

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 accomplished during the fiscal year.

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

Yours very truly,

David Burnett

ANNUAL REPORT OF THE
**Commissioner of Internal
Revenue**

FOR THE FISCAL YEAR ENDED JUNE 30

1931



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TREASURY DEPARTMENT

Document No. 3039

Internal Revenue

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	\$1,283,414,446.60	\$1,075,392,696.02	\$207,021,750.58
Individual.....	1,148,844,783.58	833,647,798.37	315,196,985.31
Total.....	2,432,259,230.18	1,909,040,494.39	523,218,735.79
Miscellaneous internal revenue:			
Estates of decedents.....	64,769,625.04	49,078,326.89	15,691,298.15
Tobacco manufactures, etc.....	460,239,090.50	441,776,504.62	18,462,585.88
Other taxes ²	113,247,289.77	75,227,612.00	38,019,677.77
Receipts under national prohibition laws.....	1,106,171.74	686,149.68	419,022.06
Collected through customs offices.....	15,184.07	6,317.21	8,866.86
Miscellaneous receipts.....	110,163.77	13,148.43	97,015.34
Total.....	629,886,502.89	568,188,256.83	61,698,246.06
Total internal revenue.....	3,062,145,733.17	2,477,228,751.22	584,917,001.95

¹ Includes income tax on Alaska railroads (act of July 18, 1914), amounting to \$10,346.36 for 1930 and \$11,311.92 for 1931.

² Includes \$2,507,504.84 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	56	19	427	421	977
1918.....	34	9	123	20	399	467	1,038
1919.....	63	18	216	43	475	533	1,345
1920.....	96	28	410	50	616	766	1,968
1921.....	95	17	345	49	461	770	1,737
1922.....	133	36	628	64	509	929	2,200
1923.....	190	64	850	55	749	1,326	3,239
1924.....	439	163	730	103	1,059	2,163	4,647
1925.....	759	263	792	142	1,328	3,321	6,605
1926.....	1,450	741	648	197	2,482	6,628	12,053
1927.....	8,232	3,407	236	403	5,083	10,676	34,836
1928.....	55,686	8,004	83	699	22,823	93,073	180,428
1929.....	49,797	437	1	243	19,924	1,467,616	1,538,217
1930.....	564	3	3	36	200	1,343,720	1,344,528
1931.....				2		6,087	6,089
Total.....	117,856	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.....	\$71,624,534.22	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.....	4,102,714.14	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.....	\$19,822,481.67	\$22,611,283.87
Return believed to be fraudulantly rendered.....	6,756,822.13	13,664,648.49
Total assessed.....	26,579,303.80	36,275,932.36
Interest.....	5,569,651.79	6,608,210.31
Penalties.....	3,945,771.16	7,541,351.01
Grand total.....	36,124,226.85	60,425,493.68

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:	<i>Number</i>	<i>Number</i>
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.....	12,549	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.....	30,269	43,904
Amount of overassessments determined on all claims settled by -	<i>Amount</i>	<i>Amount</i>
Abatement.....	\$124,016,819.63	\$100,187,067.04
Credit.....	35,819,633.37	23,717,559.31
Refund.....	61,687,363.32	46,190,550.30
Total.....	\$221,523,816.32	170,095,176.65
Interest.....	36,815,874.99	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 \$299,830,100.17 the preceding year. Of the claims adjusted during the year, the amounts rejected totaled \$207,611,943.66, 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	1929.....	825	1,047	2,054	1,268
1918.....	339	89	47	38	1927.....	17	348	1,243	3,164
1919.....	476	118	67	50	1928.....	18	21	5,043	
1920.....	966	196	99	127	1929.....		3	378	
1921.....	823	166	67	56	1930.....			5	
1922.....	1,844	265	79	105	1931.....			1	
1923.....	4,636	579	159	174					
1924.....	3,273	1,845	679	452	Total.....	16,376	5,144	5,819	12,138
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.....	3,050	13,229
1919.....	1,740	1,442	1926.....	7,809	34,354
1920.....	1,899	2,233	1927.....	21,368	45,264
1921.....	1,681	2,052	1928.....	23,800	.....
1922.....	2,108	2,835			
1923.....	2,908	4,281	Total.....	73,478	118,933

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	190
1919.....	1,184	493	290	270	174
1920.....	2,061	637	400	307	298
1921.....	2,020	608	406	303	249
1922.....	3,136	1,106	573	466	276
1923.....	33,316	2,531	1,111	764	423
1924.....	107,607	15,602	5,019	1,828	735
1925.....	259,275	38,067	7,305	2,556	1,001
1926.....	30,433	120,248	17,104	5,814	1,530
1927.....	.....	148,088	122,286	18,529	5,061
1928.....	.....	.....	115,522	166,800	10,172
1929.....	.....	.....	.....	23,835	237,868
1930.....	.....	.....	.....	.....	106,491
Total.....	474,535	828,186	270,447	221,893	304,700

† 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		Orig-inal	Re-opened	Re-opened	Orig-inal	Re-opened
	Orig-inal	Re-opened	Orig-inal	Re-opened	Orig-inal	Re-opened					
1917.....	23	.....	22	.....	6	50	.....	14	21	6	130
1918.....	36	.....	16	.....	6	68	.....	20	39	6	129
1919.....	49	.....	10	.....	5	47	.....	15	38	5	163
1920.....	75	.....	36	.....	9	77	.....	17	56	9	261
1921.....	61	.....	21	.....	4	50	.....	13	09	4	214
Total.....	240	.....	111	.....	30	280	.....	79	223	30	939
1922.....	58	1	21	.....	22	41	4	11	85	27	216
1923.....	84	1	30	.....	23	49	8	22	121	33	306
1924.....	156	5	40	.....	59	63	40	42	195	112	498
1925.....	212	9	50	.....	73	84	47	44	208	140	667
1926.....	378	11	104	.....	138	125	78	86	368	251	1,061
Total.....	44	888	27	254	815	262	177	205	1,037	563	2,746
1927.....	1,138	1,695	62	200	300	140	144	50	462	1,644	2,553
1928.....	3,052	1,572	168	359	457	196	243	60	675	4,550	2,892
1929.....	13,711	617	2,845	197	1,281	33	1,033	12	414	19,460	1,278
Total.....	18,501	3,884	3,075	780	2,068	380	2,010	122	1,561	25,654	6,723
Grand total.....	18,545	5,018	3,102	1,161	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	1,003	3,841	4,834	3,150	1,784
Baltimore	7,120	12,417	19,537	13,561	5,976
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	10,082	29,189	39,271	23,555	15,716
Cincinnati	8,169	7,405	10,024	7,286	2,738
Cleveland	6,104	11,856	16,959	11,902	5,057
Columbia	1,123	1,978	3,101	1,932	1,169
Dallas	9,240	15,688	25,228	18,723	6,505
Denver	820	4,034	4,990	3,074	1,916
Detroit	7,969	21,922	29,311	21,755	7,556
Greensboro	1,069	4,010	6,585	4,481	2,104
Honolulu	526	1,674	2,200	767	1,433
Huntington	870	4,969	4,969	3,007	1,962
Indianapolis	4,275	7,966	12,241	7,451	4,790
Jacksonville	1,640	7,987	8,587	5,538	3,299
Los Angeles	9,030	36,170	44,606	27,449	17,337
Louisville	1,307	4,290	5,537	3,993	1,544
Milwaukee	2,008	8,530	10,538	6,033	4,505
Nashville	2,442	7,218	9,660	6,136	3,524
Newark	5,682	18,479	19,161	15,056	4,076
New Haven	1,632	11,151	12,533	9,036	3,707
New Orleans	3,123	8,209	8,332	6,753	1,579
Second New York	14,113	69,113	79,228	49,763	23,465
Upper New York	16,191	60,032	63,223	43,790	21,433
Oklahoma	2,643	6,334	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	8,558	3,683
Philadelphia	9,301	32,845	42,346	27,717	14,629
Pittsburgh	4,039	11,368	15,407	11,206	4,201
Richmond	1,482	5,606	7,038	3,770	3,288
St. Louis	3,617	9,823	13,139	8,278	4,863
St. Paul	2,992	7,082	10,081	6,338	3,743
Salt Lake City	1,716	5,092	6,508	4,838	1,670
San Francisco	6,035	10,398	22,430	13,974	8,462
Seattle	2,668	9,286	11,994	9,030	2,915
Springfield	1,403	3,548	5,050	3,243	1,807
Wichita	1,188	4,138	5,326	4,109	1,220
Total	109,260	508,353	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	2,739
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		
\$10,000 and \$25,000	567,700	27,690
\$25,000 and \$50,000	252,079	27,516
\$50,000 and \$100,000	60,123	12,518
\$100,000 and \$500,000	22,673	8,299
\$500,000 and \$1,000,000	10,275	7,870
Over \$1,000,000	557	1,139
	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. 554, 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. Scahorn* (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 *McLary 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.

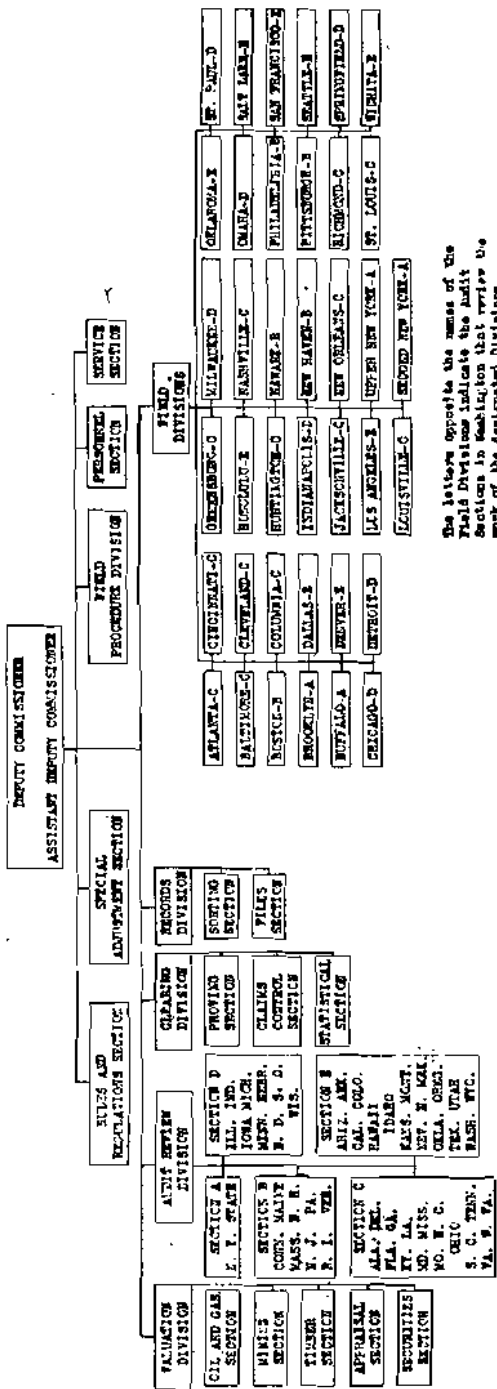
On May 25, 1931, the Supreme Court handed down its decision in the Chouteau case. After an analysis of the opinion, it was decided by the bureau that further litigation with respect to the issue involved as affecting incompetent Indians should not be attempted. Steps are under way to close the cases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



The letters opposite the names of the Field Divisions indicate the audit Sections in Washington that review the work of the designated Divisions.

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.

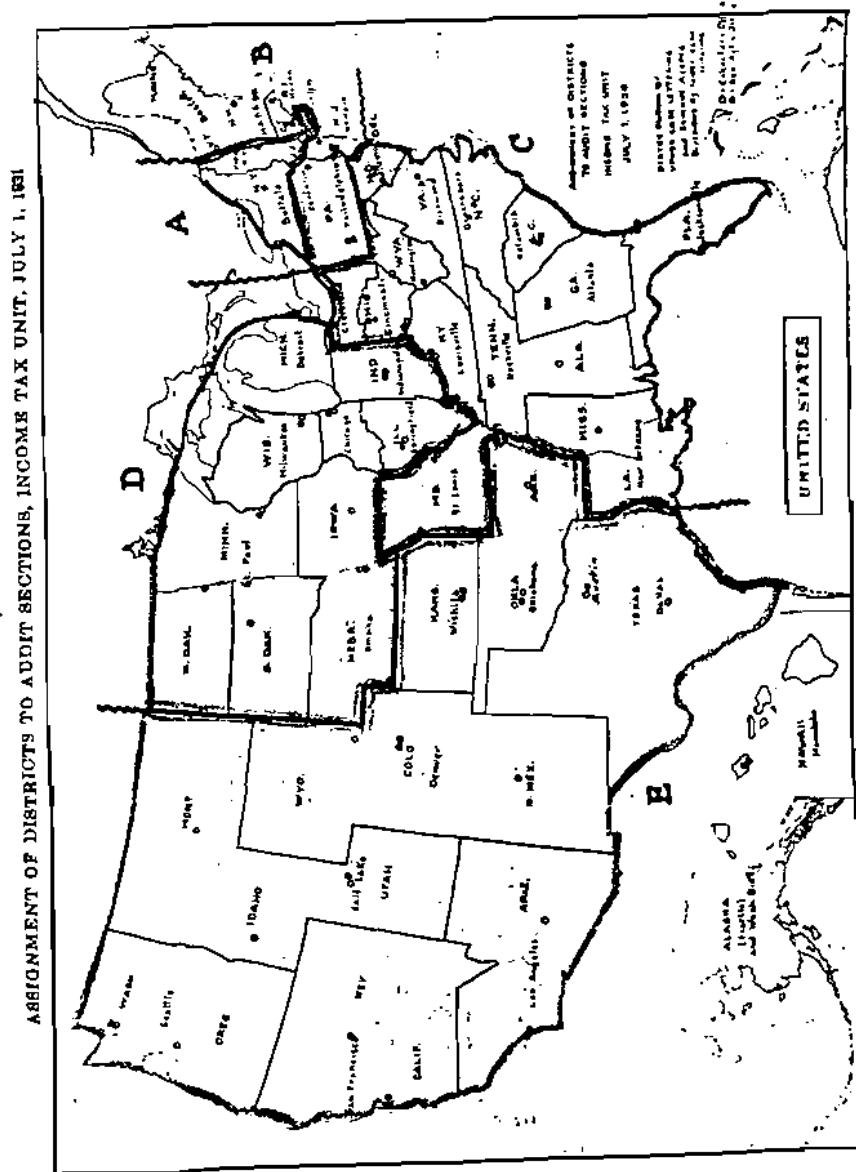
(1) Each section is comprised of units numbered from 1 to 8, the class of work handled by each unit being identical throughout the five sections.

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-



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, receivership, 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	3,370	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	1	149	149
Reinstatements	3	3	4
Transferred from field to unit	7	11	18
Transferred from other units of bureau	7	7	14
Temporary appointments	22	—	22
Reassigned—clerical to technical	—	—	—
Total additions	38	170	208

Changes in personnel during the fiscal year 1931—Continued

	Technical	Clerical	Total
WASHINGTON FORCE—continued			
Separations:			
Resignations.....	6	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
Transferred to duty.....	1		1
Restored to duty.....	4		4
Reassigned clerk to agent.....			
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		3
Retired.....	8	1	12
Deaths.....	11		11
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 committee 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	257	489
Additional evidence submitted.....	2,533	5,050	2,266	9,853
Determination of facts.....	5,207	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	5,329	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	0,062	85	127	91	180
Received during year:						
60-day appeal filed.....	1,027	1,276				
All other.....	9,128	12,077	2,846	3,580	237	516
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.....	2,324	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:	<i>Per cent</i>	<i>Per cent</i>
By agreement.....	50.5	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.....	\$50,018,542.46	\$11,456,677.59
Deficiency redetermined on cases recommended for settlement.....	24,539,700.19	5,342,727.50
Decrease in proposed deficiency	35,087,752.27	5,143,950.09
Percentage of decrease..... per cent.....	59	53
Deficiency proposed on all cases handled.....	115,308,513.95	11,745,054.23
Deficiency redetermined on cases handled ²	80,349,793.36	5,802,164.14
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	\$50,350	\$53,750	+\$3,400
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	\$556,120	\$466,150	-12,940
Estate tax, field.....	170	166	-4	660,100	677,300	+17,200
Grand total	421	409	-12	1,216,220	1,143,450	-72,770

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.....	457,339,060.30	444,270,502.62	6,062,557.68
Other miscellaneous taxes.....	113,647,260.77	75,237,812.00	38,412,457.77
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 \$14,008,889.48, 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	\$10,290,799.31	132	\$543,780.91	28	\$14,941.44
Received.....	1,347	8,266,278.05	4,311	59,438,477.38	21	5,561.28
Allowed.....	1,115	14,018,558.16	4,354	81,313,248.47	42	18,215.20
Rejected.....	163	4,938,844.56	61	344,638.75	1	308.36
On hand June 30, 1931.....	419	9,782,095.14	28	105,910.11	6	1,979.14

	Gift-tax claims			
	Refund		Abatement	
	Number	Amount	Number	Amount
On hand July 1, 1930.....	8	\$126,990.36		
Received.....	9	118,473.70	5	\$9,625.04
Allowed.....	0	106,344.17	3	41,716.22
Rejected.....	6	55,024.38	2	8,558.74
On hand June 30, 1931.....	5	106,139.33		

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 \$17,702.80 interest and \$98,337.21 allowed in 3 cases as overassessments without claims.
⁴ Includes \$11,047.32 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.....	\$22,611,274.90	\$14,757,382.38	-\$7,853,891.58
Capital stock sales or transfers.....	46,696,225.86	25,519,872.75	-21,176,353.11
Sales of produce (future delivery).....	3,500,875.58	1,382,680.56	-2,118,195.02
Playing cards.....	4,819,292.50	4,602,559.50	+216,733.00
Total.....	77,728,669.90	46,262,495.19	-31,466,174.71
Oleomargarine:			
Colored.....	1,370,021.61	567,959.13	-802,062.48
Uncolored.....	824,718.61	671,828.03	-152,890.58
Special taxes.....	1,724,047.53	1,441,641.13	-282,406.40
Total.....	3,918,787.75	2,681,428.29	-1,237,359.46
Adulterated butter.....	2,045.85	1,233.00	-\$812.85
Renovated butter.....	4,572.50	3,929.43	-\$643.07
Mixed flour.....	4,969.84	6,124.00	+1,154.16
Filled cheese.....		535.93	+535.93
Total.....	11,608.19	11,822.36	+214.17
Admissions.....	4,230,667.90	2,778,864.09	-1,451,803.80
Dues and initiation fees.....	12,521,061.52	11,477,723.20	-1,043,338.32
Total.....	16,751,729.42	14,256,587.29	-2,495,142.13
Pistols and revolvers.....	344,359.51	137,921.37	-206,438.14
Distilled spirits.....	11,695,267.67	10,432,064.49	-1,263,203.18
Narcotics.....	588,682.40	607,336.54	+18,654.14
Delinquent, under repealed laws.....	2,507,604.84	147,052.47	-2,360,552.37
Total.....	15,135,844.42	11,324,374.87	-3,811,469.55
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.....	183	\$1,026,550.85			178	\$176,225.11	60	\$1,329.37
Received.....	850	2,079,889.07			1,540	203,966.34	777	173,169.12
Keopened.....	47	72,625.85			33	133,302.37		
Allowed.....	458	895,861.61			942	232,828.21	777	161,012.07
Rejected.....	311	1,504,717.49			302	43,219.64	16	1,012.18
On hand June 30, 1931.....	322	773,187.67			447	197,505.07	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	\$22,777.82	325	\$106,021.36	45	\$365,136.07	15	\$19,073.15
Received.....	163	749,710.66	3,609	484,965.84	224	3,282,329.84	192	391,333.39
Reopened.....			48	5,017.05				
Allowed.....	98	27,257.82	2,577	323,674.45	146	190,316.31	166	381,113.43
Rejected.....	64	445,097.66	416	111,105.45	50	389,981.47	4	3,381.07
On hand June 30, 1931.....	30	340,103.30	309	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	700.65
Received.....	264	25,641.50	141	7,701.68	97	90,967.21	24	7,593.04
Reopened.....	2	5,063.33						
Allowed.....	262	19,909.05	136	4,166.56	95	106,624.08	23	7,851.92
Rejected.....	23	12,331.20	15	3,911.67	91	22,471.06	1	670.48
On hand June 30, 1931.....	12	9,332.74	12	116.60	45	27,035.95	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	8,054.00
Rejected.....	42	155,989.67			2	4,778.00		
On hand June 30, 1931.....	17	213,658.06						
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.....	1,260	2,230,883.72	3,150	492,607.52	1,874	4,130,586.42	1,034	681,045.55
Reopened.....	88	122,824.20	48	5,017.05	38	161,504.87		
Allowed.....	892	1,018,007.00	2,713	327,833.01	1,200	600,904.03	1,010	658,792.37
Rejected.....	440	2,118,135.98	431	115,077.12	506	460,461.07	24	5,076.73
On hand June 30, 1931.....	351	1,338,282.07	411	161,281.01	568	3,841,769.68	80	30,346.83

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	\$652,242.06	2,870	\$208,876.09
Received during year.....	22,100	1,758,237.98	15,775	797,838.73
Total to be disposed of.....	25,490	2,410,480.06	18,645	1,106,714.82
Accepted.....	22,006	1,928,360.34	14,708	715,493.13
Rejected.....	660	76,720.47	640	60,987.20
Withdrawn.....	45	4,534.15	52	8,943.58
Total disposed of.....	22,020	2,011,623.59	15,300	\$05,424.21
On hand at end of year.....	2,870	\$68,876.09	3,345	\$91,290.61

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 administration 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	863,360.13	-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	201,250.78	-139,560.70
Total.....	21,141,015.19	18,025,407.34	-3,115,547.85
Cigars (small)	301,612.05	270,644.10	-30,967.95
Cigarettes (large)	65,100.49	45,815.64	-19,284.85
Cigarettes (small)	350,816,274.69	358,915,187.84	+8,098,913.15
Tobacco, manufactured	60,008,156.23	58,376,942.03	-1,631,214.20
Snuff	7,542,105.43	7,100,496.16	-441,609.27
Total.....	67,640,291.66	65,597,408.19	-2,042,883.47
Leaf tobacco sold	593.90	10,153.10	+9,559.20
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.....	460,339,080.60	444,276,602.62	-16,062,557.88

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.....	\$245,547,337.61	66.01
Virginia.....	94,163,093.31	21.19
New Jersey.....	19,475,162.69	4.38
Kentucky.....	16,395,752.08	3.69
California.....	12,741,051.55	2.86
Ohio.....	10,381,751.38	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	State	Quantity manufactured	Per cent
PLUG			SMOKING AND SNUFF		
Total, United States.....	Pounds 58,373,517	100.00	Total, United States.....	Pounds 272,779,266	100.00
North Carolina.....	44,664,651	51.77	North Carolina.....	82,312,391	30.18
Missouri.....	31,711,261	36.78	Ohio.....	50,237,523	16.42
Total.....	76,375,932	58.53	Illinois.....	33,113,344	12.14
TWIST			Virginia.....	20,609,610	7.60
Total, United States.....	7,623,716	100.00	Tennessee.....	17,935,637	6.58
Missouri.....	3,603,796	47.27	Kentucky.....	14,391,045	5.28
Kentucky.....	1,933,316	25.36	Missouri.....	11,859,330	4.34
Tennessee.....	1,861,583	24.42	West Virginia.....	11,724,470	4.30
Total.....	7,393,997	97.05	Total.....	242,243,349	88.83
WINE CUT			LARGE CIGARS		
Total, United States.....	5,080,410	100.00	Total, United States.....	Number 6,593,590,415	100.00
Illinois.....	2,419,678	47.54	Pennsylvania.....	2,006,604,709	31.05
Michigan.....	1,077,334	21.17	New Jersey.....	510,648,006	13.91
Virginia.....	647,522	12.72	Florida.....	665,408,129	9.59
Ohio.....	554,136	11.45	New York.....	523,271,969	8.86
Total.....	4,728,670	92.91	Ohio.....	388,204,550	6.50
			Virginia.....	323,046,065	5.48
			Michigan.....	238,737,214	4.06
			Total.....	4,563,920,692	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			SMALL CIGARETTES—CON.		
Total, United States.....	382,669,950	100.00	California.....	4,777,825,577	3.58
Virginia.....	338,816,090	88.45	Kentucky.....	4,435,331,910	3.58
North Carolina.....	32,045,300	8.37	New York.....	1,171,000,704	.95
New York.....	11,758,040	3.07	Total.....	123,664,496,402	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.....	3,170,070	43.04
Virginia.....	29,699,655,065	23.90	Total.....	6,704,120	91.00
New Jersey.....	5,228,860,949	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	1,518.15	594	276,467.08	82	28,727.35	4	\$1,102.80	61	139,667.45
Allowed.....	29	1,603.22	537	254,853.64	74	22,412.04	2	909.28	58	117,098.67
Rejected.....	2	44.89	12	3,373.38	14	3,029.12	2	135.32		112.46
On hand June 30, 1931.....			84	30,014.87	9	5,036.83			7	24,019.32

¹ In addition, interest in amount of \$85.02 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 13 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 re-stamping 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

servicing of warrants for distraint, compared with 245,151 revenue-producing investigations, including the servicing 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	Year	Number of field trips	Cities where hearings were held
1925..	1	Milwaukee, St. Paul, Seattle, Portland (Oreg.), San Francisco, Los Angeles.			sonville, 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.
1926..	6	Kansas City, St. Louis, Birmingham, New Orleans, Atlanta, San Francisco, Los Angeles, Oklahoma City, Dallas, Tulsa, Chicago, St. Paul, New York.			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.
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.	1930..	46	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, Wichita.
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.	1931..	42	Chicago (3), Grand Rapids, Detroit, Portland (Oreg.), Seattle, Boston, Pittsburgh (2), Atlanta, Brantingham, New Orleans, Mobile, Jack-
1929..	22	Chicago (3), Grand Rapids, Detroit, Portland (Oreg.), Seattle, Boston, Pittsburgh (2), Atlanta, Brantingham, New Orleans, Mobile, Jack-			

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 profit 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	\$59,28	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	172,118.28	1927.....	3,628	45,737,360.82
1917.....	51	1,075,368.03	1928.....	5,318	65,939,039.04
1918.....	66	6,747,951.36	1929.....	572	5,959,561.92
1919.....	91	3,447,096.41	1930.....	11	18,350.86
1920.....	127	8,478,022.06	1931.....	2	60,353.79
1921.....	173	9,154,930.03			
1922.....	215	2,822,405.68	Total.....	15,515	231,945,419.29
1923.....	329	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	10,262	6,458	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.....							247,215,855.41
Total.....							843,931,258.07
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

Statue 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	11,299	6-month cases Circuit Court of Appeals cases Decided—awaiting orders of redetermination.....	848	750
Answered—reserve calendar.....	2,813	894			
Answered—circuit calendar.....	2,512	3,294			835
Not answered.....	780	2,874		233	324
Heard on merits—not decided.....	1,223	963	Total.....	16,035	21,233

* Total includes Circuit Court of Appeals cases, which were not segregated for 1930.

The following table shows the status of petitions 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 revenue 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	*739	16,176,101.54	14,346,879.08
Total.....	*1,972	24,875,756.73	20,386,619.48	*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.....	*85	4,013,967.60	1,240,575.49	*161	18,210,078.56	1,738,425.25
Total.....	*202	20,969,212.34	2,325,534.07	*288	23,634,927.02	3,041,378.86

* 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 decision was modified and as modified affirmed; 17 cases were dismissed for lack of jurisdiction.

* 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.

* 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.

* 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.

* 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.

* 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, but 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	6	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	8	8	24
1926.....			4	7	7	18	37
1927.....	2	1	2	7	10	33	55
1928.....		4	4	22	19	32	81
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	0.44	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, mimeographa, 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 authorization, 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, distrains, 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

	Interpre- tative 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.....	2,037	411	2,468
Miscellaneous tax.....	23	58	78
Total.....	2,080	468	2,546
Total to be disposed of.....	2,951	729	3,680
Closed:			
Income tax.....	2,037	325	2,412
Miscellaneous tax.....	55	59	114
Total.....	2,142	384	2,626
Pending June 30, 1931:			
Income tax.....	775	312	1,087
Miscellaneous tax.....	21	33	54
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 1931¹

Pending, July 1, 1930:	Number
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 1931²

	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	769
Pending in Supreme Court.....	51	19
Pending payment of judgment claims.....	88	82
State court and miscellaneous.....	36	58
Total.....	3,963	3,916

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

² 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			Total
		For the Government	Against Government	Partly for Government and partly against Government	
District courts.....	223	299	68	11	378
Circuit courts of appeals.....	57	58	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.....	30
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, decedent's estates, and insolvent taxpayers	Liquor cases	Insolvent compromises
Pending July 1, 1930.....	1,434	12	584
Closed during the year.....	947	6	1,182
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	82,236,167.09	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.....	1190-1200	37	3,656,861.90	31	1,786,713.58
September.....	1267-1378	60	7,717,328.24	82	3,793,843.18
October.....	1370-1443	42	6,542,030.97	28	1,742,174.21
November.....	1446-1611	33	6,194,518.80	30	6,177,267.93
December.....	1512-1579	37	6,583,129.59	31	3,747,210.29
January.....	1680-1684	58	6,326,175.55	45	21,301,154.24
February.....	1683-1750	44	3,756,785.18	24	2,080,478.40
March.....	1751-1832	45	4,700,062.92	37	3,471,265.25
April.....	1833-1968	74	6,543,377.13	62	6,070,339.29
May.....	1969-2089	68	6,338,174.01	63	8,215,848.27
June.....	2090-2219	62	9,749,517.49	68	7,493,323.56
Total for the fiscal year.....		604	74,789,993.14	500	66,296,029.80
Abatements.....			27,647,109.79		63,003,454.81
Credits.....			19,763,937.31		
Refunds.....			23,485,025.63		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. Transferred or otherwise disposed of, not on merits.....	1,020
Received.....	7		
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.....	66.8
Total.....	232	Recommended for defense.....	30.7

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 de- crease (-)
Employees in Washington.....	3,448	3,461	+13
Collectors' offices.....	4,846	4,699	-147
Internal revenue agents' forces:			
Income and estate taxes.....	3,487	3,472	-15
Miscellaneous and sales taxes.....	5	4	-1
Supervisors of accounts and collections.....	38	34	-4
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

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

DISTRICT	Distilled spirits and alcoholic beverages								Total ¹	
	Still or sparkling wines, cordials, etc. ²	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers		Liquor dealers		Manufacturers of stills, \$50	Stills or warms-manufactured, each, \$20		
			Less than 500 barrels, \$100	500 barrels or more, \$200	Retail, \$25	Wholesale, \$100				
Alabama						\$167.50			\$167.50	
First California	\$85,269.01	\$39,509.37				19,564.13	\$1,025.00	\$100.00	\$29,098.19	
Sixth California	82,038.86	30,418.63				21,620.22	500.00	8.34	223,240.73	
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			2,951.99	
First Illinois	5,742.86					33,393.39	1,400.00		701,029.75	
Eighth Illinois						6,736.64	200.00		1,332,702.30	
Tenth Illinois						100.00	400.00		786,599.38	
Indiana						3,104.89	1,030.00		4,106.89	
Iowa						125.00	600.00		625.00	
Kansas						10,023.37	1,600.00	50.00	747,716.43	
Kentucky	16.00					11,279.89	700.00		352,040.47	
Louisiana						17,225.01	1,325.00		445,171.12	
Maryland, including District of Columbia				\$200.00		22,836.97	1,200.00	176.00	680,101.49	
Massachusetts	174.40					1,825.02	468.67		104,465.63	
Michigan						12,113.21	400.00		61,444.07	
Minnesota						55.00			50.00	
Mississippi						10,957.35	1,112.50		333,980.67	
First Missouri	3,567.33					6,003.23	658.00		48,447.15	
Sixth Missouri						3,705.66	400.00		4,105.50	
Montana						185.39	600.00		783.39	
Nebraska						467.63			467.63	
Nevada						2,102.11			2,102.11	
New Hampshire						6,989.83			8,878.84	
First New Jersey	1,530.60	239.36				21,675.42	700.00		613,463.89	
Fifth New Jersey	1,407.75					41,935.70	1,203.34		361,660.64	
First New York	41,670.62	325.60				6,169.88	4,383.34		275,856.41	
Second New York	20,895.29			\$200.00		19,702.39	300.00		302,136.70	
Third New York	2,306.80					25,367.04	400.00		32,080.83	
Fourteenth New York	2,903.10									
Twenty-first New York	11.95					7,451.91	300.00		7,763.89	
Twenty-eighth New York	10,237.69	60.37				9,536.95	900.00		113,002.60	
North Carolina	10.00					106.25			116.25	
North Dakota										
First Ohio						6,823.83	400.00	83.34	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	15.00					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	1,169.09	162.80	1,420,249.42	
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		7,674.10	
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						6,919.04	700.00		7,619.04	
Washington, including Alaska						100.00	500.00		600.00	
West Virginia						181.25	100.00	50.00	331.25	
Wisconsin	3,373.24					17,652.48	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	32,002.30	620.18	280.00	10,432,064.40

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

STATE ³	Still or sparkling wines, cordials, etc. ²	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers	Liquor dealers	Manufacturers of stills, \$50	Stills or warms-manufactured, each, \$20	Total
California	\$117,967.67	\$61,227.00		\$41,184.35	\$1,825.00	\$103.34	\$748,012.92
District of Columbia				6,711.43	200.00		24,387.46
Illinois	5,742.85			40,119.93	1,600.00		1,033,732.05
Maryland				10,513.58	1,125.00		420,783.00
Missouri	3,567.33			16,060.57	1,770.50		382,435.72
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		1,007,250.19
Ohio	7,624.34	1,469.62		27,565.07	2,341.67	51.34	345,062.57
Pennsylvania				66,764.29	2,325.00	162.80	1,670,201.15
Texas				18,670.43	1,200.00		20,579.43
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

DISTRICT	Tobacco and tobacco manufactures					Cigars (small), per thousand, 75 cents
	Cigars according to intended retail prices					
	Class A, per thousand, \$2	Class B, per thousand, \$3	Class C, per thousand, \$5	Class D, per thousand, \$10.50	Class E, per thousand, \$13.50	
Alabama	\$2,818.70	\$103.01	\$57.25		\$75.41	
Arkansas	362.50	130.50	16.75			
First California	77,618.03	660.60	54,559.39	\$703.00	4,466.49	\$27.00
Sixth California	4,281.12	1,965.37	98,064.20	1,357.09	1,719.53	22.00
Colorado	4,431.38	187.00	7,587.73	61.18	438.76	
Connecticut	5,001.84	44,237.07	44,630.55	149.63	2.70	
Delaware	484.98	47.85	59,440.72	94.15		
Florida	552,421.14	20,894.51	1,047,092.17	752,127.31	19,443.29	
Georgia	23,496.59	63.75	26,049.05	30.75	8.77	
Hawaii	1,793.06	9.10	5.84	21.23		
Idaho	360.04		432.76			
First Illinois	26,241.09	8,453.17	69,328.85	21,177.29	3,332.14	76
Eighth Illinois	9,239.42	5,456.66	10,928.14	21.82	1.85	
Indiana	180,426.30	11,205.38	175,639.23	327.87	800.43	
Iowa	27,071.00	6,168.11	5,128.71		32.80	
Kansas	5,394.88	319.29	831.62			
Kentucky	271,700.13	10,317.43	12,547.98	13.18	8.10	
Louisiana	53,814.80	752.40	131,079.52	3,390.05	2,539.50	
Maine	4,065.10	4,507.69	12,324.52			
Maryland, including District of Columbia	43,725.90	14,152.89	32,783.78	505.42	1,658.10	
Massachusetts	46,897.41	33,903.33	188,234.16	2,009.87	10,744.60	12.16
Michigan	220,329.54	174,500.46	415,388.78	7,208.82	1,704.48	.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	204.00	1,233.65	2.25
Sixth Missouri	245,370.32	891.00	40,333.57	37.80	600.58	
Montana	145.30	9.32	2,594.70	15.23		
Nebraska	7,359.84	258.60	1,409.88		34	
Nevada	16.30		263.75			
New Hampshire	8,563.12	16,210.32	141,511.13	78.75		
First New Jersey	170,117.59	31,892.17	740,404.30	118,098.56	1,159.72	
Fifth New Jersey	657,211.01	17,810.16	866,012.04	49,050.47	6,255.51	272.80
New Mexico	8.50		72.50			
First New York	329,599.21	8,421.22	43,897.49	12,641.82	183.82	
Second New York	32,722.08	5,349.78	45,432.42	17,280.40	170,199.90	6,509.87
Third New York	91,799.36	17,243.29	238,500.24	115,632.51	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	34,257.93	165,679.84	19,855.18	20.21		
Twenty-eighth New York	8,473.40	1,065.93	14,130.47	135.65	2,780.13	5.28
North Carolina	23,121.08	43.05	1,403.93		.08	24,000.50
North Dakota	213.00	32.10	44.75			
First Ohio	51,660.61	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	491.40	18.75			
Eighteenth Ohio	100,443.39	7,440.93	20,071.67	295.05	1,475.96	
Oklahoma	643.11		37.50			
Oregon	891.02	119.93	1,899.32			
First Pennsylvania	2,000,770.45	247,262.90	2,535,950.00	17,894.57	15,691.28	3,490.88
Twelfth Pennsylvania	440,625.31	681.32	216,240.46	84.00		
Twenty-third Pennsylvania	104,893.72	2,895.01	1,329.85	41.73	3,701.49	
Rhode Island	8,737.50	149.28	717.38		1.50	
South Carolina	65,205.05	21,612.86	5,039.05	55.23	120.15	
South Dakota	1,244.61	210.23	1,537.53			
Tennessee	3,293.06	45.59	3,930.21	5.25		
First Texas	15,608.06	488.48	24,650.98	167.62	196.44	
Second Texas	334.50	244.95	32.13			
Utah	34.80	46.65	7,731.05	10.50	182.54	
Vermont	122.28	78.55	209.83			
Virginia	491,639.19	1,563.37	132,013.14		232,109.35	
Washington, including Alaska	1,325.80	116.78	1,349.09	160.16	155.94	
West Virginia	182,026.50	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	4,821.89	104.91	942.87	
Total	7,576,765.75	963,300.13	8,088,409.86	1,135,880.84	261,250.78	270,644.10

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT						
STATE ¹						
California	\$81,899.15	\$2,618.06	\$152,623.66	\$2,180.78	\$6,176.02	\$40.00
District of Columbia	93.42	35.03	74.19	89.09	1,541.00	
Illinois	35,431.41	13,910.83	109,256.06	21,199.11	3,333.49	.75
Maryland	43,832.48	14,117.85	32,709.60	406.33	97.01	
Missouri	250,671.45	3,306.09	55,475.99	302.76	2,734.51	2.25
New Jersey	627,329.90	49,071.39	1,606,416.34	167,110.65	7,545.23	272.80
New York	662,924.50	204,352.41	854,509.09	160,670.42	180,735.90	10,655.66
Ohio	650,115.74	60,234.24	604,324.78	2,621.45	2,112.83	
Pennsylvania	2,540,301.58	251,130.13	2,793,550.81	18,020.30	19,292.77	3,490.88
Texas	16,002.50	733.42	24,689.21	157.62	196.44	
Washington	1,325.80	116.78	1,349.09	160.16	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

DISTRICT	Tobacco and tobacco manufactures—Continued						Total
	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. 8340, R. S., etc.	Cigarette papers, per package, 1/4 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	
Alabama.....		50.30	83.33				33,058.00
Arizona.....					\$10.20		10.20
Arkansas.....		77	67.37				573.89
First California.....	\$286.67	12,235,933.52	31,126.51		204,176.10		12,009,927.70
Sixth California.....	65.16	1,927.65	3,770.03				113,103.74
Colorado.....		21.00	1,516.68				14,543.91
Connecticut.....			10,232.55				104,244.37
Delaware.....			427,537.28				457,760.08
Florida.....		8,439.94	1,838.78				2,438,127.14
Georgia.....		6.68	766.74				50,429.23
Hawaii.....	18	199.88	2,854.64				4,883.51
Idaho.....			36				703.66
First Illinois.....	1,407.60	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	44,238.01				83,470.00
Kansas.....		2.10	2,406.61				8,041.67
Kentucky.....		12,534,810.75	3,665,814.50	\$50.00	520.00		16,305,782.06
Louisiana.....		6,718.91	17,509.08				218,804.85
Maine.....		90	2.70				19,205.97
Maryland, including District of Columbia.....	89.08	55.65	401.22				92,202.04
Massachusetts.....	106.01	7,383.56	71,843.15				361,334.21
Michigan.....	174.24	44,690.14	1,872,554.37				2,739,617.85
Minnesota.....	6.85	13.34	11,680.34			\$0.24	71,085.01
Mississippi.....							83.17
First Missouri.....	44.64	203,267.65	8,171,460.01				8,400,066.73
Sixth Missouri.....		1.80	120.75				288,262.13
Montana.....		3.30	222.62				2,960.49
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				18,416,372.85
New Mexico.....		.48	31.80				112.08
First New York.....	4,699.20	68,700.87	206,707.32		100.00		675,209.05
Second New York.....	10,510.08	145,027.61	40,007.02		787,566.42	3,726.20	1,271,613.96
Third New York.....	2,435.64	2,916,006.09	6,050.41	43.13			3,308,827.60
Fourteenth New York.....		305.94	67,343.66				440,739.94
Twenty-first New York.....		14.27	130,747.84				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				6,880,175.84
Tenth Ohio.....		2.73	2,708,634.79				3,181,428.24
Eleventh Ohio.....		33.12	321.00				130,000.29
Eighteenth Ohio.....		15.37	59,495.64				169,238.01
Oklahoma.....							682.01
Oregon.....		9.87	783.91				3,803.65
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	15,061.00	0,681.22			138,772.35
Rhode Island.....	46.01	18.35	4,621.89				14,291.99
South Carolina.....		.60	3,972.06		195.23		94,200.25
South Dakota.....			472.32				3,264.69
Tennessee.....		8.71	3,540,532.27	160.00			3,847,875.69
First Texas.....		23.41	22,898.97		32.00		64,121.00
Second Texas.....			69.84				711.42
Utah.....		1.60	247.80				8,297.20
Vermont.....			20.88				431.56
Virginia.....	509.04	80,475,360.08	3,819,248.37				94,163,093.34
Washington, including Alaska.....		36.30	168.01				3,302.08
West Virginia.....		2.24	2,038,414.43	20.85			2,170,654.32
Wisconsin.....		15.50	34,645.21				174,194.82
Wyoming.....							318.37
Philippine Islands.....	48.06	5,504.99	7.47				330,550.65
Total.....	46,815.64	358,915,187.84	1,656,607,408.19	10,153.10	1,437,069.97	3,826.44	444,276,502.02

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
STATE	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 8340, R. S., etc.	Cigarette papers, per package, 1/4 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Total
California.....	\$331.83	\$12,237,881.17	\$34,890.84		\$204,176.10		\$12,723,001.53
District of Columbia.....	68.54	52.31	108.36				2,002.03
Illinois.....	1,407.60	22,912.50	6,453,413.81				6,660,927.68
Maryland.....	1.44	3.34	292.66				91,260.91
Missouri.....	44.64	203,269.45	8,172,021.00				8,688,328.86
New Jersey.....	3.60	15,336,746.10	1,483,128.30				19,478,182.89
New York.....	24,116.82	3,130,075.13	469,644.07	\$43.13	787,566.42	\$3,826.20	5,181,347.74
Ohio.....	7.20	57.63	9,627,278.01				10,381,761.38
Pennsylvania.....	1,117.15	266,068.65	1,169,071.76	0,681.22			7,038,614.75
Texas.....		23.41	22,898.91		32.00		64,832.48
Washington.....		36.30	168.01				3,302.08

1 Collected from the tax on chewing and smoking tobacco, \$48,376,612.03, and on manufactured snuff, \$7,190,406.16.

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

DISTRICT	Mixed flour			Stamp sales (documentary, etc.)				Total
	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	
Alabama.....				\$17,861.03				\$17,861.03
Arizona.....				10,913.69			\$6.40	10,920.09
Arkansas.....				9,812.58	\$130.00			9,942.58
First California.....	\$950.00	\$15.00	\$965.00	969,672.56	164,003.61		3,353.40	1,157,029.57
Sixth California.....				254,951.49	112,174.39		398.40	367,524.25
Colorado.....	2.00	12.00	14.00	55,650.93	5,887.19	\$318.54	333.00	62,489.71
Connecticut.....				21,223.63	45,694.74	25.08	150.00	67,104.40
Delaware.....				126,382.17	23,442.40			149,824.57
Florida.....				19,048.19	25,449.60			44,497.79
Georgia.....				34,650.45	6,653.72			41,304.17
Hawaii.....				44,237.54	1,044.06		3,874.80	49,156.40
Idaho.....				20,657.20				20,657.20
First Illinois.....				911,496.22	1,344,658.12	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	566.94		250.20	74,932.59
Iowa.....	311.00		311.00	46,556.90	87.00		.80	46,644.70
Kansas.....	11.00	34.00	45.00	68,643.93				68,688.93
Kentucky.....				41,725.54	6,218.28		59.00	47,992.82
Louisiana.....				73,587.88	1,591.70	109,668.21	40.60	184,888.39
Maine.....				16,190.09	244.00		7.20	16,441.29
Maryland, including District of Columbia.....				113,633.40	21,775.22		7.70	135,416.32
Massachusetts.....				455,191.63	269,328.88		136.00	724,656.51
Michigan.....				269,822.55	87,545.29		15.80	357,383.64
Minnesota.....				193,680.91	10,488.00	60,228.62	112,631.00	366,028.53
Mississippi.....				20,288.10	130.00			20,418.10
First Missouri.....				81,794.09	33,447.84	1,618.95	72.00	116,932.88
Sixth Missouri.....	1.00		1.00	48,017.79	601.32	40,205.00	1,489.60	89,313.71
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	51.79			2,381.15
First New Jersey.....				37,039.77			1,600.00	38,639.77
Fifth New Jersey.....				563,752.20	14,687.77	3.50	864,211.80	1,442,653.27
New Mexico.....				4,684.13	1,311.74			5,995.87
First New York.....	20.00	12.00	32.00	24,863.03	12,436.02		147,562.00	284,861.05
Second New York.....				7,884,391.62	22,642,592.57	854,537.30	7,247.60	31,019,069.39
Third New York.....				33,520.06	84,283.65		179.30	117,983.01
Fourteenth New York.....				20,669.56	2.40		8,588.10	29,260.06
Twenty-first New York.....				30,426.77				30,426.77
Twenty-eighth New York.....	1,600.00	12.00	1,612.00	84,992.06	35,780.44		34.00	120,808.50
North Carolina.....				11,299.13	1,985.35		.70	13,285.18
North Dakota.....				2,099.77				2,099.77
First Ohio.....				60,635.76	14,854.24		2,827,371.40	2,902,861.40
Tenth Ohio.....				45,031.65	1,424.30	30.00	129.10	46,595.05
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	270.00		27.50	58,636.36
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.....				185,015.22	108,603.84		381.20	293,600.26
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.....	148.00	3.00	148.00	32,936.78		1,606.00		34,545.78
First Texas.....				45,131.49	16.22		482.70	45,630.41
Second Texas.....				57,409.86			.20	57,410.06
Utah.....				15,003.04	509.30			15,512.34
Vermont.....				3,461.07				3,461.07
Virginia.....				24,465.49	5,560.36			30,025.85
Washington, including Alaska.....	188.00	4.00	192.00	160,270.63	69,370.00	799.37	217.10	229,657.10
West Virginia.....				40,935.87	5,311.97			46,247.84
Wisconsin.....	626.00	24.00	649.00	80,777.42	585.56	4,095.47	624,391.30	790,849.75
Wyoming.....				10,002.84				10,002.84
Philippine Islands.....				2,028.00				2,028.00
Total.....	5,950.00	104.00	6,054.00	14,757,383.38	25,510,972.75	1,682,680.56	4,991,659.60	46,953,696.19

TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT							
STATE ¹							
Alaska.....				\$795.37	\$83.42		
California.....				1,264,624.05	296,177.97		\$3,751.80
District of Columbia.....	\$950.00	\$15.00	\$965.00	28,530.65	2,428.39		2.50
Illinois.....	2.50		2.50	913,026.88	1,346,601.00	\$1,050,171.49	384,128.10
Maryland.....				84,969.75	19,345.84		5.20
Missouri.....	1.00		1.00	129,811.88	34,049.16	50,528.65	1,462.50
New Jersey.....				600,782.07	14,687.77	3.50	865,811.80
New York.....	1,620.00	24.00	1,644.00	8,285,202.62	22,775,109.33	384,637.30	161,675.00
Ohio.....				457,355.77	36,924.93	10.00	3,327,859.65
Pennsylvania.....				651,751.21	376,846.50		646.10
Texas.....				105,541.35	16.22		482.90
Washington.....	188.00	4.00	192.00	159,475.26	69,280.58	799.37	217.10

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

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 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.		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, or such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof garden, cabarets, etc., of the 20 per cent charged, 1 1/2 cents for each 10 cents or fraction thereof	Dues, social, athletic, or sporting club, when in excess of \$25 annually; or initiation fees, if more than \$10, or if the dues or membership fees are in excess of \$25 per year, 10 per cent	Total
		For each 10 cents or fraction thereof when over \$3 and less than \$5, 1 cent	On the amount paid, when \$5 or more, 25 per cent							
Alabama.....										
Arizona.....										
Arkansas.....									\$74,095.68	\$74,095.68
First California.....	\$1,868.13	\$2,857.87	\$2,076.60		\$1,357.32				17,181.92	17,181.92
Sixth California.....	11,329.31				8,201.69			\$35,758.69	27,391.32	27,391.32
Colorado.....								16,177.67	414,720.86	459,633.49
Connecticut.....									719,003.32	754,803.99
Delaware.....	390.60	2,105.08	463.12						78,299.74	78,299.74
Florida.....								3,289.95	288,421.49	294,663.24
Georgia.....	1,800.05	72.50	3,179.50	\$323.00				163.45	19,047.05	10,210.50
Hawaii.....		331.70		23.00					91,783.25	97,218.80
Idaho.....									76,347.80	76,702.00
First Illinois.....									16,791.24	16,517.64
Eighth Illinois.....	164,350.80	22,184.58	11,280.00	2,932.00	21,556.04		\$50.00	80,431.89	5,126.10	5,126.10
Indiana.....									1,481,929.92	1,784,824.93
Iowa.....	47,339.71								82,427.52	82,427.52
Kansas.....	377.00								135,600.33	167,640.04
Kentucky.....									70,732.27	71,038.27
Louisiana.....	11,070.50	174.60					5,563.72	190.89	43,449.56	43,449.56
Maine.....		689.70		54.00			200.00	6,648.13	62,420.00	80,425.71
Maryland, including District of Columbia.....	19.80								65,339.99	72,961.62
Massachusetts.....	24,397.11	337.42	230.60		461.13			1,189.40	37,137.61	37,137.61
Michigan.....	31,795.62	3,017.55	37.44	2,145.40	5,845.25				234,866.84	281,432.40
Minnesota.....	8,013.20	2,368.00	11,131.05	948.25	976.27				52,215.67	607,145.90
Mississippi.....	2,380.38	837.10		350.90	2.73				11,614.47	614,283.24
First Missouri.....								4,141.96	171,019.78	178,729.94
Sixth Missouri.....	48,364.08				175.38				21,283.24	21,283.24
Montana.....									154,141.68	213,788.82
Nebraska.....									103,636.60	103,636.60
Nevada.....	439.37								9,804.94	9,804.94
New Hampshire.....									49,304.87	49,743.84
									1,365.75	1,365.75
									19,396.58	19,396.58

First New Jersey.....	3,915.74				150.87			2,152.50	125,782.57	132,007.74
Fifth New Jersey.....	11,169.65	1,220.98		83.90				4,729.85	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		16,577.80			12,020.16	195,062.56	223,553.47
Third New York.....	1,069,801.20	61,775.22	63,992.35	27,265.99	89,602.86	\$305.32	1,030.70	100,972.92	790,775.17	2,203,811.78
Fourth New York.....	35,377.25								28,769.68	639,665.75
Twenty-first New York.....	107.52								1,468.22	85,582.26
Twenty-eighth New York.....	1,393.81	2,751.66	3,542.00						245,285.66	249,425.03
North Carolina.....									7,462.01	45,241.67
North Dakota.....		170.64		26.80					45,241.67	45,241.67
First Ohio.....	1,800.05							133.92	1,437.78	1,651.22
Tenth Ohio.....	5.50								150,820.94	152,764.91
Eleventh Ohio.....									62,772.46	62,772.46
Eighteenth Ohio.....	9,894.02	271.02			203.60			2,910.44	64,193.87	64,193.87
Oklahoma.....		790.50		1.90					316,460.42	329,714.50
Oregon.....		49.60	246.25						80,000.95	81,533.55
First Pennsylvania.....	110,009.35	30,130.23		1,373.99	5,567.40			72,681.69	4,131.90	77,089.44
Twelfth Pennsylvania.....	108.00	438.82		10.24					2,880.59	698,658.63
Twenty-third Pennsylvania.....	8,819.67								63,368.49	64,554.95
Rhode Island.....	4,894.55		36.50						620.40	63,368.49
South Carolina.....									0,275.03	332,463.97
South Dakota.....									460.78	72,911.96
Tennessee.....	418.75								28,590.12	28,590.12
First Texas.....	4.00								4,089.44	4,089.44
Second Texas.....									75,791.68	76,210.43
Utah.....						131.80		779.62	105,342.90	106,238.38
Vermont.....	22.60								110,050.23	110,050.23
Virginia.....									18,907.00	19,187.30
Washington, including Alaska.....	180.54								9,033.26	9,033.26
West Virginia.....	12.00								82,699.30	82,699.30
Wisconsin.....	2,780.20				13.66				145,408.27	145,396.57
Wyoming.....									40,743.83	40,735.83
									9,503.94	189,139.37
									2,715.17	2,715.17
Total.....	1,845,889.28	133,180.27	96,242.23	35,512.44	149,856.43	437.12	9,074.42	507,933.90	11,477,723.20	14,230,587.29

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

STATE ¹	Theaters, concerts, etc., for each 10 cents or fraction thereof when over \$3, 1 cent	Prize fight or boxing match, etc.	Free or complimentary ticket—equivalent tax on the amount for which similar seat is sold	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, or such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof garden, cabarets, etc., of the 20 per cent charged, 1 1/2 cents for each 10 cents or fraction thereof	Dues, social, athletic, or sporting club, when in excess of \$25 annually; or initiation fees, if more than \$10, or if the dues or membership fees are in excess of \$25 per year, 10 per cent	Total
California.....	\$13,194.44	\$2,857.87	\$2,076.50		\$9,589.01			\$51,633.36	\$1,214,437.48
District of Columbia.....	8,409.36				378.00			289.80	77,720.08
Illinois.....	164,350.80	22,184.58	11,280.00	\$2,932.00	21,666.04		\$50.00	60,431.89	1,837,252.45
Maryland.....	16,987.75	337.42	230.60		83.04			157,130.84	174,631.17
Missouri.....	48,364.08				173.38			11,107.74	514,483.42
New Jersey.....	15,075.59	1,220.98			180.87			6,882.21	82,699.30
New York.....	1,930,887.23	64,429.88	67,591.35	27,265.99	105,248.04	\$305.32	1,030.70	219,805.29	4,571,079.78
Ohio.....	11,699.57	271.02			203.60			2,930.36	694,256.69
Pennsylvania.....	125,837.02	30,660.03		1,392.30	8,967.40			6,776.62	937,030.37
Texas.....	4.00					131.80		779.62	221,959.19
Washington.....	180.54							771.86	145,408.27

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

DISTRICT	Miscellaneous				Total	Total (all sources)
	Collections under prohibition laws	Internal revenue collected through customs offices	Pistols and revolvers, 10 per cent	Miscellaneous, including delinquent taxes collected under repealed laws, etc.		
Alabama	\$8,588.22			\$146.80	\$8,735.02	\$4,614,078.63
Arizona	1,005.00			30.62	1,035.62	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	7,221.00	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	37,880,348.85
Delaware	10.00			745.00	755.00	34,041,665.89
Florida	6,558.19			3.83	6,562.01	11,507,028.50
Georgia	4,015.03	9.90		304.41	4,329.34	6,712,840.03
Hawaii	100.00	.20			100.20	4,810,475.51
Idaho	717.90				717.90	718,368.02
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	7,605,356.88
Indiana	2,216.31	.42			2,216.73	21,451,225.30
Iowa	1,452.30			172.08	1,624.38	10,395,971.24
Kansas	550.00			1,447.32	2,037.32	13,090,543.17
Kentucky	3,501.69			.41	3,502.10	29,485,734.84
Louisiana	1,149.60	1.20		40.55	1,191.35	8,898,965.48
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	12,518.88	794.19	52,568.29	10,461.76	76,149.02	88,495,515.85
Michigan	36,083.97	69.20		62,577.99	98,731.16	107,364,630.09
Minnesota	11,865.18	8.00			11,873.14	23,283,396.20
Mississippi	565.80			43.52	609.32	1,568,790.59
First Missouri	21,030.00	131.81		626.39	21,788.20	40,140,502.25
Sixth Missouri	1,595.44			4,087.83	5,683.27	11,595,603.23
Montana	0,432.72			51.47	484.19	1,792,632.17
Nebraska	748.43	24.18			772.61	4,778,868.61
Nevada	675.00			102.75	777.75	1,340,061.84
New Hampshire	661.48			260.00	921.48	3,555,177.21
First New Jersey	3,856.35			38.40	3,894.75	14,335,806.65
Fifth New Jersey	13,867.61			488.05	14,355.66	83,295,543.12
New Mexico	665.47				665.47	689,928.67
First New York	94,782.21			3,573.84	98,356.05	38,432,644.82

Second New York	10,330.40	4,428.58	3,302.19	2,216.37	19,334.54	383,880,761.28
Third New York	4,227.47		412.85	880.92	5,521.24	172,189,296.49
Fourteenth New York	11,660.70			1,520.00	13,180.70	38,028,872.33
Twenty-first New York	2,488.98	24.76			2,513.73	10,078,408.03
Twenty-eighth New York	1,673.54	25.20		150.00	1,848.74	29,161,337.66
North Carolina	2,435.00			151.65	2,586.65	262,849,306.32
North Dakota	1,077.76				1,077.76	365,232.84
First Ohio	3,659.12			4,060.20	7,719.32	35,448,218.50
Tenth Ohio	216.00			1,779.86	1,995.86	14,622,604.27
Eleventh Ohio	964.00				964.00	8,146,035.20
Eighteenth Ohio	115,268.96	61.16		14,568.28	129,898.39	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	3,491.72	14,375,057.62
Twenty-third Pennsylvania	7,995.48	11.29		145.38	8,152.15	66,736,004.75
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	5,975.33	13,132,290.43
First Texas	6,387.98	92.80	3.95	539.32	7,023.95	18,576,114.75
Second Texas	6,633.80		570.31		7,204.11	14,223,662.63
Utah	325.00				325.00	2,380,720.24
Vermont	125.00			2,180.61	2,305.61	1,751,011.60
Virginia	3,425.00			108.20	3,533.20	113,761,687.34
Washington, including Alaska	15,780.61	13.84		.61	15,795.06	11,501,630.76
West Virginia	4,148.95			991.93	5,140.88	11,151,400.40
Wisconsin	10,412.90	21.88		2,094.07	12,528.85	28,183,049.49
Wyoming	500.00			26.33	526.33	556,033.81
Philippine Islands						332,587.05
Total	586,149.68	6,317.21	137,921.37	1,160,200.90	690,589.16	2,428,228,754.22

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

STATE						
Alaska	\$275.00			\$0.61	\$276.61	\$134,475.35
California	39,869.05	\$177.69		18,448.93	58,295.67	113,066,013.04
District of Columbia	9,071.00			41.50	9,112.50	14,684,843.43
Illinois	46,327.82	288.31		17,718.02	66,334.15	190,787,171.54
Maryland	7,552.63	4.13		55.62	7,612.38	30,173,540.47
Missouri	22,025.44	131.81		4,714.22	27,771.47	61,736,695.48
New Jersey	17,723.38			626.45	18,349.83	97,600,050.17
New York	128,153.30	4,476.53	\$2,776.04	8,341.13	140,745.00	672,171,400.68
Ohio	120,102.08	61.15		20,418.34	140,581.57	112,631,178.75
Pennsylvania	18,650.44	131.33	1,072.21	5,280.11	25,114.09	190,262,184.12
Texas	12,021.48	92.80	574.16	638.32	13,226.76	32,709,807.26
Washington	16,395.61	13.84			16,409.45	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	August	September	October	November	December
Income tax:						
Corporation.....	\$21,625,773.14	\$22,100,064.92	\$27,005,131.10	\$21,339,093.92	\$21,541,745.95	\$265,452,005.05
Individual.....	13,110,067.53	10,304,258.67	209,060,722.77	9,219,246.86	7,056,564.03	250,528,254.13
Total.....	34,735,840.99	32,604,323.49	642,065,853.37	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).....	891,729.50	926,676.93	627,350.26	1,021,792.65	806,784.15	812,678.24
Distilled spirits (beverage).....		12.00	36.42		12.80	
Rectified spirits or wines.....	719.01	594.69	366.69	606.73	306.00	1,123.90
Still or sparkling wines, cordials, etc.....	17,071.97	13,371.45	26,217.69	86,378.19	14,444.42	22,479.97
Grape brandy used for fortifying sweet wines.....	16,435.53	16,099.79	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	61.10	26.60	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	4,703.50
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.....	1,156,149.77	1,026,070.44	908,159.46	1,091,668.14	918,001.15	866,623.63
Tobacco:						
Cigars (large).....	1,093,831.00	1,093,496.27	1,057,179.01	2,469,848.34	2,210,694.49	1,409,468.83
Cigars (small).....	23,516.25	27,232.74	26,462.75	28,105.99	21,671.83	17,562.75
Cigarettes (large).....	6,147.97	4,301.20	6,275.22	7,252.56	7,033.94	4,335.91
Cigarettes (small).....	32,173,659.33	32,793,356.77	31,053,288.28	33,006,171.86	27,123,438.19	24,784,183.06
Snuff of all descriptions.....	516,591.81	600,668.13	821,791.95	658,237.39	629,239.34	550,817.70
Tobacco, chewing and smoking.....	5,369,238.52	6,604,310.67	6,156,679.29	5,414,876.80	4,472,469.67	3,892,670.99
Cigarette papers and tubes.....	120,037.50	107,321.20	148,138.20	100,394.00	85,102.60	102,370.20
Miscellaneous collections relating to tobacco.....	6,418.38	7,139.04	6,567.05	8,792.18	1,401.45	2,896.31
Total.....	40,199,970.70	41,138,026.02	39,038,404.75	42,206,669.12	34,551,001.41	30,764,305.84

Revenue act of 1925:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	2,504,705.88	1,621,793.69	1,834,920.04	2,115,407.23	1,840,255.72	1,340,093.65
Capital-stock sales or transfers.....	3,385,343.55	4,275,223.04	4,260,069.78	4,855,450.64	5,727,000.66	3,563,700.38
Sales of produce (future delivery).....	284,041.25	469,268.55	437,750.97	318,260.44	317,209.45	342,781.80
Playing cards.....	307,805.60	297,547.20	450,231.80	522,213.40	442,500.70	416,048.80
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).....	131,680.80	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	507,387.60
Dues of clubs (athletic, social, and sporting).....	1,093,248.38	1,356,954.82	566,118.70	643,163.91	1,130,370.69	817,346.87
Total.....	8,024,977.42	8,414,070.21	8,167,139.41	8,007,700.37	10,114,910.25	7,001,670.06
Miscellaneous:						
Adulterated and process or removed butter, filled cheese, and mixed flour.....	1,686.00	745.50	896.00	951.98	641.60	600.50
Oleomargarine, colored.....	86,133.40	114,867.80	141,681.61	155,605.90	142,036.60	135,708.60
Oleomargarine, uncolored.....	60,278.00	61,007.90	75,019.25	82,599.00	84,632.15	70,060.82
Oleomargarine manufacturers and dealers (special taxes).....	830,777.60	151,884.67	67,149.32	79,634.75	55,038.08	29,638.55
Collections under prohibition laws.....	53,620.98	294,980.80	61,823.00	71,437.60	17,115.14	90,780.78
Internal revenue collected through customs offices.....	213.39	3,291.01	1,856.83	2,855.53	2,390.53	850.31
Other miscellaneous receipts, including delinquent repeated taxes.....	1,546,654.51	89,138.38	101,953.14	177,093.66	24,002.60	53,126.85
Total.....	2,579,361.78	716,516.00	450,311.05	570,388.79	327,956.61	356,703.01
Grand total.....	89,810,069.10	87,032,918.40	693,963,224.41	86,773,662.63	80,737,068.10	566,104,906.82

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	\$250,831,418.84	\$20,523,447.41	\$20,413,866.12	\$275,588,648.53
Individual.....	11,840,714.18	12,500,843.05	274,913,220.58	18,103,839.82	15,444,980.60	247,502,042.64
Total.....	31,040,484.72	41,294,344.23	555,744,639.42	38,627,287.23	35,858,846.72	623,090,691.17
Estates: Transfer of estates of decedents.....	6,841,243.83	4,148,984.01	4,525,102.24	4,878,448.25	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	20.80	32.00	73.80
Rectified spirits or wines.....	641.22	1,214.34	668.67	1,808.93	425.01	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.....	2,105.33	1,509.55	2,043.10	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	180,302.05
Stamps for distilled spirits intended for export.....	2.80	2.80	1.60	126.00	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	3,603.11	2,295.59	3,627.89	4,149.88
Total.....	1,196,973.85	911,913.84	925,365.33	915,810.81	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).....	6,161.43	4,701.89	3,710.52	0,290.92	4,507.16	4,389.33
Cigarettes (small).....	30,628,048.90	25,325,510.88	27,466,857.95	28,605,837.85	30,902,004.07	25,252,230.66
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	5,007,358.15	4,060,578.92	5,246,389.01	5,082,288.22
Cigarette papers and tubes.....	92,652.02	78,514.60	62,435.00	165,742.00	118,762.90	142,015.00
Miscellaneous collections relating to tobacco.....	1,783.80	25,905.05	35,107.74	1-47,620.30	1,440.71	1,104.95
Total.....	38,011,423.10	32,334,793.13	34,737,801.82	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	2,083,930.47	1,247,664.36	1,919,365.20	1,870,839.69	1,010,398.00
Capital-stock sales or transfers.....	3,376,725.52	2,708,109.77	2,839,726.72	3,820,089.85	4,321,167.24	3,670,649.32
Sales of produce (future delivery).....	272,878.83	333,629.24	248,386.70	237,198.00	230,149.73	177,856.60
Playing cards.....	525,616.90	646,302.10	615,040.00	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	24,062.99
Opium, coca leaves, including special taxes, etc. (narcotics).....	23,570.27	31,267.91	30,828.71	20,383.81	28,162.08	199,016.60
Admissions to theaters, concerts, cabarets, etc.....	216,110.15	540,138.66	896,353.78	363,546.74	308,610.07	302,627.60
Dues of clubs (athletic, social, and sporting).....	667,455.30	1,807,136.96	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	8,336,670.48	7,713,805.98
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	605.50	907.50	564.75	722.60	883.01	2,080.25
Oleomargarine, colored.....	127,663.90	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	54,173.83	58,846.27
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	103,363.57	51,398.34	87,188.58
Internal revenue collected through customs offices.....	764.44	543.27	3,658.79	1-1,572.03	448.70	1-103.08
Other miscellaneous receipts, including delinquent repealed taxes.....	71,046.14	379,635.49	48,231.19	85,697.21	23,812.06	12,671.28
Total.....	340,566.29	751,619.78	299,514.28	376,868.31	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	\$19,016,047.12	\$250,555,068.29
Individual.....	9,404,597.23	6,785,620.02	234,859,988.82	8,180,117.50	9,406,578.78	234,420,068.97
Total	29,609,017.52	26,738,067.01	497,288,740.33	29,578,513.45	29,022,625.90	494,975,137.26
Estates: Transfer of estates of decedents.....	4,556,674.39	4,814,888.22	3,916,706.80	3,176,395.70	2,698,911.98	6,759,683.09
Distilled spirits:						
Distilled spirits (nonbeverage).....	735,924.86	760,677.73	700,269.56	823,693.95	688,358.53	747,436.30
Distilled spirits (beverage).....				70.25		96.00
Rectified spirits or wines.....	576.89	515.67	221.37	322.59	318.60	353.97
Still or sparkling wines, cordials, etc.....	6,098.02	14,590.36	18,379.18	28,116.00	10,455.99	17,397.43
Grape brandy used in fortifying sweet wines.....	4,723.22	5,379.54	14,897.70	5,389.13	4,724.99	2,300.02
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	805,409.58	860,064.48	717,688.33	779,823.51
Tobacco:						
Cigars (large).....	1,608,157.21	1,630,841.24	1,664,281.00	2,060,609.73	1,813,113.54	1,142,802.90
Cigars (small).....	22,638.76	22,362.00	26,899.87	21,468.82	20,624.08	15,031.83
Cigarettes (large).....	3,998.01	4,803.32	3,952.26	3,210.57	4,103.68	4,440.25
Cigarettes (small).....	75,576,846.10	81,731,570.60	30,371,083.98	32,842,195.15	23,894,483.44	26,024,447.18
Snuff of all descriptions.....	370,241.08	585,290.50	591,440.04	667,493.76	568,800.76	548,274.48
Tobacco, chewing and smoking.....	5,943,720.02	5,063,847.47	5,208,808.89	5,278,210.04	4,107,371.10	4,028,644.61
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	33.13	431.12
Total	42,081,945.78	39,178,244.76	38,225,761.43	41,021,036.61	30,400,900.61	31,030,882.98
Revenue act of 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	1,788,490.52	1,540,532.48	1,483,636.05	1,263,228.80	1,100,526.56	1,619,167.50
Capital-stock sales or transfers.....	3,137,531.90	1,881,991.26	1,587,025.73	2,041,802.94	2,481,793.22	2,066,916.29
Sales of produce (future delivery).....	196,179.50	184,188.50	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	15,469.76	16,458.45	11,214.40	5,965.00
Opium, coca leaves, including special taxes, etc. (narcotics).....	139,611.70	19,786.15	26,060.81	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	280,230.26	279,261.58
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	6,710,660.53	5,272,310.02	4,659,582.51	5,107,582.10	5,546,833.58	5,504,472.26
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,266.75	1,071.25	1,070.25	1,145.75	520.50	900.75
Oleomargarine, colored.....	54,536.20	96,479.00	82,310.80	92,528.80	73,319.23	60,373.90
Oleomargarine, uncolored.....	45,590.67	50,075.77	65,027.77	80,535.23	74,751.12	67,323.72
Oleomargarine manufacturers and dealers (special taxes).....	792,350.10	125,845.83	48,739.01	48,799.12	38,569.51	29,429.57
Collections under prohibition laws.....	213,372.27	65,312.74	9,452.83	51,799.03	14,706.95	31,952.91
Internal revenue collected through customs offices.....	564.25	1,664.20			254.32	613.41
Other miscellaneous receipts, including delinquent repealed taxes.....	20,050.48	195.73	3,708.83	5,057.22	11,457.43	53,741.86
Total	1,127,750.73	315,544.52	299,299.49	279,895.22	213,702.06	250,342.14
Grand total	86,054,476.94	77,173,586.23	545,135,671.54	80,041,397.50	68,660,609.46	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	February	March	April	May	June
Income tax:						
Corporation.....	\$18,506,217.95	\$10,460,439.93	\$176,905,836.82	\$17,703,048.28	\$16,478,568.00	\$173,007,837.98
Individual.....	13,190,814.81	17,784,816.84	163,501,918.63	13,515,727.76	12,287,146.71	126,293,412.32
Total.....	31,712,052.76	37,251,256.77	320,657,765.35	31,220,376.03	28,765,714.71	299,201,250.30
Estates: Transfer of estates of decedents.....	4,679,007.79	3,240,700.04	4,553,741.63	2,866,245.67	3,852,070.41	3,032,090.67
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).....	94.00	6.02				
Rectified spirits or wines.....	1,880.58	264.54	402.57	290.61	1,151.10	343.08
Still or sparkling wines, cordons, etc.....	14,093.20	19,474.02	28,049.17	20,219.50	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	06.10	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.....	1,132,872.32	860,096.92	860,833.71	814,058.05	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	1,465,538.44	1,569,608.50
Cigars (small).....	21,339.76	19,091.63	24,042.38	20,368.09	24,373.50	23,612.39
Cigarettes (large).....	4,080.68	2,321.45	3,702.24	4,412.01	2,719.17	4,099.08
Cigarettes (small).....	28,103,030.60	28,506,334.36	20,406,189.41	28,412,463.70	31,343,501.69	34,526,441.28
Snuff of all descriptions.....	633,421.39	612,146.52	620,402.65	611,893.80	601,605.02	600,205.55
Tobacco, chewing and smoking.....	5,032,032.04	4,793,231.70	4,052,791.38	4,020,520.27	4,029,098.91	4,006,242.43
Cigarette papers and tubes.....	111,778.72	137,367.10	95,233.00	189,042.20	130,900.18	83,567.72
Miscellaneous collections relating to tobacco.....	7,405.94	26.00		105.00	1,704.11	60.00
Total.....	35,032,640.84	33,111,378.87	30,465,448.70	35,564,189.17	38,490,347.02	41,808,816.95

Revenue net of 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital-stock issues, etc.....	1,077,642.73	1,031,496.84	964,065.07	876,401.25	1,110,329.75	821,015.13
Capital-stock sales or transfers.....	2,274,409.57	1,789,015.40	2,311,464.34	2,388,021.17	1,884,812.40	1,677,289.40
Sales of produce (future delivery).....	121,534.06	89,782.59	81,352.00	83,909.66	63,080.57	95,278.62
Playing cards.....	496,809.50	497,741.20	610,449.80	439,922.00	306,236.10	430,770.90
Manufacturers' excise tax—						
Pistols and revolvers.....	12,156.90	12,860.22	11,759.05	11,112.65	5,786.52	19,266.47
Opium, coca leaves, including special taxes, etc. (nonrookies).....	32,107.88	35,981.12	15,933.12	28,471.07	32,373.99	217,710.63
Admissions to theaters, concerts, cabarets, etc.....	281,090.82	228,850.19	236,588.11	215,467.79	171,064.07	237,621.31
Dues of clubs (athletic, social, and sporting).....	631,727.07	1,191,891.85	888,434.98	847,807.84	1,251,628.60	1,090,224.48
Total.....	4,917,480.63	4,876,018.97	5,016,947.37	4,889,164.38	4,855,350.00	4,808,182.84
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,280.38	615.73	710.00	698.25	484.50	2,049.25
Oleomargarine, colored.....	35,930.40	19,339.10	23,990.90	21,008.00	12,302.60	14,674.20
Oleomargarine, uncolored.....	67,170.80	48,890.30	48,360.67	42,356.02	38,341.83	32,653.25
Oleomargarine manufacturers and dealers (special taxes).....	20,351.45	17,579.64	10,267.28	6,638.87	11,987.95	201,172.60
Collections under prohibition laws.....	13,830.63	18,376.96	103,437.02	26,042.18	20,800.20	21,286.24
Internal revenue collected through customs offices.....	467.02	546.63	523.37	462.47	500.71	690.63
Other miscellaneous receipts, including delinquent repealed taxes.....	15,750.15	6,970.67	11,058.37	16,176.63	4,074.16	11,949.18
Total.....	157,732.92	112,519.36	200,307.01	118,890.22	68,881.73	376,478.43
Grand total.....	77,051,376.46	79,452,060.93	370,060,054.37	75,468,554.42	76,865,248.24	345,862,784.83

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	Tacoma, Wash.	\$14,441,938.82	\$11,501,520.78	-20
West Virginia	Parkersburg, W. Va.	12,130,820.97	11,151,400.49	-8
Wisconsin	Millwaukee, Wis.	35,512,796.15	28,163,949.49	-21
Wyoming	Cheyenne, Wyo.	732,334.55	598,603.51	-21
Philippine Islands	Manila, P. I.	324,614.00	332,587.65	+2
Total		3,940,145,733.17	2,428,228,754.22	-20

* Includes \$15,340.36 for 1930 and \$11,911.03 for 1931. Income tax on Alaska railroads (act of July 18, 1914).
 † In addition to this amount, collections on tobacco manufactures from the Philippine Islands for 1931 are reported as follows: First California, \$240.07; first Hawaii, \$3,244.65; 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	\$4,611,078.53	0.19
Alaska	50,278	.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	1,854,452	1.51	1,816,021.07	97,085.75	1,913,106.82	.08
California	5,577,251	4.61	93,581,718.21	19,484,204.83	113,066,013.04	4.65
Colorado	1,035,791	.84	15,272,280.43	394,949.96	15,667,230.39	.65
Connecticut	1,406,605	1.30	34,994,157.00	2,692,191.65	37,686,348.65	1.50
Delaware	238,380	.19	32,877,127.68	1,104,733.21	34,041,860.89	1.40
District of Columbia	430,560	.40	12,716,156.47	1,968,097.01	14,684,253.48	.61
Florida	1,468,211	1.19	7,838,555.72	3,068,142.78	11,507,698.50	.47
Georgia	2,908,506	2.36	6,389,356.55	323,453.37	6,712,810.02	.28
Hawaii	368,436	.30	4,352,130.55	434,344.93	4,816,475.51	.20
Idaho	445,032	.36	654,846.69	31,542.23	716,388.92	.03
Illinois	7,630,654	6.19	173,675,384.30	17,111,687.15	190,787,071.45	7.89
Indiana	3,238,503	2.63	19,095,104.02	2,336,121.37	21,431,225.39	.88
Iowa	2,470,039	2.01	9,597,154.72	498,810.52	10,095,971.24	.43
Kansas	1,880,999	1.53	13,339,596.77	360,940.40	13,699,543.17	.56
Kentucky	2,614,580	2.12	10,711,005.82	17,774,720.02	28,485,724.84	1.17
Louisiana	2,101,690	1.71	7,666,903.02	1,232,092.44	8,898,995.46	.37
Maine	797,423	.65	6,394,203.48	865,050.01	7,259,253.49	.29
Maryland	1,671,526	1.32	28,457,960.13	1,712,853.34	30,170,813.47	1.24
Massachusetts	4,249,014	3.45	83,431,473.80	5,064,042.65	88,495,516.45	3.64
Michigan	4,842,325	3.93	102,367,974.93	4,090,655.16	107,304,630.09	4.42
Minnesota	2,563,953	2.08	20,503,001.79	2,480,354.41	23,283,356.20	.96
Mississippi	2,009,521	1.63	1,502,901.33	95,895.23	1,598,796.56	.06
Missouri	3,629,367	2.95	40,900,842.20	10,829,853.19	51,730,695.39	2.13
Montana	537,606	.44	1,690,246.63	102,255.54	1,792,502.17	.07
Nebraska	1,377,963	1.12	4,572,697.92	206,270.69	4,778,968.61	.20
Nevada	91,056	.07	1,298,180.88	47,860.96	1,346,041.84	.05
New Hampshire	465,203	.38	2,773,611.63	761,665.65	3,535,277.21	.15
New Jersey	4,041,394	3.25	71,657,935.81	25,942,714.30	97,600,650.11	4.02
New Mexico	423,317	.34	608,380.85	61,545.12	669,925.97	.03
New York	12,584,066	10.22	614,960,831.29	57,210,569.39	672,171,400.68	27.63
North Carolina	3,170,270	2.57	13,720,305.43	249,125,967.89	262,846,273.32	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	16,928,605.38	112,931,218.75	4.65
Oklahoma	2,306,040	1.95	14,657,487.68	264,630.77	14,922,118.45	.61
Oregon	953,766	.77	4,110,735.84	391,479.82	4,502,215.66	.18
Pennsylvania	9,631,350	7.82	174,742,933.09	16,019,251.03	190,762,184.12	7.64
Rhode Island	687,497	.56	10,536,222.64	425,016.15	11,281,238.54	.46
South Carolina	1,738,785	1.41	1,807,156.90	170,503.92	1,977,660.82	.08
South Dakota	692,540	.56	719,403.69	30,284.19	749,687.88	.03
Tennessee	2,616,656	2.12	9,284,223.52	3,848,070.61	13,132,294.13	.54
Texas	5,624,715	4.73	31,604,743.66	1,195,003.62	32,799,747.28	1.33
Utah	507,647	.41	2,321,787.30	58,432.64	2,380,220.24	.10
Vermont	390,511	.32	1,700,259.06	50,742.00	1,751,001.06	.07
Virginia	2,421,851	1.97	19,206,793.19	94,554,854.15	113,761,647.34	4.59
Washington	1,563,196	1.27	10,629,177.47	730,867.94	11,360,045.41	.47
West Virginia	1,729,205	1.40	8,669,573.26	2,451,822.13	11,151,400.40	.46
Wisconsin	2,939,006	2.39	28,584,218.69	1,079,730.80	29,663,949.49	1.16
Wyoming	225,563	.18	870,293.04	28,303.77	898,596.81	.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	\$553,745,824.86	\$184,037,882.85	\$737,783,707.71
Dec. 31, 1930	453,899,760.61	134,372,101.65	588,271,862.26
Mar. 31, 1931	398,941,094.88	138,219,025.58	537,160,120.46
June 30, 1931	354,187,341.04	144,000,248.45	498,187,589.49
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	623,896,502.89	3,040,145,733.17
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 8.—Total internal-revenue receipts, years ended June 30, 1863-1931

Year	Amount	Year	Amount	Year	Amount
1863	\$41,003,162.93	1887	\$118,857,301.06	1911	\$322,526,299.73
1864	118,965,578.26	1888	124,326,475.32	1912	321,615,594.69
1865	210,855,804.53	1889	130,594,434.20	1913	344,424,453.85
1866	310,120,448.13	1890	142,594,696.57	1914	350,008,868.98
1867	265,062,938.43	1891	146,035,415.87	1915	415,681,023.86
1868	190,374,925.50	1892	153,857,544.35	1916	612,723,287.77
1869	159,124,120.86	1893	161,004,989.07	1917	809,293,640.44
1870	184,302,828.94	1894	147,168,449.70	1918	3,898,955,820.93
1871	145,168,322.10	1895	143,240,077.75	1919	3,850,150,078.50
1872	130,890,065.90	1896	146,830,615.06	1920	5,407,530,251.81
1873	113,504,019.89	1897	146,619,593.47	1921	4,595,357,061.95
1874	102,191,018.88	1898	170,666,819.36	1922	3,197,451,083.00
1875	110,071,515.00	1899	273,484,573.44	1923	2,621,745,227.57
1876	116,758,096.22	1900	295,316,307.57	1924	2,796,179,257.06
1877	118,649,236.25	1901	506,671,669.42	1925	2,684,140,263.24
1878	116,654,163.37	1902	271,667,990.25	1926	2,835,999,892.19
1879	115,441,621.38	1903	230,740,925.22	1927	2,865,683,129.01
1880	123,381,616.10	1904	232,903,781.06	1928	2,790,335,537.08
1881	135,229,912.30	1905	234,187,976.37	1929	2,939,064,375.43
1882	145,528,273.72	1906	249,402,738.00	1930	3,040,145,733.17
1883	144,553,344.86	1907	269,664,022.85	1931	2,425,228,754.22
1884	121,590,039.83	1908	251,665,950.04		
1885	112,421,121.07	1909	246,212,719.22		
1886	110,902,869.44	1910	289,957,220.16	Total	57,080,128,508.09

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	\$326,038.03	+\$9,366.09
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	0
Stamp sales (documentary).....	2,384.25	2,028.00	-356.25
Total.....	328,444.41	336,150.29	+7,705.88

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).....	8,000.00	5,287.50	-2,712.50
Cigarettes (large).....	23,129.25	16,992.00	-6,137.25
Cigarettes (small).....	8,739.99	56,018.00	+47,278.01
Total.....	368,579.13	429,078.87	+60,499.74

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	2,297,381	3,140,024
Claims adjusted.....	72,545	102,167	92,449	81,135	75,066
Additional tax assessed ¹	\$243,302,598.00	\$248,175,354.10	\$241,806,308.47	\$247,316,676.45	\$107,727,890.35
Jeopardy assessments.....	\$32,704,156.73	\$45,685,725.80	\$50,655,425.58	\$36,124,226.65	\$50,425,493.68
Rejected claims ²	\$34,703,953.24	\$18,481,664.62	\$19,421,350.67	\$4,988,100.06	\$4,162,714.14

¹ Tax items include penalties and interest in all fiscal years shown and the amounts assessed under the provisions of Mimeo-graph 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	23,625	17,886	162,519
Corporations.....	35,219	29,434	14,169	7,097	27,351
Consolidations.....	15,680	13,129	8,102	4,309	4,114
Special assessment.....	3,538	1,091			
Section F.....	73,633	124,826	138,301	105,499	
Special adjustment.....	2,078	3,766	4,144	3,822	4,024
Grand total.....	198,343	217,967	188,459	142,690	198,008

	Certificates of overassessment				
	1927	1928	1929	1930	1931
Individuals.....	14,122	7,295	7,840	0,169	42,315
Corporations.....	7,328	3,615	4,487	2,316	10,685
Consolidations.....	6,125	5,030	4,878	3,136	8,646
Special assessment.....	1,816	559	509		
Section F.....	39,362	52,607	45,404	26,884	
Special adjustment.....	623	506	630	613	359
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	380,063
Consolidations.....	21,823	27,278	18,592	13,064	16,659
Special assessment.....	2,088	561	176		
Section F.....	2,115,616	2,886,116	1,896,308	2,063,494	
Special adjustment.....	1,502	2,325	2,134	2,277	2,210
Grand total.....	2,215,053	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	46,099	2,490,453
Corporations.....	68,656	42,128	27,411	13,657	616,129
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	2,079,973	2,209,874	
Special adjustment.....	4,202	6,597	6,798		6,828
Grand total.....	2,462,021	3,247,703	2,198,695	2,297,381	3,140,024

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

Main table with columns: Taxpayer, Without mailing 60-day letter (Additional tax, Certificates of over-assessment, No tax, Claim rejected, Total closed), After mailing 60-day letter (After decision of Board of Tax Appeals, By default, By agreement, Immediate and jeopardy, Certificates of over-assessment, No tax, Total closed), Grand total closed. Includes sub-sections for Individuals—Audit review and Individuals—Special adjustment.

Continuation of Table 13 with columns: Taxpayer, Without mailing 60-day letter, After mailing 60-day letter, Grand total closed. Includes sub-sections for Corporations—Audit review, Corporations—Special adjustment, and Consolidations—Audit review.

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	
	Addi-tional tax	Certifi-cates of over-as-sessment	No tax	Claims rejected	Total closed	After decision of Board of Tax Appeals	By default	By agreement	Immu-nity and jeopardy	Certifi-cates of over-as-sessment		No tax	Total closed
Total—All divisions:												
1917	21	274	150	207	651	56	14	6	19	153	59	816
1918	26	301	241	268	736	126	9	6	20	96	28	877
1919	26	343	283	171	843	216	15	14	41	132	103	993
1920	49	460	369	217	1,107	410	28	17	86	156	189	1,397
1921	81	461	481	140	1,163	345	28	25	66	118	192	1,361
1922	108	349	365	176	1,000	628	36	40	64	160	272	1,438
1923	136	322	374	262	1,100	530	64	78	55	274	294	1,603
1924	361	788	845	345	1,340	770	163	147	103	396	526	2,068
1925	612	1,032	1,183	534	2,362	1,027	241	207	147	500	652	3,013
1926	891	2,468	2,469	831	6,659	2,545	340	337	107	760	1,037	8,494
1927	1,132	2,202	3,019	643	7,004	3,407	497	1,740	403	1,116	2,644	10,654
1928	6,886	8,621	10,819	643	28,969	8,084	8,487	3,940	600	366	440	38,417
1929	51,854	22,437	91,943	1,089	166,324	8,084	8,487	3,940	600	366	440	180,428
1930	49,857	19,507	1,343,710	318	1,837,382	3,407	4,487	6	243	116	54	3,837
1931	663	196	9,687	1	10,547	3	8	6	30	4	3	11,597
Total	111,403	54,675	2,690,620	4,118	3,307,822	5,106	13,291	6,183	2,125	2,700	2,837	32,202

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

Tax year	INDIVIDUALS—AUDIT REVIEW				INDIVIDUALS—SPECIAL ADJUSTMENT				CORPORATIONS—AUDIT REVIEW				CORPORATIONS—SPECIAL ADJUSTMENT			
	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	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	90	23	3	26	1	38	465	180	22	3	25	8	
1918	25	396	241	142	98	2	40	2	42	407	169	16	3	19	7	
1919	40	601	383	209	49	3	52	1	60	502	171	16	1	17	8	
1920	87	1,050	847	385	75	15	90	8	80	898	234	38	12	48	2	
1921	41	1,026	621	385	61	21	82	7	36	716	181	21	9	30	5	
1922	93	1,477	1,003	506	88	24	92	9	20	819	193	22	8	30	1	
1923	171	2,110	1,455	741	63	39	124	1	48	1,160	879	31	43	74	4	
1924	592	2,845	2,250	1,023	164	65	229	13	121	1,654	1,177	45	80	105	4	
1925	908	4,233	3,401	1,517	223	119	342	9	178	2,088	1,673	522	70	138	4	
1926	2,835	7,609	6,406	3,136	402	216	618	33	408	3,942	3,174	1,058	96	211	5	
1927	8,029	26,693	21,989	9,597	2,533	682	3,415	4	1,082	10,563	8,813	2,690	240	511	38	
1928	9,921	164,428	135,228	33,897	6,224	2,282	7,476	28	1,881	44,007	35,890	9,941	557	987	26	
1929	143	1,275,291	1,251,026	10,085	14,328	170,701	155,029	438	210	280,239	279,722	6,703	42,094	48,136	284	
1930		1,064,865	1,064,483	100	282	65,165	65,447	15		290,431	279,659	337	435	38,041	15	
1931		1,178	1,176		13	73	86	2		4,911	4,911	1	2	5	1	
Total	22,369	2,554,051	2,490,463	62,122	23,846	239,220	283,065	560	2,842	14,430	5,735	9,341	2,196	2,196	126	

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	56	497	293	203	56		56	
1918	65	527	328	222	62		62	4
1919	83	367	353	255	52		52	11
1920	110	738	475	287	86	1	87	45
1921	78	593	360	237	54	1	55	32
1922	113	620	421	249	63	1	64	9
1923	142	825	560	331	72	2	74	22
1924	377	1,033	731	457	122	2	124	83
1925	483	1,108	541	593	157	5	162	86
1926	991	1,834	1,430	1,112	263	6	269	113
1927	1,916	3,712	3,167	1,993	442	33	475	253
1928	1,996	10,217	8,250	3,270	683	68	751	183
1929	199	9,223	6,967	1,066	1,319	4,535	5,854	49
1930		452	344	46	60	2,863	2,923	3
1931		1						
Total	6,583	31,947	24,649	10,416	3,495	7,307	10,802	893

VALUATIONS DIVISION								
1917	8	48		42	14		14	
1918	13	65		58	20		20	
1919	13	57		55	15		15	
1920	20	90		83	17		17	
1921	15	79		61	13		13	
1922	24	128		137	15		15	
1923	45	155		170	30		30	
1924	104	291		313	52		52	
1925	131	358		393	91		91	
1926	237	628		701	164		164	
1927	642	1,904		2,352	194		194	
1928	1,332	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								
1917	134	1,547	977	568	135	6	142	13
1918	204	1,605	1,058	665	173	5	180	6
1919	241	2,105	1,345	831	170	4	174	24
1920	325	3,111	1,958	1,198	270	28	298	61
1921	261	2,780	1,737	1,056	215	51	249	46
1922	404	3,543	2,269	1,410	243	33	276	28
1923	613	4,962	3,239	1,997	359	64	423	28
1924	1,553	6,743	4,647	3,043	608	127	735	109
1925	2,165	9,256	6,605	4,009	807	104	1,001	106
1926	4,608	16,231	12,053	7,474	1,512	318	1,630	191
1927	12,391	46,153	34,836	19,511	4,167	864	5,061	314
1928	16,549	228,815	180,428	56,495	7,442	2,730	10,172	345
1929	567	1,584,090	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	6,063	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

	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	Total	
On hand July 1, 1930	100,280	132	35,126	127,692	6,079	1,900	391	275	141	62	44	42	20	18	9			
Received (new cases)	462,637	28,817	6,861	17,683	8,078	1,735	714	410	287	198	154	127	43	43	26		100,280	
Received from EX. CH.	36,277	1,042	4,042	14,288	6,698	1,309	693	410	278	144	89	60	65	53	26		462,637	
Reopened	8,459	1	272	1,229	773	309	286	101	119	54	30	39	22	19	11		36,277	
Total receipts	508,362	29,954	424,175	28,052	12,477	3,665	1,706	1,025	624	366	280	275	146	115	63		508,362	
Total on hand and received	508,362	29,954	424,175	28,052	12,477	3,665	1,706	1,025	624	366	280	275	146	115	63		508,362	
Forwarded to collectors and divisions	877,653	30,116	447,311	170,748	18,535	5,071	2,697	1,300	765	428	333	317	175	123	72		877,653	
FORWARDED TO WASHINGTON	34,104	962	45,094	7,108	486	379	54	83	60	45	39	29	19	14	6		34,104	
Survey at office		754	39,508	11,071	882	176	84	43	23	15	19	21	8	8	11		43,548	
Survey after assignment		609	31,819	14,903	609	260	186	104	66	56	30	38	24	21	10		48,247	
No tax																		
Deficiency with agreement																		
Overassessment with agreement																		
Deficiency without agreement																		
Overassessment without agreement																		
FIELD AUDIT—THOROUGH																		
No tax																		
Deficiency with agreement																		
Overassessment with agreement																		
Deficiency without agreement																		
Overassessment without agreement																		
FIELD AUDIT—FARIAL AND SPOT CHECK																		
No tax																		
Deficiency with agreement																		
Overassessment with agreement																		
Deficiency without agreement																		
Overassessment without agreement																		
Total forwarded																		
Balance on hand June 30, 1931																		

Amount of deficiency, \$205,388,223.00. Amount of overassessment, \$70,963,786.54.

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	57,445.83	3,716.77	2,920.38	64,083.08
1920	36,322.76	3,900.05	4,558.82	44,800.63
1921	66,700.87	19,894.01	8,708.14	95,303.02
1922	144,117.00	65,340.79	12,349.89	221,813.59
1923	100,384.54	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	41,794.82	838,029.00
1926	1,458,060.08	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	3,478,844.80	101,794.83	46,449.04	3,716,788.67
1930	102,509.57	769.87	97.29	103,376.73
1931	26,353.80	460.29	6,588.45	33,402.54
Total	26,503,432.24	3,052,629.35	491,501.09	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	1,861,581.92	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	160,290.47	1,526.55	547,386.05
1923	386,027.44	141,226.62	1,630.14	528,884.20
1924	1,325,332.51	428,232.27	2,733.54	1,756,298.32
1925	1,064,582.56	485,938.00	10,365.01	2,160,885.57
1926	3,174,072.22	702,035.64	28,400.47	3,904,508.33
1927	4,085,447.03	727,552.63	19,784.51	4,832,784.17
1928	7,424,383.87	814,091.25	29,196.91	8,267,672.03
1929	3,664,225.15	247,222.60	3,057.80	3,914,505.55
1930	1,825,638.00	31,489.36	4,258.61	1,931,386.87
Total	34,425,108.98	7,041,829.43	109,031.73	41,576,970.14

TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917	\$1,291,106.70	\$534,967.75	\$3,478.36	\$1,830,152.82
1918	2,318,594.57	620,621.28	525.93	2,940,741.78
1919	1,762,484.74	459,613.78	3,384.63	2,224,483.15
1920	1,897,124.08	514,632.66	6,832.34	2,418,589.08
1921	2,907,505.70	1,429,768.66	10,481.67	4,347,755.03
1922	520,690.03	225,633.26	13,876.35	759,199.64
1923	498,411.98	177,138.13	13,483.24	688,033.35
1924	1,680,955.12	539,670.53	25,043.12	2,245,668.77
1925	2,296,550.46	651,165.18	52,159.53	2,999,865.17
1926	4,663,090.30	1,006,791.16	66,263.55	5,736,145.01
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	24,303,234.58
1929	7,142,769.95	436,017.43	50,136.84	7,628,924.22
1930	1,998,148.47	32,259.23	4,355.90	2,034,763.60
1931	26,353.80	460.29	6,588.45	33,402.54
Total	60,928,540.62	10,096,458.78	599,534.82	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	23,119.72	1,155.47	91,200.20
1923	86,635.00	32,768.84	3,941.11	123,344.95
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	566,289.75	190,025.62	43,888.19	860,203.56
1927	1,098,504.78	194,693.50	17,513.88	1,310,712.16
1928	3,732,070.25	455,587.44	36,264.52	4,223,922.22
1929	107,497.83	7,554.34	2,293.38	117,345.55
1930	241,514.20	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	1,511,489.38	410,736.69	-----	1,922,226.07
1919	178,813.48	31,600.75	-----	205,620.23
1920	390,719.40	109,346.94	-----	500,066.34
1921	13,258.38	6,707.71	-----	20,966.09
1922	43,887.93	19,109.26	69.45	63,066.64
1923	400,013.51	120,559.45	2,231.31	522,804.27
1924	708,531.82	237,560.31	149.71	946,241.84
1925	1,211,913.90	246,570.07	401.13	1,468,885.10
1926	1,383,125.89	259,995.72	2,238.46	1,645,360.08
1927	934,403.14	164,919.06	20,059.69	1,119,381.89
1928	3,268,780.65	384,285.76	14,678.61	3,667,744.02
1929	108,083.19	8,734.43	3,701.79	120,519.41
1930	388.27	3.43	-----	391.70
Total	10,167,127.43	2,204,399.65	44,364.65	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	124,789.70	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	1,184.92	154,226.84
1923	486,548.61	193,328.29	6,172.42	686,049.32
1924	869,728.04	283,858.18	10,883.58	1,164,469.80
1925	10,033,701.51	2,560,928.66	11,140.77	12,605,770.94
1926	1,849,415.84	419,021.35	46,126.65	2,314,563.84
1927	2,032,907.92	356,311.86	38,473.57	2,427,693.35
1928	7,000,856.91	839,874.20	50,638.13	7,891,369.24
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	23,338,794.50	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	\$1,601.87	\$405.81	\$738.27	\$2,645.65
1918	1,938.71	557.25	378.21	2,874.17
1919	151,074.33	49,784.75	408.50	201,267.33
1920	167,730.20	48,620.22	11,651.38	228,021.80
1921	50,785.35	25,292.50	7,651.99	83,729.70
1922	42,250.30	18,632.94	8,511.50	69,394.74
1923	80,142.17	37,743.42	13,450.27	131,335.86
1924	227,303.01	77,465.35	26,062.19	330,830.55
1925	790,166.65	236,219.92	335,932.94	1,362,319.51
1926	2,383,331.32	544,034.70	551,435.85	3,478,801.87
1927	5,341,635.28	981,776.66	547,106.56	7,140,718.70
1928	8,871,794.41	1,096,112.27	130,618.40	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	18,454,053.60	3,112,799.48	2,020,938.05	23,587,791.13

CORPORATION				
Tax year	Tax	Interest	Penalty	Total
1917	\$10,472.76	\$3,160.79	\$59.12	\$13,702.67
1918	18,778.20	5,679.10	14.00	24,471.30
1919	332,616.09	99,627.78	32.74	432,276.61
1920	785,426.28	241,438.23	96.35	1,027,020.86
1921	20,049.17	10,527.95	14.00	30,591.12
1922	247,450.60	113,620.58	1,755.96	362,827.14
1923	364,145.57	153,030.40	672.55	517,848.52
1924	719,560.06	239,519.28	33,036.20	992,115.56
1925	734,874.24	216,804.64	235,640.60	1,187,319.58
1926	1,782,381.00	498,325.23	47,533.42	2,328,240.15
1927	4,075,600.90	667,327.02	33,794.95	4,806,722.90
1928	7,105,098.51	622,057.82	27,333.73	7,754,490.06
1929	290,349.60	27,645.45	3,767.20	321,762.25
1930	167.29	10.65		177.94
1931				
Total	16,507,202.22	3,038,861.22	363,891.12	19,909,954.56

TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917	\$11,674.33	\$3,572.60	\$907.39	\$16,254.32
1918	20,716.91	6,236.35	392.21	27,345.47
1919	513,691.12	149,412.53	441.24	663,544.89
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	280,730.90	132,252.82	8,267.46	421,251.18
1923	470,288.04	190,730.82	10,023.12	671,042.98
1924	946,863.09	316,984.63	59,068.39	1,322,916.11
1925	1,525,040.99	453,024.56	574,573.54	2,552,639.09
1926	4,165,712.62	932,379.93	598,069.27	5,696,161.82
1927	9,417,436.21	1,649,102.88	580,901.51	11,647,440.60
1928	15,975,892.92	1,921,170.09	163,950.13	18,061,013.14
1929	601,401.81	50,775.20	80,751.10	732,928.30
1930	255.07	11.53		266.60
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	\$18,201.66	\$70.34	\$82,640.89
1918	520,019.73	220,657.50	1,431.63	742,108.86
1919	759,572.44	223,384.72	14,392.96	1,027,349.12
1920	1,311,425.72	382,954.30	44,618.44	1,738,998.56
1921	706,345.12	262,696.45	34,044.73	1,003,086.30
1922	2,001,603.74	861,333.25	2,423.86	2,865,360.85
1923	1,731,447.47	675,069.20	6,074.31	2,412,590.98
1924	1,701,263.78	567,326.60	16,298.73	2,284,889.11
1925	1,108,573.63	323,733.51	10,576.91	1,442,884.05
1926	1,025,443.00	240,111.68	3,653.60	1,269,208.28
1927	499,197.07	51,409.51	143.74	550,750.32
1928	189,165.36	19,672.17		208,837.53
1929	1,008.39	44.64	756.29	1,809.32
1930	671.45	182.50		853.95
1931				
Total	11,949,966.57	4,012,351.24	139,915.74	16,099,463.55

CORPORATION				
Tax year	Tax	Interest	Penalty	Total
1917	\$587,120.70	\$165,590.24		\$752,710.94
1918	3,809,752.06	1,076,001.42	\$17.06	4,885,769.54
1919	9,645,260.37	1,300,856.14		10,946,116.51
1920	6,434,933.28	1,846,607.81		8,281,541.09
1921	2,412,776.94	1,210,711.05	4,093.05	3,627,581.04
1922	1,446,338.59	656,923.85	4,584.56	2,107,846.99
1923	1,675,741.90	644,814.67	7,138.31	2,327,694.88
1924	1,474,096.90	493,073.57	2,827.64	1,969,998.11
1925	1,851,779.08	537,170.79	2,093.50	2,390,943.37
1926	1,325,474.44	308,280.20	736.16	1,634,490.81
1927	703,020.81	121,456.95	968.38	825,446.14
1928	392,713.73	52,689.66	533.89	445,937.28
1929				
1930	1,408.35	322.44		1,730.79
1931				
Total	28,768,327.03	8,423,289.79	24,223.46	37,215,840.28

TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917	\$651,489.59	\$184,090.90	\$70.34	\$835,650.83
1918	4,329,772.39	1,312,218.92	1,449.49	5,643,440.80
1919	8,434,798.51	1,533,240.66	14,392.96	9,982,432.13
1920	7,746,399.00	2,229,222.20	44,618.44	9,990,239.64
1921	3,119,124.06	7,573,410.40	39,637.78	10,732,172.24
1922	3,447,842.03	1,338,260.10	7,008.74	4,793,110.87
1923	3,410,189.37	1,319,883.87	12,812.62	4,742,885.86
1924	3,175,300.73	1,060,352.43	21,126.37	4,256,779.53
1925	2,960,333.61	860,913.30	13,270.41	3,834,517.32
1926	2,354,918.06	545,398.16	4,419.75	2,904,735.97
1927	1,203,177.68	202,860.46	1,142.12	1,407,180.26
1928	891,879.09	77,401.83	533.89	969,814.81
1929	1,008.39	44.64	756.29	1,809.32
1930	2,079.60	204.94		2,284.54
1931				
Total	38,719,293.60	12,435,871.03	101,139.20	51,256,303.83

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	8.03	40,851.86
1925	56,399.46	16,117.10	492.84	73,009.40
1926	321,050.13	69,284.40	453.28	391,403.81
1927	1,559,084.74	219,836.17	2,385.56	1,782,006.47
1928	14,689,006.90	1,282,926.63	3,461.41	15,975,996.00
1929	8,014,301.43	459,071.83	2,297.80	8,476,471.06
1930	17,911.29	513.27	1.17	18,425.73
1931				
Total	24,563,737.25	2,057,185.13	9,102.73	26,660,025.10

CORPORATION				
Tax year	Tax	Interest	Penalty	Total
1917				
1918				
1919				
1920				
1921				
1922	\$148.20	\$72.24	\$37.07	\$257.60
1923	522.44			522.44
1924				
1925	401.40	110.12		511.61
1926	14,433.65	2,044.75		17,354.40
1927	\$25,269.16	129,393.21	93.00	953,775.89
1928	7,259,041.91	619,663.64	2,920.05	7,881,645.60
1929	4,904,211.62	320,743.59	1,759.77	5,226,745.58
1930	251,098.14	10,471.65	199.71	261,769.50
1931				
Total	13,265,179.02	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	148.20	72.24	37.07	257.60
1923	522.44			522.44
1924				
1925	401.40	110.12		511.61
1926	14,433.65	2,044.75		17,354.40
1927	\$25,269.16	129,393.21	93.00	953,775.89
1928	7,259,041.91	619,663.64	2,920.05	7,881,645.60
1929	4,904,211.62	320,743.59	1,759.77	5,226,745.58
1930	251,098.14	10,471.65	199.71	261,769.50
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	\$489,193.12	\$1,060,834.47
1918	337,976.06	96,873.26	137,829.58	671,679.50
1919	380,464.00	153,934.49	241,990.13	995,388.62
1920	899,064.82	278,189.96	175,191.83	1,353,345.61
1921	617,635.11	317,723.74	203,666.68	1,139,025.53
1922	861,638.01	381,977.10	164,721.22	1,404,336.33
1923	434,631.53	174,374.51	162,404.35	771,410.44
1924	785,942.67	208,038.90	253,573.34	1,247,554.91
1925	940,748.18	264,186.11	449,507.94	1,654,442.23
1926	1,013,292.84	236,069.12	358,133.87	1,607,495.83
1927	1,722,441.14	284,631.01	601,649.63	2,608,721.78
1928	2,693,874.59	316,902.79	967,194.42	3,977,971.80
1929	1,524,207.26	84,491.74	716,213.57	2,324,912.57
1930	1,724,553.04	2,990.40	948,862.40	2,676,405.84
1931	53,283.03		13,320.76	66,603.79
Total	14,585,550.74	2,903,869.56	5,478,105.44	23,357,355.74

CORPORATION				
Tax year	Tax	Interest	Penalty	Total
1917	\$312,125.20	\$96,840.25		\$408,965.51
1918	170,419.34	48,923.21		219,342.55
1919	215,232.42	64,045.61	\$8,389.00	287,667.03
1920	886,665.05	110,313.58	7,917.29	1,004,895.92
1921	43,190.11	21,767.89	4,125.92	69,113.92
1922	150,974.93	67,437.24	293.40	218,715.57
1923	204,711.47	81,980.39	8,744.00	295,435.86
1924	605,921.36	271,442.03	78,133.35	955,506.74
1925	1,314,227.09	384,220.49	158,856.40	1,857,304.07
1926	1,520,477.24	426,841.90	219,913.07	2,167,232.21
1927	3,411,621.07	578,686.26	121,603.11	4,111,910.44
1928	10,117,744.15	1,943,210.23	788,906.16	12,849,860.54
1929	2,357,351.57	222,436.60	638,991.31	3,218,779.48
1930	77,499.64	999.59	332.53	78,531.76
1931				
Total	21,360,351.62	3,014,640.76	2,063,245.57	27,008,137.94

TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917	\$767,702.37	\$233,004.49	\$489,193.12	\$1,489,900.98
1918	508,396.00	144,806.47	137,829.68	791,032.15
1919	604,707.32	227,880.10	250,379.13	1,132,966.55
1920	1,286,630.77	388,502.04	163,109.22	1,738,242.03
1921	671,123.22	339,626.63	212,792.60	1,223,542.45
1922	1,012,612.94	449,414.34	165,019.62	1,627,046.90
1923	661,393.05	236,254.90	171,145.36	1,068,793.31
1924	1,381,564.03	539,479.02	331,714.72	1,952,757.77
1925	2,254,975.29	648,376.60	635,594.34	3,538,946.23
1926	2,533,769.56	683,181.02	573,048.94	3,790,009.52
1927	5,134,242.21	860,307.27	723,452.94	6,718,002.42
1928	13,011,619.07	1,960,179.01	1,750,060.58	16,721,858.66
1929	3,881,568.83	303,927.30	1,365,204.88	5,550,701.01
1930	1,802,052.69	8,919.99	944,194.03	2,755,176.71
1931	53,283.03		13,320.76	66,603.79
Total	36,275,932.36	6,908,210.31	7,841,351.01	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	\$8,468.10	\$2,445.84	\$102.17	\$11,145.97
1918	71,036.66	19,956.98	15,473.48	106,497.02
1919	2,486.66	732.16	973.31	4,252.13
1920	493,018.47	165,316.38	34,060.45	692,395.30
1921	253,149.19	130,828.66	73,174.49	457,152.34
1922	63,255.33	33,262.75	2,567.28	124,105.36
1923	153,241.16	61,513.55	39,272.84	253,027.55
1924	244,462.43	69,600.53	5,634.62	319,717.78
1925	189,915.14	49,153.29	10,906.10	249,974.53
1926	504,456.60	68,149.90	18,039.06	590,645.56
1927	428,035.48	68,906.78	31,144.64	528,086.90
1928	790,445.90	69,801.65	73,326.98	933,574.53
1929	179,917.43	9,604.25	68,551.30	258,072.98
1930	5,295.42			5,295.42
1931				
Total	3,189,431.03	794,477.62	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	45,868.32		212,642.26
1919	193,278.48	67,178.25		260,456.73
1920	354,323.73	100,593.97		454,917.70
1921	36,350.37	18,334.28	\$509.41	55,194.06
1922	62,756.11	26,511.58		89,267.69
1923	177,794.27	70,776.24	6,508.19	254,978.70
1924	702,997.10	225,175.02	73,938.94	1,002,113.06
1925	652,612.90	238,629.77	139,083.84	1,030,326.50
1926	1,194,914.89	279,016.93	115,615.87	1,590,547.69
1927	3,230,725.76	544,162.85	92,597.10	3,867,485.71
1928	9,873,067.14	1,215,539.61	720,070.45	11,808,677.20
1929	2,154,563.61	213,623.39	586,639.63	2,954,826.63
1930	76,461.69	942.98		77,404.67
1931				
Total	19,421,352.84	3,166,503.47	1,718,420.63	24,306,276.94
TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917	\$320,723.42	\$96,255.59	\$102.17	\$420,111.48
1918	237,810.60	66,825.30	15,473.46	320,109.28
1919	195,865.14	67,810.41	973.31	264,648.86
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	2,567.28	216,353.05
1923	333,036.45	132,239.79	46,081.03	511,357.27
1924	947,479.53	324,775.55	79,670.80	1,351,925.88
1925	1,052,525.13	307,988.06	149,939.94	1,510,453.13
1926	1,498,371.48	347,160.83	139,683.93	1,985,216.24
1927	3,656,791.24	618,069.66	123,711.64	4,398,572.54
1928	19,658,513.13	1,305,341.26	793,897.41	21,757,751.80
1929	2,334,681.34	223,327.64	635,060.93	3,193,069.91
1930	61,737.81	942.98		62,680.79
1931				
Total	22,611,283.67	3,060,980.90	2,091,720.83	28,663,985.40

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				
1918	\$446,078.05	\$133,618.60	\$489,090.95	\$1,069,688.50
1919	296,949.10	76,616.28	121,856.40	495,421.78
1920	594,675.24	163,202.33	241,018.62	999,096.19
1921	409,940.35	112,572.68	141,131.48	663,644.51
1922	374,755.92	196,900.08	135,492.19	697,148.19
1923	778,382.65	343,714.35	162,133.94	1,284,230.97
1924	299,440.40	112,760.96	123,131.51	535,332.87
1925	531,490.24	178,436.46	247,940.52	957,867.22
1926	770,333.04	214,697.82	438,601.84	1,424,632.70
1927	706,536.75	156,492.22	335,050.51	1,202,079.48
1928	1,294,405.06	215,774.23	670,705.29	2,180,884.58
1929	2,103,428.90	227,181.14	893,817.46	3,224,427.50
1930	1,344,280.63	71,687.49	647,602.27	2,063,569.39
1931	1,719,257.62	2,940.40	543,802.40	2,266,000.42
1931	53,253.03			53,253.03
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	6,407.36	\$8,389.00	36,760.30
1920	32,342.22	9,509.61	7,917.29	49,769.12
1921	6,833.74	3,463.61	3,317.51	13,614.86
1922	87,219.52	38,925.66	269.40	126,414.58
1923	28,016.20	11,204.15	1,932.81	41,153.16
1924	102,924.28	30,267.01	4,203.34	137,394.61
1925	431,814.09	123,390.72	46,802.56	602,007.37
1926	626,562.35	147,524.97	101,299.20	875,386.52
1927	181,075.31	31,523.38	29,036.01	241,634.70
1928	242,677.04	27,676.64	68,535.71	338,889.39
1929	202,657.56	8,912.67	72,451.68	284,021.91
1930	1,037.75	16.61	332.63	1,386.99
1931				
Total	1,668,409.76	448,637.28	344,816.04	2,461,863.08
TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917	\$446,078.05	\$133,618.60	\$489,090.95	\$1,069,688.50
1918	270,555.60	77,771.17	121,856.40	470,183.17
1919	608,642.18	169,689.69	249,405.62	1,027,737.49
1920	439,261.57	122,382.29	149,048.77	710,692.63
1921	381,610.60	190,363.69	138,806.70	710,780.99
1922	655,601.56	362,640.01	162,432.34	1,180,674.91
1923	828,349.60	343,905.11	126,094.32	1,298,349.23
1924	644,364.50	214,703.47	252,143.80	1,111,211.77
1925	1,202,447.13	340,388.54	485,404.40	2,028,240.07
1926	1,334,398.10	309,894.19	436,380.01	2,080,672.30
1927	1,475,430.07	247,297.61	599,741.30	2,322,468.98
1928	2,346,105.94	254,637.78	962,653.17	3,563,396.89
1929	1,545,077.49	60,600.16	720,113.95	2,325,791.60
1930	1,720,295.37	3,007.01	544,194.93	2,267,497.31
1931	53,253.03		13,320.76	66,573.79
Total	13,664,643.49	2,647,229.32	5,449,630.68	21,761,503.49

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		\$900,960.89	\$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.....	1,618,398.11		404,285.18	2,022,683.29
1921.....	1,867,247.07		605,645.94	2,472,893.01
1922.....	1,246,764.85		232,000.24	1,478,765.09
1923.....	1,618,542.37		301,301.26	1,919,843.65
1924.....	7,705,695.39		323,793.65	\$8,031,489.04
1925.....	4,670,193.75		653,703.73	\$5,323,897.48
1926.....	10,015,645.53		857,994.59	10,873,640.12
1927.....	16,537,693.02		644,760.41	17,182,453.43
1928.....	27,542,884.49		1,354,387.11	28,907,271.60
1929.....	1,852,954.34		320,107.56	2,173,061.90
1930.....	7,996.09			7,996.09
1931.....	48,283.03		12,070.76	60,353.79
Total.....	77,761,206.42		6,854,983.40	84,616,189.82

CORPORATION				
Tax year	Tax	Interest	Penalty	Total
1917.....	\$666,083.33		\$8,611.25	\$674,694.58
1918.....	5,236,040.78		6,165.00	5,242,205.78
1919.....	2,218,981.61		31,291.59	2,250,273.20
1920.....	6,680,960.16		269,128.21	6,950,088.37
1921.....	4,465,514.11		411,351.05	4,876,865.16
1922.....	928,419.65		187,214.70	1,115,634.35
1923.....	3,471,514.44		56,465.29	3,527,979.73
1924.....	8,987,651.39		106,631.40	9,094,282.79
1925.....	9,190,238.83		325,686.92	9,515,925.75
1926.....	28,719,141.30		283,100.06	29,002,241.36
1927.....	25,000,426.54		153,770.27	25,154,196.81
1928.....	35,753,970.56		197,897.45	35,951,868.01
1929.....	3,372,728.33		275,471.28	3,648,199.61
1930.....	8,668.46			8,668.46
1931.....				
Total.....	137,909,377.00		2,302,601.02	140,211,978.02

TOTAL				
Tax year	Tax	Interest	Penalty	Total
1917.....	\$1,450,549.23		\$600,572.14	\$2,051,121.37
1918.....	6,569,978.30		170,171.61	6,740,149.91
1919.....	3,149,536.67		240,087.25	3,389,623.92
1920.....	8,508,307.27		673,408.39	9,181,715.66
1921.....	6,322,761.16		1,016,996.99	7,339,758.15
1922.....	2,173,184.50		359,244.94	2,532,429.44
1923.....	5,090,056.81		387,556.57	5,477,613.38
1924.....	19,663,340.78		411,625.14	20,074,965.92
1925.....	13,860,452.58		1,009,460.55	14,869,913.13
1926.....	38,734,786.92		920,695.55	39,655,482.47
1927.....	44,568,119.56		1,023,480.66	45,591,600.22
1928.....	63,206,955.35		1,652,274.59	64,859,229.94
1929.....	8,225,662.57		605,409.16	8,831,071.73
1930.....	16,984.87			16,984.87
1931.....	48,283.03		12,070.76	60,353.79
Total.....	15,650,674.32		9,157,274.52	24,807,948.84

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							Total Pounds	
	In business Jan. 1, 1930	Opened	Closed	In business Jan. 1, 1931	Unstemmed leaf Pounds	Stemmed leaf Pounds	Scraps Pounds	In process Pounds	Stems Pounds	Licorice Pounds	Sugar Pounds		Other materials Pounds
Arkansas.....	1	0	0	1									143,604
First California.....	14	2	1	15	1,100	2,108	88,446	33,971					125,623
Sixth California.....	13	1	3	11	300		17,581						17,581
Total, California.....	27	3	4	26	1,400	2,108	106,027	33,971					143,604
Colorado.....	3	0	0	3									8,910
Connecticut.....	3	1	1	3	105	74	8,942						87,121
Delaware.....	1	0	0	1	2,195,647			388,779	574,465				3,121,891
Florida.....	2	4	3	3	1,565								1,565
Georgia.....	1	0	0	1	2,319		5,802	101			468		3,087
First Illinois.....	70	3	10	63	10,307,915	8,542,680	689,716	278,589	2,335,699	1,238,705	3,756,603	6,475,003	33,641,741
Fifth Illinois.....	43	0	5	38	1,297	601	122,900		3,728				128,629
Total, Illinois.....	119	3	15	107	10,309,212	8,543,281	809,616	278,589	2,339,427	1,239,905	3,756,603	6,475,003	33,770,370
Indiana.....	40	9	7	31	150,006	2,749	163,843	4,900	2,790	20	5,870	6,778	327,018
Iowa.....	31	3	2	32	1,701	601	225,424			960	2,765	21,240	267,694
Kansas.....	13	0	0	12	1,100		12,733						13,833
Kentucky.....	35	1	0	37	14,432,331	1,535,769	744,220	131,482	478,034	1,205,923	812,498	1,192,621	20,062,417
Louisiana.....	1	0	0	1	75,351		2,610			683	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	170,839	21,824	35,047				353,896
Michigan.....	28	28	4	27	1,401,373	4,662,486	537,117	7,846	8,713	842,472	2,160,885	1,513,473	11,130,375
Minnesota.....	80	4	4	76		3	71,246						71,619

¹ Includes only those producing a taxable product, excluding XCO "quasi" manufacturers whose operations are reported in Table 37.

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—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	2,707,910	21,814,650	1,594,776	1,895	1,912,131	7,970,091	5,776,461	3,310,607	45,089,320
Sixth Missouri.....	3	0	1	2	40		1,106						1,146
Total, Missouri.....	14	0	1	13	2,707,950	21,814,650	1,595,882	1,895	1,912,131	7,970,091	5,776,461	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	8	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	426,832	23	845,792						1,275,649
Second New York.....	53	7	11	49	114,908	7,712	31,290	1,908	70	68	27	430	166,503
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.....	45	2	7	43	90	3,070	730,714			423	620	620	735,543
Twenty-ninth New York.....	34	5	8	31	35		169,743	5,855	68,550	5,906	33,168	5,320	278,577
Total, New York.....	181	16	33	167	783,118	11,276	1,946,000	7,763	123,430	14,907	99,720	18,000	3,004,313
North Carolina.....	12	1	2	11	83,611,416	3,806,725	9,755,345	1,805,671	848,512	12,621,227	17,018,498	9,931,809	139,199,103
First Ohio.....	19	3	2	20	3,395,621	12,559,265	5,318,489	194,339	1,223,294	2,313,884	7,852,657	4,178,716	38,034,265
Tenth Ohio.....	10	0	0	10	176,601	4,027,836	3,027,899	46,090	670,691	905,300	4,743,724	1,389,163	14,967,294
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	8,637,598	253,164	1,894,685	3,219,184	12,596,381	5,567,809	53,351,627
Oregon.....	3	0	1	2			4,157						4,158
First Pennsylvania.....	62	8	10	60	734,147	84,746	569,369	1,650	149,646	36,934	166,823	26,066	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	6	15	814		99,751	573		43		184	101,397
Total, Pennsylvania.....	87	15	19	84	3,386,181	461,996	1,459,439	3,347	316,060	196,266	403,874	356,053	6,582,686
Rhode Island.....	7	1	1	7	17,059		4,779			14	5	50	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	21,261,963	85,001	105,802	341,444	2,720,464	201,248	32,662	70,847	24,839,381
First Texas.....	5	1	3	3	153,114	196	702		14		3,080		187,100
Second Texas.....	1	0	0	1	167		58	220					445
Total, Texas.....	6	1	3	4	153,281	196	760	220	14		3,080		187,545
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	3,236,365	1,263,002	24,415,486
Washington.....	3	0	1	2	130	150	288					1	576
West Virginia.....	7	0	0	7	3,950	5,337,503	2,541,715	200		766,480	686,890	3,096,526	12,435,264
Wisconsin.....	44	1	7	38	2,133	816	103,715	5,347	663		3		202,679
Wyoming.....	1	0	1	0			25						25
Total, 1930.....	574	73	120	518	158,322,394	70,307,207	31,363,738	3,252,617	15,716,184	30,673,758	46,744,495	33,103,832	369,663,105
Total, 1929.....	551	75	152	474	156,847,855	74,869,000	30,970,183	4,635,846	15,811,687	32,651,024	50,272,494	31,890,750	359,044,735
Increase.....					1,474,539		383,555						10,618,370
Decrease.....	77	2	23	56		4,461,700		1,383,229	96,401	1,977,286	3,527,989	792,918	10,381,640

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 265	Pounds 265	Pounds	Pounds 265	Pounds	Pounds	Pounds 265	
Arkansas.....											\$47.70
First California.....				119,876	119,876	2,578	122,454	853	400	121,291	21,816.18
Sixth California.....				17,040	17,040	53	17,095			17,630	3,173.40
Total, California.....				137,916	137,916	2,634	140,150	912	400	138,931	24,989.58
Colorado.....				8,951	8,951		8,951			8,951	1,611.18
Connecticut.....				50,008	50,008		50,008			50,008	10,081.44
Delaware.....				2,484,698	2,484,698		2,484,698		2,400	2,482,298	446,811.84
Florida.....				5,605	5,605		5,605			5,605	1,053.90
Georgia.....				3,059	3,059	653	3,712	495		3,217	579.00
First Illinois.....		2,277	2,419,409	32,954,907	35,406,593	822	35,407,415	162	9,889	35,340,270	6,361,241.40
Eighth Illinois.....		215	269	128,437	128,922	1,696	130,618	1,650		128,935	23,203.84
Total, Illinois.....		2,493	2,419,678	33,113,344	35,535,515	2,518	35,538,033	1,842	9,889	35,469,108	6,384,465.24
Indiana.....		85,784		199,905	282,689	24,804	307,493	10,013		291,490	52,466.40
Iowa.....				252,871	252,871	650	253,521	1,379		251,848	45,312.64
Kansas.....				19,540	19,540		19,540			19,540	2,437.20
Kentucky.....	2,554,392	1,453,318	236,276	14,391,045	19,115,031	669,913	19,784,944	951,574	64,085	19,068,618	3,412,356.64
Louisiana.....				80,700	80,700	9,853	90,553	7,331		82,022	16,563.96
Maryland.....		20		1,348	1,348		1,348			1,348	242.84
Massachusetts.....	2,201	195		245,302	397,908	2,130	399,828	1,889		397,939	71,656.02
Michigan.....	833,280	41,389	1,077,324	9,014,913	10,960,913	118,720	11,079,633	76,157		11,010,482	1,981,888.76
Minnesota.....				71,396	71,396	294	71,690			71,690	12,904.20
First Missouri.....	31,711,281	3,603,796	505	11,858,195	47,174,077	1,956,100	49,160,267	1,248,656	989,016	49,835,011	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	505	11,859,339	47,175,221	1,956,292	49,161,513	1,248,656	989,016	49,900,167	8,442,028.26
Montana.....				1,200	1,200		1,200			1,200	216.00
Nebraska.....				40,175	40,175	32	40,207			40,207	7,237.20
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.....				8,502,949	8,520,172	25,370	8,545,542	23,024	786	8,521,730	1,533,911.76
Total, New Jersey.....				17,223	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	203,039.56
Second New York.....				148,846	148,828	17,845	166,673	10,510	7,501	139,463	25,103.34
Third New York.....				157,504	157,504	3,381	160,875	3,195	125,432	32,328	5,819.04
Fourteenth New York.....				366,007	388,888		388,888			388,888	69,045.84
Twenty-first New York.....				757,055	757,055	1,330	758,385	142		758,243	136,483.74
Twenty-eighth New York.....				299,936	270,461	3,799	274,260	780		273,450	49,236.40
Total, New York.....	600	1,210	23,159	2,826,710	2,851,718	65,452	2,917,170	64,173	132,053	2,720,044	489,607.92
North Carolina.....	44,664,051			82,312,391	120,077,042	4,521,656	131,498,627	3,940,947	316,305	127,109,435	22,879,554.30
First Ohio.....	3,972,739	23,731	584,136	34,000,587	38,681,193	154,874	38,736,067	147,986	15,550	38,572,631	6,943,055.68
Tenth Ohio.....				15,898,862	15,898,862	165,508	16,064,371	176,414		15,887,957	2,859,832.26
Fifteenth Ohio.....				3,800	3,800		3,800			3,800	324.00
Eighteenth Ohio.....				336,274	336,274		336,274			336,274	60,650.32
Total, Ohio.....	3,972,739	23,731	584,136	60,237,523	64,918,129	320,383	65,136,812	324,400	15,550	64,798,862	9,863,741.16
Oregon.....				4,477	4,477		4,477			4,477	805.56
First Pennsylvania.....		805	0,861	1,427,105	1,437,771	139,736	1,577,507	3,613		1,573,888	283,290.84
Twelfth Pennsylvania.....			67,054	4,562,854	4,629,918	69,898	4,699,816	69,049	1,690	4,628,777	833,179.56
Twelfth-third Pennsylvania.....			1,468	98,873	100,343	41	100,384	155		100,229	18,041.22
Total, Pennsylvania.....		805	75,393	6,088,834	6,168,032	209,675	6,377,707	72,823	1,090	6,302,694	1,134,520.92
Rhode Island.....		1,650		17,054	18,704	7,912	26,616	0,957		10,629	3,533.22
South Carolina.....				19,555	19,558		20,483	0,916		19,667	3,379.06
South Dakota.....				2,916	2,916		2,916			2,916	524.70
Tennessee.....	41,183	1,801,883		17,965,627	19,808,693	322,873	20,221,666	310,458	3,289	19,871,810	3,576,927.42
First Texas.....		38,755		104,004	142,759		142,759			142,759	25,600.62
Second Texas.....				468	468		468			468	94.24
Total, Texas.....		38,755		104,472	143,227		143,227			143,227	25,760.80

¹ Smoking tobacco and snuff, heretofore reported separately, have been combined in this table: Total smoking tobacco manufactured, 232,013,381 pounds; total snuff manufactured, 40,763,893 pounds; total smoking tobacco and snuff, 272,779,264 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					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking and snuff	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	
Utah.....				1,020	1,020					1,020	\$183.60
Virginia.....	2,493,190	28,490	647,522	20,606,610	23,778,812	447,834	24,226,646	461,963	2,480,524	21,253,846	3,831,002.10
Washington.....				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	2,110,088.28
Wisconsin.....		200	1,104	191,746	193,050	3,991	197,041	4,253		192,788	34,696.44
Wyoming.....				25	25			25		25	4.60
Total, 1930.....	85,273,517	7,623,716	5,099,410	272,779,266	371,765,909	8,849,844	380,615,753	7,356,462	4,020,331	369,025,152	68,424,527.36
Total, 1929.....	96,744,046	8,187,808	5,555,620	270,712,616	381,199,890	9,040,817	390,240,707	8,850,830	3,894,903	377,396,725	67,931,950.50
Increase.....				2,066,650						125,428	
Decrease.....	10,470,529	563,892	456,210		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, 36 pounds; first Missouri, 526 pounds; North Carolina, 3,927 pounds; Virginia, 440 pounds; total, 6,154 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				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 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	1,320,590	1,277,510	3,025	160,125	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		65,023	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	7,670,736	569,187,867
Georgia.....	49	6	14	41	55,308	232,302	92,832	19,708,994	173,715	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.....	551	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	697,898	611,297		125,780	9,636,496
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	181	2,642,283	454,570	121,507	148,178,489	7,195,184	5,130,668		132,505	148,111,560
Iowa.....	132	4	20	116	397,824	24,730	14,602	19,271,276	885,473	737,133		71,794	19,347,882
Kansas.....	96	1	11	86	96,081	11,168	26,816	3,479,623	692,255	488,080		8,503	3,678,325
Kentucky.....	56	6	13	49	374,328	1,331,698	9,849	101,001,427	4,094,437	9,114,912		77,749	95,908,203
Louisiana.....	46	8	13	41	610,002	461,698	84,844	59,609,873	1,780,033	1,428,720		187,545	59,833,641
Maine.....	49	3	5	38	110,646	3,189	7,458	5,930,256	141,957	117,372		67,281	5,887,600
Maryland.....	82	9	16	71	270,236	371,382	49,617	34,655,109	1,765,613	1,378,969	27,000	87,914	34,956,896
Massachusetts.....	346	47	63	330	692,430	715,201	92,771	78,390,904	3,838,479	3,617,659	2,000	445,455	78,141,289
Michigan.....	195	25	46	174	1,154,404	3,490,321	12,626	238,737,214	16,427,380	9,457,690		220,318	245,456,378
Minnesota.....	146	9	13	142	265,150	83,914	120,891	22,188,824	1,881,923	1,501,173		140,696	22,426,966
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 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		
Alabama.....	1,852,555	39,975	16,675	60	1,939,265	\$3,960.22	
Arizona.....	2,600		5,225		7,825	31.33	
Arkansas.....	182,225	62,650	4,850		249,725	676.65	
First California.....	38,623,346	342,360	12,502,283	40,625	5,210	141,091.60	
Sixth California.....	2,637,496	710,800	10,951,322	128,575	3,725	100,763.75	
Total, California.....	41,160,842	1,052,950	32,093,605	169,100	8,935	247,844.76	
Colorado.....	2,581,300	60,475	1,909,193	350	195	4,551,613	14,896.30
Connecticut.....	2,630,685	16,487,490	9,615,640	10,725	50	28,644,390	102,714.63
Delaware.....	408,425	29,800	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	568,187,867	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.....	178,150	800	104,425			284,375	882.83
First Illinois.....	14,529,921	3,212,266	22,661,898	2,233,621	143,692	42,760,798	177,395.44
Eighth Illinois.....	4,923,485	2,141,900	2,565,461	1,050		9,636,496	29,120.30
Total, Illinois.....	19,453,406	5,357,166	25,227,859	2,236,171	143,692	52,416,294	206,521.74
Indiana.....	99,667,230	6,050,700	42,390,745	07,600	36,165	148,111,500	430,324.99
Iowa.....	16,756,277	2,374,340	1,214,725		3,640	19,347,882	44,754.99
Kansas.....	3,393,975	153,675	130,775			3,678,325	7,902.55
Kentucky.....	83,899,104	4,466,642	7,615,663	1,250	624	95,993,233	218,857.58
Louisiana.....	26,727,052	233,225	32,395,001	426,563	51,800	59,833,641	221,307.00
Maine.....	1,129,055	1,908,766	2,769,780			5,807,600	22,053.30
Maryland.....	21,791,261	6,125,295	8,003,068	31,625	5,750	34,956,899	99,382.38
Massachusetts.....	19,115,217	17,026,433	41,892,469	88,075	10,095	78,141,269	299,860.15
Michigan.....	68,908,731	73,548,633	101,902,888	742,659	83,175	245,488,386	877,801.39
Minnesota.....	16,483,239	919,330	5,023,729	600	80	22,426,678	60,850.49
Mississippi.....	29,100	100	475			29,675	42.88
First Missouri.....	2,297,750	684,475	3,428,141	10,650	8,250	6,735,466	24,977.03
Sixth Missouri.....	56,540,630	488,925	3,512,171			60,541,726	192,108.89
Total, Missouri.....	58,838,380	1,473,400	6,940,312	16,850	8,250	67,277,192	217,086.62
Montana.....	35,400	2,800	647,600	900		687,000	3,328.16
Nebraska.....	4,623,345	100,200	324,300			5,010,845	11,295.79
Nevada.....	8,400	50	54,125			62,575	287.58
New Hampshire.....	691,575	8,006,096	31,445,914	9,760		40,243,234	183,003.08
First New Jersey.....	103,340,265	1,766,325	168,170,087	9,208,201	40,323	280,614,201	1,141,092.41
Fifth New Jersey.....	330,277,609	7,722,718	184,677,029	5,737,700	272,313	628,687,472	1,970,630.02
Total, New Jersey.....	433,617,874	9,488,043	352,847,116	15,035,904	312,636	809,301,673	2,811,533.03
New Mexico.....	10,200		13,800			24,000	89.40
First New York.....	165,923,546	3,196,872	9,806,051	1,292,000	18,075	180,233,544	404,245.07
Second New York.....	19,641,733	1,943,240	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	121,616,844	511,406.45
Fourteenth New York.....	34,313,255	1,946,150	64,892,172	496,715	4,300	101,052,692	404,199.38
Twenty-first New York.....	7,296,398	62,002,989	4,695,201	3,260	25	74,857,801	227,072.23
Twenty-eighth New York.....	4,265,150	741,550	3,064,500	300		8,001,500	26,030.60
Total, New York.....	282,446,600	77,633,001	142,997,065	14,043,093	761,445	518,481,104	1,676,809.31
North Carolina.....	11,265,731	9,878	512,225			11,787,531	26,121.31
North Dakota.....	100,800	12,000	8,450			122,150	262.85
First Ohio.....	23,807,298	21,973,906	8,586,134	225,020	1,050	54,693,408	158,844.14
Tenth Ohio.....	177,117,265	1,772,350	24,930,644	0,000	525	203,820,784	484,306.39
Eleventh Ohio.....	66,095,064	563,628	8,500			66,667,492	134,824.41
Eighteenth Ohio.....	52,811,545	2,810,773	5,653,981	30,900	1,550	61,307,842	142,668.19
Total, Ohio.....	319,831,175	27,421,674	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	101,698,407	643,854,084	1,978,020	141,187	1,678,074,909	5,109,024.40
Twelfth Pennsylvania.....	211,335,783	11,378,285	46,716,056	7,000		269,437,074	690,480.10
Twenty-third Pennsylvania.....	60,401,609	1,600,983	293,700	3,800	3,800	62,299,892	126,865.80
Total, Pennsylvania.....	1,302,770,953	114,647,675	590,863,840	1,989,420	144,987	2,010,316,875	5,926,350.80
Rhode Island.....	4,136,500	100,876	195,495			4,432,871	9,552.50
South Carolina.....	18,744,843	8,010,250	1,678,611			28,433,704	71,741.69
South Dakota.....	723,626	62,500	369,600		300	1,155,026	3,485.30
Tennessee.....	14,903,715	6,600	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
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	
First Texas.....	8,958,399	323,549	5,834,016	7,500		15,123,464	\$48,154.28
Second Texas.....	235,025	102,450	8,975			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	3,295	1,930,607	9,608.31
Vermont.....	81,700	35,800	50,050			168,550	521.65
Virginia.....	292,493,061	837,145	38,891,528			330,222,634	795,857.00
Washington.....	712,425	54,250	361,928		50	1,128,653	3,397.92
West Virginia.....	79,518,853	26,300	4,775		3,500	79,554,428	150,189.73
Wisconsin.....	13,688,459	7,284,620	2,265,126	758,688	6,600	38,000,489	150,605.70
Wyoming.....	24,200		60,550			84,750	351.15
Total, 1930.....	3,589,895,518	305,126,866	1,784,641,015	108,928,950	2,722,506	6,881,329,855	18,468,965.52
Total, 1929.....	3,951,021,962	570,357,471	2,215,866,025	130,537,073	3,720,328	6,481,503,359	21,333,316.91
Increase.....	28,873,556	175,230,605	431,225,010	21,608,123	992,322	600,182,504	2,864,351.30
Decrease.....							

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 1930¹

Manufactured	Removed tax-paid						Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Total	
<i>Number</i> 21,839,328	<i>Number</i> 12,358	<i>Number</i> 19,250	<i>Number</i> 9,879,469	<i>Number</i> 10,283,641	<i>Number</i> 450,052	<i>Number</i> 20,501,771	\$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.

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
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1930	On hand Jan. 1, 1931	Removed for exportation	Tax-paid during 1930	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	
First California.....	20			6,650		210		0,440	\$4.88
Sixth California.....	80			20,000	9,000	1,000		28,000	21.00
Total, California.....	80			26,650	9,000	1,210		34,440	25.88
Minnesota.....	2			800				800	.80
Fifth New Jersey.....	1,231			410,410	65,120	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	5,288.75
Third New York.....	8,874		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.....	98,136			32,045,300	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	37,330,690	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	358,068,980	43,425,611	40,417,191	24,750	386,053,550	289,540.16
Total, 1929.....	1,082,889	13,963	111,923	419,880,335	40,099,856	43,423,511	29,600	416,526,080	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	22,863.66

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	1,506,707	8,963,627	356,123	4,777,204,960	276,991	6,141,824	527,343,000	4,241,634,128	\$12,724,603.39
Sixth California.....	6	0	1	4	741	827	10	620,617	75,120	66,540	-----	620,690	1,861.77
Total, California..	8	2	1	9	1,507,508	8,964,454	356,133	4,777,825,577	352,111	6,208,364	527,343,000	4,242,254,718	12,726,464.16
Florida.....	1	3	1	3	4,578	104	886	2,944,805	71,696	158,541	-----	2,553,488	8,580.46
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	-----	1,936,660	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	-----	-----	2,398,400	-----	-----	-----	2,398,400	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	562,760	-----	27,820,150	81,960.46
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	2,684,072	8,861,416	-----	5,208,880,940	64,800	344,210	29,790,050	5,176,982,450	15,630,947.44
First New York.....	4	0	1	3	39,023	24,524	-----	21,146,100	6,840	11,230	680,540	20,461,170	61,383.61
Second New York.....	30	5	2	33	111,776	50,077	3,970	52,140,114	949,740	1,681,908	6,067,800	45,831,796	135,995.37
Third New York.....	15	1	4	12	1,555,627	314,340	680,138	1,097,687,900	199,415	5,385,715	149,000	1,002,350,980	3,277,052.94
Fourteenth New York.....	2	0	0	2	31	-----	325	118,500	5,400	7,600	-----	114,900	342.90
Total, New York..	51	6	7	50	1,707,357	368,941	684,433	1,171,090,704	1,161,395	7,086,461	6,897,340	1,158,268,236	3,474,774.71
North Carolina.....	7	0	1	6	25,102,660	145,812,400	912,715	78,671,714,203	148,353,266	473,755,278	1,514,868,987	77,091,729,206	231,275,187.62
First Pennsylvania.....	8	0	0	8	204,830	5,987	1,859	68,302,330	387,877	105,818	376,600	65,208,620	195,865.56
Twenty-third Penn- sylvania.....	1	0	0	1	206	-----	-----	69,000	17,000	10,000	-----	76,000	228.00
Total, Pennsylv- ania.....	9	0	0	9	205,036	5,987	1,859	68,431,330	404,877	115,818	376,500	65,344,620	196,033.56

Rhode Island.....	1	0	0	1	-----	-----	-----	-----	-----	-----	-----	-----	-----
Virginia.....	7	0	0	7	8,377,442	54,132,683	1,538,492	29,099,655,068	182,471,218	629,423,806	1,629,315,330	27,094,416,160	81,193,248.45
West Virginia.....	1	0	0	1	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total, 1930.....	110	15	13	112	42,900,339	225,073,210	3,838,627	123,802,186,217	538,482,074	1,052,312,416	3,772,452,497	119,232,895,398	357,698,686.19
Total, 1929.....	133	11	34	110	43,590,662	224,385,136	2,769,408	122,392,380,640	114,290,715	338,907,154	3,560,329,486	118,693,223,061	365,794,687.18
Increase.....	-----	4	-----	2	-----	688,075	879,129	1,409,805,371	224,191,359	713,405,262	212,122,061	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 29.

The following districts show cigarettes removed tax free for personal consumption and experimental purposes: First California, 11,969; sixth California, 8,507; Florida, 4,472; Minnesota, 591; second New York, 8,362; third New York, 1,710; first Pennsylvania, 369; Virginia, 78,000.

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 snuff: First California, 2,450,000; Kentucky, 5,000; fifth New Jersey, 1,860,000; North Carolina, 32,652,000; and Virginia, 33,205,000; total 70,202,000 cigarettes.

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 1920, 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	On hand Jan. 1, 1920	On hand Jan. 1, 1921	Removed for exportation	Tax-paid during 1920	
First California.....	266	30		2,460	100		13,818	\$316.47
Sixth California.....	80	30		2,880	3,040		13,900	100.44
Total, California.....	378	60		5,340	3,140		57,703	418.91
First Illinois.....	2,745		101	34,280	84,000		291,900	2,101.68
Massachusetts.....	122	40		960	3,100		18,276	109.98
Michigan.....	205			960	220		21,300	154.36
Fifth New Jersey.....	4			500			900	3.60
First New York.....	6,524		68	680,500	250		691,200	4,976.04
Second New York.....	24,914		68	2,414,060	179,830		2,430,100	17,496.72
Third New York.....	4,233		68	8,115	17,030		419,963	3,023.89
Total, New York.....	33,671		68	3,553,450	197,100		3,641,263	26,497.26
North Carolina.....	26,365				320	168,530	9,004,820	21,684.71
First Pennsylvania.....	07	1,180	13	171,870	9,062		176,800	1,268.70
Twenty-third Pennsylvania	4			500			600	3.60
Total, Pennsylvania.....	101	1,180	13	171,870	9,062		178,000	1,268.36
Rhode Island.....			227		4,000			68.11
Virginia.....			227	104,160	200		104,460	762.11
Total, 1920.....	62,588	1,260	509	7,365,675	267,847	165,530	7,271,815	51,067.07
Total, 1920.....	90,771	108	1,410	9,962,480	495,674	178,870	9,969,097	71,921.50
Increase.....		1,447	601	2,685,805	228,327	8,340	2,797,262	10,924.43
Decrease.....								

The factories in business are included in Table 27.
The following districts show cigarettes removed tax-free for personal consumption: First, California, 46; first, Pennsylvania, 720.
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 1921-1930¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
1921.....	140,668,990	2,568,986	135,879	158,200,805	310,688,783	612,251,092
1922.....	140,889,278	2,345,676	142,044	159,455,086	325,609,608	646,815,969
1923.....	157,837,176	1,915,364	164,436	200,238,245	328,888,700	680,835,941
1924.....	151,846,048	2,056,784	137,929	217,562,358	322,748,284	675,848,440
1925.....	147,630,760	1,470,374	144,062	244,170,316	325,106,232	718,426,613
1926.....	151,049,170	1,322,339	168,497	247,475,086	317,398,077	737,354,169
1927.....	151,049,265	1,464,667	93,961	290,368,023	301,314,291	744,288,207
1928.....	149,933,169	1,396,722	67,632	310,070,927	303,176,383	764,624,517
1929.....	150,878,378	1,290,740	92,788	346,450,853	297,963,440	706,635,700
1930.....	186,749,916	1,131,657	68,833	347,849,455	293,990,441	779,680,222

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 to 5, but in the above table figures are compiled on the new basis. 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 1928, 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		
1921.....	118,384,374	9,261,035	6,892,655	222,723,045	84,689,917	366,811,029	
1922.....	120,174,363	10,947,547	6,892,417	243,335,372	38,130,409	419,506,105	
1923.....	120,768,489	10,685,185	7,140,828	234,944,139	39,226,294	412,778,878	
1924.....	111,477,092	9,901,542	6,780,581	248,990,137	39,029,026	414,178,378	
1925.....	111,890,766	9,749,836	7,161,246	247,739,599	37,941,272	413,872,069	
1926.....	108,768,342	9,179,089	5,934,728	246,438,832	38,226,723	410,522,718	
1927.....	103,918,416	7,983,291	5,286,483	237,933,877	40,197,123	386,322,960	
1928.....	100,648,047	6,891,640	5,166,304	231,134,105	40,476,382	386,331,478	
1929.....	96,744,046	6,187,808	5,665,620	229,883,163	41,127,433	381,199,590	
1930.....	88,278,617	7,622,716	5,089,410	232,013,883	40,768,830	371,765,969	

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
1921.....	6,728,095,453	670,482,748	14,618,266	62,035,011,560
1922.....	6,722,354,177	632,966,085	17,450,420	65,763,022,618
1923.....	6,050,247,389	503,303,430	15,065,856	66,718,830,430
1924.....	6,597,876,835	480,714,329	15,034,236	72,708,989,028
1925.....	6,463,193,108	447,080,170	17,426,907	84,247,100,347
1926.....	6,488,641,233	412,314,795	19,226,760	92,026,973,926
1927.....	6,519,004,900	430,419,390	11,432,360	66,809,031,618
1928.....	6,373,181,761	415,836,410	10,403,004	106,703,563,860
1929.....	6,316,533,042	419,850,335	9,652,460	122,867,882,848
1930.....	6,893,890,418	383,069,960	7,366,925	123,807,186,617

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

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		
Two or more kinds.....	74	Total.....	6,307
Total.....	818		
Quasi manufacturers except perique.....	216		
Perique producers and dealers.....	60		
Total.....	1,094		

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)	1929							
	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Smoking	Snuff	Total	
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	908,026		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 1,000,000.....	15	4,283,810	1,951,531	671,214	16,765,524	2,453,008	26,465,087	
Over 1,000,000.....	13	91,925,790	3,398,163	4,390,533	203,783,951	33,265,741	341,764,178	
Total.....	1,026	96,744,046	3,187,608	5,555,620	229,451,814	41,127,453	331,066,541	
		1930						
Under 50,000.....	862	34,056	223,370	17,533	2,069,935	86,940	2,431,843	
50,000 to 100,000.....	22	106,255	266,328		1,126,251	63,437	1,561,271	
100,000 to 250,000.....	15	3,585	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 1,000,000.....	15	3,723,099	1,853,724	927,068	19,315,350	2,491,631	28,310,872	
Over 1,000,000.....	18	81,026,432	3,200,957	3,956,669	205,639,828	37,852,640	331,725,426	
Total.....	947	88,273,517	7,623,716	5,089,410	232,013,383	40,765,683	371,765,909	

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1929	1930	Increase (+) or decrease (-)	Per cent of total	
	1929	1930	Increase (+) or decrease (-)				1929	1930
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	1.83	1.45
500,000 to 1,000,000.....	15	15		26,465,087	28,310,872	+1,845,785	6.04	7.62
Over 1,000,000.....	13	18	+5	341,764,178	331,725,426	-10,037,752	89.89	82.23
Total.....	1,026	947	-79	331,066,541	371,765,909	+40,699,368	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	230,959,162	-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	131,998,576	103,841,185	-28,157,391	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	2.60
2,000,000 to 3,000,000.....	70	61	9	172,405,011	148,539,400	-23,865,611	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	2.00	1.91
5,000,000 to 7,500,000.....	54	49	5	327,326,163	293,778,497	-33,547,666	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	3.28
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	803,561,468	808,081,837	+4,520,369	12.33	13.71
Over 40,000,000.....	37	35	2	3,043,813,467	2,935,260,623	-108,552,844	46.69	49.60
Total.....	8,378	7,552	826	6,618,533,042	6,893,590,418	+275,057,376	100.00	100.00

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

District	TOBACCO AND SNUFF				
	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		12,163
Third New York.....	10,161	102,898	100,866		11,986
North Carolina.....	9,319	292,532	289,885		1,807
First Ohio.....	1,693	14,141	14,027		
Twelfth Pennsylvania.....		1,480	1,480		
Tennessee.....		2,910	2,910		
Virginia.....	222,443	2,272,273	2,250,039	15	235,662
West Virginia.....	493	1,920	1,810	210	393
Total.....	343,426	3,819,420	3,764,639	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.....	3,000	1,000	3,000		
First New Jersey.....	8,000	82,500	84,000		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	330,621		19,200
Twelfth Pennsylvania.....		259,500	249,500		10,000
Virginia.....	1,000	70,800	61,800		10,500
Total.....	57,500	1,081,701	1,056,201	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	Unac- counted for July 1, 1930	Removed for exportation during year	Exported	Tax-paid and re- turned to factory	Unac- counted for July 1, 1931
	Number	Number	Number	Number	Number
Virginia.....	2,000	17,600	13,600		
CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000					
North Carolina.....	Number 3,000	Number 128,300	Number 120,300	Number	Number
CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000					
	Number	Number	Number	Number	Number
First California.....	9,423,000	472,375,000	480,093,000		800,000
Kentucky.....	4,063,600	110,490,764	103,271,256	20,000	11,268,108
First Missouri.....	23,000	3,472,220	3,497,220		
Fifth New Jersey.....	1,023,000	25,092,500	26,074,500		945,000
Second New York.....	96,000	848,230	530,630		17,600
Third New York.....	5,000	6,408,900	6,601,100		1,500
North Carolina.....	57,330,500	1,490,461,212	1,475,674,112	820,000	71,798,600
First Pennsylvania.....	40,000	349,360	349,800		40,000
Virginia.....	106,624,200	1,599,532,650	1,607,182,770	1,688,500	107,258,580
Total.....	178,634,300	3,710,083,276	3,694,512,358	2,028,500	192,170,688

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	118,378	121,127		566
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	106,137	102,185		10,078
Virginia.....		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 ware- houses	Tax-paid or re- turned to factory	Unac- counted 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	8,383	6	42
Virginia.....	2,170	518	1,564		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.....	34,867,600	34,128,600	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	2,014,000	20,000	141,000
Third New York.....	23,000	2,000	23,000		
North Carolina.....	97,818,200	32,765,200	63,340,000	210,000	1,600,000
Virginia.....	67,103,000	42,868,000	21,504,500	717,200	2,018,000
Total.....	207,236,000	112,804,000	89,337,500	998,200	4,118,000

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 ware- houses dur- ing year	Delivered to vessels	Tax-paid or re- turned to factory	Unac- counted for July 1, 1931	
	Pounds	Pounds	Pounds	Pounds	
First California.....	1,125	1,106		7	12
Sixth California.....	1,150	1,128			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.....	566	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.....	20,332,000	20,000,000	21,000	111,000
Sixth California.....	3,142,000	3,122,000		20,000
Louisiana.....	10,127,000	9,947,000		180,000
Maryland.....	6,602,000	6,582,000		40,000
Massachusetts.....	235,000	85,000		200,000
Second New York.....	23,951,000	26,915,000		2,630,000
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.....	78,918,000	72,379,000	21,000	2,967,000

TABLE 35.—Drawback of internal-revenue taxes allowed on tobacco, cigars, and cigardies 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	
San Francisco.....	Number 30	Number 6,902	Number 500	Number 91,250	Number 1,233,000	Number 935,000	\$4,033.65
Newport News.....	9					10,500,628	31,362.48
Seattle.....	1	15,511					2,822.07
New York.....	14	39,770		91,250	65,770	20,045,476	67,747.47
Port Huron.....	1					3,690,000	11,070.00
Total, 1931.....	55	62,180	500	91,250	1,293,770	35,234,104	117,035.67
Total, 1930.....	53	60,171	49,520	142,532	83,830	52,401,697	170,170.10
Total, 1929.....	92	167,907	1,000	178,659	48,560	41,332,669	141,484.71
Total, 1928.....	70	71,214		147,000	54,190	30,709,503	105,341.89
Total, 1927.....	69	97,950	13,000	157,052	31,630	45,416,264	133,239.87
Total, 1926.....	253	150,942	6,000	921,330	102,770	46,124,203	280,901.37

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
United States total.....	Number 6,907,993,936	Number 6,810,643,453	Number 6,872,151,248	Number 6,423,134,133	Number 6,007,303,917
Domestic manufacture.....	6,517,077,212	6,428,296,792	6,405,741,364	6,252,250,991	6,640,340,187
Philippine manufacture.....	182,812,029	166,017,197	170,220,564	155,504,647	160,406,509
Porto Rican manufacture.....	148,470,450	140,640,617	147,254,027	140,683,734	160,249,626
Imported—Cuba.....	28,797,818	26,782,945	25,229,928	21,798,918	16,872,934
Imported—other.....	2,017,180	1,985,437	1,762,028	1,319,002	1,153,264
Bonded manufacturing warehouse.....	28,815,641	28,044,465	25,942,677	23,376,941	19,251,247

LARGE CIGARS—CLASS A

	1927	1928	1929	1930	1931
United States total.....	Number 3,335,714,300	Number 3,611,029,430	Number 3,746,625,120	Number 3,570,139,683	Number 3,930,076,985
Domestic manufacture.....	3,047,229,050	3,213,404,149	3,454,449,320	3,600,807,293	3,622,376,311
Philippine manufacture.....	178,245,670	181,806,250	172,066,215	152,782,210	157,921,305
Porto Rican manufacture.....	109,507,760	116,208,755	119,067,265	122,502,090	143,243,320
Imported—Cuba.....	3,000	7,350	7,875	6,000	7,050
Imported—other.....	359,795	22,836	24,935	17,922	12,743
Bonded manufacturing warehouse.....	369,025	90,000	80,000	43,470	1,511,197

LARGE CIGARS—CLASS B

	1927	1928	1929	1930	1931
United States total.....	Number 658,724,219	Number 690,181,563	Number 639,703,220	Number 496,106,813	Number 323,907,648
Domestic manufacture.....	644,650,022	682,722,336	629,743,835	489,921,416	319,404,901
Philippine manufacture.....	3,055,038	3,301,783	2,000,050	2,223,910	1,453,271
Porto Rican manufacture.....	8,829,850	4,032,730	7,020,050	3,876,780	3,021,500
Imported—Cuba.....	2,812	3,579	1,096	1,096	2,600
Imported—other.....	101,199	27,535	80,245	23,111	20,376
Bonded manufacturing warehouse.....	88,800	103,600	90,000	80,000	20,000

TABLE 38.—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
United States total.....	Number 2,531,947,860	Number 2,429,931,552	Number 2,806,236,396	Number 2,082,168,442	Number 1,623,761,682
Domestic manufacture.....	2,455,769,117	2,394,016,693	2,274,021,388	2,061,647,188	1,606,557,198
Philippine manufacture.....	1,461,170	1,800,332	1,202,308	770,102	983,842
Porto Rican manufacture.....	30,108,040	20,346,402	20,221,612	14,223,164	8,930,006
Imported—Cuba.....	676,828	489,960	914,413	382,178	332,938
Imported—other.....	365,013	324,999	289,418	130,868	112,003
Bonded manufacturing warehouse.....	13,567,214	12,954,296	12,057,357	10,816,243	8,863,506

LARGE CIGARS—CLASS D

	1927	1928	1929	1930	1931
United States total.....	Number 150,456,935	Number 147,500,122	Number 147,635,138	Number 136,403,622	Number 108,202,051
Domestic manufacture.....	134,245,249	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.....	27,000	50,200	25,200	43,700	50,200
Imported—Cuba.....	1,993,802	1,781,805	1,766,550	1,302,937	1,221,042
Imported—other.....	203,939	301,777	194,230	180,347	160,693
Bonded manufacturing warehouse.....	13,930,480	14,140,814	13,061,721	11,798,651	8,477,220

LARGE CIGARS—CLASS E

	1927	1928	1929	1930	1931
United States total.....	Number 33,161,202	Number 31,390,768	Number 25,809,374	Number 25,266,871	Number 19,345,401
Domestic manufacture.....	5,183,774	4,840,878	4,354,031	4,650,664	2,715,676
Philippine manufacture.....	3,288	1,148	12,654	39,289	68,841
Porto Rican manufacture.....	400	8,500	20,000	83,400	8,500
Imported—Cuba.....	28,121,979	24,470,251	22,645,620	20,100,686	15,800,497
Imported—other.....	985,240	1,308,230	1,243,270	907,066	877,358
Bonded manufacturing warehouse.....	857,122	756,756	633,599	659,677	370,322

SMALL CIGARS

	1927	1928	1929	1930	1931
United States total.....	Number 479,357,580	Number 406,096,240	Number 440,297,346	Number 410,014,867	Number 367,908,800
Domestic manufacture.....	468,433,920	400,275,060	430,073,276	401,445,082	340,283,780
Porto Rican manufacture.....	10,198,000	6,060,280	9,287,220	8,003,000	7,630,000
Imported—Cuba.....	818,200	333,880	290,500	297,100	274,000
Imported—other.....	409,760	523,020	649,070	262,686	297,020

LARGE CIGARETTES

	1927	1928	1929	1930	1931
United States total.....	Number 16,068,678	Number 15,275,193	Number 15,849,613	Number 12,254,123	Number 8,721,283
Domestic manufacture.....	11,544,160	9,871,672	10,680,625	3,644,844	6,001,618
Philippine manufacture.....	2,700	5,700			5,800
Porto Rican manufacture.....	4,554,100	4,756,750	4,391,233	3,212,400	2,860,000
Imported—Cuba.....	19,422	22,740	500	216	12,720
Imported—other.....	613,033	621,639	674,253	398,673	640,143

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.....	92,876,410,840	100,584,523,983	113,984,995,526	119,941,342,857	119,653,193,893
Domestic manufacture.....	92,988,240,005	100,576,372,300	113,974,465,938	119,930,899,389	119,628,342,405
Philippine manufacture.....	2,392,743	2,060,283	4,451,253	2,090,570	2,250,943
Porto Rican manufacture.....	511,190	690,600	1,645,780	2,913,020	18,671,000
Imported—Cuba.....	174,413	205,608	306,481	232,012	393,527
Imported—other.....	5,092,439	5,195,183	4,124,038	4,301,866	3,536,017

TOBACCO—CHEWING AND SMOKING					
	Pounds	Pounds	Pounds	Pounds	Pounds
United States total.....	361,683,798	348,693,958	339,750,823	333,847,987	324,270,441
Domestic manufacture.....	361,382,800	348,503,993	339,554,815	333,658,182	324,121,387
Philippine manufacture.....	1,001	643	1,024	2,213	1,579
Imported—Cuba.....	8,973	6,197	2,591	3,229	2,560
Imported—other.....	308,024	188,126	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	87,063	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					
		Unstamped	Stamped	Scraps	Process	Stems	Offings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	13			145,112			
2.....	90	92,879	1,530	408,450	79,800	2,962	934
3.....	34	15,801	1,211	185,014			187
4.....	65	1,637,564	25,151	3,464,326	29,543	172,045	174,079
5.....	7			269,207	84,197	195,438	
6.....	8	494,470		252,000	1,441,370	3,249,134	1,000
7.....	6	297	431,720	4,812,522	1,206,540	29,014	
8.....	48		368,710				
Total.....	270	2,242,031	628,322	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	1,211,208			
4.....	12	12,490,839	446,878	13,349,221	754,498	1,153,048	294,755
5.....	1	1,259	2,615	9,901	9,006	6,521,386	257,562
6.....	1	2,508,195	83,004	23,019,443		95,244,760	35,475
7.....	1	2,720,443	4,930,650	4,279,179	1,692,776	53,348	
8.....	8		452,572				
			* 283,655				
Total.....	38	17,717,042	5,168,728	45,638,465	2,456,280	102,972,560	687,792
		Closed		Removed			
1.....	8			2,197,841			
2.....	15	1,250	1,377	1,000,415			
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	156,669
6.....	1	1,894,679		4,411,719	85,293	104,462,550	323,133
7.....	5	240,137	7,049,075	6,114,617	1,206,472	526,437	
8.....	5		525,749				
			* 176,503				
			* 1,087				
Total.....	42	2,619,846	9,009,041	35,845,627	3,137,620	112,937,922	1,049,681
		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	55,350	3,340,040	20,606	283,724	27,910
5.....	6	1,269	82,836	48,630	79,294	101,893	
6.....	8	608,728	599,558	6,384,001	3,040,067	3,040,067	26,000
7.....	6	96,707	251,892	2,705,705	1,692,844	29,890	
8.....	60		383,598				
Total.....	266	2,689,349	691,846	7,396,113	8,148,083	3,432,325	155,803
Loss.....		14,360,773		11,823,396			
Gain.....			2,683,837		6,045,973	9,743,094	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 28.—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.....	1,401,530	9,321	22,104	1,431,975	137,008	2,342	10,225	150,665	18,503	1,588,021	1,606,824
Sixth California.....	2,031	220		2,800	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	10,225	197,350	20,330	1,588,021	1,608,351
Colorado.....		5,375		5,375		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	4,762,151		4,976,584	1,656,562	2,826	1,659,388
Georgia.....	3,707			3,707	51,778			51,778			
First Illinois.....	11,521	2,153,679		2,167,097	131,574	312,357		443,931	10,558	16,042	26,598
Indiana.....	42,850	197,593		240,543		304		304			
Iowa.....	5,103			5,103							
Kentucky.....	1,784,685	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.....	30,907	124		31,031	4,066	15,387		19,452	690		690
Massachusetts.....	102,224	83,860		186,084	84,209	376,706	11,746	472,761	62,768	65,343	128,111
Michigan.....	62,826	76,843	2,308	142,067	841,746	71,509		913,254	8,184	588	8,762
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		10,123	3,162	19,800		23,142	2,572		2,572
Second New York.....	7,984,571	44,166	31,273	8,060,010	3,104,233	22,019	11,637	3,137,860	7,948	2,188,412	2,196,360
Third New York.....	0,437,313	172,848		6,510,151	12,910,662	350,030	3,236	13,263,628	61,777	1,530,949	1,582,726
Fourteenth New York.....	470	8		478	2,995	3,209		6,174	102,917		102,917
Twenty-eighth New York.....	16,945			16,945	837			837			
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	3,719,861	3,884,575

North Carolina.....	27,048,590	64,113		27,112,703	4,661			4,661			
First Ohio.....	7,184	2,236		9,420	13,504		491	14,088	150,737		150,737
Tenth Ohio.....	105,827	21,453		130,113	370,015			370,015	46,973	536,516	583,189
Eighteenth Ohio.....	2,769			2,769	11,672		119	11,691	932	5,624	6,556
Total, Ohio.....	115,560	23,744		142,324	395,181		610	395,791	47,605	602,877	740,452
First Pennsylvania.....	1,231,042	482,676		1,713,618	3,361,261	612,719	359	3,974,339	123,393	700,466	832,859
Twelfth Pennsylvania.....									4,568		4,568
Total, Pennsylvania.....	1,231,042	482,676		1,713,618	3,361,261	612,719	359	3,974,339	127,961	700,466	837,427
Rhode Island.....								873			873
South Carolina.....			82,400	82,400							
Tennessee.....	147,556	970		148,526			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	5,043	131,996	131,996
Wisconsin.....	12,115	19,170		31,285	9,901			35,761		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	3,468,168	6,966,049	10,434,815
Total, 1929.....	85,614,241	4,913,866	326,857	90,854,464	30,745,029	7,198,910	33,104	37,983,043	3,827,614	8,906,674	12,836,283
Increase.....		879,660					7,197,443	1,851,297	5,237	9,053,977	7,598,532
Decrease.....	26,355,037		152,600	25,627,977					459,448	1,942,025	2,401,473

TABLE 29.—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—			
	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	28,806	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	28,806	1,277			29,883	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	15	31	200,933				200,933	3,568,239	57,930		3,626,169
Georgia.....	44	187	188	43	401,632	726,578	1,404		1,129,612	100,395,853			100,395,853
Hawaii.....	1	0	0	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—			
	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
First Illinois.....	31	4	7	28	7,835					69,533	45		69,578
Eighth Illinois.....	8	0	0	8									
Total, Illinois.....	34	4	7	31	7,835				7,835	69,533	45		69,578
Indiana.....	24	10	14	20						8,211,704	634	10,859	8,223,203
Iowa.....	3	0	1	2							744		744
Kansas.....	1	0	0	1									
Kentucky.....	588	239	320	507	84,544,829	4,472,883	743,171	98,300	89,859,153	373,390,861	607	3,645	378,355,103
Louisiana.....	4	0	0	4	159,793	5,200			165,053	24,035	5,782		30,417
Maine.....	0	0	0	0							7,026		7,026
Maryland.....	64	8	6	66	26,636,155	63,686		28,633	26,727,873	23,817,603		28	23,817,663
Massachusetts.....	30	1	3	28	3,188				3,188	1,032,114	22,831		1,054,973
Michigan.....	6	1	1	6						8,239	1,665		9,924
Minnesota.....	2	0	0	2							1,578		1,578
First Missouri.....	5	0	0	5	146,545				146,545	329,623	29,556	8,495	367,573
Sixth Missouri.....	8	5	5	8						4,939,953			4,939,953
Total, Missouri.....	13	5	5	13	146,545				146,545	6,209,608	29,556	8,495	6,307,658
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	3,803	18,749		22,052
Total, New Jersey.....	10	2	2	10	1,268,875				1,268,875	3,803	20,485		23,758
First New York.....	8	1	1	8									
Second New York.....	173	16	38	149	10,069,403	67,160	7,966	2,790	10,167,339	15,693,109			15,693,109
Third New York.....	56	12	16	62	78,406,966	884,877	45,301	3,480,875	82,817,519	2,686,880	11,162		2,698,042
Fourteenth New York.....	4	3	1	6							328		328
Twenty-first New York.....	8	3	6	5						340,976	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	88,840,254	951,637	53,287	3,483,665	93,028,743	22,461,671	14,417		23,470,088

North Carolina.....	539	304	362	541	38,283,803	3,330,206	3,563,249	148,268	46,324,287	629,460,856	309	626	629,461,291
First Ohio.....	85	17	36	76						20,826,664	5,987	45,882	26,877,803
Tenth Ohio.....	17	1	8	15						1,002,333	37,797	2,964	1,043,094
Eleventh Ohio.....	15	5	6	17						435,484	2,444		437,968
Eighteenth Ohio.....	15	4	4	16						1,668,893	9,479	110	1,698,182
Total, Ohio.....	132	37	61	118						29,862,854	58,677	48,950	29,950,987
Oregon.....	1	0	0	1	4,740	45,478			50,218		16		210
First Pennsylvania.....	190	24	39	184	158,203	1,336	10		169,548	43,791,074	23,342	455	43,814,871
Twelfth Pennsylvania.....	9	7	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	1,336	10		169,548	44,002,187	23,975	455	44,028,017
South Carolina.....	70	94	103	61	5,459,399	920,164			6,389,763	90,479,916			90,479,916
Tennessee.....	144	58	63	139	24,012,823	112,213	297,462	106,170	24,629,668	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	233	247,037,774	35,042,282	12,474,939	6,904,583	301,459,673	120,399,713			120,399,713
Washington.....	2	0	1	1						9,625,807			9,625,807
West Virginia.....	14	5	10	9	22,295	115			22,410	32,953,300	1,074		32,954,404
Wisconsin.....	67	6	13	80									
Total, 1930.....	2,704	1,193	1,386	2,601	817,094,060	45,673,428	17,133,542	10,769,020	890,660,060	1,636,195,689	256,984	90,643	1,636,543,316
Total, 1929.....	2,800	1,443	1,639	2,704	491,874,013	48,901,827	2,895,190	7,248,517	540,216,253	1,412,138,307	266,169	268,725	1,412,663,291
Increase.....	96	260	163	203	25,410,047	3,228,099	14,738,346	3,523,503	40,443,797	124,057,292	9,815	168,082	123,850,025
Decrease.....													

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

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers.....	338,808,714	176,803,526	58,937,319	27,563,116	11,579,075	4,695,348	20,300,316	125,504,861	161,229,322	172,112,111	190,890,160	248,291,822	1,536,195,659
Cigar.....	76,813	49,829	11,276	5,886	11,487	11,617	6,994	9,134	20,916	22,689	8,190	19,253	236,984
Tobacco.....	6,543	3,745	943	222	890	724	3,250	2,926	885	2,696	42,536	24,973	90,643
Total.....	338,892,470	176,856,900	58,949,538	27,569,223	11,591,452	4,707,689	20,310,500	125,516,921	161,251,133	172,137,496	190,430,886	248,336,048	1,536,543,316

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.

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	243,153	.....	1,600
Kansas.....	381	54,427	54,700	.....	608
Maryland.....	11,550	521,570	530,562	.....	2,858
Minnesota.....	.....	217,418	217,418	.....	.....
Sixth Missouri.....	.....	182,069	182,069	.....	.....
Total.....	13,482	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.....	5,354,810	6,337,140	1928.....	3,160,485	3,150,357
1923.....	4,003,307	4,023,402	1929.....	3,040,895	3,033,193
1924.....	4,044,476	1,041,984	1930.....	1,746,713	1,780,573
1925.....	3,824,920	2,834,176	1931.....	1,499,041	1,507,408
1926.....	2,482,680	2,455,060	Total.....	33,433,335	33,476,068
1927.....	4,272,033	4,305,753			

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	483,256
Iowa.....	.....	.....	29,949	.....	1,258,225
Kansas.....	7	20	608	.....	27,241
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.....	.....	41,487	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	.....	.....	2,668,728
Eighth Illinois.....	.....	.....	225	.....	7,020
Total.....	177	150,555	241,119	57,292	24,018,970
Grand total.....	177	151,189	244,971	58,434	24,226,349

WITHDRAWN TAX-PAID

First California.....	.....	.....	83,322	9,473	2,641,785
Colorado.....	.....	.....	.....	422	483,256
Iowa.....	.....	.....	30,549	.....	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	109,299	35,370	8,132,872
Tennessee.....	.....	96	945	6,849	220,674
Washington.....	.....	617	15,444	57	624,126
Wisconsin.....	170	27,056	.....	.....	2,668,728
Eighth Illinois.....	.....	.....	225	.....	7,060
Total.....	177	150,229	239,927	56,749	23,969,008
Lost or destroyed.....	.....	.....	.....	.....	257,341
Stock on hand June 30, 1931.....	.....	.....	6,044	1,685	.....
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.....	23,083,271	.....	.....	.....	.....	.....
July.....	2,485,928	21	1,719,636	346,154	874	125,884
August.....	2,772,623	14	2,709,192	432,144	5,154	1
September.....	3,113,481	.....	3,706,242	336,193	1,872	.....
October.....	3,696,179	.....	5,286,371	33,563	513,679	.....
November.....	3,168,199	.....	4,645,195	541,459	.....	.....
December.....	4,074,652	.....	4,893,711	420,929	875	828
January.....	3,061,178	.....	4,649,056	468,161	.....	.....
February.....	4,390,318	.....	4,828,760	390,005	2	.....
March.....	4,774,134	48	5,261,744	277,413	13,539	76
April.....	3,618,656	.....	3,726,527	349,622	.....	.....
May.....	3,967,832	.....	3,274,066	241,905	2,592	9
June.....	4,114,869	.....	4,430,692	621,813	.....	.....
Total.....	44,137,960	83	49,329,062	4,379,391	538,617	129,798
On hand June 30, 1931.....	.....	.....	.....	.....	.....	17,849,444
Grand total.....	72,223,231	83	49,329,062	4,879,391	538,617	17,076,242

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 DIVISION¹

	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	\$36,434.23	\$5,486.71	\$69,678.60	\$10,383,688.48

D. RECAPITULATION¹

	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1931:								
Collectors.....	\$10,468,508.04	\$410,304.02	\$294,018.00	\$372.58	\$65,721.55	\$65,494.04	\$38,330.47	\$11,340,719.99
Agents.....	\$11,012,214.64	492,905.16	286,681.32	658.26	35,832.49	41,198.77	28,817.15	11,898,307.81
Disbursing clerk, Treasury Department, and General Accounting Office.....	\$9,657,532.17	487,020.34	11,248.64	11,562.22	34,647.69	106,511.91	78,165.51	10,383,688.48
Total.....	81,138,254.65	1,390,819.64	691,918.05	12,593.06	136,201.73	213,176.82	140,813.13	33,672,778.68

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1929 and prior years	1930 and prior years	1931 and prior years	Total
Amount approved.....	\$193.67	\$25,334,995.88	\$44,139,784.71	\$69,478,930.76

¹ From the appropriation, "Collecting the internal revenue, 1931."
 * \$82,071.18 retirement deductions included.
 * \$382,789.32 retirement deductions included.
 * \$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.....	228,741	\$9,049,137.49
Class (domestic).....	330,880	53,038.00
Wholesale liquor dealer.....	1,700	5,052.90
Rebated.....	1,600	
Industrial alcohol transfer.....	140,400	
Warehouse.....	4,700	
Tobacco and snuff:		
Tobacco.....	1,998,670,910	99,003,272.54
Snuff.....	303,813,737	7,414,007.23
Thin-foil wrappers for tobacco.....	4,024,045	85,102.51
Cigars:		
Large.....	219,060,840	18,728,331.00
Small.....	36,017,800	281,208.23
Cigarettes:		
Class A.....	5,890,041,600	338,141,346.90
Class B.....	437,400	37,021.60
Oleomargarine:		
Domestic (colored).....	272,780	513,360.00
Domestic (uncolored).....	12,270,025	643,281.28
Process or renovated butter.....	100,600	3,907.50
Mixed flour.....	643,700	6,673.50
Playing card.....	5,192,864,000	5,192,864.00
Documentary.....	6,992,216	13,018,293.00
Stock transfer.....	20,180,076.00	20,180,076.00
Future delivery.....	204,280	1,881,480.00
Wines, cordials, etc.....	278,092	124,228.00
Narcotic.....	3,288,759	138,726,890.00
Order forms for opium.....	9,185,600	9,185,600.00
Cigarette tubes.....	331,200	3,312,000.00
Special tax.....	470,130	3,208,070.00
Total.....	9,655,720,627	494,616,229.69

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.....	109,372,460	\$48,727.93	770,830	\$43,401.00
Blank forms.....	9,177,200	178,818.99	109,433,000	159,433.81
Letterheads, etc.....		9,519.46	9,131,838	9,131,838.00
Miscellaneous: Binding memorandum sheets, etc.....		7,197.38	2,821,000	2,821,000.00
Total.....		244,263.74	1,214,114.83	1,214,114.83

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 \$21,331.33. This amount, however, together with the cost of completed work, will make an appropriation total expenditure of \$28,946.00 for printing and binding for the fiscal year 1931.