,233	23,315	2,931	3,707	328	701
Disposed of during year:						
By action of committee—						
By agreement	2,824	4,277	1,167	1,425	102	160
No appeal filed			426	507		
Changes recommended and agreement not yet filed	31	45	2	2	13	18
No change	2,142	3,335	32	41	32	56
Total	4,998	7,657	1,627	1,975	147	234
No action by committee—						
60-day appeal filed			1,027	1,354		
All others	1,071	1,750	157	212	25	72
Total	1,071	1,750	1,184	1,566	25	72
Total disposed of during year	6,069	9,407	2,811	3,541	172	306
On hand June 30, 1931	10,164	13,908	120	166	156	395

Number of cases disposed of by the Special Advisory Committee during the fiscal year 1931 and amounts of proposed and redetermined deficiencies—Continued

	Appeals	60-day letters
Percentage distribution of cases disposed of during year by action of committee:	*Per cent*	*Per cent*
By agreement	56.5	71.7
No appeal filed		26.2
Changes recommended and agreement not yet filed [1]	.6	.1
No change [1]	42.9	2.0
Total	100.0	100.0
Amounts of proposed and redetermined deficiencies in cases disposed of by committee:		
Deficiency proposed on cases recommended for settlement	$59,918,542.46	$11,486,677.59
Deficiency redetermined on cases recommended for settlement	24,830,790.19	5,342,727.50
Decrease in proposed deficiency	35,087,752.27	6,143,950.09
Percentage of decrease ... per cent	59	53
Deficiency proposed on all cases handled	115,308,513.95	11,746,054.23
Deficiency redetermined on cases handled [1]	80,349,793.36	5,602,104.14
Decrease in proposed deficiency [2]	34,958,720.59	6,143,950.09
Percentage of decrease ... per cent	30	52

[1] Not included in cases settled by agreement.
[2] Includes increased deficiencies recomputed by committee.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is charged with the administration of all taxes other than income taxes. The unit is composed of three divisions, namely, estate tax division, miscellaneous division, and tobacco division, and an appeals and review section, which is attached to the office of the deputy commissioner in charge. The personnel of the unit was reduced during the year, principally in the estate tax division, due in part to the transfer of a group of employees engaged on valuation work to the valuation division, Income Tax Unit, created for the purpose of coordinating all work of this character in the bureau. A small reduction was effected in the estate tax field force. The work of the divisions is practically on a current basis.

The changes which occurred in personnel and pay rolls and in tax collections are shown in the following tables, while the details concerning the work are shown under the section and division headings which follow.

The number of employees and annual pay rolls of the unit as of June 30, 1930 and 1931, are shown in the following table:

Number of employees and pay roll of Miscellaneous Tax Unit, June 30, 1930 and 1931

Division	Personnel			Pay roll		
	1930	1931	Increase (+) or decrease (−)	1930	1931	Increase (+) or decrease (−)
Executive office	15	17	+2	$50,280	$53,780	+$3,500
Estate-tax division	93	85	−8	223,020	206,600	−16,420
Miscellaneous division	72	71	−1	148,380	148,400	+20
Tobacco division	71	70	−1	137,440	137,400	−40
Total	251	243	−8	559,120	546,180	−12,940
Estate tax, field [1]	170	166	−4	660,100	677,300	+17,200
Grand total	421	409	−12	1,219,220	1,223,480	+4,260

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

The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1930 and 1931:

Taxes collected by Miscellaneous Tax Unit during the fiscal years 1930 and 1931

Class of tax	1930	1931	Decrease
Estate tax	$64,769,625.04	$48,078,326.89	$16,691,298.15
Tobacco taxes	450,339,060.50	444,276,502.62	6,062,557.88
Other miscellaneous taxes	113,547,269.77	75,237,812.00	38,310,457.77
Total	628,655,955.31	567,582,641.51	61,073,313.80

Estate tax division

The estate tax division is responsible for the administration of the estate tax imposed by Title III of the revenue act of 1926, as amended by Title II, Part I, of the revenue act of 1928 and by House Joint Resolution No. 529 (Public Resolution No. 131) approved March 3, 1931, and for the disposition of cases involving estate and gift taxes under repealed statutes.

Collections.—Estate-tax collections amounted to $48,078,326.89, compared with $64,769,625.04 for 1930. Federal estate-tax collections for the year would have been somewhat larger under normal business conditions. The records show that due to economic conditions numerous taxpayers have applied under authority of the law for an extension of time in which to pay the taxes assessed.

Florida and Indiana passed amendatory legislation during the year whereby these States were enabled to collect estate taxes amounting to 80 per cent of the Federal estate taxes assessed against their deceased residents. Practically all the States now have in effect similar statutes. The amounts of Federal estate taxes collected have decreased nearly every year since 1924, as successive States have enacted appropriate legislation in consequence of which a larger credit has been allowed for State inheritance taxes paid.

The five leading States in the collection of Federal estate taxes, and the amounts collected in each, were: New York, $13,439,538.06; Pennsylvania, $5,058,811.89; New Jersey, $3,295,198.58; California, $2,981,213.81; and Massachusetts, $2,531,189.22.

Audit of returns.—There were filed during the year 9,816 estate-tax returns, showing tax of $44,008,889.48, compared with 10,308 such returns, showing tax of $39,024,268.66, in 1930. Each estate-tax return is investigated as promptly in the field as conditions permit. The estate-tax field force operating under the direction of the deputy commissioner through internal revenue agents in charge, with a reduction in personnel of more than 2 per cent and with a new field procedure program which tended temporarily to retard field production, submitted 8,820 estate-tax major reports during the year, compared with 10,092 such reports in 1930. At the close of the year there were 2,916 returns awaiting investigation in the field, compared with 2,768 in 1930. The number of returns audited during the year was 11,695, compared with 13,949 in 1930. Tentative deficiency estate taxes determined in these cases amounted to $67,311,233.03. There were 1,217 cases awaiting audit at the close of the fiscal year.

In respect to deficiency tax determinations as a result of field and office audit, there were at the beginning of the year 124 cases awaiting the preparation and mailing of 60-day letters; and 2,398 cases were received during the year. There were 2,069 such cases disposed of, involving $29,257,582.74, of which $18,950,373.30 was rejected and $10,307,209.44 was allowed on protest, leaving 453 cases on hand at the close of the year.

During 1931 there were 335 final closing agreements with estate-tax payers approved by the Secretary of the Treasury under section 606 of the revenue act of 1928, and 257 estate-tax cases were adjudicated by the Board of Tax Appeals.

Total deficiency taxes assessed, including additional taxes, penalties, and interest, were $25,109,773.82. These assessments include amounts determined by agreement with the taxpayer without the use of the 60-day letter or after the issue of the 60-day letter; by failure of the taxpayer to file an appeal with the Board of Tax Appeals; and by action of the Board of Tax Appeals.

The files on June 30, 1931, contained 187,227 estate-tax cases and 2,682 gift-tax cases.

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

Estate-tax and gift-tax claims on hand, received, and disposed of during the fiscal year 1931

Claims	Estate-tax claims					
	Refund		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1930	383	$10,290,759.31	132	$543,780.91	28	$14,941.44
Received	1,347	8,266,278.05	4,311	59,498,477.38	21	5,561.26
Allowed	1,118	[1] 4,918,558.16	4,354	[2] 81,313,243.47	42	18,215.20
Rejected	193	4,993,844.56	61	344,635.75	1	308.36
On hand June 30, 1931	419	9,792,095.14	28	105,910.11	6	1,979.14

Claims	Gift-tax claims			
	Refund		Abatement	
	Number	Amount	Number	Amount
On hand July 1, 1930	8	$126,990.36		
Received	9	118,473.76	5	$9,525.04
Allowed	6	[3] 109,344.17	3	[4] 41,716.22
Rejected	6	55,024.38	2	8,856.74
On hand June 30, 1931	5	106,139.39		

[1] Includes $608,993.98 interest and $528,466.62 allowed in 539 cases as overassessments without claims.
[2] Includes $21,721,734.04 allowed in 2,011 cases as overassessments without claims.
[3] Includes $17,706.80 interest and $68,337.21 allowed in 3 cases as overassessments without claims.
[4] Includes $41,047.92 allowed in 4 cases as overassessments without claims.

Included in the amounts of estate-tax and gift-tax refund claims allowed are 13 estate-tax judgment claims, amounting to $272,386.32. Included also are refunds of $137,028.26 without interest under the provisions of section 325 of the revenue act of 1926.

Claims allowed in excess of $75,000 and reported to the Joint Committee on Internal Revenue Taxation during the year were as follows: Ten estate-tax claims for refund of $1,856,813.83 on which $208,972.97 interest was allowed and 1 gift-tax claim for refund of $77,178.08 on which $11,228.88 interest was allowed.

Problems involved.—Claims and protests filed during the year were concerned with questions of transfers; of credits for State inheritance and estate taxes; of taxable life insurance; of the constitutionality of the jointly owned property provisions of the law; of deductions for additional administrative charges; gifts to charities; and previously taxed property. The particular problems of both office and field dealt with the legal phases of taxation upon property, claims to property, and interest therein, together with the valuation of such properties, claims, and interests which are transferred into the possession of others by the event of the death of the person whose estate becomes subject to the Federal estate tax law.

In March, 1931, a new procedure was adopted which was designed to decentralize the work of determining estate taxes by arranging for final settlements in every possible instance by the field offices. Owing to the peculiar nature of the tax, the new procedure has presented certain difficulties involving delays in the investigations and audits and expense to the bureau, which will be eliminated by further experience. The plan affords opportunities for settling cases at less expense to estates and in the future unquestionably will be taken advantage of by taxpayers in increasing numbers.

Statistics.—Statistical data for the returns filed during the calendar year 1930, showing in comparative and classified form statements of total amounts of assets included in gross estates, total amounts of deductions and credits, total net amounts taxed, and total of resulting tax, were compiled for publication in the bureau's report "Statistics of Income for 1929." These statistics are limited strictly to returns as filed and not as changed by audit and investigation.

Miscellaneous division

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

Collections.—Total collections of taxes under the administration of the miscellaneous division amounted to $75,227,812 for the year, compared with $113,547,269.77 for 1930. The collections from the various taxes for the current and past fiscal year are shown in the following table:

Miscellaneous taxes collected during the fiscal years 1930 and 1931

Source	1930	1931	Increase (+) or decrease (−)
Documentary stamps:			
Bonds of indebtedness, capital stock issues	$22,611,274.96	$14,757,383.38	−$7,853,891.58
Capital stock sales or transfers	46,696,226.86	25,519,872.75	−21,178,254.11
Sales of produce (future delivery)	3,500,875.58	1,583,680.56	−1,917,195.02
Playing cards	4,819,292.50	4,993,559.50	+174,267.00
Total	77,728,669.90	48,953,596.19	−30,775,073.71
Oleomargarine:			
Colored	1,370,021.61	567,959.13	−802,062.48
Uncolored	824,718.61	671,828.03	−152,890.58
Special taxes	1,724,647.55	1,441,641.13	283,006.40
Total	3,919,387.75	2,681,428.29	−1,237,959.46
Adulterated butter	2,045.85	1,233.00	−812.85
Renovated butter	4,572.50	3,929.43	−643.07
Mixed flour	4,989.84	6,124.00	+1,134.16
Filled cheese	----------	535.93	+535.93
Total	11,608.19	11,822.36	+214.17
Admissions	4,230,667.99	2,778,864.09	−1,451,803.90
Dues and initiation fees	12,521,001.52	11,477,723.20	−1,043,368.32
Total	16,751,669.51	14,256,587.29	−2,495,082.22
Pistols and revolvers	344,389.51	137,921.37	−206,468.14
Distilled spirits	11,695,267.67	10,432,064.49	−1,263,203.18
Narcotics	588,682.40	607,339.54	+18,657.14
Delinquent, under repealed laws	2,507,504.84	147,052.47	−2,360,452.37
Total	15,135,844.42	11,324,377.87	−3,811,466.55
Total miscellaneous taxes	113,547,269.77	75,227,812.00	−38,319,457.77

The principal decreases in the collections are $21,178,254.11 in the tax on capital stock sales or transfers, resulting from the decrease in the volume of trading on the various stock exchanges, and $7,853,891.58 in the taxes on bonds of indebtedness and capital stock issues, resulting from a decrease in the issue of capital stock and bonds.

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

Claims received and disposed of by the miscellaneous division during the fiscal year 1931

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1930	182	$1,026,550.85	------	----------	179	$176,225.11	60	$1,329.37
Received	860	2,079,689.07	------	----------	1,540	203,966.34	777	173,199.12
Reopened	47	72,525.85	------	----------	33	153,302.37	------	----------
Allowed	456	898,861.61	------	----------	942	292,828.21	777	161,012.97
Rejected	311	1,504,717.49	------	----------	363	43,219.64	19	1,018.18
On hand June 30, 1931	322	775,187.57	------	----------	447	197,505.97	41	12,497.34

Claims received and disposed of by the miscellaneous division during the fiscal year 1931—Continued

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Miscellaneous stamp:								
On hand July 1, 1930	29	$82,777.82	335	$106,021.36	45	$365,136.07	15	$19,073.15
Received	163	740,710.66	3,009	484,965.84	224	3,832,329.84	192	391,333.39
Reopened			48	5,017.05				
Allowed	98	27,257.82	2,577	323,674.45	146	190,316.31	166	381,113.48
Rejected	64	445,097.56	416	111,165.45	50	389,981.47	4	3,381.07
On hand June 30, 1931	30	340,103.30	399	161,164.35	73	3,617,167.73	37	26,811.99
Spirits-narcotic:								
On hand July 1, 1930	31	9,938.22	22	495.21	137	65,165.71	2	700.86
Received	264	25,641.50	141	7,701.68	97	90,967.21	24	7,595.04
Reopened	2	5,963.33						
Allowed	262	19,909.05	136	4,165.56	95	106,624.98	23	7,88[illegible].92
Rejected	23	12,331.26	15	3,911.67	91	22,471.96	1	670.48
On hand June 30, 1931	12	9,332.74	12	110.66	45	27,035.98	2	37.50
Capital stock tax:								
On hand July 1, 1930	23	16,460.74			2	4,376.00	3	73.00
Received	73	375,841.40			12	3,334.03	41	8,618.00
Reopened	39	44,305.11			5	8,202.50		
Allowed	70	60,948.62			17	11,134.53	44	8,694.00
Rejected	42	156,089.67			2	4,778.00		
On hand June 30, 1931	17	213,659.06						
Total claims:								
On hand July 1, 1930	265	1,115,717.63	357	106,516.57	363	610,903.49	80	22,079.88
Received	1,360	2,230,883.73	3,150	492,667.52	1,873	4,130,596.42	1,034	581,045.55
Reopened	88	122,824.20	48	5,017.05	35	161,564.87		
Allowed	892	1,013,007.00	2,713	327,841.01	1,200	600,904.03	1,010	568,702.37
Rejected	440	2,118,135.98	431	115,077.12	506	460,451.07	24	5,076.73
On hand June 30, 1931	381	1,338,262.07	411	161,281.01	568	3,841,709.68	80	39,346.63

Interest amounting to $262,101.35 was allowed on refunds, compared with $371,162.10 allowed in 1930. There were only 92 refund and redemption claims, involving $129,882.21, reopened during the year, as compared with 222, involving $569,294.62, for 1930.

Manufacturers' excise tax.—There were 334 sales-tax credit cases, totaling $3,931,245.41, on hand at the beginning of the year; 392 cases, amounting to $24,266.61, were received; 541 cases, aggregating $2,230,516.15, were disposed of, leaving on hand at the end of the year 185 cases, amounting to $1,724,995.87. There have been submitted to date, as a result of the refund and credit authorized by the revenue act of 1928 in respect to automobiles, automobile bodies and chassis, and motor cycles, held by dealers and intended for sale on the date the tax was repealed, 49,321 inventory schedules, aggregating $8,277,605.33. These inventories disclosed that dealers had on hand when the tax was repealed 303,684 complete automobiles, 9,947 bodies, 707 chassis, and 1,341 motor cycles.

Capital-stock tax.—There were received during the year 308 delinquent capital-stock tax returns, involving $8,291.50, all of which were examined and closed. This tax was repealed, effective July 1, 1926.

Mail and conferences.—During the year there were received 51,811 letters, 129,741 forms, and 70 checks; and there were sent out 14,900 letters, 30,086 forms, and 70 checks; 737 conferences were held with taxpayers and their representatives.

Assessments.—A total of $174,595,688.38, representing 191,767 items, was approved by the commissioner on miscellaneous assessment lists, which embrace assessments of all internal-revenue taxes except

those administered by the Income Tax Unit. These lists include all assessments, original and additional, of the miscellaneous internal-revenue taxes which are not collected by the sale of stamps and the additional assessments on the latter group of taxes. There were included in the lists $26,057,519.86, representing 20,160 additional assessments, resulting from office audit and field investigations. The amount of interest paid and assessed on the miscellaneous tax lists totaled $2,494,517.28.

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

Offers in compromise received and disposed of during the fiscal years 1930 and 1931

	1930		1931	
	Number	Amount	Number	Amount
On hand at beginning of year	3,390	$652,242.00	2,870	$398,876.09
Received during year	22,100	1,758,257.98	15,775	707,838.73
Total to be disposed of	25,490	2,410,499.98	18,645	1,106,714.82
Accepted	22,000	1,928,369.34	14,708	735,493.13
Rejected	660	76,720.42	640	60,987.50
Withdrawn	45	6,534.13	52	8,943.58
Total disposed of	22,620	2,011,623.89	15,300	805,424.21
On hand at end of year	2,870	398,876.09	3,345	301,290.61

Oleomargarine.—There were produced during the year 8,846,975 pounds of colored and 268,926,049 pounds of uncolored oleomargarine, compared with 17,102,771 pounds of colored and 332,020,954 pounds of uncolored oleomargarine in 1930, a decrease of 48.27 per cent and 19 per cent, respectively. (See pages 144 and 145 for additional statistics.)

On July 1, 1930, there were 70 oleomargarine manufacturers in business. Four new factories commenced business during the year, and 10 closed, leaving 64 in business on June 30, 1931. There were 24,161 manufacturers' and wholesale dealers' returns received, and 25,811 were examined during the year.

During the year, 1,945,501 pounds of colored oleomargarine were withdrawn free of tax for export, compared with 2,030,752 pounds during the preceding year. There were withdrawn tax free for use of the United States 1,338,469 pounds of colored oleomargarine during the year, compared with 1,468,186 pounds the preceding year.

Adulterated butter.—There were but two registered manufacturers of adulterated butter engaged in business during the year. The stamp tax collected on adulterated butter amounts to little for the reason that practically the entire production is removed tax free for export.

Process or renovated butter.—Five manufacturers of process or renovated butter who were in business during the year produced a total of 1,499,041 pounds of process or renovated butter, compared with 1,749,713 pounds in 1930.

Mixed flour.—Nineteen makers, packers, or repackers of mixed flour engaged in business during the year made, packed, or repacked a total of 24,226,349 pounds of mixed flour, compared with 18,250,413 pounds in 1930.

Filled cheese and white phosphorus matches.—No filled cheese or white phosphorus matches were manufactured during the year, but $535.93 special and stamp taxes were collected on imported cheese which was found to be taxable as filled cheese.

Playing cards.—There were 85 manufacturers, repackers, or importers of playing cards registered during the year. They manufactured, repacked, or imported a total of 44,138,043 packs of cards, compared with 50,882,172 packs in 1930.

Spirits and narcotics.—There was no legislation affecting spirits or narcotic taxes during the year.

Tobacco division

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

Collections.—Collections from tobacco taxes amounted to $444,276,502.62 for the year, a decrease of $6,062,557.88, or 1.34 per cent, compared with the previous year, the first decrease since 1921, for which economic conditions are held responsible. The collections from the taxes on the various manufactures of tobacco for the current and the preceding fiscal year are shown in the following table:

Tobacco taxes collected during the fiscal years 1930 and 1931

Source	1930	1931	Increase (+) or decrease (−)
Cigars (large):			
Class A	$7,516,565.88	$7,576,765.75	+$60,199.87
Class B	1,477,335.67	963,360.13	−513,975.54
Class C	10,373,717.24	8,088,409.86	−2,285,307.38
Class D	1,432,584.92	1,135,680.84	−296,904.08
Class E	340,811.48	261,250.76	−79,560.72
Total	21,141,015.19	18,025,467.34	−3,115,547.85
Cigars (small)	301,512.05	270,644.10	−30,867.95
Cigarettes (large)	65,100.49	45,815.64	−19,284.85
Cigarettes (small)	359,816,274.69	358,915,187.84	−901,086.85
Tobacco, manufactured	60,098,186.23	58,376,942.03	−1,721,244.20
Snuff	7,542,105.43	7,190,466.16	−351,639.27
Total	67,640,291.66	65,567,408.19	−2,072,883.47
Leaf tobacco sold	599.90	10,153.10	+9,553.20
Cigarette papers	1,320,576.12	1,437,999.97	+117,423.85
Cigarette tubes	3,309.00	3,826.44	+517.44
Miscellaneous collections relating to tobacco	50,381.40		−50,381.40
Grand total	450,339,060.50	444,276,502.62	−6,062,557.88

The principal source of the tobacco tax collections is small cigarettes, the collection of $358,915,187.84 in taxes thereon representing 80.8 per cent of the total collections during 1931, as compared with 79.9 per cent for the previous year. The major decreases in collections from the taxes on the various classes of manufactures were $3,115,547.85 on large cigars, $1,721,244.20 on manufactured tobacco, $901,086.85 on small cigarettes, and $351,639.27 on snuff. The collections of tax on cigarette papers amounted to $1,437,999.97, an increase of $117,423.85 compared with the previous year.

In the six States shown below the tobacco tax collections amounted to $401,979,178.83, or 90.47 per cent of the total tobacco tax collections:

Tobacco tax collections from six leading States during the fiscal year, 1931

State	Amount	Per cent of total tobacco tax collections
North Carolina	$245,847,337.61	55.01
Virginia	94,163,093.34	21.19
New Jersey	19,475,182.69	4.38
Kentucky	16,395,782.08	3.69
California	12,720,031.53	2.86
Ohio	10,391,751.38	2.34
Total	401,979,178.83	90.47

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

Tobacco products manufactured in leading States, during the fiscal year 1931, by classes of products

State	Quantity manufactured	Per cent
PLUG	Pounds	
Total, United States	86,273,517	100.00
North Carolina	44,664,651	51.77
Missouri	31,711,281	36.76
Total	76,376,932	88.53
TWIST		
Total, United States	7,623,716	100.00
Missouri	3,603,796	47.27
Kentucky	1,933,318	25.36
Tennessee	1,861,853	24.42
Total	7,398,997	97.05
FINE CUT		
Total, United States	5,080,410	100.00
Illinois	2,419,678	47.54
Michigan	1,077,334	21.17
Virginia	647,522	12.72
Ohio	584,136	11.48
Total	4,728,670	92.91
SMOKING AND SNUFF	Pounds	
Total, United States	272,779,266	100.00
North Carolina	82,312,391	30.18
Ohio	50,237,523	18.42
Illinois	33,113,344	12.14
Virginia	20,609,610	7.56
Tennessee	17,995,627	6.60
Kentucky	14,391,045	5.28
Missouri	11,859,339	4.35
West Virginia	11,724,470	4.30
Total	242,243,349	88.83
LARGE CIGARS	Number	
Total, United States	5,893,590,415	100.00
Pennsylvania	2,006,604,709	34.05
New Jersey	819,648,006	13.91
Florida	565,408,129	9.59
New York	523,271,969	8.86
Ohio	388,204,580	6.59
Virginia	323,046,065	5.48
Michigan	238,737,214	4.05
Total	4,863,920,692	82.53

Tobacco products manufactured in leading States, during the fiscal year 1931, by classes of products—Continued

State	Quantity manufactured	Per cent	State	Quantity manufactured	Per cent
SMALL CIGARS	*Number*		SMALL CIGARETTES—con.	*Number*	
Total, United States	383,069,980	100.00	California	4,777,825,577	3.60
Virginia	338,816,090	88.45	Kentucky	4,435,331,910	3.58
North Carolina	32,045,390	8.37	New York	1,171,000,704	.95
New York	11,758,040	3.07	Total	123,064,496,402	99.89
Total	382,619,520	99.89	LARGE CIGARETTES		
SMALL CIGARETTES			Total, United States	7,368,025	100.00
Total, United States	123,802,186,217	100.00	New York	3,533,450	47.96
North Carolina	78,971,714,203	63.79	North Carolina	3,170,670	43.04
Virginia	29,099,655,068	23.50	Total	6,704,120	91.00
New Jersey	5,208,850,940	4.21			

Cigarette papers and tubes.—The taxes collected on cigarette papers and tubes in 1931 cover 1,695,537 packages of cigarette papers of domestic manufacture and 122,697,578 packages imported and 18,047,700 cigarette tubes. There were imported and removed from the place of manufacture during the year, 99,030,432 and 112,462,049 packages, respectively, of cigarette papers, containing not more than 25 papers each, which were therefore not taxable.

The total, 211,492,481 packages, represents a decrease of 8,009,568 in the packages imported and an increase of 83,509,715 in the packages removed from the place of manufacture as compared with the previous year. There were also removed, exempt from tax, 39,416,050 cigarette tubes for use by cigarette manufacturers and for use in the manufacture of medicinal cigarettes.

Tax-free products for use of United States.—There were 654 permits issued during the year for removal of tobacco products tax free for use of the United States, covering 12,618,000 cigarettes and 171,719 pounds of manufactured tobacco, as compared with 611 permits, covering 10,042,000 cigarettes and 130,370 pounds of manufactured tobacco, during the fiscal year 1930.

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

Claims received and disposed of by the tobacco division during the fiscal year 1931

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1930	3	$129.90	39	$11,579.01	5	$1,731.64			1	$1,500.00
Received	28	1,818.15	594	276,467.08	92	28,727.35	4	$1,102.60	61	139,667.45
Allowed	29	[1] 1,803.22	537	254,653.64	74	22,412.04	2	966.28	55	117,035.67
Rejected	2	44.89	12	3,378.38	14	3,020.12	2	136.32		112.46
On hand June 30, 1931			84	30,014.87	9	5,026.83			7	24,019.32

[1] In addition, interest in amount of $65.02 was allowed.

New legislation.—Section 317 of the tariff act of 1930 provided that the shipment or delivery of manufactured tobacco, snuff, cigars, and cigarettes for consumption beyond the jurisdiction of the internal revenue laws of the United States should be deemed exportation within the meaning of the customs and internal revenue laws applicable to the exportation of such articles without payment of duty or internal revenue tax. In pursuance thereof, Regulations 76 were promulgated in August, 1930, and revised one month later in order to provide for the establishment of bonded tobacco sea stores warehouses at the principal ports from which deliveries are made of tobacco products without the payment of tax to vessels authorized to receive the same. A second revision of Regulations 76 was made effective July 3, 1931. Thirty-two manufacturers of tobacco, cigars, and cigarettes filed bonds to cover withdrawals from their factories for use as sea stores; they delivered 4,871 pounds of tobacco, no cigars, and 112,804,000 cigarettes direct to vessels without the payment of tax, and 12,711 pounds of tobacco, 57,500 cigars, and 89,337,800 cigarettes to bonded tobacco sea stores warehouses. There were 18 bonded sea stores warehouses established during the year, from which 8,252 pounds of tobacco, 8,500 cigars, and 72,329,600 cigarettes were delivered to vessels.

The statute relating to the redemption of stamps was amended by the act of March 3, 1931 (Public, No. 828, 71st Cong.), providing "That internal-revenue stamps affixed to packages of tobacco, snuff, cigars, or cigarettes which, after removal from factory or customhouse for consumption or sale, the manufacturer or importer withdraws from the market, may, under regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, be redeemed if issued after December 31, 1931, and if claim for their redemption is presented by the manufacturer or importer within three years after the year of issue as indicated by the number or symbol printed thereon by the Government, irrespective of the date of their purchase. Beginning with the year 1933, stamps of any issue shall not be sold until those of the previous year's issue have been disposed of or later than one year after the year of issue." The regulations thereunder are in course of preparation, changes in the stamps are being made, and it is expected that the new regulations and stamps will be available in time for use after December 31, 1931.

Statistics.—Data concerning the manufacture and tax-payment of tobacco products are shown in Tables 21 to 40 on pages 111 to 141; concerning tax collections in Table 1 on pages 64 to 67, in Table 2 on pages 78, 80, 82, and 84, in Table 3 on page 86, and in Tables 9 and 10 on page 92.

Appeals and review section

The appeals and review section holds hearings in cases arising under the various tax laws administered by the Miscellaneous Tax Unit, renders on request from the heads of divisions opinions on law questions arising in connection with the administration of such tax laws, and reviews the action taken by the divisions on all claims for refund or abatement allowed for amounts in excess of $500. The majority of the hearings are held in connection with estate taxes, although a large number involve the various excise taxes, such as documentary stamp, sales, and taxes on admissions and dues. During the year the appeals and review section held 543 hearings, prepared 597 formal opinions on cases in which hearings had been held or on which formal opinion had been requested by heads of divisions, and reviewed 5,361 claims for refund and abatement, and estate and gift tax cases resulting in certificates of overassessment. There were 425 memoranda to the commissioner recommending certain changes in 60-day letters routed through this section for approval.

There was a total of 76 cases on hand at the close of the year, of which number 18 are held for hearings, 19 await further evidence from taxpayers, 9 are held awaiting supplemental reports from the field, 10 await reports from the securities section, valuation division of the bureau, and 20 are under consideration.

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

ACCOUNTS AND COLLECTIONS UNIT

Collection accounting division

The collection accounting division is charged with the following duties:

The construction of accounting systems for use in collectors' offices; the preparation of instructions to collectors of internal revenue on office and field activities; auditing collectors' revenue accounts current and collectors' special deposit accounts current for offers in compromise, surplus proceeds in distraint sales, and sums offered for the purchase of real estate; the handling of cases involving the seizure and sale of real estate by collectors of internal revenue under distraint proceedings; issuing internal-revenue stamps, and compiling statistics for officials of the Treasury Department and the public.

The division also is charged with the duty of preparing, in conjunction with the Income Tax Unit, the procedure for the preliminary examination in collectors' offices of about 2,300,000 corporation and individual income-tax returns.

The preparation of the procedure for the intensive audit of the smaller individual returns on Forms 1040-A and a number of the larger individual returns on Form 1040 is also the duty of the collection accounting division.

The activities of the field force of supervisors of accounts and collections and the force of internal-revenue agents on sales and miscellaneous taxes are controlled and directed by this division, under the general supervision of the deputy commissioner. The division is divided into five sections, as follows: Office procedure, field procedure, revenue accounts, statistical, and stamp.

During the fiscal year 1931 the policy of calling on collectors of internal revenue for assistance in connection with the auditing of the larger individual income-tax returns was continued. Approximately 275,000 Forms 1040 for the year 1929 filed in 1930 were assigned to collectors' offices for audit. At the end of the fiscal year 1931 there were 17,540 of these cases remaining on hand in collectors' offices.

During the year the supervisors of accounts and collections submitted 122 reports covering their examinations of the accounts of collectors of internal revenue, compared with 129 reports submitted during the fiscal year 1930. Every collector's office was examined at least once, with the exception of the district of Hawaii, and all but 15 offices were examined twice. The supervisors also installed three new collectors and four acting collectors. Furthermore, these officers made two transfers of collectors' offices under renewal bonds. The office of the United States internal revenue stamp agent for the Philippine Islands also was examined once by the auditor for the Philippine Islands.

Collectors of internal revenue during the fiscal year transmitted to the bureau or otherwise disposed of 135,071 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 872, compared with 758 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 1930 was 125,500. There was, therefore, an increase in the claims work during the fiscal year 1931 amounting to 9,571 claims.

There was filed in collectors' offices during the fiscal year 1931 a total of 5,626,978 tax returns, compared with 5,912,907 tax returns filed during the fiscal year 1930, a decrease of 285,929. There were 5,027,739 income-tax returns filed during the fiscal year 1931, compared with 5,288,373 income-tax returns filed during the fiscal year 1930, a decrease of 260,634.

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

A total of 8,605,729,527 revenue stamps, valued at $496,615,229.65, was issued to collectors of internal revenue and the Postmaster General, compared with 8,817,283,716 stamps, valued at $548,026,321.75, issued during the fiscal year 1930.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited in their accounts, amounted to $3,887,385.76. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. There were three applications allowed for restamping packages from which the original stamps had been mutilated or destroyed.

During the year a total of 46,387 warrants for distraint was served by deputy collectors of internal revenue, which resulted in the collection of $32,896,850. An average of 1,554 deputy collectors made a total of 239,658 revenue-producing investigations, including the serving of warrants for distraint, compared with 245,151 revenue-producing investigations, including the serving of warrants for distraint, made by an average of 1,588 deputy collectors for the preceding fiscal year. The total amount collected and reported for assessment by field deputy collectors was $63,411,825, whereas the total collections and assessments for the previous fiscal year amounted to $65,524,608. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 156 and $40,812, respectively, while the average number of investigations made per deputy and the average amount of tax collected and reported for assessment for the fiscal year 1930 were 156 and $41,280, respectively.

The special force of internal revenue agents working under the direction of the Accounts and Collections Unit collected and reported for assessment, during the fiscal year 1931, $681,337, an average of $138,576 per agent.

During the year, 188,986 income-tax returns were investigated and 3,558,124 information returns on Forms 1099 were verified. At the close of business June 30, 1931, there were outstanding in the 64 collection districts for field investigation 9,612 income-tax returns for 1929 and prior years, compared with a total of 6,555 as of June 30, 1930. The number of Forms 1099 on hand June 30, 1931, was 1,863,436, compared with 1,820,861 as of June 30, 1930. On June 30, 1931, there were 15,352 warrants in the hands of the collectors' field force for collection, compared with 11,422 as of June 30, 1930.

Special attention has been given by collectors of internal revenue to the discovery of the various classes of delinquent taxes. That this work has been highly productive of revenue is evidenced by the fact that the tax collected and reported for assessment as the result of these investigations during the fiscal year 1931 amounted to $20,861,006.

Collectors' personnel, equipment, and space division

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

At the beginning of the fiscal year 1931 there was in the Internal Revenue Collection Service a total authorized force, including collectors, of 4,859 employees, at an annual salary rate of $10,462,240. At the close of the fiscal year there was a total authorized force, including collectors, of 4,750 employees, at an annual salary rate of $10,460,600. It will be observed that during the year there was a net reduction of 109 in the total number of positions and $1,640 in annual salary rate. While the total reduction in the annual rate was small compared with the reduction in personnel, it may be explained that the greater portion of the sum which otherwise would have been shown as a saving in personnel cost was used in accordance with the provisions of the Brookhart Salary Act, applicable to the field collection service on July 3, 1930, and other promotions granted deserving employees during the year. The reduction in personnel was brought about gradually by devising and inaugurating improved procedures and methods and more efficient coordination of the work in the various collection districts. The reductions in most instances were made by not filling vacancies occurring on the regular force. The total increases in compensation allowed officers and employees in the field collection service on July 3, 1930, in connection with the Brookhart Salary Act was $180,100.

During the year a total of $78,331.11 was expended for the employment of temporary help in collectors' offices, compared with $117,235.14 during the preceding fiscal year—a decrease of $38,904.03.

In administering the personnel of the several collection districts, the provisions of the classification act of 1923, the amendatory acts of May 28, 1928, and July 3, 1930, and subsequent decisions of the Comptroller General relating thereto have been closely adhered to. The policy has been continued of making all new appointments to positions in the field collection service at the minimum salary rate of the grade, and all applications for positions have been carefully scrutinized with a view to maintaining the usual high standard of requirement for employment.

During the fiscal year the sum of $294,101.08 was expended for the rental of quarters for collectors' offices and branch offices, compared with $289,245.24 during the preceding fiscal year. The increase of $4,855.84 was brought about by the removal of the collector's office at Los Angeles, Calif., from Federal to commercial space. There was no increase in the total number of office appliances allowed the several collection districts during the fiscal year, but a considerable number of replacements were made of unserviceable equipment.

Disbursement accounting division

The disbursement accounting division is charged with the duties of keeping the accounts in connection with expenditures from appropriations made available by the Congress for the use of the Internal Revenue Bureau and Service. The division also is charged with the responsibility and supervision of the administrative examination required by law of the disbursing accounts of 64 collectors of internal revenue and 38 internal revenue agents in charge, including internal revenue salary payments made by the collector of customs, San Juan, P. R., as well as the administrative audit of miscellaneous vouchers for transportation, equipment, telephone service, rentals, etc., paid from internal revenue funds by the disbursing clerk of the Treasury Department and direct settlements by the General Accounting Office.

The disbursement accounting division administratively examined and recorded 1,236 monthly accounts of collectors of internal revenue and internal revenue agents in charge, including internal revenue salary payments made by the collector of customs, San Juan, P. R., together with 46,507 supporting vouchers, in addition to which 2,898 expense vouchers of employees and 8,722 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 150 applications of field employees leaving the service for refunds of amounts deducted from their salaries on account of the retirement fund was approved and forwarded to the Commissioner of Pensions for settlement. Data for fixing the annuity pay of 19 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 184 persons transferring out of the service, were furnished the appointment division of the bureau for administrative action. A total of 15 applications for service credit was prepared or verified for forwarding to the Commissioner of Pensions.

OFFICE OF THE GENERAL COUNSEL

The activities of the General Counsel's Office embrace the whole field of Federal taxation in connection with the following: Cases in suit (criminal and civil); the review and final disposition of refunds, credits, and abatements in excess of $10,000; cases involving all kinds of tax and administrative matters referred by the Secretary or Assistant Secretary of the Treasury, by the Commissioner of Internal Revenue or the assistant to the commissioner, by the heads of the various administrative units of the bureau; and the preparation, revision, and publication of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the bureau officials and employees. The office is divided into six divisions, viz, appeals, interpretative, penal, civil, review, and administrative.

Appeals division

The appeals division is charged with the responsibility of representing the commissioner before the Board of Tax Appeals in all cases in which petitions are filed from proposed deficiencies in income, profits, estate, and gift taxes. This responsibility includes the settlement of cases by stipulation wherever practicable without hearings before the board, as well as the defense of all contested cases. The number of cases stipulated reflects this settlement work, as well as the work of the Special Advisory Committee in the bureau. In all cases in which the decision of the board is adverse to the commissioner, the appeals division prepares and submits to the General Counsel a recommendation as to whether the board decision should be accepted or appeals taken to the appellate courts. Petitions for review, when approved by the General Counsel and authorized by the Department of Justice, are handled in the appellate courts by the appeals division in cooperation with the Department of Justice, and petitions for review filed by taxpayers are defended with the same cooperation. Similar responsibility and procedure obtain in all cases of petitions for writs of certiorari to the Supreme Court of the United States. The number of attorneys and assistants engaged in hearing work before the board and the number giving their entire time to appellate court work remained substantially the same as in the previous fiscal year.

Since the organization of the Board of Tax Appeals, attorneys in the appeals division have represented the office at field hearings before divisions of the board at the following points:

Year	Number of field trips	Cities where hearings were held
1925	1	Milwaukee, St. Paul, Seattle, Portland (Oreg.), San Francisco, Los Angeles.
1926	6	Kansas City, St. Louis, Birmingham, New Orleans, Atlanta, San Francisco, Los Angeles, Oklahoma City, Dallas, Tulsa, Chicago, St. Paul, New York.
1927	51	Omaha, Shreveport, Little Rock, Denver, St. Paul (2), Des Moines, Atlanta (2), New Orleans (2), New York (2), Fort Worth (2), Columbus, Miami, Oklahoma City, Tulsa, Kansas City (2), Memphis, Boston, St. Louis, Galveston, Austin, San Francisco (2), Los Angeles (2), Portland (Oreg.), Indianapolis, Jacksonville, Madison, Portland (Me.), Seattle, Cleveland, Salt Lake City, Spokane, Helena.
1928	18	Denver, Grand Rapids, Chicago (3), Boston, Kansas City, Tulsa, Dallas, New Orleans, Atlanta, Cincinnati, Cleveland, Lincoln, Des Moines, San Francisco, St. Louis, New York, Los Angeles, Fort Worth, St. Paul, Milwaukee.
1929	22	Chicago (3), Grand Rapids, Detroit, Portland (Oreg.), Seattle, Boston, Pittsburgh (2), Atlanta, Birmingham, New Orleans, Mobile, Jacksonville, Kansas City (2), Dallas, St. Louis, New York (3), Miami, San Francisco, Wichita, Tulsa, Oklahoma City, St. Paul, Madison, Milwaukee, Nashville, Louisville, Memphis, Indianapolis, New Haven, Los Angeles, Fort Worth, Columbus, Cleveland.
1930	46	Atlanta, Birmingham, Boston, Chicago (2), Cleveland, Columbus, Dallas, Denver (2), Des Moines, Detroit, Grand Rapids, Helena (2), Houston, Indianapolis, Kansas City (2), Los Angeles, Madison, Memphis, Miami, Mobile, New Orleans (2), New York (7), Omaha, Pittsburgh, Portland (Oreg.), Raleigh, St. Louis, St. Paul, Salt Lake City, San Francisco, Seattle (2), Spokane, Tampa, Tulsa.
1931	42	Atlanta (2), Birmingham, Boston, Chicago, Dallas, Denver, Des Moines (2), Helena, Houston (2), Jacksonville, Kansas City (2), Little Rock, Los Angeles (2), Miami, Milwaukee, New Orleans (2), New York (3), Oakland, Oklahoma City, Omaha, Pittsburgh, Portland (Me.), Portland (Oreg.), St. Louis, San Antonio, Shreveport, Spokane, Wheeling, Wichita.

In some instances field trips were begun in one fiscal year and concluded in the next, but they have been listed only once and under the year in which begun. (A number in parentheses following the name of any city indicates the number of times hearings were held at the same place during the year.)

The number of petitions from proposed deficiencies in income and profits taxes docketed with the Board of Tax Appeals during the fiscal year ended June 30, 1931, was 9,420, with 316 other petitions involving estate and gift taxes, whereas during the preceding fiscal year the number of petitions covering these classes of cases were 4,110 and 250, respectively.

Number of tax years and amount of deficiency proposed in petitions involving income and profits taxes filed during the fiscal year 1931

Tax year	Number of tax years	Deficiencies proposed	Tax year	Number of tax years	Deficiencies proposed
1913	4	$59.26	1924	780	$17,896,657.80
1914	4	103.74	1925	1,018	15,346,668.67
1915	4	180.79	1926	1,844	40,092,191.63
1916	9	172,118.26	1927	3,828	46,737,360.82
1917	51	1,079,388.03	1928	6,318	65,989,089.04
1918	66	6,747,951.36	1929	572	5,959,561.92
1919	91	3,447,096.41	1930	11	18,350.88
1920	197	9,478,020.96	1931	2	60,353.79
1921	173	9,154,930.93			
1922	215	2,842,405.68	Total	15,515	231,945,419.29
1923	328	7,015,328.74			

Number of appeals filed and closed before Board of Tax Appeals in each of the seven fiscal years of board's existence, together with approximate amounts involved during the fiscal year 1931

	1925	1926	1927	1928	1929	1930	1931
Appeals filed	5, 220	12, 867	11, 338	10, 202	5, 458	4, 369	9, 736
Cases reopened and readjusted							1, 990
Disposed of:							
Contested cases decided by the board after hearings on the merits	616	947	1, 080	2, 085	1, 786	1, 533	1, 329
Deficiencies stipulated without hearings before the board	*	*	2, 683	3, 479	6, 013	4, 467	4, 350
Dismissals for (1) nonprosecution, (2) lack of jurisdiction, (3) failure to pay filing fees, and (4) other miscellaneous reasons (*including stipulations as to 1925 and 1926)	*1, 110	*3, 022	1, 493	1, 525	1, 306	991	849
Total number of cases disposed of each year	1, 726	3, 969	5, 256	7, 089	9, 105	6, 991	6, 528
Number of cases pending at close of each year (including reopened cases)	3, 494	12, 392	18, 481	21, 639	18, 301	16, 035	21, 233

Approximate amount involved in appeals pending July 1, 1930	$596, 715, 402. 66
Approximate amount involved in appeals filed from July 1, 1930, to June 30, 1931	247, 215, 655. 41
Total	843, 931, 058. 07
Amount involved in appeals closed by board during year ended June 30, 1931	137, 788, 635. 08
Amount involved in appeals pending June 30, 1931	706, 142, 422. 99

Status of cases pending before the board July 1, 1930, and June 30, 1931

	July 1, 1930	June 30, 1931		July 1, 1930	June 30, 1931
Answered—awaiting hearing at Washington	7, 627	11, 290	6-month cases	848	750
Answered—reserve calendar	2, 812	894	Circuit Court of Appeals cases		835
Answered—circuit calendar	2, 512	3, 294	Decided—awaiting orders of redetermination	233	324
Not answered	780	2, 874			
Heard on merits—not decided	1, 223	963	Total	[1] 16, 035	21, 233

[1] Total includes Circuit Court of Appeals cases, which were not segregated for 1930.

The following table shows the status of petitious for review of board decisions in Circuit Courts of Appeals or the Court of Appeals of the District of Columbia. The number of appeals are stated in terms of board docket numbers and each column contains a complete summary from the filing of the first petition for review on August 9, 1926, under the procedure established by the revenne act of 1926, to June 30, 1931, except that 17 of the earlier so-called 60-day cases and 1 jurisdictional case corresponding to the same number of petitions for review are not included. No case has been included in the summaries as closed unless certiorari has been denied or unless time for making application has expired.

Summary of status of petitions for review of decisions of the board to June 30, 1931

Petitions by—	June 30, 1930			June 30, 1931		
	Number	Proposed deficiencies	Redetermined by board	Number	Proposed deficiencies	Redetermined by board
TAXPAYERS						
Pending	565	$16, 597, 762. 45	$12, 397, 765. 67	580	$14, 285, 256. 49	$12, 353, 618. 03
Closed	[1] 407	8, 277, 994. 28	7, 988, 853. 81	[4] 739	16, 176, 101. 54	14, 346, 879. 06
Total	[2] 972	24, 875, 756. 73	20, 386, 619. 48	[6] 1, 319	30, 461, 358. 03	26, 700, 497. 09
COMMISSIONER						
Pending	117	16, 955, 244. 74	1, 084, 958. 58	127	5, 424, 848. 46	1, 302, 953. 61
Closed	[3] 85	4, 013, 967. 60	1, 240, 575. 49	[5] 161	18, 210, 078. 56	1, 738, 425. 25
Total	[2] 202	20, 969, 212. 34	2, 325, 534. 07	[6] 288	23, 634, 927. 02	3, 041, 378. 86

[1] Decisions of the board were reversed in 117 cases, 48 of which were on confession of error, and affirmed in 195 cases; 42 cases were dropped or dismissed on the commissioner's or court's motion or for lack of prosecution; 23 cases were closed by compromise or on stipulated judgment; in 4 cases the board's decision was affirmed in part and reversed in part; in 9 cases the board's decisinn was modified and as modified affirmed; 17 cases were dismissed for lack of jurisdiction.

[2] 52 appeals by the commissioner are cross-appeals and 3 have been filed in 2 circuits; 3 appeals by taxpayer were filed in 2 circuits.

[3] Decisions of the board were reversed in 4 cases and affirmed in 19 cases; 57 cases were dropped or dismissed on the commissioner's motion; 1 case was closed on stipulated judgment; and 4 cases were dismissed for lack of jurisdiction.

[4] Decisions of the board were reversed in 205 cases, 51 of which were on confession of error, and affirmed in 360 cases; 79 cases were dropped or dismissed on motion or for lack of prosecution; 44 cases were closed by compromise or on stipulated judgment; in 14 cases the board's decision was affirmed in part and reversed in part; in 16 cases the board's decision was modified and as modified affirmed; 21 cases were dismissed for lack of jurisdiction.

[5] Decisions of the board were reversed in 12 cases and affirmed in 50; 82 cases were dropped or dismissed on the commissioner's motion; 10 cases were closed by compromise or on stipulated judgment; and 4 cases were dismissed for lack of jurisdiction.

[6] 62 appeals by the commissioner are cross-appeals and 4 have been filed in 2 circuits; 4 appeals by the taxpayer were filed in 2 circuits.

Interpretative division

The average number of attorneys in this division for the past year has been 34, the same as during the preceding year. Of the attorneys so employed, 5 have been assigned, as heretofore, to the audit review division of the Income Tax Unit. They advise auditors in matters covered by positive precedent where there is doubt as to the law applicable in the particular case, hnt where a new proposition of law is advanced, it is submitted to the head of this division for formal decision.

The following table shows in some detail the work done in the course of the year by this division, as well as analyses of the pending work at the close of the year:

Cases received and disposed of during the fiscal year 1931

On hand July 1, 1930		386
Received during year		2, 343
Disposed of during year		2, 404
Remaining June 30, 1931:		
Involving one or more tax years	216	
Not involving tax years (administrative law, etc.)	109	
		325

NOTE.—Sixty-seven of the "year cases" are in the hands of the attorneys assigned to the audit review division of the Income Tax Unit.

Summary of the 216 cases pending June 30, 1931, by tax years and by amounts involved

Tax year	$100 or less	$101–$500	$501–$1,000	$1,001–$10,000	$10,001–$50,000	$50,000 and over	Total
Prior to 1917			1			5	6
1917			1	5	5	5	16
1918			2	5	3	1	11
1919		1		2	3	3	9
1920			2	5	2	8	17
1921		1	1	4	2	6	14
1922	1			6	3	1	11
1923	1			1	4	2	8
1924	1			3	3	6	13
1925	1	1		6	9	8	24
1926		1	4	7	7	18	37
1927	2	1	2	7	10	33	55
1928		4	4	22	19	22	61
1929	2	2		5	0	15	33
1930	1			1	2	3	7
1931						1	1
Total	9	11	17	79	85	142	343
Per cent of total	0.026	0.032	0.050	0.230	0.248	0.4.4	100

In addition to the formal consideration and action in cases noted, there has been a large volume of special and miscellaneous work done, a statistical summary of which is impossible. This division considers questions of law arising under the several internal revenue laws imposing income, profits, estate, gift, legacy, admissions and dues, capital stock, tobacco, oleomargarine, special, stamp, telegraph and telephone, and transportation taxes. It also considers questions of procedure arising in connection with the administration of internal revenue laws, including the preparation of the regulations made under such statutes, and of Treasury decisions, and it approves all matter proposed for publication in the Internal Revenue Bulletin.

There has also been committed to this division the consideration of cases arising under section 104 of the revenue act of 1928, and section 220 of prior revenue acts, taxing corporations formed or availed of to prevent the imposition of the surtax on shareholders by permitting gains and profits to accumulate. During the past year the cases of 433 separate corporations, coming under or believed to come under the provisions of those sections, were handled. A number of the cases disposed of were closed by compromise or by stipulation. Direct collection of taxes resulting from the disposition of these cases amounted during the fiscal year to $2,196,516.34, which brings the total of direct collections since this work was established in its present form on May 5, 1928, to $8,061,942.47.

In practice, specific questions are submitted for opinion by the Secretary, or the Assistant Secretary, and by other branches of the bureau and outside correspondents. These are answered in the form of memoranda or letters as may be necessary. Often, too, proposed letters, mimeographs, and memoranda, prepared elsewhere in the bureau, are submitted for review and comment, and these are treated as the facts may warrant.

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

Penal division

The activities of the penal division during the year consisted of (1) preparation of opinions advising the commissioner and the heads of the various units of the bureau as to liability for percentage penalties for fraud, negligence, or delinquency in cases where protests had been filed by taxpayers against proposed assessments of such penalties by one of the accounting units, or where an opinion as to assertion of such penalties had been requested by any officer or unit of the bureau; (2) preparation of opinions on all questions of law involved in a case where there was also a question of percentage penalty; (3) preparation of law opinions interpreting or construing percentage penalty and criminal statutes; (4) preparation for reference to United States attorneys for prosecution of criminal cases arising under the internal-revenue laws or applicable provisions of the criminal laws of the United States; (5) assistance in such criminal prosecutions by furnishing evidence for grand jury and court proceedings, preparing indictments and briefs, and participating in arguments, trials, and appeals at the request of the Department of Justice or the United States attorneys; (6) preparation of opinions, letters of instructions, and answers to inquiries from local and field officers of the bureau regarding conduct of tax examinations, special investigations, and general matters relating to violations by taxpayers of Federal penal statutes; (7) preparation of opinions as to acceptance or rejection by the commissioner of offers in compromise made by taxpayers charged with liability for percentage penalties or violations of Federal criminal statutes; (8) review of cases involving percentage penalties for fraud pending before the Board of Tax Appeals, with a view to settling same, both as to such penalties and any disputed tax questions, by stipulations with the taxpayers, or to securing any necessary evidence to prove the Government's contentions before the board; and (9) consideration of claims for reward under section 3463 of the Revised Statutes.

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

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

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

At the beginning of the year there were pending in the penal division 1,134 cases. New cases to the number of 2,546 were received, making a total of 3,680 cases under consideration during the year. The number of cases disposed of was 2,526, leaving 1,154 pending June 30, 1931. There was, therefore, a net increase of 20 in cases pending at the close of the year. Special effort was made finally to dispose of the older cases, both those which had been in the division longest and those involving the earlier tax years. This effort has been successful, and a considerable number of the older cases have now been closed. However, certain cases of this character, such as those in litigation, can not finally be disposed of until the litigation ends.

The following table shows the work of the division during the fiscal year 1931:

Cases received and disposed of by the penal division during the fiscal year 1931

	Interpretative cases	Law cases	Total
Pending July 1, 1930:			
Income tax	808	226	1,034
Miscellaneous tax	63	37	100
Total	871	263	1,134
Received:			
Income tax	2,057	411	2,468
Miscellaneous tax	23	55	78
Total	2,080	466	2,546
Total to be disposed of	2,951	729	3,680
Closed:			
Income tax	2,087	325	2,412
Miscellaneous tax	55	59	114
Total	2,142	384	2,526
Pending June 30, 1931:			
Income tax	778	312	1,090
Miscellaneous tax	31	33	64
Total	809	345	1,154

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, 1930	811
Commenced during fiscal year 1931	463
Terminated during same period	592
Pending June 30, 1931	682

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

Formal claims for reward for information relative to violations of the internal-revenue laws submitted under the terms of Circular 99, revised, promulgated in accordance with the provisions of section 3463, Revised Statutes, were filed and disposed of during the year ended June 30, 1931, as follows: Pending July 1, 1930, 104; presented during year, 111; disposed of during year, 101; pending July 1, 1931, 114. Of the 101 claims disposed of, 68 were rejected, 2 were superseded by the presentation of other claims, and 31 were allowed in a total sum of $41,598.13. The 114 claims pending are awaiting receipt of reports from the field officers of the bureau who are conducting investigations thereof or the closing of the tax cases to which such claims relate.

In addition to the above-mentioned formal claims for reward, 55 informal claims were disposed of during the fiscal year ended June 30, 1931, either by closing the cases after the lapse of six months without receipt of further information from correspondents or by letters advising informers of the reasons why favorable consideration could not be given to formal claims if presented. In addition to the 114 formal claims shown above as pending on July 1, 1931, there were also pending on that date 55 informal claims.

Civil division

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

1. Suits brought by taxpayers in the United States district courts for the recovery of taxes alleged to have been erroneously and illegally collected—(*a*) suits against collectors or their personal representatives; (*b*) suits against the United States under the Tucker Act.
2. Suits against the United States in the United States Court of Claims.
3. Injunction and mandamus proceedings.
4. Suits by the United States for the collection of taxes, for recovery on bonds, for the recovery of erroneous refunds, and for miscellaneous relief.
5. Suits to determine priority of liens where Federal tax liens are involved.
6. Adjudication of tax claims in bankruptcy and receivership proceedings.

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

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

The personnel of the civil division on June 30, 1931, consisted of 73 attorneys, 25 assistants, and a clerical and stenographic force of 64 members.

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 1931 [1]

	Number
Pending, July 1, 1930:	
In court (exclusive of lien cases)	3,045
Not pending in court	234
Lien cases in court	684
Total	3,963
Received during the year:	
Suits by taxpayer	1,025
Lien suits	406
Cases for the United States	190
Total	1,621
Total to be disposed of	5,584
Closed during the year:	
Lien cases	453
Other cases	1,215
Total	1,668
Pending June 30, 1931	3,916

Civil cases pending at the beginning and end of the fiscal year 1931 [a]

	Pending—	
	July 1, 1930	July 1, 1931
For suit by the United States	234	210
Pending in district courts	2,000	2,029
Involving liens	684	637
Pending in circuit courts of appeals	119	115
Pending in Court of Claims	751	709
Pending in Supreme Court	51	16
Pending payment of judgment claims	88	82
State court and miscellaneous	36	58
Total	3,963	3,916

[a] Excludes bankruptcy, receivership, insolvency, estate, and liquor cases.

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

Offers in compromise of pending suits received during the year numbered 96. Compromise cases disposed of, including those pending at the beginning of the fiscal year, numbered 100, 68 of which were accepted and 32 were rejected. The total amount of taxes claimed in these compromises was $1,729,592.64, and $501,221.53 was accepted in lieu thereof.

The number of cases tried and decided by Federal courts during the year are shown in the following table: Of the 299 cases decided for the Government in the district courts, 97 were based on Supreme Court decisions construing sections 1106 and 611 of the revenue acts of 1926 and 1928, respectively, and construing cases involving the validity of waivers. Two circuit court decisions and 54 Court of Claims decisions were in favor of the Government for the same reason. Five cases were decided against the Government in the Court of Claims and 4 in the district courts as a result of the decision of the Supreme Court in the Boston Buick Co. case.

Tax cases tried and decided by the Federal courts, fiscal year 1931

Court	Cases tried	Cases decided			
		For the Government	Against Government	Partly for Government and partly against Government	Total
District courts	223	299	68	11	378
Circuit courts of appeals	67	69	17	1	87
Court of Claims	75	111	26	6	143
Supreme Court	63	47	16	0	63
Total	429	526	127	18	671

The following number of briefs were written during the year:

District courts	193
Circuit courts of appeals	76
Court of Claims	32
Supreme Court	39
Total	340

The work of the division for the fiscal year 1931, in bankruptcy and receivership cases, decedent's estates, insolvency, and liquor cases is summarized as follows:

Bankruptcy, receivership, insolvency, estate, and liquor cases closed during the fiscal year 1931

	Bankruptcy, receivership, decedents' estates, and insolvent taxpayers	Liquor cases	Insolvent compromises
Pending July 1, 1930	1,434	12	585
Closed during the year	947	6	1,102
Pending June 30, 1931	1,727	6	921

In the 947 cases closed relating to bankruptcy, receivership, decedent estates, and insolvent taxpayers, claims were filed in the amount of $4,768,016.88, and the sum of $1,315,499.46 was collected. Of the 1,192 cases closed relating to insolvent compromises, 548 offers in compromise were accepted in the sum of $2,275,117.97 for assessments aggregating $7,734,474.98, 599 were rejected, and 45 were disposed of by transfer and otherwise.

Interest and delinquency penalty compromise cases received and disposed of during the year were:

Pending July 1, 1930	6
Closed during year	15,324
Pending June 30, 1931	8

Review division

At the beginning of the fiscal year 1931 there was a reorganization of this division due to the transfer to the Special Advisory Committee of the cases for settlement (board and court) formerly handled by the adjustment section of this division. Six of the attorneys engaged in that work were transferred to that committee, while the remaining personnel was reassigned to the review of overassessment cases. An increase in the personnel engaged in the latter class of work was made necessary on account of the commissioner's order of July 1, 1930, to the effect that on and after July 15, 1930, all cases involving refunds and/or credits of $10,000 or more should be forwarded to this division for final review before the release of overassessment schedules. These cases, involving refunds or credits ranging from $10,000 to $20,000, are exclusive of allowances based on a final order by the Board of Tax Appeals and court decision in the instant case, also of estate tax cases and others involving approved settlements by the Special Advisory Committee, and of compromise cases.

Thus this division was called upon to review a new class of cases, of which 700 were received and 629 disposed of during the year. These cases are in addition to the review of joint committee cases (those involving refunds or credits in excess of $75,000 and reported to the Joint Committee on Internal Revenue Taxation pursuant to section 710 of the revenue act of 1928); and in addition to those cases involving overassessments in excess of $20,000 (on which public decisions are required in accordance with T. D. 4264 (C. B. VIII–1, 93) and Executive order of March 14, 1929). Furthermore, from the figures shown below it will be observed that not all of the adjustment section cases were transferred to the Special Advisory Committee, due chiefly to the fact that such cases were in process of settlement at the time of the change.

The personnel of the division during the year ended June 30, 1931, consisted of 37 attorneys and a stenographic force of 20. The number of overassessment cases disposed of during the year was 2,368, which included certificates allowing reductions in tax aggregating $172,802,480.81. The number of cases and the amounts involved are shown in the tables following.

Overassessment cases received and disposed of during the fiscal year 1931

	Estate and miscellaneous tax	Income tax	Total
On hand July 1, 1930	51	182	233
Received	778	1,706	2,484
Total to be disposed of	829	1,888	2,717
Disposed of during year	718	1,650	2,368
On hand July 1, 1931	111	238	349

Analysis of amounts involved in overassessment cases reviewed during the fiscal year 1931

	Estate and miscellaneous tax	Income tax	Total
Amount claimed by taxpayer	$93,858,711.78	$183,955,568.79	$277,814,280.67
Amount approved by review division	90,566,373.72	82,236,107.09	172,802,480.81

The amounts of income-tax overassessments approved, between $10,000 and $20,000, aggregated $5,537,982.18. There were 14 miscellaneous tax cases received during the year, of which all but one were disposed of, with total allowances of $193,978.57.

An analysis of the various approved cases, involving issuance of overassessment certificates during the year ended June 30, 1931, discloses the following detail:

Public decisions promulgated under Treasury Decision 4264 during the fiscal year 1931, by months

Month	Decision Nos.	Income-tax cases		Estate and miscellaneous tax cases	
		Number	Amount approved	Number	Amount approved
July	1116–1198	64	$6,686,731.18	29	$2,490,403.10
August	1199–1266	37	3,656,861.99	31	1,786,713.58
September	1267–1378	60	7,711,328.24	52	3,793,843.58
October	1379–1448	42	6,542,030.97	28	1,749,174.21
November	1449–1511	33	6,194,518.89	30	6,177,267.93
December	1512–1579	37	6,583,129.59	31	1,747,210.39
January	1580–1682	58	6,326,175.55	45	21,301,134.24
February	1683–1750	44	3,756,785.18	24	2,080,479.40
March	1751–1832	45	4,700,062.92	37	3,471,295.25
April	1833–1968	74	6,543,377.13	62	6,079,330.29
May	1969–2089	68	6,339,174.01	63	8,215,848.27
June	2090–2219	62	9,749,517.49	68	7,403,329.56
Total for the fiscal year		604	74,789,893.14	500	66,296,029.80
Abatements			27,647,109.79		63,003,454.81
Credits			18,763,937.31		
Refunds			23,485,925.63		3,292,574.99
Unadjusted			4,892,720.41		

The difference between the $172,802,480.81 total approved in all cases reviewed and the total of $141,085,722.94 shown in the public decisions is attributable, to the extent of $5,537,982.18, to the new class of cases involving overassessments of income taxes less than

$20,000 in amount and in part to delays in cases involving credits, where the 30-day period fixed by section 710 of the 1928 act has not yet expired, or to incomplete routine procedure in final scheduling of amounts.

With reference to the settlement cases that were not transferred to the Special Advisory Committee, most of these cases were disposed of during this fiscal year. The statistics relative to the settlement cases are as follows:

Cases for settlement received and disposed of during the fiscal year 1931

	Number		Number
On hand July 1, 1930	1,208	Disposed of—Continued.	
Received	67	Transferred or otherwise disposed of, not on merits	1,020
Total to be disposed of	1,275	Total disposed of	1,252
Disposed of:		On hand June 30, 1931	23
Recommended for settlement	162	Percentage of cases closed by:	
Recommended for defense	70	Settlement	69.8
Total	232	Recommended for defense	30.2

The deficiencies recommended in the cases settled amounted to upward of $2,000,000, while in the cases recommended for defense the deficiencies proposed were in excess of $1,360,000.

As heretofore, this division has regularly afforded hearings or conferences in cases where issues arose that appeared necessary to resolve against the taxpayers' contentions. This is true in the claims cases as well as in the settlement cases. During the year ended June 30, 1931, there were 357 such conferences held in the division.

Administrative division

The activities of the administrative division include the review of offers in compromise and the holding of conferences on difficult and complicated or protested cases. The division is charged with the supervision of the personnel, library, manuscripts, mail and records; it devises and inaugurates methods of office procedure; assembles and reviews efficiency ratings; interviews applicants; and performs other varied and miscellaneous duties pertaining to the work of the General Counsel's Office. The cooperation rendered by this division has afforded considerable assistance to attorneys assigned to the other divisions in the dispatch of matters handled by them.

BUREAU AND FIELD PERSONNEL

The following table shows the number of employees in the Internal Revenue Service on June 30, 1931, compared with the end of the preceding fiscal year:

Number of employees in the Internal Revenue Service June 30, 1930 and 1931

	June 30, 1930	June 30, 1931	Increase (+) or decrease (−)
Employees in Washington	3,448	3,461	+13
Collectors' offices	4,846	[1] 4,699	−147
Internal revenue agents' forces:			
Income and estate taxes	3,487	[2] 3,472	−15
Miscellaneous and sales taxes	5	4	−1
Supervisors of accounts and collections	36	34	−2
Intelligence force	138	142	+4
Field force (General Counsel's Office)	18	20	+2
Stamp agent	1	1	
Total	11,979	11,833	−146

[1] Exclusive of 65 temporary employees. [2] Exclusive of 7 temporary employees.

Under the provisions of the retirement act, 10 classified employees over 70 years of age were retained in the service; 36 were retired on annuity, 21 of whom were retired on account of total disability.

Respectfully,

David Burnet,
Commissioner of Internal Revenue.

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

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—*Receipts*[1] *from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*

	Income tax			Estates—transfer of estates of decedents	Nonbeverage spirits distilled from—		Beverage spirits distilled from fruit and other materials, per gallon, $6.40	Rectified spirits or wines, per gallon, 30 cents	Spirits for export; stamps, each, 5 and 10 cents	Bottled-in-bond spirits; case stamps, each, 10 cents
	Corporation	Individual	Total		Fruit, per gallon, $1.10	Other materials, per gallon, $1.10				
DISTRICT [2]										
Alabama	$2,208,149.11	$2,010,138.22	$4,308,287.33	$176,833.61						
Arizona	1,114,554.29	1,079,935.07	2,194,489.36	19,780.07						
Arkansas	1,199,466.28	616,554.79	1,816,021.07	39,220.90						
First California	27,676,175.24	16,961,655.10	44,637,830.34	941,643.34		$389,819.68				$30.00
Sixth California	22,211,296.77	26,732,591.10	48,943,887.87	2,039,570.47	$136,526.68		$164.00			30.00
Colorado	11,935,131.59	3,337,148.89	15,272,280.48	193,076.30		15,894.45				
Connecticut	16,287,040.31	18,707,116.69	34,994,157.00	2,311,362.04						
Delaware	23,134,000.44	9,743,127.24	32,877,127.68	497,414.77						
Florida	2,601,725.42	5,237,160.30	7,838,885.72	1,049,260.40						
Georgia	3,685,752.75	2,703,633.90	6,389,386.65	118,756.42						
Hawaii	3,168,826.23	1,213,304.35	4,382,130.58	357,679.52	2,728.99					
Idaho	484,110.77	200,735.92	684,846.69	1,240.74						
First Illinois	97,888,822.43	69,779,283.46	167,668,105.89	2,276,368.71		560,473.51				30.00
Eighth Illinois	3,914,008.50	2,093,470.00	6,007,478.50	47,707.71		1,325,765.76				
Indiana	10,838,388.21	8,256,715.81	19,095,104.02	718,733.92		788,099.38				
Iowa	6,191,696.43	3,705,458.29	9,897,154.72	233,598.51						
Kansas	10,945,301.16	2,394,295.61	13,339,596.77	80,337.65						
Kentucky	6,575,325.63	4,135,680.19	10,711,005.82	476,636.41		716,047.06				19,040.00
Louisiana	4,955,705.93	2,711,197.09	7,666,903.02	372,077.26		340,060.38			$0.20	
Maine	3,637,853.90	2,756,349.58	6,394,203.48	266,503.38						
Maryland, including Dist. of Columbia	21,193,209.36	19,980,943.19	41,174,152.55	2,429,708.46		423,573.81			125.30	2,922.00
Massachusetts	37,822,595.14	45,608,878.66	83,431,473.80	2,551,180.22		648,806.87		$6,554.85	34.30	120.00
Michigan	58,147,436.52	44,220,538.41	102,367,974.93	956,709.80		102,173.94				
Minnesota	12,787,808.77	8,015,193.02	20,803,001.79	1,707,815.18		48,930.86				
Mississippi	985,106.59	617,794.74	1,602,901.33	14,361.72						
First Missouri	19,012,119.86	11,016,614.47	30,028,734.33	927,351.08		317,018.39				1,304.00
Sixth Missouri	6,651,191.23	4,226,916.73	10,878,107.96	112,551.80		38,727.70				3,058.23
Montana	780,133.18	910,113.45	1,690,246.63	56,524.27						
Nebraska	2,708,386.25	1,864,211.67	4,572,597.92	75,936.28						
Nevada	863,399.55	434,781.33	1,298,180.88	6,763.98						
New Hampshire	1,173,609.62	1,600,002.01	2,773,611.63	683,140.68						
First New Jersey	5,125,070.86	7,224,669.37	12,349,740.23	718,656.69		1,139.05				
Fifth New Jersey	30,526,978.80	28,781,216.78	59,308,195.58	2,576,541.89		880,590.02			.40	
New Mexico	281,779.84	326,601.01	608,380.85	66,378.41						
First New York	10,956,871.25	22,967,322.70	33,924,193.95	2,035,856.94		276,152.48				374.00
Second New York	174,207,334.27	173,330,959.37	347,538,293.64	3,019,090.61	5,116.43	229,506.28		176.49		122.00
Third New York	85,534,208.74	75,292,296.13	160,826,504.87	5,232,208.47		279,821.85	6.02			
Fourteenth New York	16,938,433.43	17,557,120.23	34,495,562.66	2,280,077.52		3,344.44	66.25			
Twenty-first New York	4,810,543.32	5,330,468.95	10,141,012.27	322,007.29						
Twenty-eighth New York	15,938,023.69	12,097,240.21	28,035,263.90	550,223.23		92,307.65				
North Carolina	10,238,980.66	3,481,327.77	13,720,308.43	103,359.19						
North Dakota	238,377.20	113,255.22	351,632.42	1,358.50						
First Ohio	13,395,893.58	11,047,326.11	24,443,219.69	750,760.25		237,399.25				
Tenth Ohio	7,330,456.91	3,897,411.35	11,227,868.26	48,303.47						
Eleventh Ohio	4,544,596.67	3,136,391.21	7,680,986.88	171,777.87						
Eighteenth Ohio	34,890,047.42	17,760,491.12	52,650,538.54	923,009.09	69,442.78					
Oklahoma	9,511,829.55	5,145,658.13	14,667,487.68	96,255.48						
Oregon	2,391,325.43	1,719,410.40	4,110,735.83	145,353.78						
First Pennsylvania	54,840,670.48	42,673,900.61	97,514,577.09	3,370,851.60		1,377,696.25				1,742.00
Twelfth Pennsylvania	8,225,969.25	4,305,900.59	12,531,869.84	217,291.84						
Twenty-third Pennsylvania	35,177,569.26	29,018,916.90	64,196,486.16	1,470,668.45		221,081.11				6,430.00
Rhode Island	4,710,752.89	6,145,469.77	10,856,222.66	281,754.61						
South Carolina	1,300,848.49	506,308.41	1,807,156.90	24,806.73						
South Dakota	390,943.97	325,459.72	719,403.69	8,423.88						
Tennessee	5,534,853.42	3,749,375.10	9,284,228.52	123,098.22						
First Texas	10,076,334.75	7,218,428.54	17,593,763.20	420,790.33						
Second Texas	7,278,889.62	6,432,090.75	13,710,980.37	250,942.61						
Utah	1,603,354.19	718,433.11	2,321,787.30	8,287.29						
Vermont	842,158.06	858,101.00	1,700,259.06	29,629.00						
Virginia	16,157,296.64	3,049,436.55	19,206,733.19	239,300.82						
Washington, including Alaska	5,543,896.31	5,219,248.50	10,763,144.81	315,585.52						
West Virginia	6,472,066.16	2,197,512.20	8,669,578.36	175,387.69						
Wisconsin	17,604,248.47	8,979,970.22	26,584,218.69	380,169.07		41,257.02				
Wyoming	304,762.98	265,532.06	570,295.04	8,146.45						
Total	1,026,302,699.02	833,647,798.37	1,860,040,497.39	48,078,326.89	213,814.88	9,364,688.09	[3] 236.27	6,731.34	160.20	35,202.23

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

STATE [4]	Corporation	Individual	Total	Estates	Fruit	Other materials	Beverage spirits	Rectified spirits or wines	Spirits for export	Bottled-in-bond spirits
Alaska	$78,041.91	$55,925.43	$133,967.34	$119.31						
California	49,887,472.01	43,694,246.20	93,581,718.21	2,981,213.81	$136,526.68	$389,819.68	$164.00			$60.00
District of Columbia	6,020,682.39	6,695,474.03	12,716,156.42	1,801,413.40		17,476.03				
Illinois	101,802,830.93	71,872,753.46	173,675,584.39	2,324,076.42		1,886,239.27				30.00
Maryland	15,172,526.97	13,285,469.16	28,457,996.13	628,295.06		406,097.78			$125.30	2,922.00
Missouri	25,663,311.09	15,243,531.20	40,906,842.29	1,039,902.88		355,746.09				4,362.23
New Jersey	35,652,049.66	36,005,886.15	71,657,935.81	3,295,198.58		880,729.07			.40	
New York	308,385,414.70	306,575,416.59	614,960,831.29	13,439,578.06	5,116.43	881,132.70	72.27	$176.49		496.00
Ohio	60,160,903.58	35,841,619.79	96,002,613.37	1,893,849.68	69,442.78	237,399.25				
Pennsylvania	98,244,214.99	75,998,718.10	174,242,933.09	5,058,811.89		1,598,777.36				8,172.00
Texas	17,954,224.37	13,650,519.29	31,604,743.66	671,732.94						
Washington	5,465,854.40	5,163,323.07	10,629,177.47	315,460.21						

[1] See note 1 at bottom of page 87.

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

[3] Payments of tax received from assessments.

[4] Including the Territory of Alaska and the District of Columbia.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Distilled spirits and alcoholic beverages								
	Still or sparkling wines, cordials, etc.[1]	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers: Less than 500 barrels, $100	Rectifiers: 500 barrels or more, $200	Liquor dealers: Retail, $25	Liquor dealers: Wholesale, $100	Manufacturers of stills, $50	Stills or worms manufactured, each, $20	Total
DISTRICT									
Alabama					$187.50				$187.50
First California	$85,260.01	$30,809.37			19,564.13	$1,025.00	$100.00	$80.00	520,000.19
Sixth California	32,038.86	30,418.63			21,620.22	800.00	8.34	40.00	222,240.73
Colorado					843.77	500.01			17,238.23
Connecticut					13,149.76	700.00			13,849.76
Delaware					25.00	100.00			125.00
Florida					75.00				75.00
Georgia					225.00				225.00
Hawaii					225.00				2,953.99
First Illinois	5,742.86				33,383.39	1,400.00			601,029.75
Eighth Illinois					6,736.54	200.00			1,332,702.30
Indiana					100.00	400.00			786,509.39
Iowa					3,106.89	1,030.00			4,106.89
Kansas					125.00	500.00			625.00
Kentucky	16.00				10,923.37	1,600.00	50.00	40.00	747,716.43
Louisiana					11,270.89	700.00			352,040.47
Maryland, including District of Columbia					17,225.01	1,325.00			445,171.12
Massachusetts	174.40			$200.00	22,836.07	1,200.00	175.00		680,101.49
Michigan					1,825.02	466.67			104,465.63
Minnesota					12,113.21	400.00			61,444.07
Mississippi					55.00				56.00
First Missouri	3,597.33				10,957.35	1,112.50			333,989.57
Sixth Missouri					6,003.22	658.00			48,447.15
Montana					3,705.66	400.00			4,105.60
Nebraska					185.39	600.00			785.39
Nevada					467.53				467.53
New Hampshire					2,102.11				2,102.11
First New Jersey	1,530.60	239.36			6,969.83				8,878.84
Fifth New Jersey	1,497.75				21,675.42	700.00			913,463.59
First New York	41,670.52	325.60			41,935.70	1,208.34			361,060.64
Second New York	20,895.29		$200.00		6,169.58	4,383.34			275,866.41
Third New York	2,306.60				19,702.39	300.00			302,136.70
Fourteenth New York	2,903.10				25,367.04	400.00			32,080.83
Twenty-first New York	11.98				7,451.91	300.00			7,763.89
Twenty-eighth New York	10,237.69	60.37			9,636.95	900.00			113,002.00
North Carolina	10.00				106.25				116.25
North Dakota									
First Ohio					6,823.83	400.00	83.84	120.00	244,826.42
Tenth Ohio	7,624.34	1,469.62			3,239.65	200.00			72,533.61
Eleventh Ohio					4,239.76	600.00			4,839.76
Eighteenth Ohio	15.60				13,262.73	1,141.67			83,862.78
Oklahoma					50.00	200.00			250.00
Oregon					50.00	200.00			250.00
First Pennsylvania					39,548.67	1,100.00	162.50		1,420,240.42
Twelfth Pennsylvania					6,253.93	100.00			6,353.93
Twenty-third Pennsylvania					20,961.69	1,125.00			249,697.80
Rhode Island					5,122.56	66.67			5,189.23
South Carolina					100.00	100.00			200.00
South Dakota					988.05				988.05
Tennessee					205.00	400.00			605.00
First Texas					7,074.10	500.00			7,574.10
Second Texas					12,605.33	700.00			13,305.33
Utah					25.00	100.00			125.00
Vermont					1,883.79				1,883.79
Virginia					6,910.04	700.00			7,610.04
Washington, including Alaska					100.00	500.00			600.00
West Virginia					181.25	100.00	50.00		331.25
Wisconsin	3,373.24				17,052.48	1,060.00			62,703.64
Wyoming					1,795.23				1,795.23
Total	228,495.06	63,321.05	200.00	200.00	485,503.00	32,002.20	620.18	280.00	10,432,004.40

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

STATE[2]	Still or sparkling wines, cordials, etc.	Grape brandy	Rectifiers: Less than 500 barrels	Rectifiers: 500 barrels or more	Retail	Wholesale	Manufacturers of stills	Stills or worms	Total
California	$117,907.87	$61,227.00			$41,184.35	$1,825.00	$108.34	$120.00	$748,042.92
District of Columbia					6,711.43	200.00			24,387.46
Illinois	5,742.85				40,119.93	1,600.00			1,933,732.05
Maryland					10,513.58	1,125.00			420,783.66
Missouri	3,597.33				16,960.57	1,770.50			382,436.72
New Jersey	3,028.35	239.36			27,645.25	700.00			922,342.43
New York	87,045.08	385.97	$200.00		110,163.67	7,491.68			1,092,280.19
Ohio	7,639.94	1,469.62			27,565.07	2,341.67	83.34	120.00	346,062.57
Pennsylvania					66,764.29	2,325.00	162.50		1,676,291.15
Texas					19,679.43	1,200.00			20,879.43
Washington					100.00	500.00			600.00

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

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Tobacco and tobacco manufactures					
	Cigars according to intended retail prices					Cigars (small), per thousand, 75 cents
	Class A, per thousand, $2	Class B, per thousand, $3	Class C, per thousand, $5	Class D, per thousand, $10.50	Class E, per thousand, $13.50	
DISTRICT						
Alabama	$2,818.70	$103.01	$57.25		$75.41	
Arkansas	352.50	130.50	16.75			
First California	77,618.03	950.60	54,559.39	$793.09	4,466.49	$27.00
Sixth California	4,281.12	1,865.37	98,064.29	1,387.69	1,719.53	22.00
Colorado	4,431.38	187.00	7,887.73	61.18	438.76	
Connecticut	5,001.64	44,227.07	44,530.58	149.63	2.70	
Delaware	434.98	47.85	59,440.72	.15		
Florida	552,421.14	20,854.51	1,047,002.17	752,127.31	19,443.29	
Georgia	23,496.59	63.75	26,049.95	36.75	8.77	
Hawaii	1,793.06	9.10	5.84	21.23		
Idaho	360.04		432.26			
First Illinois	26,241.99	8,453.17	93,328.65	21,177.29	3,332.14	.75
Eighth Illinois	9,239.42	5,466.66	10,928.14	21.82	1.35	
Indiana	159,426.30	11,205.38	175,639.23	327.87	800.43	
Iowa	27,011.06	6,168.11	5,126.71		32.80	
Kansas	5,384.88	316.26	831.62			
Kentucky	271,700.13	10,317.43	12,547.08	13.13	8.10	
Louisiana	53,811.80	752.40	134,079.52	3,390.05	2,539.50	
Maine	2,065.10	4,507.66	12,329.52			
Maryland, including District of Columbia	43,725.90	14,152.80	32,783.78	405.42	1,038.10	
Massachusetts	46,897.41	33,908.33	198,234.16	2,009.80	10,744.60	12.16
Michigan	220,329.84	174,500.46	415,388.78	7,209.62	1,704.45	.75
Minnesota	36,810.24	2,072.72	20,722.46	1.68	171.09	.75
Mississippi	78.00		4.63		.54	
First Missouri	4,295.13	2,415.09	15,642.42	264.96	2,233.65	2.25
Sixth Missouri	246,376.32	891.00	40,333.57	37.80	500.86	
Montana	145.30	9.32	2,504.70	15.23		
Nebraska	7,359.04	258.60	1,409.88		.34	
Nevada	16.30		265.75			
New Hampshire	8,563.12	16,210.32	141,511.13	78.75		
First New Jersey	170,117.99	31,802.17	740,404.30	118,068.56	1,189.72	
Fifth New Jersey	657,211.01	17,810.16	866,012.04	49,050.47	6,355.51	272.80
New Mexico	8.50		72.50			
First New York	329,599.21	8,921.22	43,597.49	12,641.82	183.82	
Second New York	32,722.08	5,340.78	45,832.42	17,280.40	170,199.90	6,509.87
Third New York	91,700.36	17,243.29	235,500.24	115,832.51	7,567.40	4,140.43
Fourteenth New York	65,071.83	5,278.35	297,303.20	4,788.63	45.24	
Twenty-first New York	35,257.93	165,673.84	19,855.18	20.21		
Twenty-eighth New York	8,473.40	1,985.93	14,130.47	135.85	2,760.13	5.26
North Carolina	23,121.08	43.65	1,405.93		.06	24,000.00
North Dakota	213.00	32.10	44.75			
First Ohio	51,680.61	47,323.28	20,114.47	2,220.87	19.42	
Tenth Ohio	367,969.72	3,078.63	100,119.89	105.53	616.95	
Eleventh Ohio	130,042.02	401.40	18.75			
Eighteenth Ohio	100,443.39	7,440.93	20,071.67	295.05	1,475.96	
Oklahoma	645.11		37.50			
Oregon	991.02	119.93	1,899.32			
First Pennsylvania	2,000,770.55	247,262.90	2,535,980.00	17,894.57	15,591.28	3,490.88
Twelfth Pennsylvania	440,623.31	981.32	216,240.46	84.00		
Twenty-third Pennsylvania	104,893.72	2,885.91	1,329.85	41.73	3,701.49	
Rhode Island	8,737.60	149.26	717.38		1.50	
South Carolina	66,205.05	21,612.86	3,039.05	55.23	120.15	
South Dakota	1,244.61	210.23	1,337.53			
Tennessee	3,293.06	45.59	3,930.21	5.25		
First Texas	15,668.00	488.48	24,050.98	157.62	196.44	
Second Texas	334.50	244.95	32.13			
Utah	34.80	46.95	7,793.05	10.50	162.54	
Vermont	122.28	78.55	209.83			
Virginia	491,659.19	1,593.37	132,613.14			232,109.25
Washington, including Alaska	1,325.80	116.78	1,349.09	150.16	155.94	
West Virginia	132,026.50	72.00	13.00		47.25	49.05
Wisconsin	28,186.60	3,453.41	100,852.11	7,077.82	64.17	
Wyoming	53.00		265.37			
Philippine Islands	319,530.50	4,298.36	4,821.59	104.91	942.87	
Total	7,576,765.75	903,300.13	8,088,409.66	1,135,680.84	261,250.76	270,644.10

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

STATE [1]	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	Cigars (small), per thousand, 75 cents
California	$81,899.15	$2,816.06	$152,623.68	$2,180.78	$6,176.02	$49.00
District of Columbia	93.42	35.03	74.19	89.09	1,541.09	
Illinois	35,481.41	13,919.83	109,256.99	21,199.11	3,333.49	.75
Maryland	43,332.48	14,117.86	32,709.69	406.33	97.01	
Missouri	250,671.45	3,306.09	55,975.99	302.76	2,734.51	2.25
New Jersey	827,329.90	49,071.33	1,606,416.34	167,110.65	7,545.23	272.80
New York	562,924.50	204,352.41	656,509.09	150,670.42	180,755.99	10,655.56
Ohio	650,115.74	60,234.24	140,324.78	2,621.45	2,112.33	
Pennsylvania	2,546,301.58	251,130.13	2,753,550.31	18,020.30	19,292.77	3,490.88
Texas	16,002.50	733.43	24,088.21	157.62	196.44	
Washington	1,325.80	116.78	1,349.09	150.16	155.94	

[1] Including the District of Columbia.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Tobacco and tobacco manufactures—Continued						
	Cigarettes (large), per thousand, $7.20	Cigarettes (small), per thousand, $3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Total
DISTRICT							
Alabama		$0.30	$3.33				$3,058.00
Arizona					$10.20		10.20
Arkansas		.77	67.37				573.89
First California	$266.67	12,235,933.52	31,126.51		204,176.10		12,609,927.70
Sixth California	65.16	1,927.65	3,770.03				113,103.74
Colorado		21.00	1,510.88				14,543.91
Connecticut			10,232.55				104,244.37
Delaware			427,537.26				457,760.96
Florida		8,439.94	1,838.78				2,438,127.14
Georgia		6.68	766.74				50,429.23
Hawaii	.18	199.86	2,854.64				4,883.51
Idaho			.36				703.56
First Illinois	1,407.69	22,912.50	6,420,787.68				6,611,642.06
Eighth Illinois			23,628.13				40,285.62
Indiana	1.44	5.73	49,756.04				427,103.02
Iowa		1.20	44,238.91				83,470.00
Kansas		2.10	2,406.81				8,041.67
Kentucky		12,534,810.75	3,565,814.50	$50.00	520.00		16,305,782.08
Louisiana		6,718.91	17,509.08				218,864.85
Maine		.90	2.70				19,205.97
Maryland, including District of Columbia	69.08	55.65	401.22				93,202.04
Massachusetts	199.01	7,389.56	71,849.15				361,334.21
Michigan	174.24	44,690.14	1,872,554.37				2,730,617.85
Minnesota	6.85	13.34	11,686.34			$0.24	71,085.01
Mississippi							83.17
First Missouri	44.64	203,267.68	8,171,900.91				8,400,006.73
Sixth Missouri		1.80	120.78				288,262.13
Montana		3.30	222.52				2,960.46
Nebraska			7,175.13				16,203.70
Nevada							282.05
New Hampshire			282.08				166,051.40
First New Jersey			227.17				1,061,809.91
Fifth New Jersey	3.60	15,336,746.10	1,482,901.39				18,416,372.98
New Mexico		.48	31.60				112.08
First New York	4,669.20	68,700.87	206,707.32			100.00	675,209.05
Second New York	10,810.08	145,027.61	40,007.02		787,566.42	3,726.20	1,271,613.86
Third New York	2,635.64	2,916,006.09	6,050.41	43.13			3,390,827.60
Fourteenth New York		305.94	67,343.66				440,726.94
Twenty-first New York		14.27	130,767.84				351,489.27
Twenty-eighth New York		20.85	17,068.22				45,490.20
North Carolina	17,712.00	225,633,858.12	22,701,507.25	188.90	445,500.00		248,847,337.61
North Dakota							299.85
First Ohio	7.20	6.41	6,758,823.58				6,880,175.64
Tenth Ohio		2.73	2,708,634.79				3,181,429.24
Eleventh Ohio		33.12	324.00				130,000.29
Eighteenth Ohio		15.37	59,495.64				189,238.01
Oklahoma							682.61
Oregon		9.87	783.81				3,803.95
First Pennsylvania	1,077.90	265,821.28	295,554.13				5,351,452.58
Twelfth Pennsylvania			858,455.73				1,516,360.62
Twenty-third Pennsylvania	39.16	237.37	15,961.90	9,681.22			139,772.35
Rhode Island	46.01	18.35	4,621.89				14,291.98
South Carolina		.60	3,972.06		195.25		94,200.25
South Dakota			472.32				3,264.69
Tennessee		8.71	3,540,532.27	160.00			3,547,978.69
First Texas		23.41	22,898.97		32.00		64,121.06
Second Texas			09.84				711.42
Utah		1.60	247.86				8,297.20
Vermont			20.88				431.56
Virginia	509.04	80,475,300.98	3,819,248.37				94,153,093.34
Washington, including Alaska		36.30	168.91				3,302.98
West Virginia		2.24	2,038,414.43	20.65			2,170,654.32
Wisconsin		15.50	34,645.21				174,104.82
Wyoming							318.37
Philippine Islands	48.06	6,504.99	7.47				330,550.65
Total	45,815.64	358,915,187.84	[1] 65,567,408.19	10,153.10	1,437,999.97	3,826.44	444,276,502.02

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

STATE [2]	Cigarettes (large), per thousand, $7.20	Cigarettes (small), per thousand, $3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Total
California	$331.83	$12,237,861.17	$34,896.54		$204,176.10		$12,723,031.53
District of Columbia	68.54	52.31	108.36				2,002.03
Illinois	1,407.69	22,912.50	6,453,415.81				6,660,927.68
Maryland	1.44	3.34	292.66				91,260.01
Missouri	44.64	203,269.48	8,172,021.69				8,688,328.86
New Jersey	3.60	15,336,746.10	1,483,128.56				19,478,182.89
New York	24,116.52	3,130,075.13	469,844.07	$43.13	787,566.42	$3,826.20	6,181,347.74
Ohio	7.20	57.63	9,527,278.01				10,381,761.38
Pennsylvania	1,117.15	266,058.65	1,169,971.76	9,681.22			7,038,014.75
Texas		23.41	22,908.81		32.00		64,832.48
Washington		36.30	168.91				3,302.98

[1] Collected from the tax on chewing and smoking tobacco, $58,376,912.03, and on manufactured snuff, $7,190,466.16.

[2] Including the District of Columbia.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Oleomargarine								Adulterated butter	Process or renovated butter	Filled cheese
	Colored per pound, 10 cents	Uncolored per pound, one-fourth cent	Manufacturers, $600	Retail dealers		Wholesale dealers		Total			
				Colored oleomargarine, $48	Uncolored oleomargarine, $6	Colored oleomargarine, $480	Uncolored oleomargarine, $200				
DISTRICT											
Alabama				$384.00	$11,670.14	$480.00	$4,916.69	$17,456.83		$659.00	
Arizona				96.00	4,580.44		1,466.67	6,143.11			
Arkansas	$111.00			1,451.15	9,506.77		3,530.34	14,599.26			
First California	50.00	$46,853.00	$3,000.00		32,876.66		7,629.33	90,408.89			
Sixth California		30,688.25	3,600.00		45,684.42	400.02	5,524.03	85,896.72			
Colorado	240.00	1,922.45	900.00	68.00	11,769.35		4,316.68	19,216.48			
Connecticut					6,276.12		2,283.34	8,559.46			
Delaware				5,718.00	1,430.88		1,333.35	8,482.23			
Florida	3,750.00	40.00	600.00	116.00	13,965.46		7,783.38	26,254.84			
Georgia	12.00			288.00	15,032.72	1,440.00	6,941.70	23,714.42	$4.00		$1.00
Hawaii					43.50		5.00	48.50			
Idaho					1,469.77		400.00	1,869.77			
First Illinois	110,938.80	277,328.31	6,000.00		47,519.22	1,293.35	14,800.19	457,879.87			
Eighth Illinois	21,179.60	19,317.60	1,225.00		40,180.44	546.67	13,401.70	95,850.01			
Indiana	40,902.80	8,357.50	600.00	6,890.00	50,924.37	1,440.00	15,588.63	129,703.30			
Iowa					34,031.26	416.68	14,277.51	48,725.45			
Kansas	53,750.00	44,781.50	4,200.00	2,784.00	26,259.43	960.00	7,682.83	140,417.76		171.00	
Kentucky				388.00	13,221.06		3,390.99	17,000.05			
Louisiana	5,360.00	1,507.00	600.00	425.04	10,997.20	162.50	5,833.35	24,925.09			
Maine					6,670.80		5,666.67	12,337.47			
Maryland, including District of Columbia	221,113.03	8,840.00	2,300.00	33,015.00	13,905.50	2,880.00	4,983.38	287,036.91		2,013.00	
Massachusetts	55.00	5,891.00	600.00		26,799.37		6,716.69	40,062.06			
Michigan		21,271.00	600.00	180.00	51,301.54		24,816.25	98,168.79	4.00		1.00
Minnesota		4,302.00	600.00		24,510.49		13,083.35	42,495.84	600.00	640.43	
Mississippi				964.00	2,084.41		1,583.35	4,631.76			
First Missouri	24,530.00	20,646.50	1,800.00	4,889.00	17,572.21	480.00	3,033.34	72,951.05			
Sixth Missouri	7,026.00	5,421.00	600.00	1,160.77	22,934.68		6,977.20	45,019.65		446.00	
Montana					118.63			118.63			
Nebraska	3,883.20	5,380.00	625.00	326.00	14,884.26	1,160.00	5,666.71	31,925.17			
Nevada					424.14		366.67	790.81			
New Hampshire					2,261.75		1,250.19	3,511.94			
First New Jersey					13,451.61		4,666.68	18,118.29			
Fifth New Jersey	24,152.00	57,752.00	2,750.00	4.00	16,343.40		2,616.67	103,618.07			
New Mexico				132.00	1,545.77		712.50	2,390.27			
First New York		6,240.00	600.00		19,858.26		1,716.67	28,414.93			
Second New York					501.25		3,933.34	4,434.59	600.00		
Third New York					3,117.50		400.00	3,517.50			
Fourteenth New York					18,006.76		8,050.02	26,056.78			125.00
Twenty-first New York					17,914.70		9,116.69	27,031.39			250.00
Twenty-eighth New York					17,761.20		8,150.20	25,911.40			158.93
North Carolina				1,592.00	11,594.58	216.67	6,929.22	20,332.47			
North Dakota	53.00				2,050.90		3,050.02	5,153.92			
First Ohio		29,197.00	1,200.00	16.00	21,373.41		5,876.06	57,662.47			
Tenth Ohio	.80	12,210.00	625.00		17,688.16		5,800.01	36,323.97			
Eleventh Ohio	26.00	31,135.00	610.00		19,727.57		7,248.42	58,746.99			
Eighteenth Ohio					31,112.94	500.01	10,410.01	42,022.96			
Oklahoma				1,665.00	14,160.53	960.00	3,750.03	20,535.56			
Oregon	10.00	5,897.75	600.00		15,183.40		5,100.02	26,791.17			
First Pennsylvania				26.50	11,989.96		3,100.00	15,116.46			
Twelfth Pennsylvania					6,271.75		600.00	6,871.75			
Twenty-third Pennsylvania	24.00		56.00		13,122.90		4,266.67	17,469.57			
Rhode Island	293.00	1,775.22	1,200.00	358.67	3,516.25		800.00	7,943.14			
South Carolina				621.00	5,066.88		3,139.86	8,827.74			
South Dakota					3,230.27	400.00	1,921.69	5,551.96			
Tennessee	23,763.10	1,185.00	600.00	4,911.00	15,455.32		5,714.22	51,628.64			
First Texas	.30			1,136.00	9,448.64	480.00	5,900.06	16,965.00			
Second Texas	24,785.00	7,915.25	1,200.00	1,160.00	11,782.30	480.00	5,233.40	52,555.95			
Utah		265.50	600.00		3,201.84		1,141.68	5,209.02			
Vermont					1,261.26		1,333.34	2,594.60			
Virginia	30.80			6,611.25	14,353.75	2,483.34	6,020.85	31,499.99			
Washington, including Alaska	10.00	1,693.30	625.00		13,720.53		3,666.70	19,724.53			
West Virginia				6,841.00	20,324.25	480.00	11,616.72	39,261.97			
Wisconsin	9.70	14,015.00	731.00	1,354.50	16,534.94	400.00	7,800.03	40,845.77	25.00		
Wyoming					1,770.78		316.67	2,087.45			
Total	567,950.13	671,828.03	39,247.00	80,571.88	952,405.55	18,059.24	345,356.86	2,681,428.29	[1] 1,233.00	[2] 3,920.43	[3] 535.93

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

STATE [4]	Colored per pound, 10 cents	Uncolored per pound, one-fourth cent	Manufacturers, $600	Retail dealers, Colored oleomargarine, $48	Retail dealers, Uncolored oleomargarine, $6	Wholesale dealers, Colored oleomargarine, $480	Wholesale dealers, Uncolored oleomargarine, $200	Total	Adulterated butter	Process or renovated butter	Filled cheese
Alaska					$53.25			$53.25			
California	$50.00	$77,541.25	$6,600.00		78,561.08	$400.02	$13,153.26	176,305.51			
District of Columbia				$3,852.00	4,068.54		900.01	8,820.55			
Illinois	132,118.40	296,645.81	7,225.00		87,699.66	1,840.02	28,201.89	553,730.78			
Maryland	221,113.03	8,840.00	2,300.00	29,163.00	9,836.96	2,880.00	4,083.37	278,216.36		$2,013.00	
Missouri	32,456.00	26,067.50	2,400.00	6,049.77	40,506.89	480.00	10,010.54	117,970.70		446.00	
New Jersey	24,152.00	57,752.00	2,750.00	4.00	29,795.01		7,283.35	121,736.36			
New York		6,240.00	600.00		77,159.67		31,366.92	115,366.59	$600.00		$533.93
Ohio	26.80	72,542.00	2,435.00	16.00	69,902.08	500.01	29,334.50	194,756.39			
Pennsylvania	24.00		56.00	26.50	31,384.61		7,966.67	39,457.78			
Texas	24,785.30	7,915.25	1,200.00	2,296.00	21,230.94	960.00	11,133.46	69,520.05			
Washington	10.00	1,693.30	625.00		13,676.28		3,666.70	19,671.28			

[1] Represents the collection from special taxes only, wholesale dealers $1,225 and retail dealers $8.
[2] Represents the collection of $3,704.43 from the tax on the product at one-fourth cent per pound and the balance, $225, from the special tax on manufacturers.
[3] Represents the collection from special taxes only, wholesale dealers $533.93 and retail dealers $2.
[4] Including the Territory of Alaska and the District of Columbia.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Mixed flour			Stamp sales (documentary, etc.)				
	Per barrel, 4 cents	Makers, packers, or repackers, $12	Total	Bonds of indebtedness, capital stock issues, etc. (according to value)	Capital stock transfers, on each $100 of face value or fraction thereof, 2 cents	Sales of produce on exchange, etc., for each $100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents	Total
DISTRICT								
Alabama				$17,861.03				$17,861.03
Arizona				10,913.60			$6.40	10,920.00
Arkansas				9,612.58	$130.00			9,742.58
First California	$950.00	$15.00	$965.00	989,672.56	164,003.61		3,353.40	1,157,029.57
Sixth California				284,951.49	112,174.36		398.40	397,524.25
Colorado	2.00	12.00	14.00	55,850.98	5,987.19	$318.64	333.00	62,480.71
Connecticut				21,233.68	45,694.74	25.98	150.00	67,104.40
Delaware				126,382.17	23,442.60			149,824.77
Florida				19,048.19	25,449.60			44,495.79
Georgia				34,850.45	5,653.72			40,504.17
Hawaii				44,237.56	1,044.06		3,874.80	49,156.42
Idaho				20,657.26				20,657.26
First Illinois				911,496.22	1,344,558.12	1,050,171.49	384,128.10	3,690,353.93
Eighth Illinois	2.50		2.50	6,530.76	2,042.88			8,573.64
Indiana				74,115.45	556.94		250.20	74,922.59
Iowa	311.00		311.00	46,556.90	87.00		.80	46,644.70
Kansas	11.00	34.00	45.00	68,643.93				68,643.93
Kentucky				41,725.54	6,218.25		29.00	47,972.79
Louisiana				73,587.88	1,591.70	108,668.21	40.60	183,888.39
Maine				16,190.69	244.00		7.20	16,441.89
Maryland, including District of Columbia				113,533.40	21,775.22		7.70	135,316.32
Massachusetts				455,191.53	299,328.88		136.60	754,657.01
Michigan				269,832.55	87,545.29		15.80	357,393.64
Minnesota				193,680.91	10,488.99	80,228.82	112,633.00	396,040.72
Mississippi				20,258.10	130.00			20,388.10
First Missouri				81,794.09	33,447.84	1,618.95	72.00	116,933.78
Sixth Missouri	1.00		1.00	48,017.79	601.32	49,205.00	1,389.60	99,213.71
Montana				20,830.01				20,830.01
Nebraska		24.00	24.00	21,862.35	2,595.43	1,004.93	1.20	25,463.91
Nevada				34,799.04				34,799.04
New Hampshire				2,329.36	51.76			2,381.12
First New Jersey				37,030.77			1,600.00	38,630.77
Fifth New Jersey				563,752.20	14,687.77	3.50	864,211.80	1,442,655.27
New Mexico				4,664.13	1,311.74			5,975.87
First New York	20.00	12.00	23.00	24,863.03	12,436.02		147,562.00	284,861.05
Second New York				7,884,391.62	22,642,592.57	854,637.30	7,247.00	31,019,069.39
Third New York				33,600.06	84,288.60		173.30	118,321.96
Fourteenth New York				20,669.56	2.40		6,558.10	27,230.06
Twenty-first New York				36,426.27				36,426.27
Twenty-eighth New York	1,600.00	12.00	1,612.00	84,992.06	35,780.44		34.00	120,806.52
North Carolina				11,209.13	1,985.38		.70	13,195.21
North Dakota				2,699.77				2,699.77
First Ohio				60,035.76	14,854.24		2,827,371.40	2,902,261.40
Tenth Ohio				45,031.65	1,424.30	10.00	129.10	46,592.05
Eleventh Ohio				24,333.32	809.12		4.60	25,147.04
Eighteenth Ohio				327,355.04	19,837.02		6,065.60	353,257.66
Oklahoma				50,135.04	210.24			50,345.28
Oregon	2,104.50	24.00	2,128.50	58,338.36	200.00		27.60	58,625.96
First Pennsylvania				444,188.18	261,916.24		264.90	706,369.32
Twelfth Pennsylvania				19,547.81	6,236.42			25,784.23
Twenty-third Pennsylvania				185,016.22	108,693.84		361.20	294,071.26
Rhode Island				21,913.03	16,459.18		10.80	38,383.01
South Carolina				7,223.74				7,223.74
South Dakota				4,927.01				4,927.01
Tennessee	146.00	3.00	148.00	32,936.78		1,603.00		34,539.78
First Texas				48,131.49	16.22		482.70	48,630.41
Second Texas				57,409.86			.20	57,410.06
Utah				15,603.04	500.30			16,103.34
Vermont				3,461.07				3,461.07
Virginia				24,465.49	5,550.36			30,015.85
Washington, including Alaska	188.00	4.00	192.00	160,270.63	69,370.00	799.37	217.10	230,657.10
West Virginia				40,935.87	5,311.97			46,247.84
Wisconsin	625.00	24.00	649.00	80,777.42	585.56	4,095.47	624,391.30	709,849.75
Wyoming				10,002.84				10,002.84
Philippine Islands				2,028.00				2,028.00
Total	5,960.00	164.00	6,124.00	14,757,383.38	25,510,972.75	1,082,680.50	4,903,569.60	46,253,606.10

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

STATE [1]	Mixed flour: Per barrel, 4 cents	Makers, packers, or repackers, $12	Total	Bonds of indebtedness, capital stock issues, etc.	Capital stock transfers	Sales of produce on exchange, etc.	Playing cards	Total
Alaska				$795.37	$83.42			$878.79
California	$950.00	$15.00	$965.00	1,254,624.05	296,177.97		$3,751.80	1,554,553.82
District of Columbia				28,530.65	2,428.38		2.50	30,070.53
Illinois	2.50		2.50	918,026.98	1,346,601.00	$1,050,171.49	384,128.10	3,698,927.57
Maryland				84,960.75	19,346.84		5.20	104,345.79
Missouri	1.00		1.00	129,811.88	34,049.16	50,823.95	1,462.50	216,147.49
New Jersey				600,782.07	14,687.77	3.50	865,811.80	1,481,290.04
New York	1,620.00	24.00	1,644.00	8,255,202.62	22,775,106.33	854,637.30	161,575.00	31,606,715.25
Ohio				457,355.77	36,024.68	10.00	2,833,507.60	3,327,858.05
Pennsylvania				651,751.21	376,846.50		846.10	1,029,243.81
Texas				105,541.35	16.22		482.90	106,040.47
Washington	188.00	4.00	192.00	159,475.26	69,286.58	799.37	217.10	229,778.31

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

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, $24	Dealers		Practitioners, $1	Dealers in untaxed narcotic preparations, $1	Opium order blanks, per hundred, $1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Total
			Wholesale, $12	Retail, $3					
DISTRICT									
Alabama	$62.00	$198.00	$362.00	$2,400.75	$2,358.25	$451.75	$160.78	$2,905.00	$8,004.53
Arizona			138.00	646.00	530.50	35.75	28.30	2,605.00	3,982.55
Arkansas		24.00	138.00	1,811.25	2,020.75	187.00	117.75	425.00	4,729.75
First California	325.00	126.00	480.00	4,031.50	4,290.80	71.75	255.30	221.00	6,801.35
Sixth California	60.07	144.00	955.25	7,806.54	6,450.03	98.44	380.30	850.00	16,753.63
Colorado			360.00	1,570.88	1,855.75	68.25	98.65	2,115.00	6,068.53
Connecticut	80.40	102.00	266.00	2,332.91	2,719.25	227.25	122.00	910.00	6,731.81
Delaware	8.51	79.50	12.00	312.76	339.25	116.25	21.70	275.00	1,164.06
Florida	3.00	24.00	194.00	2,552.50	1,854.00	118.00	166.80	1,237.00	6,149.30
Georgia	42.35	72.00	565.00	3,165.60	3,134.37	377.76	255.72	1,175.00	8,787.79
Hawaii		48.00	108.00	39.50	321.75	45.50	11.90	2,130.50	2,705.15
Idaho			51.00	601.50	456.25	6.25	21.90		1,130.90
First Illinois	3,627.83	336.00	766.00	8,831.65	8,670.00	108.00	433.31	5,001.00	27,783.39
Eighth Illinois	58.60	72.00	460.00	2,238.25	4,204.61	185.25	111.56	1,290.00	8,620.26
Indiana	6,668.74	261.00	871.00	3,619.00	4,443.65	301.00	237.00	1,441.00	17,842.39
Iowa	42.97	48.00	570.75	2,624.00	3,108.00	292.05	129.21	2,301.64	9,176.63
Kansas			246.00	2,425.14	2,725.25	126.50	142.59	912.03	6,577.51
Kentucky	105.83	98.00	350.00	2,460.01	3,061.50	244.25	165.80	175.00	6,684.45
Louisiana	15.00	72.00	132.00	2,530.60	1,973.00	370.75	95.50	945.37	6,143.31
Maine		24.00	108.00	1,055.42	1,161.05	343.25	64.12	1,150.00	3,907.85
Maryland, including District of Columbia	2,208.58	264.00	683.00	3,221.60	3,875.00	403.50	213.56	2,685.00	13,554.42
Massachusetts	775.69	238.00	570.00	6,405.34	6,889.30	253.25	332.56	2,945.00	18,409.14
Michigan	6,738.08	296.00	667.00	7,000.97	6,578.50	419.00	294.50	8,241.00	30,275.05
Minnesota	10.36	32.00	370.00	3,319.70	2,913.00	37.00	172.52	1,295.00	8,188.58
Mississippi			156.00	1,764.81	1,923.12	182.50	107.40	260.00	4,392.83
First Missouri	14,353.97	310.00	437.00	3,606.45	3,533.52	117.25	200.50	2,732.00	25,288.69
Sixth Missouri	29.35	144.00	419.00	2,496.21	2,652.40	114.50	180.70	7,897.80	13,933.96
Montana			84.00	671.38	500.25	9.25	29.60	100.00	1,394.48
Nebraska	8.00	72.00	156.00	2,776.86	2,096.00	97.00	97.74	115.00	5,417.60
Nevada			12.00	131.07	179.00	5.00	9.00	297.45	634.05
New Hampshire	60.00	24.00	72.00	706.75	727.05	161.25	24.00	1,394.34	3,160.29
First New Jersey	28.92	48.00	120.00	1,630.02	1,330.32	13.00	75.67	780.00	4,067.43
Fifth New Jersey	74,298.34	314.00	183.00	4,773.80	3,832.27	19.00	201.32	125.00	83,746.73
New Mexico			48.00	388.03	405.78	28.50	20.36	65.00	950.67
First New York	5,721.67	168.00	154.00	8,764.38	4,352.81	17.00	323.70		19,501.54
Second New York	559.02	359.80	494.00	1,100.25	750.75	16.50	83.10	5,812.30	9,192.72
Third New York	86.85	144.00	183.00	3,209.40	5,085.31	14.00	161.90		8,880.45
Fourteenth New York	896.81	384.00	276.00	5,442.65	4,183.25	116.25	232.70	598.00	12,129.16
Twenty-first New York	63.60	144.00	300.00	1,413.50	1,933.00	155.00	97.12	372.50	4,478.92
Twenty-eighth New York	491.25	192.00	351.00	2,252.25	2,796.00	66.50	141.05	250.00	6,540.05
North Carolina		24.00	312.00	1,101.11	2,750.00	1,568.00	175.43	858.40	6,788.94
North Dakota			116.00	682.25	535.00	5.25	26.90		1,309.40
First Ohio	356.90	284.00	303.00	1,699.00	1,941.00	77.50	109.80	3,450.00	8,220.20
Tenth Ohio	17.59	32.00	240.00	1,136.26	1,568.75	122.75	70.15	1,599.36	4,780.85
Eleventh Ohio	592.50	120.00	315.00	1,309.57	1,905.50	130.25	96.08	4,000.00	8,469.60
Eighteenth Ohio	1,971.96	168.00	542.50	4,197.32	4,076.01	112.00	236.20	1,383.40	12,087.89
Oklahoma	4.00	24.00	345.00	3,414.01	2,773.75	182.75	129.50	1,880.00	8,753.91
Oregon	4.00	48.00	333.00	2,016.64	1,478.50	20.00	96.84	672.00	4,886.98
First Pennsylvania	7,087.47	748.00	1,001.44	6,970.48	7,193.38	974.00	387.00	2,209.00	20,630.77
Twelfth Pennsylvania		60.00	165.00	1,310.19	1,610.75	179.25	85.21	755.00	4,105.40
Twenty-third Pennsylvania	274.58	72.00	344.25	3,980.88	4,508.75	537.75	211.50	819.43	10,809.14
Rhode Island	5.34	147.00	157.50	1,038.25	851.00	117.00	59.10	510.00	2,885.10
South Carolina	30.00	48.00	204.00	1,536.75	1,490.95	434.00	118.54	290.00	4,152.24
South Dakota			53.00	890.25	663.60	24.25	33.60	200.00	1,864.10
Tennessee	274.16	96.00	478.00	2,735.59	3,060.75	222.25	208.00	771.27	7,846.12
First Texas			462.00	4,294.08	3,907.83	319.85	195.47	1,810.00	10,989.23
Second Texas	191.20	38.00	459.00	4,996.48	3,758.60	421.75	212.22	4,849.50	14,926.75
Utah			83.00	588.75	479.50	50.00	30.54	188.00	1,419.79
Vermont			78.00	378.50	498.50	219.50	32.11	185.00	1,389.61
Virginia	24.06	129.00	351.00	2,093.76	2,718.50	724.50	191.70	860.00	7,902.52
Washington, including Alaska	8.00	24.00	506.25	2,554.79	2,178.45	84.25	134.85	658.50	6,149.09
West Virginia	3.00	24.00	150.00	1,195.25	2,274.00	143.00	103.10	150.00	4,042.35
Wisconsin	42.74	96.00	271.00	3,817.33	3,496.60	253.50	194.20	555.00	8,725.77
Wyoming			96.00	317.50	277.25	5.00	11.18	10.00	716.93
Total	128,307.90	7,071.30	20,233.12	168,417.40	168,410.43	13,037.60	9,179.92	92,681.78	607,339.54

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

STATE [1]									
Alaska			$24.00	$82.42	$70.75	$1.00	$2.88		$181.05
California	$385.07	$270.00	1,435.25	11,838.04	10,740.83	170.19	635.60	$1,071.00	26,554.98
District of Columbia		24.00	230.18	946.48	1,360.00	2.25	61.40	2,535.00	5,159.31
Illinois	3,686.43	408.00	1,226.00	11,069.90	12,884.21	293.25	544.86	6,291.00	36,403.65
Maryland	2,208.58	240.00	363.00	2,275.12	2,516.00	491.25	152.16	150.00	8,393.11
Missouri	14,383.32	454.00	856.00	6,102.66	6,185.72	231.75	381.20	10,027.80	39,222.65
New Jersey	74,327.26	362.00	302.00	6,409.82	5,199.09	31.00	276.09	905.00	87,814.16
New York	7,819.90	1,390.80	1,758.00	22,182.41	19,110.12	385.25	1,039.57	7,032.80	60,718.85
Ohio	2,937.95	604.00	1,400.50	8,342.65	9,491.26	442.50	512.83	10,432.75	34,164.44
Pennsylvania	7,362.05	910.00	1,570.69	12,261.55	13,372.88	1,691.00	663.71	3,783.43	41,635.31
Texas	191.20	38.00	921.00	9,290.56	7,666.43	741.60	407.69	6,659.50	25,915.98
Washington	8.00	24.00	482.25	2,472.37	2,107.70	83.25	131.97	658.50	5,968.04

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

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

District	Admissions to theaters, etc., and club dues: Theaters, concerts, etc., for each 10 cents or fraction thereof when over $3, 1 cent	Prize fight or boxing match, etc.: For each 10 cents or fraction thereof when over $3 and less than $5, 1 cent	Prize fight or boxing match, etc.: On the amount paid, when $5 or more, 25 per cent	Prize fight or boxing match, etc.: Free or complimentary ticket—equivalent tax on the amount for which similar seat is sold	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof garden, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof	Dues, social, athletic, or sporting club, when in excess of $25 annually; or initiation fees, if more than $10, or if the dues or membership fees are in excess of $25 per year, 10 per cent	Total
Alabama									$74,095.68	$74,095.68
Arizona									17,181.92	17,181.92
Arkansas									27,391.32	27,391.32
First California	$1,865.13	$2,857.67	$2,076.60		$1,357.32			$35,755.69	415,720.86	459,633.49
Sixth California	11,329.31				8,201.69			16,177.67	719,003.32	754,803.99
Colorado									78,299.74	78,299.74
Connecticut	390.60	2,105.06	453.12					3,289.95	288,421.49	294,660.24
Delaware								163.45	19,047.05	19,210.50
Florida	1,800.05	72.50	3,179.50	$323.00					91,783.25	97,218.30
Georgia		331.20		23.00					76,347.80	76,702.00
Hawaii								26.40	16,791.24	16,817.64
Idaho									5,126.10	5,126.10
First Illinois	164,380.50	22,184.58	11,200.00	2,932.00	21,556.04		$50.00	80,431.89	1,491,909.92	1,794,824.93
Eighth Illinois									52,427.52	52,427.52
Indiana	47,339.71								135,600.33	182,940.04
Iowa	327.00								70,732.27	71,059.27
Kansas									43,449.56	43,449.56
Kentucky	11,070.50	174.60					6,563.72	190.89	62,420.00	80,425.71
Louisiana		689.70		84.00			200.00	6,648.13	65,330.99	72,961.62
Maine	19.80								37,132.81	37,152.61
Maryland, including District of Columbia	24,397.11	337.42	230.60		461.13			1,139.40	234,866.84	261,432.40
Massachusetts	31,795.52	3,617.55	37.40	2,145.40	5,845.25			52,215.67	500,459.05	602,145.90
Michigan	8,013.20	2,368.00	11,131.05	948.25	976.27			11,614.47	570,237.00	614,288.24
Minnesota	2,380.35	837.10		356.90	2.73			4,141.96	171,010.75	178,729.84
Mississippi									21,283.24	21,283.24
First Missouri	48,364.05				175.38			11,107.74	154,141.65	213,788.82
Sixth Missouri									103,836.60	103,836.60
Montana									9,604.94	9,604.94
Nebraska	439.37								49,304.57	49,743.94
Nevada									1,365.75	1,365.75
New Hampshire									19,396.56	19,396.56
First New Jersey	3,915.74				156.87			2,152.50	125,782.57	132,007.74
Fifth New Jersey	11,159.65	1,220.98		83.00				4,729.65	388,700.85	405,894.33
New Mexico									4,705.25	4,765.25
First New York	194,421.60				108.28			40,815.29	769,140.80	1,004,551.87
Second New York	805.95		67.00		15,677.80			12,020.16	195,082.36	223,553.47
Third New York	1,098,801.20	61,775.22	63,982.35	27,265.00	89,502.86	$305.32	1,930.70	160,972.92	790,775.17	2,205,311.73
Fourteenth New York	35,377.25							26,769.68	639,565.75	701,712.68
Twenty-first New York	107.52							1,465.22	83,582.26	85,525.00
Twenty-eighth New York	1,383.81	2,751.66	3,542.00					7,462.01	245,285.56	260,425.03
North Carolina									45,241.67	45,241.07
North Dakota		176.64		36.80					1,437.78	1,651.22
First Ohio	1,800.05							133.92	150,820.94	152,754.91
Tenth Ohio	5.50								62,772.46	62,777.96
Eleventh Ohio									64,193.87	64,193.87
Eighteenth Ohio	9,894.02	271.02			203.66			2,816.44	316,460.42	329,714.50
Oklahoma		799.50		1.80				62.30	80,969.95	81,833.55
Oregon		49.60	240.25					4,131.90	72,661.69	77,089.44
First Pennsylvania	116,909.35	30,130.23		1,373.06	5,567.40			2,880.59	541,197.91	698,058.63
Twelfth Pennsylvania	108.00	438.82		19.24				620.40	63,368.49	64,554.95
Twenty-third Pennsylvania	8,819.67							6,275.03	332,463.97	347,558.67
Rhode Island	4,884.55		36.50				920.00	466.78	66,595.13	72,911.96
South Carolina									28,590.12	28,590.12
South Dakota									4,089.44	4,089.44
Tennessee	418.75								75,791.68	76,210.43
First Texas	4.00					131.80		779.62	105,342.96	106,258.38
Second Texas									116,656.23	116,656.23
Utah								160.30	18,997.00	19,157.30
Vermont	22.60								9,033.26	9,055.86
Virginia									82,699.39	82,699.39
Washington, including Alaska	189.54							771.86	145,408.27	146,369.67
West Virginia	12.00								40,743.83	40,755.83
Wisconsin	2,780.20				13.66			9,503.94	176,745.57	189,139.37
Wyoming									2,715.17	2,715.17
Total	1,845,889.28	133,180.27	96,242.23	35,592.44	149,856.43	437.12	9,073.42	507,933.90	11,477,723.20	14,256,587.29

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

State[1]	Theaters, concerts, etc.	For each 10 cents, $3–$5	On amount paid, $5 or more	Free or complimentary	Sold at places other than ticket office	Sold by theaters in excess	Leases of boxes	Roof garden, cabarets	Dues	Total
California	$13,194.44	$2,857.67	$2,076.60		$9,559.01			$51,933.36	$1,134,815.30	$1,214,437.48
District of Columbia	8,409.36				378.00			286.80	77,726.98	86,801.23
Illinois	164,380.50	22,184.58	11,200.00	$2,932.00	21,556.04		$50.00	80,431.89	1,534,427.44	1,837,252.45
Maryland	15,987.75	337.42	230.60		83.01			852.60	157,139.86	174,631.17
Missouri	48,364.05				175.38			11,107.74	257,978.25	317,625.42
New Jersey	15,075.59	1,220.98		83.00	156.87			6,882.21	514,483.42	537,902.07
New York	1,330,987.23	64,526.88	67,591.35	27,265.00	105,248.94	$305.32	1,930.70	249,505.28	2,723,718.09	4,571,079.78
Ohio	11,699.57	271.02			203.66			2,950.36	504,256.69	609,441.30
Pennsylvania	125,837.02	30,569.05		1,392.30	5,567.40			9,776.02	937,030.37	1,110,172.25
Texas	4.00					131.80		779.62	221,999.19	222,914.61
Washington	189.54							771.86	145,408.27	146,369.67

[1] Including the District of Columbia.

TABLE 1.—*Receipts from specific sources of internal revenue, fiscal year ended June 30, 1931, by collection districts, States, and Territories*—Continued

	Miscellaneous					
	Collections under prohibition laws	Internal revenue collected through customs offices	Pistols and revolvers, 10 per cent	Miscellaneous, including delinquent taxes collected under repealed laws, etc.	Total	Total (all sources)
DISTRICT						
Alabama	$6,588.22			$146.80	$6,735.02	$4,614,078.63
Arizona	1,005.00			30.62	1,096.62	2,262,619.52
Arkansas	1,262.55			165.50	1,428.05	1,913,706.82
First California	32,441.16	$57.63		7,123.42	39,622.21	60,473,558.17
Sixth California	7,221.90	120.06		11,325.51	18,667.47	52,592,454.87
Colorado	3,100.42	3.54			3,103.96	15,667,230.34
Connecticut	4,695.00		$80,931.57	50.00	85,676.57	37,880,348.65
Delaware	10.00			745.00	755.00	34,041,865.89
Florida	6,558.10			3.83	6,562.01	11,507,028.50
Georgia	4,015.03	9.90		304.41	4,329.34	6,712,840.02
Hawaii	100.00	.20			100.20	4,816,475.51
Idaho	717.90				717.90	716,388.92
First Illinois	45,962.82	288.31		17,565.02	63,816.15	183,181,804.68
Eighth Illinois	2,565.00			153.00	2,718.00	7,605,366.88
Indiana	2,216.31	.42			2,216.73	21,431,225.30
Iowa	1,452.30			172.08	1,624.38	10,395,971.24
Kansas	590.00			1,447.32	2,037.32	13,090,543.17
Kentucky	3,501.69			.41	3,502.10	28,485,734.84
Louisiana	1,149.50	1.20		40.55	1,191.25	8,898,905.40
Maine	100.00	2.57		.27	102.84	6,740,853.49
Maryland, including District of Columbia	16,623.63	4.13		97.02	16,724.78	44,858,402.90
Massachusetts	12,318.08	794.19	52,568.39	10,461.76	76,143.02	88,495,515.85
Michigan	36,083.97	69.20		62,577.99	98,731.16	107,364,030.09
Minnesota	11,865.18	8.96			11,874.14	23,283,386.20
Mississippi	665.80			43.52	709.32	1,568,790.50
First Missouri	21,030.00	131.81		626.39	21,788.20	40,140,602.25
Sixth Missouri	1,895.44			4,087.83	5,983.27	11,595,809.23
Montana	6,495.72			51.47	6,547.19	1,792,632.17
Nebraska	746.43	24.18			770.61	4,778,868.61
Nevada	675.00			102.75	777.75	1,340,061.84
New Hampshire	961.48			260.00	1,221.48	3,555,177.21
First New Jersey	3,858.35			38.40	3,896.75	14,335,806.65
Fifth New Jersey	13,867.03			488.05	14,355.08	83,264,843.52
New Mexico	965.67				965.67	689,926.97
First New York	94,782.21			3,573.84	98,356.05	38,432,644.92
Second New York	10,330.40	4,425.58	2,302.19	2,216.37	19,334.54	383,880,761.28
Third New York	4,227.47		412.85	880.92	5,521.24	172,189,298.49
Fourteenth New York	11,650.70			1,520.00	13,170.70	38,028,872.33
Twenty-first New York	2,488.98	24.75			2,513.73	10,078,498.03
Twenty-eighth New York	1,673.54	25.20		150.00	1,848.74	29,161,337.06
North Carolina	2,435.00			151.65	2,586.55	262,849,306.32
North Dakota	1,077.76				1,077.76	365,232.84
First Ohio	3,659.12			4,069.20	7,728.32	35,448,218.50
Tenth Ohio	210.00			1,779.86	1,989.86	14,622,604.27
Eleventh Ohio	964.00				964.00	8,146,035.20
Eighteenth Ohio	115,268.96	61.16		14,769.28	129,699.39	54,714,320.78
Oklahoma	5,591.73			390.75	5,982.48	14,022,127.45
Oregon	2,578.95			189.19	2,768.14	4,432,215.65
First Pennsylvania	8,909.10	120.04	1,072.21	5,114.53	15,215.88	109,150,621.75
Twelfth Pennsylvania	1,745.86				1,745.86	14,375,057.62
Twenty-third Pennsylvania	7,995.48	11.29		145.58	8,152.35	66,736,604.75
Rhode Island	1,632.00	4.05		21.00	1,657.05	11,281,238.84
South Carolina	2,802.50				2,802.50	1,977,060.22
South Dakota	575.00				575.00	749,687.88
Tennessee	5,446.55	.63		479.85	5,927.03	13,132,290.43
First Texas	6,387.98	92.80	3.85	538.32	7,022.95	18,576,114.75
Second Texas	5,633.50		570.31		6,203.81	14,223,692.53
Utah	325.00				325.00	2,380,720.24
Vermont	125.00			2,180.61	2,305.61	1,751,011.90
Virginia	3,425.00			108.20	3,533.20	113,761,587.34
Washington, including Alaska	15,780.61	13.84		.61	15,795.06	11,501,520.76
West Virginia	4,148.95			991.93	5,140.88	11,151,400.49
Wisconsin	10,412.96	21.58		2,094.07	13,428.61	28,163,949.49
Wyoming	500.00			26.33	526.33	596,603.81
Philippine Islands						332,587.05
Total	586,149.68	6,317.21	137,921.37	[1] 160,200.90	890,589.16	2,428,228,754.22

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

STATE [2]						
Alaska	$275.00			$0.61	$275.61	$135,475.35
California	39,663.06	$177.69		18,448.93	58,289.68	113,066,013.04
District of Columbia	9,071.00			41.50	9,112.50	14,684,853.43
Illinois	48,527.82	288.31		17,718.02	66,534.15	190,787,171.54
Maryland	7,552.63	4.13		55.52	7,612.28	30,173,549.47
Missouri	22,925.44	131.81		4,714.22	27,771.47	51,735,695.48
New Jersey	17,725.38			526.45	18,251.83	97,600,050.17
New York	125,153.30	4,475.53	$2,775.04	8,341.13	140,745.00	672,171,400.68
Ohio	120,102.08	61.15		20,418.34	140,581.57	112,931,178.75
Pennsylvania	18,650.44	131.33	1,072.21	5,260.11	25,114.09	190,262,184.12
Texas	12,021.48	92.80	574.16	538.32	13,226.76	32,799,807.28
Washington	15,505.61	13.84			15,519.45	11,366,045.41

[1] Includes $147,052.47 from delinquent taxes collected under repealed laws.

[2] Including the Territory of Alaska and the District of Columbia.

TABLE 2.—*Summary of monthly internal-revenue receipts for years ended June 30, 1930 and 1931, by sources*

Source	1929 July	1929 August	1929 September	1929 October	1929 November	1929 December
Income tax:						
Corporation	$21, 625, 773. 14	$22, 100, 064. 82	$273, 005, 131. 10	$21, 339, 093. 92	$21, 541, 745. 95	$265, 452, 005. 05
Individual	13, 110, 067. 85	10, 564, 258. 67	269, 060, 722. 27	9, 219, 246. 86	7, 056, 564. 03	250, 528, 254. 13
Total	34, 735, 840. 99	32, 664, 323. 49	542, 065, 853. 37	30, 558, 340. 78	28, 598, 309. 98	515, 980, 259. 18
Estates: Transfer of estates of decedents	3, 122, 769. 47	3, 073, 003. 16	3, 353, 356. 37	3, 219, 899. 43	6, 227, 782. 77	10, 085, 054. 10
Distilled spirits:						
Distilled spirits (nonbeverage)	891, 720. 80	926, 670. 98	627, 350. 26	1, 021, 792. 66	866, 784. 15	812, 678. 24
Distilled spirits (beverage)		12. 00	38. 42		12. 80	
Rectified spirits or wines	719. 01	598. 69	366. 69	608. 73	306. 00	1, 123. 80
Still or sparkling wines, cordials, etc	17, 071. 97	13, 371. 45	26, 217. 69	36, 378. 19	14, 444. 42	22, 479. 97
Grape brandy used for fortifying sweet wines	15, 435. 53	16, 029. 79	34, 472. 34	16, 366. 79	22, 605. 95	4, 816. 27
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc	222, 933. 37	61, 151. 26	14, 101. 03	10, 421. 59	9, 903. 24	7, 481. 72
Stamps for distilled spirits intended for export	47. 50	26. 60	48. 30	51. 10	26. 50	3. 40
Case stamps for distilled spirits bottled in bond	4, 060. 70	1, 760. 85	2, 273. 62	4, 346. 47	2, 851. 25	4, 703. 80
Miscellaneous collections relating to distilled spirits	3, 253. 60	5, 343. 02	3, 291. 11	1, 602. 61	1, 066. 84	3, 336. 43
Total	1, 156, 148. 77	1, 026, 970. 44	908, 159. 46	1, 091, 568. 14	918, 001. 15	856, 623. 63
Tobacco:						
Cigars (large)	1, 093, 831. 00	1, 993, 460. 27	1, 987, 179. 01	2, 469, 845. 34	2, 210, 594. 49	1, 409, 468. 83
Cigars (small)	23, 516. 25	27, 232. 74	28, 462. 75	28, 105. 99	21, 071. 83	17, 562. 75
Cigarettes (large)	6, 147. 37	4, 301. 20	6, 276. 22	7, 252. 56	7, 033. 94	4, 335. 91
Cigarettes (small)	32, 173, 659. 33	32, 793, 336. 77	31, 053, 288. 28	33, 608, 171. 86	27, 123, 438. 19	24, 784, 183. 06
Snuff of all descriptions	516, 591. 81	600, 668. 13	821, 791. 95	658, 237. 39	620, 239. 34	550, 817. 79
Tobacco, chewing and smoking	5, 369, 238. 52	5, 604, 310. 67	5, 186, 679. 29	5, 414, 876. 80	4, 472, 459. 67	3, 892, 670. 99
Cigarette papers and tubes	120, 037. 50	107, 321. 20	148, 138. 20	100, 394. 00	85, 102. 50	102, 370. 20
Miscellaneous collections relating to tobacco	6, 418. 38	7, 139. 04	6, 567. 05	8, 782. 18	1, 401. 46	2, 896. 31
Total	40, 199, 970. 76	41, 138, 026. 02	39, 038, 404. 75	42, 205, 669. 12	34, 551, 001. 41	30, 764, 305. 84
Revenue act of 1926:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc	2, 504, 705. 88	1, 623, 703. 69	1, 834, 920. 04	2, 115, 407. 23	1, 840, 255. 72	1, 340, 085. 65
Capital-stock sales or transfers	3, 385, 342. 55	4, 275, 293. 01	4, 260, 060. 78	4, 855, 450. 64	5, 727, 900. 55	3, 363, 700. 36
Sales of produce (future delivery)	284, 941. 25	469, 268. 55	437, 750. 97	318, 260. 44	347, 209. 45	342, 781. 80
Playing cards	206, 805. 80	297, 547. 20	450, 231. 80	522, 213. 40	442, 500. 70	410, 048. 80
Manufacturers' excise tax—						
Pistols and revolvers	9, 103. 15	14, 360. 22	16, 302. 79	14, 888. 35	197, 467. 29	11, 825. 28
Opium, coca leaves, including special taxes, etc. (narcotics)	131, 090. 80	24, 562. 82	28, 741. 33	22, 886. 80	17, 047. 19	31, 523. 69
Admissions to theaters, concerts, cabarets, etc	404, 040. 01	152, 318. 30	273, 014. 10	345, 515. 70	412, 009. 79	507, 387. 80
Dues of clubs (athletic, social, and sporting)	1, 098, 248. 38	1, 356, 934. 82	666, 116. 70	843, 103. 91	1, 130, 370. 59	817, 846. 87
Total	8, 024, 977. 42	8, 414, 070. 21	8, 167, 139. 41	9, 007, 790. 37	10, 114, 910. 25	7, 001, 570. 06
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1, 686. 00	745. 60	896. 00	951. 98	941. 69	600. 50
Oleomargarine, colored	86, 130. 40	114, 867. 80	141, 681. 61	155, 505. 90	142, 036. 80	135, 796. 90
Oleomargarine, uncolored	60, 278. 00	61, 607. 90	75, 019. 25	82, 509. 00	84, 032. 15	70, 090. 82
Oleomargarine manufacturers and dealers (special taxes)	830, 777. 60	151, 884. 67	67, 149. 32	79, 834. 75	55, 038. 08	28, 638. 85
Collections under prohibition laws	53, 620. 98	294, 980. 80	61, 823. 00	71, 637. 93	17, 115. 14	90, 780. 76
Internal revenue collected through customs offices	213. 39	3, 291. 01	1, 856. 83	2, 855. 53	2, 390. 85	850. 31
Other miscellaneous receipts, including delinquent repealed taxes	1, 546, 654. 51	89, 138. 38	101, 985. 14	177, 093. 66	24, 902. 60	53, 120. 85
Total	2, 579, 361. 78	716, 516. 00	450, 311. 05	570, 388. 79	327, 956. 61	386, 703. 01
Grand total	89, 819, 069. 10	87, 032, 918. 40	693, 953, 224. 41	86, 773, 662. 63	80, 737, 968. 10	565, 104, 905. 82

TABLE 2.—*Summary of monthly internal-revenue receipts for years ended June 30, 1930 and 1931, by sources*—Continued

Source	1930					
	January	February	March	April	May	June
Income tax:						
Corporation	$19,199,770.54	$21,793,501.18	$280,831,418.84	$20,523,447.41	$20,413,866.12	$275,588,648.53
Individual	11,840,714.18	19,500,843.05	274,913,220.58	18,103,839.82	15,444,989.60	247,502,042.64
Total	31,040,484.72	41,294,344.23	555,744,639.42	38,627,287.23	35,858,855.72	523,090,691.17
Estates: Transfer of estates of decedents	6,841,243.83	4,148,984.01	4,525,102.24	4,876,448.25	9,772,765.03	5,523,218.39
Distilled spirits:						
Distilled spirits (nonbeverage)	1,166,561.37	881,560.07	885,108.07	880,631.32	821,466.02	734,926.28
Distilled spirits (beverage)	12.80	38.40		20.80	32.00	73.80
Rectified spirits or wines	641.22	1,214.31	668.67	1,808.93	428.01	780.69
Still or sparkling wines, cordials, etc	12,547.02	18,641.93	25,896.54	23,892.71	15,327.57	13,114.22
Grape brandy used in fortifying sweet wines	2,105.38	1,509.56	2,943.10	1,810.80	2,927.03	1,258.65
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc	5,903.66	4,205.15	3,091.20	2,430.86	4,188.19	180,362.05
Stamps for distilled spirits intended for export	2.80	2.80	1.60	126.60	3.10	4.40
Case stamps for distilled spirits bottled in bond	6,163.60	3,504.90	3,963.04	2,802.20	2,794.68	2,228.79
Miscellaneous collections relating to distilled spirits	3,036.00	1,206.69	3,693.11	2,295.59	3,627.89	4,149.88
Total	1,196,973.85	911,913.84	925,365.33	915,819.81	850,794.49	936,898.76
Tobacco:						
Cigars (large)	1,315,664.89	1,349,142.64	1,452,449.36	1,537,437.80	1,718,413.23	1,713,518.73
Cigars (small)	25,976.94	25,623.78	24,854.63	24,781.89	27,715.60	25,937.02
Cigarettes (large)	6,161.48	4,701.88	3,710.52	0,290.92	4,507.16	4,389.33
Cigarettes (small)	30,628,068.90	25,395,510.88	27,496,657.96	28,606,887.85	30,902,904.97	35,252,230.66
Snuff of all descriptions	677,837.06	604,163.47	654,818.46	666,717.15	618,076.51	617,073.82
Tobacco, chewing and smoking	5,265,278.07	4,851,429.87	5,007,858.15	4,060,578.92	5,240,389.61	5,052,288.22
Cigarette papers and tubes	92,652.02	78,314.60	62,435.00	165,742.00	118,762.90	142,015.00
Miscellaneous collections relating to tobacco	1,783.80	25,906.05	35,107.74	[1] −47,620.30	1,440.71	1,104.95
Total	38,011,423.10	32,334,793.13	34,737,891.82	36,020,800.17	38,638,210.59	42,708,563.73
Revenue act of 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc	2,109,408.13	2,093,930.47	1,247,664.36	1,919,365.20	1,870,839.69	1,910,308.00
Capital-stock sales or transfers	3,376,725.52	2,708,109.77	2,833,726.72	3,820,089.85	4,321,107.24	3,570,649.32
Sales of produce (future delivery)	272,878.83	233,629.24	248,360.70	237,108.00	230,143.73	177,366.56
Playing cards	525,616.90	546,302.10	515,046.00	340,657.60	230,152.80	325,203.40
Manufacturers' excise tax—						
Pistols and revolvers	9,028.68	14,043.71	9,174.31	20,358.77	4,193.97	24,002.99
Opium, coca leaves, including special taxes, etc. (narcotics)	22,570.27	31,207.91	30,828.71	20,383.81	28,162.09	199,016.99
Admissions to theaters, concerts, cabarets, etc	216,116.15	549,138.66	896,333.78	363,546.74	308,610.07	302,027.60
Dues of clubs (athletic, social, and sporting)	667,455.30	1,307,136.96	932,038.43	955,189.44	1,342,400.00	1,204,481.12
Total	7,199,799.78	7,483,658.82	6,213,090.07	7,676,788.41	8,335,670.48	7,713,805.98
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	605.50	907.50	564.75	722.60	883.04	2,080.25
Oleomargarine, colored	127,063.90	107,932.80	105,565.70	101,324.80	86,720.10	63,997.00
Oleomargarine, uncolored	72,592.42	74,285.77	57,085.62	71,601.52	54,173.93	53,846.27
Oleomargarine manufacturers and dealers (special taxes)	28,267.61	18,775.93	20,249.01	11,721.64	9,580.09	422,729.98
Collections under prohibition laws	39,637.28	169,539.02	64,159.32	103,303.57	51,308.34	87,185.58
Internal revenue collected through customs offices	754.44	543.27	3,058.79	[1] −1,572.03	446.70	[1] −103.08
Other miscellaneous receipts, including delinquent repealed taxes	71,046.14	379,635.49	48,231.10	89,607.21	23,512.06	12,071.28
Total	340,566.29	751,619.78	299,514.28	376,869.31	226,715.22	642,416.28
Grand total	84,630,491.63	86,925,243.81	602,445,612.16	88,394,033.18	93,683,011.53	580,615,592.31

[1] To correct error in the amount reported for previous months.

TABLE 2.—*Summary of monthly internal-revenue receipts for years ended June 30, 1930 and 1931, by sources*—Continued

Source	1930 July	August	September	October	November	December
Income tax:						
Corporation	$20,204,420.29	$19,952,446.99	$262,428,751.51	$21,398,395.86	$19,616,047.12	$260,555,068.29
Individual	9,404,597.23	6,785,620.02	234,859,988.82	8,190,117.59	9,406,578.78	234,420,058.97
Total	29,699,017.52	26,738,067.01	497,288,740.33	29,588,513.45	29,022,625.90	494,975,127.26
Estates: Transfer of estates of decedents	4,566,674.39	4,814,888.22	3,948,708.30	3,176,395.70	2,698,911.98	5,759,683.09
Distilled spirits:						
Distilled spirits (nonbeverage)	735,924.86	760,577.73	760,269.56	823,693.96	688,358.53	747,406.39
Distilled spirits (beverage)				70.25		96.00
Rectified spirits or wines	576.66	515.67	221.37	322.59	318.60	353.97
Still or sparkling wines, cordials, etc	6,908.02	14,600.36	18,370.18	28,116.00	10,455.99	17,397.43
Grape brandy used in fortifying sweet wines	4,729.22	5,379.54	14,897.70	6,389.13	4,724.99	2,360.02
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc	225,162.07	62,030.15	11,163.07	8,740.49	6,564.92	6,819.51
Stamps for distilled spirits intended for export	1.40	2.00	3.00	6.90	2.40	3.40
Case stamps for distilled spirits bottled in bond	4,925.17	2,498.95	1,675.70	2,665.16	1,262.90	5,356.79
Total	978,228.00	851,504.70	805,609.58	869,004.48	717,688.33	779,823.51
Tobacco:						
Cigars (large)	1,608,157.21	1,630,841.24	1,664,281.09	2,080,506.73	1,813,113.54	1,142,802.90
Cigars (small)	22,638.76	22,362.00	26,800.87	24,468.92	20,624.08	15,031.82
Cigarettes (large)	3,938.01	4,603.32	3,959.28	3,210.57	4,103.68	4,446.25
Cigarettes (small)	35,576,840.10	31,733,570.60	30,571,083.98	32,842,195.15	23,864,483.44	26,024,447.18
Snuff of all descriptions	530,241.08	585,290.50	591,440.04	667,493.75	568,860.76	548,274.48
Tobacco, chewing and smoking	5,043,620.02	5,063,847.47	5,208,805.89	5,278,210.04	4,107,371.10	4,098,544.61
Cigarette papers and tubes	106,343.70	137,729.54	169,300.18	124,822.65	88,310.80	96,904.62
Miscellaneous collections relating to tobacco				128.90	33.10	431.12
Total	42,981,845.78	39,178,244.76	38,225,761.33	41,021,036.61	30,466,900.61	31,930,882.98
Revenue act of 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc	1,788,490.52	1,540,522.48	1,483,636.05	1,283,228.80	1,100,526.56	1,619,167.50
Capital-stock sales or transfers	3,137,531.90	1,881,991.36	1,587,025.73	2,041,802.94	2,481,793.22	2,006,916.20
Sales of produce (future delivery)	199,179.58	184,185.00	232,076.57	179,604.19	166,151.62	155,452.32
Playing cards	186,259.30	268,515.90	372,926.00	537,708.20	467,273.80	473,870.70
Manufacturers' excise tax—						
Pistols and revolvers	10,073.20	5,748.55	16,469.78	16,458.45	11,214.46	5,095.00
Opium, coca leaves, including special taxes, etc. (narcotics)	133,611.70	10,786.15	26,080.81	21,074.10	21,684.86	22,534.02
Admissions to theaters, concerts, cabarets, etc	296,188.07	203,053.28	128,810.08	200,631.93	280,236.26	200,261.58
Dues of clubs (athletic, social, and sporting)	959,625.68	1,168,506.40	813,556.59	847,033.60	926,022.80	801,265.79
Total	6,710,960.53	5,272,310.02	4,659,582.51	5,107,552.10	5,546,853.58	5,504,472.26
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1,206.75	1,071.25	1,070.25	1,145.75	520.50	900.75
Oleomargarine, colored	54,536.20	68,479.00	82,310.80	92,528.80	73,319.23	60,373.90
Oleomargarine, uncolored	45,590.67	50,075.77	65,927.77	80,535.23	74,751.12	67,323.72
Oleomargarine manufacturers and dealers (special taxes)	792,360.10	125,845.83	46,739.01	48,799.12	38,569.51	29,429.57
Collections under prohibition laws	213,372.27	68,312.74	9,452.83	51,709.03	14,706.95	31,952.91
Internal revenue collected through customs offices	564.25	1,664.20			294.32	613.41
Other miscellaneous receipts, including delinquent repealed taxes	20,060.48	195.73	3,708.83	5,057.29	11,457.43	53,741.88
Total	1,127,750.72	315,544.52	209,209.49	279,865.22	213,702.06	250,342.14
Grand total	86,054,476.94	77,173,559.23	545,135,671.54	80,041,367.50	68,666,669.46	539,200,331.24

TABLE 2.—*Summary of monthly internal-revenue receipts for years ended June 30, 1930 and 1931, by sources*—Continued

Source	1931 January	1931 February	1931 March	1931 April	1931 May	1931 June
Income tax:						
Corporation	$18,596,237.95	$19,466,439.93	$176,995,836.82	$17,703,648.28	$16,478,568.00	$173,997,837.98
Individual	13,139,814.81	17,784,816.84	153,501,918.53	13,516,727.75	12,287,146.71	120,203,412.32
Total	31,732,052.76	37,251,256.77	320,657,755.35	31,220,376.03	28,765,714.71	294,201,250.30
Estates: Transfer of estates of decedents	4,679,007.79	3,240,790.04	4,565,741.63	2,886,245.67	3,852,070.41	3,032,050.67
Distilled spirits:						
Distilled spirits (nonbeverage)	1,083,074.57	832,311.43	835,355.93	789,542.09	772,221.98	740,835.94
Distilled spirits (beverage)	64.00	6.02				
Rectified spirits or wines	1,880.58	264.54	492.57	290.61	1,151.10	343.08
Still or sparkling wines, cordials, etc.	14,093.20	19,474.02	28,049.17	20,219.56	22,789.21	21,212.92
Grape brandy used in fortifying sweet wines	22,700.70	1,202.00	139.34	12.50	989.96	797.46
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc.	4,040.92	3,635.11	2,819.90	2,458.09	4,925.42	180,447.32
Stamps for distilled spirits intended for export	3.10	1.70	64.20	66.10	4.80	1.20
Case stamps for distilled spirits bottled in bond	4,109.10	3,202.10	2,933.60	2,100.10	2,101.90	2,361.70
Total	1,132,872.39	860,096.92	869,853.71	814,698.05	804,184.37	945,999.62
Tobacco:						
Cigars (large)	1,070,100.69	1,122,661.02	1,336,107.44	1,425,748.64	1,405,538.44	1,569,608.50
Cigars (small)	21,339.76	19,091.63	24,042.38	20,368.09	24,373.50	23,512.39
Cigarettes (large)	4,050.58	2,521.45	3,702.24	4,412.01	2,719.17	4,039.08
Cigarettes (small)	28,103,030.80	28,508,334.36	20,400,189.41	28,412,463.76	31,343,501.69	34,526,441.28
Snuff of all descriptions	653,491.39	612,146.52	620,402.85	611,803.80	601,605.02	600,295.55
Tobacco, chewing and smoking	5,052,032.08	4,709,231.79	4,059,791.38	4,929,520.27	4,929,098.91	4,090,242.43
Cigarette papers and tubes	111,778.72	137,367.10	95,253.00	159,642.20	130,806.18	83,507.72
Miscellaneous collections relating to tobacco	7,605.94	26.00		105.00	1,704.11	60.00
Total	35,032,640.84	35,111,378.87	36,465,448.70	35,564,189.17	38,490,347.02	41,808,816.95
Revenue act of 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.	1,077,642.73	1,031,496.84	964,005.07	876,481.25	1,110,329.75	821,015.13
Capital-stock sales or transfers	2,274,408.57	1,789,015.40	2,311,404.34	2,385,921.17	1,864,812.40	1,677,230.40
Sales of produce (future delivery)	121,536.06	83,782.59	81,352.00	83,909.60	93,030.57	95,278.62
Playing cards	490,309.30	497,741.20	616,449.80	439,922.90	306,296.10	430,770.80
Manufacturers' excise tax—						
Pistols and revolvers	12,156.90	12,860.22	11,759.05	11,112.68	5,766.52	19,266.47
Opium, coca leaves, including special taxes, etc. (narcotics)	32,107.88	35,981.12	15,933.12	29,471.07	32,373.99	217,710.63
Admissions to theaters, concerts, cabarets, etc.	281,090.82	328,850.19	238,558.11	215,467.79	171,064.07	237,621.31
Dues of clubs (athletic, social, and sporting)	631,727.07	1,191,891.35	888,434.98	847,807.86	1,251,626.60	1,090,224.48
Total	4,917,460.63	4,876,618.97	5,016,947.37	4,889,164.38	4,855,350.00	4,508,182.84
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1,280.38	615.73	710.00	695.25	484.50	2,049.25
Oleomargarine, colored	38,030.40	19,539.10	23,950.90	21,008.00	12,302.60	14,674.20
Oleomargarine, uncolored	67,170.80	48,890.50	48,350.67	42,356.02	38,341.52	32,653.25
Oleomargarine manufacturers and dealers (special taxes)	20,351.45	17,579.64	10,267.28	6,538.87	11,987.95	293,172.80
Collections under prohibition laws	13,830.63	18,376.56	105,437.02	26,042.18	20,800.29	21,288.24
Internal revenue collected through customs offices	457.02	546.93	523.37	462.47	500.71	690.53
Other miscellaneous receipts, including delinquent repealed taxes	15,750.15	6,970.67	11,058.37	16,176.53	4,074.16	11,949.16
Total	157,732.92	112,519.36	200,307.01	113,880.22	88,581.73	376,475.45
Grand total	77,051,375.46	79,452,660.93	370,656,054.37	75,408,554.42	76,865,248.24	345,362,734.83

TABLE 3.—*Summary of internal-revenue receipts, years ended June 30, 1930 and 1931, by sources*

Source	1930	1931	Increase (+) or decrease (−)
Income tax:			
Corporation [1]	$1,263,414,466.60	$1,026,392,699.02	−$237,021,767.58
Individual	1,146,844,763.68	833,647,798.37	−313,196,965.31
Total	2,410,259,230.28	1,860,040,497.39	−550,218,732.89
Estates: Transfer of estates of decedents	64,769,625.04	48,078,326.89	−16,691,298.15
Distilled spirits:			
Distilled spirits (nonbeverage)	10,717,262.01	9,578,502.97	−1,138,759.04
Distilled spirits (beverage)	241.02	236.27	−4.75
Rectified spirits or wines	9,265.28	6,731.34	−2,533.94
Still or sparkling wines, cordials, etc.	239,383.68	228,495.06	−10,888.62
Grape brandy used for fortifying sweet wines	124,281.19	63,321.95	−60,959.24
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. [2]	526,173.32	519,414.47	−6,758.85
Stamps for distilled spirits intended for export	344.60	160.20	−184.40
Case stamps for distilled spirits bottled in bond	42,413.90	35,202.23	−7,211.67
Miscellaneous collections relating to distilled spirits	35,902.67		−35,902.67
Total	11,695,267.67	10,432,064.49	−1,263,203.18
Tobacco:			
Cigars (large)	21,141,015.19	18,025,467.34	−3,115,547.85
Cigars (small)	301,512.05	270,644.10	−30,867.95
Cigarettes (large)	65,100.49	45,815.64	−19,284.85
Cigarettes (small)	359,816,274.69	358,915,187.84	−901,086.85
Snuff of all descriptions	7,542,105.43	7,190,466.16	−351,639.27
Tobacco, chewing and smoking	60,098,186.23	58,376,942.03	−1,721,244.20
Cigarette papers and tubes	1,323,885.12	1,441,826.41	+117,941.29
Miscellaneous collections relating to tobacco	50,981.30	10,153.10	−40,828.20
Total	450,339,060.50	444,276,502.62	−6,062,557.88
Revenue acts of 1926 and 1928:			
Documentary stamps, etc.—			
Bonds of indebtedness, capital stock issues, etc.	22,611,274.96	14,757,383.38	−7,853,891.58
Capital stock sales or transfers	46,698,226.86	25,519,972.75	−21,178,254.11
Sales of produce (future delivery)	3,599,875.58	1,682,680.56	−1,917,195.02
Playing cards	4,819,292.50	4,993,559.50	+174,267.00
Manufacturers' excise tax—			
Pistols and revolvers	344,389.51	137,921.37	−206,468.14
Opium, coca leaves, including special taxes, etc.	588,682.40	607,339.54	+18,657.14
Admissions to theaters, concerts, cabarets, etc.	4,230,667.99	2,778,864.09	−1,451,803.90
Dues of clubs (athletic, social, and sporting)	12,521,091.52	11,477,723.20	−1,043,368.32
Total	95,413,501.32	61,955,444.39	−33,458,056.93
Miscellaneous:			
Adulterated and process or renovated butter, filled cheese, and mixed flour	11,608.19	11,822.36	+214.17
Oleomargarine, colored	1,370,021.61	567,959.13	−802,062.48
Oleomargarine, uncolored	824,718.61	671,828.03	−152,890.58
Oleomargarine manufacturers and dealers (special taxes)	1,724,647.53	1,441,641.13	−283,006.40
Collections under prohibition laws	1,105,171.74	586,149.68	−519,022.06
Internal revenue collected through customs offices	15,186.07	6,317.21	−8,868.86
Other miscellaneous receipts, including delinquent taxes collected under repealed laws [3]	2,617,694.61	160,200.90	−2,457,493.71
Total	7,669,048.36	3,445,918.44	−4,223,129.92
Grand total	3,040,145,733.17	2,428,228,754.22	−611,916,978.95

[1] Includes $15,346.36 for 1930 and $11,311.92 for 1931, income tax on Alaska railroads (act of July 18, 1914).
[2] Includes $805 for 1930 and $250 for 1931 on account of stills or worms manufactured.
[3] Includes $2,507,504.84 for 1930 and $147,052.47 for 1931, delinquent taxes collected under repealed laws.

TABLE 4.—*Summary of internal-revenue receipts,[1] years ended June 30, 1930 and 1931, by collection districts*

District [2]	Location of collector's office	1930	1931	Per cent increase (+) or decrease (−)
Alabama	Birmingham, Ala.	$7,161,054.93	$4,614,078.53	−36
Arizona	Phoenix, Ariz.	2,965,710.01	2,262,619.52	−24
Arkansas	Little Rock, Ark.	3,156,507.34	1,913,706.82	−39
First California	San Francisco, Calif.	83,651,870.44	60,473,558.17	−28
Sixth California	Los Angeles, Calif.	65,634,438.40	52,592,454.57	−20
Colorado	Denver, Colo.	12,408,450.77	15,667,230.34	+26
Connecticut	Hartford, Conn.	48,391,589.35	37,886,348.65	−22
Delaware	Wilmington, Del.	40,145,321.90	34,041,885.89	−15
Florida	Jacksonville, Fla.	16,725,335.80	11,507,028.50	−31
Georgia	Atlanta, Ga.	12,520,618.54	6,712,840.02	−46
Hawaii	Honolulu, Hawaii	5,515,914.45	4,816,475.51	−13
Idaho	Boise, Idaho	868,067.52	716,388.92	−17
First Illinois	Chicago, Ill.	238,174,524.95	183,181,804.68	−23
Eighth Illinois	Springfield, Ill.	8,963,112.93	7,605,366.86	−15
Indiana	Indianapolis, Ind.	26,298,542.30	21,431,225.39	−19
Iowa	Des Moines, Iowa	13,358,665.48	10,395,071.24	−22
Kansas	Wichita, Kans.	17,133,836.23	13,690,543.17	−20
Kentucky	Louisville, Ky.	32,378,183.96	28,485,734.84	−12
Louisiana	New Orleans, La.	12,199,672.94	8,898,995.46	−27
Maine	Augusta, Me.	8,670,813.09	6,749,853.49	−22
Maryland	Baltimore, Md.	54,208,727.71	44,858,402.90	−17
Massachusetts	Boston, Mass.	115,742,594.54	88,495,515.85	−24
Michigan	Detroit, Mich.	137,076,199.64	107,364,630.09	−22
Minnesota	St. Paul, Minn.	30,438,665.11	23,283,386.20	−24
Mississippi	Jackson, Miss.	2,099,915.16	1,568,796.56	−25
First Missouri	St. Louis, Mo.	49,077,189.17	40,140,892.25	−18
Sixth Missouri	Kansas City, Mo.	12,946,702.22	11,595,803.23	−10
Montana	Helena, Mont.	2,610,739.32	1,792,532.17	−31
Nebraska	Omaha, Nebr.	5,705,770.81	4,778,868.61	−16
Nevada	Reno, Nev.	1,879,608.88	1,346,061.84	−28
New Hampshire	Portsmouth, N. H.	3,758,973.25	3,555,177.21	−5
First New Jersey	Camden, N. J.	19,114,613.44	14,335,806.65	−25
Fifth New Jersey	Newark, N. J.	104,839,827.87	83,264,843.52	−21
New Mexico	Albuquerque, N. Mex.	924,047.51	689,925.97	−25
First New York	Brooklyn, N. Y.	58,510,200.79	38,432,644.92	−34
Second New York [3]	Customhouse, New York, N. Y.	538,872,184.77	383,380,751.25	−29
Third New York	250 West Fifty-seventh Street, New York, N. Y.	224,814,697.23	172,189,296.40	−23
Fourteenth New York	Albany, N. Y.	49,883,402.08	38,028,872.33	−24
Twenty-first New York	Syracuse, N. Y.	15,718,635.72	10,978,498.03	−30
Twenty-eighth New York	Buffalo, N. Y.	41,155,900.58	29,181,337.66	−29
North Carolina	Raleigh, N. C.	274,257,525.21	262,849,306.32	−4
North Dakota	Fargo, N. Dak.	556,292.43	365,232.84	−34
First Ohio	Cincinnati, Ohio	45,479,655.55	35,446,218.50	−22
Tenth Ohio	Toledo, Ohio	19,874,902.87	14,622,604.27	−26
Eleventh Ohio	Columbus, Ohio	9,144,562.85	8,146,035.20	−11
Eighteenth Ohio	Cleveland, Ohio	71,130,652.74	54,714,320.78	−23
Oklahoma	Oklahoma City, Okla.	18,079,569.43	14,922,127.45	−17
Oregon	Portland, Oreg.	5,744,794.79	4,432,215.65	−23
First Pennsylvania	Philadelphia, Pa.	133,212,737.97	109,150,521.75	−18
Twelfth Pennsylvania	Scranton, Pa.	17,900,789.14	14,375,057.62	−20
Twenty-third Pennsylvania	Pittsburgh, Pa.	79,089,537.21	66,736,604.75	−16
Rhode Island	Providence, R. I.	15,307,494.16	11,281,238.84	−26
South Carolina	Columbia, S. C.	3,018,204.30	1,977,960.22	−34
South Dakota	Aberdeen, S. Dak.	887,611.88	749,687.88	−15
Tennessee	Nashville, Tenn.	16,478,693.78	13,132,299.43	−20
First Texas	Austin, Tex.	22,263,373.29	18,576,114.76	−17
Second Texas	Dallas, Tex.	16,621,147.72	14,223,692.53	−14
Utah	Salt Lake City, Utah	3,225,694.42	2,380,720.24	−26
Vermont	Burlington, Vt.	2,229,416.73	1,751,011.06	−21
Virginia	Richmond, Va.	96,694,138.88	113,761,587.34	+18

[1] The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.
[2] Tax receipts are credited to the districts in which the collections are made. Receipts in the various districts do not indicate the tax burden of the respective districts, since the taxes may be eventually borne by persons in other districts.
[3] Includes $812.02 for 1930 and $70.62 for 1931, collections on products from the Virgin Islands.

TABLE 4.—*Summary of internal-revenue receipts, years ended June 30, 1930 and 1931, by collection districts*—Continued

District	Location of collector's office	1930	1931	Per cent increase (+) or decrease (−)
Washington [4]	Tacoma, Wash.	$14, 441, 938. 62	$11, 501, 520. 76	−20
West Virginia	Parkersburg, W. Va.	12, 130, 820. 37	11, 151, 400. 49	−8
Wisconsin	Milwaukee, Wis.	35, 512, 796. 15	28, 163, 949. 49	−21
Wyoming	Cheyenne, Wyo.	752, 334. 55	596, 603. 81	−21
Philippine Islands	Manila, P. I.	324, 615. 00	[5] 332, 587. 65	+2
Total		3, 040, 145, 733. 17	2, 428, 228, 754. 22	−20

[4] Includes $15,340.36 for 1930 and $11,811.02 for 1931, income tax on Alaska railroads (act of July 18, 1914).
[5] In addition to this amount, collections on tobacco manufactures from the Philippine Islands for 1931 are reported as follows: First California, $246.07; Hawaii, $2,244.05; first Illinois, $0.30; Washington, $71.62.

TABLE 5.—*Summary of internal-revenue receipts, year ended June 30, 1931, by States*

States [1]	Population as of Apr. 1, 1930 (Fifteenth Census, United States)	Per cent of total population	Internal-revenue receipts, year ended June 30, 1931: Income tax	Miscellaneous taxes	Total: Amount	Per cent of total
Alabama	2, 640, 248	2. 15	$4, 305, 287. 33	$305, 791. 20	$4, 614, 078. 53	0. 19
Alaska	59, 278	. 05	133, 967. 34	1, 508. 01	135, 475. 35	. 01
Arizona	435, 573	. 35	2, 194, 489. 36	68, 130. 16	2, 262, 619. 52	. 09
Arkansas	1, 854, 482	1. 51	1, 816, 021. 07	97, 685. 75	1, 913, 706. 82	. 08
California	5, 677, 251	4. 61	93, 581, 718. 21	19484, 294. 83	113, 066, 013. 04	4. 65
Colorado	1, 035, 791	. 84	15, 272, 280. 48	394, 949. 86	15, 667, 230. 34	. 65
Connecticut	1, 606, 903	1. 30	34, 994, 157. 00	2, 892, 191. 65	37, 886, 348. 65	1. 56
Delaware	238, 380	. 19	32, 877, 127. 08	1, 164, 738. 21	34, 041, 865. 89	1. 40
District of Columbia	486, 869	. 40	12, 716, 156. 42	1, 968, 697. 01	14, 684, 853. 43	. 61
Florida	1, 468, 211	1. 19	7, 838, 885. 72	3, 668, 142. 78	11, 507, 028. 50	. 47
Georgia	2, 908, 506	2. 36	6, 389, 386. 65	323, 453. 37	6, 712, 840. 02	. 28
Hawaii	368, 336	. 30	4, 382, 130. 58	434, 344. 93	4, 816, 475. 51	. 20
Idaho	445, 032	. 36	684, 846. 69	31, 542. 23	716, 388. 92	. 03
Illinois	7, 630, 654	6. 19	173, 675, 584. 39	17, 111, 587. 15	190, 787, 171. 54	7. 86
Indiana	3, 238, 503	2. 63	19, 095, 104. 02	2, 336, 121. 37	21, 431, 225. 39	. 88
Iowa	2, 470, 939	2. 01	9, 897, 154. 72	498, 816. 52	10, 395, 971. 24	. 43
Kansas	1, 880, 999	1. 53	13, 339, 596. 77	350, 946. 40	13, 690, 543. 17	. 56
Kentucky	2, 614, 589	2. 12	10, 711, 005. 82	17, 774, 729. 02	28, 485, 734. 84	1. 17
Louisiana	2, 101, 593	1. 71	7, 666, 903. 02	1, 232, 092. 44	8, 898, 995. 46	. 37
Maine	797, 423	. 65	6, 384, 203. 48	365, 050. 01	6, 749, 853. 49	. 28
Maryland	1, 631, 526	1. 32	28, 457, 906. 13	1, 715, 653. 34	30, 173, 540. 47	1. 24
Massachusetts	4, 249, 614	3. 45	83, 431, 473. 80	5, 064, 042. 05	88, 495, 515. 85	3. 64
Michigan	4, 842, 325	3. 93	102, 367, 974. 93	4, 936, 655. 16	107, 304, 630. 09	4. 42
Minnesota	2, 563, 953	2. 08	20, 803, 001. 79	2, 480, 384. 41	23, 283, 386. 20	. 96
Mississippi	2, 009, 821	1. 63	1, 502, 901. 33	65, 895. 23	1, 568, 796. 56	. 06
Missouri	3, 629, 367	2. 95	40, 906, 842. 29	10, 829, 853. 19	51, 736, 695. 48	2. 13
Montana	537, 606	. 44	1, 690, 246. 63	102, 285. 54	1, 792, 532. 17	. 07
Nebraska	1, 377, 963	1. 12	4, 572, 597. 92	206, 270. 69	4, 778, 868. 61	. 20
Nevada	91, 058	. 07	1, 298, 180. 58	47, 880. 96	1, 346, 061. 54	. 06
New Hampshire	465, 293	. 38	2, 773, 611. 63	781, 565. 58	3, 555, 177. 21	. 15
New Jersey	4, 041, 334	3. 28	71, 657, 935. 81	25, 942, 714. 36	97, 600, 650. 17	4. 02
New Mexico	423, 317	. 34	608, 380. 85	51, 545. 12	659, 925. 97	. 03
New York	12, 588, 066	10. 22	614, 960, 831. 29	57, 210, 569. 39	672, 171, 400. 68	27. 68
North Carolina	3, 170, 276	2. 57	13, 720, 308. 43	249,129,997.89	262, 849, 306. 32	10. 83
North Dakota	680, 845	. 55	351, 632. 42	13, 600. 42	365, 232. 84	. 02
Ohio	6, 646, 697	5. 39	96, 002, 613. 37	16, 928, 565. 38	112, 931, 178. 75	4. 65
Oklahoma	2, 396, 040	1. 95	14, 657, 487. 68	264, 639. 77	14, 922, 127. 45	. 61
Oregon	953, 786	. 77	4, 110, 735. 83	321, 479. 82	4, 432, 215. 65	. 18
Pennsylvania	9, 631, 350	7. 82	174, 242, 933. 09	16, 019, 251. 03	190, 262, 184. 12	7. 84
Rhode Island	687, 497	. 56	10, 856, 222. 06	425, 016. 18	11, 281, 238. 54	. 46
South Carolina	1, 738, 765	1. 41	1, 807, 156. 90	170, 803. 32	1, 977, 960. 22	. 08
South Dakota	692, 849	. 56	719, 403. 69	30, 284. 19	749, 687. 88	. 03
Tennessee	2, 616, 556	2. 12	9, 284, 228. 52	3, 848, 070. 91	13, 132, 299. 43	. 54
Texas	5, 824, 715	4. 73	31, 604, 743. 66	1, 195, 003. 62	32, 799, 507. 28	1. 35
Utah	507, 847	. 41	2, 321, 787. 30	58, 932. 94	2, 350, 720. 24	. 10
Vermont	359, 611	. 29	1, 700, 259. 06	50, 752. 00	1, 751, 011. 06	. 07
Virginia	2, 421, 851	1. 97	19, 206, 733. 19	94, 554, 854. 15	113, 761, 587. 34	4. 69
Washington	1, 563, 396	1. 27	10, 629, 177. 47	736, 867. 94	11, 366, 045. 41	. 47
West Virginia	1, 729, 205	1. 40	8, 669, 578. 36	2, 481, 822. 13	11, 151, 400. 49	. 46
Wisconsin	2, 939, 006	2. 39	26, 584, 218. 69	1, 579, 730. 80	28, 163, 949. 49	1. 16
Wyoming	225, 565	. 18	570, 295. 04	26, 308. 77	596, 603. 81	. 02
Philippine Islands				332, 587. 65	332, 587. 65	. 01
Total	123, 202, 600	100. 00	1, 860, 040, 497. 39	568,188,256.83	2, 428, 228, 754. 22	100. 00

SUMMARY

Quarter ended—	Income tax	Miscellaneous taxes	Total
Sept. 30, 1930	$553, 725, 824. 86	$154, 637, 882. 85	$708, 363, 707. 71
Dec. 31, 1930	553, 586, 260. 61	134, 322, 107. 65	687, 908, 368. 26
Mar. 31, 1931	398, 541, 064. 88	135, 219, 025. 88	533, 760, 090. 76
June 30, 1931	354, 187, 341. 04	144, 009, 246. 45	498, 196, 587. 49
Total, fiscal year 1931	1, 860, 040, 497. 39	568, 188, 256. 83	2, 428, 228, 754. 22
Total, fiscal year 1930	2, 410, 259, 230. 28	629, 886, 502. 89	3, 040, 146, 733. 17
Decrease, 1931	550, 218, 732. 89	61, 698, 246. 06	611, 916, 978. 95

[1] Including the Territories of Alaska and Hawaii, the District of Columbia, and the Philippine Islands.

TABLE 6.—*Summary of income-tax receipts from corporations and individuals, year ended June 30, 1931, by States*

States [1]	Corporation	Individual	Total
Alabama	$2,298,149.11	$2,010,138.22	$4,308,287.33
Alaska	78,041.91	55,925.43	133,967.34
Arizona	1,114,554.29	1,079,935.07	2,194,489.36
Arkansas	1,199,466.28	616,554.79	1,816,021.07
California	49,887,472.01	43,694,246.20	93,581,718.21
Colorado	11,935,131.59	3,337,148.89	15,272,280.48
Connecticut	16,287,040.31	18,707,116.69	34,994,157.00
Delaware	23,134,000.44	9,743,127.24	32,877,127.68
District of Columbia	6,020,682.39	6,695,474.03	12,716,156.42
Florida	2,601,725.42	5,237,160.30	7,838,885.72
Georgia	3,685,752.75	2,703,633.90	6,389,386.65
Hawaii	3,165,826.23	1,216,304.35	4,382,130.58
Idaho	484,110.77	200,735.92	684,846.69
Illinois	101,802,830.93	71,872,753.46	173,675,584.39
Indiana	10,838,388.21	8,256,715.81	19,095,104.02
Iowa	6,191,696.43	3,705,458.29	9,897,154.72
Kansas	10,945,301.16	2,394,295.61	13,339,596.77
Kentucky	6,575,325.63	4,135,680.19	10,711,005.82
Louisiana	4,955,705.93	2,711,197.09	7,666,903.02
Maine	3,637,853.90	2,756,349.58	6,394,203.48
Maryland	15,172,526.97	13,285,469.16	28,457,996.13
Massachusetts	37,822,595.14	45,608,878.66	83,431,473.80
Michigan	58,147,436.52	44,220,538.41	102,367,974.93
Minnesota	12,787,808.77	8,015,193.02	20,803,001.79
Mississippi	985,106.59	517,794.74	1,502,901.33
Missouri	25,663,311.09	15,243,531.20	40,906,842.29
Montana	780,133.18	910,115.45	1,690,248.63
Nebraska	2,708,386.25	1,864,211.67	4,572,597.92
Nevada	863,399.55	434,781.33	1,298,180.88
New Hampshire	1,173,609.62	1,600,002.01	2,773,611.63
New Jersey	35,652,049.66	36,005,886.15	71,657,935.81
New Mexico	281,779.84	326,601.01	608,380.85
New York	308,385,414.70	306,575,416.59	614,960,831.29
North Carolina	10,238,980.66	3,481,327.77	13,720,308.43
North Dakota	238,377.20	113,255.22	351,632.42
Ohio	60,160,993.58	35,841,619.79	96,002,613.37
Oklahoma	9,511,829.55	5,145,658.13	14,657,487.68
Oregon	2,391,325.43	1,719,410.40	4,110,735.83
Pennsylvania	98,244,214.99	75,998,718.10	174,242,933.09
Rhode Island	4,710,752.89	6,145,469.77	10,856,222.66
South Carolina	1,300,848.49	506,308.41	1,807,156.90
South Dakota	390,943.97	325,459.72	716,403.69
Tennessee	5,534,853.42	3,749,375.10	9,284,228.52
Texas	17,954,224.37	13,650,519.29	31,604,743.66
Utah	1,603,354.19	718,433.11	2,321,787.30
Vermont	842,158.06	858,101.00	1,700,259.06
Virginia	16,157,296.64	3,049,436.55	19,206,733.19
Washington	5,465,854.40	5,163,323.07	10,629,177.47
West Virginia	6,472,066.16	2,197,512.20	8,669,578.36
Wisconsin	17,604,248.47	8,979,970.22	26,584,218.69
Wyoming	304,762.98	265,532.06	570,295.04
Total	1,026,392,699.02	833,647,798.37	1,860,040,497.39

SUMMARY

Quarter ended—	Corporation	Individual	Total
Sept. 30, 1930	$302,675,618.79	$251,050,206.07	$553,725,824.86
Dec. 31, 1930	301,569,511.27	252,016,755.34	553,586,266.61
Mar. 31, 1931	214,057,514.70	184,483,550.18	398,541,064.88
June 30, 1931	208,090,054.26	146,097,286.78	354,187,341.04
Total, fiscal year 1931	1,026,392,699.02	833,647,798.37	1,860,040,497.39
Total, fiscal year 1930	1,263,414,466.60	1,146,844,763.68	2,410,259,230.28
Decrease, 1931	237,021,767.58	313,196,965.31	550,218,732.89

[1] Including the Territories of Alaska and Hawaii and the District of Columbia.

TABLE 7.—*Summary of receipts from income tax, years ended June 30, 1929, 1930, and 1931, by States, with per cent of increase or decrease in 1931 compared with 1930*

States [1]	1929 [2]	1930 [3]	1931 [4]	1930–31 per cent increase (+) or decrease (−)
Alabama	$7,599,048.23	$6,656,670.87	$4,308,287.33	−35
Alaska [5]	156,628.77	137,604.18	133,967.34	−3
Arizona	2,310,604.70	2,826,937.57	2,194,489.36	−22
Arkansas	3,557,299.13	3,037,942.90	1,816,021.07	−40
California	130,224,046.52	125,583,479.78	93,581,718.21	−26
Colorado	11,037,830.14	12,046,416.24	15,272,280.48	+27
Connecticut	40,259,009.66	45,455,009.09	34,994,157.00	−23
Delaware	28,156,915.74	39,103,447.39	32,877,127.68	−16
District of Columbia	15,077,952.08	14,784,495.31	12,716,156.42	−14
Florida	12,559,209.91	11,083,543.67	7,838,885.72	−29
Georgia	13,499,794.24	12,145,703.93	6,389,386.65	−47
Hawaii	5,473,247.60	5,297,865.60	4,382,130.58	−17
Idaho	1,048,571.55	827,520.24	684,846.69	−17
Illinois	217,401,525.49	223,375,181.25	173,675,584.39	−22
Indiana	25,461,642.74	23,340,083.40	19,095,104.02	−18
Iowa	12,835,656.97	12,842,980.11	9,897,154.72	−23
Kansas	17,259,608.59	16,568,715.25	13,339,596.77	−20
Kentucky	15,197,534.84	14,946,102.30	10,711,005.82	−28
Louisiana	12,985,416.60	10,669,453.72	7,666,903.02	−27
Maine	8,386,602.64	7,927,770.95	6,394,203.48	−19
Maryland	31,331,958.04	35,954,364.87	28,457,996.13	−21
Massachusetts	109,722,878.67	109,682,905.30	83,431,473.80	−24
Michigan	140,484,483.11	127,674,886.66	102,367,974.93	−20
Minnesota	27,668,271.41	28,598,449.59	20,803,001.79	−27
Mississippi	2,325,743.89	2,045,860.55	1,502,901.33	−27
Missouri	51,632,906.62	50,541,009.08	40,906,842.29	−19
Montana	3,048,669.23	2,530,550.18	1,690,248.63	−33
Nebraska	5,850,729.27	5,308,027.51	4,572,597.92	−14
Nevada	1,078,806.28	1,321,422.00	1,298,180.88	−2
New Hampshire	3,353,349.52	3,295,648.19	2,773,611.63	−16
New Jersey	93,022,103.69	94,812,132.51	71,657,935.81	−24
New Mexico	933,541.91	657,926.60	608,380.85	−20
New York	744,781,797.29	830,165,401.18	614,960,831.29	−26
North Carolina	20,066,796.21	16,981,344.26	13,720,308.43	−19
North Dakota	665,134.02	524,081.49	351,632.42	−33
Ohio	121,571,512.04	126,149,812.07	96,002,613.37	−24
Oklahoma	17,571,605.34	17,571,752.23	14,657,487.68	−16
Oregon	5,902,572.60	5,376,369.59	4,110,735.83	−24
Pennsylvania	208,859,644.38	213,049,915.72	174,242,933.09	−18
Rhode Island	13,595,817.59	13,862,736.50	10,856,222.66	−22
South Carolina	3,500,396.48	2,801,519.63	1,807,156.90	−36
South Dakota	793,667.11	839,792.65	716,403.69	−14
Tennessee	13,760,645.54	12,294,372.62	9,284,228.52	−24
Texas	37,703,788.74	36,961,243.66	31,604,743.66	−14
Utah	3,478,962.25	3,121,739.67	2,321,787.30	−26
Vermont	2,308,969.26	2,145,858.54	1,700,259.06	−21
Virginia	20,177,390.67	18,591,562.25	19,206,733.19	+3
Washington	13,424,220.27	13,643,704.92	10,629,177.47	−22
West Virginia	11,346,725.27	9,450,606.64	8,669,578.36	−8
Wisconsin	37,607,776.69	34,133,675.46	26,584,218.69	−22
Wyoming	1,110,323.26	723,257.08	570,295.04	−21
Total	2,331,274,428.64	2,410,259,230.28	1,860,040,497.39	−23

[1] Including the Territories of Alaska and Hawaii and the District of Columbia.
[2] Includes third and fourth quarterly installment payments of the tax on incomes for 1927 and the first and second quarterly installment payments of the tax on incomes for 1928.
[3] Includes third and fourth quarterly installment payments of the tax on incomes for 1928 and the first and second quarterly installment payments of the tax on incomes for 1929.
[4] Includes third and fourth quarterly installment payments of the tax on incomes for 1929 and the first and second quarterly installment payments of the tax on incomes for 1930.
[5] Includes $13,517.62 for 1929, $15,346.36 for 1930, $11,311.02 for 1931, income tax on Alaska railroads (act of July 18, 1914).

TABLE 8.—*Total internal-revenue receipts, years ended June 30, 1863–1931*

Year	Amount	Year	Amount	Year	Amount
1863 [1]	$41, 003, 192. 93	1887	$118, 837, 301. 06	1911	$322, 526, 299. 73
1864	116, 965, 578. 26	1888	124, 326, 475. 32	1912	321, 615, 894. 69
1865	210, 855, 864. 53	1889	130, 894, 434. 20	1913	344, 424, 453. 85
1866	310, 120, 448. 13	1890	142, 594, 696. 57	1914	380, 008, 893. 96
1867	265, 064, 938. 43	1891	146, 035, 415. 97	1915	415, 681, 023. 86
1868	190, 374, 925. 60	1892	153, 857, 544. 35	1916	612, 723, 287. 77
1869	159, 124, 126. 86	1893	161, 004, 989. 67	1917	809, 393, 640. 44
1870	184, 302, 828. 84	1894	147, 168, 449. 70	1918	3, 698, 955, 820. 93
1871	143, 198, 322. 10	1895	143, 246, 077. 75	1919	3, 850, 150, 078. 56
1872	130, 890, 096. 90	1896	146, 830, 615. 66	1920	5, 407, 580, 251. 81
1873	113, 504, 012. 80	1897	146, 619, 593. 47	1921	4, 595, 357, 061. 95
1874	102, 191, 016. 98	1898	170, 866, 819. 36	1922	3, 197, 451, 083. 00
1875	110, 071, 515. 00	1899	273, 484, 573. 44	1923	2, 621, 745, 227. 57
1876	116, 768, 096. 22	1900	295, 316, 107. 57	1924	2, 796, 179, 257. 06
1877	118, 649, 230. 25	1901	306, 871, 669. 42	1925	2, 584, 140, 268. 24
1878	110, 654, 163. 37	1902	271, 867, 990. 25	1926	2, 835, 999, 892. 19
1879	113, 440, 621. 38	1903	230, 740, 925. 22	1927	2, 865, 683, 129. 91
1880	123, 981, 916. 10	1904	232, 903, 781. 06	1928	2, 790, 535, 537. 68
1881	135, 229, 912. 30	1905	234, 187, 976. 37	1929	2, 939, 054, 375. 43
1882	146, 523, 273. 72	1906	249, 102, 738. 00	1930	3, 040, 145, 733. 17
1883	144, 553, 344. 86	1907	269, 664, 022. 85	1931	2, 428, 228, 754. 22
1884	121, 590, 039. 83	1908	251, 665, 950. 04		
1885	112, 421, 121. 07	1909	246, 212, 719. 22	Total	57, 080, 128, 508. 09
1886	116, 902, 869. 44	1910	289, 957, 220. 16		

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

TABLE 9.—*Internal-revenue tax on products from Philippine Islands, years ended June 30, 1930 and 1931, by articles taxed*

Article taxed	1930	1931	Increase (+) or decrease (−)
Cigars (large)	$316, 671. 94	$326, 036. 03	+$9, 364. 09
Cigarettes (large)		48. 96	+48. 96
Cigarettes (small)	8, 989. 71	6, 752. 83	−2, 236. 88
Manufactured tobacco	398. 31	284. 47	−113. 84
Playing cards	. 20		−. 20
Stamp sales (documentary)	2, 384. 25	2, 028. 00	−356. 25
Total	328, 444. 41	335, 150. 29	+6, 705. 88

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

TABLE 10.—*Internal-revenue tax on products from Porto Rico, years ended June 30, 1930 and 1931, by articles taxed*

Article taxed	1930	1931	Increase (+) or decrease (−)
Cigars (large)	$328, 710. 79	$350, 781. 37	+$22, 070. 58
Cigars (small)	6, 000. 00	5, 287. 50	−712. 50
Cigarettes (large)	23, 129. 25	16, 992. 00	−6, 137. 25
Cigarettes (small)	8, 739. 06	56, 013. 00	+47, 273. 94
Total	366, 579. 13	429, 073. 87	+62, 494. 74

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

INCOME TAX AUDIT

TABLE 11.—*Summary of returns audited by Income Tax Unit fiscal years 1927–1931*

	1927	1928	1929	1930	1931
Returns audited and closed	2, 482, 021	3, 247, 703	2, 198, 695	2, 297, 351	3, 140, 024
Claims adjusted	72, 545	102, 167	92, 449	81, 135	75, 056
Additional tax assessed [1]	$243, 302, 308. 00	$248, 175, 354. 10	$241, 806, 393. 47	$147, 318, 676. 45	$107, 727, 690. 55
Jeopardy assessments	$32, 704, 156. 23	$45, 685, 725. 80	$50, 665, 425. 58	$30, 124, 228. 65	$50, 425, 493. 68
Rejected claims [2]	$34, 703, 663. 24	$18, 481, 664. 62	$18, 421, 350. 67	$4, 988, 160. 06	$4, 162, 714. 14

[1] Tax items include penalties and interest in all fiscal years shown and the amounts assessed under the provisions of Mimeograph 3552 are included in the figures representing "additional tax assessed" for the fiscal years 1928, 1929, and 1930, and for 1931 through May.

[2] Amounts made available for collection through the rejection of claims in abatement and for credit.

TABLE 12.—*Income tax returns closed during the fiscal years 1927 to 1931*

	Additional tax				
	1927	1928	1929	1930	1931
Individuals	68, 095	48, 721	23, 925	17, 366	102, 519
Corporations	35, 219	26, 434	14, 169	7, 097	27, 351
Consolidations	15, 680	13, 129	8, 102	4, 309	4, 114
Special assessment	3, 538	1, 091	848		
Section F	73, 633	124, 826	138, 301	109, 496	
Special adjustment	2, 078	3, 766	4, 144	3, 822	4, 024
Grand total	198, 343	217, 967	189, 489	142, 090	138, 008
	Certificates of overassessment				
	1927	1928	1929	1930	1931
Individuals	14, 122	7, 295	7, 840	9, 169	42, 315
Corporations	7, 328	3, 615	4, 487	2, 736	10, 685
Consolidations	5, 125	5, 030	4, 878	3, 136	3, 846
Special assessment	1, 816	559	509		
Section F	39, 582	52, 607	45, 404	36, 584	
Special adjustment	623	506	630	613	589
Grand total	68, 595	69, 612	63, 708	49, 038	57, 435
	No change				
	1927	1928	1929	1930	1931
Individuals	48, 245	31, 767	20, 541	22, 564	2, 345, 619
Corporations	26, 109	12, 077	8, 755	4, 224	580, 093
Consolidations	21, 523	27, 278	18, 592	13, 664	16, 659
Special assessment	2, 088	561	178		
Section F	2, 115, 616	2, 886, 116	1, 895, 308	2, 063, 494	
Special adjustment	1, 502	2, 325	2, 124	2, 277	2, 210
Grand total	2, 215, 083	2, 960, 124	1, 945, 498	2, 106, 223	2, 944, 581
	Total closed				
	1927	1928	1929	1930	1931
Individuals	130, 462	87, 783	52, 306	49, 099	2, 490, 453
Corporations	68, 656	42, 126	27, 411	13, 657	618, 129
Consolidations	42, 328	45, 437	31, 572	21, 109	24, 619
Special assessment	7, 542	2, 211	1, 535		
Section F	2, 228, 831	3, 063, 549	2, 079, 073	2, 209, 874	
Special adjustment	4, 202	6, 597	6, 798	6, 612	6, 823
Grand total	2, 482, 021	3, 247, 703	2, 198, 695	2, 297, 351	3, 140, 024

TABLE 13.—*Income tax returns closed during the fiscal year 1931, by tax years and by agreement procedure involved in settlement*

Taxpayer	Without mailing 60-day letter: Additional tax	Without mailing 60-day letter: Certificates of overassessment	Without mailing 60-day letter: No tax	Without mailing 60-day letter: Claim rejected	Without mailing 60-day letter: Total closed	After mailing 60-day letter: After decision of Board of Tax Appeals	After mailing 60-day letter: By default	After mailing 60-day letter: By agreement	After mailing 60-day letter: Immediate and jeopardy	After mailing 60-day letter: Certificates of overassessment	After mailing 60-day letter: No tax	After mailing 60-day letter: Total closed	Grand total closed
Individuals—Audit review:													
1917	8	38	40	24	110	7	1	2	1	11	12	34	144
1918	4	74	98	13	189	21	2	1	3	11	14	52	241
1919	10	100	102	36	248	42	5	5	19	41	23	135	383
1920	24	188	158	52	422	107	10	6	24	45	33	225	647
1921	31	153	192	39	415	107	4	4	20	43	28	206	621
1922	51	150	237	76	514	335	3	7	23	64	57	489	1,003
1923	69	237	412	92	810	445	9	8	7	113	63	645	1,455
1924	103	369	774	156	1,492	404	58	32	18	130	116	758	2,250
1925	343	539	1,331	283	2,496	440	102	80	16	150	117	905	3,401
1926	632	1,256	2,931	482	5,301	286	338	188	14	144	135	1,105	6,406
1927	4,683	4,064	9,174	346	18,267	101	2,234	935	56	196	200	3,722	21,989
1928	39,542	17,874	67,958	666	126,040	36	5,715	2,806	106	253	272	9,188	135,228
1929	41,041	15,927	1,193,386	205	1,250,559	----	161	184	21	74	27	467	1,251,026
1930	324	68	1,064,081	----	1,064,473	1	1	2	1	3	2	10	1,064,483
1931	----	----	1,176	----	1,176	----	----	----	----	----	----	----	1,176
Total	86,955	41,067	2,342,050	2,470	2,472,512	2,332	8,643	4,260	329	1,278	1,099	17,941	2,490,453
Individuals—Special adjustment:													
1917	6	2	8	2	18	12	1	2	14	5	12	46	64
1918	8	3	21	2	34	8	2	1	10	3	10	34	68
1919	11	5	27	2	45	11	5	2	14	----	12	44	89
1920	17	7	39	5	67	20	12	2	15	7	15	71	138
1921	21	9	43	7	80	15	10	3	19	5	10	70	150
1922	32	13	57	6	108	27	21	3	25	9	13	98	206
1923	47	18	65	9	139	28	37	8	31	11	29	144	283
1924	84	22	113	12	231	34	52	17	44	15	19	181	412
1925	143	34	145	6	328	36	86	26	66	20	25	259	587
1926	227	51	253	17	548	27	140	45	74	16	16	318	866
1927	373	94	296	12	775	8	108	59	97	12	17	301	1,076
1928	491	110	324	9	934	1	158	63	108	12	13	355	1,289
1929	156	30	71	2	259	1	30	9	104	2	3	149	408
1930	2	----	1	----	3	----	1	2	31	----	----	34	37
1931	----	----	----	----	----	----	----	----	2	----	----	2	2
Total	1,618	398	1,462	91	3,569	228	723	241	654	117	203	2,166	5,735
Corporations—Audit review:													
1917	3	93	72	137	305	29	8	2	2	99	20	160	465
1918	6	70	60	97	239	70	4	4	5	66	29	168	407
1919	7	107	75	87	276	111	4	6	5	67	34	226	502
1920	8	131	98	94	331	213	4	7	7	68	48	347	678
1921	11	86	121	46	264	154	3	3	5	45	75	285	549
1922	9	93	152	44	298	189	7	11	6	63	56	332	630
1923	14	119	252	57	442	256	8	16	9	69	79	437	879
1924	33	176	406	85	699	225	23	14	14	99	103	478	1,177
1925	49	220	657	157	1,113	265	36	24	25	98	109	560	1,673
1926	131	526	1,580	241	2,478	206	157	54	47	87	145	696	3,174
1927	1,393	999	4,134	197	6,723	112	772	265	177	104	160	1,590	8,313
1928	10,735	3,558	17,614	326	32,233	27	1,805	753	360	91	121	3,157	35,390
1929	7,763	3,414	267,945	85	279,207	----	214	140	104	35	22	515	279,722
1930	213	106	279,330	1	279,650	2	1	2	2	1	1	9	279,659
1931	----	----	4,911	----	4,911	----	----	----	----	----	----	----	4,911
Total	20,375	9,703	577,437	1,654	609,169	1,850	3,046	1,300	771	982	1,002	8,960	618,129
Corporations—Special adjustment:													
1917	2	1	5	----	8	1	----	----	----	1	1	3	11
1918	1	1	6	----	8	2	----	----	----	2	2	6	14
1919	2	1	6	----	9	3	----	----	1	1	4	9	18
1920	3	3	6	----	12	6	----	----	2	2	8	18	30
1921	2	6	10	----	18	4	----	----	2	3	10	19	37
1922	2	4	17	----	23	7	3	----	1	2	3	16	39
1923	5	5	19	----	29	11	3	1	1	4	4	24	53
1924	13	4	26	1	44	9	6	1	10	1	6	33	77
1925	21	2	35	1	59	8	11	1	14	3	7	44	103
1926	36	3	57	2	98	6	18	8	19	2	6	59	157
1927	48	8	80	4	140	5	25	10	22	2	7	71	211
1928	79	7	84	3	173	1	33	12	29	2	11	88	261
1929	30	4	23	----	57	----	6	1	10	----	----	17	74
1930	1	----	----	----	1	----	----	----	----	----	----	2	3
Total	245	49	374	11	679	63	105	34	113	25	69	409	1,088
Consolidations—Audit review:													
1917	5	140	31	44	220	17	4	----	2	37	13	73	293
1918	10	149	50	46	261	27	1	----	2	24	13	67	328
1919	19	130	43	46	238	49	1	2	4	23	36	115	353
1920	29	131	69	66	295	64	2	2	2	34	76	180	475
1921	21	89	65	58	233	65	----	----	3	22	57	147	380
1922	14	89	98	50	251	70	2	4	9	22	63	170	421
1923	21	143	126	44	334	110	7	7	7	30	74	235	569
1924	38	216	219	80	561	58	24	14	17	29	28	170	731
1925	56	237	285	107	685	43	28	16	18	25	26	156	841
1926	106	366	598	149	1,209	23	88	32	43	31	24	241	1,450
1927	389	456	1,835	84	2,764	10	208	77	61	48	29	423	3,187
1928	1,017	888	5,563	86	7,554	18	363	158	96	28	23	706	8,260
1929	467	433	6,021	23	6,944	----	26	6	4	5	2	43	6,987
1930	18	22	304	----	344	----	----	----	----	----	----	----	344
Total	2,210	3,458	15,303	602	21,893	554	774	318	258	358	464	2,726	24,619

TABLE 13.—*Income tax returns closed during the fiscal year 1931, by tax years and by agreement procedure involved in settlement*—Continued

Taxpayer	Without mailing 60-day letter					After mailing 60-day letter							Grand total closed
	Additional tax	Certificates of overassessment	No tax	Claim rejected	Total closed	After decision of Board of Tax Appeals	By default	By agreement	Immediate and jeopardy	Certificates of overassessment	No tax	Total closed	
Total—All divisions:													
1917	21	274	156	207	661	66	14	6	10	153	58	316	977
1918	29	303	241	158	731	128	9	6	20	96	68	327	1,058
1919	49	343	252	171	816	216	15	14	43	132	109	529	1,345
1920	81	460	369	217	1,127	410	28	17	80	156	190	841	1,968
1921	86	343	431	160	1,010	345	17	0	40	115	189	727	1,737
1922	108	349	561	176	1,194	629	36	25	64	160	192	1,105	2,299
1923	156	522	874	202	1,754	650	64	40	55	227	249	1,485	3,239
1924	361	785	1,538	343	3,027	730	163	78	100	274	272	1,620	4,647
1925	612	1,002	2,463	554	4,651	792	263	147	142	296	284	1,924	6,575
1926	1,132	2,202	5,409	891	9,634	548	741	327	107	280	326	2,419	12,053
1927	6,556	5,621	15,619	643	28,069	238	3,407	1,340	403	362	413	6,167	34,630
1928	51,564	22,437	91,543	1,090	166,634	83	8,094	3,792	600	386	440	13,494	180,428
1929	49,457	19,505	1,467,446	315	1,537,020	1	437	340	243	116	54	1,191	1,538,217
1930	653	196	1,343,716	1	1,344,471	3	3	0	30	4	3	55	1,344,526
1931			6,087		6,087				2			2	6,089
Total	111,403	54,675	2,930,020	5,118	3,107,822	5,036	13,291	6,183	2,125	2,760	2,837	32,202	3,140,024

TABLE 14.—*Income tax returns received and disposed of during the fiscal year 1931, by tax years*

INDIVIDUALS—AUDIT REVIEW

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	12	251	144	96	23	3	26	1
1918	25	396	241	142	38	2	40	2
1919	40	601	383	209	49	3	52	9
1920	57	1,050	647	385	75	15	90	8
1921	41	1,026	621	385	61	21	82	7
1922	93	1,477	1,003	509	58	24	82	9
1923	171	2,110	1,455	741	85	39	124	1
1924	592	2,845	2,250	1,023	164	65	229	13
1925	908	4,233	3,401	1,517	223	119	342	9
1926	2,835	7,609	6,406	3,136	402	216	618	53
1927	8,026	26,603	21,989	9,697	2,833	582	3,415	
1928	9,921	164,428	135,228	33,897	5,224	2,252	7,476	
1929	148	1,275,291	1,251,026	10,085	14,328	170,701	185,029	438
1930		1,064,865	1,064,483	100	282	65,165	65,447	12
1931		1,176	1,176			13	13	
Total	22,369	2,554,051	2,490,453	62,122	23,846	239,220	263,066	560

INDIVIDUALS—SPECIAL ADJUSTMENT

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	16	116	64	53	15		15	2
1918	34	134	68	68	32		32	
1919	47	204	89	129	33		33	
1920	74	285	138	172	49		49	2
1921	77	305	150	175	57		57	
1922	125	432	206	280	71		71	4
1923	172	608	283	399	98		98	2
1924	311	845	412	592	152		152	7
1925	395	1,200	587	801	207		207	3
1926	541	1,806	866	1,196	285		285	20
1927	601	2,737	1,136	1,673	329		329	23
1928	424	4,026	1,289	2,642	519		519	37
1929	25	1,619	408	920	316		316	26
1930		111	37	41	33		33	
1931		2	2					
Total	2,842	14,430	5,735	9,341	2,196		2,196	126

CORPORATIONS—AUDIT REVIEW

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	38	609	465	160	22	3	25	8
1918	42	550	407	169	16	3	19	
1919	40	649	502	171	16	1	17	
1920	50	898	676	234	36	12	48	2
1921	35	716	549	181	21	9	30	5
1922	26	819	630	193	22	8	30	1
1923	48	1,160	879	298	31	43	74	
1924	121	1,554	1,177	453	45	60	105	4
1925	176	2,088	1,673	522	68	70	138	4
1926	405	3,942	3,174	1,058	115	96	211	5
1927	1,062	10,463	8,313	2,960	262	249	511	38
1928	1,881	44,007	35,390	9,941	557	410	967	26
1929	216	280,256	270,722	6,703	3,012	42,094	45,136	284
1930		280,431	279,659	337	435	37,606	38,041	15
1931		4,912	4,911		1	1	2	
Total	4,160	642,074	618,129	23,415	4,659	80,665	85,354	392

CORPORATIONS—SPECIAL ADJUSTMENT

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	5	26	11	14	6		6	2
1918	5	23	14	7	7		7	
1919	8	27	15	12	5		5	4
1920	14	50	30	27	7		7	4
1921	15	61	37	27	12		12	2
1922	23	72	39	42	14		14	3
1923	30	104	53	58	23		23	3
1924	48	175	77	103	43		43	2
1925	73	269	103	178	61		61	4
1926	90	412	157	271	83		83	
1927	124	624	211	404	133		133	
1928	95	972	261	650	156		156	
1929	7	396	74	231	98		98	2
1930		17	3	11	3		8	1
1931								
Total	546	3,228	1,088	2,035	651		651	27

TABLE 14.—*Income tax returns received and disposed of during the fiscal year 1931, by tax years*—Continued

CONSOLIDATIONS—AUDIT REVIEW

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	55	497	293	203	56		56	
1918	65	527	328	222	62		62	4
1919	03	367	353	255	52		52	11
1920	110	738	475	287	86	1	87	45
1921	78	593	380	237	54	1	55	32
1922	113	620	421	249	63	1	64	9
1923	147	825	560	331	72	2	74	22
1924	377	1,033	731	557	122	2	124	83
1925	483	1,108	541	593	157	5	162	86
1926	991	1,834	1,450	1,112	263	6	269	113
1927	1,916	3,712	3,167	1,995	446	33	479	253
1928	1,996	10,217	8,260	3,270	683	68	751	183
1929	139	9,223	6,967	1,056	1,319	4,335	5,654	49
1930		452	344	48	60	2,853	2,913	3
1931		1		1				
Total	6,583	31,947	24,619	10,416	3,495	7,307	10,802	893

VALUATIONS DIVISION

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	8	48		42	14		14	
1918	13	65		58	20		20	
1919	13	57		55	15		15	
1920	20	90		93	17		17	
1921	15	79		81	13		13	
1922	24	128		137	15		15	
1923	45	155		170	30		30	
1924	104	291		313	82		82	
1925	131	358		398	91		91	
1926	237	628		701	164		164	
1927	642	1,904		2,352	194		194	
1928	1,232	5,166		6,095	303		303	
1929	32	8,875		7,272	1,635		1,635	
1930		203		149	54		54	
1931								
Total	2,516	18,047		17,916	2,647		2,647	

ALL DIVISIONS

Tax year	On hand in division July 1, 1930	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1931	In field June 30, 1931	Total on hand June 30, 1931	In 60-day file June 30, 1931
1917	134	1,547	977	568	136	6	142	13
1918	204	1,695	1,058	666	175	5	180	6
1919	241	2,105	1,345	831	170	4	174	24
1920	325	3,111	1,968	1,198	270	28	298	61
1921	261	2,780	1,737	1,086	218	31	249	46
1922	404	3,548	2,209	1,410	243	33	276	28
1923	613	4,962	3,239	1,997	339	84	423	28
1924	1,553	6,743	4,647	3,041	606	127	735	109
1925	2,165	9,256	6,605	4,009	807	194	1,001	106
1926	4,608	16,231	12,053	7,474	1,312	318	1,630	191
1927	12,391	46,153	34,836	19,511	4,197	864	5,061	314
1928	16,549	228,816	180,428	56,495	7,442	2,730	10,172	246
1929	567	1,584,660	1,538,217	26,272	20,738	217,130	237,868	797
1930		1,346,079	1,344,526	686	867	105,624	106,491	31
1931		6,091	6,069	1	1	14	15	
Total	39,015	3,263,777	3,140,024	125,215	37,523	327,192	364,715	1,998

TABLE 15.—*Income tax returns received and disposed of by revenue agents during the fiscal year 1931, by tax years*

	Prior	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	Total
On hand July 1, 1930	4	9	18	29	42	44	62	141	275	391	1,200	6,079	137,692	25,136	132		160,260
Received (new cases)	36	26	43	60	137	154	168	287	454	714	1,741	5,078	17,035	414,851	28,817	76	469,687
Received from Ex. Off.	60	26	53	66	99	105	144	218	410	693	1,725	6,626	14,788	9,042	1,160	22	36,237
Reopened	5	11	19	22	39	30	54	119	161	299	309	773	1,229	272	7		3,439
Total receipts	101	63	115	148	275	289	366	624	1,025	1,706	3,865	12,477	33,052	424,175	29,984	98	508,363
Total on hand and received	105	72	133	177	317	333	428	765	1,300	2,097	5,071	18,556	170,744	447,311	30,116	98	677,623
Forwarded to collectors and divisions	5	8	14	19	29	39	45	50	83	54	179	496	7,109	25,094	902	1	34,194
FORWARDED TO WASHINGTON																	
Survey at office	12	11	8	11	21	19	15	23	53	84	176	882	11,971	29,508	754		43,548
Survey after assignment	13	10	21	24	38	30	36	55	104	156	260	669	14,003	33,819	609		49,847
OFFICE AUDIT																	
No tax					1		3	1		9	45	210	8,603	17,353	68		28,293
Deficiency with agreement									2	7	12	246	6,670	5,760	19		12,726
Overassessment with agreement					2		2	2	6	3	24	151	1,942	1,093	7		4,132
Deficiency without agreement									2	4	5	121	1,484	437	6		2,059
Overassessment without agreement							1			1	2	18	212	82	1		317
FIELD AUDIT—THOROUGH																	
No tax	25	13	22	34	60	75	85	177	300	540	1,388	4,123	32,617	43,669	1,483	17	84,628
Deficiency with agreement	5	3	6	11	15	24	27	47	71	104	323	3,361	32,277	34,893	803		71,970
Overassessment with agreement		6	6	6	10	16	19	36	59	100	479	1,825	10,315	12,087	254	2	25,229
Deficiency without agreement	37	8	20	28	46	50	81	113	190	329	660	2,330	12,455	6,328	158	1	22,834
Overassessment without agreement	1	2	3	3	3	6	11	24	44	45	162	445	2,082	1,102	25		3,958
FIELD AUDIT—PARTIAL AND SPOT CHECK																	
No tax	1	6	26	25	52	32	43	94	182	327	653	1,458	18,011	28,378	751	6	50,048
Deficiency with agreement	1	2	2	2	1	1	3	7	6	14	56	375	3,945	4,167	77	1	8,660
Overassessment with agreement				2	4	5	12	10	24	51	164	385	1,496	1,282	20		3,464
Deficiency without agreement	3			1	3	4	10	18	33	46	105	481	2,867	1,508	31		4,610
Overassessment without agreement		1		4	4	1	2	6	14	20	60	116	446	261	8		943
Total forwarded	103	68	128	173	289	302	395	681	1,173	1,903	4,763	17,692	168,014	247,721	6,036	28	449,459
Balance on hand June 30, 1931	2	4	5	4	28	31	33	84	127	194	318	864	2,730	199,590	24,080	70	228,164

Amount of deficiency, $205,338,223.90.

Amount of overassessment, $30,953,786.54.

TABLE 16.—*Income-tax claims received and disposed of during the fiscal years 1927 to 1931*

	On hand July 1—					Received during fiscal year—					Adjudicated during fiscal year—		
	1926	1927	1928	1929	1930	1927	1928	1929	1930	1931	1927	1928	1929
Individuals	1,775	335	708	1,583	1,310	8,637	4,870	3,550	5,073	18,716	8,730	4,291	2,130
Corporations	1,540	599	265	206	371	7,026	3,765	2,680	2,660	8,822	5,880	2,900	1,965
Consolidations	4,162	3,108	2,543	2,553	1,971	12,490	11,891	5,631	5,621	5,187	3,893	3,430	2,771
Special assessment	4,464	1,483	248			4,725	1,781	613			5,080	1,523	461
Valuations	2,242	1,229	370	466	671			98	205	84			
Special adjustment	295	271	210	212	235	921	722	612	849	649	460	457	493
Clearing, records, and field	15,749	10,427	8,465	8,170	8,245	56,498	50,387	62,754	48,526	21,516	43,071	35,224	44,481
Grand total	30,227	17,462	12,818	13,250	12,812	91,197	73,416	75,938	62,934	54,974	69,094	47,834	52,301

	Adjudicated during fiscal year—Con.		Transferred during fiscal year—					On hand June 30—				
	1930	1931	1927	1928	1929	1930	1931	1927	1928	1929	1930	1931
Individuals	4,450	11,479	1,347	206	645	687	2,960	335	708	1,583	1,310	5,696
Corporations	2,201	5,810	3,007	1,199	714	354	2,117	599	265	206	371	1,260
Consolidations	3,761	3,502	6,651	9,017	2,850	2,442	1,453	3,108	2,543	2,553	1,971	2,173
Special assessment			2,026	1,493	400			1,483	248			
Valuations			1,003	889				1,239	370	466	671	755
Special adjustment	549	478	485	317	176	277	180	271	210	212	235	226
Clearing, records, and field	38,077	10,097	10,749	17,125	18,568	10,374	5,801	10,427	8,465	8,170	8,245	13,863
Grand total	49,038	31,366	34,868	30,226	23,203	14,334	12,541	17,462	12,818	13,250	12,812	23,879

	Received during fiscal year—					Scheduled during fiscal year—				
	1927	1928	1929	1930	1931	1927	1928	1929	1930	1931
Claims control	47,808	43,981	50,209	41,346	41,925	119,017	102,167	92,449	81,135	74,050

TABLE 17.—*Regular income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*

(a) TOTAL REGULAR ASSESSMENTS

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$200,746.00	$42,791.08	$2,383.77	$245,920.85
1918	895,943.39	239,703.00	2,329.20	1,137,975.59
1919	1,043,795.77	281,576.83	18,341.96	1,343,714.56
1920	1,568,176.93	450,927.11	63,152.42	2,082,256.46
1921	839,111.93	415,712.02	52,301.17	1,307,125.12
1922	2,249,796.05	993,432.70	22,440.63	3,265,669.38
1923	2,013,509.18	781,463.07	37,418.79	2,832,411.04
1924	2,448,386.60	807,128.12	76,904.87	3,332,419.59
1925	11,352,405.99	3,237,680.60	402,044.01	14,992,220.60
1926	5,564,124.75	1,237,987.82	636,870.72	7,438,983.29
1927	12,249,190.63	2,013,338.45	940,944.29	15,203,473.27
1928	27,271,290.85	2,912,692.13	390,668.40	30,574,651.38
1929	3,898,103.33	222,523.56	126,982.70	4,247,609.59
1930	344,783.59	966.80	60,407.51	406,157.90
1931	142,594.68	460.29	35,648.67	178,703.64
Total	72,082,040.57	15,635,408.56	2,869,839.11	88,589,292.26

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$1,973,777.42	$541,744.94	$1,988.92	$2,517,511.28
1918	7,584,775.48	2,110,156.02	74.85	9,695,006.35
1919	6,856,940.05	1,896,087.68	471.89	8,753,499.62
1920	9,472,670.88	2,708,135.99	2,369.87	12,183,176.74
1921	5,286,891.32	2,637,809.00	6,480.58	7,931,180.90
1922	2,123,280.45	949,943.48	7,906.84	3,081,130.75
1923	2,848,928.72	1,099,361.04	11,672.61	3,959,962.37
1924	4,227,521.37	1,398,637.63	39,346.59	5,665,505.59
1925	5,463,150.78	1,588,293.10	249,100.24	7,300,544.12
1926	7,469,021.07	1,679,542.80	78,908.50	9,227,472.37
1927	10,409,371.91	1,710,954.66	75,638.53	12,195,965.10
1928	18,191,176.76	2,074,225.49	71,738.14	20,337,140.39
1929	4,062,657.94	283,602.48	10,656.79	4,356,917.21
1930	1,897,600.91	31,825.98	4,258.61	1,933,685.50
Total	87,867,765.06	20,710,320.27	560,512.96	109,138,598.29

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$2,174,523.42	$584,536.02	$4,372.69	$2,763,432.13
1918	8,480,718.87	2,349,859.02	2,404.05	10,832,981.94
1919	7,900,735.82	2,177,664.51	18,813.85	10,097,214.18
1920	11,040,847.81	3,159,063.10	65,522.29	14,265,433.20
1921	6,126,003.25	3,053,521.02	58,781.75	9,238,306.02
1922	4,373,076.50	1,943,376.18	30,347.47	6,346,800.13
1923	4,862,437.90	1,880,844.11	49,091.40	6,792,373.41
1924	6,675,907.97	2,205,765.75	116,251.46	8,997,925.18
1925	16,815,646.77	4,825,973.70	651,144.25	22,292,764.72
1926	13,033,145.82	2,917,530.62	715,779.22	16,666,455.66
1927	22,658,562.44	3,724,293.11	1,016,482.82	27,399,338.37
1928	45,462,467.61	4,986,917.62	462,406.54	50,911,791.77
1929	7,960,761.27	506,126.04	137,639.49	8,604,526.80
1930	2,242,384.50	32,792.78	64,666.12	2,339,843.40
1931	142,594.68	400.29	35,648.67	178,703.64
Total	159,949,814.63	34,348,723.85	3,429,352.07	197,727,890.55

TABLE 17.—*Regular income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*—Continued

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

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$134, 643. 28	$24, 114. 59	$1, 558. 56	$160, 316. 43
1918	73, 839. 28	2, 542. 45	482. 74	76, 864. 47
1919	57, 446. 53	3, 716. 77	2, 920. 38	64, 083. 68
1920	36, 332. 76	3, 909. 05	4, 558. 82	44, 800. 63
1921	66, 700. 87	19, 894. 01	8, 708. 14	95, 303. 02
1922	144, 117. 00	65, 346. 79	12, 349. 80	221, 813. 59
1923	109, 984. 54	35, 001. 51	11, 853. 10	157, 139. 15
1924	364, 623. 61	111, 338. 26	22, 309. 58	498, 271. 45
1925	631, 067. 90	165, 166. 58	41, 794. 52	838, 929. 00
1926	1, 489, 060. 08	303, 795. 52	37, 863. 08	1, 830, 718. 68
1927	5, 309, 653. 40	785, 458. 58	76, 180. 11	6, 171, 292. 09
1928	14, 478, 254. 82	1, 338, 420. 25	217, 787. 48	16, 034, 462. 55
1929	3, 478, 544. 80	101, 794. 83	46, 449. 04	3, 716, 788. 67
1930	102, 509. 57	769. 87	97. 29	103, 376. 73
1931	26, 353. 60	460. 29	6, 588. 45	33, 402. 54
Total	26, 503, 432. 24	3, 052, 629. 35	401, 501. 09	30, 047, 562. 68

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$1, 157, 463. 42	$310, 483. 17	$1, 919. 80	$1, 469, 866. 39
1918	2, 244, 755. 29	618, 078. 81	43. 19	2, 862, 877. 29
1919	1, 705, 043. 21	454, 797. 01	439. 15	2, 160, 279. 37
1920	1, 861, 591. 92	510, 723. 61	2, 273. 52	2, 374, 589. 05
1921	2, 840, 804. 83	1, 409, 861. 39	1, 773. 53	4, 252, 439. 75
1922	385, 573. 03	160, 230. 47	1, 526. 55	547, 386. 05
1923	386, 027. 44	141, 236. 62	1, 630. 14	528, 894. 20
1924	1, 325, 332. 51	428, 232. 27	2, 733. 54	1, 756, 298. 32
1925	1, 664, 582. 56	485, 938. 00	10, 365. 01	2, 160, 886. 17
1926	3, 174, 039. 22	702, 935. 64	28, 400. 47	3, 905, 375. 33
1927	4, 695, 447. 03	727, 552. 63	19, 785. 51	5, 442, 785. 17
1928	7, 424, 583. 87	814, 091. 25	29, 196. 91	8, 268, 772. 03
1929	3, 664, 225. 15	247, 222. 60	3, 687. 80	3, 915, 135. 55
1930	1, 895, 638. 90	31, 489. 36	4, 258. 61	1, 931, 386. 87
Total	34, 425, 108. 38	7, 043, 829. 43	108, 033. 73	41, 576, 971. 54

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$1, 292, 106. 70	$334, 597. 76	$3, 478. 36	$1, 630, 182. 82
1918	2, 318, 594. 57	620, 621. 26	525. 93	2, 939, 741. 76
1919	1, 762, 489. 74	458, 513. 78	3, 359. 53	2, 224, 363. 05
1920	1, 897, 924. 68	514, 632. 66	6, 832. 34	2, 419, 389. 68
1921	2, 907, 505. 70	1, 429, 755. 40	10, 481. 67	4, 347, 742. 77
1922	529, 690. 03	225, 633. 26	13, 876. 35	769, 199. 64
1923	495, 411. 98	177, 138. 13	13, 483. 24	686, 033. 35
1924	1, 689, 955. 12	539, 570. 53	25, 043. 12	2, 254, 569. 77
1925	2, 296, 550. 46	651, 105. 18	52, 159. 53	2, 999, 815. 17
1926	4, 663, 099. 30	1, 006, 731. 16	66, 263. 55	5, 736, 094. 01
1927	10, 005, 100. 43	1, 513, 011. 21	95, 965. 62	11, 614, 077. 26
1928	21, 902, 838. 69	2, 153, 411. 50	246, 984. 39	24, 303, 234. 68
1929	7, 142, 769. 95	439, 017. 43	50, 136. 84	7, 631, 924. 22
1930	1, 998, 148. 47	32, 259. 23	4, 355. 90	2, 034, 763. 60
1931	26, 353. 60	460. 29	6, 588. 45	33, 402. 54
Total	60, 928, 540. 62	10, 096, 458. 78	509, 534. 82	71, 624, 534. 22

TABLE 17.—*Regular income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*—Continued

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

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$232. 26	$70. 02	$16. 60	$318. 88
1918	145. 67	45. 80	36. 42	227. 89
1919	15, 742. 67	4, 690. 59	620. 12	21, 053. 38
1920	52, 698. 25	15, 443. 45	2, 393. 78	70, 535. 48
1921	15, 280. 59	7, 827. 20	996. 31	24, 104. 10
1922	61, 925. 01	28, 119. 72	1, 155. 47	91, 200. 20
1923	86, 635. 00	32, 768. 84	3, 941. 11	123, 244. 95
1924	155, 196. 22	50, 997. 85	10, 234. 37	216, 428. 44
1925	8, 821, 787. 61	2, 512, 558. 59	10, 739. 64	11, 345, 085. 84
1926	666, 289. 75	150, 025. 62	43, 888. 19	860, 203. 56
1927	1, 098, 504. 78	194, 693. 50	17, 513. 88	1, 310, 712. 16
1928	3, 732, 076. 26	455, 587. 44	36, 264. 52	4, 223, 928. 22
1929	107, 497. 83	7, 554. 34	2, 293. 38	117, 345. 53
1930	241, 514. 29	13. 55	60, 310. 22	301, 838. 06
1931	116, 240. 88	------------	29, 060. 22	145, 301. 10
Total	15, 171, 667. 07	3, 460, 396. 51	219, 464. 23	18, 851, 527. 81

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$218, 720. 54	$62, 204. 74	------------	$280, 925. 28
1918	1, 511, 489. 33	410, 736. 69	------------	1, 922, 226. 02
1919	173, 813. 48	31, 806. 75	------------	205, 620. 23
1920	390, 719. 40	109, 346. 34	------------	500, 065. 74
1921	13, 258. 38	6, 707. 71	------------	19, 966. 09
1922	43, 887. 93	19, 109. 26	------------	63, 006. 64
1923	400, 013. 51	160, 550. 45	$9. 45	562, 804. 27
1924	708, 531. 82	237, 560. 31	2, 231. 31	940, 541. 34
1925	1, 211, 913. 90	348, 370. 07	149. 21	1, 560, 685. 10
1926	1, 183, 125. 89	259, 995. 73	401. 13	1, 445, 360. 08
1927	934, 403. 14	164, 619. 06	2, 238. 46	1, 119, 960. 89
1928	3, 268, 750. 65	384, 255. 76	20, 959. 69	3, 607, 741. 02
1929	108, 083. 19	8, 734. 43	14, 673. 61	120, 519. 41
1930	386. 27	3. 53	3, 701. 79	389. 80

Total	10, 167, 127. 43	2, 204, 339. 83	44, 384. 65	12, 415, 831. 91

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$218, 952. 80	$62, 274. 76	$16. 60	$281, 244. 16
1918	1, 511, 635. 00	410, 782. 49	36. 42	1, 922, 453. 91
1919	189, 556. 15	36, 497. 34	620. 12	226, 673. 61
1920	443, 417. 65	124, 789. 79	2, 393. 78	570, 601. 22
1921	28, 538. 97	14, 534. 91	996. 31	44, 070. 19
1922	105, 812. 94	47, 228. 98	1, 164. 92	154, 206. 84
1923	486, 548. 61	193, 328. 29	6, 172. 42	686, 049. 22
1924	863, 728. 04	288, 858. 16	10, 383. 58	1, 162, 969. 78
1925	10, 033, 701. 51	2, 860, 928. 66	11, 140. 77	12, 905, 770. 94
1926	1, 849, 415. 64	410, 021. 35	46, 126. 65	2, 305, 563. 64
1927	2, 032, 907. 92	359, 311. 56	38, 473. 57	2, 430, 693. 05
1928	7, 000, 856. 91	839, 874. 20	50, 938. 13	7, 891, 669. 24
1929	215, 581. 02	16, 288. 77	5, 995. 17	237, 864. 96
1930	241, 900. 56	17. 08	60, 310. 22	302, 227. 86
1931	116, 240. 88	------------	29, 060. 22	145, 301. 10
Total	25, 338, 794. 50	5, 064, 736. 34	263, 828. 88	31, 267, 359. 72

TABLE 17.—*Regular income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*—Continued

(d) ASSESSMENTS BY DEFAULT

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$1,501.57	$405.81	$738.27	$2,645.65
1918	1,938.71	557.25	378.21	2,874.17
1919	151,074.13	49,724.75	408.50	201,207.38
1920	167,720.20	48,620.22	11,681.38	228,021.80
1921	50,785.35	25,292.30	7,651.99	83,729.70
1922	42,250.30	18,632.94	6,511.50	67,394.74
1923	80,142.17	37,743.42	12,950.27	130,835.86
1924	227,303.01	77,465.35	26,062.19	330,830.55
1925	790,166.65	238,219.92	335,932.94	1,365,319.51
1926	2,383,331.32	544,054.70	551,435.85	3,478,821.87
1927	5,341,835.28	951,776.86	847,106.56	7,140,718.70
1928	8,871,794.41	1,099,112.27	136,616.40	10,107,523.08
1929	311,052.31	23,120.75	77,483.99	411,656.05
1930	88.28	.88		89.16
1931				
Total	18,456,053.60	3,112,790.46	2,020,958.05	23,590,738.22

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$10,472.76	$3,166.79	$69.12	$13,708.67
1918	18,778.20	5,679.10	14.00	24,471.30
1919	332,816.09	99,627.78	32.74	432,477.61
1920	785,420.28	241,408.23	96.35	1,027,020.86
1921	20,049.17	10,527.95	14.00	30,591.12
1922	247,450.60	113,620.88	1,785.96	362,857.44
1923	384,145.87	153,050.40	672.85	537,869.12
1924	719,560.08	239,816.28	33,036.20	992,715.56
1925	734,874.34	216,804.64	235,640.60	1,187,319.58
1926	1,782,381.50	408,325.23	47,533.42	2,238,240.15
1927	4,075,600.93	697,327.02	33,794.95	4,806,722.90
1928	7,105,098.51	822,057.82	27,333.73	7,954,490.06
1929	290,349.60	27,645.45	3,267.20	321,262.25
1930	167.39	10.65		178.04
1931				
Total	16,507,202.22	3,038,861.22	383,891.12	19,929,954.56

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$11,974.33	$3,572.60	$807.39	$16,354.32
1918	20,716.91	6,236.35	392.21	27,345.47
1919	513,891.12	149,412.53	441.24	663,744.89
1920	953,146.48	290,118.45	11,777.73	1,255,042.66
1921	70,834.52	35,820.31	7,665.99	114,320.82
1922	289,730.90	132,257.82	8,297.46	430,282.18
1923	470,288.04	190,793.82	16,623.12	677,704.98
1924	946,863.09	316,984.63	60,098.39	1,323,546.11
1925	1,525,040.99	453,024.56	574,573.54	2,552,639.09
1926	4,165,712.82	952,379.93	598,969.27	5,717,062.02
1927	9,417,436.21	1,649,103.88	680,901.51	11,747,441.60
1928	15,976,802.92	1,921,170.09	163,950.13	18,062,013.14
1929	601,401.91	50,776.20	80,751.19	732,929.30
1930	255.67	11.53		267.20
1931				
Total	34,964,185.91	6,151,657.70	2,404,849.17	43,520,692.78

TABLE 17.—*Regular income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*—Continued

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

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$64,368.89	$18,200.66	$70.34	$82,639.89
1918	820,019.73	236,557.50	1,431.83	1,058,009.06
1919	789,532.44	223,384.72	14,392.96	1,027,310.12
1920	1,311,425.72	382,954.30	44,518.44	1,738,898.55
1921	706,345.12	362,695.45	34,944.73	1,103,985.30
1922	2,001,603.74	851,333.25	2,423.86	2,855,360.85
1923	1,731,447.47	675,069.30	6,074.31	2,412,591.08
1924	1,701,283.76	567,326.66	18,298.73	2,286,909.15
1925	1,108,573.63	323,735.51	10,576.91	1,442,886.25
1926	1,025,443.60	240,111.98	3,653.60	1,269,239.18
1927	499,197.07	61,400.51	143.74	560,750.32
1928	189,165.36	19,572.17		208,737.53
1929	1,008.39	44.64	756.29	1,809.32
1930	671.45	182.50		853.95
1931				
Total	11,949,986.57	4,012,561.24	136,915.74	16,099,463.55

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$587,120.70	$165,890.24		$753,010.94
1918	3,809,752.06	1,075,661.42	$17.06	4,885,431.74
1919	4,645,260.37	1,300,856.14		5,955,122.51
1920	6,434,933.28	1,846,507.81		8,281,501.09
1921	2,412,776.94	1,210,711.95	4,093.05	3,628,153.94
1922	1,446,338.59	656,926.85	4,584.86	2,107,850.62
1923	1,675,741.90	644,514.57	7,138.31	2,830,394.78
1924	1,474,096.90	493,025.77	2,827.64	1,969,950.37
1925	1,851,779.98	537,170.79	2,693.50	2,391,653.27
1926	1,329,474.44	308,286.20	736.16	1,638,496.81
1927	703,920.81	121,456.95	998.38	826,376.14
1928	392,713.73	52,880.66	533.89	446,137.28
1929				
1930	1,408.35	322.44		1,730.79
1931				
Total	26,768,327.03	8,423,280.79	24,223.46	35,215,640.28

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$651,489.59	$184,090.90	$70.34	$835,650.83
1918	4,629,772.39	1,312,218.92	1,449.49	5,943,440.80
1919	5,434,792.81	1,533,240.86	14,392.96	6,982,432.63
1920	7,746,359.00	2,229,522.20	44,518.44	10,020,399.64
1921	3,119,124.06	1,573,410.40	39,637.78	4,732,172.24
1922	3,447,842.83	1,538,260.10	7,008.74	4,993,111.47
1923	3,410,189.37	1,319,583.87	12,812.62	4,742,585.86
1924	3,175,380.73	1,060,352.43	21,126.37	4,256,859.52
1925	2,960,353.61	860,915.30	13,270.41	3,834,539.52
1926	2,354,918.06	548,398.18	4,419.75	2,907,735.99
1927	1,203,117.88	202,860.46	1,142.12	1,407,126.46
1928	581,879.09	72,461.83	533.89	654,874.81
1929	1,008.39	44.64	756.29	1,809.32
1930	2,079.80	504.94		2,584.74
1931				
Total	38,718,293.60	12,435,871.03	161,139.20	51,315,303.83

TABLE 18.—*Income tax assessments by field agreements (Mimeograph 3552), May, 1930, through May, 1931, by individual and corporation returns and by tax years*

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917				
1918	$110.23	$27.56		$137.79
1919				
1920	154.39	37.89	$5.63	197.91
1921				
1922				
1923	2,201.71	130.36		2,332.07
1924	31,100.91	9,745.92	5.03	40,851.86
1925	56,399.46	16,111.10	492.84	73,003.40
1926	321,666.13	69,284.40	453.28	391,403.81
1927	1,559,984.74	219,636.17	2,385.56	1,782,006.47
1928	14,589,906.96	1,282,626.63	3,461.41	15,875,995.00
1929	8,014,301.43	459,071.83	2,297.80	8,475,671.06
1930	17,911.29	513.27	1.17	18,425.73
1931				
Total	24,593,737.25	2,057,185.13	9,102.72	26,660,025.10

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917				
1918				
1919				
1920				
1921				
1922	$148.29	$72.24	$37.07	$257.60
1923	522.44			522.44
1924				
1925	401.49	110.12		511.61
1926	14,435.65	2,944.75		17,380.40
1927	825,289.18	128,393.21	93.00	953,775.39
1928	7,259,041.91	619,683.64	2,920.05	7,881,645.60
1929	4,904,241.92	320,743.89	1,759.77	5,226,745.58
1930	251,098.14	10,471.65	199.71	261,769.50
1931				
Total	13,255,179.02	1,082,419.50	5,009.60	14,342,608.12

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917				
1918	$110.23	$27.56		$137.79
1919				
1920	154.39	37.89	$5.63	197.91
1921				
1922	148.29	72.24	37.07	257.60
1923	2,724.15	130.36		2,854.51
1924	31,100.91	9,745.92	5.03	40,851.86
1925	56,800.95	16,221.22	492.84	73,515.01
1926	336,101.78	72,229.15	453.28	405,784.21
1927	2,385,273.92	348,029.38	2,478.56	2,735,781.86
1928	21,848,948.87	1,902,310.27	6,381.46	23,757,640.60
1929	12,918,543.35	779,815.72	4,057.57	13,702,416.64
1930	269,009.43	10,984.92	200.88	280,195.23
1931				
Total	37,848,916.27	3,139,604.63	14,112.32	41,002,633.23

TABLE 19.—*Jeopardy income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*

(a) TOTAL JEOPARDY ASSESSMENTS

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$455,577.11	$136,064.24	$459,193.12	$1,050,834.47
1918	337,976.06	96,573.26	137,329.88	571,879.80
1919	589,464.90	163,934.49	241,990.13	995,389.52
1920	899,964.82	278,189.06	175,191.93	1,353,345.81
1921	627,935.11	317,728.74	208,666.68	1,154,330.53
1922	861,638.01	381,977.10	164,721.22	1,408,336.33
1923	454,681.58	174,274.51	162,404.35	791,360.44
1924	785,942.67	268,036.99	253,575.34	1,307,555.00
1925	940,748.18	264,156.11	449,507.94	1,654,412.23
1926	1,013,202.34	226,699.12	353,133.87	1,593,035.33
1927	1,722,441.14	284,681.01	601,849.83	2,608,971.98
1928	2,893,874.80	316,002.79	967,144.42	4,177,052.10
1929	1,524,207.26	81,491.74	716,213.57	2,321,912.57
1930	1,724,553.04	2,990.40	543,862.40	2,271,405.84
1931	53,283.03		13,320.76	66,603.79
Total	14,885,550.74	2,993,660.56	5,478,105.44	23,357,356.74

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$312,125.20	$96,840.25		$408,965.51
1918	170,419.34	48,023.21		218,442.55
1919	215,242.42	63,645.61	$8,389.00	287,277.03
1920	386,665.93	110,313.58	7,917.29	504,896.82
1921	43,190.11	21,797.80	4,125.92	69,113.92
1922	150,974.93	67,437.24	298.40	218,710.57
1923	206,711.47	81,980.39	8,741.00	297,432.86
1924	805,321.36	271,442.03	78,133.35	1,155,602.77
1925	1,314,227.08	384,220.49	155,886.40	1,854,333.97
1926	1,820,477.24	426,541.00	219,915.07	2,466,934.21
1927	3,411,801.07	575,656.26	121,603.11	4,109,000.44
1928	10,117,744.18	1,243,210.23	788,906.16	12,149,866.69
1929	2,357,351.57	222,436.06	635,991.31	3,215,775.04
1930	77,499.64	959.59	332.53	78,791.78
1931				
Total	21,390,351.62	3,014,540.75	2,063,245.57	27,008,137.04

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$767,702.37	$232,904.49	$459,193.12	$1,459,700.98
1918	508,396.00	144,596.47	137,329.88	790,322.35
1919	804,707.32	227,580.10	250,379.13	1,282,666.55
1920	1,286,630.77	388,502.64	183,109.22	1,858,242.63
1921	671,125.22	339,526.63	212,792.60	1,223,444.45
1922	1,012,612.94	449,414.34	165,019.62	1,627,046.90
1923	661,393.05	256,254.90	171,145.35	1,088,793.30
1924	1,591,264.03	539,479.02	331,714.72	2,463,057.77
1925	2,254,975.26	648,376.60	635,394.34	3,538,746.20
1926	2,833,769.58	653,151.02	573,048.94	4,059,969.54
1927	5,134,242.21	860,307.27	723,452.94	6,718,002.42
1928	13,011,619.07	1,560,179.01	1,756,050.58	16,327,848.69
1929	3,881,558.83	303,927.80	1,355,204.88	5,540,691.51
1930	1,802,052.68	3,949.99	544,194.93	2,350,197.60
1931	53,283.03		13,320.76	66,603.79
Total	36,275,902.36	6,008,210.31	7,541,351.01	50,425,493.68

TABLE 19.—*Jeopardy income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*—Continued

(b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$8,598.16	$2,445.64	$102.17	$11,145.97
1918	71,036.58	19,956.98	15,473.48	106,467.02
1919	2,586.66	732.16	973.31	4,292.13
1920	493,015.47	165,316.38	34,060.45	692,392.30
1921	253,149.19	130,828.66	73,174.49	457,152.34
1922	63,255.33	33,262.75	2,587.28	124,105.36
1923	135,241.18	61,513.55	39,272.84	256,027.57
1924	244,462.43	89,600.53	5,634.82	339,717.78
1925	169,915.14	49,158.29	10,906.10	229,979.53
1926	304,456.59	68,149.90	18,053.06	390,659.55
1927	428,035.48	68,906.78	31,144.54	528,086.80
1928	790,445.00	89,801.65	73,328.96	953,574.60
1929	179,917.43	9,804.25	68,551.30	258,272.98
1930	5,295.42			5,295.42
1931				
Total	3,189,431.03	794,477.52	373,290.80	4,357,199.35

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$312,125.26	$96,840.25		$408,965.51
1918	166,773.94	46,868.32		213,642.26
1919	193,278.48	57,178.25		250,456.73
1920	354,323.73	100,803.97		455,127.70
1921	36,350.37	18,334.28	$808.41	55,490.06
1922	63,756.11	28,511.58		92,267.69
1923	177,795.27	70,776.24	6,808.19	255,379.70
1924	702,997.10	235,175.02	73,936.04	1,012,108.16
1925	852,612.99	258,829.77	139,083.84	1,250,526.60
1926	1,194,914.69	279,016.93	118,615.87	1,592,547.59
1927	3,230,725.76	544,162.88	92,567.10	3,867,455.74
1928	9,875,067.14	1,215,539.61	720,070.45	11,810,677.20
1929	2,154,563.91	213,523.39	566,639.63	2,934,726.93
1930	76,461.89	942.98		77,404.87
1931				
Total	19,421,852.84	3,166,503.47	1,718,429.53	24,306,785.84

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$320,723.42	$99,285.89	$102.17	$420,111.48
1918	237,810.60	66,825.30	15,473.48	320,109.28
1919	195,865.14	57,910.41	973.31	254,748.86
1920	847,339.20	266,120.35	34,060.45	1,147,520.00
1921	289,505.56	149,162.94	73,982.90	512,651.40
1922	147,011.44	66,774.33	2,587.28	216,373.05
1923	333,036.45	132,289.79	46,081.03	511,407.27
1924	947,479.53	324,775.55	79,570.86	1,351,825.94
1925	1,052,528.13	307,988.06	149,989.94	1,510,506.13
1926	1,499,371.48	347,166.83	136,698.93	1,983,237.24
1927	3,658,761.24	613,069.66	123,711.64	4,395,542.54
1928	10,665,513.13	1,305,341.26	793,397.41	12,764,251.80
1929	2,334,581.34	223,327.64	635,090.93	3,192,999.91
1930	81,757.81	942.98		82,700.29
1931				
Total	22,611,283.67	3,960,980.99	2,091,720.53	28,663,985.19

TABLE 19.—*Jeopardy income tax assessments during the fiscal year 1931, by individual and corporation returns and by tax years*—Continued

(c) FRAUD JEOPARDY (279A ONLY)

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$446,978.95	$133,618.60	$489,090.95	$1,069,688.50
1918	266,940.10	76,616.28	121,856.40	465,412.78
1919	586,878.24	163,202.33	241,016.82	991,097.39
1920	406,940.35	112,872.68	141,131.48	660,953.51
1921	374,785.92	186,900.08	135,492.19	697,178.19
1922	778,382.65	343,714.35	162,133.94	1,284,230.97
1923	299,440.40	112,760.96	123,131.51	535,332.87
1924	541,460.24	178,436.46	247,940.52	967,837.22
1925	770,833.04	214,997.82	438,601.84	1,424,432.70
1926	706,835.75	156,459.22	335,050.81	1,202,345.78
1927	1,294,405.06	215,774.23	570,705.29	2,080,885.18
1928	2,103,428.90	227,161.14	893,817.46	3,224,407.50
1929	1,344,290.83	71,687.49	647,602.27	2,063,639.59
1930	1,719,257.62	2,050.40	543,802.40	2,266,110.42
1931	53,293.03		13,320.76	66,603.79
Total	11,696,149.71	2,199,192.04	5,104,814.64	19,000,156.39

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917				
1918	$3,645.40	$1,154.89		$4,800.29
1919	21,963.94	6,467.36	$8,389.00	36,820.30
1920	32,342.22	9,509.61	7,917.20	49,769.12
1921	6,833.74	3,463.61	3,317.51	13,614.86
1922	87,218.82	38,925.66	298.40	126,442.88
1923	28,916.20	11,204.15	1,932.81	42,053.16
1924	102,924.26	36,267.01	4,203.34	143,394.61
1925	431,614.09	125,390.72	46,502.56	603,507.37
1926	625,562.35	147,524.97	101,299.20	874,386.52
1927	181,075.31	31,523.38	29,036.01	241,634.70
1928	242,677.04	27,676.64	68,835.71	339,189.39
1929	202,687.56	8,912.67	72,451.08	284,052.01
1930	1,037.75	16.61	332.53	1,386.89
1931				
Total	1,968,499.76	448,037.28	344,816.04	2,761,352.10

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$446,978.95	$133,618.60	$489,090.95	$1,069,688.50
1918	270,585.50	77,771.17	121,856.40	470,213.07
1919	608,842.18	169,669.69	249,405.82	1,027,917.69
1920	439,281.57	122,382.29	149,048.77	710,722.63
1921	381,619.66	190,363.69	138,809.70	710,793.05
1922	865,601.50	382,640.01	162,432.34	1,410,673.85
1923	328,356.60	123,965.11	125,064.32	577,386.03
1924	644,384.50	214,703.47	252,143.86	1,111,231.83
1925	1,202,447.13	340,388.54	485,404.40	2,028,240.07
1926	1,334,398.10	303,984.19	436,350.01	2,076,732.30
1927	1,475,480.07	247,297.61	599,741.30	2,322,519.88
1928	2,346,105.94	254,837.78	962,653.17	3,563,596.89
1929	1,545,977.49	80,600.16	720,113.95	2,347,691.60
1930	1,720,295.37	3,007.01	544,194.93	2,267,497.31
1931	53,293.03		13,320.76	66,603.79
Total	13,664,648.49	2,647,229.32	5,449,630.68	21,761,508.49

TABLE 20.—*Tax items appealed to the Board of Tax Appeals during the fiscal year 1931, by individual and corporation returns and by tax years*

INDIVIDUAL

Tax year	Tax	Interest	Penalty	Total
1917	$784,465.90		$600,960.89	$1,385,426.79
1918	1,323,937.52		163,206.21	1,487,143.73
1919	930,555.06		218,755.36	1,149,310.42
1920	1,618,338.11		404,285.18	2,022,623.29
1921	1,857,247.07		605,645.94	2,462,893.01
1922	1,246,764.85		252,000.24	1,498,765.09
1923	1,618,542.37		301,391.28	1,919,933.65
1924	7,705,695.39		325,793.65	8,031,489.04
1925	4,670,193.75		683,793.73	5,353,987.48
1926	10,015,645.53		857,594.89	10,873,240.42
1927	16,537,693.02		844,760.41	17,382,453.43
1928	27,542,984.49		1,454,387.11	28,997,371.60
1929	1,852,954.24		329,937.88	2,182,892.12
1930	7,996.09			7,996.09
1931	48,283.03		12,070.76	60,353.79
Total	77,761,296.42		6,854,583.50	84,615,879.92

CORPORATION

Tax year	Tax	Interest	Penalty	Total
1917	$666,083.33		$8,611.25	$674,694.58
1918	5,236,049.78		6,965.60	5,243,015.38
1919	2,218,981.61		31,231.89	2,250,213.50
1920	6,889,969.16		269,123.24	7,159,092.40
1921	4,465,514.11		411,351.05	4,876,865.16
1922	928,419.65		137,214.70	1,065,634.35
1923	3,471,514.44		86,465.29	3,557,979.73
1924	8,957,651.39		105,831.49	9,063,482.88
1925	9,190,258.83		325,686.82	9,515,945.65
1926	28,719,141.39		263,100.66	28,982,242.05
1927	25,030,426.54		183,720.27	25,214,146.81
1928	35,753,970.86		197,887.45	35,951,856.34
1929	3,372,728.33		275,471.28	3,648,199.61
1930	8,668.48			8,665.48
1931				
Total	137,909,377.90		2,302,691.02	140,212,068.92

TOTAL

Tax year	Tax	Interest	Penalty	Total
1917	$1,450,549.23		$609,572.14	$2,060,121.37
1918	6,559,987.30		170,171.81	6,730,159.11
1919	3,149,536.67		249,987.25	3,399,523.92
1920	8,508,307.27		673,408.39	9,181,715.66
1921	6,322,761.18		1,016,996.99	7,339,758.17
1922	2,175,184.50		389,244.94	2,564,429.44
1923	5,090,056.81		387,856.57	5,477,913.38
1924	16,663,346.78		431,625.14	17,094,971.92
1925	13,860,452.58		1,009,480.55	14,869,933.13
1926	38,734,786.92		920,695.55	39,655,482.47
1927	44,568,119.56		1,028,480.68	45,596,600.24
1928	63,296,955.35		1,652,274.59	64,949,229.94
1929	5,225,682.57		605,409.16	5,831,091.73
1930	16,664.57			16,664.57
1931	48,283.03		12,070.76	60,353.79
Total	15,670,674.32		9,157,274.52	224,827,948.84

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 21.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1930, by collection districts and by States*

District and State	Number of factories[1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	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			265						265
First California	14	2	1	15	1,100	2,100	88,446	33,071					125,623
Sixth California	13	1	3	11	300		17,581						17,881
Total, California	27	3	4	26	1,400	2,100	106,027	33,071					143,504
Colorado	2	0	0	2			8,919						8,919
Connecticut	9	1	1	9	105	74	56,942						57,121
Delaware	1	0	0	1	2,188,647			358,779	574,465				3,121,891
Florida	2	4	3	3	1,565		5,802						7,367
Georgia	1	0	0	1	2,519			101				468	3,068
First Illinois	76	3	10	69	10,307,915	8,542,550	686,716	278,589	2,335,699	1,258,606	3,756,603	6,475,003	33,641,741
Eighth Illinois	43	0	5	38	1,297	604	122,900		3,728				128,529
Total, Illinois	119	3	15	107	10,309,212	8,543,154	809,616	278,589	2,339,427	1,258,606	3,756,603	6,475,003	33,770,270
Indiana	40	0	6	34	150,008	2,749	153,843	4,960	2,790	20	5,870	6,778	327,018
Iowa	31	3	2	32	1,701	601	225,424			960	2,765	21,240	252,694
Kansas	13	0	1	12	1,100		12,733						13,833
Kentucky	35	4	2	37	14,432,931	1,635,709	744,220	131,482	478,024	1,295,029	842,498	1,192,521	20,052,417
Louisiana	1	0	0	1	75,351		2,610			583	3,313	7,374	89,231
Maryland	4	0	0	4		30	1,327						1,357
Massachusetts	28	3	3	28	115,016	2,140	179,839	21,824	35,047				353,866
Michigan	29	4	6	27	1,401,372	4,652,406	537,117	7,845	8,713	842,472	2,166,885	1,513,473	11,130,375
Minnesota	30	2	4	28	16	3	71,246			104		150	71,519

[1] Includes only those producing a taxable product; excluding 260 "quasi" manufacturers whose operations are reported in Table 37.

TABLE 21.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1930, by collection districts and by States*—Continued

District and State	Number of factories				Materials used in manufacturing tobacco								
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Missouri	11	0	0	11	2,707,919	21,814,650	1,594,776	1,895	1,912,031	7,970,091	5,776,401	3,310,607	45,089,320
Sixth Missouri	3	0	1	2	40		1,106						1,146
Total, Missouri	14	0	1	13	2,707,959	21,814,650	1,595,882	1,895	1,912,031	7,970,091	5,776,401	3,310,607	45,090,466
Montana	4	0	0	4			1,200						1,200
Nebraska	13	0	1	12		72	40,098						40,170
New Hampshire	2	1	0	3	393		688						1,081
First New Jersey	3	0	1	2			1,080	80					1,160
Fifth New Jersey	14	1	3	12	5,072,141	1,614	80,113		4,105,395	508,640	118,682	269,953	10,156,538
Total, New Jersey	17	1	4	14	5,072,141	1,614	81,193	80	4,105,395	508,640	118,682	269,953	10,157,698
New Mexico	1	0	0	1			185						185
First New York	23	0	1	22	429,832	25	845,792						1,275,649
Second New York	53	7	11	49	114,909	7,712	31,290	1,908	70	68	27	430	156,503
Third New York	8	1	1	8	3,521	438	123,766		35,619				163,344
Fourteenth New York	18	1	5	14	234,642	25	44,785		29,191	8,510	65,905	11,639	394,697
Twenty-first New York	48	2	7	43	90	3,076	730,714			423	620	620	735,543
Twenty-eighth New York	34	5	8	31	35		169,743	5,855	58,550	5,906	33,168	5,320	278,577
Total, New York	184	16	33	167	783,118	11,276	1,946,090	7,763	123,430	14,907	99,720	18,009	3,004,313
North Carolina	12	1	2	11	83,611,416	3,800,725	9,755,345	1,605,571	848,612	12,621,227	17,018,498	9,931,809	139,199,103
First Ohio	19	3	2	20	3,395,621	12,559,265	5,316,489	194,339	1,223,294	2,313,884	7,852,657	4,178,716	38,034,205
Tenth Ohio	10	0	0	10	176,601	4,027,836	3,027,899	46,090	670,691	905,300	4,743,724	1,389,153	14,957,294
Eleventh Ohio	1	0	0	1			1,757						1,757
Eighteenth Ohio	36	5	6	35	23,221		291,451	12,735	900				328,307
Total, Ohio	66	8	8	66	3,595,443	17,587,101	8,637,596	253,164	1,894,885	3,219,184	12,596,381	5,567,869	53,351,623
Oregon	3	0	1	2		1	4,157						4,158
First Pennsylvania	62	8	10	60	734,147	84,745	569,369	1,658	149,046	36,934	166,823	26,005	1,768,755
Twelfth Pennsylvania	10	2	3	9	2,651,220	377,251	790,319	1,080	166,414	159,289	237,051	329,904	4,712,531
Twenty-third Pennsylvania	15	5	5	15	814		99,751	575		43		184	101,397
Total, Pennsylvania	87	15	18	84	3,386,181	461,996	1,459,469	3,347	316,460	196,266	403,874	356,093	6,582,686
Rhode Island	7	1	1	7	17,059		4,779			14	5	59	21,916
South Carolina	1	0	0	1			18,640						18,640
South Dakota	4	0	2	2			2,915						2,915
Tennessee	17	1	0	18	21,281,983	85,001	105,802	341,444	2,720,464	201,248	32,602	70,847	24,839,381
First Texas	5	1	3	3	153,114	190	702		14		3,080		157,100
Second Texas	1	0	0	1	167		58	220					445
Total, Texas	6	1	3	4	153,281	190	760	220	14		3,080		157,545
Utah	1	0	0	1			1,020						1,020
Virginia	8	0	0	8	8,996,262	6,651,335	2,046,216	195,435	354,974	1,777,897	3,230,365	1,203,002	24,415,486
Washington	3	0	1	2	130	150	288			7		1	576
West Virginia	7	0	0	7	3,950	5,337,503	2,541,715	200		766,480	686,890	3,098,526	12,435,264
Wisconsin	44	1	7	38	2,133	616	193,715	5,847	663	3	3		202,979
Wyoming	1	0	1	0			25						25
Total, 1930	874	73	129	818	158,322,384	70,397,207	31,353,738	3,252,517	15,715,184	30,673,738	46,744,495	33,103,832	389,563,195
Total, 1929	951	75	152	874	156,847,855	74,859,006	30,970,183	4,635,846	15,811,587	32,651,024	50,272,484	33,896,750	399,944,735
Increase					1,474,530		383,555						
Decrease	77	2	23	56		4,461,799		1,383,329	96,403	1,977,286	3,527,989	792,918	10,381,540

TABLE 22.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1930, by collection districts and by States*

District and State	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking and snuff [1]	Total	On hand Jan. 1, 1930	Total to be accounted for	On hand Jan. 1, 1931	Removed for exportation	Tax-paid during 1930	
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				265	265		265			265	$47.70
First California				119,870	119,870	2,578	122,454	853	400	121,201	21,816.18
Sixth California				17,640	17,640	56	17,696	66		17,630	3,173.40
Total, California				137,516	137,516	2,634	140,150	919	400	138,831	24,989.58
Colorado				8,951	8,951		8,951			8,951	1,611.18
Connecticut				56,008	56,008		56,008			56,008	10,081.44
Delaware				2,484,688	2,484,688		2,484,688		2,400	2,482,288	446,811.84
Florida				5,605	5,605		5,605			5,605	1,008.90
Georgia				3,059	3,059	653	3,712	495		3,217	579.00
First Illinois		2,277	2,419,409	32,984,907	35,406,593	822	35,407,415	162	9,889	35,340,230	6,361,241.40
Eighth Illinois		216	269	128,437	128,922	1,696	130,618	1,680		128,938	23,208.84
Total, Illinois		2,493	2,419,678	33,113,344	35,535,515	2,518	35,538,033	1,842	9,889	35,469,168	6,384,450.24
Indiana		85,784		196,905	282,689	24,804	307,493	16,013		291,480	52,466.40
Iowa				252,571	252,571	650	253,221	1,373		251,848	45,332.64
Kansas				13,540	13,540		13,540			13,540	2,437.20
Kentucky	2,554,392	1,933,318	236,276	14,391,045	19,115,031	669,913	19,784,944	651,574	64,080	19,068,648	3,432,356.64
Louisiana				89,700	89,700	9,653	99,353	7,331		92,022	16,563.96
Maryland		20		1,328	1,348		1,348			1,348	242.64
Massachusetts	2,201	195		395,302	397,698	2,130	399,828	1,889		397,939	71,629.02
Michigan	833,280	41,386	1,077,334	9,014,913	10,966,913	118,726	11,085,639	75,157		11,010,482	1,981,886.76
Minnesota				71,396	71,396	294	71,690			71,690	12,904.20
First Missouri	31,711,281	3,603,796	805	11,858,195	47,174,077	1,986,190	49,160,267	1,248,656	989,616	46,898,911	8,441,803.98
Sixth Missouri				1,144	1,144	102	1,246			1,246	224.28
Total, Missouri	31,711,281	3,603,796	805	11,859,339	47,175,221	1,986,292	49,161,513	1,248,656	989,616	46,900,157	8,442,028.26

District and State	Plug	Twist	Fine cut	Smoking and snuff [1]	Total	On hand Jan. 1, 1930	Total to be accounted for	On hand Jan. 1, 1931	Removed for exportation	Tax-paid during 1930	Value of stamps used
Montana				1,200	1,200		1,200			1,200	216.00
Nebraska				40,175	40,175	32	40,207			40,207	7,237.26
New Hampshire				786	786		786			786	141.48
First New Jersey				1,189	1,189	4,378	5,567	3,841		1,726	310.68
Fifth New Jersey			17,223	8,502,949	8,520,172	25,370	8,545,542	23,024	786	8,521,732	1,533,911.76
Total, New Jersey			17,223	8,504,138	8,521,361	29,748	8,551,109	26,865	786	8,523,458	1,534,222.44
New Mexico				185	185		185			185	33.30
First New York	600	1,210		1,127,582	1,129,392	39,096	1,168,488	40,546		1,127,942	203,029.56
Second New York			83	148,546	148,629	17,845	166,474	19,510	7,501	139,463	25,103.34
Third New York				157,594	157,594	3,381	160,975	3,195	125,452	32,328	5,819.04
Fourteenth New York			22,551	366,007	388,558		388,558			388,558	69,945.84
Twenty-first New York				757,055	757,055	1,330	758,385	142		758,243	136,483.74
Twenty-eighth New York			525	269,936	270,461	3,799	274,260	780		273,480	49,226.40
Total, New York	600	1,210	23,159	2,826,719	2,851,718	65,452	2,917,170	64,173	132,953	2,720,044	489,607.92
North Carolina	44,664,651			82,312,391	126,977,042	4,521,585	131,498,627	3,940,947	316,305	127,109,635	22,879,554.30
First Ohio	3,972,739	23,731	584,136	34,000,587	38,581,193	154,874	38,736,067	147,986	15,550	38,572,531	6,943,055.58
Tenth Ohio				15,898,862	15,898,862	165,509	16,064,371	176,414		15,887,957	2,859,832.26
Eleventh Ohio				1,800	1,800		1,800			1,800	324.00
Eighteenth Ohio				336,274	336,274		336,274			336,274	60,529.32
Total, Ohio	3,972,739	23,731	584,136	50,237,523	54,818,129	320,383	55,138,512	324,400	15,550	54,798,562	9,863,741.16
Oregon				4,477	4,477		4,477			4,477	805.86
First Pennsylvania		805	9,861	1,427,105	1,437,771	139,736	1,577,507	3,619		1,573,888	283,299.84
Twelfth Pennsylvania			67,064	4,562,854	4,629,918	69,898	4,699,816	69,049	1,990	4,628,777	833,179.86
Twenty-third Pennsylvania			1,468	98,875	100,343	41	100,384	155		100,229	18,041.22
Total, Pennsylvania		805	78,393	6,088,834	6,168,032	209,675	6,377,707	72,823	1,990	6,302,894	1,134,520.92
Rhode Island		1,650		17,054	18,704	7,912	26,616	6,987		19,629	3,533.22
South Carolina				19,858	19,858	625	20,483	616		19,867	3,576.06
South Dakota				2,915	2,915		2,915			2,915	524.70
Tennessee	41,183	1,861,883		17,995,627	19,898,693	322,873	20,221,566	346,458	3,289	19,871,819	3,576,927.42
First Texas		38,755		104,004	142,759		142,759			142,759	25,696.62
Second Texas				468	468		468			468	84.24
Total, Texas		38,755		104,472	143,227		143,227			143,227	25,780.86

[1] Smoking tobacco and snuff, heretofore reported separately, have been combined in this table: Total smoking tobacco manufactured, 232,013,383 pounds; total snuff manufactured, 40,765,883 pounds; total smoking tobacco and snuff, 272,779,266 pounds.

TABLE 22.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1930, by collection districts and by States*—Continued

District and State	Tobacco manufactured: Plug	Tobacco manufactured: Twist	Tobacco manufactured: Fine cut	Tobacco manufactured: Smoking and snuff	Tobacco manufactured: Total	Manufactured tobacco: On hand Jan. 1, 1930	Manufactured tobacco: Total to be accounted for	Manufactured tobacco: On hand Jan. 1, 1931	Manufactured tobacco: Removed for exportation	Manufactured tobacco: Tax-paid during 1930	Value of stamps used
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Utah				1, 020	1, 020		1, 020			1, 020	$183. 60
Virginia	2, 493, 190	28, 490	647, 522	20, 609, 610	23, 778, 812	447, 834	24, 226, 646	461, 963	2, 480, 524	21, 283, 345	3, 831, 002. 10
Washington				566	566		566			566	101. 88
West Virginia			3, 750	11, 724, 470	11, 728, 220	101, 467	11, 829, 687	101, 698	1, 943	11, 726, 046	2, 110, 688. 28
Wisconsin		200	1, 104	191, 746	193, 050	3, 991	197, 041	4, 283		192, 758	34, 696. 44
Wyoming				25	25		25			25	4. 50
Total, 1930	86, 273, 517	7, 623, 716	5, 089, 410	272, 779, 266	371, 765, 909	8, 849, 844	380, 615, 753	7, 356, 462	4, 020, 331	369, 025, 152	66, 424, 527. 36
Total, 1929	96, 744, 046	8, 187, 608	5, 555, 620	270, 712, 616	381, 199, 890	9, 040, 817	390, 240, 707	8, 850, 830	3, 894, 903	377, 399, 725	67, 931, 950. 50
Increase				2, 066, 650					125, 428		
Decrease	10, 470, 529	563, 892	466, 210		9, 433, 981	190, 973	9, 624, 954	1, 494, 368		8, 374, 573	1, 507, 423. 14

The following districts show manufactured tobacco removed free of tax for use of the United States: First Illinois, 56,909 pounds; first Missouri, 22,558 pounds; North Carolina, 128,813 pounds; Virginia, 374 pounds; total, 208,654 pounds; for use as sea stores: First Illinois, 225 pounds; Kentucky, 30 pounds; first Missouri, 520 pounds; North Carolina, 3,927 pounds; Virginia, 440 pounds; total, 5,154 pounds.

TABLE 23.—*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 1930, by collection districts and by States*

District and State	Number of factories[1]: In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Tobacco used in making cigars: Unstemmed	Stemmed	Scraps, cuttings, and clippings	Cigars weighing more than 3 pounds per thousand: Manufactured	On hand Jan. 1, 1930	On hand Jan. 1, 1931	Removed for exportation	Personal consumption	Removed tax-paid[2]
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	31	2	6	27	18, 040	2, 068	20, 456	1, 947, 095	48, 051	27, 501		28, 380	1, 939, 265
Arizona	1	0	1	0	167			5, 748	2, 605			528	7, 825
Arkansas	5	0	0	5	4, 129	355	1, 408	246, 033	9, 750	2, 400		3, 658	249, 725
First California	126	8	24	110	939, 696	201, 374	3, 232	53, 277, 278	11, 580, 402	13, 258, 483		185, 483	51, 413, 714
Sixth California	103	28	21	110	126, 186	308, 457	11, 025	23, 175, 788	1, 326, 599	1, 277, 510	3, 025	150, 125	23, 071, 727
Total, California	229	36	45	220	1, 065, 882	509, 831	14, 257	76, 453, 066	12, 907, 001	14, 535, 993	3, 025	335, 608	74, 485, 441
Colorado	35	4	10	29	51, 243	30, 180	3, 842	4, 491, 487	170, 773	54, 824		55, 923	4, 551, 513
Connecticut	144	12	31	125	579, 077	62, 013	18, 192	28, 716, 087	2, 613, 306	2, 241, 869		443, 134	28, 644, 390
Delaware	9	0	1	8	48, 806	129, 778	171	12, 357, 141	256, 525	214, 051		1, 825	12, 397, 790
Florida	270	82	89	263	5, 211, 436	2, 910, 695	3, 342, 320	565, 408, 129	16, 862, 357	14, 935, 808	167, 075	7, 970, 736	559, 187, 867
Georgia	49	6	14	41	55, 308	232, 302	92, 832	19, 708, 904	173, 716	135, 247		72, 011	19, 675, 452
Hawaii	1	0	0	1	238			10, 574				174	10, 400
Idaho	11	1	5	7	2, 154	2, 143	268	249, 839	57, 900	21, 450		1, 914	284, 375
First Illinois	561	57	97	521	520, 746	275, 451	122, 300	42, 756, 414	3, 020, 153	2, 427, 217		568, 552	42, 780, 798
Eighth Illinois	184	9	23	170	183, 306	16, 632	11, 245	9, 674, 685	697, 888	611, 297		125, 780	9, 635, 496
Total, Illinois	745	66	120	691	704, 052	292, 083	133, 545	52, 431, 099	3, 718, 041	3, 038, 514		694, 332	52, 416, 294
Indiana	175	18	32	161	2, 642, 283	454, 570	121, 507	146, 179, 489	7, 195, 184	5, 130, 668		132, 505	148, 111, 500
Iowa	132	4	20	116	397, 824	24, 730	14, 602	19, 271, 276	885, 473	737, 133		71, 734	19, 347, 882
Kansas	46	1	11	36	26, 031	11, 168	26, 916	3, 479, 623	692, 285	485, 080		8, 503	3, 678, 325
Kentucky	56	6	13	49	374, 328	1, 331, 098	9, 849	101, 001, 427	4, 094, 437	9, 114, 912		77, 749	95, 903, 203
Louisiana	46	8	13	41	610, 002	461, 698	84, 844	59, 669, 973	1, 780, 033	1, 428, 720		187, 645	59, 833, 641
Maine	40	3	5	38	110, 646	3, 189	7, 458	5, 930, 296	141, 957	117, 372		67, 281	5, 887, 600
Maryland	82	8	19	71	270, 236	371, 382	49, 617	34, 655, 109	1, 765, 613	1, 378, 909	27, 000	57, 914	34, 956, 809
Massachusetts	346	47	63	330	692, 430	715, 201	92, 771	78, 366, 904	3, 838, 479	3, 617, 639	2, 000	444, 455	78, 141, 289
Michigan	195	25	46	174	1, 154, 404	3, 490, 321	12, 626	238, 737, 214	16, 427, 380	9, 457, 890		220, 318	245, 486, 386
Minnesota	146	9	13	142	265, 130	83, 914	120, 391	22, 186, 824	1, 881, 923	1, 501, 173		140, 596	22, 426, 978
Mississippi	2	1	1	2	193	10	275	21, 614				939	20, 675

[1] The number of factories in business includes those factories which manufactured small cigars shown in Table 20.
[2] The number of cigars of each class removed tax-paid at different rates is shown in Table 24.

TABLE 23.—*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 1930, by collection districts and by States*—Continued

District and State	Number of factories				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1930	On hand Jan. 1, 1931	Removed for exportation	Personal consumption	Removed tax-paid
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
First Missouri	122	6	22	106	107,334	25,671	13,915	6,780,319	214,179	136,647		131,385	6,735,456
Sixth Missouri	45	5	9	41	417,978	1,207,239	2,644	96,426,220	674,426	6,528,671		30,255	90,541,726
Total, Missouri	167	11	31	147	525,312	1,232,910	16,559	103,215,545	888,605	6,665,318		161,640	97,277,192
Montana	17	0	3	14	6,149	8,000	27	702,739	2,750	1,350		17,139	657,000
Nebraska	37	5	5	37	83,584	17,841	3,103	5,068,840	312,458	330,182		34,277	5,016,845
Nevada	5	0	1	4	295	703	38	63,700	35,111	32,675		3,701	62,575
New Hampshire	21	4	1	24	960,746	7,421	5,304	40,455,828	372,263	158,195		426,602	40,243,234
First New Jersey	30	5	9	26	1,097,527	4,276,537	23,806	285,490,290	6,893,378	11,560,667	32,400	170,400	280,614,201
Fifth New Jersey	160	25	41	144	3,756,650	6,534,381	28,933	534,157,716	23,583,877	28,412,972	260,940	480,309	528,587,372
Total, New Jersey	190	30	50	170	4,854,177	10,810,918	52,739	819,648,006	30,477,255	39,979,639	293,340	650,709	809,201,573
New Mexico	2	0	0	2	319	290		29,248	1,167	4,561		1,854	24,000
First New York	404	41	96	349	3,720,175	175,783	33,046	189,246,401	40,504,409	49,084,316	2,500	430,420	180,233,544
Second New York	171	24	44	151	436,909	161,394	51,143	31,864,815	5,972,192	5,604,500		173,246	32,059,262
Third New York	306	91	113	284	864,082	1,018,503	228,017	120,205,092	7,569,609	5,394,398	7,500	786,458	121,616,345
Fourteenth New York	264	38	52	250	609,918	1,020,373	101,926	101,334,487	6,234,591	5,576,677		339,809	101,652,592
Twenty-first New York	153	11	29	135	1,447,996	280,119	16,078	71,327,550	6,333,417	2,741,401		61,651	74,857,861
Twenty-eighth New York	167	9	33	143	169,173	22,108	6,048	8,293,615	1,146,229	1,219,500		68,844	8,061,500
Total, New York	1,465	214	367	1,312	7,219,153	2,678,430	526,858	522,271,960	67,760,447	69,720,882	10,000	1,850,430	518,481,104
North Carolina	19	5	5	19	98,655	8,583	142,951	11,639,520	758,842	580,333		30,498	11,787,531
North Dakota	5	1	1	5	2,168	230	206	123,700	2,400	3,950			122,150
First Ohio	124	5	21	108	507,827	595,995	24,076	54,007,540	2,663,143	2,810,030		166,201	54,593,498
Tenth Ohio	70	9	10	69	290,931	3,704,982	50,755	203,073,034	4,901,544	3,926,262		218,532	203,829,784
Eleventh Ohio	59	5	11	53	429,880	537,179	99,936	69,115,980	3,281,681	5,394,889		35,280	66,967,492
Eighteenth Ohio	156	15	30	141	735,000	113,832	319,586	61,108,020	3,641,777	3,347,748		94,197	61,307,852
Total, Ohio	409	34	72	371	1,963,638	4,951,988	494,353	388,204,580	14,488,145	15,479,889		514,210	386,698,626
Oklahoma	9	1	3	7	9,731	156	790	459,527	4,280	18,140		2,392	473,275
Oregon	27	4	7	21	9,261	5,072	4,074	979,421	44,775	41,200		20,701	962,295
First Pennsylvania	771	61	122	710	10,644,702	14,740,840	8,035,614	1,678,173,083	84,390,413	82,457,588	342,593	1,096,406	1,678,675,909
Twelfth Pennsylvania	49	2	4	47	477,624	3,483,504	11,221	270,948,521	7,750,605	9,048,500	194,970	18,682	269,437,074
Twenty-third Pennsylvania	117	5	14	108	1,065,858	54,776	2,398	57,483,105	11,190,830	6,434,958		35,085	62,203,892
Total, Pennsylvania	937	68	140	865	12,188,184	18,279,120	8,049,233	2,006,604,709	103,340,848	97,941,046	537,563	1,150,073	2,010,316,875
Rhode Island	45	3	5	43	95,496	3,657	4,031	4,720,454	1,190,518	1,474,195		4,107	4,432,670
South Carolina	7	1	4	4	113,810	459,086	20,044	31,338,073	662,883	2,955,630		2,322	29,043,004
South Dakota	25	3	7	21	17,655	4,341	647	1,091,546	100,026	28,050		7,598	1,155,926
Tennessee	29	8	15	22	51,279	175,998	8,196	17,589,847	4,689,760	125,453		30,414	22,123,740
First Texas	22	4	5	21	321,446	4,274	13,454	15,222,534	1,035,163	1,113,734		14,499	15,129,464
Second Texas	12	1	3	10	4,482	1,282	1,204	349,685	5,575	5,475		2,335	347,450
Total, Texas	34	5	8	31	325,930	5,556	14,658	15,572,219	1,040,738	1,119,209		16,834	15,476,914
Utah	9	0	1	8	9,704	25,153	96	2,023,627	12,744	80,412		25,452	1,930,507
Vermont	12	0	2	10	2,022	504	580	141,606	76,643	49,325		834	168,150
Virginia	40	3	10	33	1,982,613	2,410,776	944,572	323,046,085	40,251,726	24,024,724	36,600	13,853	339,222,634
Washington	41	3	12	32	11,620	5,324	5,495	1,131,634	119,517	98,946		23,552	1,128,653
West Virginia	32	4	5	31	2,040,083	4,969	4,335	87,925,879	1,137,425	9,508,266		611	79,554,428
Wisconsin	396	25	43	378	458,202	234,078	125,961	38,197,145	2,390,244	2,059,602		527,238	38,000,489
Wyoming	4	1	1	4	1,247	512	294	89,862	5,500	10,300		312	84,750
Total, 1930	6,780	772	1,357	6,195	47,357,472	52,451,042	14,593,291	5,893,890,418	345,719,859	340,668,484	1,076,603	16,544,335	5,881,320,855
Total, 1929	7,502	876	1,598	6,780	61,542,733	53,974,605	13,027,129	6,518,533,042	329,907,127	347,141,543	997,937	18,797,330	6,481,503,359
Increase							1,566,162		15,812,732		78,666		
Decrease	722	104	241	585	14,185,261	1,523,563		624,642,624		6,473,060		2,252,995	600,182,504

Average quantity of leaf tobacco used per 1,000 large cigars, 23.20 pounds.

TABLE 24.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1930, by collection districts and by States*

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at $2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at $3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at $5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax-paid at $10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax-paid at $13.50 per M	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
Alabama	1,852,555	39,975	16,675		60	1,939,265	$3,909.22
Arizona	2,600		5,225			7,825	31.33
Arkansas	182,225	62,650	4,850			249,725	576.65
First California	38,523,346	342,350	12,502,283	40,525	5,210	51,413,714	141,081.00
Sixth California	2,637,496	710,600	19,951,322	128,575	3,725	23,071,727	100,763.75
Total, California	41,160,842	1,052,950	32,093,605	169,100	8,935	74,485,441	247,844.76
Colorado	2,581,300	60,475	1,909,193	350	195	4,551,513	14,896.30
Connecticut	2,530,585	16,487,400	9,615,640	10,725	50	28,644,390	102,714.63
Delaware	408,425	20,800	11,968,565			12,397,790	60,722.08
Florida	264,791,652	9,576,208	211,252,460	72,426,360	1,141,187	559,187,867	2,390,457.03
Georgia	13,470,673	24,700	6,180,079			19,675,452	57,915.84
Hawaii	10,100	100	200			10,400	21.50
Idaho	179,150	800	104,425			284,375	882.83
First Illinois	14,529,921	3,212,266	22,661,398	2,233,521	143,692	42,780,798	177,395.44
Eighth Illinois	4,923,485	2,141,900	2,565,461	1,650		9,636,496	29,126.30
Total, Illinois	19,453,406	5,357,166	25,226,859	2,236,171	143,692	52,416,294	206,521.74
Indiana	99,667,230	6,050,700	42,390,745	97,600	35,165	148,111,500	430,324.99
Iowa	15,755,277	2,374,340	1,214,725		3,540	19,347,882	44,754.99
Kansas	3,393,975	153,575	130,775			3,678,325	7,902.55
Kentucky	83,899,104	4,486,662	7,515,563	1,250	624	95,903,203	218,857.56
Louisiana	26,727,052	233,225	32,395,001	426,563	51,800	59,833,641	221,307.00
Maine	1,129,055	1,998,765	2,759,780			5,887,600	22,053.30
Maryland	21,791,261	6,125,295	8,003,068	31,525	5,750	34,956,899	99,382.38
Massachusetts	19,115,217	17,036,433	41,892,469	88,075	10,095	78,141,289	299,860.15
Michigan	68,908,731	73,548,633	101,902,688	742,059	83,175	245,185,386	877,801.33
Minnesota	16,483,239	919,330	5,023,729	600	80	22,426,978	60,850.49
Mississippi	20,100	100	475			20,675	42.88
First Missouri	2,297,750	984,475	3,428,141	16,850	8,250	6,735,466	24,977.03
Sixth Missouri	86,540,630	488,925	3,512,171			90,541,726	192,108.89
Total, Missouri	88,838,380	1,473,400	6,940,312	16,850	8,250	97,277,192	217,086.82
Montana	35,400	2,800	647,900	900		687,000	3,328.15
Nebraska	4,523,345	109,200	384,300			5,016,845	11,295.79
Nevada	8,400	50	54,125			62,575	287.58
New Hampshire	891,575	8,896,896	31,445,914	9,750		40,243,234	183,003.08
First New Jersey	103,340,265	1,765,325	166,170,087	9,298,201	40,323	280,614,201	1,141,002.41
Fifth New Jersey	330,277,609	7,722,718	184,577,029	5,737,703	272,313	528,587,372	1,670,530.62
Total, New Jersey	433,617,874	9,488,043	350,747,116	15,035,904	312,636	809,201,573	2,811,533.03
New Mexico	10,200		13,800			24,000	89.40
First New York	165,923,546	3,196,872	9,805,051	1,292,000	18,075	180,235,544	404,245.07
Second New York	19,641,753	1,943,246	9,382,983	1,008,685	82,695	32,059,262	103,734.68
Third New York	51,006,400	7,142,104	50,967,158	11,842,243	658,350	121,616,845	511,506.45
Fourteenth New York	34,313,255	1,946,150	64,892,172	496,715	4,300	101,652,592	404,199.38
Twenty-first New York	7,296,396	62,662,989	4,895,201	3,250	25	74,857,801	227,092.23
Twenty-eighth New York	4,265,150	741,550	3,054,500	300		8,061,500	26,030.60
Total, New York	282,446,500	77,633,001	142,997,065	14,643,093	761,445	518,481,104	1,676,809.31
North Carolina	11,265,731	9,575	512,225			11,787,531	25,121.31
North Dakota	100,800	12,900	8,450			122,150	262.55
First Ohio	23,807,298	21,973,906	8,586,134	225,020	1,050	54,593,408	158,844.14
Tenth Ohio	177,117,265	1,772,350	24,930,644	9,000	525	203,829,784	484,306.39
Eleventh Ohio	66,095,064	863,928	8,500			66,967,492	134,824.41
Eighteenth Ohio	52,811,548	2,810,773	5,653,061	30,900	1,550	61,307,832	142,666.19
Total, Ohio	319,831,175	27,421,047	39,178,359	264,920	3,125	386,698,626	920,641.13
Oklahoma	463,925	400	8,950			473,275	973.80
Oregon	514,650	44,750	402,895			962,295	3,178.03
First Pennsylvania	1,031,033,611	101,668,407	543,854,084	1,978,020	141,187	1,678,676,809	5,109,024.40
Twelfth Pennsylvania	211,335,733	11,378,285	46,716,056	7,000		269,437,074	690,460.10
Twenty-third Pennsylvania	60,401,609	1,500,983	293,700	3,800	3,800	62,203,892	126,865.80
Total, Pennsylvania	1,302,770,953	114,547,675	590,863,840	1,989,420	144,987	2,010,316,875	5,926,350.30
Rhode Island	4,136,500	100,075	195,495			4,432,070	9,552.50
South Carolina	18,744,843	8,619,250	1,678,911			29,043,004	71,741.99
South Dakota	723,626	62,500	369,600		300	1,155,026	3,466.30
Tennessee	14,903,715	5,500	7,213,925	600		22,123,740	65,899.86

TABLE 24.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1930, by collection districts and by States*—Continued

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at $2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at $3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at $5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax-paid at $10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax-paid at $13.50 per M	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
First Texas	8,958,399	329,549	5,834,016	7,500		15,129,464	$48,154.28
Second Texas	235,025	102,450	9,975			347,450	827.27
Total, Texas	9,193,424	431,999	5,843,991	7,500		15,476,914	48,981.55
Utah	13,150	20,650	1,892,392	1,050	3,265	1,930,507	9,605.31
Vermont	81,700	35,500	50,950			168,150	521.65
Virginia	299,493,961	837,145	38,891,528			339,222,634	795,957.00
Washington	712,425	54,250	361,928		50	1,128,653	3,397.92
West Virginia	79,519,853	26,300	4,775		3,500	79,554,428	159,189.73
Wisconsin	15,685,459	1,284,620	22,265,125	758,685	6,600	38,000,489	150,605.70
Wyoming	24,200		60,550			84,750	351.15
Total, 1930	3,589,895,518	395,126,866	1,784,641,015	108,928,950	2,728,506	5,881,320,855	18,468,965.52
Total, 1929	3,561,021,962	570,357,471	2,215,866,025	130,537,073	3,720,828	6,481,503,359	21,333,316.91
Increase	28,873,556						
Decrease		175,230,605	431,225,010	21,608,123	992,322	600,182,504	2,864,351.39

TABLE 25.—*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 1930* [1]

Manufactured	Removed tax-paid						Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Total	
Number 21,839,328	*Number* 12,359	*Number* 19,250	*Number* 9,836,469	*Number* 10,283,641	*Number* 450,052	*Number* 20,601,771	$163,318.75

[1] Compiled from monthly returns filed by the warehouses with collector of customs; these figures are not included in above Table 24, which shows operation of internal-revenue factories only. These bonded manufacturing warehouses, of which there were 4 on Dec. 31, 1930, are operated exclusively under customs supervision, under the provisions of Title III, section 311, of the tariff act of 1922 and tariff act of 1930.

79434—31——9

TABLE 26.—*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 1930, by collection districts and by States*

District and State	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, 1930	On hand Jan. 1, 1931	Removed for exportation	Tax-paid during 1930	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	20			6,650		210		6,440	$4.83
Sixth California	60			20,000	9,000	1,000		28,000	21.00
Total, California	80			26,650	9,000	1,210		34,440	25.83
Minnesota	2			800				800	.60
Fifth New Jersey	1,231			410,410	95,120	54,540		450,990	338.24
Second New York	9,458	8,220		6,142,990	1,911,760	1,029,750		7,025,000	5,268.75
Third New York	8,674		6,038	5,615,050	300,421	206,391		5,709,080	4,281.81
Total, New York	18,132	8,220	6,038	11,758,040	2,212,181	1,236,141		12,734,080	9,550.56
North Carolina	96,136			32,045,390	1,747,950	1,726,540		32,066,800	24,050.10
First Pennsylvania	2			600				600	.45
Second Texas		7		10,000				10,000	7.50
Virginia	1,016,448			338,816,090	39,228,260	37,330,660	24,750	340,688,940	255,516.71
West Virginia	6			2,000	133,000	68,100		66,900	50.17
Total, 1930	1,132,037	8,227	6,038	383,069,980	43,425,511	40,417,191	24,750	386,053,550	289,540.16
Total, 1929	1,082,889	13,963	111,925	419,880,335	40,099,856	43,425,511	29,600	416,525,080	312,393.81
Increase	49,148				3,325,655				
Decrease		5,736	105,887	36,810,355		3,008,320	4,850	30,471,530	22,853.65

The factories in business are included in Table 23.
Average quantity of leaf tobacco used per 1,000 small cigars, 3 pounds.

TABLE 27.—*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 1930, by collection districts and by States*

District and State	Number of factories [1]				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1930	On hand Jan. 1, 1931	Removed for exportation	Tax-paid during 1930	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	3	2	0	5	1,506,767	8,963,627	356,123	4,777,204,960	276,991	6,141,824	527,343,000	4,241,534,128	$12,724,603.38
Sixth California	5	0	1	4	741	827	10	620,617	75,120	66,640		620,590	1,861.77
Total, California	8	2	1	9	1,507,508	8,964,454	356,133	4,777,825,577	352,111	6,208,464	527,343,000	4,242,154,718	12,726,464.15
Florida	1	3	1	3	4,578	104	886	2,944,805	71,696	158,541		2,853,488	8,560.46
Georgia	1	0	0	1					237,120	237,120			
First Illinois	5	1	1	5	4,893		297	2,213,900	167,860	435,200		1,936,560	5,809.68
Kentucky	3	0	0	3	3,397,028	6,980,219		4,435,331,910	22,598,340	31,324,520	59,882,060	4,366,710,670	13,100,150.01
Louisiana	1	0	0	1		5,323		2,388,400				2,388,400	7,165.20
Massachusetts	7	3	1	9	8,609	1,647	6	3,146,730	1,875,600	2,014,630		3,007,700	9,023.10
Michigan	2	0	0	2	256	37	62,660	27,738,770	144,160	562,780		27,320,150	81,960.45
Minnesota	1	0	1	0			12	6,480	3,011			8,900	26.70
First Missouri	2	0	0	2			81,634	33,817,400	587,620	645,600	3,981,200	29,778,220	89,334.66
Fifth New Jersey	3	0	0	3	2,584,072	8,801,415		5,208,880,940	64,800	344,210	29,750,050	5,176,982,480	15,530,947.44
First New York	4	0	1	3	39,623	24,524		21,146,100	6,840	11,230	680,540	20,461,170	61,383.51
Second New York	30	5	2	33	111,776	30,077	3,970	52,140,114	949,740	1,681,906	6,067,800	45,331,796	135,995.36
Third New York	15	1	4	12	1,555,927	314,340	680,138	1,097,687,990	199,415	5,385,715	149,000	1,092,350,980	3,277,052.94
Fourteenth New York	2	0	0	2	31		325	116,500	5,400	7,600		114,300	342.90
Total, New York	51	6	7	50	1,707,357	368,941	684,433	1,171,090,704	1,161,395	7,086,451	6,897,340	1,158,258,236	3,474,774.71
North Carolina	7	0	1	6	25,102,660	145,812,400	912,715	78,971,714,203	148,353,266	473,755,276	1,514,858,987	77,091,729,206	231,275,187.62
First Pennsylvania	8	0	0	8	204,830	5,987	1,859	66,362,330	387,877	105,818	375,500	65,268,520	195,805.56
Twenty-third Pennsylvania	1	0	0	1	206			69,000	17,000	10,000		76,000	228.00
Total, Pennsylvania	9	0	0	9	205,036	5,987	1,859	66,431,330	404,877	115,818	375,500	65,344,520	196,033.56
Rhode Island	1	0	0	1									
Virginia	7	0	0	7	8,377,442	64,132,683	1,638,492	29,099,655,068	162,471,218	629,423,806	1,629,316,330	27,064,416,160	81,193,248.45
West Virginia	1	0	0	1									
Total, 1930	110	15	13	112	42,900,339	225,073,210	3,638,627	123,802,186,217	338,482,074	1,052,212,416	3,772,452,407	119,232,895,398	357,698,686.19
Total, 1929	133	11	34	110	43,590,852	224,385,135	2,759,498	122,392,380,846	114,290,715	338,907,154	3,560,329,486	118,598,229,061	355,794,687.18
Increase		4		2		688,075	879,129	1,409,805,371	224,191,359	713,405,262	212,122,981	634,666,337	1,903,909.01
Decrease	23		21		690,513								

[1] The number of factories in business includes those factories which manufactured the large cigarettes shown in Table 28.

The following districts show cigarettes removed tax free for personal consumption and experimental purposes: First California, 11,999; sixth California, 8,507; Florida, 4,472; Minnesota, 591; second New York, 8,362; third New York, 1,710; first Pennsylvania, 369; Virginia, 76,000.

The following districts show cigarettes removed free of tax for use of the United States: Kentucky, 2,000; North Carolina, 7,002,000; Virginia, 5,600,000; total, 12,594,000 cigarettes; for use as seas stores: First California, 2,450,000; Kentucky, 5,000; fifth New Jersey, 1,860,000; North Carolina, 32,052,000; and Virginia, 33,205,000; total 70,202,000 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.81 pounds.

TABLE 28.—*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 1930, by collection districts and by States*

District and State	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1930	On hand Jan. 1, 1931	Removed for exportation	Tax-paid during 1930	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	295			41,500	2,460	100		43,815	$315.47
Sixth California	80	30		14,110	2,880	3,040		13,950	100.44
Total, California	375	30		55,610	5,340	3,140		57,765	415.91
First Illinois	2,745		101	291,650	34,250	34,000		291,900	2,101.68
Massachusetts	122	40		18,425		3,150		15,275	109.98
Michigan	205			20,690	950	250		21,300	153.36
Fifth New Jersey	4			500				500	3.60
First New York	5,524			690,500	950	250		691,200	4,976.64
Second New York	23,914		68	2,414,060	195,870	170,630		2,430,100	17,496.72
Third New York	4,233			428,890	8,115	17,020		419,985	3,023.89
Total, New York	33,671		68	3,533,450	204,935	197,100		3,541,285	25,497.25
North Carolina	26,365			3,170,670		320	165,530	3,004,820	21,634.71
First Pennsylvania	97	1,180	13	171,370	9,062	8,903		175,800	1,265.76
Twenty-third Pennsylvania	4			500				500	3.60
Total, Pennsylvania	101	1,180	13	171,870	9,062	8,903		176,300	1,269.36
Rhode Island					12,300	4,090		5,210	59.11
Virginia			627	104,160	500	200		104,460	752.11
Total, 1930	62,588	1,250	809	7,366,925	267,847	246,153	165,530	7,221,815	51,997.07
Total, 1929	90,771	103	1,410	9,952,480	495,674	285,187	173,870	9,989,097	71,921.50
Increase		1,147							
Decrease	28,183		601	2,585,555	228,327	39,034	8,340	2,767,282	19,924.43

The factories in business are included in Table 27.
The following districts show cigarettes removed tax-free for personal consumption: First California, 45; first Pennsylvania, 729.
Average quantity of leaf tobacco used per 1,000 large cigarettes, 8.87 pounds.

TABLE 29.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1921–1930* [1]

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1921	140,658,990	2,568,986	135,529	158,200,805	310,686,782	612,251,092
1922	140,869,275	2,345,976	142,044	169,455,096	325,509,608	646,815,999
1923	157,837,176	1,915,384	166,430	200,238,245	328,888,700	689,035,941
1924	151,366,068	2,056,794	137,929	217,562,365	322,745,284	693,868,440
1925	147,530,760	1,470,374	144,962	244,170,316	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	149,993,162	1,296,722	87,632	310,070,927	293,176,383	754,624,817
1929	150,878,378	1,250,740	92,788	346,450,863	297,953,440	796,625,709
1930	136,749,916	1,151,057	65,833	347,849,455	293,990,441	779,606,202

[1] The quantities given are unstemmed equivalent of all kinds of tobacco used. Beginning with 1922, stemmed leaf and scraps, etc., used in the manufacture of cigars and cigarettes have been converted to unstemmed equivalent at ratio of 3 pounds stemmed, etc., to 4 pounds unstemmed. Conversion for 1921 was at the ratio of 3 to 5, but in the above table figures are compiled on the new basis.
In respect to leaf used in the manufacture of tobacco and snuff, prior to 1926, no conversion factor was used, but in above table all figures are compiled on the new basis.

TABLE 30.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1921–1930*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1921	116,384,374	9,261,035	6,802,655	222,723,045	34,689,917	389,951,026
1922	120,174,363	10,947,547	6,892,417	243,355,372	38,130,409	419,506,105
1923	120,798,489	10,685,185	7,140,823	234,944,139	39,226,284	412,778,875
1924	111,477,092	9,901,542	6,780,581	246,990,137	39,029,026	414,178,378
1925	111,890,766	9,749,836	7,161,246	247,739,899	37,841,272	413,872,069
1926	109,766,342	9,179,069	5,934,723	248,438,832	38,226,725	410,595,716
1927	103,918,416	7,983,291	5,286,463	237,903,677	40,197,123	398,323,960
1928	100,646,047	6,891,640	5,166,304	231,134,105	40,475,382	386,333,478
1929	96,744,046	6,187,606	5,665,620	229,885,163	41,127,453	381,199,890
1930	88,273,817	7,622,716	5,089,410	232,013,883	40,765,883	371,765,909

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*
1921	6,726,095,483	670,482,748	14,616,266	52,088,011,560
1922	6,722,354,177	632,906,635	17,450,456	55,763,022,618
1923	6,950,247,389	505,305,490	18,065,858	66,715,830,430
1924	6,597,676,635	530,714,332	16,054,286	72,708,969,028
1925	6,463,193,108	447,080,170	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	489,419,390	11,432,360	99,809,031,619
1928	6,373,181,751	416,535,410	10,403,004	106,705,505,880
1929	6,516,533,042	419,580,335	9,952,460	122,392,880,848
1930	5,893,890,418	383,059,950	7,366,925	123,802,186,217

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 25.

Table 31.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1930*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	4	Large cigars exclusively	6,180
Twist tobacco exclusively	9	Small cigars exclusively	0
Fine cut tobacco exclusively	6	Small cigarettes exclusively	63
Smoking tobacco exclusively	706	Two or more kinds	64
Snuff exclusively	20	Total	6,307
Two or more kinds	74		
Total	818		
Quasi manufacturers except perique	216		
Perique producers and dealers	50		
Total	1,084		

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 1929 AND 1930

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced					
		Plug	Twist	Fine cut	Smoking	Snuff	Total
1929							
Under 50,000	947	24,467	254,625	44,494	3,094,128	90,104	3,507,808
50,000 to 100,000	17	18,351	165,812	15,920	998,026		1,198,109
100,000 to 250,000	12	5,123	611,022		1,301,335	14,315	1,931,795
250,000 to 500,000	17	476,515	1,806,455	133,459	3,508,850	274,285	6,199,564
500,000 to 5,000,000	15	4,293,810	1,951,531	971,214	16,765,524	2,483,008	26,465,087
Over 5,000,000	18	91,925,790	3,398,163	4,390,533	203,783,951	38,265,741	341,764,178
Total	1,026	96,744,046	8,187,608	5,555,620	229,451,814	41,127,453	381,066,541
1930							
Under 50,000	862	34,056	223,370	17,533	2,069,935	86,949	2,431,843
50,000 to 100,000	22	105,255	266,328		1,126,251	63,437	1,561,271
100,000 to 250,000	15	3,595	605,130	141,862	1,584,257		2,334,844
250,000 to 500,000	15	1,381,060	1,474,207	46,278	2,227,762	271,326	5,400,653
500,000 to 5,000,000	15	3,723,099	1,853,724	927,068	19,315,350	2,491,631	28,310,872
Over 5,000,000	18	81,026,432	3,200,957	3,956,669	205,689,828	37,852,540	331,726,426
Total	947	86,273,517	7,623,716	5,089,410	232,013,383	40,765,883	371,765,909

SUMMARY

Output of tobacco (pounds)	Number of manufacturers						Per cent of total	
	1929	1930	Increase (+) or decrease (−)	1929	1930	Increase (+) or decrease (−)	1929	1930
Under 50,000	947	862	−85	3,507,808	2,431,843	−1,075,965	.92	.65
50,000 to 100,000	17	22	+5	1,198,109	1,561,271	+363,162	.31	.42
100,000 to 250,000	12	15	+3	1,931,795	2,334,844	+403,049	.51	.63
250,000 to 500,000	17	15	−2	6,199,564	5,400,653	−798,911	1.63	1.45
500,000 to 5,000,000	15	15		26,465,087	28,310,872	+1,845,785	6.94	7.62
Over 5,000,000	18	18		341,764,178	331,726,426	−10,037,752	89.69	89.23
Total	1,028	947	−79	381,066,541	371,765,909	−9,300,632	100.00	100.00

Table 31.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1930*—Continued

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1929 AND 1930

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1929	1930	Decrease	1929	1930	Increase (+) or decrease (−)	1929	1930
Under 250,000	7,428	6,752	676	268,006,012	230,959,152	−37,046,860	4.11	3.92
250,000 to 500,000	266	224	42	92,262,304	76,933,093	−15,329,211	1.42	1.30
500,000 to 1,000,000	188	148	40	131,898,576	103,341,185	−28,557,391	2.02	1.75
1,000,000 to 2,000,000	127	116	11	181,540,659	165,003,831	−16,536,828	2.78	2.80
2,000,000 to 3,000,000	70	61	9	172,495,011	148,535,400	−23,959,611	2.65	2.52
3,000,000 to 4,000,000	49	42	7	167,497,933	145,624,314	−21,873,619	2.57	2.47
4,000,000 to 5,000,000	30	25	5	134,263,515	112,467,223	−21,796,292	2.06	1.91
5,000,000 to 7,500,000	54	49	5	327,326,163	295,778,497	−31,547,666	5.02	5.02
7,500,000 to 10,000,000	37	23	14	325,236,303	199,060,722	−126,175,581	4.99	3.38
10,000,000 to 20,000,000	63	49	14	870,641,631	672,614,641	−197,926,990	13.36	11.42
20,000,000 to 40,000,000	29	28	1	803,551,468	808,081,837	+4,530,369	12.33	13.71
Over 40,000,000	37	35	2	3,043,813,467	2,935,290,523	−108,522,944	46.69	49.80
Total	8,378	7,552	826	6,618,533,042	5,893,690,418	−624,642,624	100.00	100.00

Table 32.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1931, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1930	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1931
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		320	270		50
Delaware		2,400	1,800		600
First Illinois	1,263	11,225	10,853		1,635
Kentucky	19,084	110,832	102,492		27,424
First Missouri	78,250	995,428	967,406		106,212
Fifth New Jersey	120	586	706		
Second New York	600	10,475	11,075		
Third New York	10,161	102,898	100,896		12,163
North Carolina	9,319	292,532	289,865		11,986
First Ohio	1,693	14,141	14,027		1,807
Twelfth Pennsylvania		1,480	1,480		
Tennessee		2,910	2,910		
Virginia	222,443	2,272,273	2,259,039	15	235,662
West Virginia	493	1,920	1,810	210	393
Total	343,420	3,819,420	3,764,689	225	397,932

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Florida	5,000	139,855	134,805	1,550	8,500
Maryland		22,000	22,000		
Massachusetts	2,000	1,000	3,000		
First New Jersey	8,000	62,500	54,000		16,500
Fifth New Jersey	9,000	200,825	192,075		17,750
First New York	1,000	2,000	3,000		
Third New York		5,000	5,000		
First Pennsylvania	31,500	318,221	330,521		19,200
Twelfth Pennsylvania		259,500	249,500		10,000
Virginia	1,000	70,800	61,300		10,500
Total	57,500	1,081,701	1,055,201	1,550	82,450

TABLE 32.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1931, by collection districts*—Continued

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1930	Removed for exportation during year	Exported	Tax-paid and returned to factory	Unaccounted for July 1, 1931
	Number	*Number*	*Number*	*Number*	*Number*
Virginia	2,000	17,600	19,600		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
North Carolina	3,000	126,300	129,300		

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	9,420,000	472,375,000	480,995,000		800,000
Kentucky	4,068,600	110,490,764	103,271,256	20,000	11,268,108
First Missouri	25,000	3,472,220	3,497,220		
Fifth New Jersey	1,025,000	25,992,600	26,072,600		945,000
First New York		848,230	830,630		17,600
Second New York	96,000	6,406,900	6,501,100		1,800
Third New York	5,000	154,500	137,500		22,000
North Carolina	57,330,500	1,490,461,212	1,475,675,112	320,000	71,796,600
First Pennsylvania	40,000	349,300	349,300		40,000
Virginia	106,624,200	1,599,532,650	1,697,182,770	1,685,500	107,258,580
Total	178,634,300	3,710,083,276	3,694,512,358	2,025,500	192,179,688

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

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		36,069	36,069		
Kentucky		3,737	3,737		
Louisiana	3,617	118,376	121,127		866
Massachusetts		1,078	1,078		
Sixth Missouri		1,564	1,564		
First New Jersey		2,610	2,610		
Fifth New Jersey		50,803	50,803		
Second New York		4,069	4,069		
Third New York		2,210	2,210		
First Pennsylvania	6,106	196,137	192,165		10,078
Virginia		9,260	9,260		
Total	9,723	425,913	424,692		10,944

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Second New York	34,200	757,650	771,600		20,250

CIGARETTE TUBES

	Number	*Number*	*Number*	*Number*	*Number*
Second New York		530,000	530,000		

TABLE 33.—*Shipment or delivery from factory in bond, for use as sea stores, of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1931, by collection districts*

TOBACCO AND SNUFF

District	Removed for sea stores during year	Delivered to vessels	Delivered to warehouses	Tax-paid or returned to factory	Unaccounted for July 1, 1931
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois	405	111	294		
Kentucky	948	96	852		
First Missouri	3,234	578	1,660		
North Carolina	11,971	3,568	8,355	6	42
Virginia	2,170	518	1,554		98
Total	17,728	4,871	12,711	6	140

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Florida	5,000		5,000		
Georgia	5,000		5,000		
First New Jersey	40,000		40,000		
Fifth New Jersey	2,500		2,500		
First Pennsylvania	5,000		5,000		
Total	57,500		57,500		

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	36,867,800	34,126,800	2,250,000	51,000	440,000
Kentucky	240,000	15,000	205,000		20,000
Fifth New Jersey	5,203,000	3,027,000	2,015,000	20,000	141,000
Third New York	25,000	2,000	23,000		
North Carolina	97,815,200	32,765,200	63,840,000	210,000	1,500,000
Virginia	67,105,000	42,568,000	21,504,800	717,200	2,015,000
Total	207,255,000	112,504,000	89,837,800	998,200	4,115,000

TABLE 34.—*Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1931, by collection districts*

TOBACCO AND SNUFF

District	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1931
	Pounds	*Pounds*	*Pounds*	*Pounds*
First California	1,125	1,106	7	12
Sixth California	150	126		24
Louisiana	1,918	1,894		24
Maryland	1,056	1,050		6
Second New York	3,060	2,976		84
First Pennsylvania	348	348		
Virginia	696	566		80
Washington	186	186		
Total	8,439	8,252	7	180

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*
Second New York	10,000	8,500		1,500

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*
First California	20,332,600	20,000,000	21,600	311,000
Sixth California	3,142,000	3,122,000		20,000
Louisiana	10,127,000	9,947,000		180,000
Maryland	6,602,000	6,562,000		40,000
Massachusetts	265,000	65,000		200,000
Second New York	28,951,000	26,915,000		2,036,000
Oregon	340,000	340,000		
First Pennsylvania	2,673,000	2,673,000		
Virginia	1,325,000	1,146,000		180,000
Washington	1,640,000	1,640,000		
Total	78,318,200	72,329,600	21,600	2,967,000

TABLE 35.—*Drawback of internal-revenue taxes allowed on tobacco, cigars, and cigarettes exported, year ended June 30, 1931, by ports and prior years, 1926–1930*

Exported from port of—	Claims	Tobacco	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
San Francisco	30	6,902	500		1,238,000	935,000	$4,033.65
Newport News	9					10,500,628	31,362.48
Seattle	1	15,511					2,822.07
New York	14	39,776		91,250	55,770	20,045,476	67,747.47
Port Huron	1					3,600,000	11,070.00
Total, 1931	55	62,189	500	91,280	1,293,770	35,234,104	117,035.67
Total, 1930	53	66,171	49,520	143,532	83,830	52,401,697	170,170.10
Total, 1929	92	167,907	1,000	178,653	45,550	41,352,669	141,454.71
Total, 1928	70	71,214		147,000	54,190	30,709,503	105,341.59
Total, 1927	69	97,950	13,000	157,052	31,630	45,416,284	153,239.87
Total, 1926	263	150,942	6,000	321,330	102,770	46,124,203	380,901.37

TABLE 36.—*Tobacco products withdrawn for consumption in the United States, indicated by sales of stamps, fiscal years 1927–1931, inclusive*

LARGE CIGARS—ALL CLASSES

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	6,907,993,936	6,810,643,453	6,872,151,218	6,625,134,133	6,007,303,967
Domestic manufacture	6,517,077,212	6,426,296,792	6,495,741,564	6,252,250,991	6,649,340,187
Philippine manufacture	182,812,629	166,017,197	170,220,564	155,504,647	160,406,509
Porto Rican manufacture	148,470,450	140,646,617	147,254,027	140,683,734	100,249,626
Imported—Cuba	28,797,818	26,752,945	25,229,998	21,708,918	16,872,934
Imported—other	2,017,180	1,985,437	1,762,008	1,319,002	1,183,204
Bonded manufacturing warehouse	28,818,641	28,044,465	25,942,677	23,276,941	19,251,247

LARGE CIGARS—CLASS A

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	3,335,714,300	3,511,029,430	3,746,625,120	3,870,139,685	3,930,076,985
Domestic manufacture	3,047,229,050	3,213,404,149	3,454,449,320	3,603,807,293	3,622,370,311
Philippine manufacture	178,245,670	181,606,250	172,096,225	152,762,210	157,921,385
Porto Rican manufacture	109,507,760	116,208,785	119,967,265	122,502,600	148,243,320
Imported—Cuba	3,000	7,350	7,375	6,000	7,050
Imported—other	359,795	22,896	24,935	17,922	12,742
Bonded manufacturing warehouse	369,025	90,000	60,000	43,470	1,511,197

LARGE CIGARS—CLASS B

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	856,724,219	690,191,563	639,703,220	496,106,813	323,907,648
Domestic manufacture	844,650,022	652,722,336	629,743,835	489,921,416	319,404,901
Philippine manufacture	3,055,038	3,301,783	2,000,050	2,223,910	1,438,271
Porto Rican manufacture	8,826,850	4,032,730	7,020,050	3,875,780	3,021,500
Imported—Cuba	2,812	3,579	6,040	1,096	2,600
Imported—other	101,199	27,535	30,245	23,111	20,376
Bonded manufacturing warehouse	88,800	103,600	90,000	60,000	20,000

TABLE 36.—*Tobacco products withdrawn for consumption in the United States, indicated by sales of stamps, fiscal years 1927–1931, inclusive*—Continued

LARGE CIGARS—CLASS C

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	2,531,947,850	2,429,931,552	2,309,286,396	2,083,168,442	1,625,761,932
Domestic manufacture	2,485,769,117	2,394,016,593	2,274,621,388	2,061,847,188	1,606,557,198
Philippine manufacture	1,461,170	1,800,332	1,202,308	770,102	965,842
Porto Rican manufacture	30,108,040	20,346,402	20,221,512	14,223,164	8,930,908
Imported—Cuba	676,826	489,960	914,413	352,179	332,938
Imported—other	365,013	324,999	269,418	130,568	112,093
Bonded manufacturing warehouse	13,567,214	12,954,296	12,057,357	16,816,243	8,863,508

LARGE CIGARS—CLASS D

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	150,456,835	147,500,122	147,635,138	136,463,922	108,202,051
Domestic manufacture	134,246,249	131,217,636	132,568,290	123,124,230	98,262,001
Philippine manufacture	47,465	7,690	9,147	9,007	9,990
Porto Rican manufacture	27,900	50,200	25,200	43,700	50,200
Imported—Cuba	1,993,802	1,781,805	1,756,550	1,302,937	1,221,042
Imported—other	205,939	301,777	194,230	180,347	160,698
Bonded manufacturing warehouse	13,936,480	14,140,814	13,081,721	11,798,651	8,477,220

LARGE CIGARS—CLASS E

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	33,161,202	31,390,766	28,809,374	26,256,871	19,355,401
Domestic manufacture	5,183,774	4,840,878	4,354,031	3,650,604	2,716,876
Philippine manufacture	3,288	1,149	12,654	39,288	69,841
Porto Rican manufacture	400	8,500	20,000	83,400	3,600
Imported—Cuba	28,121,378	24,470,251	22,645,620	20,100,686	15,309,407
Imported—other	985,240	1,308,230	1,243,270	907,066	877,356
Bonded manufacturing warehouse	857,122	756,755	633,599	559,677	379,322

SMALL CIGARS

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	479,357,880	406,096,240	440,297,346	410,014,847	357,908,800
Domestic manufacture	468,433,920	400,273,060	430,073,276	401,445,062	350,285,780
Porto Rican manufacture	10,198,000	6,960,280	9,287,200	8,000,000	7,650,000
Imported—Cuba	316,200	335,880	290,800	297,100	276,000
Imported—other	409,760	525,020	649,070	252,685	297,020

LARGE CIGARETTES

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	16,968,678	15,275,193	15,849,613	12,254,135	8,721,283
Domestic manufacture	11,544,100	9,871,672	10,680,625	8,044,844	6,001,618
Philippine manufacture	2,700	5,700			5,800
Porto Rican manufacture	4,554,100	4,758,750	4,391,233	3,212,400	2,860,000
Imported—Cuba	22,740	19,432	500	216	12,720
Imported—other	613,003	621,639	674,255	396,675	840,145

TABLE 36.—*Tobacco products withdrawn for consumption in the United States, indicated by sales of stamps, fiscal years 1927–1931, inclusive*—Continued

SMALL CIGARETTES

	1927	1928	1929	1930	1931
	Number	*Number*	*Number*	*Number*	*Number*
United States total	92,976,410,840	100,584,522,983	113,984,995,526	119,941,342,857	119,653,193,893
Domestic manufacture	92,968,240,005	100,576,372,309	113,974,465,986	119,930,899,389	119,628,342,406
Philippine manufacture	2,392,743	2,050,283	4,451,259	2,996,570	2,250,943
Porto Rican manufacture	511,190	699,600	1,645,780	2,913,020	18,671,000
Imported—Cuba	174,413	205,608	308,451	232,012	393,527
Imported—other	5,092,489	5,195,183	4,124,026	4,301,866	3,536,017

TOBACCO—CHEWING AND SMOKING

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
United States total	361,698,798	348,698,958	339,750,823	333,847,967	324,270,441
Domestic manufacture	361,382,800	348,503,993	339,554,815	333,658,162	324,121,387
Philippine manufacture	1,001	643	1,024	2,213	1,579
Imported—Cuba	6,973	6,197	2,591	3,229	2,560
Imported—other	308,024	188,125	192,393	184,363	144,915

SNUFF

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
United States total	38,151,993	41,451,577	39,593,939	41,900,537	40,002,589
Domestic manufacture	38,117,911	41,414,514	39,566,134	41,864,208	39,975,524
Imported—other	34,082	37,063	27,805	36,329	27,065

TABLE 37.—*Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1930*

Class [1]	Number in business Jan. 1, 1930	On hand Jan. 1, 1930: Unstemmed	Stemmed	Scraps	Process	Stems	Siftings
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1	13			145,112			
2	90	92,879	1,530	408,450	19,800	2,962	934
3	34	16,801	1,211	185,014			187
4	65	1,647,564	25,151	3,464,320	29,543	172,045	174,079
5	7			259,207	84,197	196,438	
6	8	484,470		252,000	1,441,370	3,249,134	1,000
7	5	297	431,720	4,512,522	1,206,540	29,014	
8	48		368,710				
Total	270	2,242,031	828,322	9,226,661	2,781,450	3,649,593	177,100
	Opened	Received					
1	1			2,181,592			
2	5		1,253	1,787,923			
3	9	200	501	1,211,206			
4	12	12,490,839	446,878	13,349,221	754,498	1,153,046	294,755
5	1	1,259	2,615	9,901	9,006	6,521,386	257,562
6	1	2,505,196	88,604	23,019,443		95,244,780	35,475
7	1	2,720,448	4,930,850	4,279,179	1,692,776	53,348	
8	8		452,572				
			[2] 265,655				
Total	38	17,717,942	5,188,729	45,838,465	2,456,280	102,972,560	587,792
	Closed	Removed					
1	8			2,197,841			
2	15	1,259	1,377	1,600,415			
3	8			1,234,481			
4	7	483,771	1,252,640	20,206,590	891,146	2,013,234	570,729
5	2		2,610	19,955	954,709	5,935,701	155,669
6	1	1,894,679		4,411,719	85,293	104,462,550	323,123
7		240,137	7,049,075	6,114,617	1,206,472	526,437	
8	6		525,749				
			[3] 176,503				
			[4] 1,087				
Total	42	2,619,846	9,009,041	35,845,627	3,137,620	112,937,922	1,049,531
	Number in business Jan. 1, 1931	On hand Jan. 1, 1931					
1	11			46,450			
2	80	1,424	194	498,171			
3	35		812	143,353			
4	70	2,282,231	55,360	3,340,040	20,608	283,724	27,910
5	6	1,259		82,836	48,630	79,234	101,893
6	8	608,728		599,558	6,384,001	3,040,067	26,000
7	6	98,707	251,892	2,705,705	1,692,844	29,300	
8	50		383,598				
Total	266	2,939,349	691,846	7,396,113	8,146,083	3,432,325	155,803
Loss		14,360,773		11,823,386			
Gain			2,683,837		6,046,973	9,748,094	440,442

[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] Tax-paid.

TABLE 38.—*Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1930, by collection districts and by States*

District and State	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	1,400,650	9,321	22,104	1,431,975	137,008	2,342	16,225	155,665	18,503	1,588,021	1,606,524
Sixth California	2,031	229		2,860	33,959	7,726		41,685	1,827		1,827
Total, California	1,403,181	9,550	22,104	1,434,835	171,067	10,068	16,225	197,350	20,330	1,588,021	1,608,351
Colorado		5,375		5,375		10		10	10		10
Connecticut		70,257		70,257		248		248	3,700		3,700
Delaware	47,222			47,222							
Florida	207,903	1,283,077		1,490,980	214,433	4,762,161		4,976,594	1,656,562	2,829	1,659,398
Georgia	3,707			3,707	51,778			51,778			
First Illinois	11,521	2,155,576		2,167,097	131,574	312,357		443,931	10,556	16,042	26,598
Indiana	42,950	197,593		240,543		304		304			
Iowa	5,103			5,103							
Kentucky	1,784,585	54,337		1,838,922		8,285		8,285			
Louisiana		63,457		63,457	9,777	170,425		180,202	16,361		16,361
Maryland	30,607	124		30,731	4,065	15,387		19,452	690		690
Massachusetts	102,224	83,860	583	186,667	84,299	376,706	11,746	472,751	62,768	63,343	126,111
Michigan	62,826	76,843	2,398	142,067	841,745	71,509		913,254	8,164	588	8,752
Minnesota						851		851	592		592
First Missouri	167	751	5,883	6,801	24,071			24,071		4,919	4,919
Sixth Missouri	5,823	3,984	590	10,397	374	14,342		14,716			
Total, Missouri	5,990	4,735	6,473	17,198	24,445	14,342		38,787		4,919	4,919
First New Jersey		61,872		61,872		308,332		308,332	214,102	33,234	247,336
Fifth New Jersey	2,748,746	305,513		3,054,259	108,296	1,758,204		1,866,500	1,063,492		1,063,492
Total, New Jersey	2,748,746	367,385		3,116,131	108,296	2,066,536		2,174,832	1,277,594	33,234	1,310,828
First New York	109	9,014	1,229	10,352	3,152	19,990		23,142	2,572		2,572
Second New York	7,984,571	44,166	31,273	8,060,010	8,104,233	22,019	11,637	8,137,889	7,948	2,188,412	2,196,360
Third New York	6,437,313	172,848		6,610,161	12,910,662	350,030	3,236	13,263,928	51,777	1,530,949	1,582,726
Fourteenth New York	470	3		473	2,963	3,209		6,174	102,917		102,917
Twenty-eighth New York	16,945			16,945	337			337			
Total, New York	14,439,408	226,031	32,502	14,697,941	21,021,349	395,248	14,873	21,431,470	165,214	3,719,361	3,884,575
North Carolina	27,048,590	64,113		27,112,703	4,661			4,661			
First Ohio	7,184	2,256		9,440	13,594	491		14,085		150,737	150,737
Tenth Ohio	108,627	21,488		130,115	370,015			370,015	46,673	536,516	583,189
Eighteenth Ohio	2,769			2,769	11,572	119		11,691	932	5,624	6,556
Total, Ohio	118,580	23,744		142,324	395,181	610		395,791	47,605	692,877	740,482
First Pennsylvania	1,231,042	482,576		1,713,618	8,361,261	612,719	359	8,974,339	123,393	709,466	832,859
Twelfth Pennsylvania									4,568		4,568
Total, Pennsylvania	1,231,042	482,576		1,713,618	8,361,261	612,719	359	8,974,339	127,961	709,466	837,427
Rhode Island						873		873			
South Carolina			82,400	82,400							
Tennessee	147,555	970		148,525		223		223			
First Texas		171,635		171,635		1,407		1,407	63,914		63,914
Utah						16,780		16,780	1,102		1,102
Vermont						2,065		2,065			
Virginia	9,805,349	432,618	27,797	10,265,764	6,509,650	175,332	138	6,685,120		131,996	131,996
Wisconsin	12,115	19,170		31,285	9,901	35,761		45,662	5,043	1,976	7,019
Total, 1930	59,259,204	5,793,026	174,257	65,226,487	37,943,472	9,050,207	43,341	47,037,020	3,468,166	6,966,649	10,434,815
Total, 1929	85,614,241	4,913,366	326,857	90,854,464	30,746,029	7,198,910	38,104	37,983,043	3,927,614	8,908,674	12,836,288
Increase		879,660			7,197,443	1,851,297	5,237	9,053,977			
Decrease	26,355,037		152,600	25,627,977					459,448	1,942,025	2,401,473

TABLE 39.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1930, by collection districts and by States*

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by [1]—			
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	11	1	2	10	28,605	1,277			29,883	44,965	245	110	45,320
Sixth California	10	5	5	10						562	1,012	15	1,589
Total, California	21	6	7	20	28,605	1,277			29,882	45,527	1,257	125	46,909
Connecticut	62	9	10	61	104,529	200			104,729	25,442,299	9,179		25,451,478
Delaware	1	0	0	1									
Florida	30	17	16	31	206,933				206,933	3,568,239	57,930		3,626,169
Georgia	44	157	158	43	401,632	726,576	1,404		1,129,612	103,395,883			103,395,883
Hawaii	1	0	0	1									

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 7,103,624 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 39.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1930, by collection districts and by States*—Continued

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by [1]—			
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois	31	4	7	28	7,835				7,835	69,533	45		69,578
Eighth Illinois	3	0	0	3									
Total, Illinois	34	4	7	31	7,835				7,835	69,533	45		69,578
Indiana	24	10	14	20						8,211,704	634	10,865	8,223,203
Iowa	3	0	1	2							744		744
Kansas	1	0	0	1									
Kentucky	588	239	320	507	84,544,829	4,472,853	743,171	98,300	89,859,153	373,390,851	607	3,645	373,395,103
Louisiana	4	0	0	4	159,793	5,200			165,053	24,655	5,762		30,417
Maine	0	0	0	0							7,025		7,025
Maryland	64	8	6	66	26,636,155	63,685		28,033	26,727,873	23,817,663			23,817,663
Massachusetts	30	1	3	28	3,188				3,188	1,032,114	22,831	28	1,054,973
Michigan	6	1	1	6						8,239	1,685		9,924
Minnesota	2	0	0	2							1,578		1,578
First Missouri	5	0	0	5	146,545				146,545	329,523	29,555	8,495	367,573
Sixth Missouri	8	5	5	8						4,939,985			4,939,985
Total, Missouri	13	5	5	13	146,545				146,545	5,269,508	29,555	8,495	5,307,558
New Hampshire	2	0	1	1									
First New Jersey	0	0	0	0							1,736		1,736
Fifth New Jersey	10	2	2	10	1,268,875				1,268,875	3,303	18,749		22,052
Total, New Jersey	10	2	2	10	1,268,875				1,268,875	3,303	20,485		23,788
First New York	8	1	1	8									
Second New York	171	16	38	149	10,089,403	67,160	7,986	2,790	10,167,339	18,693,109			18,693,109
Third New York	56	12	16	52	78,406,966	884,877	45,301	3,480,375	82,817,519	2,583,880	11,162		2,595,042
Fourteenth New York	4	3	1	6							328		328
Twenty-first New York	8	3	6	5						340,975	630		341,605
Twenty-eighth New York	9	2	1	10	43,885				43,885	840,707	2,297		843,004
Total, New York	256	37	63	230	88,540,254	951,637	53,287	3,483,665	93,028,743	22,461,671	14,417		22,470,088
North Carolina	539	304	362	541	38,283,503	3,330,200	3,563,249	148,269	46,326,287	529,460,356	309	626	529,461,291
First Ohio	85	17	26	76						26,825,964	5,957	45,882	26,877,803
Tenth Ohio	17	1	3	15						1,002,333	37,797	2,964	1,043,094
Eleventh Ohio	15	5	6	12						435,464	2,444		437,908
Eighteenth Ohio	15	4	4	16						1,588,593	9,479	110	1,598,182
Total, Ohio	132	37	41	118						29,852,854	55,677	48,956	29,956,987
Oregon	1	0	0	1	4,740	45,475			50,215	15	195		210
First Pennsylvania	190	24	39	184	158,203	1,335	10		159,548	43,791,074	23,342	455	43,814,871
Twelfth Pennsylvania	9	1	1	9						294	60		354
Twenty-third Pennsylvania	9	3	1	11						210,819	2,573		213,392
Total, Pennsylvania	217	29	41	204	158,203	1,335	10		159,548	44,002,187	25,975	455	44,028,617
South Carolina	70	94	103	61	5,469,399	920,364			6,389,763	90,479,916			90,479,916
Tennessee	144	58	63	139	24,012,823	112,213	297,462	106,170	24,528,668	112,739,374		17,448	112,756,822
First Texas	6	1	1	6	46,150				46,150	51,348			51,348
Virginia	316	74	107	283	247,037,774	35,042,282	12,474,939	6,904,583	301,459,578	120,399,713			120,399,713
Washington	2	0	1	1									
West Virginia	14	5	10	9						9,525,867			9,525,867
Wisconsin	67	6	13	60	22,295	115			22,410	32,953,330	1,074		32,954,404
Total, 1930	2,704	1,183	1,386	2,501	517,094,060	45,673,428	17,133,542	10,769,020	590,660,050	1,536,195,689	256,984	90,643	1,536,543,316
Total, 1929	2,800	1,443	1,639	2,704	491,674,013	48,901,527	2,395,196	7,245,517	550,216,253	1,412,138,397	266,169	258,725	1,412,663,291
Increase					25,410,047		14,738,346	3,523,503	40,443,797	124,057,292			123,880,025
Decrease	96	260	163	203		3,228,099					9,185	168,082	

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1930 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS [1]

	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	338,808,714	175,803,526	58,937,319	27,553,115	11,579,075	4,695,348	20,300,316	126,504,861	161,229,322	172,112,111	190,380,160	248,291,822	1,536,195,689
Cigar	76,913	49,629	11,276	5,886	11,487	11,617	6,994	9,134	20,916	22,689	8,190	19,253	256,984
Tobacco	6,843	3,745	943	222	890	724	3,250	2,926	895	2,696	42,536	24,973	90,643
Total	338,892,470	175,856,900	58,949,538	27,562,223	11,591,452	4,707,689	20,310,560	126,516,921	161,251,133	172,137,496	190,430,886	248,336,048	1,536,543,316

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 7,103,024 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

70434—31——10

TABLE 40.—*Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on January 1, 1931, by collection districts and by States*

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama				5,328	3,649	3,050			
Arkansas				2,814	254	716			
First California	551,174	50,989		177,168	950,262	30,268	599	269	22,278
Sixth California	39,981	24,797		16,482	16,384	14,733	2,085		2,530
Total, California	591,155	75,786		193,650	966,646	45,001	2,684	269	24,808
Colorado				8,850	4,183	2,605			84
Connecticut	35,536,571	8,476,319		145,824	12,436	22,972	331	50	4,760
Delaware	4,059,686			3,303	20,814	492	303,147		
Florida	2,283,896	65,709		867,202	559,493	880,130	17,502	918	11,761
Georgia	2,037,125	456,849	50,003	10,916	6,918	11,701			843
Hawaii				886	110	182			
Idaho				1,343	1,382	423			
First Illinois	617,326	174,815	23,867	129,392	52,105	61,665	3,217,000	846,694	55,187
Eighth Illinois	5,031			64,639	10,520	13,600	1,081	32	10,180
Total, Illinois	623,257	174,815	23,867	194,031	62,625	75,265	3,218,081	846,726	65,367
Indiana	589,400	57,185	1,561	1,578,113	170,606	80,324	97,523	1,911	30,597
Iowa	52,001			104,968	16,649	20,817		524	21,982
Kansas		033		23,394	3,627	6,206			925
Kentucky	342,035,398	10,510,269	3,544,322	328,162	477,212	60,776	1,673,633	78,841	835,405
Louisiana	112,598	1,004		92,654	80,822	67,816	17,524	383,598	
Maine				11,877	1,694	7,619			
Maryland	8,038,710	1,030	537	55,383	39,882	13,270			6,983
Massachusetts	1,125,105	15,630		133,239	86,405	49,506	101,551	4,634	303,468
Michigan	725,091	2,846,893	6,276	493,497	382,404	20,814	83,223	143,999	152,189
Minnesota	80,538	13,477		27,703	9,865	74,246	86	2	2,786
Mississippi				40	5	186			
First Missouri	25,357,173	18,511,986	414,410	59,529	5,719	5,650	527,432	22,391	244,483
Sixth Missouri	420,780			167,086	124,537	3,940			102
Total, Missouri	25,783,953	18,511,986	414,410	226,615	130,256	9,590	527,432	22,391	244,585
Montana				2,225	1,854	926			26
Nebraska				19,243	3,911	1,882			435
Nevada				764	1,572	372			
New Hampshire	500	55		263,641	7,976	11,300	397	11	193
First New Jersey				232,486	354,272	111,676			147
Fifth New Jersey	6,432,130	2,027,438	98,451	1,318,672	602,595	432,956	1,368,225	496	4,363
Total, New Jersey	6,432,130	2,027,438	98,451	1,551,158	956,867	544,632	1,368,225	496	4,510
New Mexico				61	24	176			
First New York	463,742	5,061		594,961	372,358	55,710	10,898		18,729
Second New York	18,792,547	1,835,735	1,037	134,850	54,717	39,902	49,097	9,461	222,874
Third New York	127,231,104	7,147,082	8,839	100,718	160,202	123,752	44,183	31,478	265,560
Fourteenth New York	7,357	3,171	40	145,830	128,668	63,027	349,225		2,113
Twenty-first New York	213,555	3,234		293,201	318,755	26,902	511		143,584
Twenty-eighth New York	663,282	5,511		81,058	7,297	11,816	6,354	1,770	9,480
Total, New York	147,371,587	8,999,794	9,916	1,449,625	1,048,027	321,109	460,268	42,609	662,340
North Carolina	414,498,555	94,356,252	10,085,000	970,432	2,954,941	64,260	6,114,236	258,071	978,817
North Dakota				569	52	213			
First Ohio	29,268,528	8,637,930	309,111	203,833	66,623	17,023	444,077	147,450	1,201,907
Tenth Ohio	2,303,894	350,090	145	210,174	183,353	109,117	51,301	572,708	912,342
Eleventh Ohio	131,025	53,498		145,843	17,696	36,240	160,488	31	96,595
Eighteenth Ohio	323,641	13,879	3,250	208,590	15,327	49,537	27,498		67,729
Total, Ohio	32,027,088	9,055,397	312,506	768,440	282,999	211,917	683,364	720,189	2,278,573
Oklahoma				635	84	163			
Oregon	2,575	1,233		2,873	1,389	2,393			461
First Pennsylvania	71,556,570	20,874,030	146,512	2,291,387	1,755,640	844,376	1,458,762	18,282	2,375,643
Twelfth Pennsylvania	1,169,495	777,049	10,150	134,097	64,063	13,386	74,680	6,403	185,935
Twenty-third Pennsylvania	297,433	1,761		272,398	41,546	23,524	1,084	210	10,203
Total, Pennsylvania	73,023,498	21,652,840	156,662	2,697,882	1,861,249	881,285	1,534,526	24,895	2,571,681
Rhode Island				38,324	2,990	11,062	2,406		1,496
South Carolina	2,032,874	153,670	49,435	80,312	64,671	14,457			47
South Dakota				8,493	1,095	3,057			
Tennessee	57,209,289	54,290	736,149	9,975	1,056	1,784	3,428,080	917	22,330
First Texas	74,033		323	69,929	28,073	48,636	143,200		74
Second Texas				440	184	473	5,591	62	1,802
Total, Texas	74,033		323	70,369	28,257	49,109	148,791	62	1,876
Utah				5,003	1,916	953			
Vermont				1,326	35	952			
Virginia	305,824,640	36,609,795	5,235,117	636,908	171,801	216,158	444,620	350,118	902,541
Washington	25	55	25	6,779	1,466	2,668			
West Virginia	854,776			431,227	25,445	4,213		342,889	1,731,104
Wisconsin	43,970,881	2,924,904	7,845	128,475	46,673	51,327	2,584	184	25,610
Wyoming				211	41	198			
Total, 1931	1,507,006,994	211,743,610	20,729,404	13,654,831	10,505,907	3,859,174	20,230,304	3,224,594	10,888,543
Total, 1930	1,442,214,753	202,373,210	18,241,055	14,183,290	10,629,069	4,292,393	19,640,856	3,300,689	13,994,899
Increase	64,792,241	9,370,400	2,488,349				589,448		
Decrease				528,459	123,162	433,219		76,095	3,106,356

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 41.—*Number of each class of special-tax payers, fiscal year ended June 30, 1931, by collection districts*

District [1]	Distilled spirits			Manufacturers of stills	Oleomargarine					Butter			Filled cheese, retail dealers	Mixed flour: Manufacturers, packers, or repackers	Opium, coca leaves, etc.					Grand total
						Colored		Uncolored												
	Rectifiers	Retail dealers	Wholesale dealers		Manufacturers	Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers	Adulterated, manufacturers	Adulterated, retail dealers	Process or renovated, manufacturers			Importers, manufacturers, producers, etc.	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.	Dealers in untaxed narcotic preparations	
Alabama		6				10	1	2,422	36			1			6	33	846	2,276	188	6,825
Alaska		1						13								2	27	65	1	109
Arizona						2	1	795	7							9	108	462	33	1,497
Arkansas						39	1	1,708	22							9	615	1,989	103	4,569
First California		811	10	4	6			6,087	42					1	4	45	1,320	3,560	73	11,262
Sixth California		913	10	2	6			8,413	51						6	64	2,207	5,660	84	17,506
Colorado		36	6		2	6		2,081	24					1		30	580	1,818	67	4,610
Connecticut		545	7					983	13						3	22	808	2,023	103	4,507
Delaware		1	1			135	2	208	8						2	1	93	299	106	944
District of Columbia		240	1			93	2	810	9						2	15	296	1,255	7	2,732
Florida		5	1		1	6		2,108	33							19	832	1,688	121	4,814
Georgia		10				7	8	2,143	41		1		1		4	49	1,020	2,890	350	6,537
Hawaii		8						22							2	9	15	244	42	342
Idaho								320	6							3	201	437	7	974
First Illinois		1,443	16		11		1	9,563	87						12	71	3,043	8,132	94	23,472
Eighth Illinois		256	1		2		1	6,534	72						3	31	626	2,742	160	10,428
Indiana		5	6		2	134	3	9,701	82						11	70	1,125	3,920	282	15,341
Iowa		92	7					6,453	95					2	3	48	902	3,283	305	11,191
Kansas		4	3		7	74	2	4,559	44			1		3		23	824	2,639	122	8,305
Kentucky		468	18	1		12		2,407	10						4	33	867	2,910	233	7,002
Louisiana		500	8		1	8		1,797	31						3	14	896	1,946	380	5,500
Maine								1,450	33						1	7	340	1,111	351	3,293
Maryland (State)		439	11		4	663	5	1,870	25			2			12	27	716	2,270	486	6,530
Massachusetts	1	950	12	4	1			6,039	38						9	60	2,127	6,701	245	15,187
Michigan		99	5		1	4		11,307	148		1		1		15	66	2,161	5,448	303	19,649
Minnesota		505	4		1			4,248	78			1			1	29	1,100	2,856	34	8,857
Mississippi		8				29	2	439	11							15	550	1,603	184	2,836
First Missouri		469	17		3	105	1	3,298	15						12	29	1,162	3,143	106	8,350
Sixth Missouri		264	5		1	26	1	4,049	38			1		1	6	34	937	2,343	102	7,808
Montana		175	4					32								8	255	496	9	979
Nebraska		4	4		1	8	3	3,073	37					1	3	12	770	2,030	98	6,044
Nevada		39						106	2							1	46	150	5	349
New Hampshire		87						387	7						1	6	231	694	152	1,565
First New Jersey		258						2,266	18						2	8	622	1,200	13	4,255
Fifth New Jersey		853	7		4	1	1	3,113	20						5	19	1,370	3,213	18	8,620
New Mexico						3		281	3							3	109	356	29	784
First New York		1,736	15		1			3,410	14					1	4	11	3,016	3,600	12	11,880
Second New York	1	247	43					75	21	2					14	45	305	722	15	1,550
Third New York		824	4					592	2						13	8	1,144	4,573	14	7,214
Fourteenth New York		1,023	3					3,207	50						13	22	1,608	3,741	108	9,835
Twenty-first New York		315	3					3,765	53						6	24	473	1,846	163	6,648
Twenty-eighth New York		363	7					3,492	51					1	7	84	762	2,491	61	7,260
North Carolina		3				40	1	2,149	43						1	20	846	2,528	485	6,124
North Dakota								469	19							12	259	567	7	1,333
First Ohio		296	2	5	1	4		2,670	33						4	12	575	1,900	79	6,581
Tenth Ohio		133	2		1			3,047	34						2	20	450	1,501	120	5,375
Eleventh Ohio		176	6		1			3,395	39						5	26	432	1,817	110	6,013
Eighteenth Ohio		547	21					6,027	64						8	43	1,303	3,822	114	11,049
Oklahoma		3	3			62	3	3,608	30						1	22	1,037	2,482	162	7,403
Oregon		2	2		1			2,559	25					2	1	24	590	1,295	17	4,521
First Pennsylvania		1,012	9	2				2,118	16						32	78	2,421	6,502	641	13,628
Twelfth Pennsylvania		324	1					834	3						1	14	518	1,609	217	3,521
Twenty-third Pennsylvania		878	9					2,178	25						4	27	1,310	4,222	479	9,135
Rhode Island		201	1		2	4		674	4						6	13	354	811	112	2,187
South Carolina		4	1			15		989	19						2	10	609	1,411	405	3,368
South Dakota		50	1					773	22							5	313	647	14	1,832
Tennessee		7	3		1	111	2	3,097	40					1	8	41	843	2,890	238	7,285
First Texas		289	5			25	2	2,062	37						1	40	1,320	3,161	279	7,227
Second Texas		562	8		2	28	1	2,455	36						1	39	1,640	3,498	380	3,053
Utah		1	1		1			497	8							8	204	468	50	1,238
Vermont		80	1					211	8							7	127	491	213	1,188
Virginia		280	7			197	5	2,598	34						4	29	704	2,571	691	7,120
Washington (State)		3	5		1			2,290	24					1	1	39	813	2,043	56	5,276
West Virginia		6	1			154	1	3,558	60						1	17	435	2,040	144	6,453
Wisconsin		727	11		2			4,155	63					2	4	20	1,208	3,167	180	9,599
Wyoming		74						294	2							8	110	274	5	767
Total	2	20,244	338	18	67	1,938	45	177,537	2,073	2	2	6	2	17	273	1,651	55,557	153,083	11,004	423,969

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

TABLE 42.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1931, by collection districts*

District	On hand July 1, 1930	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1931
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	96		96				
Colorado	192	59,730	5,548		54,374		
Florida	1,010	35,849	37,459				
First Illinois	54,857	1,983,997	1,173,765	125,446	730,126	312	9,205
Eighth Illinois	9,756	215,356	220,564		480	12	4,056
Indiana	25,538	449,100	424,879	12,500	1,200		36,059
Kansas	19,501	805,342	538,317		273,707	6,205	6,914
Louisiana	2,795	56,125	58,920				
Maryland	232,264	2,686,082	2,234,028	613,400	13,100		57,218
Massachusetts		627	510			117	
Minnesota							
First Missouri	7,374	268,756	247,732	7,590	20,064	4	740
Sixth Missouri	7,048	72,124	78,800				372
Nebraska	1,138	51,358	38,158		10,850		3,488
Fifth New Jersey	37,275	1,594,030	251,027	1,166,565	234,248		59,465
Oregon		80	80				
Rhode Island	690	3,000	3,600				90
Tennessee	9,850	227,690	233,530				4,010
Texas	9,479	237,729	245,712		320		1,176
Utah							
Total	419,793	8,846,975	5,793,325	1,945,501	1,338,469	6,650	182,823

TABLE 43.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1931, by collection districts*

District	On hand July 1, 1930	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1931
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	208,568	18,591,412	18,027,131		25,836	147,141
Sixth California	205,132	12,457,024	12,520,490		170	142,676
Colorado	7,792	796,250	704,754			10,146
Florida	862	14,405	15,327			
First Illinois	1,766,495	110,362,581	111,386,123	5,072		737,693
Eighth Illinois	90,850	7,859,833	7,843,236		6,350	100,697
Indiana	83,769	3,464,573	3,338,968		20,214	189,460
Kansas	185,107	17,993,746	18,022,938		4,011	154,036
Louisiana	5,335	597,795	603,130			
Maryland	238,191	3,433,997	3,601,116		2,594	71,072
Massachusetts	37,943	2,390,220	2,412,096			16,067
Michigan	81,580	8,637,232	8,540,708			178,104
Minnesota	63,978	1,730,648	1,744,588			50,400
First Missouri	47,416	8,338,696	8,340,980			45,132
Sixth Missouri	54,388	2,086,405	2,120,282			20,511
Nebraska	25,984	2,131,424	2,135,354			22,054
Fifth New Jersey	710,423	22,839,877	22,968,109	300	369,148	212,567
First New York	28,970	2,474,220	2,482,740		16,394	
First Ohio	123,676	11,547,732	11,586,886		2,012	81,959
Tenth Ohio	11,460	5,039,984	5,022,052		7,928	21,464
Eleventh Ohio	38,600	12,456,451	12,493,008			32,052
Oregon	94,812	2,568,749	2,646,201			17,360
Rhode Island	22,704	706,670	703,592			25,782
Tennessee	5,310	481,450	476,640			10,120
Second Texas	61,187	3,172,533	3,209,710			24,010
Utah	2,280	113,076	115,356			
Washington	3,900	723,088	726,988			
Wisconsin	67,008	5,885,506	5,916,434		36,080	
Total	4,273,731	268,926,049	270,394,635	5,372	491,337	2,310,902

TABLE 44.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1931, by months*

Month	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
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	827,076	600,556	137,795	107,217	20,149,512	20,245,619	
August	867,521	675,449	153,598	104,596	22,201,025	22,513,503	1,004
September	1,071,312	811,144	108,852	129,758	27,453,217	27,197,216	
October	1,169,207	896,902	144,654	128,991	31,020,704	30,920,296	148
November	959,204	765,559	132,128	116,674	28,640,282	28,440,670	1,984
December	914,720	639,749	154,793	122,334	28,067,479	27,379,047	
January	506,244	301,422	152,923	123,604	25,138,202	25,040,460	1,996
February	532,381	248,464	179,691	110,329	19,846,028	19,862,708	
March	647,312	204,864	273,930	117,562	20,509,766	21,720,743	
April	529,138	211,143	187,275	99,038	19,087,326	18,701,903	240
May	345,256	164,900	162,659	84,354	14,556,645	15,159,112	
June	387,572	131,844	157,203	87,810	12,255,863	12,613,368	
Total	8,846,975	5,793,325	1,945,501	1,338,469	268,926,049	270,394,635	5,372

TABLE 45.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1922–1931*

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*
1922	6,603,981	5,159,238	687,959	713,430	184,346,392	183,670,536	378,220	
1923	8,259,663	6,642,920	867,185	712,866	200,922,625	199,995,540	569,885	
1924	11,548,371	9,833,365	918,144	793,623	228,160,378	227,974,866	209,770	
1925	11,280,121	8,947,852	1,375,228	885,653	204,122,417	204,054,447	11,040	4,080
1926	13,180,497	10,731,362	1,643,374	876,570	234,560,321	234,596,648	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	1,791,665	1,159,620	279,348,104	279,499,211		1,760
1929	16,305,863	12,698,252	2,142,000	1,259,052	316,818,558	315,984,180	5,546	
1930	17,102,771	13,734,846	2,030,752	1,468,186	332,020,954	331,288,735	8,736	
1931	8,846,975	5,793,325	1,945,501	1,336,469	268,926,049	270,394,635	5,372	
Total	122,951,356	97,188,953	15,424,782	10,184,461	2,492,173,426	2,489,792,925	1,218,771	5,840

TABLE 46.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1931*

Material	Pounds	Material	Pounds
Butter	1,012,861	Neutral lard	10,179,875
Coconut oil	155,034,174	Oleo oil	28,040,320
Color	11,416	Oleo stearine	5,484,938
Corn oil	158,926	Oleo stock	1,025,362
Cottonseed oil	22,036,962	Palm oil	2,772,508
Derivative of glycerin	180,498	Peanut oil	5,290,739
Edible tallow	70	Salt	22,080,884
Egg yolk (fresh)	129	Sesame oil	99,059
Lecithin	10,242	Soda (benzoate of)	91,629
Letisone (concentrate)	83	Soya bean oil	2,261,571
Milk	77,250,516		
Mustard oil	47,599	Total	334,890,666

TABLE 47.—*Production and withdrawals of renovated butter, year ended June 30, 1931, by collection districts*

District	On hand July 1, 1930	Produced	Withdrawn tax-paid	Destroyed	On hand June 30, 1931
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama	1,501	243,257	243,158		1,600
Kansas	381	54,427	54,200		608
Maryland	11,580	821,870	830,562		2,888
Minnesota		217,418	217,418		
Sixth Missouri		162,069	162,069		
Total	13,462	1,499,041	1,507,407		5,096

TABLE 48.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1922–1931*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1922	5,355,810	5,337,140	1928	3,160,465	3,150,357
1923	4,003,307	4,023,402	1929	3,040,895	3,033,193
1924	4,044,476	4,041,994	1930	1,749,713	1,760,579
1925	3,824,029	2,854,176	1931	1,499,041	1,507,408
1926	2,453,660	2,455,060			
1927	4,272,033	4,305,753	Total	33,433,335	33,475,058

TABLE 49.—*Production and withdrawals of mixed flour, year ended June 30, 1931, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1930		634	3,852	1,142	206,379
First California			82,935	9,720	2,633,850
Colorado				422	483,258
Iowa			29,949		1,258,225
Kansas	7	20	608		27,337
Sixth Missouri			20	58	1,872
Nebraska			116		5,568
First New York				3,520	74,525
Twenty-eighth New York		80,803			7,918,694
Oregon		41,457	109,761	35,660	8,126,371
Tennessee		357	1,604	6,849	255,240
Washington		633	15,901	57	539,782
Wisconsin	170	27,255			2,658,230
Eighth Illinois			225		7,020
Total	177	150,555	241,119	57,292	24,019,970
Grand total	177	151,189	244,971	58,434	24,226,349

WITHDRAWN TAX-PAID

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
First California			83,322	9,473	2,641,785
Colorado				422	453,256
Iowa			29,549		1,254,235
Kansas	7	20	606		27,241
Sixth Missouri			20	58	1,872
Nebraska			116		5,568
First New York				3,520	74,525
Twenty-eighth New York		80,797			7,918,106
Oregon		41,643	109,399	36,370	8,132,672
Tennessee		96	945	6,849	220,674
Washington		617	15,444	57	524,126
Wisconsin	170	27,056			2,668,728
Eighth Illinois			226		7,060
Total	177	150,229	239,927	56,749	23,969,008
Lost or destroyed					
Stock on hand June 30, 1931		960	5,044	1,685	257,341
Grand total	177	151,189	244,971	58,434	24,226,349

TABLE 50.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1931*

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, 1930	28,085,271					
July	2,485,928	21	1,719,536	346,184	874	125,884
August	2,772,623	14	2,709,192	432,144	5,184	1
September	3,113,481		3,706,242	336,193	1,872	
October	3,696,179		5,286,321	83,563	513,679	
November	3,168,109		4,645,195	541,459		
December	4,074,652		4,893,711	420,929	875	828
January	3,961,179		4,649,056	468,161		
February	4,390,318		4,826,760	390,005	2	
March	4,774,134	48	5,261,744	277,413	13,539	76
April	3,618,656		3,726,527	369,622		
May	3,967,832		3,274,086	241,905	2,592	9
June	4,114,869		4,630,692	521,813		
Total	44,137,960	83	49,329,062	4,379,391	538,617	126,798
On hand June 30, 1931						17,849,444
Grand total	72,223,231	83	49,329,062	4,379,391	538,617	17,976,242

MISCELLANEOUS STATISTICS

TABLE 51.—*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, 1931*

District	In rem cases, proceeds	Judgments: Civil suits, suits on bonds, etc.	Judgments: Fines and penalties	Interest	Costs	Total
Alabama			$6,967.00			$6,967.00
Arkansas	$131.80		125.00		$51.00	307.80
Arizona			5,300.00			5,300.00
California:						
First district	3,500.79		17,083.60		8,294.70	28,878.99
Sixth district	8,974.60		8,613.00		1,162.58	18,750.08
Colorado			1,500.00		35.00	1,535.00
Connecticut			500.00			500.00
Florida			925.00			925.00
Georgia	816.00		20,508.67	$2,936.64	69.43	24,330.74
Hawaii			2,050.00		30.50	2,080.50
Illinois:						
First district			12,068.00		464.82	12,550.82
Eighth district		$2,950.00	400.00		255.05	3,605.05
Indiana			1,150.00		46.00	1,196.00
Iowa			500.00		491.94	991.94
Kansas			1,100.00		118.63	1,218.63
Kentucky					192.16	192.16
Louisiana			586.00		334.92	920.92
Maine			500.00			500.00
Maryland			40.00		38.03	78.03
Massachusetts			1,125.00			1,125.00
Michigan	210.00		4,921.76		378.42	5,510.18
Minnesota	4,868.00		3,742.60		22.18	8,632.68
Mississippi			410.00		125.17	535.17
Missouri:						
First district			21,005.00			21,005.00
Sixth district			10,655.50		56.20	10,711.70
Montana	1,812.08		384.34		105.17	2,301.59
Nebraska	280.00		685.90		160.99	1,126.89
New Hampshire					400.82	400.82
New Jersey, first district			855.95		241.45	1,097.40
New York:						
Second district			13,422.92	7.41	164.90	13,595.23
Third district			675.70	1.95	55.90	734.55
Fourteenth district			1,950.00		20.00	1,970.00
Twenty-first district			95.00			95.00
Twenty-eighth district	473.00		50.00		40.00	563.00
North Carolina			870.00		78.40	948.40
North Dakota			75.00			75.00
Ohio:						
First district			5,505.00		108.32	5,619.32
Tenth district			154.05		591.95	746.00
Eleventh district			3,250.00			3,250.00
Eighteenth district			11,097.84	186.08	1,534.33	12,818.25
Oklahoma			1,015.10		144.18	1,159.28
Oregon	125.00		125.00		42.95	292.95
Pennsylvania:						
First district			4,895.35		174.74	5,070.09
Twelfth district			3,600.00			3,600.00
Twenty-third district			8,751.00		1,314.14	10,065.14
Rhode Island					40.00	40.00
Tennessee	2,654.50		675.00		140.88	3,470.38
Texas, first district	15.00		200.00		54.00	269.00
Utah			50.00			50.00
Virginia			300.00			300.00
Washington			3,239.61		97.50	3,337.11
West Virginia	421.00		3,528.00		151.95	4,100.95
Wisconsin	3,426.00		5,154.89		51.95	8,632.84
Wyoming			34.65			34.65
Total	27,707.67	2,950.00	192,442.13	3,132.08	17,971.25	244,203.13
Total for fiscal year 1930	34,794.20	6,725.75	264,040.12	7,495.07	10,958.63	324,013.77

TABLE 52.—*Expenses of the Internal Revenue Service, fiscal year 1931*

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	$94,030.61	$4,736.94		$4.87	$246.71	$490.96	$139.60	$99,649.68
Arizona	48,848.90	2,971.87	$4,200.00	5.31	256.90	315.36	603.82	57,202.16
Arkansas	89,178.77	13,021.96	4,999.99	7.70	530.25	508.64	186.93	108,434.14
California:								
First district	300,012.90	11,601.07		13.64	2,364.08	420.31	316.35	314,727.41
Sixth district	308,708.00	13,044.28	26,031.00	10.50	2,270.08	16,399.97	3,172.71	369,637.44
Colorado	115,254.64	6,820.18		25.73	880.50	100.79	1,598.98	124,486.83
Connecticut	167,479.98	3,621.41	13,333.30	.51	750.57	95.98	244.46	185,526.20
Delaware	41,815.13	504.51			284.12	60.60	96.26	42,760.62
Florida	160,972.45	9,715.58	12,875.00	13.81	1,601.88	579.38	1,073.69	186,731.78
Georgia	100,929.08	6,445.59	200.00	8.03	718.55	259.45	88.40	108,658.40
Hawaii	45,756.18	1,894.67		5.85	460.75	90.50	100.25	48,358.20
Idaho	48,200.75	4,738.99	1,300.00	4.95	249.11	480.10	258.22	55,232.12
Illinois:								
First district	616,500.34	7,435.09	626.00	3.80	3,862.76	4,254.93	905.07	633,591.01
Eighth district	136,395.69	9,186.06	5,353.54	3.17	602.30	272.46	815.70	161,628.83
Indiana	163,925.64	4,321.07	180.00	.25	1,524.57	261.25	340.94	170,553.92
Iowa	178,646.15	12,568.32		1.80	1,009.16	900.44	156.83	193,182.76
Kansas	106,272.68	14,012.86	5,500.04	11.08	897.66	953.05	528.69	128,176.06
Kentucky	160,295.98	11,323.74		4.43	1,743.27	145.93	293.54	173,806.89
Louisiana	118,555.49	5,323.31		3.94	657.58	487.55	194.04	125,221.91
Maine	78,200.42	4,300.06			303.37	980.18	138.41	83,922.44
Maryland	280,071.14	4,901.91		2.53	3,007.74	1,111.82	884.76	290,579.90
Massachusetts	803,388.09	7,405.16	32,000.00	3.17	2,310.58	4,374.85	308.72	849,700.57
Michigan	324,900.16	10,970.71	39,200.76	3.24	1,803.43	2,077.49	3,267.04	381,734.83
Minnesota	206,574.10	8,133.71		11.36	1,830.80	188.33	276.51	217,014.81
Mississippi	66,394.53	6,045.75	6,240.00	8.10	223.71	133.95	194.88	79,230.72
Missouri:								
First district	161,275.20	3,489.08		1.54	698.52	453.00	156.44	166,073.78
Sixth district	103,836.76	2,840.82		.83	878.92	336.05	223.50	107,124.97
Montana	71,809.45	7,103.32	4,800.00	4.16	546.76	138.10	127.97	84,529.16
Nebraska	114,633.18	5,690.76		.28	890.83	438.10	44.30	121,203.42
Nevada	32,921.90	3,903.36	3,000.00	9.27	91.61	322.82	73.60	40,322.66
New Hampshire	70,666.29	3,607.35			316.22	450.60	129.46	75,229.83
New Jersey:								
First district	76,069.12	1,401.21			747.97	42.50	547.80	79,708.60
Fifth district	268,300.36	3,777.04	25,000.00		2,624.50	1,849.91	1,708.26	301,260.07
New Mexico	48,542.29	5,454.13	3,800.00	21.65	128.20	867.53	168.11	60,981.91

[1] From the appropriation "Collecting the internal revenue 1931."

TABLE 52.—*Expenses of the Internal Revenue Service, fiscal year 1931*—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	$345,133.69	$6,277.99	$34,399.92		$1,919.58	$586.84	$1,180.63	$388,904.65
Second district	478,497.88	1,236.93		$4.73	2,400.45	1,008.20	520.47	483,778.68
Third district	363,802.54	2,130.62	40,000.00	.67	2,453.03	1,442.16	2,980.30	412,809.47
Fourteenth district	207,783.98	9,248.90	2,220.00	.89	1,238.46	2,784.73	457.45	223,734.41
Twenty-first district	145,431.94	6,043.51	500.00	2.09	675.47	270.80	201.51	153,725.32
Twenty-eighth district	207,338.50	4,358.44		.25	1,498.86	435.75	447.61	214,079.41
North Carolina	131,968.57	7,929.43		3.97	1,019.71	1,073.75	1,966.96	143,962.39
North Dakota	50,769.85	4,760.49	2,375.00	2.36	374.95	651.54	720.29	59,554.42
Ohio:								
First district	138,184.91	2,727.02			680.21	432.10	155.61	142,179.85
Tenth district	106,045.79	6,459.06		1.25	773.85	149.51	137.63	113,567.09
Eleventh district	80,570.23	2,893.58		4.09	738.30	784.25	486.55	91,477.00
Eighteenth district	298,798.45	7,862.40		3.32	2,683.57	1,176.18	208.31	310,820.23
Oklahoma	121,164.24	9,202.51		4.10	987.30	420.00	190.47	132,018.62
Oregon	114,214.15	4,460.12	120.00	1.06	457.11	345.00	83.85	119,681.29
Pennsylvania:								
First district	366,598.96	9,088.71	1,330.00	3.20	2,194.67	2,156.10	1,164.81	379,536.44
Twelfth district	114,647.91	3,072.30		.25	490.10	42.50	263.20	118,521.32
Twenty-third district	307,678.98	7,626.95	30.00	1.70	804.58	2,316.88	581.96	319,040.05
Rhode Island	85,422.84	123.67		.38	661.60	722.55	142.28	87,073.72
South Carolina	69,477.39	4,256.27		.25	299.60	1,161.35	198.05	75,392.91
South Dakota	58,126.60	4,734.03		1.00	162.45	87.50	173.61	63,286.29
Tennessee	113,065.86	6,220.97		10.48	701.70	561.43	179.38	120,745.82
Texas:								
First district	160,938.84	16,230.40	935.00	51.70	1,076.12	624.45	377.30	180,223.87
Second district	151,745.14	14,657.76	4,400.01	6.87	1,118.99	230.50	477.61	172,536.90
Utah	63,510.29	3,053.03		41.40	457.50	629.10	74.28	67,774.60
Vermont	55,218.15	2,882.96		1.69	428.55	724.45	106.99	59,362.79
Virginia	142,793.16	8,312.04	13,660.00	2.87	963.83	981.40	1,834.89	168,548.19
Washington	176,890.98	8,389.43	1,938.63	14.19	1,322.40	2,262.10	606.73	191,424.46
West Virginia	105,816.19	6,772.35		3.00	354.21	471.00	345.62	113,764.37
Wisconsin	246,681.47	13,845.63		5.42	1,487.23	600.35	417.53	263,037.63
Wyoming	49,933.61	5,647.10	3,960.00	3.75	203.85	42.50	123.55	59,914.36
Total	10,468,608.04	410,304.05	294,018.09	372.68	65,721.55	65,454.64	36,330.47	11,340,719.39

B. DISBURSEMENTS BY INTERNAL-REVENUE AGENTS[1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$106,877.98	$6,721.40		$11.90	$359.00	$410.00	$268.10	$114,648.38
Baltimore	327,984.67	12,450.95		4.67	118.00	815.01	334.51	341,707.81
Boston	679,509.76	23,722.42	$16,730.00	198.50	2,159.15	643.00	860.64	723,823.47
Brooklyn	434,029.43	7,918.43	21,999.98		1,731.38	252.93	1,164.14	467,096.15
Buffalo	259,095.53	18,190.93	13,440.00	74.82	840.53	434.84	474.28	292,550.93
Chicago	601,422.74	7,403.79	12,478.32	3.30	1,745.61	1,395.50	2,811.98	627,261.34
Cincinnati	183,590.88	10,044.51		6.56	560.33	471.60	1,254.99	195,928.87
Cleveland	281,849.23	17,751.30	11,590.20	8.38	1,440.60	703.18	1,007.16	314,349.05
Columbia	57,217.79	6,220.84		1.60	137.85	169.00	127.24	63,874.32
Dallas	382,198.83	31,968.85	9,964.96	58.62	1,312.49	828.70	894.28	427,226.73
Denver	115,831.68	15,358.60		9.19	185.60	283.00	183.81	131,651.78
Detroit	320,225.06	22,599.09	13,643.50	11.76	1,212.81	591.55	695.16	358,980.13
Greensboro	108,198.58	10,502.65		6.75	101.70	357.00	369.59	119,534.27
Honolulu	42,261.47	2,026.89		2.52	162.55	112.00	31.00	44,606.43
Huntington	94,423.61	10,083.98		6.61	350.92	425.48	247.90	105,538.50
Indianapolis	170,941.43	9,180.91		1.54	244.85	622.60	238.28	181,238.61
Jacksonville	176,600.67	18,656.18	5,580.00	48.16	429.65	614.40	664.73	202,593.79
Los Angeles	667,942.73	21,952.11	22,563.01	20.01	2,626.98	2,254.13	1,925.69	719,290.06
Louisville	109,410.68	5,236.58		2.30	232.05	371.00	164.57	115,417.18
Milwaukee	173,358.43	9,380.82		1.00	584.25	1,175.06	435.88	184,935.44
Nashville	179,356.10	15,212.17	75.00	22.06	607.40	633.10	556.97	196,462.80
Newark	367,913.87	14,045.47	11,718.00	2.22	2,055.11	862.00	1,209.98	397,806.65
New Haven	258,903.39	9,711.14	1,912.56	1.25	1,149.63	454.00	461.03	272,593.00
New Orleans	139,233.95	14,011.45		20.18	118.92	513.50	267.74	154,171.74
New York:								
Second division	955,780.38	2,105.89	40,450.82		3,378.18	15,632.14	4,505.94	1,021,952.35
Upper division	896,956.81	9,525.85	38,858.46	7.63	4,371.31	2,562.88	1,705.13	953,987.07
Oklahoma City	179,207.18	21,105.30	8,160.00	15.99	440.97	578.03	889.98	209,957.45
Omaha	224,837.64	13,243.90		4.90	307.01	846.00	124.38	239,453.83
Philadelphia	630,086.70	14,899.24	13,538.97	4.06	1,948.49	1,717.45	745.23	662,940.14
Pittsburgh	343,742.18	11,189.82	8,800.00	1.06	880.76	729.47	1,218.20	366,561.49
Richmond	140,972.69	12,648.82	6,603.00	14.10	318.06	264.50	439.34	161,160.91
Salt Lake City	120,549.79	12,866.71	2,340.00	7.16	132.15	561.25	531.85	136,988.91
San Francisco	325,422.06	14,761.23	13,278.00	15.12	1,544.27	403.79	520.64	355,954.71
Seattle	275,713.56	14,167.90	8,220.00	19.39	911.89	647.67	549.04	300,230.35
Springfield	101,111.28	13,050.25		14.93	167.48	443.50	255.64	117,032.98
St. Louis	297,285.33	10,135.89	2,176.60	12.47	414.23	854.50	352.61	311,231.63
St. Paul	190,249.02	13,936.04		3.79	378.25	244.56	414.33	205,324.99
Wichita	90,055.45	9,037.48	2,499.96	1.76	91.60	230.55	405.39	102,322.19
Total	11,012,214.64	492,995.18	286,651.32	658.26	35,832.49	41,198.77	28,817.15	11,898,367.81

[1] From the appropriation, "Collecting the internal revenue, 1931."

TABLE 52.—*Expenses of the Internal Revenue Service, fiscal year 1931*—Continued

C. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CLAIMS DIVISION [1]

	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Total	$9, 657, 532. 17	$487, 020. 34	$11, 248. 64	$11, 562. 22	$34, 647. 69	$10, 077. 68	$96, 434. 23	$5, 486. 71	$69, 678. 60	$10, 383, 688. 48

D. RECAPITULATION [1]

	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1931:								
Collectors	[2] $10, 468, 508. 04	$410, 204. 02	$294, 018. 69	$372. 58	$65, 721. 55	$65, 464. 04	$36, 330. 47	$11, 340, 719. 39
Agents	[3] 11, 012, 214. 64	492, 995. 18	286, 651. 32	658. 26	35, 832. 49	41, 198. 77	28, 817. 15	11, 898, 367. 81
Disbursing clerk, Treasury Department, and General Accounting Office	[4] 9, 657, 532. 17	487, 020. 34	11, 248. 04	11, 562. 22	34, 647. 69	106, 511. 91	75, 165. 51	10, 383, 688. 48
Total	31, 138, 254. 85	1, 390, 219. 54	591, 918. 05	12, 593. 06	136, 201. 73	213, 175. 32	140, 313. 13	33, 622, 775. 68

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1929 and prior years	1930 and prior years	1931 and prior years	Total
Amount approved	$199. 67	$25, 336, 995. 88	$44, 139, 734. 71	$69, 476, 930. 26

[1] From the appropriation, "Collecting the internal revenue, 1931."
[2] $82,071.18 retirement deductions included.
[3] $382,789.52 retirement deductions included.
[4] $293,691.47 retirement deductions included.

TABLE 53.—*Summary of internal revenue stamps issued to collectors of internal revenue for the year ended June 30, 1931*

Kind	Quantity	Value
Spirits:		
Domestic	239, 741	$9, 043, 137. 40
Case (domestic)	330, 880	53, 033. 00
Wholesale liquor dealer	1, 700	----------
Rectified	1, 600	5, 052. 00
Industrial alcohol transfer	140, 400	----------
Warehousing	4, 700	----------
Tobacco and snuff:		
Tobacco	1, 998, 570, 910	58, 003, 271. 54
Snuff	303, 812, 737	7, 414, 007. 23
Tin-foil wrappers for tobacco	4, 024, 048	55, 152. 51
Cigar:		
Large	210, 050, 340	18, 726, 331. 68
Small	36, 017, 500	263, 205. 25
Cigarette:		
Class A	5, 860, 541, 600	358, 141, 356. 90
Class B	457, 400	97, 022. 40
Oleomargarine:		
Domestic (colored)	272, 750	513, 360. 00
Domestic (uncolored)	12, 270, 025	643, 231. 25
Process or renovated butter	100, 600	3, 907. 50
Mixed flour	543, 700	6, 873. 50
Playing card	51, 929, 840	5, 192, 984. 00
Documentary	5, 992, 216	13, 018, 263. 00
Stock transfer	23, 422, 065	20, 130, 075. 00
Future delivery	204, 280	1, 881, 450. 00
Wines, cordials, etc	278, 092	124, 228. 00
Narcotic	3, 283, 750	138, 725. 50
Order forms for opium	918, 500	9, 185. 00
Cigarette tubes	331, 200	3, 312. 00
Special tax	470, 130	3, 208, 070. 00
Total	6, 605, 720, 527	496, 616, 229. 65

TABLE 54.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1930 and 1931*

Class of work	1930		1931	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc	637, 275	$48, 727. 93	770, 580	$43, 461. 06
Blank forms	106, 392, 480	178, 818. 99	101, 488, 600	159, 483. 31
Letterheads, etc	6, 727, 200	9, 519. 46	6, 511, 000	9, 148. 53
Miscellaneous: Binding, memorandum sheets, etc	----------	7, 197. 36	----------	2, 321. 66
Total	----------	244, 263. 74	----------	[1] 214, 414. 55

[1] This amount covers bills rendered for completed work up to June 30, 1931. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1931, was $22,534.50. This estimated amount, together with the cost of completed work, will make an approximate total expenditure of $236,949.06 for printing and binding for the fiscal year 1931.