ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1935

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TREASURY DEPARTMENT
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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 15, 1935.

SIR: I have the honor to submit the following report for the fiscal year ended June 30, 1935:

COLLECTIONS

Total collections of internal-revenue taxes during the fiscal year 1935 amounted to $3,299,435,572, compared with $2,672,239,195 for the fiscal year 1934, an increase of $627,196,377, or 23 percent. The detail of the administration of these taxes appears in the following text and the detail of receipts in the statistical tables appended to this report.

Income-tax collections for the fiscal year 1935 were $1,099,230,383, compared with $817,025,340 in the preceding fiscal year, an increase of $282,205,043, or 35 percent. The greater part of this increase was due to larger current income-tax collections during the second half of the fiscal year 1935, which reflected not only the relatively higher individual incomes and corporate earnings for the calendar year 1934 but also the effects of the Revenue Act of 1934 and the Treasury's change in its administration of depreciation allowances. The latter factor, together with the special efforts of the Bureau of Internal Revenue to collect back taxes on incomes, resulted in increased collections from this source during the fiscal year 1935.

Collections from miscellaneous internal-revenue taxes, exclusive of agricultural adjustment taxes, amounted to $1,673,982,831 in 1935, as compared with $1,483,790,969 during the preceding fiscal year, an increase of $190,191,862, or 13 percent. Due chiefly to the fact that 1935 was the first full fiscal year during which repeal of the eighteenth amendment was effective, collections from taxes on distilled spirits and wines showed a substantial increase in 1935 as compared with the preceding year. Collections from certain other sources, chiefly from taxes on estates, gifts, fermented malt liquors, and tobacco, also increased and more than offset decreased collections from taxes on gasoline due to lower rate of tax, documentary stamp taxes, and the repealed taxes on dividends and checks.

Agricultural adjustment tax collections were $526,222,358 in 1935, as compared with $371,422,886 in 1934, an increase of $154,799,472, or 42 percent. This increase was due mainly to the fact that these taxes were not in effect during the full fiscal year 1934, and in the case of peanuts, rice, the tobacco producers' sales tax, and the cotton ginning tax, not until the fiscal year 1935.

A summary of tax collections by months appears in table 3 of this report. A summary comparison of tax collections by quarters is as follows:

Quarter ended—	Income taxes	Miscellaneous internal revenue taxes	Agricultural adjustment taxes	Total collections
Sept. 30, 1933	$160,417,304.76	[1] $413,165,142.05	$39,676,530.50	$613,258,977.31
Dec. 31, 1933	156,417,408.33	344,982,446.47	100,868,718.11	602,286,572.91
Mar. 31, 1934	269,178,510.44	355,087,251.78	112,527,894.84	746,793,606.06
June 30, 1934	231,012,107.19	360,656,128.86	118,331,802.19	709,900,038.24
Fiscal year 1934	817,025,339.72	1,483,700,969.16	371,422,885.64	2,672,239,194.52
Sept. 30, 1934	215,809,559.60	[1] 465,125,001.85	122,943,543.85	804,878,105.30
Dec. 31, 1934	204,773,386.68	382,322,401.85	145,504,973.83	732,600,762.36
Mar. 31, 1935	377,538,583.14	419,082,860.22	136,669,491.64	933,290,941.00
June 30, 1935	301,108,853.28	407,452,501.32	[2] 120,104,348.92	828,665,703.52
Fiscal year 1935	1,099,230,382.70	1,673,982,831.24	526,222,358.24	3,299,435,572.18

[1] Includes $65,287,805 collected from capital stock during the September 1933 quarter and $35,001,797 during the September 1934 quarter.
[2] June 1935 collections of agricultural adjustment taxes were decreased by court injunctions granted to several processors to restrain collection.

The following table gives a summary of internal-revenue collections:

Sources	Fiscal year 1934	Fiscal year 1935	Increase or decrease (−)
Income Tax Unit:			
Corporation income tax	$397,516,851.94	$572,117,376.28	$174,602,024.34
Individual income tax	419,509,487.78	527,112,506.42	107,603,018.64
Total income taxes	817,025,339.72	1,099,230,382.70	282,205,042.98
Excess-profits taxes	2,630,615.56	6,560,482.64	3,929,867.08
Dividend tax	50,229,122.97	961,479.73	−49,267,643.24
Total	869,885,078.25	1,106,752,345.07	236,867,266.82
Alcohol Tax Unit:			
Distilled spirits, imported, excise tax	6,577,958.65	15,107,926.36	8,529,967.71
Distilled spirits, domestic, excise tax	61,889,863.92	150,525,646.92	88,635,783.00
Distilled spirits rectification tax	4,822,698.49	6,381,557.54	1,558,859.05
Bottle, container and case stamps	2,318,235.97	6,179,514.12	3,861,278.15
Wines, imported, excise tax	955,987.87	665,895.58	−290,092.29
Wines, domestic, excise tax	2,454,525.08	6,113,920.11	3,659,395.03
Brandy for fortifying wines	106,855.57	562,398.15	455,542.58
Floor taxes, spirits and wines	5,685,269.42	3,021,545.76	−2,663,723.66
Fermented malt liquors, excise tax	163,270,608.56	211,215,057.05	47,944,448.49
Special, or occupational, taxes	10,829,329.09	11,248,310.76	418,981.67
Total	258,911,332.62	411,021,772.35	152,110,439.73
Miscellaneous Tax Unit:			
Capital stock	80,168,344.13	91,508,121.29	11,339,777.16
Estate and gift	113,138,364.10	212,111,959.23	98,973,595.13
Tobacco manufactures	425,168,897.04	459,178,025.46	34,009,728.42
Sales (stamp, manufacturers' excise taxes, admissions, communications, checks, oleomargarine, etc.)	553,113,926.49	[1] 492,626,529.28	−60,487,397.21
Agricultural adjustment taxes	371,422,885.64	526,222,358.24	154,799,472.60
Total	1,543,012,417.40	1,781,647,593.50	238,635,176.10
Prohibition and other miscellaneous receipts	430,366.25	13,861.26	−416,504.99
Total collections	2,672,239,194.52	3,299,435,572.18	627,196,377.66

[1] Includes allver tax of $606.04 for 1934 and $1,149,390.48 for 1935.

COST OF ADMINISTRATION

The amount expended and obligated in administering the internal-revenue laws for the fiscal year 1935 was $42,719,338. This does not include the amounts expended for refunding taxes illegally or erroneously collected and for redemption of stamps, expenses which are not administrative. The amount expended and obligated in administering the revenue provisions of the Agricultural Adjustment Act was $4,851,674 for the fiscal year 1935. A comparison for the fiscal years 1934 and 1935 of the amounts expended or obligated for administrative expenses, the taxes collected, and the cost of collecting each $100 of revenue under the various appropriations is as follows:

Appropriation	Expended and obligated 1934	Expended and obligated 1935	Collected 1934	Collected 1935	Cost of collecting each $100 of revenue 1934	Cost of collecting each $100 of revenue 1935
Collecting the internal revenue	[1] $28,826,225.73	[2] $42,719,338.00	$2,300,816,308.88	$2,773,213,213.94	$1.25	$1.54
Advances to Agricultural Adjustment Administration (transfer to internal revenue administrative expenses)	2,544,178.39	3,746,502.00	371,422,885.64	521,880,108.61	.69	.72
Administration of Cotton Act of 1934 (transfer to internal revenue administrative expenses)		991,556.00		1,110,874.55		89.26
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to internal revenue administrative expenses)		113,616.00		3,231,374.77		3.51
Total	31,370,404.12	47,571,012.00	2,672,239,194.52	3,299,435,572.18	1.17	1.44

[1] Exclusive of the amount expended by the Bureau of Industrial Alcohol in administering the liquor laws prior to consolidation with the Bureau of Internal Revenue, May 10, 1934.
[2] Includes approximately $10,700,000 for administrative expenses of the Alcohol Tax Unit, the first full year after the consolidation of the Bureau of Industrial Alcohol with the Bureau of Internal Revenue, and for restoration of salary cost for the entire Internal Revenue Service.

INCOME TAX UNIT

Returns closed

The number of returns examined and closed during the fiscal year 1935 was 1,950,502, of which 1,480,799 were filed by individuals and partnerships and 469,703 by corporations. The following table shows, by tax years, the method by which the returns were closed:

Returns closed during the fiscal year 1935, by tax years

Tax years	Deficiency taxes assessed: Agreement [1]	Default [2]	Decision [3]	Jeopardy [4]	Overassessments scheduled	No change	Total
1917	12	8	17	10	85	72	204
1918	15	2	33	7	38	83	178
1919	19	5	40	15	84	87	250
1920	24	10	81	19	50	105	289
1921	26	11	65	23	33	97	255
1922	28	19	60	31	27	87	253
1923	41	24	74	37	43	134	353
1924	70	28	139	64	65	205	580
1925	92	31	171	77	80	231	688
1926	117	36	288	82	130	322	987
1927	156	83	422	100	259	1,872	2,893
1928	220	81	696	128	400	1,426	2,951
1929	519	187	1,106	150	1,343	2,172	5,477
1930	962	301	1,055	161	1,128	2,798	6,405
1931	2,869	831	755	193	2,578	5,875	13,101
1932	91,581	5,612	154	503	14,091	271,303	383,244
1933	26,515	133	9	148	7,327	918,879	953,311
1934	281	1		15	101	578,680	579,078
Total	123,857	7,405	5,175	1,769	27,868	1,784,428	1,950,502

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

Back taxes

The total additional revenue made available for collection was $179,039,568, as compared with $194,030,746 the previous fiscal year. The field forces of the Income Tax Unit secured agreements to the immediate assessment and collection of $23,797,542, while $155,242,027 was assessed after consideration in Washington.

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

	Amount assessed	Percent of total
Assessments based on agreements executed prior to mailing of 90-day letters	$66,846,866.58	43.0
Assessments based on agreements executed subsequent to mailing of 90-day letters	4,312,969.05	2.8
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	13,786,480.88	8.9
Assessments listed in appealed cases, after decision by Board of Tax Appeals	69,408,400.75	44.7
Abatement and credit claims rejected	887,309.73	.6
Total	155,242,026.99	100.0

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

	1934	1935
Under bankruptcy and dissolution procedure	$26,223,540.96	$30,948,136.24
Returns believed to be fraudulently rendered	13,425,730.81	7,233,565.13
Total assessed	39,649,271.77	38,181,701.37
Interest	8,875,646.89	11,325,177.44
Penalties	4,771,665.02	3,965,492.96
Grand total	53,296,583.68	53,472,371.77

Claims and overassessments

The following table shows the number of claims adjusted and certificates of overassessment issued, together with the amounts of overassessment involved, during the fiscal years 1934 and 1935:

	1934	1935
Claims:	*Number*	*Number*
Pending at beginning of year	22,434	20,732
Filed during year (new claims)	34,135	33,844
Received from other sources		5,214
Total to be adjusted	56,569	59,790
Allowed in full or in part	25,641	25,052
Rejected	10,196	11,900
Total adjusted	35,837	36,952
Pending at end of year	20,732	22,838
Certificates of overassessment issued where no claim has been filed	26,480	18,779
Amount of overassessment settled by—		
Abatement	$112,371,340.67	$59,938,289.64
Credit	19,123,080.94	27,226,775.32
Refund	29,056,285.26	15,621,703.04
Total	160,550,706.87	102,786,768.00
Interest	11,754,027.39	5,511,960.19
Grand total	172,304,734.26	108,298,728.19

NOTE.—The amount involved in claims filed during the year was $99,952,466.13, as compared with $176,132,959.94 the preceding year. Of the claims adjusted during the year, the amounts rejected totaled $104,526,409.83, as compared with $113,340,642.51 the preceding year.

There were also allowed 10,179 collectors' claims, of which 8,935 recommended abatements or credits and 1,244 recommended refunds. These claims were largely multiple item claims or claims for refund to several taxpayers, and involved 17,333 items for abatement or credit and 47,506 items for refund. These adjustments usually occur in consequence of arithmetical errors made in the preparation of returns by taxpayers and as a rule no claims are filed by taxpayers.

Statutory notices of deficiency

During the year 14,529 statutory notices of deficiency were mailed by the Income Tax Unit. This figure compares with 13,003 released during the previous fiscal year.

The ratio of petitions filed with the Board of Tax Appeals to the number of 90-day letters issued during the year was 31 percent, as compared with 41 percent during the fiscal year 1934. The number of tax years involved in cases appealed likewise decreased from 5,347 in the fiscal year 1934 to 4,540 in 1935. The following table shows the distribution by tax years of petitions filed during the fiscal years 1934 and 1935:

Tax year	1934	1935	Tax year	1934	1935
1917	24	8	1927	172	143
1918	21	11	1928	223	169
1919	18	12	1929	589	282
1920	37	15	1930	1,632	442
1921	58	20	1931	2,023	1,002
1922	33	39	1932	156	2,001
1923	60	52	1933	2	104
1924	76	47	1934		3
1925	95	92			
1926	128	98	Total	5,347	4,540

Reopened cases involving rejected claims for refund

During the fiscal year 1935, 1,181 requests by taxpayers for the reopening of claims for refund which had previously been acted upon were considered; of these, 840 were denied and 341 allowed. The number of requests allowed was approximately 29 percent of the total considered.

Returns on hand at end of year

The following table compares the distribution of all returns on hand by tax years, at the close of the past two fiscal years:

Returns on hand June 30, 1934 and 1935, by tax years

Tax year	1934	1935	Tax year	1934	1935
1917	116	167	1927	634	507
1918	85	119	1928	1,033	823
1919	118	125	1929	3,246	2,214
1920	116	163	1930	4,298	2,993
1921	98	146	1931	9,522	4,562
1922	146	209	1932	297,803	13,643
1923	157	232	1933	[1] 45,421	339,235
1924	212	281	1934		[1] 36,188
1925	277	352			
1926	388	435	Total	363,670	402,394

[1] Figures are incomplete, since the preliminary work on returns for any year cannot be completed by the end of the following fiscal year.

Returns pending for the tax years 1917 to 1932, inclusive, on which the statute of limitations has generally run, are regarded by the Income Tax Unit as prior year returns. The work on returns for 1933 is regarded as part of the current work of the Unit, since the period of limitation for assessment on returns for this year will not run, as a rule, until March 15, 1936.

On June 30, 1935, 29,547 returns for 1933 and prior years were in Washington, and 336,659 were with revenue agents in the field for investigation. The Bureau's field force must complete investigation of the returns for 1933 and prior years in sufficient time to forward them to Washington well in advance of the date upon which the statute will run.

Returns pending in Washington

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

Tax year	Audit Review Division						Conference Section		Engineering and Valuation Division		Special Adjustment Section	Total	
	Individual returns		Corporation returns		Consolidated returns								
	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened	Reopened	Original	Reopened
1917	-------	52	-------	1	-------	20	-------	2	-------	7	19	-------	101
1918	-------	41	-------	3	-------	14	-------	4	-------	4	19	-------	85
1919	-------	28	-------	6	-------	14	-------	3	-------	10	27	-------	88
1920	-------	51	-------	4	-------	15	-------	5	-------	11	37	-------	123
1921	-------	36	-------	5	-------	15	-------	2	-------	10	40	-------	108
Total	-------	208	-------	19	-------	78	-------	16	-------	42	142	-------	505
1922	-------	49	-------	7	2	18	2	2	2	7	71	6	154
1923	-------	44	-------	8	2	24	1	4	3	13	94	6	187
1924	1	53	-------	11	4	30	3	9	8	18	88	16	209
1925	2	71	-------	18	11	34	6	7	13	14	108	32	252
1926	2	81	-------	30	21	44	6	16	14	20	114	43	305
1927	2	91	1	30	19	70	7	21	31	19	91	60	322
1928	3	127	1	51	27	82	11	33	40	34	207	82	534
1929	59	354	4	84	66	127	62	60	59	97	475	250	1,197
1930	189	522	23	112	132	112	142	56	90	158	571	576	1,531
1931	518	721	116	200	208	129	349	82	256	143	674	1,447	1,949
1932	3,121	1,547	960	306	545	78	867	68	639	147	978	6,132	3,124
Total	3,897	3,660	1,105	857	1,037	748	1,456	358	1,155	670	3,471	8,650	9,764
1933	5,074	517	2,514	137	1,136	29	105	5	596	82	433	9,425	1,203
1934	278	29	173	17	64	1	-------	-------	17	-------	21	532	68
Total	5,352	546	2,687	154	1,200	30	105	5	613	82	454	9,957	1,271
Grand total	9,249	4,414	3,792	1,030	2,237	856	1,561	379	1,768	794	4,067	18,607	11,540

Returns pending in the field

On June 30, 1935, there were 356,906 income-tax returns for all years pending for verification in the offices of the 38 field divisions of the Income Tax Unit, compared with 310,566 on hand on June 30, 1934. Of the total number of returns pending on June 30, 1935, 20,247 were for the years 1934 and 1935, while on June 30, 1934, 19,650 returns for 1933 and 1934 were on hand in the several field divisions.

During the year 567,298 returns were sent to the field, which, in addition to the 310,566 returns on hand at the beginning of the year, made a total of 877,864 to be accounted for. Of this number, 520,958 were disposed of, leaving a balance of 356,906 returns pending June 30, 1935.

The returns in the field on June 30, 1935, involved tax years as follows:

Tax year:	Number o returns
1921 and prior years	215
1922 to 1926	299
1927 to 1932	7,538
1933	328,607
1934 and 1935	20,247
Total	356,906

Of the total of 520,958 returns disposed of, 320,280, or 61 percent, were audited and 200,678 were returned without examination due to the inability of the available field forces to conduct a larger number of investigations within the statutory period of limitation.

Changes in tax liability were recommended by the field forces in 165,361, or 52 percent, of the returns audited. In 134,218, or 81 percent, of the changed returns, taxpayers reached agreements with the field agents. The net deficiencies recommended by the field forces for the year amounted to $265,967,440, an average of $109,949 for each of the 2,419 agents and auditors assigned to the examination of the 320,280 returns audited.

Claims for refund numbering 13,587, involving alleged overpayments in the aggregate amount of $35,394,957, were considered by the field forces during the year. Overassessments totaling $4,040,941, or 11 percent of the total amount claimed, were recommended, while the balance, $31,354,016, was recommended for rejection. As an incident to the examination of cases upon the bases of claims for refund filed, deficiency taxes were determined and recommended for assessment in the amount of $5,043,862. Therefore, considering the whole project resulting from the filing of claims for refund, a potential gain of $1,002,921 was produced.

A study of a representative group of cases involving additional taxes recommended by field forces during the period April 1, 1934, to March 31, 1935, showed that, of a total of $136,985,044 additional tax recommended by the field force, $97,457,001, or 71 percent, was assessed by agreement or upon the basis of decisions by the United States Board of Tax Appeals.

Significant comparisons between fiscal years 1934 and 1935

During 1935 back taxes were made available for immediate collection in the amount of $179,039,568, as compared with $194,030,746 during 1934.

During 1935 agreements secured by the field forces of the Unit and deficiencies assessed in the collectors' offices (Mim. 3552) amounted to $23,797,542, as compared with $18,897,448 during 1934, an increase of $4,900,094.

The average net deficiencies recommended by revenue agents was $109,949 in 1935, as compared with $81,085 during 1934, an increase of $28,864.

During 1935, $53,472,372 was assessed under the jeopardy provisions of the internal-revenue acts, as compared with $53,296,584 assessed during 1934, an increase of $175,788.

The balance of claims on hand as of June 30, 1935, was 22,838, as compared with 20,732 on June 30, 1934, an increase of 2,106.

During 1935 final notices of deficiency were released in 14,529 tax-year cases, as compared with 13,003 during 1934, an increase of 1,526.

Petitions to the United States Board of Tax Appeals were filed during 1935 in 4,540 tax-year cases, as compared with 5,347 during 1934, a decrease of 807.

As of June 30, 1935, there were pending in Washington 29,547 returns for 1933 and prior years, as compared with a total of 27,333 returns for 1932 and prior years on June 30, 1934, an increase of 2,214.

As of June 30, 1935, 336,659 returns for the years 1933 and prior years were on hand in field offices, as compared with a balance of 290,916 on June 30, 1934, an increase of 45,743.

On June 30, 1935, the pending balance in the field was 356,906 returns for all years, as compared with a balance of 310,566 on June 30, 1934, an increase of 46,340.

As of June 30, 1935, the balance of original audits involving the years 1922 to 1928 was 245, as compared with 307 on June 30, 1934, a decrease of 62.

During the year ended June 30, 1935, a total of 567,298 returns was sent to the field, as compared with a total of 607,964 forwarded during the fiscal year ended June 30, 1934, a decrease of 40,666.

The field forces disposed of a total of 520,958 returns during the fiscal year ended June 30, 1935, as compared with a total of 527,517 returns disposed of in the fiscal year ended June 30, 1934, a decrease of 6,559.

Changes in policy, procedure, and organization

During September 1934 a committee of internal-revenue agents in charge met in Washington and reviewed the organization of and procedure in the field divisions of the Income Tax Unit. Based on the recommendations of this committee, Income Tax Unit Orders Nos. 297 to 301, inclusive, were issued November 16, 1934. These orders prescribed a standardized organization for the internal-revenue agents' field divisions of the Income Tax Unit, provided for uniform methods in the assignment of income-tax returns for verification and the preparation of reports by agents upon the income-tax liability of taxpayers, defined certain classes of work performed by the revenue agents, established uniform methods to govern the preparation of monthly production reports and annual efficiency ratings, and revised the descriptions of all positions in the field service.

Effective May 1, 1935, the Valuation Division was reorganized and its name changed to the Engineering and Valuation Division. The Oil and Gas Section and the Mining Section were combined and designated as the Natural Resources Section. The Timber Section was abolished and its work pertaining to timber cases transferred to the Natural Resources Section. A section designated as the Public Utilities Section was established and charged with the responsibility of handling all valuation problems involved in public utility and railroad cases. The duties and responsibilities of the Appraisal Section and the Securities Section were not changed. This reorganization was necessary in order to accomplish a better arrangement for management.

Effective as of the close of business June 30, 1935, that portion of the territory of the upper New York division embraced in the fourteenth collection district of New York, with the exception of Bronx and Westchester Counties, was assigned to the Buffalo division. The change relieves the upper New York division agent in charge of certain extraterritorial responsibilities, permitting his giving full attention to the heavy duties of the New York City area.

Training schools for 300 agents appointed May 1, 1935, were established in the Brooklyn, Chicago, Cleveland, Dallas, Detroit, Newark, second New York, upper New York, Philadelphia, and San Francisco divisions. Two experienced agents from the division in which a school was located were assigned as instructors. The course of instruction was composed of two principal parts, one covering income-tax law and regulations and the other the preparation of revenue agents' reports.

The work of the instructors was supplemented by a series of lectures by representatives of the Assistant General Counsel's Office and the Special Adjustment Section of the Income Tax Unit. Selected revenue agents also lectured upon specialized subjects. Revenue agents in charge discussed administrative aspects of the service from time to time. The course will be repeated for approximately 450 additional agents beginning July 1, 1935. The 750 men appointed and inducted into the service as revenue agents are especially well equipped to undertake the duties of the office. By the employment of these men it is intended to expand the field work and to perform a more thorough-going job. An important aspect of the program will be a more vigorous effort to settle tax cases in the field thus avoiding litigation and saving costs to both the taxpayer and the Government.

During the year a committee of revenue agents and employees of the Bureau in Washington was assembled in Washington to revise the old field manual and to develop a new income-tax manual. The present field or revenue agents' manual was prepared during the years 1926 to 1928 and it has not been kept current. The effort of the committee will be to develop an income-tax manual which will adequately describe both Washington and field procedure. This is considered a forward step of great importance in connection with the expansion program, and has for one of its major purposes the plan of promoting a better understanding and accomplishing closer cooperation between Washington and field offices.

Depreciation.—Depreciation deductions claimed by taxpayers were closely examined during the year. As a result of this attention there was disallowed during the 6-month period from January 1 to June 30, 1935, inclusive, $144,040,964 in depreciation deductions taken by taxpayers. Additional tax resulting from such disallowances was recommended in the amount of $17,958,207, of which $12,516,056 was agreed to by the taxpayers. For the full fiscal year the total amount disallowed is estimated to be $288,081,928, the additional tax $35,916,414, and the amount agreed upon $25,032,112.

Excess-profits tax.—Under the provisions of section 702 of the Revenue Act of 1934, which are similar to the provisions of section 216 of the National Industrial Recovery Act, as amended, there is imposed upon the net income of every corporation for each income-tax taxable year ending after June 30, 1934, the first year in respect of which it is taxable under the capital stock tax provisions of section 702, an excess-profits tax equivalent to 5 percent of that portion of

its net income which is in excess of 12½ percent of the adjusted declared value of its capital stock as of the close of its preceding income-tax taxable year.

Regulations relating to the excess-profits tax imposed by section 702 of the Revenue Act of 1934 were issued in the form of a Treasury Decision (T. D. 4469, published in Cumulative Bulletin XIII–2, p. 110, and in Regulations 86, p. 408).

The duties of determining the excess-profits tax and passing upon claims for exemption from the capital stock tax are being performed by the Income Tax Unit. The determination of excess-profits tax liability is made in conjunction with the corporation income tax. Duplicate capital stock tax returns filed by corporations are assembled for this purpose with the taxpayers' income and excess-profits tax returns (form 1120). In view of the fact that the declared value of the capital stock of a corporation for the year ended June 30, 1934, is the original declared value, which under the statute may not be changed, the process of determining the excess-profits tax liability is merely a matter of computation, after the taxable net income has been finally determined.

In the administration of section 702 of the Revenue Act of 1934, no difficult problems have as yet arisen in the review of excess-profits tax returns. However, the returns in which this feature is of major importance are with the field forces for examination and report.

Claims for exemption from capital stock tax filed in connection with 1933 capital stock tax returns have been considerably reduced since the close of the last fiscal year. As the exemption from capital stock tax is based upon exemption from income tax, it becomes necessary first to determine an organization's status for income-tax purposes. Approximately 2,700 cases are now under consideration with several thousand additional cases yet to be received in connection with claims filed with 1934 capital stock tax returns.

Excise tax on dividends.—While the provisions of section 213 of the National Industrial Recovery Act imposing a 5 percent tax on dividends were terminated by proclamation of the President on December 31, 1933, there was collected during the fiscal year ended June 30, 1935, $523,685 in additional tax imposed upon returns already filed and $303,787 upon delinquent returns which were ordered to be filed.

It is interesting to note that in the assesment of additional tax 444 assessments were made against payor corporations in the amount of $408,800, and that 8,176 assessments were made directly against the stockholders of one payor corporation in the amount of $114,885.

A comparison was made between the dividend returns and dividends reported on corporation returns for the period June 16 to December 31, 1933. This comparison resulted in the filing of 1,498 nontaxable and 1,970 taxable returns reporting delinquent tax in the amount of $303,787. Since only 41,425 taxable returns were voluntarily filed by payor corporations, this represents a 5 percent increase in the number of taxable returns.

During the fiscal year 1,203 claims were allowed in the amount of $128,030 and 447 claims were rejected in the amount of $163,848.

Publication of income and related statistics.—The major research projects and statistical compilations prepared during the year were informative data designed to provide basic information in connection with problems of taxation and studies of economic conditions. Tables

were compiled from individual and corporation income-tax returns by geographical areas and economic classifications showing sources of income and deductions and certain types of tax-exempt income, also assets and liabilities of corporations by industrial divisions and by size of total assets classes.

Analytical compilations presenting the economic significance of the estate-tax and gift-tax returns as a phase of the Federal tax structure were prepared showing the principal forms of property left by decedents which were reported for taxation on the Federal estate-tax returns and the principal forms of property reported by donors on gift-tax returns.

These data were made available in "Statistics of Income for 1932," compiled from returns filed in 1933, and, for income tax returns only, in the preliminary report "Statistics of Income for 1933," compiled from returns filed to August 31, 1934.

Numerous compilations of the basic data provided by the returns were prepared for the confidential use of several departments of the Government, the Joint Committee on Internal Revenue Taxation, and many of the recently created recovery administrations. Tabulations were also prepared for State governments and quasi-public organizations.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is concerned with the administration of all taxes other than the income and excess-profits taxes and the taxes applicable to alcoholic beverages. The organization consists of six divisions, the titles of which are indicative of the general type of taxes administered in the respective divisions. Although certain taxes, such as the tobacco, occupational, stamp, excise, and estate taxes, have been a part of the Federal tax structure for many years, other taxes, such as the processing and related taxes imposed under the Agricultural Adjustment Act, the tax on transfers of interests in silver bullion, taxes on the refining and production of crude petroleum, certain new excise taxes, and a more involved capital stock tax, have been the result of recent legislation and have increased greatly the volume of work in the Miscellaneous Tax Unit.

The number of miscellaneous tax returns filed during the year amounted to 2,148,218, and 141,021 claims for the refund or abatement of taxes were filed. Conferences held with taxpayers or their representatives numbered 6,764, and 210,800 letters and 151,522 form letters were dispatched.

Estate Tax Division

The Estate Tax Division is concerned with the administration of the estate and gift taxes imposed under the provisions of the various revenue acts.

Collections of estate tax for the year amounted to $140,440,682, an increase $36,455,394 over the collections for the preceding year, and the number of taxable returns increased approximately 2 percent. Gift-tax collections amounted to $71,671,277, and exceeded collections for the previous year by $62,518,201. The increase in the yield from the gift tax resulted from taxable transfers of property valued at $505,844,720, as compared with the transfers of property valued at $101,792,574 made during the previous year. In addition to the

estate and gift taxes actually collected, deficiencies in the amount of $21,742,842 were asserted in 242 cases and collection withheld pending a review of appeals filed with the United States Board of Tax Appeals.

Examination of returns.—All returns of estate tax filed for resident decedents are referred to a field force of revenue agents for appropriate investigation and report. Estate-tax returns filed for nonresident decedents and gift-tax returns are investigated in the field at the direction of the Miscellaneous Tax Unit in Washington. During the year there were reports of investigation received in Washington in 10,951 estate-tax cases, as compared with 8,928 for the preceding year, and 1,923 gift-tax cases, as compared with 1,440 for the preceding year. The increase is attributable in part to the addition of 11 agents to the field force and in part to an improvement in the field procedure. There were 13,133 estate-tax returns received in the Bureau during the year, as compared with 11,210 for the prior year, an increase of about 17 percent. A total of 11,410 gift-tax returns were filed, which was more than three times the number of returns for the prior year.

As a result of the audit of estate-tax returns by the Bureau at Washington, deficiencies in tax amounting to $19,209,109 were assessed in 55.4 percent of the estate-tax cases closed, as compared with $13,185,550, representing the deficiencies in tax assessed in 52.5 percent of the cases closed in the prior year. Deficiencies in gift tax were assessed in the amount of $345,384 in 2.4 percent of the cases closed, as compared with $138,098 representing deficiencies in 2.3 percent of the cases closed for the previous year. Protests were filed against the deficiencies proposed in 1,374 estate-tax cases and 107 gift-tax cases.

The table which follows summarizes the results of the examination and audit of the estate-tax and gift-tax returns:

	Estate tax		Gift tax	
	1934	1935	1934	1935
Returns in field:				
On hand at beginning of year	1,967	3,449	1,068	673
Received for investigation	10,410	11,137	1,045	2,152
Total to be disposed of	12,377	14,586	2,113	2,825
Major reports submitted by field force	8,928	10,951	1,440	1,923
On hand at end of year	3,449	3,635	673	902
Returns in Bureau:				
On hand at beginning of year	4,587	6,488	1,706	3,291
Received	11,210	13,133	3,619	11,410
Reopened	867	177	------	18
Total to be disposed of	16,664	19,798	5,325	14,719
Disposed of	10,176	10,105	2,034	11,789
On hand at end of year	6,488	9,693	3,291	2,930
Protest letters of taxpayers as a result of tax determined by audit:				
On hand at beginning of year	98	236	------	16
Received	864	1,374	25	107
Total to be disposed of	962	1,610	25	123
Disposed of	726	1,124	9	41
On hand at end of year	236	486	16	82
Final agreements (sec. 606 of the Revenue Act of 1928):				
On hand at beginning of year	288	3	------	------
Cases received for agreements	132	1	------	------
Total to be disposed of	420	4	------	------
Disposed of	417	4	------	------
On hand at end of year	3	------	------	------
Cases adjudicated by the Board of Tax Appeals	243	147	------	------

Claims.—The amount of estate and gift taxes allowed in refund, with the interest applicable thereto, totaled $1,632,132. Tax in the amount of $265,347, including interest of $71,538, was refunded as a result of judgment claims filed in 20 cases.

The following table shows the estate and gift tax claims for refund and abatement on hand at the beginning of the year and the claims received and disposed of during the year:

	Estate-tax claims				Gift-tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1934	156	$3,181,507.54	5	$1,973.28	9	$7,724.61	------	------
Received	589	1,381,018.14	213	8,000,878.29	29	3,573,565.47	2	$6,639.15
Reopened	13	57,524.33	------	------	------	------	------	------
Total to be disposed of	758	4,620,050.01	218	8,002,851.57	38	3,581,290.08	2	6,639.15
Allowed	476	1,013,266.43	209	7,992,257.40	17	4,141.64	2	6,639.15
Rejected	93	1,597,021.98	2	1,173.56	2	11,129.23	------	------
Total disposed of	569	2,610,288.41	211	7,993,430.96	19	15,270.87	2	6,639.15
On hand June 30, 1935	189	2,009,761.60	7	9,420.61	19	3,566,019.21	------	------
No claims filed, overassessments allowed	413	365,240.16	185	10,296,340.96	90	25,858.46	11	46,393.90
Interest allowed	------	222,390.25	------	------	------	1,235.08	------	------
Total amount allowed, including interest	889	1,600,896.84	394	18,288,598.36	107	31,235.18	13	53,033.05

In addition to the above, taxes of $169,074.98 were abated as uncollectible in 27 estate-tax cases. Gift taxes of $3,836.29 were abated as uncollectible in 2 gift-tax cases.

Tobacco Division

The Tobacco Division is responsible for the administration and enforcement of the laws imposing taxes upon and regulating the manufacture, sale, and exportation of tobacco, snuff, cigars and cigarettes, and cigarette papers and tubes. This Division is not concerned with the taxes imposed on the processing of tobacco under the provisions of the Agricultural Adjustment Act, as amended, or on the sale of leaf tobacco under the Tobacco Act of June 28, 1934.

Collections of tobacco taxes for the year amounted to $459,178,625. This amount represents the largest yearly collection from this source since the first internal revenue taxes in 1862. The collections show an increase of $34,009,728, or approximately 8 percent, over the collections for the previous year, and were $8,839,565 more than the previous high collections in 1930. The effect of the depression became apparent in the tobacco industry during the year 1931, when a decrease in the collections was noted for the first time since 1921.

A detailed analysis and comparison of the tobacco taxes collected during the fiscal years 1934 and 1935 follows:

Tobacco taxes collected during the fiscal years 1934 and 1935

Source	1934	1935	Increase (+) or decrease (−)	
			Amount	Percent
Cigars (large):				
Class A	$8,101,364.10	$8,485,474.10	+$384,110.00	+4.74
Class B	117,781.47	200,030.28	+82,248.81	+69.83
Class C	2,888,281.55	2,546,256.63	−342,024.92	−11.84
Class D	459,415.87	406,023.39	−53,392.48	−11.62
Class E	66,453.27	55,074.74	−11,378.53	−17.12
Total	11,633,296.26	11,692,859.14	+59,562.88	+.51
Cigars (small)	173,018.13	143,738.75	−29,279.38	−16.92
Cigarettes (large)	637,496.55	17,317.56	−620,178.99	−97.28
Cigarettes (small)	349,661,945.45	385,459,570.66	+35,797,625.21	+10.24
Tobacco, manufactured	55,298,629.34	54,372,414.27	−926,215.07	−1.67
Snuff	6,788,191.13	6,511,662.53	−276,528.60	−4.07
Total	62,086,820.47	60,884,076.80	−1,202,743.67	−1.94
Leaf tobacco sold	3,266.00	4,994.39	+1,728.39	+52.92
Cigarette papers	957,694.58	963,758.16	+6,063.58	+.63
Cigarette tubes	15,359.60	12,310.00	−3,049.60	−19.85
Grand total	425,168,897.04	459,178,625.46	+34,009,728.42	+8.00

The tax on small cigarettes amounted to $385,459,571, which represents an increase of $35,797,625, or 10.2 percent, over the previous year, and also represents 84 percent of the total tobacco taxes collected during the year.

Taxes were collected on cigarette papers and tubes during the year as follows: 11,693,440 packages of cigarette papers of domestic origin, 59,448,000 packages of cigarette papers imported, 24,827,000 tubes of domestic origin and 36,613,000 tubes imported. The total collections of taxes on cigarette papers and tubes amounted to $976,068, which represents an increase of $3,014 over the collections from this source during the preceding year. Packages of cigarette papers containing not more than 25 papers each are not subject to the tax, and during the year there were removed from the place of manufacture 2,684,926,917 such packages, and 2,482,499 packages were imported; 26,170,100 cigarette tubes were removed from the place of manufacture and were exempt from tax by reason of use by cigarette manufacturers.

During the year, 1,043 permits were issued for the withdrawal of tobacco products tax-free for use of the United States. These permits covered 21,399,000 cigarettes and 266,576 pounds of manufactured tobacco.

An analysis of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, is shown in the table which follows:

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1934			72	$30,444.39	19	$63,173.02	3	$93.43		
Received	13	$117.05	1,409	1,151,650.25	119	55,793.26	24	21,331.29	50	$21,420.96
Allowed	7	51.59	1,407	1,120,582.69	109	93,987.09	20	21,101.96	50	21,418.00
Rejected	3	36.23	5	556.27	11	1,310.87	6	295.76		2.96
On hand June 30, 1935	3	29.23	69	60,955.68	18	23,668.32	1	27.00		

The sum of $1,120,583, representing claims allowed for redemption of stamps, includes the following: Stamps which were rendered useless, $877,937; stamps for which the owner alleged he had no further use, $6,111; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, $236,535.

During the year, manufacturers of tobacco products withdrew from their factories without the payment of tax, in accordance with section 317 of the Tariff Act of 1930, 199,923,740 small cigarettes, 1,000 large cigarettes, 2,500 large cigars, and 996 pounds of tobacco and snuff, which were delivered direct to vessels for use as sea stores beyond the jurisdiction of the internal-revenue laws of the United States. Withdrawals for this purpose in the preceding year amounted to 166,879,380 small cigarettes and 233 pounds of tobacco and snuff. The tax-free withdrawals of small cigarettes and tobacco and snuff for delivery to bonded tobacco sea stores warehouses amounted to 410,526,700 small cigarettes and 28,828 pounds of tobacco and snuff, as compared with 360,129,180 small cigarettes and 23,224 pounds of tobacco and snuff during the previous year. Withdrawals from bonded tobacco sea stores warehouses for delivery to vessels amounted to 399,892,600 small cigarettes and 29,366 pounds of tobacco and snuff, as compared with 359,331,360 small cigarettes and 22,039 pounds of tobacco and snuff during the preceding year. There are 21 such warehouses now in operation.

Silver Tax Division

The Silver Tax Division was organized in July 1934 for the purpose of administering the tax imposed under the Silver Purchase Act of 1934, approved June 19, 1934. This act provides for the imposition of a tax equal to 50 percent of the net profit realized on the transfer of an interest in silver bullion. The tax is payable by stamp, and is generally subject to the same provisions of law as are applicable to stamp taxes imposed under Title VIII, Schedule A, of the Revenue Act of 1926. An exemption is provided in the case of transfers by the United States Government, of transfers by deposit or delivery at a United States mint in connection with the coinage of silver, and of transfers by persons regularly engaged in the business of furnishing silver for industrial, professional, or artistic uses. In general, the tax attaches to all transfers of interests in silver, not specifically exempted, which are made by banks, brokers, manufacturers, miners, producers, refiners, dealers, and individuals.

Collections of silver tax for the year amounted to $1,149,390, and adjustments by way of refunds and redemptions to $4,770. At the close of the year there were pending before the Silver Tax Division 76 claims for the refund or abatement of silver taxes or for the redemption of silver-tax stamps, and 266 claims of this character had been adjusted by the allowance of 216 claims and the rejection of 50 claims.

The duties of the Division included the preparation of Treasury decisions modifying the existing regulations relating to the silver tax, and the preparation of various rulings with respect to that tax. As a part of the routine work, investigations were conducted in connection with the books and records of 59 brokers engaged in negotiating transfers of interests in silver bullion.

Sales Tax Division

Among the taxes administered in the Sales Tax Division are the manufacturers' excise taxes, the documentary stamp taxes, the occupational special taxes, and the taxes applicable to electrical energy, admissions and dues, telegraph, telephone, cable and radio messages, checks, safe-deposit boxes, narcotics, pistols and revolvers, and the transportation of oil by pipe line. During the current year the Division assumed the administration of the additional taxes imposed by recent legislation upon the processing of coconut and other vegetable oils, the production and refining of crude petroleum and the transfer of machine guns. The yield from the taxes administered by the Sales Tax Division amounted to $491,477,139, a decrease in collections from the previous year of $61,636,702. Among the reasons for the decrease in the collections are reduction in the rate of tax applicable to gasoline from 1½ to 1 cent a gallon, the repeal of the tax on checks as of January 1, 1935, and elimination of the tax on articles made of fur selling for less than $75 and on articles of jewelry selling for less than $25.

Certain of the manufacturers' excise taxes and other taxes imposed under the Revenue Act of 1932, which would have terminated on June 30 or July 31, 1935, were continued in effect until June 30, or July 31, 1937, by Public Resolution No. 36, Seventh-fourth Congress, approved June 28, 1935.

A comparison of the various taxes collected under the direction of the Sales Tax Division during the fiscal years 1934 and 1935 is shown in the following table:

Source	1934	1935	Increase (+) or decrease (−)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	$16,259,304.76	$17,934,776.98	+$1,675,472.22
Capital stock sales or transfers	38,065,999.47	15,747,362.59	−22,318,636.88
Sales of produce (future delivery)	7,847,743.08	3,950,544.00	−3,897,199.08
Playing cards	4,406,384.66	4,351,290.40	−55,094.26
Total	66,579,431.99	41,983,952.97	−24,595,449.02
Oleomargarine:			
Colored	44,871.50	84,500.77	+39,929.27
Uncolored	603,398.25	898,121.82	+294,723.57
Special taxes	827,960.57	1,066,053.91	+238,093.34
Total	1,476,230.32	2,048,676.50	+572,746.18
Adulterated butter	1,402.47	3,902.55	+2,500.08
Renovated butter	9,690.03	4,928.34	−4,761.69
Mixed flour	8,830.50	4,525.93	+695.43
Filled cheese	1.59	1,003.58	+1,001.99
Total	14,954.59	14,450.40	−504.19
Manufacturers' excise taxes (title IV, Revenue Act of 1932)	356,850,559.02	309,255,051.59	−47,595,507.43
Transportation of oil by pipe line	10,379,369.59	9,479,721.47	−899,648.12
Electrical energy	33,184,407.26	32,577,256.30	−557,150.96
Telegraph, telephone, cable, and radio messages, etc.	18,094,085.26	18,411,925.22	+317,239.96
Leased wires, etc. (telegraph and telephone)	1,156,114.59	1,329,808.88	+173,394.29
Safe deposit boxes	2,715,850.67	2,317,619.30	−398,231.37
Checks	41,383,198.66	25,645,138.70	−15,738,059.96
Total	453,714,185.10	399,016,221.46	−54,697,963.64
Admissions	14,613,414.42	15,379,397.16	+765,982.74
Dues and initiation fees	5,955,150.46	5,784,494.99	−201,655.47
Total	20,599,564.88	21,163,892.15	+564,327.27
Pistols and revolvers	52,980.41	60,237.83	+7,257.42
Narcotics	495,270.18	580,613.00	+85,342.82
Delinquent under repealed laws	181,193.62	383,868.24	+202,674.62
Total	729,444.21	1,024,719.07	+295,274.86
Coconut, etc., oils processed		24,457,091.25	+24,457,091.25
Crude petroleum processed, refined, etc.		1,759,789.67	+1,759,789.67
National Firearms Act		8,016.33	+8,016.33
Total		26,224,896.25	+26,224,896.25
Grand total	[1] 553,113,841.09	491,477,139.80	−61,636,702.29

[1] Exclusive of the capital-stock tax, which was included in the table on p. 20 in the annual report for the fiscal year ended June 30, 1934.

Manufacturers' excise taxes.—During the year the Bureau completed its determination of the rates or fair charges to be used by pipe-line carriers all over the United States for the purpose of computing the correct tax due on the transportation of crude petroleum, and liquid products thereof, by pipe line. These determinations enabled the Bureau to close all outstanding cases, resulted in the assessment and collection of a large amount of additional tax, and established the basis by which taxpayers will be guided in reporting and paying the tax on future transactions. In cooperation with the United States Bureau of Standards and representatives of the petroleum industry, the Bureau adopted as part of its regulations a uniform and acceptable definition of what is commonly or commercially known as "gasoline," which enables taxpayers to determine the taxability of their product prior to sale or use.

Investigations conducted by a special field force operating under the supervision of the Miscellaneous Tax Unit have produced excellent results in connection with the taxes on lubricating oil and gasoline, as well as in connection with the taxes on automobiles, tires and tubes, furs, jewelry, mechanical refrigerators, radios, and various other articles. During the year, this field force reported for assessment a total of $6,127,089 in delinquent or additional manufacturers' and miscellaneous excise taxes, penalties, and interest.

A revision of Regulations 44, relating to the taxes on gasoline, lubricating oil, etc., was issued to give effect to amendments made to certain sections of the Revenue Act of 1932.

Documentary stamp taxes.—Many questions concerning new and difficult problems arose during the year in connection with the documentary stamp taxes. The large number of reorganizations of banks and other corporations involving issues and transfers of stocks and bonds and conveyances of realty, the recent amendments to the bankruptcy laws and other statutes concerning reorganizations, and various proceedings in liquidation and foreclosure, produced an increase in the volume of correspondence and the necessity for many rulings relative to documentary stamp taxes. Inasmuch as the activities of several Federal agencies affect stocks, bonds, and deeds of conveyance, frequent contact with such agencies has been necessary during the past year in connection with the documentary stamp tax. Information furnished by the Securities and Exchange Commission relative to the issuance and sale of securities has been of considerable assistance in the assertion of stamp-tax liabilities incurred in connection with such transactions.

As a result of the activities of the augmented field force of revenue agents and deputy collectors assigned to documentary stamp tax investigations, a large amount of stamp taxes has been assessed, which through ignorance, oversight, or neglect on the part of the taxpayers involved had not been paid.

Playing cards.—There were 74 manufacturers, repackers, or importers of playing cards registered during the year, and their product amounted to 47,880,952 packs of cards, as compared with 46,419,114 packs during the preceding year. A special effort has been made, through investigation, to suppress the increasing volume of sales of playing cards by street peddlers in the larger cities of the country without having the 10-cent revenue stamp attached to each pack of cards, as required by law.

Oleomargarine; adulterated, processed, or renovated butter.—There was a marked increase in the production of oleomargarine during the year. Extensive violations of the Oleomargarine Act were uncovered, and it was found that the violators have effected a wide distribution of their product, operating to the detriment of the legitimate industry. As a result of the investigations, assessments of oleomargarine taxes and penalties were made and a number of convictions for violations of the law obtained in the courts.

The regulations relating to the tax on oleomargarine and adulterated, processed, or renovated butter are in the course of revision, the last revision having been made in 1925.

There were produced during the fiscal year 2,904,971 pounds of colored and 350,915,555 pounds of uncolored oleomargarine, as compared with 2,689,095 pounds of colored and 240,497,599 pounds of uncolored oleomargarine produced in the preceding year, reflecting an increase of 8 percent in colored oleomargarine and 45 percent in uncolored oleomargarine. At the close of the year there were 43 manufacturers of oleomargarine engaged in business and during the year 13,261 returns were filed by manufacturers and wholesale dealers in oleomargarine. There were six manufacturers of processed or renovated butter in business, who produced a total of 1,844,561 pounds of processed or renovated butter, as compared with the production of 1,219,166 pounds in the prior year. The withdrawals of oleomargarine tax-free for export amounted to 1,408,827 pounds, as compared with withdrawals for such purpose during the preceding year of 1,594,168 pounds. The tax-free withdrawals of colored oleomargarine for the use of the United States amounted to 680,921 pounds during the current year, as compared with withdrawals of 631,665 pounds for this purpose during the previous year.

Mixed flour.—There were 25 makers, packers, or repackers of mixed flour engaged in the business during the year, who made, packed, or repacked a total of 16,358,536 pounds of mixed flour, an increase of 1,898,885 pounds over the preceding year.

Firearms.—The National Firearms Act, which became effective July 26, 1934, required the registration of all firearms as defined by the act on or before September 24, 1934, and a report of all transfers of such firearms made on or after the effective date of the act. During the year 25,261 machine guns and other firearms subject to the provisions of the act were registered with the Bureau and transfers of 4,686 firearms recorded. In the first case to be tried under the National Firearms Act, the act was held constitutional in a decision rendered by the United States District Court for the Southern District of Florida, under date of June 4, 1935 (*United States* v. *Joseph H. Adams et al.*). Collections of taxes under the National Firearms Act (including the special taxes) amounted to $8,015.

Narcotics.—The collection of taxes on narcotics (including the special taxes) amounted to $580,613, representing an increase over the previous year of $85,343. The situation with respect to the registration of schools, colleges, and universities, and the liabilities for tax under the Harrison Narcotic Law, as amended, was clarified by appropriate office ruling.

Offers in compromise.—There were on hand at the close of the year ended June 30, 1934, 4,865 offers in compromise, aggregating $465,171, submitted in connection with various miscellaneous taxes. Nine thousand four hundred and eighty-nine offers, aggregating $474,818, were received during the current fiscal year; 6,990 offers, in the amount of $115,890, were accepted; 1,518 offers, amounting to $182,870, were rejected; and 9 offers, amounting to $445, were withdrawn. At the close of the year there were on hand 5,837 offers, amounting to $640,783.

Assessments.—Prior to the beginning of the current fiscal year the assessment procedure was revised in order to facilitate the audit of the miscellaneous tax lists and to make available for immediate collection the taxes due on certain returns which were filed without remittances. Likewise, necessary changes in procedure with respect to the assertion of penalties for the delinquent filing of tax returns were put into effect. A more equitable method of computing the interest due under the several revenue acts was also established during the year.

A total of 1,131,858 items, representing $737,974,518, was approved on 2,410 miscellaneous assessment lists, which included original and additional assessments of all miscellaneous internal-revenue taxes except silver tax and the processing or related taxes. The additional assessments, as a result of office audit and field investigations, represented a total of $29,847,939. The interest assessed on the miscellaneous tax lists amounted to $4,174,608.[1]

Claims.—Claims for refund and abatement of taxes and for the redemption of stamps received and adjusted in the Sales Tax Division during the year are shown in the following table:

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1934	1,733	$2,582,128.28	1,893	$3,474,904.11	------	----------	210	$20,966.72
Received	2,838	3,000,034.29	2,756	5,631,947.67	------	----------	3,006	617,729.08
Reopened	65	74,429.90	70	26,512.33	------	----------	2	1,008.28
Allowed	1,344	601,706.19	2,345	1,217,686.15	------	----------	2,919	560,955.57
Rejected	930	1,449,434.28	663	765,319.27	------	----------	31	1,714.85
On hand June 30, 1935	2,362	3,605,452.00	1,711	7,150,358.69	------	----------	268	77,033.66
Miscellaneous stamp:								
On hand July 1, 1934	74	248,099.86	93	1,071,397.99	1,543	$154,202.82	16	13,812.38
Received	256	182,773.74	264	1,036,680.54	3,963	376,797.31	168	113,032.99
Reopened	7	145,572.40	------	----------	39	13,258.57	------	----------
Allowed	150	155,849.34	184	641,816.53	4,377	193,012.64	138	106,477.68
Rejected	150	390,428.90	44	276,864.40	493	210,536.38	2	28.70
On hand June 30, 1935	37	30,167.76	129	1,189,397.60	675	140,709.68	44	20,338.99
Narcotics:								
On hand July 1, 1934	7	186.35	6	165.55	10	19.99	32	807.65
Received	123	199.30	50	241.72	76	262.81	30	353.71
Reopened	------	----------	------	----------	------	----------	------	----------
Allowed	90	150.30	42	314.02	64	209.65	47	920.12
Rejected	3	185.00	2	28.00	5	33.99	11	231.42
On hand June 30, 1935	37	50.35	12	65.25	17	39.16	4	9.82
Total claims:								
On hand July 1, 1934	1,814	2,830,414.49	1,992	4,546,467.65	1,553	154,222.81	258	35,586.75
Received	3,217	3,183,007.33	3,070	6,668,869.93	4,039	377,060.12	3,204	731,115.78
Reopened	72	220,002.30	70	26,512.33	39	13,258.57	2	1,008.28
Allowed	1,584	757,705.83	2,571	1,859,816.70	4,441	193,222.29	3,104	668,353.37
Rejected	1,083	1,840,048.18	709	1,042,211.67	498	210,570.37	44	1,974.97
On hand June 30, 1935	2,436	3,635,670.11	1,852	8,339,821.54	692	140,748.84	316	97,382.47

Credits.—There were on hand at the beginning of the fiscal year 8,269 credit cases, involving $3,139,846. During the year, 11,763 cases, involving $4,990,122, were received, and 15,519 cases, involving $6,259,599, were disposed of, leaving on hand at the end of the year 4,513 sales-tax credit cases, representing $1,870,370.

[1] As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules, claims and certificates of overassessment, and passes on offers in compromise for the Estate Tax Division, the Tobacco Division, and the Capital Stock Tax Division.

Capital Stock Tax Division

The Capital Stock Tax Division was created on January 1, 1935, succeeding the Capital Stock Tax Section of the Sales Tax Division. The Division was organized following the enactment of section 701 of the Revenue Act of 1934, which made the administration of the capital-stock tax a permanent and major function of the Bureau. In addition to the administration of the capital stock tax imposed by the Revenue Act of 1934, the Division is also concerned with the tax imposed by section 215 of the National Industrial Recovery Act and with claims for refund of capital stock taxes, penalties, and interest paid under the 1924 Revenue Act and prior revenue acts.

Collections of capital stock tax during the fiscal year 1935 amounted to $91,508,121, an increase of $11,339,777, or approximately 14 percent, over the collections for the preceding year.

During the year returns were received as follows: 382,394 taxable and 129,099 nontaxable domestic returns, 311 taxable and 169 nontaxable foreign returns, a total of 511,973 returns, as compared with 486,897 for the previous year. As a result of the audit of the returns, 5,673 assessments, involving a total of $894,807, were made.

At the beginning of the year 350,022 returns remained on hand awaiting audit, which, with the 511,973 returns received during the year, made a total of 861,995 to be accounted for. As the result of intensive work in connection with the audit and disposition of the cases, 738,163 were examined and closed during the 12-month period. The remaining cases will be closed as promptly as possible in order to permit the disposition of the 1935 returns when they become available for audit.

A summary of claims relating to capital stock taxes received and adjusted during the year is shown in the following table:

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1934	911	$98,490.07	518	$62,167.07	71	$2,184.81	1,500	$162,841.95
Received	1,895	164,954.34	1,248	225,464.39	546	30,604.49	3,689	421,023.22
Reopened	99	48,556.45	12	681.49			111	49,237.94
Allowed	2,015	192,113.05	1,250	177,636.59	524	20,598.79	3,789	390,348.43
Rejected	472	62,089.06	140	28,099.47	9	531.46	621	90,719.99
On hand June 30, 1935	418	57,798.75	388	82,576.89	84	11,659.05	890	152,034.69

There were pending in the courts on June 30, 1935, 12 suits for recovery of $1,550,853 capital stock tax, and $846,054 interest, paid under the Revenue Act of 1924 and prior revenue acts.

A Treasury decision amending article 63 of Regulations 64 (1934 edition), outlining the manner of determining the adjusted declared value for 1935 and subsequent years, in the case of foreign corporations, was issued. There was also prepared a Treasury decision designed to make the treatment of the subject matter of Chapter III and articles 71 to 83, inclusive, of Chapter VIII of the regulations relating to the capital stock tax conform as nearly as practicable with the treatment of the same subject matter in Regulations 86, governing the administration of the Federal income tax under the Revenue Act of 1934. This Treasury decision also eliminated from articles 84, 89, and 95 of Regulations 64 references to certain item numbers which are applicable only to the return, form 707, for the taxable year ended June 30, 1934.

The Division has made substantial progress in promulgating rulings on the great variety of questions that have been raised in connection with the provisions of the statute. Section 701 (f) of the Revenue Act of 1934 is not only entirely novel with respect to the administration of the capital stock tax but the adjustments to the original declared value required under that provision of the law are quite involved. Because of this fact, many problems have been presented by corporations and their representatives for rulings with respect to the application of the statute to treasury stock transactions, mergers, consolidations, reorganizations, issuance of debentures by State banks to the Reconstruction Finance Corporation, issuance of preferred stock by national banks to the Reconstruction Finance Corporation, dissolution of corporations within a fiscal year, and with respect to many other difficult questions.

Processing Tax Division

The Processing Tax Division is concerned with the administration of the processing taxes, compensating taxes, and floor stock taxes imposed under the provisions of the Agricultural Adjustment Act, as amended, the tax on the ginning of cotton imposed under the Bankhead Cotton Act, approved April 21, 1934, and the tax on the sale of leaf tobacco imposed under the Kerr Tobacco Act, approved June 28, 1934.

Two new basic agricultural commodities, namely, peanuts and rice, were included within the scope of the Agricultural Adjustment Act during the year. The processing and compensating taxes were made applicable to peanuts, effective October 1, 1934, and to rice, effective April 1, 1935. Floor stocks of articles processed from peanuts and rice were not taxed. A number of changes affecting the processing and related taxes were brought about by the enactment of amendments to the Agricultural Adjustment Act and the promulgation of regulations by the Secretary of Agriculture pursuant to the act. Changes were made in the rates and scope of the tax with respect to certain classifications of tobacco and also with respect to the taxes on the processing of hogs and of sugar beets and sugar cane and the products thereof. Refunds were authorized with respect to the tax on cotton used in the manufacture of large cotton bags.

The regulations relating to the collection of compensating taxes under the provisions of section 15 (e) of the Agricultural Adjustment Act were amended by Treasury Decision 4501, effective December 29, 1934. The collection of the compensating taxes was facilitated by a provision in Treasury Decision 4501 to the effect that such collection should be made by collectors of customs.

By a proclamation of the President made under the authority of section 10 (f) of the Agricultural Adjustment Act, as amended, the processing and related taxes with respect to sugar were made applicable to the Philippine Islands, effective September 12, 1934, thus widening the geographic scope of the act with respect to this single commodity. The Bureau established an office in Manila, and regulations and forms have been printed in Spanish for distribution in the islands.

Tax on the ginning of cotton.—The collections of tax on the ginning of cotton imposed under the Cotton Control Act amounted to $1,110,875 during the year. This tax was paid by approximately 13,000 ginners with respect to cotton for which tax-exemption certificates issued by the Secretary of Agriculture were not turned in to the ginners by producers of the cotton. The Bureau issued and distributed during the year to ginners of cotton approximately 14,000,000 bale tags and an equivalent number of certificates of tagging to be used as evidence of the payment of the tax or as evidence of exemption from the payment of tax.

Leaf tobacco sales tax.—Taxes amounting to $3,231,375 were collected under the Kerr-Smith Tobacco Control Act on the first bona fide sale of certain types of tobacco, the producers of which were not entitled to tax-payment warrants issued by the Secretary of Agriculture pursuant to the provisions of the act. This tax was collected at 25 percent of the sale price of the tobacco, a rate established by proclamation of the Secretary of Agriculture. Effective July 1, 1935, this rate will be fixed at 33⅓ percent of the sale price, the maximum rate now provided for in the act. Adhesive stamps, styled as tobacco sales-tax stamps, are provided by the Bureau to be used as evidence of payment of the tax.

Collections.—An analysis of the collections of processing, compensating, and floor stock taxes and the taxes on the ginning of cotton and the sale of leaf tobacco, is shown in the following table:

Commodity	1934	1935
Wheat:		
Processing tax	$104,038,634.96	$123,564,486.59
Compensating tax	20,774.75	27,744.27
Floor tax (wholesale)	10,941,402.43	249,622.94
Floor tax (retail)	2,620,362.68	19,078.43
Total	117,621,174.82	123,860,932.23
Cotton:		
Processing tax	85,713,359.52	93,253,443.98
Compensating tax	1,086,773.45	1,799,354.68
Floor tax (wholesale)	46,375,040.40	771,125.07
Floor tax (retail)	11,592,059.27	102,377.98
Total	144,767,232.64	95,926,301.71
Tobacco:		
Processing tax	15,873,985.81	32,161,943.21
Compensating tax	155,209.07	236,479.52
Floor tax (wholesale)	1,814,629.01	311,083.18
Floor tax (retail)	244,602.16	15,995.53
Total	18,088,426.05	32,725,501.44
Field corn:		
Processing tax	3,413,305.32	6,760,471.65
Compensating tax	18,450.05	48,663.08
Floor tax (wholesale)	982,676.73	38,843.65
Floor tax (retail)	81,761.64	1,651.49
Total	4,496,193.74	6,849,629.87
Hogs:		
Processing tax	70,716,192.12	184,380,029.76
Compensating tax	33,289.21	186,591.68
Floor tax (wholesale)	6,166,969.51	32,766.28
Floor tax (retail)	118,160.40	1,621.74
Total	77,034,611.24	184,601,009.46

Commodity	1934	1935
Paper and jute:		
Processing tax	$5,251,648.11	$2,855,500.01
Compensating tax	916,342.01	131,697.10
Floor tax (wholesale)	3,006,960.26	222,996.64
Floor tax (retail)	69,880.40	11,513.52
Total	9,244,830.78	3,221,707.27
Sugar cane and sugar beets:		
Processing tax		55,599,571.49
Compensating tax	140,020.78	3,809,586.71
Floor tax (wholesale)	30,395.59	11,314,081.05
Floor tax (retail)		370,731.40
Total	170,416.37	71,093,970.65
Peanuts:		
Processing tax		3,569,523.39
Compensating tax		2,412.62
Total		3,571,936.01
Rice:		
Processing tax		1,582.55
Compensating tax		27,537.42
Total		29,119.97
Cotton ginning tax		1,110,874.86
Tobacco sales tax		3,231,374.77
Total	371,422,885.64	526,222,358.24

Returns.—A summary of the number of processing, compensating, and floor stock tax returns under the Agricultural Adjustment Act, as amended, and of returns under the cotton ginning act, and the tobacco act, filed during the year, is as follows:

Commodity	Processing	Compensating	Floor tax (wholesale)	Floor tax (retail)	Total
	Number	*Number*	*Number*	*Number*	*Number*
Wheat	53,121	4,055	3,273	3,914	64,363
Cotton	14,104	31,174	3,376	12,092	60,746
Field corn	114,335	3,446	1,066	4,020	122,867
Hogs	182,945	1,673	1,097	4,484	190,199
Tobacco	67,991	1,635	65,920	7,640	143,186
Paper and jute	2,675	2,050	2,299	4,563	11,587
Sugar cane and sugar beets	5,788	6,513	60,493	95,649	168,443
Peanuts	563	169			732
Rice	134	163			297
Total	441,656	50,878	137,524	132,362	762,420
Cotton Act					70,065
Tobacco Act					3,613

Claims.—The Agricultural Adjustment Act provides for the refunding or crediting of taxes under certain circumstances other than those which obtain where the taxes were erroneously or illegally assessed or collected. The greatest volume of claims is filed in accordance with the provisions of the act which permit a refund or credit of taxes paid with respect to articles delivered to organizations for charitable distribution or use, to State or Federal welfare organizations, and for exportation. An analysis of the classes of claims

received and disposed of by the Processing Tax Division during the year is shown in the table which follows:

Claims	Number	Amount
Export refunds:		
On hand July 1, 1934	15,582	$6,164,504.44
Received	54,325	20,232,661.22
Reopened	1,230	59,189.90
Allowed	61,425	23,431,363.50
Rejected	2,015	1,433,671.82
On hand June 30, 1935	7,697	1,591,320.24
Charitable and other refunds:		
On hand July 1, 1934	9,078	2,851,526.52
Received	41,071	[1] 115,040,666.89
Reopened	276	39,037.96
Allowed	34,528	12,963,546.82
Rejected	5,078	29,551,395.11
On hand June 30, 1935	10,819	75,416,289.44
Credit:		
On hand July 1, 1934	1,417	1,083,949.10
Received	11,448	6,686,652.77
Reopened		
Allowed	6,422	2,273,233.09
Rejected	830	813,301.23
On hand June 30, 1935	5,613	4,684,067.55
Abatement:		
On hand July 1, 1934	1,891	12,057,850.15
Received	3,030	4,520,572.67
Reopened	28	17,376.85
Allowed	3,302	9,987,687.37
Rejected	469	2,495,009.72
On hand June 30, 1935	1,178	4,113,102.58
Uncollectible:		
On hand July 1, 1934	66	$2,381.57
Received	1,864	183,464.34
Reopened	1	18.32
Allowed	1,728	76,660.77
Rejected	14	5,635.50
On hand June 30, 1935	189	103,567.96
Tobacco Act:		
On hand July 1, 1934		
Received	9,140	597,987.98
Reopened		
Allowed	50	5,052.10
Rejected	1,262	165,504.98
On hand June 30, 1935	7,828	427,430.90
Cotton ginning:		
On hand July 1, 1934		
Received	101	64,246.85
Reopened		
Allowed		
Rejected		
On hand June 30, 1935	101	64,246.85
Total claims:		
On hand July 1, 1934	28,034	22,160,211.78
Received	120,979	147,326,252.72
Reopened	1,535	115,623.03
Allowed	107,455	48,737,543.65
Rejected	9,668	34,464,518.36
On hand June 30, 1935	33,425	86,400,025.52

[1] This figure includes claims approximating $70,461,000, based on the alleged unconstitutionality of the Agricultural Adjustment Act and related legislation.

Assessments.—Assessments of 697,992 items, representing a tax liability of $588,218,915, were made on the processing tax lists. Included in the amount thus assessed is $4,898,517 representing 5,652 additional assessments made as a result of an office audit or field investigation. Jeopardy assessments were made in 88 cases involving 266 items totaling $799,645. The interest assessed on the processing-tax lists amounted to $582,684.

Offers in compromise.—Offers in compromise submitted in settlement of liabilities in connection with the processing and related taxes, and the disposition of such offers, are shown in the following summary:

Offers in compromise	Number	Amount
On hand July 1, 1934	671	$35,955.79
Received during the year	391	145,779.01
Total to be disposed of	1,062	181,734.80
Accepted	4	3,075.00
Rejected	500	86,269.71
Withdrawn	30	2,484.25
Total disposed of	534	91,828.96
On hand June 30, 1935	528	89,905.84

ACCOUNTS AND COLLECTIONS UNIT

There were filed in collectors' offices during the fiscal year 1935 8,313,342 tax returns, compared with 9,144,268 for the fiscal year 1934, a decrease of 830,926. Of the total returns filed in 1935, there were 5,295,352 income-tax returns, compared with 4,933,376 filed during the previous year, an increase of 361,976.

After having taken the necessary administrative action, collectors of internal revenue during the fiscal year transmitted to the Bureau or otherwise disposed of 238,251 claims, as compared with 151,470 claims in 1934, an increase of 86,781. The number of claims on hand in collectors' offices at the end of the fiscal year was 7,481, compared with 6,878 at the close of the previous fiscal year.

A total of 10,432,005,552 revenue stamps, valued at $941,713,682, was issued to collectors of internal revenue and the Postmaster General, compared with 9,351,968,114 stamps, valued at $833,901,971, issued during the fiscal year 1934. Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited in their accounts, amounted to $45,068,828. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. Twelve applications were allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed.

During the year, 60,268 income-tax returns were investigated and 4,252,479 information returns were verified. At the close of business June 30, 1935, there were outstanding in the 64 collection districts for field investigation 6,856 income-tax returns, compared with 11,560 as of June 30, 1934. The number of information returns on hand June 30, 1935, was 1,872,991, compared with 1,702,691 as of June 30, 1934. On June 30, 1935, there were 62,132 warrants in the hands of the collectors' field forces for collection, compared with 52,425 as of June 30, 1934.

An average of 2,205 deputy collectors made a total of 576,120 revenue-producing investigations, including the serving of warrants for distraint, compared with 532,609 such investigations made by an average of 1,990 deputy collectors in the preceding fiscal year. A total of 118,221 warrants for distraint was served, which resulted in the collection of $34,941,480. The total amount collected and reported for assessment by field deputy collectors was $81,001,961, as compared with $57,491,799 in the previous fiscal year. The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 264 and $36,735, respectively, as compared with 264 and $28,896, respectively, for the fiscal year 1934. The average salary of these deputy collectors during the fiscal year was $1,970, and the average travel expense was $463. It will be seen that for every $2,433 invested in the services of a deputy collector $36,735 was returned to the Government. The total collections and assessments for the fiscal year 1935, namely, $81,001,961, represent the largest amount produced by the field deputy collectors since 1920, when the present system of keeping production records went into effect, and, no doubt, the greatest in the history of the Bureau.

The supervisors of accounts and collections submitted 105 reports during the year covering their examinations of the accounts of collectors of internal revenue, compared with 100 reports submitted during the fiscal year 1934. Every collector's office was examined at least once and all but 24 of the collectors' offices were examined twice during the year. Six new collectors and eight acting collectors were installed.

At the close of the fiscal year 1935, 4,715 employees, including collectors, comprised the authorized force on regular internal revenue work at an annual basic expense of $9,741,900. At the close of the

previous year there were 4,601 employees authorized at an annual expense of $9,654,580. The expansion of the force during 1935 was due to the increased volume of work in connection with liquor stamp sales and miscellaneous taxes in the collectors' offices.

During the year a total of $211,308 was expended from the internal revenue allotment for the employment of temporary personnel, compared with $163,475 during the preceding year. The increase of $47,833 in expenditures for temporary assistance was due to the rush of work incident to the income-tax filing period, emergency conditions which arose in connection with special drives for payment of delinquent taxes, and various changes in the revenue laws.

The organization of the processing-tax divisions in collectors' offices was further strengthened to facilitate the collection of the processing, import compensating, and floor taxes imposed upon various agricultural commodities under the Agricultural Adjustment Act. A force of 1,606 permanent and temporary office and field employees was authorized to handle this work in the various collection districts, and during the year the sum of $2,397,707 was expended for salaries of such employees.

A special section was set up in each collector's office in cotton-producing districts to administer the tax-collection provisions of the Bankhead Cotton Control Act. Forces were organized to carry on this work and during the ginning season, when the work was at its peak, 391 permanent and temporary office and field employees were assigned to the several districts. The sum of $378,814 was expended for salaries of employees on the cotton-tax roll.

In order to carry out effectively the tax provisions of the Kerr-Smith Tobacco Control Act additional assistance was authorized in the several tobacco-producing districts. During the period when this work was at its peak 85 temporary office and field employees were employed, and the sum of $61,742 was expended for salaries of such employees during the year.

Through the cooperation of the Federal Emergency Relief Administration special projects were inaugurated in certain collection districts for the purpose of investigating evasions of manufacturers' excise taxes on jewelry, radios, furs, sporting goods, and cosmetics, and taxes on admissions, dues, and documentary stamps. The first project was started in the third New York collection district on November 1, 1934. Similar projects were subsequently inaugurated in the first and second New York collection districts, the Chicago, Milwaukee, Philadelphia, Pittsburgh, and Buffalo districts, and recently projects were authorized in the Los Angeles and San Francisco districts. With approximately 800 workers engaged on these projects, $5,021,912 in taxes has been collected or reported for assessment. In addition to the workers assigned to these investigations, approximately 330 relief workers were assigned to the district supervisors, Alcohol Tax Unit, for the purpose of conducting investigations and making inspections of retail liquor dealers.

During the period from November 1, 1934, to June 16, 1935, under the provisions of Executive Order No. 6166, as amended, the function of disbursing was transferred from the offices of 63 collectors of internal revenue (except offer in compromise special deposit accounts), 37 internal-revenue agents in charge and 15 district supervisors located within the continental United States to 20 regional offices

of the Division of Disbursement, Treasury Department. This transfer of disbursing functions involved considerable modification of procedure.

The Disbursement Accounting Division administratively examined and recorded 1,413 monthly accounts of collectors of internal revenue, internal-revenue agents in charge, district supervisors, including the Philippine branch of the district of Maryland and the internal revenue salary payments made by the collector of customs, San Juan, P. R., comprising a total of 107,528 vouchers, in addition to which 3,524 expense vouchers of employees and 11,836 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the chief disbursing officer, Treasury Department, or General Accounting Office for payment. The monthly pay rolls of the Bureau were examined and recorded currently.

ALCOHOL TAX UNIT

Collections from the liquor taxes in 1935 amounted to $411,021,772, an increase of $152,110,440 over the previous year. The revenue obtained from liquor taxes for 1935 constituted 14.8 percent of the total internal-revenue collections, compared with 11.3 percent for 1934. Approximately two-thirds of the increase in liquor-tax collections was accounted for by distilled spirits, the revenue from which increased by more than 100 percent over 1934.

On June 30, 1935, the following legitimate producers or distributors of alcohol and alcoholic beverages, or users of tax-free alcohol, were under the supervision of the Alcohol Tax Unit:

Distilleries:	
Alcohol	36
Whisky, rum, and gin	89
Brandy	137
Warehouses:	
Alcohol	70
Whisky, rum, gin, and brandy	137
Wineries	1,107
Bonded wine storerooms	88
Breweries	702
Rectifying plants	383
Wholesale liquor dealers	4,510
Denaturing plants	40
Bonded dealers in specially denatured alcohol	68
Bonded manufacturers using specially denatured alcohol	4,155
Hospitals, laboratories, and educational institutions using tax-free alcohol	5,966

Procedure Division.—This Division is responsible for planning and developing procedure for the Alcohol Tax Unit and coordinating the procedure of the headquarters office with that of the various offices of the district supervisors.

During the fiscal year, procedure was recommended which resulted in the transfer of the audit of reports of plants and warehouses and reports of Government officers assigned thereto to offices of district supervisors. A uniform system for auditing such reports was developed and manuals of procedure were prepared covering the audit of reports of whisky and brandy distilleries and warehouses, wineries, breweries, industrial-alcohol plants and warehouses, and manufacturers and users of denatured alcohol. The system, installed in

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15 district offices, resulted in the elimination of the duplication of audit and a reduction of 50 percent in the cost of personnel in the Bonded Accounts Section.

The function of reviewing offers in compromise in connection with violations of internal-revenue laws relating to liquor, of preparing covering memorandum briefs, of scheduling such offers, and, after final action, notifying the proponents of the acceptance or rejection of the offers, was also transferred to the district officers. Detailed procedure was prepared for the guidance of these offices.

A study was made of all other procedure in the headquarters office and various divisions and sections were reorganized, resulting in economies in operation, more effective service, and a reduction of approximately $200,000 in total salaries.

Enforcement Division.—The Enforcement Division is responsible for the coordination of the activities of the Alcohol Tax Unit with other governmental agencies engaged upon related work. The Enforcement Division also plans and coordinates the enforcement functions of the 15 administrative districts, supervises the activities of the investigators, and provides for their general instruction.

The enforcement personnel was increased somewhat during the year, and on June 30, 1935, there were 1,448 investigators and 74 assistant district supervisors and investigators in charge. A concentrated attack was directed during the year against the illicit manufacture and traffic in non-tax-paid spirits, to the end that the legitimate liquor industry might be protected and a maximum amount of revenue collected therefrom.

During the fiscal year 15,712 stills were seized having an aggregate mash capacity of 2,853,739 gallons, and in connection therewith 21,373,107 gallons of mash were found and destroyed. Investigators also seized 863,375 gallons of spirits and 4,837 autos and trucks. The total appraised value of property seized amounted to $5,632,145. A total of 31,625 persons were arrested for Federal liquor law violations, of which 2,104 arrests were made by State and local officers on information furnished by investigators of the Alcohol Tax Unit. During the year 25,408 cases were reported to United States attorneys.

In addition to the general enforcement accomplishments, a specialized investigative effort has been directed at the larger syndicates trafficking in non-tax-paid spirits, with the result that a great many of the larger organizations in the leading metropolitan cities of the country have been placed under indictment.

The enforcement of the act of June 18, 1934, relating to substances used in the manufacture of distilled spirits, has brought about a very material reduction in the sale of corn sugar, brown sugar, black strap molasses, oak chips, and other materials generally used in making unlawful liquors. The laws requiring a stamp to be placed on bottles of distilled spirits, and authorizing the Secretary to impose regulations regarding bottles, also have aided materially in reducing transactions in unlawful liquors.

The Pardon and Parole Section of the Enforcement Division examines the records and reports and prepares abstracts of facts on all applications for Executive clemency (pardon, commutation of sentence, and remission of fine) and petitions for parole of persons convicted of violations of the internal-revenue laws relating to the traffic in distilled spirits. During the fiscal year, 282 applications for pardon and 2,841 applications for parole were examined and reports submitted. A total of 283 applications for pardon and 3,377 applications for parole were received.

Field Inspection Division.—A comprehensive program of instruction for storekeeper-gaugers was conducted during the year by field inspectors. This program combined theoretical and practical instruction and included preparation of a questionnaire covering the more pertinent requirements of laws and regulations applying to the control and operation of producing and processing plants, lecture courses conducted at night, and practical instruction conducted at the individual plants. The program has resulted in a distinct increase in the efficiency of the work performed by Government officers.

Outlines of procedure were prepared relative to distilleries and distillery warehouses, industrial-alcohol plants, alcohol bonded warehouses and denaturing plants, fruit-brandy distilleries, and rectifying plants. These procedures standardize the administrative examination of the notice, bond, plats, plans, and other pertinent documents connected with the original establishment of plants of the above types, and the major structural and operative changes in such plants. These procedures are the basis for the approval or disapproval by district supervisors, and also for final action by the Bureau. This program has resulted in the elimination of duplication of work, simplification of the work in both the Bureau and field, and reduction of personnel.

A retail liquor dealer section was established in each district, together with a comprehensive program of instruction for junior inspectors. This course covered classroom instruction in the pertinent requirements of the law, detailed instruction relative to inspection and compromise procedure, and practical training in the use of the Williams alcohol test set.

A new distillery procedure was initiated which transferred the major portion of the manual labor previously performed by Government officers to distillery employees and made possible the transfer of 133 storekeeper-gaugers from distillery supervision to the retail liquor dealer section.

All breweries throughout the United States installed beer meters on or before March 1, 1935. The tax was collected on the basis of meter readings for all fermented liquor transferred by pipe line for bottling. The racking meters are used as an additional check and safeguard over the revenue. The use of meters has resulted in a more accurate determination of tax, improved brewery supervision resulting in the release of approximately 100 storekeeper-gaugers for other duties, and greater freedom of operation for brewers.

A survey of all permissive inspections was made with a view to simplification and more economical inspections. The scope and frequency of inspections of all classes were changed. Each district was divided into inspection zones with all territory outside the metropolitan area divided into zones representing a 30-day inspection load for one inspector. This new program will make it possible to relieve approximately 160 inspectors for assignment to the retail liquor dealer section or as storekeeper-gaugers for distillery supervision.

Standard questionnaire forms were prepared to cover the following classes of inspections: Spot-check inspections of breweries, rectifying

plants, and wholesale liquor dealers, and complete inspections of breweries, bonded wineries and bonded storerooms, industrial-alcohol plants, alcohol bonded warehouses and denaturing plants, distilleries, distillery, special, and general bonded warehouses, fruit brandy distilleries, manufacturers using specially denatured alcohol, and users of tax-free alcohol.

Laboratory Division.—The Laboratory Division comprises a chemical laboratory in Washington, D. C., and 14 branch laboratories located throughout the country. These laboratories perform all the chemical work for the Bureau of Internal Revenue and Bureau of Narcotics, as well as some work for the Federal Alcohol Control Administration and Bureau of Customs.

During the year, 83,701 samples were received in the branch laboratories, 26,902 more samples than were received during 1934. This substantial increase was undoubtedly due to more efficient and increased enforcement activities. The Washington laboratory examined 10,540 samples, an increase of 1,964 over the preceding year. The major part of the samples examined comprised distilled spirits, fermented liquors, denatured alcohol, toilet preparations, medicinal preparations, flavoring extracts, and narcotic drugs.

The chemists in the field laboratories investigate and inspect permittees where technical knowledge is valuable. The policy of using technically trained men in this work has been of great assistance to the administrative officers in the examination of seized illicit plants recovering potable alcohol from denatured alcohol and has prevented the issuance of permits to applicants who were not qualified or equipped to carry on legitimate chemical or technical operations requiring industrial alcohol.

Research work was carried on with the view to developing more efficient denaturants for the purpose of preventing the diversion of tax-free denatured alcohol to illegal uses, and a new specially denatured alcohol formula containing sucrose octa acetate was adopted for the manufacture of rubbing-alcohol compounds. During the past few years, substantial quantities of rubbing-alcohol compounds have been used for beverage purposes, but it is believed that the new denaturant will prevent their further beverage use.

Audit Division.—The Audit Division conducts the plant operation, tax accounting, assessment, claim, and compromise work of the headquarters office of the Alcohol Tax Unit. It supervises generally the work relating to the manufacture, storage, tax payment, sale, and use of alcohol, denatured alcohol, distilled spirits of all kinds, wines, and beer; and administers the provisions of the internal-revenue laws and the regulations pertaining thereto.

Alcohol.—During the fiscal year 1935, there were 180,645,920 proof gallons of alcohol produced at industrial alcohol plants, an increase of 15,542,338 proof gallons as compared with the preceding year.

Withdrawals of alcohol from warehouses upon payment of tax amounted to 16,990,972 proof gallons, an increase of 836,358 proof gallons as compared with the preceding year.

A total of 166,104,787 proof gallons of alcohol was withdrawn for tax-free purposes during the year, including withdrawals for denaturation, for export, and for the use of the United States, hospitals, laboratories, colleges, and other educational institutions. This is an

increase of 26,106,879 proof gallons as compared with the quantity withdrawn tax free during the preceding year, and reflects the increased use of alcohol for industrial purposes.

Denatured alcohol.—During the fiscal year 1935 there were withdrawn from bond, free of tax, for denaturation 163,009,786 proof gallons of alcohol and rum, as compared with 136,887,896 proof gallons during the previous year.

There were 97,031,074 wine gallons of denatured alcohol produced during the year, of which 38,746,679 wine gallons were completely denatured and 58,284,395 wine gallons were specially denatured, as compared with 82,241,403 wine gallons of denatured alcohol produced during the previous fiscal year, of which 27,174,311 wine gallons were completely denatured and 55,067,092 wine gallons were specially denatured.

Fermented malt liquor.—During the year 1935, 45,228,605 barrels of fermented malt liquor were produced, as compared with 37,678,313 barrels produced during the preceding year. The production of cereal beverages containing less than one-half of 1 percent of alcohol by volume has been practically discontinued since the repeal of the eighteenth amendment. Only 4,226 barrels of such liquor were produced during the year.

Distilled spirits.—There were withdrawn tax-paid from distillery, general, and special bonded warehouses 58,083,021 taxable gallons of distilled spirits (including brandy tax-paid direct from fruit distilleries) other than alcohol, an increase of 35,636,399 gallons as compared with the quantity withdrawn tax-paid during the preceding year. This increase is partly due to the fact that prohibition was in effect more than 5 months of the fiscal year 1934.

Rectified products.—During the fiscal year 1935 there were 23,669,402 proof gallons of distilled spirits dumped for rectification and 23,093,758 proof gallons of rectified products were produced therefrom.

Assessments.—During the year, 15,401 reports of violations of the internal-revenue laws relating to alcoholic liquors were received from field officers and audited and the tax liabilities disclosed thereby were assessed, including ad valorem penalties. This Section also certified to the Commissioner 1,304 assessment lists, which carried 24,673 items, totaling $18,787,033, listed by the Section, and 213,357 items, aggregating $19,283,750, listed by collectors.

Claims.—There were on hand at the beginning of the year 5,728 claims of the four main classes—refund, redemption, abatement, and uncollectible—aggregating $1,202,406. During the year, 20,587 such claims were received, in the amount of $7,695,095, of which 19,064 claims were allowed and 1,943 were rejected, leaving 5,308 on hand at the end of the year.

Offers in compromise.—At the beginning of the year 14,991 offers in compromise, aggregating $176,579, were on hand. During the year 45,362 offers were received, amounting to $600,683, of which 49,809 offers, amounting to $387,962, were accepted; 1,013, amounting to $60,628, were rejected; and 82, amounting to $9,597, were withdrawn; leaving 9,449 offers, aggregating $319,073, on hand at the end of the year.

Floor tax.—The audit of floor-tax returns required by the Liquor Taxing Act of 1934 was completed during the year. There were 75,804 returns filed, reporting floor taxes aggregating $8,699,139.

OFFICE OF THE ASSISTANT GENERAL COUNSEL

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

Assistant General Counsel's committee.—The Assistant General Counsel's committee, composed of five members, receives and passes upon cases from all divisions of the office referred to it by the Assistant General Counsel, the special assistants, and the general assistants. During the year the committee received 256 cases and disposed of 237, leaving 19 cases pending.

Reorganization section.—The reorganization section established on September 25, 1934, and consolidated with the bankruptcy and receivership section on January 22, 1935, is charged with the duty of protecting the claims and interests of the United States in corporate reorganization proceedings instituted under sections 77 and 77B of the National Bankruptcy Act. These amendments provide that, if the United States is a creditor or a stockholder of a railroad or other corporation in reorganization, the Secretary of the Treasury is authorized to accept or reject a plan of reorganization in respect of the interests or claims of the United States. The reorganization section notifies the various governmental departments and agencies of the institution of these proceedings and receives in return information in regard to their claims; ascertains the existence of outstanding or pending tax claims, and communicates with the collectors of internal revenue relative to the filing of proofs of such claims; corresponds and holds conferences with attorneys for the debtor corporations regarding plans of reorganization; advises and cooperates with United States attorneys regarding the preparation and conduct of reorganization cases arising under sections 77 and 77B; and assembles and submits to the Secretary of the Treasury data for his guidance in the acceptance or rejection of plans of reorganization.

Upon the filing of a petition for reorganization, the United States is considered to have an interest in the proceedings until, after receipt of information from the various departments and agencies of the Government, it definitely appears to the contrary.

The following statement shows the reorganization cases handled during the period September 25, 1934, to June 30, 1935:

Corporate reorganization cases

	Number	Amount involved	Amount approved
Cases received to June 30, 1935	1,654		
Cases closed to June 30, 1935:			
By dismissal of proceeding by court	23		
By order of liquidation of court	23		
By consolidation	5		
By transfer	25		
By inclusion in plan of reorganization of provision protecting unascertained claims of the United States	35		
By payment of claim in full [1]	24	$68,862.19	$68,862.19
By payment of claim through stipulation [1]	9	31,260.43	31,260.43
By acceptance of plan of reorganization [1] by Secretary of Treasury	20	7,992,953.32	3,747,641.41
Total closed	164	8,093,075.94	3,847,764.03
Cases pending on June 30, 1935	1,490		

[1] A number of these cases are being held open for administrative purposes on account of unaudited returns

The number of bankruptcy and receivership cases closed during the year were as follows:

Cases pending July 1, 1934	2,098
New cases, fiscal year 1935	1,063
Cases closed during year	1,249
Cases eliminated	176
Cases pending June 30, 1935	1,736

In the 1,249 cases closed relating to bankruptcy and receivership, claims were filed in the amount of $6,457,089, and the sum of $2,554,483 was collected.

During the year 1,049 new bankruptcy and receivership cases, other than reorganization cases under sections 77 and 77B, were received, and 14 cases were added in which the debtor companies were originally involved in reorganization proceedings but later went into liquidation. The 176 bankruptcy or receivership cases which were eliminated were found to be involved in reorganization proceedings.

Appeals Division.—This Division has immediate charge for the Commissioner of all cases involving income, estate, and gift taxes filed with the Board of Tax Appeals, including those appealed from Board decisions to appellate courts. The progress of the work during the fiscal years 1930 to 1935 is shown in the following tables:

Cases filed, closed, and pending at end of year before the United States Board of Tax Appeals and in the appellate courts, fiscal years 1930 to 1935, inclusive

Cases	1930	1931	1932	1933	1934	1935
Filed	4,369	11,726	7,618	5,997	3,976	3,816
Closed:						
By default, dismissal, etc	991	849	1,532	1,122	574	500
By decision on merits	1,533	1,329	1,143	1,537	1,518	1,615
By agreed settlement	4,467	4,350	5,707	5,727	7,490	3,752
Total, closed	6,991	6,528	8,382	8,386	9,582	5,867
Pending, end of year	16,035	21,233	20,469	18,080	12,474	10,423

Cases filed, closed, and pending before the United States Board of Tax Appeals and in the appellate courts, fiscal year 1935, by class of tax

Class of tax	Number pending July 1, 1934	Amount in dispute	Number filed during year	Amount in dispute
Income	12,009	$358,133,443	3,459	$151,245,171
Estate	449	60,160,922	310	33,267,033
Gift	16	198,715	17	286,859
Total	12,474	448,493,080	3,816	184,819,113

Class of tax	Number closed during year	Amount in dispute	Number pending June 30, 1935	Amount in dispute
Income	5,602	$119,422,651	9,596	$419,955,903
Estate	255	20,207,715	504	73,240,290
Gift	10	33,410	23	452,164
Total	5,867	130,663,776	10,123	493,648,417

Status of cases pending before the United States Board of Tax Appeals, June 30, 1935

Issue not yet joined	876
Awaiting special action:	
Referred to Special Adjustment Section	109
Referred to Interpretative Division	1
Referred to Technical Staff	2,894
On reserve calendar	677
Miscellaneous	541
In process of preparation for trial:	
On Washington calendar	491
On field calendar	495
Ready for trial but not set:	
On Washington calendar	172
On field calendar	986
Set for trial:	
On Washington calendar	31
On field calendar	153
Tried by Board of Tax Appeals:	
Awaiting decision by Board	1,477
Decided and subject to appeal	302
In process of closing	200
Total	9,405

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

Cases	In circuit courts[1]	In Supreme Court	Cases	In circuit courts[1]	In Supreme Court
Pending beginning of fiscal year:			Taken to Supreme Court	28	----
Appealed by Commissioner	277	17	Closed during fiscal year:		
Appealed by taxpayers	781	8	Favorable to Commissioner	344	23
Appealed by both	52	1	Favorable to taxpayers	247	18
			Modified	94	4
Total	1,110	26	Total	713	45
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	187	14	Appealed by Commissioner	242	4
By taxpayers	400	14	Appealed by taxpayers	732	5
By both	10	----	Appealed by both	35	----
Total	612	28	Total	1,009	9

[1] Includes United States Court of Appeals for the District of Columbia.

Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1935

Character of closing	Number of cases	Amount in dispute	Amount allowed	Percentage of recovery
By default, etc	500	$4,908,068	$4,048,046	82.49
By decision on merits	1,615	32,289,161	13,376,821	41.42
By agreed settlement	2,752	102,466,547	34,354,881	33.53
Total	5,867	139,663,776	51,780,748	37.07

Civil Division.—The work of the Civil Division includes the preparation of statements of fact for the Department of Justice in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, which statements set forth the position of the Bureau on the issues involved and contain references to applicable sections of the revenue acts, regulations, and decisions of the courts. The Division also assembles the evidence, obtains witnesses, and assists at the trial of cases when requested by the Department of Justice; prepares recommendations for or against the institution of suits in connection with claims of the Government against taxpayers, transferees, bonding companies, and others; and, when suits are recommended, prepares statements for the Department of Justice similar to those in actions brought by taxpayers. Stipulations of fact for the use of the Department of Justice and for submission to the courts in actions in the district courts and in the Court of Claims are examined and approved, modified, disapproved, or new stipulations prepared; and the Division makes recommendations for or against an appeal from adverse judgments of district courts and for or against applications to the Supreme Court for writs of certiorari in cases of adverse decisions rendered by the circuit courts of appeals and the Court of Claims.

All cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts are also handled by the Division.

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

Cases received and disposed of during the fiscal year 1935[1]

	Number
Pending July 1, 1934:	
In court (exclusive of lien cases)	2,686
Not pending in court	205
Cases in court involving liens	1,210
Total	4,101
Received during the year:	
Suits by taxpayers	661
Suits involving liens	1,120
Cases for suit by the United States	258
Total	2,039
Total to be disposed of	6,140
Closed during the year:	
Cases (exclusive of lien cases)	963
Cases involving liens	895
Total	1,858
Pending June 30, 1935	4,282

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

	Amount
Pending, July 1, 1934	$221, 838, 759. 74
Received during fiscal year	28, 923, 136. 22
Total	250, 761, 895. 96
Closed during fiscal year	60, 244, 430. 54
Pending, June 30, 1935	190, 517, 465. 42

Results obtained in cases closed during the fiscal year 1935 [1]

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	692	$45, 843, 636. 65		$8, 895, 940. 32
Suits and claims by the United States	271	14, 400, 793. 89	$7, 762, 995. 78	
Total	963	60, 244, 430. 54	7, 762, 995. 78	8, 895, 940. 32

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

Civil cases pending at the beginning and end of the fiscal year 1935 [1]

	Pending July 1, 1934	Pending June 30, 1935
For suit by the United States	205	267
Pending in district courts	1, 877	1, 813
Involving liens	1, 210	1, 435
Pending in circuit courts of appeal	125	117
Pending in Court of Claims	576	548
Pending in Supreme Court	5	4
Pending payment of judgment claims	86	77
State courts and miscellaneous	17	21
Total	4, 101	4, 282

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

The number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year are shown in the following table:

	Cases tried	Cases decided			
		For the Government	Against Government	Partly for and partly against Government	Total
District courts	111	183	81	13	277
Circuit courts of appeal	38	43	33	6	82
Court of Claims	82	61	23	1	85
Supreme Court	3	1	1	1	3
Total	234	288	138	21	447

The Compromise Section handles all offers submitted in compromise of tax liability arising in the Miscellaneous Tax Unit of the Bureau, except those involving criminal prosecution, fraud penalties, or specific penalties. It is also charged with the handling of legal problems arising in the collection of taxes from banks in liquidation, from taxpayers who have made assignments of assets for the benefit of creditors, and from estates of deceased taxpayers.

The work of the section for the fiscal year ending June 30, 1935, is shown in the following table:

	Number
Pending cases, end of fiscal year 1934	1, 245
Received, fiscal year 1935	1, 523
Closed or in process of closing, fiscal year 1935	1, 240
Pending, end of fiscal year 1935	1, 528
Number finally accepted [1]	493
	Amount
Amount finally accepted	$2, 747, 961. 38
Tax liability	3, 482, 037. 21

The number of cases pending June 30, 1935, and the tax liability involved, by classes, were as follows:

	Cases pending		Cases in process of closing	
	Number	Tax liability	Number	Tax liability
Cash offers in compromise	300	$2, 027, 866	148	$115, 558
Installment offers in compromise	43	1, 221, 110	32	2, 719, 309
Estates	899	12, 002, 530		
Insolvent banks	119	280, 936		
Miscellaneous cases	167	1, 112, 220		
Total	1, 528	16, 644, 662	180	2, 834, 867

Interpretative Division.—The function of this Division is to construe for administrative purposes the various statutes relating to the internal revenue and to pass upon questions of law arising thereunder. It also had charge during the fiscal year of the preparation of Treasury decisions and of the editing of matter proposed for publication in the Internal Revenue Bulletin.

The following table shows the number of cases received, disposed of, and pending during the fiscal year 1935:

	Number
On hand, July 1, 1934	284
Received during the year	2, 995
Disposed of during year	3, 039
Remaining June 30, 1935:	
Involving one or more tax years	96
Not involving tax years (administrative law, etc.)	144
	240

[1] Of the 493 cases finally accepted, 43 were cash compromise offers; 16 installment compromise offers, 325 decedent estates; 47 insolvent banks; and 62 miscellaneous (assignments for benefit of creditors; dissolutions, liquidations).

Summary of 96 cases pending June 30, 1935, 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	Over $50,000	Total cases
Prior to—					1		1
1917					2	1	3
1918					1		2
1919		1		2	1	1	4
1920						3	4
1921		1			2	2	4
1922					2	3	5
1923				1	2	2	5
1924		1	1			5	7
1925				2	1	2	5
1926		1		2	3	4	10
1927		1		7	3	6	17
1928	3	1	4	4	4	5	21
1929	2	1		3	2	2	10
1930		1		5	2	5	13
1931		5	2	8	2	9	26
1932	2	1	1	3			7
1933	2		1	1	1	2	7
1934							
Total	9	14	9	38	29	52	151
Percent of total	6.0	9.3	6.0	25.2	19.2	34.3	100

The number of cases disposed of in 1935 greatly exceeds that of any preceding year, resulting in fewer cases being carried over for action in the current fiscal year.

Penal Division.—The Penal Division of the Office of the Assistant General Counsel handles both income-tax cases and miscellaneous tax cases, prepares opinions construing criminal and percentage-penalty statutes, and deals with particular cases involving criminal liability and percentage penalties for fraud (and occasionally for negligence or delinquency), including offers in compromise of such cases. It also prepares opinions as to whether cases closed by agreement under section 606 of the Revenue Act of 1928, and similar provisions of other revenue acts, should be reopened because of "fraud or malfeasance, or misrepresentation of a material fact," and considers claims for reward under section 3463 of the Revised Statutes. Whenever requested by the Department of Justice, an attorney from this Division assists in the prosecution of criminal cases.

At the beginning of the year, 1,524 cases were pending in the Penal Division. New cases in the number of 1,266 were received and 1,588 cases disposed of during the year, leaving 1,202 cases pending on June 30, 1935, a net decrease of 322.

Formal claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year ended June 30, 1935, as follows: Pending July 1, 1934, 294; presented during year, 121; disposed of during year, 174; pending June 30, 1935, 241. Of the 174 claims disposed of, 113 were rejected and 61 were allowed in a total sum of $43,652, all of which were paid prior to July 1, 1935. The 241 claims pending are awaiting receipt of reports from the field officers of the Bureau who are conducting investigations thereof or the closing of the tax cases to which such

claims relate. There were also 181 informal claims disposed of during the fiscal year, which left 85 informal claims pending.

Review Division.—This Division reviews overassessments of income, excess-profits, war-profits, estate, and gift taxes proposed for allowance by other agencies of the Bureau where the amount of the overassessment in any case exceeds $20,000, and refunds of any taxes in excess of $20,000. It prepares reports to the Joint Committee on Internal Revenue Taxation required by section 710 of the Revenue Act of 1928, where the overpayments of income, excess-profits, war-profits, estate, or gift taxes exceed $75,000, prepares public decisions where the overassessment exceeds $20,000, and examines and reviews special cases referred to it by the Assistant General Counsel for the Bureau. The number of cases handled by the Division during the fiscal year 1935 is shown in the following summary:

	Estate and miscellaneous taxes	Income tax	Total
On hand July 1, 1934	10	94	104
Received during year	116	430	546
Total	126	524	650
Disposed of during year	121	464	585
On hand July 1, 1935	5	60	65
Amounts involved:			
Claimed by taxpayer	$14,973,169.48	$62,247,841.56	
Approved by Review Division	[1] 17,658,333.39	55,931,228.89	

[1] Includes credits allowed under section 301 (b) or (c) of the Revenue Act of 1926 without specific claim being filed by the taxpayer.

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

Month	Decisions numbered—	Income-tax cases		Estate and miscellaneous tax cases	
		Number	Amount approved	Number	Amount approved
July 1934	5216–5251	31	$2,073,655.49	5	$207,275.59
August 1934	5252–5295	30	3,408,438.75	14	1,218,331.29
September 1934	5296–5330	25	3,121,020.66	10	3,028,260.29
October 1934	5331–5368	34	8,354,391.86	4	318,359.00
November 1934	5369–5397	24	1,921,403.23	5	2,024,186.16
December 1934	5398–5432	29	2,413,350.95	6	170,631.38
January 1935	5433–5472	27	8,260,373.39	13	6,186,758.79
February 1935	5473–5490	14	809,140.92	4	857,390.65
March 1935	5491–5522	25	2,251,258.96	7	726,343.03
April 1935	5523–5552	25	2,064,901.07	5	724,077.90
May 1935	5553–5595	35	10,206,111.70	8	1,611,579.14
June 1935	5596–5621	17	2,725,379.68	9	1,220,054.21
Total for fiscal year		316	47,609,426.66	90	18,293,247.43
Abatements			25,751,611.20		17,274,351.00
Credits			14,408,252.68		
Refunds			6,152,633.31		1,018,896.43
Unadjusted			1,296,929.47		

The difference between the total of $73,589,562 approved in all cases reviewed and the total of $65,902,674 shown in the public decisions is attributable to delayed application of credits, cases pending before the joint committee during the 30-day period not yet expired on June 30, and uncompleted final scheduling of allowances.

Legislation and Regulations Division.—The function of this Division is to prepare or review all regulations interpretative of the internal-revenue laws; make reports on suggested changes in the internal-revenue laws and the existing regulations thereunder, and, if change is found desirable, to explain in detail the reasons therefor and the form to be followed; and consider and prepare reports on legislation introduced in Congress relating to internal-revenue matters.

The following table shows the number of cases received and disposed of by the Division during the fiscal year 1935:

On hand July 1, 1934	1
Received during the fiscal year	803
Disposed of during the fiscal year	513
On hand, June 30, 1935	291

TECHNICAL STAFF

The settlement of tax cases for many years was conducted by an independent agency attached to the Commissioner's office. This work is now carried on by the Technical Staff, which began functioning as of November 16, 1933 (Mim. 4100, C. B. XII–2, 496). The primary purpose of this organization is to afford the public a more direct and expeditious procedure for the settlement of its tax disputes. Under the procedure of the staff, the senior technical advisor is responsible for the supervision of a basis of settlement in a particular case and reports directly to the Commissioner of Internal Revenue.

In addition to the staff's legal and accounting activities in the settlement of docketed appeals pending before the United States Board of Tax Appeals, the settlement of protested 90-day cases, and the preparation of defense recommendations, the Technical Staff has during the past year completely reviewed for the Commissioner all final closing agreements under section 606, Revenue Act of 1928, requiring the signatures of the taxpayer and the Commissioner and the approval of the Secretary or the Under Secretary of the Treasury. In the performance of this function a case is reviewed by the staff from the filing of the return on through to the tax determination. The Technical Staff also has the task of considering and making recommendations in respect of all offers in compromise of income taxes, excepting cases involving fraud and those coming under the jurisdiction and supervision of Federal or State courts.

In addition to these duties, the Technical Staff on February 26, 1935, took over the complete handling of all applications for extension of time within which to pay (1) original income tax, the granting of which requires the act of the Commissioner alone; and (2) deficiencies in income tax, the granting of which requires the act of the Commissioner and the approval of the Secretary of the Treasury. In connection with these cases it is necessary to analyze financial statements, earnings statements, and other financial data, in order to make recommendations in respect of all applications for extension of time for the payment of income taxes.

On July 1, 1934, the Technical Staff had 3,770 dockets, including estate tax cases, pending before the Board, involving 4,720 tax years,

together with some miscellaneous work and cases in the old "60-day status." During the year ended June 30, 1935, the staff received 3,747 Board dockets and settled by agreement 1,616 dockets; recommended for defense 1,442 dockets; and returned for various reasons 1,247 dockets to the Assistant General Counsel with no final recommendation. On June 30, 1935, the staff had on hand 3,161 Board dockets involving 4,028 tax years, with a small volume of miscellaneous and 90-day status cases. The 1,616 dockets settled involved asserted deficiencies of $39,781,474; the agreed settlement deficiencies aggregated $21,287,302, or 54 percent of the imputed deficiencies. The settled tax deficiencies included $10,528,778 asserted gross estate tax deficiencies, which became $5,362,671 recomputed gross deficiencies, and the settlement deficiencies included $4,008,485 enforced statutory tax credits allowed by the staff.

The foregoing statistics do not include the results of the circuit settlement groups composed of attorneys of the office of the Assistant General Counsel for the Bureau of Internal Revenue and of members and field representatives of the Technical Staff. During the year ended June 30, 1935, the staff averaged 11 men per month devoting full time to joint settlement work in connection with all Board circuit calendars.

Owing to the difficulty of presenting in statistical form the true situation in estate-tax cases (because of the varying effect of the statutory credit provisions), a detailed compilation of settlement work by the staff has been made in Board dockets involving income tax only. During the year the staff considered 2,852 income-tax Board dockets, of which 1,476 dockets, or 51.75 percent, were settled by agreement. In the dockets settled the deficiencies asserted in the statutory notices totaled $29,252,696 and the agreed settlement deficiencies amounted to $15,924,631, or 54.44 percent.

During the year the Technical Staff also considered so-called "90-day cases" which involved protests filed by taxpayers after the final notice of deficiency was issued but prior to the expiration of the period within which a timely appeal may be filed with the United States Board of Tax Appeals. The bulk of this work falls within the months of February to June and these cases must be handled promptly and expeditiously so as to be disposed of within the 90-day statutory period within which a timely appeal may be filed.

During the fiscal year 1935, 1,379 90-day cases were considered by the staff, of which number 548 were settled by agreement, 422 were disposed of with no appeal filed (the entire amount shown in the deficiency notice being assessed and made available for collection), and 409 were appealed to the United States Board of Tax Appeals. The statutory deficiency notices in these 970 cases settled or disposed of with no appeal filed asserted deficiencies totaling $2,288,791 and the recomputed deficiencies assessed totaled $1,217,870, or 53.21 percent.

The Technical Staff also had on hand July 1, 1934, 1,251 compromise cases. During the year ended June 30, 1935, there were received 1,500 cases and 2,064 cases were disposed of, leaving a balance of 687 cases on hand June 30, 1935. The handling of extension of time cases was taken over February 26, 1935, on which date 448 cases were received. Between that date and June 30, 1935, there were received 296 cases, and 560 cases were disposed of, leaving 184 cases on hand June 30, 1935. There were 76 final closing agreement cases

on hand for review July 1, 1934; 408 additional cases were received during the year; and 462 such cases were disposed of during the year, leaving a balance of 22 cases on hand June 30, 1935.

INTELLIGENCE UNIT

During the fiscal year, 621 investigations were made of alleged evasions of income tax, resulting in the recommendation for prosecution of 159 cases. There were 50 convictions on this charge, with 1 acquittal during the year. Investigation of these cases resulted in recommendation for assessment of additional taxes and penalties aggregating $20,212,161.

There were 2,901 investigations of applications of attorneys and agents to practice before the Treasury Department and 88 investigations of charges against enrolled agents and attorneys, resulting in the disbarment of 13, the suspension of 8, the reprimand of 6, and rejection of applications of 37.

During the year 147 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the service of 89 employees and the prosecution of 12, of which number 11 have been convicted and the twelfth has not yet been tried.

There were investigated 5,253 cases of miscellaneous character, including investigations of field employees of the Alcohol Tax Unit; a number of cases for the Bureau of Narcotics, the Federal Alcohol Control Administration, the Customs Service, and national bank examiners; and persons under consideration for appointment to various positions in the Treasury Department, including officials of branches other than the Bureau of Internal Revenue. Among the latter were applicants for appointment to the positions of revenue agents and deputy collectors and to various capacities in the Treasury Department from the relief rolls.

PERSONNEL

The following table shows the number of employees in the Internal Revenue Service on June 30, 1935, compared with the number in the Service at the end of the preceding fiscal year:

Number of employees in the Internal Revenue Service June 30, 1934 and 1935

	June 30, 1934	June 30, 1935	Increase (+), decrease (−)
Employees in Washington	3,666	[1] 3,756	+90
Collectors' offices	4,239	[2] 4,553	+314
Internal revenue agents' forces:			
Income and estate taxes	3,362	[3] 3,734	+372
Miscellaneous and sales taxes	3	4	+1
Offices of district supervisors (Alcohol Tax Unit)	3,004	[4] 4,199	+1,195
Miscellaneous field force (Alcohol Tax Unit)	48	23	−25
Supervisors of accounts and collections	34	34	
Intelligence force	149	200	+51
Field force (Assistant General Counsel's office)	18	20	+2
Special employees (fraud fund)	1	2	+1
Total	14,524	16,525	+2,001

[1] Exclusive of 537 employees on the processing-tax roll, 13 employees on the cotton-tax roll, and 1 employee on the tobacco-tax roll.

[2] Exclusive of 172 temporary employees on the internal-revenue roll, 1,381 permanent and 159 temporary employees on the processing-tax roll, 55 permanent and 143 temporary employees on the cotton-tax roll, and 27 temporary employees on the tobacco-tax roll.

[3] Exclusive of 9 temporary employees.

One classified employee over 70 years of age was retained in the service; 101 were retired on annuity, 40 of whom were retired on account of disability.

CONCLUSION

I am pleased to report that I have continued to receive full cooperation from every branch of the Internal Revenue Service in the administration of the internal-revenue laws.

GUY T. HELVERING,
Commissioner of Internal Revenue.

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

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STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*

Collection districts	Income taxes			Excess profits		Capital stock (sec. 701, Revenue Act of 1934)	Dividends (declared between June 16, 1933–Dec. 31, 1933), sec. 213, National Industrial Recovery Act	Estate tax—transfer of estates of decedents	Gift tax—transfer of any property by gift
	Corporation	Individual	Total	Sec. 702, Revenue Act of 1934	Sec. 3, Vinson Act (Public, No. 135, 73d Cong., approved Mar. 27, 1934)				
Alabama	$1,613,877.88	$1,535,684.49	$3,149,562.37	$41,971.72		$424,210.10	$4,011.77	$468,965.79	$205,021.23
Arizona	308,232.74	402,997.93	711,230.67	8,253.37		113,880.12	2,801.46	100,258.52	13,628.34
Arkansas	863,279.66	672,726.38	1,536,006.04	13,277.51		157,281.28	1,821.17	136,008.32	1,957.71
First California	19,170,219.61	14,539,664.12	33,709,883.73	110,835.38		3,100,127.27	17,091.82	2,987,395.18	207,755.64
Sixth California	15,208,797.59	20,431,698.32	35,640,495.91	125,383.65		2,200,220.48	38,260.66	3,641,516.92	1,660,441.78
Colorado	4,442,838.46	2,756,177.59	7,199,016.05	105,406.84		658,934.59	5,258.05	1,129,152.16	211,201.45
Connecticut	8,920,181.73	11,716,999.45	20,637,181.18	54,384.63		1,425,117.61	10,395.54	5,640,093.68	636,486.64
Delaware	12,027,847.78	7,836,307.16	19,864,154.94	1,545.06		1,510,520.47	2,841.63	1,189,625.37	4,053,273.38
Florida	2,228,661.21	5,381,398.86	7,610,060.07	69,889.03		472,936.15	2,682.06	1,512,695.88	369,662.48
Georgia	4,465,797.32	3,401,202.17	7,866,999.49	71,529.77		704,956.06	10,755.26	251,782.88	172,279.89
Hawaii	2,639,163.54	1,614,712.02	4,253,875.56	11,835.83		378,733.84	4,442.76	315,551.34	5,759.78
Idaho	410,631.90	301,860.36	712,492.26	12,644.19		102,374.32	1,350.33	7,413.92	19,245.05
First Illinois	47,784,758.61	37,317,186.77	85,101,945.38	673,573.74		7,222,136.73	180,292.34	10,659,039.24	3,315,189.87
Eighth Illinois	2,943,425.02	2,337,312.34	5,280,737.36	34,728.97		567,525.25	5,760.51	722,952.67	163,135.19
Indiana	7,642,141.99	6,207,239.61	13,849,381.60	191,760.31		1,092,496.60	17,994.12	1,957,707.81	1,580,789.31
Iowa	3,702,881.39	2,302,524.24	6,005,405.63	63,238.61		589,415.10	15,516.67	875,585.57	283,209.78
Kansas	2,071,101.80	1,744,345.32	3,815,447.12	37,252.19		758,184.28	5,091.48	461,243.85	44,362.51
Kentucky	5,564,304.17	3,007,208.78	8,571,512.95	124,489.10		793,999.95	3,937.15	648,670.54	38,854.83
Louisiana	4,646,507.37	2,508,668.23	7,155,175.60	77,440.13		771,874.12	13,666.27	871,542.92	51,289.87
Maine	1,638,768.84	2,125,742.43	3,764,511.27	24,986.55		321,693.46	2,400.15	638,942.62	63,254.36
Maryland, including District of Columbia	13,427,639.65	16,823,371.94	30,251,011.59	115,580.99		1,916,835.40	28,078.87	3,768,794.49	1,345,303.55
Massachusetts	24,413,793.23	26,468,934.78	50,882,728.01	352,021.88		3,868,717.26	34,252.25	9,449,163.25	1,248,813.92
Michigan	35,365,119.32	14,070,107.75	49,435,227.07	264,473.72		4,375,216.95	13,427.46	2,499,728.95	2,997,405.23
Minnesota	7,881,800.71	5,223,521.13	13,105,321.84	97,749.18		1,526,955.31	6,931.29	1,383,784.63	472,932.94
Mississippi	585,706.34	516,128.98	1,101,835.32	18,552.63		136,803.47	2,739.64	79,015.48	9,106.72
First Missouri	13,874,478.37	7,320,166.64	21,194,645.01	129,485.15		1,811,930.23	16,003.03	1,951,906.01	537,808.85
Sixth Missouri	4,657,877.88	2,734,398.96	7,392,276.84	82,378.29		677,917.78	11,652.50	444,640.55	52,298.51
Montana	608,882.28	602,185.79	1,211,068.07	25,960.85		151,523.19	5,108.67	905,435.08	8,286.41
Nebraska	2,272,519.56	1,632,950.28	3,905,469.84	36,373.40		404,058.53	1,573.77	579,372.39	9,108.64
Nevada	1,147,328.93	564,420.97	1,711,749.90			72,382.16	203.25	46,366.45	
New Hampshire	962,431.92	1,234,422.04	2,196,853.96	13,177.48		140,095.05	1,788.80	320,130.25	88,703.28
First New Jersey	2,288,710.20	5,364,332.80	7,653,043.00	16,296.22		430,849.09	2,576.17	1,942,733.29	328,795.54
Fifth New Jersey	19,165,557.31	23,210,293.50	42,375,850.81	115,179.93	$879.70	3,032,439.49	23,744.92	3,884,402.36	1,187,305.50
New Mexico	224,594.70	257,824.64	482,419.34	7,431.77		57,706.18	3,110.32	39,345.28	15,226.58
First New York	7,130,725.59	14,073,160.16	21,203,885.75	93,722.97	1,095.90	1,168,786.21	24,913.90	6,066,518.01	1,556,679.54
Second New York	86,118,014.07	86,436,866.15	172,554,880.22	255,447.09	8,508.98	12,077,561.84	136,554.71	8,008,369.79	9,805,585.91
Third New York	45,348,287.42	57,716,347.60	103,064,635.02	673,138.22		7,934,185.34	54,905.49	22,199,673.66	25,381,409.96
Fourteenth New York	3,936,803.82	11,947,972.97	15,884,776.79	47,936.63		1,275,882.17	9,010.60	6,173,745.08	1,326,970.15
Twenty-first New York	2,909,956.09	2,491,683.19	5,401,639.28	43,513.01		606,507.64	3,616.69	2,392,449.30	515,708.58
Twenty-eighth New York	12,159,064.51	7,597,999.31	19,757,063.82	133,907.96		1,382,273.91	6,333.09	2,714,730.78	672,933.37
North Carolina	8,821,944.19	5,825,546.24	14,647,490.43	158,420.64		1,156,572.58	11,044.32	316,097.18	1,164,941.87
North Dakota	280,415.53	209,116.66	489,532.19	9,394.19		57,536.31	667.41	24,318.88	3,677.40
First Ohio	8,626,935.13	6,944,122.42	15,571,057.55	192,940.89		1,203,449.66	7,212.47	2,574,125.98	608,085.28
Tenth Ohio	3,645,992.86	2,113,831.71	5,759,824.57	107,008.14		659,314.12	3,215.18	324,390.10	21,979.86
Eleventh Ohio	2,496,597.14	1,891,161.14	4,387,758.28	44,894.45		522,875.56	1,347.15	602,439.78	35,966.19
Eighteenth Ohio	15,910,766.42	11,014,359.66	26,925,126.08	188,340.72		3,103,103.85	24,943.59	2,004,497.23	1,227,623.98
Oklahoma	6,599,199.04	2,879,770.04	9,478,969.08	138,261.99		1,237,181.16	15,051.42	201,863.85	51,849.41
Oregon	1,292,987.20	1,332,224.23	2,625,211.43	23,477.66		344,207.80	1,217.89	418,034.33	6,765.03
First Pennsylvania	28,452,084.89	26,022,587.96	54,474,672.85	266,928.29		4,519,237.11	31,818.41	9,852,094.68	1,486,051.52
Twelfth Pennsylvania	2,373,380.30	3,289,141.19	5,662,521.49	35,845.58		692,485.70	2,420.94	761,183.32	87,457.50
Twenty-third Pennsylvania	14,203,680.04	15,201,450.46	29,405,130.50	196,546.21		3,481,257.24	60,349.73	6,673,241.10	3,827,786.68
Rhode Island	3,109,963.77	4,694,121.34	7,804,085.11	33,876.15		564,943.44	4,885.50	1,745,763.00	532,532.24
South Carolina	2,215,657.86	874,570.95	3,090,228.81	48,267.69		294,170.56	2,834.23	144,854.35	32,372.25
South Dakota	234,292.53	261,243.99	495,536.52	8,369.43		61,720.89	538.28	166,076.23	1,045.27
Tennessee	4,494,144.24	3,809,455.75	8,303,599.99	1,915.59		595,057.99	4,923.69	745,290.07	126,722.46
First Texas	5,917,867.72	6,372,461.49	12,290,329.21	207,913.17		1,285,279.90	10,049.15	1,121,472.86	630,323.15
Second Texas	6,941,250.39	5,713,372.94	12,654,623.33	169,667.94		1,085,992.80	15,919.23	956,775.37	116,995.50
Utah	1,257,410.90	492,835.73	1,750,246.63	11,667.37		218,949.86	1,645.32	48,272.67	1,521.36
Vermont	506,780.85	427,035.28	933,816.13	4,795.23		97,336.47	104.80	231,955.07	59,719.97
Virginia	7,336,740.12	3,455,463.03	10,792,203.15	33,096.71		888,886.14	4,315.67	500,917.94	147,101.98
Washington, including Alaska	3,415,604.71	2,713,311.09	6,128,915.80	65,715.54		829,990.42	4,524.11	402,368.52	338,464.81
West Virginia	3,602,543.15	1,702,851.44	5,305,394.59	43,693.64		656,775.10	5,907.65	235,926.91	233,125.27
Wisconsin	7,416,836.71	4,889,782.01	12,306,618.72	179,120.83		1,453,349.62	12,712.40	1,254,166.79	267,888.58
Wyoming	192,090.08	553,943.52	746,033.60	3,086.06		83,202.03	934.57	68,105.87	4,097.06
Total	572,117,876.28	527,112,506.42	1,099,230,382.70	6,549,998.06	10,484.58	91,508,121.29	961,479.73	140,440,682.34	71,671,276.89

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

Alaska	$84,187.31	$196,978.51	$281,165.82	$4,822.07		$14,073.62			
California	34,379,017.20	34,971,362.44	69,350,379.64	236,219.03		5,300,347.75	$55,352.48	$6,628,912.10	$1,868,197.42
District of Columbia	3,188,429.30	5,007,217.93	8,195,647.23	28,217.75		415,277.18	24,041.04	1,973,617.22	351,779.99
Illinois	50,728,183.63	39,654,499.11	90,382,682.74	708,302.71		7,789,661.98	186,052.85	11,381,991.91	3,478,325.06
Maryland	10,239,210.35	11,816,154.01	22,055,364.36	87,363.24		1,501,558.22	4,037.83	1,795,177.27	993,523.56
Missouri	18,532,356.25	10,054,565.60	28,586,921.85	211,863.44		2,489,848.01	27,655.53	2,396,546.56	590,107.36
New Jersey	21,454,267.51	28,574,626.30	50,028,893.81	131,476.15	$879.70	3,463,288.58	26,321.09	5,827,135.65	1,516,101.04
New York	157,602,851.50	180,264,029.38	337,866,880.88	1,247,665.88	9,604.88	24,445,197.11	235,334.48	47,555,486.62	39,259,287.51
Ohio	30,680,291.55	21,963,474.93	52,643,766.48	533,184.20		5,488,743.19	36,718.39	5,505,453.09	1,893,655.31
Pennsylvania	45,029,145.23	44,513,179.61	89,542,324.84	499,320.08		8,692,980.05	94,589.08	17,286,519.10	5,401,295.70
Texas	12,859,118.11	12,085,834.43	24,944,952.54	377,581.11		2,371,272.70	25,968.38	2,078,248.23	747,318.65
Washington	3,331,417.40	2,516,332.58	5,847,749.98	60,893.47		815,916.80	4,524.11	402,368.52	338,464.81

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Distilled spirits										
	Excise taxes		Delinquent floor taxes on spirits and wines (tax-paid stocks on hand Jan. 12, 1934)	Rectification tax, per proof gallon, 30 cents	Export stamps, 10 cents per cask or 5 cents per case	Case stamps for bottled-in-bond, 10 cents per case	Container or bottle strip stamps, ¼ or 1 cent each	Stills or worms manufactured, $20 each	Special or occupational taxes		
	Imported (collected by customs), $2 per taxable gallon	Domestic, $2 per taxable gallon							Manufacturers of stills, $50 per year	Rectifiers	
										Less than 500 barrels, $100 per year	500 barrels or more, $200 per year
Alabama	$16.85	$21,346.73	$607.95				$8.80		$30.00		
Arizona	1,233.96	4,921.91	606.68	$2,099.25			530.39			$166.67	
Arkansas		8,708.29	83.63	16.48			70.56				
First California	691,170.49	5,023,904.69	208,659.38	103,652.43	$5.80	$1,418.00	232,512.00	$700.00	290.63	4,189.43	$17,784.35
Sixth California	560,088.17	4,659,124.01	150,811.62	83,227.65		10.00	237,439.58	1,111.68	365.00	3,496.03	2,533.34
Colorado	40,516.42	438,925.26	3,448.22	5,166.46			22,476.49				766.67
Connecticut	47,377.56	34,877.34	7,157.90	48,015.35			53,728.47		50.00	1,865.64	1,533.34
Delaware		21,515.51	21.86				850.80				
Florida	58,733.56	14,740.00	294.13	95.66			1,112.23			56.25	
Georgia	11.54	22,207.43					21.97			72.93	
Hawaii	39,459.50	25,389.29		1,169.67			2,660.79	40.00	20.84	33.34	
Idaho		3,072.93	28.81	40.05			3.42				
First Illinois	1,750,307.00	3,841,033.19	294,769.30	220,676.49			456,807.53	360.00	162.51	8,261.95	4,505.00
Eighth Illinois		37,537,513.19	86,812.59	316,179.21		516.00	885,987.12	160.00	154.18	1,009.16	805.00
Indiana	2,886,718.10	20,157,807.72	106.37	1,575,305.81	35.90		731,726.35	128.93	37.51	450.00	883.34
Iowa	4,265.07	12,175.63	1.69				1,036.89			21.98	150.00
Kansas		9,049.18									
Kentucky	23,557.55	18,749,946.13	301,913.70	127,270.12	.80	12,714.00	627,207.43	1,480.00	166.67	783.33	1,916.66
Louisiana	97,515.79	921,412.62	12,033.91	21,522.42	.65		29,156.50			906.62	600.00
Maine	637.51	19,472.12	12.78	77.04							
Maryland, including District of Columbia	571,440.94	7,231,516.08	382,298.82	930,002.22	.40	2,900.00	539,494.01	120.00	70.01	2,200.72	3,750.01
Massachusetts	626,669.40	6,403,231.85	3,513.62	176,645.25	7.80	207.16	325,263.67	566.67	342.72	2,833.34	2,850.00
Michigan	614,460.48	582,145.46	10,090.59	246,368.45			117,756.69	33.05	29.05	445.96	1,200.00
Minnesota	88,707.97	460,276.59	277.99	28,954.22			24,361.29			350.04	600.00
Mississippi		9,299.80	1.76				.10				
First Missouri	106,676.30	432,537.67	8,122.69	3,048.92		52.00	25,819.51	40.00	33.34	200.00	83.34
Sixth Missouri		565,248.44	5,618.03	6,509.73			43,046.67	180.00		81.25	191.68
Montana	7,414.62	27,308.52					195.00	100.00	50.00		
Nebraska	1,034.80	2,470.01	3.50				114.50				
Nevada		2,735.18	43.86								
New Hampshire		4,874.98	36.59				10.40				
First New Jersey		242,506.42	1,825.93	5,920.01	.70		10,115.81	100.00	50.00	175.00	1,200.00
Fifth New Jersey		6,809,555.69	298,429.04	351,412.93	24.00	130.00	384,093.13	840.00	225.85	2,091.65	7,800.02
New Mexico		2,294.59	692.58	1,452.53			3,644.54		7.75	100.00	
First New York		364,261.97	12,052.59	31,125.87		1,008.00	30,385.67			690.21	1,503.83
Second New York	5,566,931.18	764,023.24	140,107.22	34,626.80	.10	212.00	169,279.14	280.00	400.00	558.34	800.00
Third New York		694,562.66	726,312.15	46,889.52			91,008.43			339.61	1,550.00
Fourteenth New York		1,823,785.76	133,970.17	1,213.68	.10		62,104.89	6,596.89	326.00	657.53	
Twenty-first New York	10,050.79	113,224.08	787.82	3.12			4,304.81			31.25	
Twenty-eighth New York	210,265.55	87,883.95	14,767.81				5,467.99	350.00	79.79		
North Carolina		12,174.66									
North Dakota	12.93	619.78	24.59								
First Ohio		8,789,267.63	1,995.96	200,140.42	.20	14.00	382,295.29	1,300.00	120.84	458.34	1,616.68
Tenth Ohio		5,139.22					6.45				
Eleventh Ohio		2,638.31		12.00			282.21			51.66	
Eighteenth Ohio	94,332.20	417,250.62	2,223.72	24,501.55			22,107.97	150.00	270.84	666.68	800.00
Oklahoma		17,681.57								122.93	
Oregon	64,464.70	60,196.69	541.22				2,984.29			31.25	
First Pennsylvania	306,082.08	17,797,096.03	135,718.67	1,203,953.00		1,348.00	323,686.88	970.00	220.22	1,072.91	2,066.67
Twelfth Pennsylvania		6,690.97	1,200.44	6,245.32			2,825.53			124.90	200.00
Twenty-third Pennsylvania	230,741.66	4,936,712.50	65,970.19	550,202.92		14,134.00	216,777.09	20.00	26.67	166.67	1,285.00
Rhode Island	23,752.97	5,528.36	2,023.49	1,553.49			8,298.80			400.00	
South Carolina	722.40	21,985.55					6.50				
South Dakota		132.86					2,999.57			2,316.40	200.00
Tennessee	658.65	19,192.61	1,398.46								
First Texas	39,649.12	28,937.22	559.42				494.72				
Second Texas	11,521.00	20,886.20	10.12				85.74			33.68	
Utah	4.22	484.19					.86				
Vermont	293.28	5,406.08	42.25				14.67				
Virginia	7,210.26	51,745.64	354.06				3,684.13	40.00			
Washington, including Alaska	280,810.13	44,508.69	842.06	9,142.97			10,280.08			302.89	
West Virginia		20,482.73						20.00	40.84	83.88	
Wisconsin	42,409.66	107,765.39	2,310.76	17,118.53			48,140.16	160.00	83.34	950.93	830.02
Wyoming		2,237.36	7.07								
Total	15,107,926.36	150,525,646.92	3,021,545.76	6,381,557.54	76.45	34,663.16	6,144,774.51	15,847.22	3,654.60	38,851.35	60,004.95

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

Alaska		$163.14					$469,951.58	$1,811.68	$655.63	$7,685.46	$20,317.69
California	$1,251,258.66	9,683,028.70	$359,471.00	$186,880.08	$5.80	$1,428.00	735.25			45.00	
District of Columbia		24,503.14	1,710.65								
Illinois	1,750,307.00	41,378,546.38	381,581.89	536,855.70		516.00	1,342,794.65	520.00	316.69	9,271.11	5,310.00
Maryland	571,440.94	7,207,012.94	380,588.17	930,002.22	.40	2,900.00	538,758.76	120.00	70.01	2,155.72	3,750.01
Missouri	106,676.30	997,786.11	13,740.72	9,558.65		52.00	68,866.18	220.00	33.34	281.25	275.02
New Jersey		7,052,062.11	300,254.97	357,332.94	24.70	130.00	394,208.94	940.00	275.85	2,266.65	9,000.02
New York	5,787,247.52	3,847,741.66	1,027,997.76	113,858.99	.20	1,220.00	362,550.93	7,226.89	805.79	2,276.94	3,853.83
Ohio	94,332.20	9,214,295.78	4,219.68	224,653.97	.20	14.00	404,691.92	1,450.00	391.68	1,176.68	2,416.68
Pennsylvania	536,823.74	22,740,499.50	202,889.30	1,760,401.24		15,482.00	543,289.50	990.00	246.89	1,364.48	3,551.67
Texas	51,170.12	49,823.42	569.54				580.46			33.68	
Washington	280,810.13	44,345.55	842.06	9,142.97			10,280.08			302.89	

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Distilled spirits—Continued				Wines (dealers in purchase liquor dealers' special tax stamps)				Fermented malt liquors		
	Special taxes—Continued				Excise taxes [1]				Special taxes		
	Wholesale liquor dealers, $100 per year	Retail liquor dealers, $25 per year	Liquor occupations in dry areas (sec. 701, Revenue Act of 1926), $1,000 per year	Total from distilled spirits taxes	Imported	Domestic	Grape brandy for fortifying, per proof gallon, 20 cents	Total from wines	Excise tax per barrel of 31 gallons, $5	Brewers, less than 500 barrels a year, $50	Brewers, 500 barrels or more a year, $100
Alabama	$954.86	$18,871.94	$16,000.00	$57,837.13							
Arizona	6,866.73	30,778.35		47,203.94	$41.64	$4.57		$46.21	$97,435.75		$100.00
Arkansas	1,963.06	24,590.75		35,432.77		3,264.46		3,264.46			
First California	75,377.14	475,040.75	885.41	6,835,590.50	44,915.61	2,771,518.53	$471,277.15	3,287,711.29	7,244,147.60	$52.07	2,887.52
Sixth California	65,979.99	411,116.58		6,175,303.65	22,835.58	1,096,952.58	76,788.49	1,196,576.65	3,137,600.05	75.01	1,807.69
Colorado	7,026.95	44,906.13	1,145.84	564,378.39	1,370.12	15.00		1,385.12	1,174,780.60		500.00
Connecticut	15,317.56	110,750.39		320,673.55	5,089.68	27,523.50	463.85	33,077.03	2,549,283.12		1,723.77
Delaware	1,043.34	9,375.38		32,806.89	225.40			225.40	46,191.25		100.00
Florida	8,583.24	74,153.48	700.00	158,468.55	1,259.73	2,706.93		3,966.66	895,098.13		691.69
Georgia	1,751.13	22,772.02	50.00	46,887.02					22,327.50		91.67
Hawaii	6,408.41	19,626.47	416.67	95,224.98	2,355.71	3,848.60	93.94	6,298.25	171,188.09		483.35
Idaho	2,666.70	20,369.84	6,838.65	33,020.40					122,601.30		300.02
First Illinois	62,122.02	430,893.38		7,069,898.37	36,557.88	230,342.29		266,900.17	11,726,357.62	5.00	5,483.35
Eighth Illinois	16,818.64	134,425.47	110.00	38,980,490.56	8.08	2,757.40	26.60	2,792.08	3,788,023.63	28.16	1,765.44
Indiana	10,793.88	162,898.03	707.81	25,527,599.75	3,080.08	501.10		3,581.18	7,176,821.53		2,150.00
Iowa	1,387.54	18,168.97		37,207.77	183.25	884.82		1,068.07	404,552.50		333.34
Kansas	1,053.76	25,004.61	4,234.43	39,341.98							
Kentucky	12,768.54	54,032.74		19,913,757.67	122.94	28.00		150.94	3,268,225.63	4.17	425.00
Louisiana	15,584.66	102,639.58	208.36	1,201,581.11	9,725.61	61,587.33		71,312.94	2,497,310.06		758.34
Maine	158.34	2,166.68		22,524.47	89.59			89.59			
Maryland, including District of Columbia	18,297.48	140,854.57	400.00	9,823,345.26	4,639.34	2,988.55		7,627.89	6,267,373.54		2,702.10
Massachusetts	25,475.94	228,967.04		7,796,574.46	30,644.37	46,917.30	104.88	77,666.55	5,677,148.16	4.17	2,367.92
Michigan	5,155.50	164,211.50	174.76	1,742,071.49	5,202.69	58,157.40		63,360.09	13,171,710.40		4,165.95
Minnesota	6,101.32	80,035.67	16,550.88	706,215.97	2,157.34	205.00		2,362.34	9,297,964.83	5.48	2,335.06
Mississippi	367.50	17,050.51	20,177.67	46,897.34	12.50			12.50		5.59	
First Missouri	6,369.46	80,306.84		663,290.07	2,382.32	28,306.11		30,688.43	9,939,127.91		1,266.67
Sixth Missouri	6,050.91	45,814.78		672,741.49	1,023.78	346.70		1,370.48	1,046,943.96		325.00
Montana	416.67	22,570.04	39,058.13	97,112.98		17.50		17.50	858,864.95		944.00
Nebraska	2,200.17	49,960.81	18,970.12	74,753.91		746.50		746.50	821,505.78		741.67
Nevada	4,036.37	17,567.29		24,382.70		3,205.70		3,205.70	96,003.75		200.00
New Hampshire	650.00	8,074.64		13,646.61					314,165.00		100.00
First New Jersey	8,788.36	102,965.52		373,647.75		142,084.78	470.80	142,555.58	906,077.10	20.00	700.00
Fifth New Jersey	24,896.82	304,685.91		8,184,185.04	7,758.64	141,194.65	.46	148,953.75	8,786,896.96	50.00	2,500.00
New Mexico	3,555.05	19,179.47		30,926.51		417.90		417.90			
First New York	6,162.36	147,975.59		595,166.09	5.00	349,016.59	330.52	349,352.11	11,554,028.13	62.50	1,800.00
Second New York	23,910.62	45,571.74		6,746,700.38	456,795.53	427,785.83	165.42	884,746.78			
Third New York	34,087.24	90,957.23		1,635,706.84		304,482.76	56.74	304,539.50	10,710,385.71	20.84	926.26
Fourteenth New York	5,084.20	134,549.76		2,168,288.98	177.08	60,240.70		60,417.78	5,354,450.38		1,333.34
Twenty-first New York	1,591.69	60,180.52		190,174.08	1,289.94	901.45		2,191.39	3,104,378.84		1,500.00
Twenty-eighth New York	4,260.09	104,006.44	182.33	427,263.95	3,566.76	210,623.19	6,620.21	220,810.16	6,849,537.23		2,400.00
North Carolina	666.63	7,485.20		20,326.54		22.00		22.00			
North Dakota		3,183.02	4,660.97	8,501.29	.53			.53			
First Ohio	6,080.06	28,935.50		9,412,224.92	635.77	3,231.86		3,867.63	4,942,170.19		1,101.67
Tenth Ohio	3,097.97	29,214.08		37,457.72		33,521.84	5,799.27	39,321.11	2,372,358.81		1,316.68
Eleventh Ohio	4,073.36	26,092.25		33,149.79	62.45	33.40		95.85	1,101,228.80		500.00
Eighteenth Ohio	12,638.88	131,824.61		706,767.07	5,885.16	18,570.69		24,455.85	5,552,112.31		2,575.01
Oklahoma	925.83	22,656.13	11,569.62	52,956.08		28.00		28.00	239,788.78	41.68	41.67
Oregon	9,447.86	25,954.89	1,818.66	165,439.56	718.87	903.85		1,622.72	532,144.55		530.00
First Pennsylvania	5,230.06	162,091.63	547.25	19,940,083.40	11,132.22	59,003.64	79.22	70,215.08	12,721,845.40		5,468.35
Twelfth Pennsylvania	396.67	86,642.86		104,326.69		4,262.56		4,262.56	5,007,205.82		3,660.45
Twenty-third Pennsylvania	2,283.36	140,544.85		6,158,864.91	98.05	256.73		354.78	7,371,684.86		3,723.76
Rhode Island	5,298.78	44,575.12	109.91	91,540.92	1,128.07	3,025.20	120.60	4,273.87	1,910,540.68		533.34
South Carolina	2,644.30	23,764.04		49,122.79							
South Dakota	2,300.89	28,245.08		36,194.80					25,212.50		100.00
Tennessee	500.00	10,373.23		32,122.95		1,204.34		1,204.34	511,441.25		200.00
First Texas	10,484.67	90,995.62	381,885.47	553,006.24	700.12	469.48		1,169.60	1,630,195.68		691.67
Second Texas	4,791.98	45,126.25	133,656.26	216,111.23					246,993.00		283.34
Utah	2,488.22	15,479.66		18,457.15					429,398.75		100.00
Vermont	3,333.49	25,517.63	250.00	34,857.40	46.34			46.34			
Virginia	2,552.97	53,392.80		118,979.86	181.26	129.70		310.96	217,602.50		200.00
Washington, including Alaska	6,711.21	89,075.34	3,951.99	445,625.36		2,169.75		2,169.75	4,093,392.54		1,525.64
West Virginia	1,281.26	15,308.61		37,217.32					244,756.25		690.02
Wisconsin	19,538.21	319,669.21		558,976.21	1,790.55	7,513.35		9,303.90	22,796,683.64	10.43	8,981.29
Wyoming	3,125.79	19,677.72		25,047.94					189,793.75		208.34
Total	611,976.74	5,503,892.74	665,261.19	188,115,679.49	665,895.58	6,113,920.11	562,398.15	7,342,213.84	211,215,057.05	385.10	78,340.38

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

Alaska	$931.01	$8,023.37		$9,117.52					$12,445.50		$266.67
California	141,357.13	886,157.33	$385.41	13,010,894.15	$67,751.19	$3,868,471.11	$548,065.64	$4,484,287.94	10,381,747.65	$127.08	4,695.21
District of Columbia	6,929.89	39,934.49		73,858.42	1,403.25	208.84		1,612.09	538,970.00		200.00
Illinois	78,940.66	565,318.85	110.00	46,050,388.93	36,565.96	233,099.69	26.60	269,692.25	15,514,381.25	33.16	7,248.79
Maryland	11,367.59	100,920.08	400.00	9,749,486.84	3,236.09	2,779.71		6,015.80	5,728,403.54		2,502.10
Missouri	12,420.37	126,121.62		1,336,031.56	3,406.10	28,652.81		32,058.91	10,986,071.87		1,591.67
New Jersey	33,685.18	407,651.43		8,557,832.79	7,758.64	283,279.43	471.26	291,509.33	9,692,974.06	70.00	3,200.00
New York	75,096.20	583,241.28	182.33	11,813,300.32	461,834.31	1,353,050.52	7,172.89	1,822,057.72	37,572,780.29	83.34	7,959.60
Ohio	25,890.27	216,066.44		10,189,599.50	6,583.38	55,357.79	5,799.27	67,740.44	13,967,870.11		5,493.36
Pennsylvania	7,910.09	389,279.34	547.25	26,203,275.00	11,230.27	63,522.93	79.22	74,832.42	25,100,736.08		12,852.56
Texas	15,276.65	136,121.87	515,541.73	769,117.47	700.12	469.48		1,169.60	1,877,188.68		975.01
Washington	5,780.20	81,051.97	3,951.99	436,507.84		2,169.75		2,169.75	4,080,947.04		1,258.97

[1] Still wines per gallon (taxed by alcoholic content): Up to 14 per cent, 10 cents; to 21 per cent, 20 cents; to 24 per cent, 40 cents. Sparkling wines: 5 cents per ½ pint; artificially carbonated wines, 2½ cents per ½ pint; cordials, etc., containing sweet wine fortified, 2½ cents per ½ pint.

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Fermented malt liquors—Continued			Total from all liquor taxes	Tobacco manufactures						
	Special taxes—Continued		Total from fermented malt liquor taxes		Large cigars, classified by intended retail prices					Small cigars, per thousand, 75 cents	Total from cigars
	Wholesale dealers in fermented malt liquors, $50 per year	Retaildealers in fermented malt liquors, $20 per year			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	$3,734.55	$19,608.61	$23,343.16	$81,180.29	$2,004.70	$4.95	$5.75		$28.50		$2,043.90
Arizona	2,648.81	6,100.43	106,284.99	153,535.14	80.00		20.13				100.13
Arkansas	7,396.30	32,821.11	40,217.41	78,914.64	668.09	6.54	2.32				676.95
First California	22,977.37	46,773.99	7,316,838.55	17,440,140.34	67,640.61	877.08	15,317.09	$346.84	232.23	$4.65	84,418.50
Sixth California	18,443.47	32,640.14	3,190,566.36	10,562,446.66	16,868.12	1,370.27	60,130.62	270.98	388.18	1.58	79,029.75
Colorado	5,611.60	15,485.66	1,196,377.86	1,762,141.37	2,458.94	6.83	821.77	3.15			3,290.69
Connecticut	9,966.29	41,412.92	2,602,386.10	2,956,136.68	48,383.55	1,195.75	26,977.99	13.05			76,570.34
Delaware	779.17	3,043.64	50,114.06	83,146.35	458.35	20.95	114.75	1.05			595.10
Florida	4,397.67	37,867.82	938,055.31	1,100,490.52	1,012,258.37	23,832.32	454,651.61	225,994.56	6,058.79	221.63	1,723,017.28
Georgia	6,089.78	55,644.28	84,153.23	131,040.25	26,203.75	44.25	427.75				26,675.75
Hawaii	1,575.14	2,673.52	175,920.10	277,443.33	54.31	3.23	6.25				63.79
Idaho	4,187.56	12,904.28	139,993.16	173,013.56	185.50		110.00				295.50
First Illinois	42,866.43	35,387.70	11,810,100.10	19,146,898.64	42,256.34	1,536.03	49,557.17	4,613.82	348.91		98,312.27
Eighth Illinois	24,993.17	33,836.45	3,848,646.85	42,831,929.49	13,130.40	717.49	2,254.36				16,102.25
Indiana	12,175.84	40,147.38	7,231,294.75	32,762,475.68	132,448.18	818.01	67,007.78	61.96	5.47		200,341.40
Iowa	18,799.14	112,290.46	535,975.44	574,251.28	8,704.86	901.35	492.65			.30	10,099.16
Kansas	14,247.14	90,445.65	104,692.79	144,034.77	782.27	.75	10.00				793.02
Kentucky	10,987.17	83,676.92	3,363,318.89	23,277,227.50	51,081.12	151.57	1,679.79				52,912.48
Louisiana	8,252.12	37,046.99	2,543,367.51	3,816,261.56	88,109.17	8,629.67	59,045.31	630.77	241.57		156,656.49
Maine	2,774.62	35,520.34	38,294.96	60,909.02	3,876.15	18.75	4,947.35			4.20	8,846.45
Maryland, including District of Columbia	11,613.70	68,460.55	6,350,149.89	16,181,123.04	36,737.28	1,006.70	3,356.84	122.38	124.92		41,348.12
Massachusetts	5,906.06	35,285.61	5,720,711.92	13,594,952.93	58,116.18	2,785.12	66,688.51	1,262.01	2,138.46		130,990.28
Michigan	47,376.38	283,688.97	13,506,941.70	15,312,373.28	400,869.30	3,611.60	132,010.16	767.27	19.58		537,277.91
Minnesota	29,900.55	187,408.99	9,517,614.91	10,226,193.22	26,442.32	53.09	2,173.07	.27			28,668.75
Mississippi	8,216.26	37,565.47	45,787.32	92,697.16							
First Missouri	10,044.10	116,251.59	10,066,690.27	10,760,668.77	10,606.43	43.20	3,574.30	151.76	231.42		14,607.11
Sixth Missouri	8,870.10	71,079.67	1,127,218.73	1,801,330.70	43,225.72	263.18	3,019.88				46,508.78
Montana	4,328.90	10,971.59	875,109.44	972,239.92	316.60	4.50	789.38				1,110.48
Nebraska	8,954.23	33,339.01	864,540.69	940,041.10	2,450.70	27.60	149.38	7.88	30.38		2,665.94
Nevada	1,760.47	3,522.66	101,486.88	129,075.28	189.20		209.53				398.73
New Hampshire	2,863.58	22,795.87	339,924.45	353,571.06	89,775.96	70.80	56,565.76	21.00			146,433.52
First New Jersey	10,265.21	4,186.91	921,249.22	1,437,452.55	96,573.11	38,369.13	318,914.08	125,769.26	14,766.00	.39	594,391.97

Fifth New Jersey	11,292.58	13,232.30	8,813,971.84	17,147,110.63	569,163.53	58,204.91	369,973.36	9,378.61	703.36	757.88	1,008,181.65
New Mexico	1,498.03	1,900.88	3,398.91	34,743.32							
First New York	10,918.18	208,770.61	11,775,579.42	12,720,097.62	125,336.98	5,462.67	25,971.81	2,548.75	106.01		159,426.22
Second New York	1,562.14	29,932.87	31,495.01	7,662,942.17	45,879.51	4,147.94	28,518.96	10,696.25	25,734.90	1,259.45	116,237.01
Third New York	3,548.57	74,674.97	10,789,556.35	12,779,802.69	74,729.37	7,468.83	115,906.08	18,243.00	1,580.31	1,731.00	219,658.59
Fourteenth New York	14,505.26	158,678.61	5,528,967.59	7,757,674.35	121,185.70	3,025.96	47,180.10	153.60			171,545.36
Twenty-first New York	7,029.19	63,693.15	3,176,601.18	3,368,966.65	12,926.87	57.60	3,465.30				16,449.77
Twenty-eighth New York	10,029.70	80,682.01	6,942,648.94	7,590,723.05	12,835.13	476.60	5,344.92	119.72	265.30		19,041.67
North Carolina	6,000.20	52,646.41	58,646.61	78,995.15	52,716.50	.13	.50	.27		13,500.00	66,217.40
North Dakota	5,465.71	28,452.99	33,918.70	42,420.52	104.05	13.50					117.55
First Ohio	2,950.66	59,775.30	5,005,997.82	14,422,090.37	55,757.13	1,292.26	6,032.68	35.29	10.26		63,127.62
Tenth Ohio	2,996.90	38,111.00	2,414,783.39	2,491,562.22	303,823.49	8,073.47	17,759.52				329,656.48
Eleventh Ohio	2,120.22	34,748.12	1,138,597.14	1,171,842.78	46,151.40	18.15	17.75	.27	2.03	9.38	46,198.98
Eighteenth Ohio	6,087.14	93,327.32	5,654,101.78	6,385,324.70	86,079.50	2,014.13	4,954.68	21.12	8.17	48.30	93,125.90
Oklahoma	6,534.89	25,361.47	271,768.49	324,752.57	69.00						69.00
Oregon	9,016.05	72,378.22	614,068.82	781,131.10	933.27	13.95	445.40				1,392.62
First Pennsylvania	45,845.70	146,794.30	12,919,953.75	32,930,252.23	2,692,767.07	16,760.37	485,824.57	3,453.86	1,773.28		3,200,579.15
Twelfth Pennsylvania	20,028.45	60,385.07	5,091,279.79	5,199,869.04	462,342.41	3,186.50	65,581.55	14.70	10.80		531,135.96
Twenty-third Pennsylvania	63,911.21	114,732.08	7,554,051.91	13,713,271.60	115,098.85	81.75	188.70	68.28	167.47	183.97	115,789.02
Rhode Island	1,326.09	3,120.95	1,915,521.06	2,011,335.85	13,938.69	1.50	209.63	.53			14,150.35
South Carolina	3,628.75	38,487.96	42,116.71	91,239.50	368,752.92	67.65	331.32	6.30	31.05		369,189.24
South Dakota	5,187.57	20,756.54	51,256.61	87,451.41	623.62		118.79				742.41
Tennessee	5,712.75	58,399.30	575,753.30	609,080.59	11,679.37	94.95	1,595.14	2.90	2.04		13,374.40
First Texas	25,922.32	58,595.66	1,715,405.33	2,269,581.17	23,177.35	352.95	10,322.10	73.50	.68		33,926.58
Second Texas	14,801.09	39,299.56	301,376.99	517,488.22	181.30	46.50		.27	3.73		231.80
Utah	2,302.11	11,474.81	443,275.67	461,732.82	1,391.58		1,396.25	1.05	6.75		2,795.63
Vermont	1,281.30	6,934.19	8,215.49	43,119.23	69.45		26.25				95.70
Virginia	9,449.57	83,651.25	310,903.32	430,194.14	385,702.37	761.03	4,397.40			125,977.50	516,838.30
Washington, including Alaska	19,730.98	71,932.51	4,186,581.67	4,634,376.78	964.03	3.53	155.27			34.77	1,157.60
West Virginia	7,622.62	58,215.33	311,284.22	348,501.54	173,206.07	42.16	7.50	10.50	13.50	3.75	173,283.48
Wisconsin	35,152.65	69,453.32	22,910,281.33	23,478,561.44	49,900.66	538.32	18,268.29	1,119.58	12.52		69,839.37
Wyoming	2,602.14	2,548.65	195,152.88	220,200.82	21.00		43.13				64.13
Philippine Islands					395,010.35	1,452.26	1,188.35	37.03	28.17		397,716.16
Total	739,063.60	3,531,032.89	215,563,879.02	411,021,772.35	8,485,474.10	200,030.28	2,546,256.63	406,023.39	55,074.74	143,738.75	11,836,597.89

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

Alaska	$1,103.57	$2,838.05	$16,653.79	$25,771.31							
California	41,420.84	79,414.13	10,507,404.91	28,002,587.00	$84,508.73	$2,247.35	$75,447.71	$617.82	$620.41	$6.23	$163,448.25
District of Columbia	1,643.94	15,191.40	556,005.34	631,475.85	89.95	47.10	20.39	70.11	48.95		276.50
Illinois	67,859.60	69,224.15	15,658,746.95	61,978,828.13	55,386.74	2,253.52	51,811.53	4,613.82	348.91		114,414.52
Maryland	9,969.76	53,269.15	5,794,144.55	15,549,647.19	36,647.33	959.60	3,336.45	52.27	75.97		41,071.62
Missouri	18,914.20	187,331.26	11,193,909.00	12,561,999.47	53,832.15	306.38	6,594.18	151.76	231.42		61,115.89
New Jersey	21,557.79	17,419.21	9,735,221.06	18,584,563.18	665,736.64	96,574.04	688,887.44	135,147.87	15,469.36	758.27	1,602,573.62
New York	47,593.04	616,432.22	38,244,848.49	51,880,206.53	392,893.56	20,639.60	226,387.17	31,761.32	27,686.52	2,990.45	702,358.62
Ohio	14,154.92	225,961.74	14,213,480.13	24,470,820.07	491,811.52	11,398.01	28,764.63	56.68	20.46	57.68	532,108.98
Pennsylvania	129,785.36	321,911.45	25,565,285.45	51,843,392.87	3,270,208.33	20,028.62	551,594.82	3,536.84	1,951.55	183.97	3,847,504.13
Texas	40,723.41	97,895.22	2,016,782.32	2,787,069.39	23,358.65	399.45	10,322.10	73.77	4.41		34,158.38
Washington	18,627.41	69,094.46	4,169,927.88	4,608,605.47	964.03	3.53	155.27			34.77	1,157.60

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Tobacco manufactures—Continued							Narcotics		
	Cigarettes		Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Cigarette papers, per 50, ½ cent	Cigarette tubes, per 50 or fractional part, 1 cent	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Total from all sources of internal revenue tobacco taxes	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, $1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act
	Class A (small), per thousand, $3	Class B (large), per thousand, $7.20								
Alabama	$3.30		$3.11			$304.70	$2,355.01	$140.20	$107.90	$1,067.50
Arizona							100.13		23.30	
Arkansas			22.64			399.28	1,098.87		128.10	
First California	9,340,398.17	$16.64	32,407.23	$121,556.64			9,578,797.18	297.36	284.00	5,611.60
Sixth California	486.77	22.68	3,116.40				82,655.60	31.00	374.10	1,380.00
Colorado	27.42		1,143.41				4,461.52		112.40	405.00
Connecticut	52.35		7,031.63				83,654.32		147.90	490.00
Delaware			391,049.16				391,644.26	1.66	26.40	
Florida	1,273.16		551.38				1,724,841.82	2.47	194.80	4,965.00
Georgia			426.64			25.75	27,128.14	24.80	267.90	3,185.00
Hawaii	44.43		1,763.42				1,871.64		12.70	3,599.00
Idaho			.09				295.59		26.80	300.00
First Illinois	461.29	9.36	4,874,909.22				4,973,692.14	1,460.82	452.00	1,602.00
Eighth Illinois			23,073.73				39,175.98	104.85	156.55	1,354.50
Indiana	8.58		30,238.59				230,588.57	8,352.52	244.87	1,435.00
Iowa	1.20		30,063.80				*40,164.16	78.64	170.80	670.00
Kansas			444.49				1,237.51		168.90	150.00
Kentucky	35,665,933.29		6,563,449.81	8,515.32	$8,460.00	93.27	42,299,364.17	44.00	195.50	1,505.00
Louisiana	301.86		2,849.86				159,808.21		119.10	1,665.24
Maine			21.96				8,868.41		69.30	
Maryland, including District of Columbia	111.30	58.68	125.28	3.60			41,646.98	372.77	242.90	10.00
Massachusetts	22,629.32	43.26	61,307.63				214,970.49	917.26	396.40	295.00
Michigan	24,066.51	4.32	1,450,091.44				2,011,440.18	5,590.67	355.60	300.00
Minnesota	4.50		9,600.28			483.38	38,756.91	2.75	221.80	2,851.00
Mississippi						969.93	969.93		119.60	795.00
First Missouri	54,084.39	147.60	5,783,760.80	303.33			5,852,903.23	15,575.67	186.90	3,920.00
Sixth Missouri			476.42				46,985.20	12.13	176.25	1,175.00
Montana	.45		121.46				1,232.39		42.50	400.00
Nebraska			4,141.60				6,807.54	13.40	102.95	733.85
Nevada							398.73		9.60	
New Hampshire			373.07				146,806.59	41.00	33.40	100.00
First New Jersey	6.00		90.00				594,487.97	10.50	86.30	20.00
Fifth New Jersey	15,625,707.99	86.40	1,470,137.33				18,104,113.37	49,874.79	249.80	872.00

New Mexico									25.30	
First New York	278.34		170,617.58		1,400.00		331,722.14	3,973.58	361.60	100.00
Second New York	165,883.60	9,138.60	26,965.48	458,988.31	2,446.60		779,659.60	311.07	86.80	
Third New York	158,713.09	596.88	6,503.03	129,453.68			514,925.27	162.00	189.30	2,038.00
Fourteenth New York	222.96		75,945.68				247,714.00	1,333.47	285.30	665.00
Twenty-first New York			111,106.17				127,555.94	317.18	113.80	2,445.00
Twenty-eighth New York	2.02		11,879.29				30,922.98	451.77	180.80	1,260.00
North Carolina	209,163,779.03	5,612.40	21,497,622.75	244,934.28		724.71	230,978,890.57	3.00	219.70	230.00
North Dakota							117.55		31.20	
First Ohio	1.71	.30	7,142,962.53				7,206,092.16	377.15	124.50	1,065.00
Tenth Ohio	26.40		1,512,213.67				1,841,896.55	16.22	73.80	461.10
Eleventh Ohio	36.63		308.25			35.00	46,578.86	1,174.88	106.90	410.00
Eighteenth Ohio	140.66	7.35	50,905.36				144,179.27	219.09	242.10	1,455.85
Oklahoma							69.00	2.50	157.50	2,267.00
Oregon	15.75		364.86				1,773.23		109.30	
First Pennsylvania	3,609,487.97	504.36	278,621.76	3.00			7,089,196.24	7,089.08	424.10	660.00
Twelfth Pennsylvania	372,192.87	1,051.20	710,310.51				1,614,690.54		113.50	280.00
Twenty-third Pennsylvania	103.61	11.77	14,965.64			1,016.43	131,886.47	171.32	242.10	946.65
Rhode Island	9.00		1,973.90				16,133.25		55.20	15.00
South Carolina	.29		2,848.77			277.41	372,315.71		142.00	
South Dakota			218.70				961.11		38.90	60.00
Tennessee			3,151,933.52			649.13	3,165,957.05	372.33	236.30	2,935.01
First Texas	93.62	1.44	10,413.18				44,434.82		211.85	125.00
Second Texas	1.47		102.73		3.40		339.40	291.20	239.30	6,316.70
Utah	.60		136.93				2,933.21		37.00	
Vermont			13.27				108.97		28.90	175.00
Virginia	111,248,226.39		3,995,566.61			15.40	115,760,646.70	8.76	215.60	2,160.00
Washington, including Alaska	1.77		147.16				1,306.53		149.55	2,887.00
West Virginia	1.63		1,338,048.46				1,511,333.57	1.00	122.90	160.00
Wisconsin	10.08		28,589.08				98,438.53	30.34	209.30	552.60
Wyoming							64.13		16.20	
Philippine Islands	4,738.89	4.32					402,459.37			
Total	385,459,570.66	17,317.56	60,884,076.80	963,758.16	12,310.00	4,994.39	459,178,625.46	99,255.20	10,297.92	70,526.60

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

Alaska									$1.80	
California	$9,340,884.94	$39.32	$35,523.63	$121,556.64			$9,661,452.78	$328.36	658.10	$6,991.60
District of Columbia	30.00	40.68	55.08				402.26		78.60	
Illinois	461.29	9.36	4,897,982.95				5,012,868.12	1,565.67	608.55	2,956.50
Maryland	81.30	18.00	70.20	3.60			41,244.72	372.77	164.30	10.00
Missouri	54,084.39	147.60	5,784,237.22	303.33			5,899,888.43	15,587.80	363.15	5,095.00
New Jersey	15,625,713.99	86.40	1,470,227.33				18,698,601.34	49,885.29	336.10	892.00
New York	325,100.01	9,735.48	403,017.23	588,441.99	$3,846.60		2,032,499.93	6,549.07	1,217.60	6,508.00
Ohio	205.40	7.65	8,705,389.81			$35.00	9,238,746.84	1,787.34	547.30	3,391.95
Pennsylvania	3,981,784.45	1,567.33	1,003,897.91	3.00		1,016.43	8,835,773.25	7,260.40	779.70	1,886.65
Texas	95.09	1.44	10,515.91		3.40		44,774.22	291.20	451.15	6,441.70
Washington	1.77		147.16				1,306.53		147.75	2,887.00

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Narcotics—Continued						Adulterated butter				
	Special taxes					Total from narcotic taxes	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, $600	Wholesale dealers' special tax, $480	Retail dealers' special tax, $48	Total from adulterated butter
	Importers, manufacturers, and compounders, $24	Wholesale dealers, $12	Retail dealers, $3	Practitioners, $1	Dealers in untaxed narcotic preparations, $1						
Alabama	$24.00	$319.00	$2,216.51	$2,496.18	$22.50	$6,393.79					
Arizona		99.00	567.70	410.25	27.25	1,127.50					
Arkansas	30.00	47.00	2,088.53	2,068.56	181.13	4,543.32					
First California	122.00	460.00	4,830.07	5,245.34	114.00	16,964.37					
Sixth California	94.00	472.00	5,718.63	6,253.32	82.00	14,405.05					
Colorado		283.50	1,593.26	1,861.06	91.00	4,346.22					
Connecticut	48.00	230.00	2,606.10	2,653.75	155.75	6,331.50					
Delaware	24.00	12.00	309.00	334.00	68.50	775.56					
Florida	24.00	272.00	2,309.81	2,039.06	89.50	9,896.64					
Georgia	24.00	560.00	3,250.39	2,859.75	43.75	10,224.59					
Hawaii	48.00	152.00	72.50	485.75	98.50	4,468.45					
Idaho		36.00	434.95	390.25	1.25	1,189.25					
First Illinois	222.00	630.00	8,610.29	7,792.43	44.00	20,813.54	$2,500.00		$348.48	$1,129.07	$3,977.55
Eighth Illinois	120.00	470.00	2,069.46	3,044.04	217.25	7,536.65					
Indiana	204.00	730.00	3,621.25	4,093.50	283.25	18,964.39					
Iowa	102.00	675.00	2,928.50	3,735.35	305.75	8,666.04					
Kansas		314.00	2,877.57	2,665.04	86.25	6,261.76					
Kentucky	48.00	317.00	2,441.19	3,128.50	174.00	7,853.19					
Louisiana	24.00	152.00	2,770.40	2,776.80	281.66	7,789.20					
Maine	24.00	96.00	1,019.75	1,136.50	247.00	2,592.55					
Maryland, including District of Columbia	240.00	461.00	2,962.75	3,847.29	389.75	8,526.46					
Massachusetts	192.00	699.75	6,743.93	7,300.50	193.50	16,738.34					
Michigan	241.00	926.00	5,968.75	6,669.59	315.00	20,366.61					
Minnesota	48.00	280.00	3,192.84	2,878.50	25.25	9,500.14					
Mississippi		131.00	1,342.76	1,505.50	164.25	4,058.11					
First Missouri	252.00	272.00	3,306.63	3,160.09	88.50	26,761.79					
Sixth Missouri	159.50	419.00	2,701.14	3,772.39	86.52	8,501.93					
Montana		68.00	737.42	625.03	10.50	1,883.45					
Nebraska	48.00	144.00	2,181.97	1,887.32	92.75	5,204.24					
Nevada		25.00	152.25	175.25	5.50	367.60					
New Hampshire	24.00	60.00	697.27	778.26	127.44	1,861.37					
First New Jersey	24.00	42.00	1,622.75	1,800.19	16.25	3,621.99					
Fifth New Jersey	315.00	161.00	6,085.77	4,610.26	32.00	62,200.62					
New Mexico		24.00	320.00	356.50	8.25	734.05					
First New York	96.00	140.00	11,536.21	14,157.71	21.00	30,386.10	5.00				5.00
Second New York	280.00	394.00	928.45	2,773.29	20.75	4,794.36					
Third New York	120.00	241.00	17,094.80	6,941.56	18.25	26,804.91					
Fourteenth New York	216.00	276.00	4,126.88	4,084.25	58.75	11,045.65					
Twenty-first New York	120.00	236.00	1,350.50	1,880.38	105.00	6,567.86					
Twenty-eighth New York	198.84	312.00	2,597.21	2,822.50	25.65	7,848.77					
North Carolina		320.00	2,762.25	3,023.78	395.00	6,953.73					
North Dakota		87.75	828.75	593.75	5.00	1,546.45					
First Ohio	271.62	275.00	1,523.00	2,071.40	61.25	5,768.92					
Tenth Ohio	24.00	174.00	1,103.50	1,517.75	119.75	3,490.12					
Eleventh Ohio	72.00	228.00	1,214.00	1,589.50	90.75	4,886.03					
Eighteenth Ohio	290.00	524.00	3,860.07	4,125.31	94.25	10,810.67					
Oklahoma	24.00	257.00	3,340.45	2,571.73	97.75	8,717.93					
Oregon		175.00	1,755.03	1,468.00	13.25	3,520.58					
First Pennsylvania	588.00	886.60	8,429.68	8,380.57	59.75	26,517.78					
Twelfth Pennsylvania		192.00	1,614.13	1,696.75	9.00	3,905.38					
Twenty-third Pennsylvania	96.00	243.00	3,800.25	4,117.75	41.50	9,658.57		$10.00			10.00
Rhode Island	48.00	132.00	1,087.30	875.02	386.05	2,598.57					
South Carolina		128.00	1,457.44	1,433.10	385.60	3,546.14					
South Dakota		108.00	979.00	655.25	20.25	1,861.40					
Tennessee	88.54	343.00	2,797.26	2,941.00	194.00	9,907.44					
First Texas	48.00	420.25	4,159.25	3,810.08	285.44	9,059.87					
Second Texas	24.00	413.00	4,751.80	3,429.72	906.50	16,372.22					
Utah		162.00	625.82	535.75	40.70	1,401.27					
Vermont		36.00	345.25	521.00	181.00	1,287.15					
Virginia	44.00	266.75	2,414.20	2,611.25	546.50	8,267.06					
Washington, including Alaska		331.50	2,360.27	2,168.91	46.50	7,943.73					
West Virginia	24.00	143.00	1,385.75	1,919.25	87.00	3,842.90					
Wisconsin	48.00	288.00	4,192.84	3,712.11	137.50	9,170.69					
Wyoming		60.00	293.25	288.54	2.50	660.49					
Total	5,446.50	17,832.10	185,075.68	183,553.06	8,625.94	580,613.00	2,505.00	10.00	348.48	1,129.07	3,992.55

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

Alaska			$41.50	$25.50		$68.80					
California	$216.00	$932.00	10,548.70	11,498.66	$196.00	31,369.42					
District of Columbia	72.00	180.00	1,044.50	1,291.52	4.75	2,671.37					
Illinois	342.00	1,100.00	10,679.75	10,836.47	261.25	28,350.19	$2,500.00		$348.48	$1,129.07	$3,977.55
Maryland	168.00	281.00	1,918.25	2,555.77	385.00	5,855.09					
Missouri	411.50	691.00	6,007.77	6,932.48	175.02	35,263.72					
New Jersey	339.00	203.00	7,708.52	6,410.45	48.25	65,822.61					
New York	1,030.84	1,599.00	37,634.05	32,659.69	249.40	87,447.65	5.00				5.00
Ohio	657.62	1,201.00	7,700.57	9,303.96	366.00	24,955.74					
Pennsylvania	684.00	1,321.60	13,844.06	14,195.07	110.25	40,081.73		$10.00			10.00
Texas	72.00	833.25	8,911.05	7,239.80	1,191.94	25,432.09					
Washington		331.50	2,318.77	2,143.41	46.50	7,874.93					

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection district	Process or renovated butter		Oleomargarine							
					Special taxes					
						Wholesale dealers		Retail dealers		Total from oleomargarine taxes
	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers' special tax, $50	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Manufacturers, $600	Colored oleomargarine, $480	Uncolored oleomargarine, $200	Colored oleomargarine, $48	Uncolored oleomargarine, $6	
Alabama	$2,533.80	$50.00				$183.34	$4,783.35		$10,787.33	$15,754.02
Arizona							1,283.34		3,748.59	5,031.93
Arkansas			$11.00	$4.50			1,233.35	$48.00	6,664.34	7,961.19
First California				59,150.97	$4,614.00		5,333.34		20,204.70	89,303.01
Sixth California				37,238.20	2,475.00	1,000.00	4,583.34	24.00	31,480.61	76,801.15
Colorado			128.50	3,244.63			2,286.23	11.00	10,635.13	16,305.49
Connecticut				.75		480.00	1,633.34		7,457.80	9,571.89
Delaware						83.34	716.68	60.00	2,356.26	3,216.28
Florida						500.03	5,283.36		13,610.40	19,393.79
Georgia	354.95	58.34					6,505.14		12,620.62	19,125.76
Hawaii									104.50	104.50
Idaho									18.50	18.50
First Illinois			26,452.60	344,500.00	5,400.00	66.67	9,000.05		49,605.97	435,025.29
Eighth Illinois			6,015.00	18,414.50	1,800.00	24.50	13,100.04		38,230.82	77,584.86
Indiana			6,746.12	55,795.00	600.00	693.36	12,586.13	156.00	54,693.25	131,269.86
Iowa							5,158.46		13,733.52	18,891.98
Kansas			8,128.00	65,306.75	1,962.96		4,266.68	40.00	21,598.36	101,302.75
Kentucky							2,683.35	48.00	16,288.50	19,019.85
Louisiana							3,116.71		8,209.55	11,326.26
Maine						276.66	3,093.36		9,060.81	12,430.83
Maryland, including District of Columbia	1,605.25	200.00	20,830.00	12,978.75	600.00	480.00	4,275.03	2,785.00	17,592.78	59,541.56
Massachusetts						1,796.31	3,884.86		18,850.72	24,531.89
Michigan			69.30	34,151.00	600.00		16,658.50		72,996.90	124,475.70
Minnesota				1,960.20	300.00		4,500.01		11,345.12	18,105.33
Mississippi			3.60				1,083.35	32.00	1,858.08	2,977.03
First Missouri			1,900.00	19,470.00	600.00		2,516.68	408.00	17,604.94	42,499.62
Sixth Missouri			444.00	2,806.70	600.00		3,900.03	68.00	17,857.91	25,676.64
Montana									66.25	66.25
Nebraska			44.70				3,866.68		14,659.62	18,571.00
Nevada							400.00		526.26	926.26
New Hampshire						160.00	250.00		4,160.88	4,570.88

First New Jersey							1,239.80		10,658.04	11,897.84
Fifth New Jersey			11,513.00	67,085.00	3,600.00	472.90	2,383.37	64.00	17,144.97	102,263.24
New Mexico							200.00		1,879.79	2,079.79
First New York							800.02		6,978.13	7,778.15
Second New York						300.00	2,650.00		411.50	3,361.50
Third New York							866.67		2,238.50	3,105.17
Fourteenth New York							5,000.04		13,921.41	18,921.45
Twenty-first New York			22.00				5,320.85		16,480.06	21,822.91
Twenty-eighth New York							4,583.33		17,691.94	22,275.27
North Carolina			10.00				4,237.52		12,820.53	17,068.05
North Dakota									2.50	2.50
First Ohio				51,978.85	1,500.00	1,433.34	3,716.68		18,312.30	76,941.17
Tenth Ohio				44,927.50			3,533.61		15,978.96	64,440.07
Eleventh Ohio			1.00	68,190.00			4,450.01		18,865.90	91,506.91
Eighteenth Ohio						1,000.00	8,783.38	504.00	35,816.80	46,104.18
Oklahoma						16.67			963.66	980.33
Oregon				2,921.25	600.00		3,666.69		10,958.44	18,146.38
First Pennsylvania							1,200.00		6,170.13	7,370.13
Twelfth Pennsylvania						516.67			2,693.51	3,210.18
Twenty-third Pennsylvania							2,262.00		15,223.92	17,485.92
Rhode Island				327.77	600.00		1,083.35		4,442.50	6,453.62
South Carolina							2,333.35	24.00	6,206.92	8,564.27
South Dakota							68.17		248.50	316.67
Tennessee							800.00		1,875.01	2,675.01
First Texas			17.00				4,584.56	56.00	12,202.02	16,859.58
Second Texas			2,318.00	7,669.50	1,200.00		3,200.05	64.00	10,722.08	25,173.63
Utah						516.68			810.25	1,326.93
Vermont						200.00	400.00		1,550.00	2,150.00
Virginia	126.00					83.34	5,550.03	563.63	16,983.24	23,180.24
Washington, including Alaska			145.75				200.00		71.00	416.75
West Virginia			1.20				7,983.36	216.00	23,808.94	32,009.50
Wisconsin									93.50	93.50
Wyoming							116.67	5.00	1,492.64	1,614.31
Total	4,620.00	308.34	84,800.77	898,121.82	27,051.96	10,283.81	209,194.90	5,176.63	814,346.61	2,048,976.50

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

California				$96,389.17	$7,089.00	$1,000.00	$9,916.68	$24.00	$51,685.31	$166,104.16
District of Columbia							1,233.35	612.00	4,544.01	6,389.36
Illinois			$32,467.60	362,914.50	7,200.00	91.17	22,100.09		87,836.79	512,610.15
Maryland	$1,605.25	$200.00	20,830.00	12,978.75	600.00	480.00	3,041.68	2,173.00	13,048.77	53,152.20
Missouri			2,344.00	22,276.70	1,200.00		6,416.71	476.00	35,462.85	68,176.26
New Jersey			11,513.00	67,085.00	3,600.00	472.90	3,623.17	64.00	27,803.01	114,161.08
New York			22.00			300.00	19,220.91		57,721.54	77,264.45
Ohio			1.00	165,096.35	1,500.00	2,433.34	20,483.68	504.00	88,973.96	278,992.33
Pennsylvania						516.67	3,462.00		24,087.56	28,066.23
Texas			2,335.00	7,669.50	1,200.00		7,784.61	120.00	22,924.10	42,033.21
Washington			145.75				200.00		71.00	416.75

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TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Filled cheese, domestic, per pound, 1 cent	Mixed flour		Stamp taxes (Title VIII, Revenue Act of 1926, as amended)						
		Per barrel, 4 cents	Manufacturers or packers, special tax, $12	Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies and deeds of conveyance		Capital stock transfers, on each $100 of face value or fraction thereof, 4 or 5 cents	Future delivery, sales of produce on exchange, etc., for each $100 of face value or fraction thereof, 3 cents	Silver bullion transfers, 50 per cent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 10 cents	Total from stamp taxes
				Sales by postmasters	Sales by collectors					
Alabama				$28,353.00	$27,168.79					$55,521.79
Arizona				7,180.09	19,905.31			$7.98		27,093.38
Arkansas				18,860.08	14,370.54	$5.30	$2.00			33,237.92
First California		$705.00		244,323.05	591,925.28	212,266.44	652.53	139,882.29	$1,704.60	1,190,754.19
Sixth California		85.00	$8.00		631,944.24	85,653.72		3,710.69	138.00	721,446.65
Colorado		95.42	39.00	30,006.35	91,783.92	13,583.54	727.25	1,187.66	195.30	137,484.02
Connecticut				40,784.69	60,908.36	86,429.98		13,113.67	261.70	201,498.40
Delaware				2,741.64	75,856.78	65,944.32		3,698.16		148,240.90
Florida				75,316.26	32,287.37	85.37				107,689.00
Georgia				39,438.62	42,355.30			67.91		81,861.83
Hawaii				133.24	60,145.75	3,581.24		.02	2,672.40	66,532.65
Idaho				9,537.67	11,164.73			138.05		20,840.45
First Illinois				121,167.94	1,241,829.14	384,622.81	2,260,991.17	34,392.59	175,770.60	4,218,774.25
Eighth Illinois					37,683.23	1,879.72				39,562.95
Indiana				115,857.75	81,951.78	1,248.65		26.03	119.70	199,203.91
Iowa		91.86	112.75	131,070.75	37,487.50	172.37			1.00	168,731.62
Kansas		5.00	30.75	74,136.77	32,170.84		119.41	8.68		106,435.70
Kentucky				34,767.56	49,346.05	6,583.88		.01		90,697.50
Louisiana				41,228.99	120,156.92	.25	209,727.47	192.77	2.40	371,308.80
Maine				40,961.32	19,052.20	716.25			1.20	60,730.97
Maryland, including District of Columbia				45,894.90	196,783.76	19,577.75		45,697.46	7.10	307,960.97
Massachusetts				102,425.26	605,987.78	324,548.27		3,780.60	53.80	1,036,795.71
Michigan				86,493.24	299,244.36	104,507.51		17,102.73	20.90	507,368.74
Minnesota				50,596.04	190,805.76	18,944.24	162,364.77	24.03	68,041.60	490,776.44
Mississippi				19,078.75	9,536.16			.45		28,615.36
First Missouri				38,728.45	132,000.74	32,331.72	2,876.42	23.25	11.00	205,971.58
Sixth Missouri			12.00	41,082.20	84,428.08	2,434.00	200,040.00		1,558.10	329,542.38
Montana				21,220.77	9,685.70					30,906.47
Nebraska		100.00	24.00	50,467.75	42,940.36	387.02	4.75	659.94		94,459.82
Nevada				4,248.04		20,653.16				24,901.20
New Hampshire				11,149.03	5,953.00	98.78		31.59		17,232.40
First New Jersey					28,387.65				575.00	28,962.65
Fifth New Jersey				91,781.52	429,727.38	6,449.03		144,674.65	707,468.40	1,380,100.98
New Mexico				6,885.82	2,495.95	2,426.63				11,808.40
First New York		5.00	12.00		130,993.42	361.78		1,108.59	341,510.00	473,973.79
Second New York				131,004.03	7,270,531.38	13,808,866.77	1,096,393.51	617,605.32	1,650.40	22,926,051.41
Third New York					40,690.26			4,938.26	119.40	45,747.92
Fourteenth New York					44,234.38	98.45			2,630.90	46,963.73
Twenty-first New York					65,797.89					65,797.89
Twenty-eighth New York		310.00	24.00		131,102.79	30,469.63		817.42	78,120.40	240,510.24
North Carolina				84,561.00	40,540.55	4,774.25				129,875.80
North Dakota				10,863.76	9,186.99					20,050.75
First Ohio				54,112.28	145,068.09	23,652.34		156.26	2,247,620.50	2,470,609.47
Tenth Ohio					38,263.65	1,510.00		6.69	90.90	39,871.24
Eleventh Ohio					59,656.49	1,429.26		4,942.77	7.50	66,036.02
Eighteenth Ohio				96,663.07	223,288.47	23,108.01	245.46	76.68	210,300.00	553,681.69
Oklahoma				83,213.85	47,430.25	352.16		5.33		131,001.59
Oregon		2,040.00	12.00	20,959.20	65,065.89	170.86	372.21	8.80	11.00	86,587.96
First Pennsylvania				37,300.32	549,155.66	271,808.55	31.19	28,645.76	2.10	886,943.58
Twelfth Pennsylvania	$1,003.58				27,673.85	3,693.18				31,367.03
Twenty-third Pennsylvania				41,995.80	218,814.94	119,430.09		16.78	662.40	380,920.01
Rhode Island				4,856.70	47,302.03	24,222.10		1,024.30	28.80	77,433.93
South Carolina					10,502.99			9.74		10,512.73
South Dakota				19,884.84	5,853.18					25,738.02
Tennessee				71,608.99	43,695.22		5,488.39			120,792.60
First Texas				93,742.62	219,469.49	1,333.69		58.92	364.40	314,969.12
Second Texas				97,323.64	80,440.44			7.15		177,771.23
Utah		25.25	8.00	5,582.68	23,287.17	3,390.99		.76		32,261.60
Vermont				6,343.12	7,498.86				90.00	13,931.98
Virginia				52,654.83	38,792.29	7,489.83		25.28		98,962.23
Washington, including Alaska		669.90	49.00	36,667.36	151,118.38	13,966.98	1,145.67	6,624.43	91.20	209,614.02
West Virginia				40,256.92	12,861.90	8,852.72		39.69	10.00	62,021.23
Wisconsin		50.00	12.00	82,020.81	160,264.61	3,249.00	9,361.80	74,820.23	509,336.70	839,053.15
Wyoming				5,530.06	4,404.09			30.11	50.00	10,014.26
Philippine Islands					1,257.25					1,257.25
Total	1,003.58	4,182.43	343.50	2,703,063.42	15,231,713.56	15,747,362.59	3,950,544.00	1,149,390.48	4,351,299.40	43,133,373.45

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

Alaska					$636.76					$636.76
California		$790.00	$8.00	$244,323.05	1,223,869.52	$297,920.16	$652.53	$143,592.98	$1,842.60	1,912,200.84
District of Columbia					65,686.42	3,769.29		14,297.33	5.20	83,758.24
Illinois				121,167.94	1,279,512.37	386,502.53	2,260,991.17	34,392.59	175,770.60	4,258,337.20
Maryland				45,894.90	131,097.34	15,808.46		31,400.13	1.90	224,202.73
Missouri			12.00	79,810.65	216,428.82	34,765.72	202,916.42	23.25	1,569.10	535,513.96
New Jersey				91,781.52	458,115.03	6,449.03		144,674.65	708,043.40	1,409,063.63
New York		315.00	36.00	131,004.03	7,683,350.12	13,839,796.63	1,096,393.51	624,469.59	424,031.10	23,799,044.98
Ohio				150,775.35	466,276.70	49,699.61	245.46	5,182.40	2,458,018.90	3,130,198.42
Pennsylvania	$1,003.58			79,296.12	795,644.45	394,931.82	31.19	28,662.54	664.50	1,299,230.62
Texas				191,066.26	299,909.93	1,333.69		66.07	364.40	492,740.35
Washington		669.90	49.00	36,667.36	150,481.62	13,966.98	1,145.67	6,624.43	91.20	208,977.26

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Manufacturers' excise taxes											
	Brewer's wort, per gallon, 15 cents	Malt—liquid, sirup, or extract, per pound, 3 cents	Grape concentrates or evaporated grape juice, etc., per gallon, 20 cents	Lubricating oils, per gallon, 4 cents	Gasoline, per gallon, 1 cent	Tires (wholly or in part of rubber), per pound, 2¼ cents	Inner tubes, per pound, 4 cents	Parts and accessories for automobiles, and motorcycles, 2 per cent	Automobile truck chassis and bodies, 2 per cent	Other automobile chassis and bodies and motorcycles, 3 per cent	Electrical energy, 3 per cent
Alabama				$6,558.40	$133,074.24		$10,639.89	$1,229.75	$762.35	$161.78	$228,442.87
Arizona				21.42				459.79	967.97		106,530.43
Arkansas			$15.00	280,804.28	245,632.62		7.90	1,158.87	106.40	18.54	135,641.97
First California	$20.85	$5,902.90	1,268.54	1,379,935.27	8,687,841.18	$78,872.12	.97	63,978.56	12,611.08	1,663.77	1,122,201.16
Sixth California		959.66	14.30	792,689.02	9,566,608.00	1,486,566.67	378,708.76	84,304.95	410,643.35	155,252.18	853,382.97
Colorado				489.49	64,122.54	130,807.61	45,388.38	19,012.53	1,762.81	1,204.03	262,188.17
Connecticut	34.56			2,422.51	107,674.02	85,415.45	36,047.68	155,241.22	2,634.81	3.00	627,570.82
Delaware				45.71	5,446.95			2,487.96	473.37		58,222.15
Florida				8.50	301,807.56			2,803.26	1,223.74	13.57	373,266.87
Georgia				10,216.83	449,783.88		2,429.20	4,676.35	2,056.30		374,529.89
Hawaii						.58	.32	327.00	206.76	8.42	84,560.01
Idaho								73.98	219.74		87,024.30
First Illinois	11,902.57	778,057.41		4,357,178.09	10,305,843.48	125,623.57	99.62	816,607.57	811,946.73	34,837.54	2,315,027.32
Eighth Illinois		48,364.99	15.71	297,096.50	1,408,961.55	7.43	21.95	6,660.32	5,259.54	210.51	417,459.73
Indiana		35,045.89		79,855.81	114,765.49	18,097.09		443,065.45	47,426.86	1,020,860.07	681,133.87
Iowa				28,146.76	37,572.65	39,053.38	3,559.73	20,741.08	3,974.62	32.15	571,334.95
Kansas				117,240.90	2,384,242.38			3,782.74	1,407.65	129.60	289,222.80
Kentucky				368,937.39	3,054,893.71	1,672.85	80.00	13,406.23	834.03		335,504.77
Louisiana				344,131.46	3,153,276.45			2,346.14	1,817.97		341,783.25
Maine						155.27		199.42	87.54		216,474.69
Maryland, including District of Columbia		39.25		73,369.21	4,264,745.93	82,164.09	12,943.58	21,669.51	2,502.14	16,927.45	703,120.06
Massachusetts				58,461.25	2,690,240.64	745,136.72	151,982.95	90,274.69	21,618.42	31,423.64	1,541,272.32
Michigan	26,633.82	11.25		204,063.59	1,105,942.68	2,331,802.63	604,717.47	2,269,492.45	3,991,592.08	35,842,080.07	1,343,454.07
Minnesota				128,941.78	70,033.61	3.49	23,317.72	159,001.84	11,396.24	310.66	580,041.50
Mississippi					140,619.64			39.30	892.81		106,766.31
First Missouri		39,685.34		797,459.03	5,704,591.55	14,762.83	35,845.54	132,167.46	3,177.63	5,586.71	433,085.10
Sixth Missouri				129,090.36	37,194.30			21,531.97	4,313.83	149.63	422,220.53
Montana				1,045.62	220,296.57			60.78	225.03		125,761.27
Nebraska		102.27		86,062.55	6,261.97			7,745.44	1,470.41	39.51	269,846.30
Nevada											35,872.34
New Hampshire								1,668.53	167.09	7.75	143,106.32
First New Jersey				12,887.22	12,868.36	42,371.37	14,627.99	34,376.67	10,231.70		311,418.36
Fifth New Jersey		1,684.86		21,292.36	57,325.05	2,227.41	1,594.40	88,787.51	10,603.71	4,421.65	1,314,999.38
New Mexico		2.34		1,772.49	108,861.43			46.32	3.85		55,472.00
First New York	2,958.29	9,809.88	14.20	187,230.41	50,815.47	1,256.67	5.52	69,974.96	9,781.54	1,733.75	1,500,609.39
Second New York		891.39		5,201,143.10	28,153,816.29	3,276.86	197.37	98,971.40	95,934.34	51,593.28	2,335,735.77
Third New York	116.04	279,166.20	14.40	725,355.87	6,079,818.33	1,818,287.52	346,199.21	40,742.53	9,072.36	1,703.50	21,038.57
Fourteenth New York		270.33	.51	1,768.17	104,729.93	29.04		11,765.99	3,377.46	25.46	886,699.47
Twenty-first New York		2,948.70		1,729.12	74,224.13	1,037.48		52,757.98	54,407.02	3,207.24	603,525.83
Twenty-eighth New York			2.00	19,552.61	58,268.67	218,120.73	31,607.36	163,483.80	23,021.03	53,163.94	509,632.26
North Carolina					313,147.22	146,503.03	21,396.33	2,045.57	10,502.81	582.67	334,146.36
North Dakota				4,222.71	5.77			178.15	904.98		39,425.27
First Ohio				130,545.61	207,742.34	77,424.77	22,761.22	87,050.22	25,482.51	17,435.36	336,239.86
Tenth Ohio		57.15		7,709.87	1,149,537.13	48,357.14		230,351.87	55,953.24	36,907.30	198,654.64
Eleventh Ohio				14,216.34	47,180.06	275,032.09	57,281.15	12,614.53	1,692.55		479,463.81
Eighteenth Ohio	189.59			1,099,689.39	4,129,337.33	12,764,791.88	2,913,501.91	449,304.86	220,211.89	116,472.19	726,107.61
Oklahoma				2,532,653.68	21,610,877.93			9,696.33	1,291.31	86.48	391,153.17
Oregon				1,111.46	42.22			6,466.93	1,953.89	1,457.09	404,367.92
First Pennsylvania		52.70		1,930,408.06	12,036,943.75	267,396.01	162,856.44	361,754.31	76,566.33	57,702.10	1,864,293.27
Twelfth Pennsylvania	914.34	2,715.30			11,159.49	.85		5,534.82	2,875.99		154,888.14
Twenty-third Pennsylvania				3,329,393.47	12,311,417.55	206,539.61	60,869.21	60,310.86	11,149.93	5,859.35	990,170.48
Rhode Island				6,374.80	47,747.91	323.30		7,423.71	654.62	586.83	261,962.36
South Carolina				761.32	16,477.89			551.94	176.04		63,964.11
South Dakota					3,422.09				297.89		112,485.36
Tennessee				27,796.31	257,122.49		.60	8,862.93	1,837.93	295.12	334,653.19
First Texas				2,150,371.71	13,373,912.68	1.38		11,543.35	1,865.95	4.09	447,830.93
Second Texas	2,377.22			398,439.83	5,274,291.04	7.17		18,847.05	3,854.17	117.16	564,793.42
Utah				44,649.64	234,311.45			480.66	1,215.04	678.33	152,502.98
Vermont						960.54		255.01	89.07		82,077.77
Virginia					152,888.23		19.48	7,172.78	1,573.40	535.41	536,202.05
Washington, including Alaska				411.91	75.73	22.83		11,115.56	14,224.67	3,148.12	374,568.37
West Virginia				200,691.04	129,634.62			1,091.89	27.00		181,052.37
Wisconsin	5,302.44	169,296.63		202,618.60	1,229,903.08	570,671.64	114,305.50	225,847.49	163,456.75	534,698.18	774,371.49
Wyoming				1,179.90	32,912.78			230.43			46,701.23
Total	50,449.72	1,375,064.44	1,344.66	27,800,248.73	161,532,292.03	21,584,781.10	5,053,015.35	6,455,853.55	6,158,070.27	38,003,335.18	32,577,256.30

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

Alaska					$43.18						$11,871.05
California	$20.85	$6,862.56	$1,282.84	$2,172,624.29	18,254,449.18	$1,565,438.79	$378,709.73	$148,283.51	$423,254.43	$156,915.95	1,975,584.13
District of Columbia				299.82				2,061.71	258.57		282,134.13
Illinois	11,902.57	826,422.40	15.71	4,654,274.59	11,714,805.03	125,631.00	121.57	823,267.89	817,206.27	35,048.05	2,732,487.05
Maryland		39.25		73,069.39	4,264,745.93	82,164.09	12,943.58	19,607.80	2,243.57	16,927.45	420,985.93
Missouri		39,685.34		926,549.39	5,741,785.85	14,762.83	35,845.54	153,699.43	7,491.46	5,736.34	855,305.63
New Jersey		1,684.86		34,179.58	70,193.41	44,598.78	16,222.39	123,164.18	20,835.41	4,421.65	1,626,417.74
New York	3,074.33	293,086.50	31.11	6,136,779.28	34,521,672.82	2,042,008.30	378,009.46	437,696.66	195,593.75	111,427.17	5,857,241.29
Ohio	189.59	57.15		1,252,161.21	5,533,796.86	13,165,605.88	2,993,544.28	809,321.48	303,340.19	170,814.85	1,740,465.92
Pennsylvania	914.34	2,768.00		5,259,801.53	24,359,520.79	473,936.47	223,725.65	427,599.99	90,592.25	63,561.45	3,009,351.89
Texas	2,377.22			2,548,811.54	18,648,203.72	8.55		30,390.40	5,720.12	121.25	1,012,624.35
Washington				411.91	32.55	22.83		11,115.56	14,224.67	3,148.12	362,697.32

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Manufacturers' excise taxes—Continued										
	Matches, per thousand, wooden, 2 cents, or 5 cents if colored stem; paper, ½ percent	Toilet preparations		Furs, 10 percent	Jewelry, etc., 10 percent	Radio components and phonograph records, 5 percent	Mechanical refrigerators, 5 percent	Sporting goods, 10 percent	Firearms, shells, and cartridges, 10 percent	Pistols and revolvers (Revenue Act of 1926), 10 percent	Cameras and lenses, 10 percent
		Perfumes, cosmetics, etc., 10 percent	Tooth pastes, toilet soaps, etc., 5 percent								
Alabama	$6,046.68	$7,874.12	$121.85	$100.54	$1,379.59	$6.92		$4,973.59			
Arizona		89.42	38.59	23.15	276.99			14.47			
Arkansas		451.91	61.48		66.42			8.55			
First California	2,309.90	28,141.18	25,721.15	40,534.44	65,783.57	6,402.76	$1,025.00	19,175.00	$1,086.43	$18.24	$43.86
Sixth California	1,860.84	106,364.72	77,679.37	25,032.80	48,532.05	53,039.95	25,751.61	59,553.70	21.40		3,901.10
Colorado		5,377.61	259.51	1,102.38	4,976.62			4,900.51	10.86		
Connecticut	14.39	117,601.10	135,693.71	5,175.28	23,283.15	24,086.44	23,401.70	186,501.56	1,119,368.65	40,087.82	5,265.35
Delaware		11,269.88	1,949.62	329.37	102.29			18.80			
Florida	746.55	3,865.48	308.81	2.40	566.32		.90	457.17	3.30		
Georgia		40,198.16	1,582.40	15.04	5,412.08			14,786.52			
Hawaii	22,716.96	3,143.02	579.65		656.57	412.46		1,876.02	17.65		
Idaho		104.06	1.06	39.53	14.63	.70		4.43			1.60
First Illinois	22,265.56	1,440,111.67	332,421.77	156,725.62	168,975.95	646,590.61	404,272.45	1,494,171.05	1,847.34	23.20	13,363.67
Eighth Illinois		19,647.24	512.28	2,336.30	992.66	4.59	10,859.26	9,696.39	390,449.39	98.99	
Indiana		30,176.75	58,871.10	5,124.87	6,183.16	173,299.48	1,001,665.32	93,272.87			
Iowa		142,742.18	56,063.24	3,397.76	3,013.43	11,834.46	1,661.72	34,797.20			3,305.17
Kansas		2,518.52			364.83	1.22	11.05	287.25			
Kentucky		19,802.04	5.13	568.83	2,040.36	92,420.10	220.75	84,023.89			
Louisiana	69.58	17,231.74	1,424.53	127.65	6,618.20			539.64			
Maine		147.01	171.28	1,500.77	1,236.33			18,288.38			
Maryland, including District of Columbia		10,478.17	4,348.09	9,914.80	31,037.15	77.45	23.02	2,575.61	134.23		
Massachusetts	566.69	606,930.07	388,918.22	38,167.23	102,927.96	291,751.81	325.78	307,140.82	120,952.88	17,271.74	4,705.03
Michigan		62,434.30	70,439.14	36,892.21	20,455.18	113,339.21	1,617,161.07	146,064.50	756.41		5.54
Minnesota		45,040.35	70,637.61	50,618.00	18,490.71	2,582.50	127,233.95	68,846.35	193,467.51		558.57
Mississippi		2,425.67	410.88		280.32						
First Missouri	58,769.88	216,250.87	260,730.70	12,603.21	17,975.91	9.99		72,672.18	12,587.43	389.37	248.43
Sixth Missouri	133.62	97,268.91	9,833.97	11,028.64	12,290.48	177.11	.05	18,967.09			142.20
Montana		133.16	10.15	292.20	281.17						
Nebraska		3,500.97	10,533.06	4,008.77	2,003.30			13,551.89			
Nevada		84.15	53.87		16.00						
New Hampshire		68.20	402.09	83.95	1,607.15		384.64	51,041.58			
First New Jersey		3,923.24	64,788.40	13,694.84	358.43	534,730.04	43.08	16,678.05			1,829.36
Fifth New Jersey	25,377.01	887,027.40	1,099,909.41	5,466.18	51,992.30	412,447.70	−[1]1,659.51	62,929.96	1,020.33		5,706.45
New Mexico		19.72	10.20		57.13						
First New York		180,268.47	111,755.77	14,330.22	26,457.47	15,036.28	387.76	28,375.47	211.95	25.25	
Second New York	1,824,427.47	1,337,860.49	87,305.90	14,980.52	187,187.27	75,676.37	28.94	602,496.18	2,125.66	925.84	25,367.62
Third New York	1,023,760.04	1,200,157.97	109,984.82	2,049,396.15	856,967.68	17,232.19	45.46	66,703.78	6,871.63	64.65	60,966.23
Fourteenth New York	3,740.38	37,470.63	511.49	9,392.95	3,656.55	5,519.37	466.09	96,330.39			
Twenty-first New York		61,346.58	19,054.83	2,233.79	9,538.59		345.70	74,196.27	97,666.12		17,586.76
Twenty-eighth New York		755,528.25	22,784.99	22,998.30	17,420.17	192,826.45	22,874.18	75,179.30			199,421.07
North Carolina		161.97	283.79	2.18	528.52			74.28			15.01
North Dakota		33.28		597.53	17.59						
First Ohio	235,100.19	204,997.34	1,401,669.48	2,221.55	42,996.23	128,381.14	1,715,147.07	166,855.82	186,124.74		
Tenth Ohio		4,797.93	140.91	3,095.02	3,490.03	10,063.45	3,947.64	12,421.57	2.51		
Eleventh Ohio		5,259.43	1,580.19	77.13	2,644.34	315.07	1,505.86	31,108.73	32.87		
Eighteenth Ohio	1,549,774.62	22,235.77	10,384.20	23,224.77	21,269.84	10,224.82	1,118,340.23	140,031.95	50.71		116.87
Oklahoma		4,379.34	431.13	776.78	1,374.52						
Oregon		4,649.73	1,130.64	1,787.16	6,028.68			1,274.05	3.00		
First Pennsylvania	10,488.96	157,230.17	56,652.60	35,560.79	133,606.50	742,725.87	18,623.36	154,171.89	1,678.52	392.38	
Twelfth Pennsylvania		3,133.40	81.18	702.12	1,115.04	37,722.07		5,205.46			
Twenty-third Pennsylvania		20,185.13	3,733.80	16,817.85	23,014.95	4,780.96	559,034.86	45,979.63	6,092.12		
Rhode Island		2,900.71	109.51	156.01	25,991.06	15,867.72	1,911.00	63,063.95			
South Carolina		189.61			369.28			577.45			
South Dakota		186.83	3.67	164.90	22.92						
Tennessee		68,522.45	16,693.12	116.06	5,686.12	72.04	6.85	5,006.19	15.00		
First Texas		5,512.64	987.62	100.05	7,697.24	.08		1,987.35	348.59		
Second Texas		31,454.76	1,777.84	213.62	9,675.75	132.74	32.84	10,851.90	3.51	34.67	8.78
Utah		9,674.71	900.86	474.07	2,295.40						
Vermont		102.96	4.19		365.27			10,540.01			
Virginia		20,122.53	1,394.98	264.89	2,235.55	2.43		735.17	51.93		
Washington, including Alaska	333,724.92	18,678.49	1,387.99	16,208.99	8,646.63	171.22	1,035.83	6,070.91	5.00		
West Virginia	258,594.36	13,852.16	237.85	3.20	516.08			6,981.69			
Wisconsin	619,612.70	10,562.06	3,948.10	34,883.51	9,031.30	4,938.54	7,561.65	87,968.37		905.68	828.99
Wyoming		184.46		44.20	28.02			3,812.37			
Total	6,000,101.30	8,114,093.24	4,529,423.77	2,675,731.07	2,010,122.98	3,624,904.31	6,663,677.16	4,485,815.15	2,143,007.67	60,237.83	343,387.66

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

Alaska		$1.20	$3.75	$172.03	$1.41						
California	$4,170.74	134,505.90	103,400.52	65,567.24	114,315.62	$59,442.71	$26,776.61	$78,728.70	$1,107.83	$18.24	$3,944.96
District of Columbia		2,639.41	488.77	3,670.57	14,013.53	56.29		972.76	14.15		
Illinois	22,265.56	1,459,758.91	332,934.05	159,061.92	169,968.61	646,595.20	415,131.71	1,503,867.44	392,296.73	122.19	13,363.67
Maryland		7,838.76	3,859.32	6,244.23	17,023.62	21.16	23.02	1,602.85	120.08		
Missouri	58,903.50	313,529.78	270,564.67	23,631.85	30,266.39	187.10	.05	91,639.27	12,587.43	389.37	390.63
New Jersey	25,377.01	890,950.64	1,164,697.81	19,161.02	52,350.73	947,177.74	(−1,616.43)	79,608.01	1,020.33		7,535.81
New York	2,851,927.89	3,572,632.39	351,397.80	2,113,331.93	1,101,227.73	306,290.66	24,148.13	943,281.39	106,875.36	1,015.74	303,341.68
Ohio	1,784,874.81	237,290.47	1,413,774.78	28,618.47	70,400.44	148,984.48	2,838,940.80	350,418.07	186,210.83		116.87
Pennsylvania	10,488.96	180,548.70	60,467.58	53,080.76	157,736.49	785,228.90	577,658.22	205,356.98	7,770.64	392.38	
Texas		36,967.40	2,765.46	313.67	17,372.99	132.82	32.84	12,839.25	352.10	34.67	8.78
Washington	333,724.92	18,677.29	1,384.24	16,036.96	8,645.22	171.22	1,035.83	6,070.91	5.00		

[1] Reduction of 1934 collections, account of returned check.

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Manufacturers' excise taxes—Continued					Crude petroleum—Secs. 604 and 605, Revenue Act of 1934				
						Crude petroleum produced				
	Chewing gum, 2 percent	Candy (delinquent, tax repealed May 11, 1934), 2 percent	Soft drinks (delinquent, tax repealed May 11, 1934), per gallon, 1¼ to 6 cents	Carbonic acid gas (delinquent, tax repealed May 11, 1934), per pound, 4 cents	Total manufacturers' excise taxes	Tax withheld by purchaser, per barrel, 1/10 cent	Production tax on crude used by producer, per barrel, 1/10 cent	Crude petroleum, refined or processed, per barrel, 1/10 cent	Production tax on gasoline recovered from natural gas, per barrel, 1/10 cent	Total from petroleum produced, processed, or recovered
Alabama		$129.79	$1,417.52	$90.68	$403,010.56					
Arizona		3.16	114.73		108,540.12					
Arkansas		258.76	723.62	12.22	664,968.54	$6,046.81	$3,131.13	$6,346.93	$392.49	$15,917.36
First California	$1,158.56	3,365.59	931.14		11,549,993.22	2,541.83	25,948.47	40,209.96	2,926.60	71,626.86
Sixth California	25.44	1,916.82	2,251.70	16.77	14,135,078.13	59,509.91	74,359.65	109,653.94	8,943.93	252,467.43
Colorado		338.04	104.21	.08	542,045.38	849.82	337.63	1,055.68	271.54	2,514.67
Connecticut		2,034.19	475.37		2,700,032.78					
Delaware		21.65	36.37		80,404.12			379.99	173.12	553.11
Florida		159.78	4,332.31	415.32	689,981.84					
Georgia		1,247.52	50,513.27	78.91	957,526.35			2,177.34		2,177.34
Hawaii		10.01	110.83		114,626.26					
Idaho		6.42	20.63		87,511.08					
First Illinois	357,439.79	65,505.44	6,192.58	803.47	24,667,835.07		28.05	6,253.45	38,098.08	44,379.58
Eighth Illinois		94.64	952.57	467.87	2,620,170.41	2,214.95	23.52	24,095.49	78.65	26,412.61
Indiana	.08	435.79	535.50	20.00	3,809,835.45	484.86	842.74	54,218.38	.21	55,546.19
Iowa		789.33	569.56	12.51	962,601.88					
Kansas		33.42	436.21	4.05	2,799,682.63	37,800.59	7,178.52	34,063.98	2,694.28	81,737.37
Kentucky		305.53	138.38	6.40	3,974,860.39	2,218.90	246.58	5,785.18	60.55	8,311.21
Louisiana		119.12	398.05	2.55	3,859,886.34	22,029.50	14,805.42	48,781.30	986.90	86,603.12
Maine	92.47	381.39	535.47		239,270.02					
Maryland, including District of Columbia	1,119.08	1,430.55	3,154.22	213.17	5,241,986.76			11,916.04	454.29	12,370.33
Massachusetts	16,891.34	11,411.15	6,889.87	4,285.56	7,249,546.78		570.43	10,833.55	580.14	11,984.12
Michigan	1,417.95	4,634.09	965.99	545.48	49,794,901.18	6,473.55	4,716.64	7,091.53	63.84	18,345.56
Minnesota		259.93	1,368.53	205.19	1,552,356.04					
Mississippi		108.02	168.62		251,711.57		2.08	3.90		5.98
First Missouri	289.14	207.39	1,253.84		7,820,359.53					
Sixth Missouri	532.65	2,449.19	171.58	80.65	767,576.76			5,291.74		5,291.74
Montana		12.76	108.38		348,227.09	3,036.81	449.79	2,863.91	41.53	6,422.04
Nebraska		10.29	274.23		405,410.96	24.26	3.55	28.97	1.21	57.99
Nevada			73.03		36,099.39					
New Hampshire	.39	12.84	241.20		193,791.73					
First New Jersey		358.64	207.10	16.00	1,075,408.85			4,856.12		4,856.12
Fifth New Jersey	1,450.72	709.73	888.37	3.68	4,056,206.06			50,527.35		50,527.35
New Mexico		3.80	84.79		166,334.07	13,733.67	2,658.58	1,155.50	558.22	18,105.97
First New York	238,112.39	11,314.07	3,991.95	590.60	2,465,047.73	247.03	350.81	6,764.09		7,361.93
Second New York	86.03	3,249.90	983.55	619.00	40,104,880.54					
Third New York	213.59	676.28	919.62	23.13	14,715,497.75					
Fourteenth New York	64,203.16	118.96	566.23	1.00	1,230,643.56					
Twenty-first New York	13.29	71.02	137.94		1,076,028.39					
Twenty-eighth New York	8,336.11	1,353.69	4,010.18	29.10	2,399,614.19	1,477.45	29.85	5,995.82	1.02	7,504.14
North Carolina	35.44	353.46	1,390.72	6.25	831,175.61					
North Dakota		2.01	252.66		45,639.95					
First Ohio	594.05	807.29	297.34	19.11	4,989,893.24			3,471.15	373.22	3,844.37
Tenth Ohio	12.72	1,104.20	348.13	11.90	1,796,964.35	263.61	247.03	13,352.82		13,863.46
Eleventh Ohio		924.61	201.35	16.88	931,146.99	28.44	342.36	3,180.80	1,549.37	5,100.97
Eighteenth Ohio	3,470.10	3,042.38	1,944.81		25,323,717.72	59.70	146.30	5,243.32	568.57	6,017.89
Oklahoma		212.88	703.37	21.93	24,553,658.85	97,407.29	48,536.69	48,751.86	9,217.26	203,913.10
Oregon		269.76	88.52	8.00	430,639.05					
First Pennsylvania	35,398.73	14,511.55	3,837.85	720.87	18,123,573.01	216.66	7.02	68,506.35	680.16	69,410.19
Twelfth Pennsylvania		393.83	635.88		227,077.91					
Twenty-third Pennsylvania	22,440.95	465.60	754.71	100.76	17,679,111.78	4,373.50	1,289.05	15,385.59	544.33	21,592.47
Rhode Island	2,220.78	92.12	254.46		437,640.85			1,543.39		1,543.39
South Carolina		435.86	365.57	133.38	84,002.45					
South Dakota		3.57	76.33	26.02	116,689.58	.54	2.00	16.04		18.58
Tennessee	1,507.32	21.00	129.48	514.16	728,858.36					
First Texas		395.11	2,762.79	1,413.14	16,005,734.70	52,643.56	45,433.99	189,125.01	1,521.58	288,724.14
Second Texas	111.68	1,737.05	2,536.34	165.35	6,321,463.89	181,463.55	81,431.31	50,810.84	12,093.19	325,798.89
Utah		274.68	26.05	87.80	447,571.67			2,252.31		2,252.31
Vermont		60.93	49.63		94,505.38					
Virginia		337.63	647.90	190.42	724,374.78		3.40	90.74		94.14
Washington, including Alaska	.60	1,903.84	229.25		791,630.86					
West Virginia		10.33	46.61	44.83	792,784.03	1,149.18	557.39	3,449.96	806.24	5,962.77
Wisconsin	7.95	2,377.76	2,630.15	400.71	4,776,129.27					
Wyoming		2.81	107.16		85,203.36	9,086.62	1,289.79	9,398.63	797.84	20,572.88
Total	757,182.50	145,289.95	117,566.31	12,424.91	342,274,677.14	505,412.59	314,969.77	854,928.95	84,478.36	1,759,789.67

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

Alaska			$31.13		$12,123.75					
California	$1,184.00	$5,232.41	3,182.84	$16.77	25,685,071.35	$62,051.74	$100,308.12	$149,863.90	$11,870.53	$324,094.29
District of Columbia		89.20	464.01		307,162.92					
Illinois	357,439.79	65,601.08	7,145.15	1,271.34	27,288,005.48	2,214.95	51.57	30,348.94	38,176.73	70,792.19
Maryland	1,119.08	1,341.35	2,690.21	213.17	4,934,823.84			11,916.04	454.29	12,370.33
Missouri	821.79	2,656.58	1,425.42	80.65	8,587,936.29			5,291.74		5,291.74
New Jersey	1,450.72	1,068.37	1,095.47	19.68	5,131,614.91			55,383.47		55,383.47
New York	310,964.57	16,783.92	10,609.47	1,262.83	61,991,712.16	1,724.48	380.66	12,759.91	1.02	14,866.07
Ohio	4,076.87	5,878.48	2,791.63	47.89	33,041,722.30	351.75	735.69	25,248.09	2,491.16	28,826.69
Pennsylvania	57,839.68	15,370.98	5,228.44	821.63	36,029,762.70	4,590.16	1,296.07	83,891.94	1,224.49	91,002.66
Texas	111.68	2,132.16	5,299.13	1,578.49	22,328,198.59	234,107.11	126,865.30	239,935.85	13,614.77	614,523.03
Washington	.60	1,903.84	198.12		779,507.11					

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Coconut, etc., oils processed—Section 602½, Revenue Act of 1934										
	Sesame oil, per pound, 3 cents	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Sunflower oil, per pound, 3 cents	Combinations of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than in following listings), per pound, 5 cents	Combinations containing coconut oil (if not in following listings), per pound, 5 cents	Coconut oil from the Philippines, per pound, 3 cents	Coconut oil from other United States possessions, per pound, 3 cents	Coconut oil with contract or time limit exemption, per pound, 3 cents	Total
Alabama					$1.34	$1.01	$17.85		$264.71		$284.91
Arizona								$10.54	.92	$21.85	33.31
Arkansas				$67.51	1.92		.67	50.85			120.95
First California	$1.00	$3,441.24		4,112.52	133.68		273.51	895,645.81	16,254.03	46,989.09	966,850.88
Sixth California	24,691.67	409.92	$33,275.91	205.50	5,214.65	4,160.82		411,840.05	3,735.24	98,417.53	581,951.29
Colorado								1,330.39			1,330.39
Connecticut		185.25					5.35	35,975.12	103.39		36,269.11
Delaware										479.10	479.10
Florida					85.00	14.52	3.45	7.30			110.27
Georgia								1,870.80			1,870.80
Hawaii											
Idaho									1.02		1.02
First Illinois	206,907.21	152,849.13	20,108.73	216,269.41	3,384.37	5,324.10	259,838.95	3,520,401.55	30,519.27	145,715.58	4,561,318.30
Eighth Illinois								191.01	649.73		840.74
Indiana	7.27	12.20		9.75		86.43	26.58	448.60		6,393.00	6,983.83
Iowa		7,625.40			301.53	18.34	159.24	59,919.96	2,139.32	115.41	70,279.20
Kansas								12.54	12.04	44.43	69.01
Kentucky						5.15		5.64			10.79
Louisiana					39.84			443,331.60	88.06		443,459.50
Maine									158.07		158.07
Maryland, including District of Columbia		24.65			3.33			2,814.68	98.07		2,940.73
Massachusetts	139,956.96	1,339,545.77	117,204.45		134,345.42	202.62	1,433.93	1,356,374.55	2,927.10	2,552.05	3,094,542.85
Michigan	8.43	12.84		616.48	36.49			8,827.03	402.85	36.69	9,940.81
Minnesota	59.97		3,684.12	571.11	172.74	46.45		1,708.69	437.31	678.09	7,358.48
Mississippi									28.62		28.62
First Missouri	3,653.40	1,769.40				13.47		214,170.80		3,282.37	222,889.44
Sixth Missouri	.45		.21			361.25		1,753.63			2,115.54
Montana						5.77					5.77
Nebraska						20.06		6,446.92	42.74	14.10	6,523.82
Nevada							54.30				54.30
New Hampshire											
First New Jersey		19,938.60	82.77		48.46			67,111.60	4,998.93		92,180.36
Fifth New Jersey	2,855.55	847,961.46	460,421.34	40,966.80		9,467.55	135.04	1,690,443.30	152.64	72.15	3,052,475.83
New Mexico	3.86				12.84	3.19		172.65	4.05		196.59
First New York	332.57	1,551.69	13.17	39.08	16.36	.22		77,597.83	121.77		79,672.69
Second New York		2,168.96	9,154.99	1,061.31	33,369.16			171,198.86	374.08		217,327.36
Third New York	201.03	13,721.70	125,295.65	17,087.97	6,826.77	2,109.38		1,148,155.36	6,803.82	3,716.40	1,323,918.08
Fourteenth New York	.53	347.88		2.91		466.02		26.10			843.44
Twenty-first New York	403.38	17,782.26	.48					21,349.83	2,384.88		41,920.83
Twenty-eighth New York	54.93	272.13		2,129.58				1,103,136.53	5.24		1,105,598.41
North Carolina							9.48		9.12		18.60
North Dakota											
First Ohio	185,445.18	2,032,408.59	76,466.96	6,870.90	9.39			4,857,244.06	44,004.46	142,316.34	7,344,765.88
Tenth Ohio				121.38	.75						122.13
Eleventh Ohio		12.15	4,746.03					853,037.44		29.43	857,825.08
Eighteenth Ohio	3,015.68	41,798.58			9.30	73.90	.60	10,091.78	2,245.82	1,361.52	58,597.18
Oklahoma								76.53		7.53	84.06
Oregon		661.20					15.31	1,822.24			2,498.75
First Pennsylvania	705.57	10,642.53	630.47	32.58	2,844.43	8.79	14.19	106,974.51	16,278.83		138,131.90
Twelfth Pennsylvania						49.81					49.81
Twenty-third Pennsylvania	7.44	80.46						5,126.97	265.80	652.68	6,133.35
Rhode Island		8,941.62		1,965.24		44.97		2,458.34	110.40		13,520.57
South Carolina								4.01			4.01
South Dakota							34.92		21.58	.17	56.67
Tennessee	14,787.60	1,806.00				12.50		31,462.07	441.63		48,509.80
First Texas	1.16	75.51						389.59	47.55		513.81
Second Texas								4.02		.75	4.77
Utah					15.30			69.72	1,347.11		1,432.13
Vermont											
Virginia					1.50			8,513.88			8,515.38
Washington, including Alaska		132.12	13.44		32.22			16,169.14	538.24	18,752.03	35,637.19
West Virginia						6.90		6,697.78	85.08	704.11	7,714.76
Wisconsin		220.89									
Wyoming											
Total	583,100.84	4,506,400.13	851,098.75	292,130.03	186,906.79	22,503.22	262,023.37	17,142,472.20	138,103.52	472,352.40	24,457,091.25

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

California	$24,692.67	$3,851.16	$33,275.91	$4,318.02	$5,348.33	$4,160.82	$273.51	$1,307,485.86	$19,989.27	$145,406.62	$1,548,802.17
District of Columbia								12.24			12.24
Illinois	206,907.21	152,849.13	20,108.73	216,269.41	3,384.37	5,324.10	259,838.95	3,520,592.56	31,169.00	145,715.58	4,562,159.04
Maryland		24.65			3.33			2,802.44	98.07		2,928.49
Missouri	3,653.85	1,769.40	.21			374.72		215,924.43		3,282.37	225,004.98
New Jersey	2,855.55	867,900.06	460,504.11	40,966.80	48.46	9,467.55	135.04	1,757,554.90	5,151.57	72.15	3,144,656.19
New York	992.44	35,844.62	134,464.29	20,320.85	40,212.29	2,575.62		2,521,464.51	9,689.79	3,716.40	2,769,280.81
Ohio	188,460.86	2,074,219.32	81,213.02	6,992.28	19.44	73.90	.60	5,720,373.28	46,250.28	143,707.29	8,261,310.27
Pennsylvania	713.01	10,722.99	630.47	32.58	2,844.43	58.60	14.19	112,101.48	16,544.63	652.68	144,315.06
Texas	1.16	75.51						393.61	47.55	.75	518.58
Washington		132.12	13.44		32.22			16,169.14	538.24	18,752.03	35,637.19

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Admissions							Club dues and initiation fees, 10 per cent	National Firearms Act		
	For each 10 cents of the amount paid, 1 cent (admissions under 41 cents exempt)	Free or reduced rate, equivalent tax on the established price	Leases of boxes or seats, of the amount for which similar accommodations are sold, 10 per cent	Admissions sold by proprietors in excess of established price, 50 per cent of such excess	Ticket brokers' sales, for amounts in excess of the box office price, 10 per cent	Roof gardens, cabarets, etc., for each 10 cents of the amount taxable, 1½ cents (sec. 500 (a) 5, Rev. Act 1926)	Total admission taxes		Sale or transfer of machine guns, etc., each, $200	Importers or manufacturers, special tax, $500	Dealers (other than pawnbrokers), special tax, $200
Alabama	$35,883.89	$4,133.62			$16.43		$40,033.94	$24,640.09			
Arizona	13,865.52	59.29				$1,454.88	15,379.69	9,029.10			
Arkansas	28,768.21	137.40				324.66	29,230.27	11,589.38		$6.94	
First California	415,777.92	17,106.11	$542.55	$64.31	670.87	38,919.24	473,081.00	265,930.94			
Sixth California	715,978.83	15,630.70	2,301.53	8,371.91	7,001.19	84,902.38	834,186.54	306,844.73			$1,416.71
Colorado	122,985.47	3,202.45	11.19	33.93		930.81	127,163.85	47,032.32			
Connecticut	164,824.84	2,619.49	62.82			7,655.26	175,162.41	159,361.85	$200.00	1,500.00	400.00
Delaware	6,514.42	208.18				570.87	7,293.47	12,856.68			166.67
Florida	224,155.34	4,009.37	3,472.27			7,766.68	239,403.66	51,411.03			
Georgia	54,875.83	9,021.33				376.52	64,273.68	49,915.59			
Hawaii	48,883.67	836.61	6.90			369.91	50,097.09	8,164.88			
Idaho	11,584.16	30.46				141.01	11,755.63	1,856.38			
First Illinois	1,112,926.29	17,697.95	1,736.56	403.15	8,149.73	173,802.28	1,314,715.96	604,748.90			
Eighth Illinois	35,558.81	4,856.23	362.86	.37		799.43	41,577.70	35,506.00			
Indiana	121,009.99	11,062.86				2,193.39	134,266.24	60,499.15			
Iowa	36,465.71	1,958.79	59.53			2,547.54	41,031.57	30,687.82			
Kansas	24,908.31	1,236.92					26,145.23	18,140.16			
Kentucky	76,295.10	25,350.67	7,173.69	38.63	54.60	2,873.38	111,786.07	33,167.45			
Louisiana	60,746.93	5,472.03				15,321.79	81,540.75	46,031.60			
Maine	30,341.16	402.65				125.96	30,869.77	19,899.40			
Maryland, including District of Columbia	425,969.41	26,164.91	2,003.12	146.14	371.86	14,559.80	469,215.24	158,952.62			
Massachusetts	826,932.62	26,022.66	22.50	4,461.07	5,153.76	59,243.53	921,836.14	265,472.70			200.00
Michigan	484,143.48	41,495.78	4,311.06	38.12	404.95	23,953.85	554,347.24	226,541.98			
Minnesota	91,567.50	4,181.17	1,335.58		10.00	15,987.51	113,081.76	104,743.27			600.00
Mississippi	8,659.64	702.35		23.50			9,385.49	6,609.37			
First Missouri	257,760.80	1,215.49	4.60	267.38	28.60	12,129.12	271,405.99	98,691.91			
Sixth Missouri	36,178.94	2,409.19	371.08			13,613.71	52,572.92	57,267.52			
Montana	19,590.76	503.18	47.10			204.19	20,345.23	4,717.17			
Nebraska	38,805.82	1,370.65		85.73		13.17	40,275.37	23,557.08			
Nevada	8,298.97	332.43				507.20	9,138.60	118.23			
New Hampshire	79,587.44	32,451.84	26.98				112,066.26	10,057.81			
First New Jersey	200,255.52	1,096.68	1,235.90	1,823.34	31.53	6,034.90	210,477.87	49,866.29			
Fifth New Jersey	182,441.90	5,413.93		2.32		5,635.46	193,493.61	176,909.29			
New Mexico	21,258.84	2,453.49				9.35	23,721.68	1,761.84			
First New York	598,989.11	14,170.05	1,897.77	1,930.78	1.75	32,201.33	649,190.79	315,467.40		416.67	
Second New York	102,710.95	932.45	57.55	46.62	704.20	10,652.40	115,104.17	101,419.20			200.00
Third New York	4,393,816.67	67,326.24	488.25	32.95	69,497.52	278,568.16	4,809,729.79	519,940.15			
Fourteenth New York	210,438.48	11,823.08	2,166.65			17,628.58	242,056.79	351,982.05			
Twenty-first New York	65,801.05	2,725.22	1,359.94		463.21	6,790.70	77,140.12	42,343.12			
Twenty-eighth New York	124,946.26	17,639.66				13,187.24	155,773.16	134,980.10			250.00
North Carolina	58,252.92			1,647.25		19.61	59,919.78	29,530.42			
North Dakota	3,660.20	332.11				29.50	4,021.81	2,363.71			
First Ohio	83,964.39	6,138.96	516.86	21.31	415.50	4,043.19	95,100.21	79,617.86			166.67
Tenth Ohio	17,860.59	1,168.93			18.48	1,428.59	20,476.59	26,407.38			
Eleventh Ohio	55,123.23	5,105.16			1.30	1,411.53	61,641.22	29,056.62			
Eighteenth Ohio	117,297.95	8,372.30	1,224.82	1,345.57	148.29	27,408.28	155,797.21	148,195.73			
Oklahoma	53,890.78	4,271.06	315.27			1,262.82	59,739.93	44,210.77			
Oregon	60,123.27	2,495.93	106.45		.30	859.47	63,585.42	34,970.34			
First Pennsylvania	479,956.18	7,318.25	130.85		1,197.07	34,542.31	523,144.66	300,749.21		1,000.00	116.67
Twelfth Pennsylvania	117,148.94	1,226.88			2.75	862.09	119,240.66	31,469.55			
Twenty-third Pennsylvania	220,633.67	5,810.61	1,529.30	477.40		984.27	229,435.25	149,685.99			400.00
Rhode Island	89,839.58	41,373.02	2,581.31			1,319.38	135,113.29	41,564.08			
South Carolina	26,006.81	628.98	36.70			79.34	26,751.83	14,208.07			
South Dakota	5,726.56	195.45					5,922.01	861.91			
Tennessee	77,181.81	4,510.69	1,284.46	128.01	230.16	5,402.98	88,738.11	39,108.77			
First Texas	160,799.36	7,109.75	2,089.98	98.00	10.00	3,956.81	174,063.90	41,983.40			
Second Texas	277,316.16	9,475.19	1,047.00	523.64		21.90	288,383.89	77,278.71			
Utah	20,268.06	576.83				350.26	21,195.15	12,577.21			
Vermont	6,479.76	149.17				467.47	7,096.40	4,608.31			
Virginia	90,165.49	151.29	12.43			5,263.83	95,593.04	53,560.54			
Washington, including Alaska	114,090.35	3,690.00				995.62	118,775.97	80,092.95			600.00
West Virginia	19,354.53	5,051.36	135.38				24,541.27	19,356.83			
Wisconsin	67,570.80	8,765.70	139.24	161.04	11.35	10,847.79	87,495.92	72,874.49			
Wyoming	14,022.14	2.80				245.96	14,270.90	1,449.59			
Total	13,757,238.09	509,383.98	42,208.03	22,172.47	94,595.40	953,799.19	15,379,397.16	5,784,494.99	200.00	2,923.61	4,516.72

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

Alaska	$13,271.60	$34.65					$13,306.25				
California	1,131,756.75	32,736.81	$2,844.08	$8,436.22	$7,672.06	$123,821.62	1,307,267.54	$572,775.67			$1,416.71
District of Columbia	239,312.13	3,153.34	9.00		293.75	5,419.11	248,187.33	55,722.64			
Illinois	1,148,485.10	22,554.18	2,099.42	403.52	8,149.73	174,601.71	1,356,293.66	640,254.90			
Maryland	186,657.28	23,011.57	1,994.12	146.14	78.11	9,140.69	221,027.91	103,229.98			
Missouri	293,939.74	3,624.68	375.68	267.38	28.60	25,742.83	323,978.91	155,959.43			
New Jersey	382,697.42	6,510.61	1,235.90	1,825.66	31.53	11,670.36	403,971.48	226,775.58			
New York	5,496,702.52	114,616.70	5,970.16	2,010.35	70,666.68	359,028.41	6,048,994.82	1,466,132.02		$416.67	450.00
Ohio	274,246.16	20,785.35	1,741.68	1,366.88	583.57	34,291.59	333,015.23	283,277.59			166.67
Pennsylvania	817,738.79	14,355.74	1,660.15	477.40	1,199.82	36,388.67	871,820.57	481,904.75		1,000.00	516.67
Texas	438,115.52	16,584.94	3,136.98	621.64	10.00	3,978.71	462,447.79	119,262.11			
Washington	100,818.75	3,655.35				995.62	105,469.72	80,092.95			600.00

TABLE 1.—*Receipts from each specific source of internal revenue, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	National Firearms Act—Continued		Miscellaneous taxes							Grand total of all internal revenue taxes
	Pawnbrokers' special tax, $300	Total tax collections under the National Firearms Act	Section 701, Revenue Act of 1932, as amended: Telegraph, telephone, cable and radio messages	Section 701, Revenue Act of 1932, as amended: Leased wires, etc., 5 percent	Transportation of oil by pipe line, 4 percent	Leases of safe deposit boxes, 10 percent	Checks, etc. (tax repealed Dec. 31, 1934), each, 2 cents	Pleasure boats (delinquent, tax repealed June 30, 1934)	Other miscellaneous receipts	
Alabama			$12,434.39	$1.65		$8,898.55	$230,047.79		$6.00	$5,176,889.56
Arizona			4,264.16	42.57		7,442.09	70,236.64			1,351,908.24
Arkansas		$6.94	13,230.00	13.85	$19,485.26	4,433.17	152,970.87	$43.60	93.91	2,884,212.07
First California			646,727.89	129,989.80	304,074.55	112,298.49	1,485,844.78	149.79		84,456,321.31
Sixth California		1,416.71	256,699.02	27,712.06	380,503.80	75,297.70	938,077.95	45.84	5,185.64	72,559,634.35
Colorado			359,182.42	5,653.39		19,446.13	228,820.06		194.00	12,567,224.79
Connecticut		2,100.00	233,711.54	5,206.49		36,624.97	357,621.51	25.86		35,366,968.59
Delaware		166.67			343.56	4,544.54	54,214.19			27,409,839.64
Florida			59,641.07	9.38		17,472.22	214,475.52	50.50	442.35	14,273,235.28
Georgia			1,091,251.15	1,516.37		11,907.26	336,330.93		263.64	11,865,130.32
Hawaii			5,972.85			1,682.94	37,730.77		10.00	5,538,904.47
Idaho			2,854.16	110.73	3.70	4,385.81	98,728.66			1,258,084.59
First Illinois			773,185.62	80,281.70	177,671.01	191,637.03	1,361,519.62	121.43	230.09	169,729,003.02
Eighth Illinois			39,750.25	33.27		25,035.36	361,310.74	17.50		52,921,284.46
Indiana			321,165.77	4,643.27	20,719.31	37,024.04	524,638.42			57,007,953.83
Iowa			72,562.05			30,898.52	496,217.70			10,347,559.79
Kansas			74,272.87	183.06	753,113.15	17,558.00	438,213.64			9,690,004.79
Kentucky			18,139.40	33.31	22,326.94	14,042.11	376,785.93	27.40	3.42	80,435,121.15
Louisiana			6,544.91		342,970.90	12,357.78	262,697.60	12.50	2.45	18,459,590.39
Maine			7,160.65			14,230.40	143,382.81	3.34	77.42	5,416,372.07
Maryland, including District of Columbia			299,700.05	3,552.15	362.01	43,454.36	469,117.42	296.50		60,728,157.32
Massachusetts		200.00	742,599.33	102,635.82		131,375.59	1,021,043.52	242.39	4,496.85	94,269,662.02
Michigan			483,801.74	19,498.21	11,739.51	61,837.03	681,447.59	16.26	1,363.05	129,425,284.05
Minnesota	$375.00	975.00	102,075.47	2,310.65		36,861.14	609,915.19		30.00	29,906,714.23
Mississippi			850.90			3,831.16	164,639.92		273.05	1,914,706.91
First Missouri			1,606,985.67	31,627.73	573,564.37	43,345.17	450,115.36		1.00	53,649,569.44
Sixth Missouri			29,854.18	7.40	371,057.05	22,089.92	424,707.65			12,605,754.00
Montana			4,474.91		4,271.25	5,640.73	113,628.91			3,821,443.85
Nebraska			568,599.36	7,761.60		15,759.81	342,870.94			7,411,981.20
Nevada			7,602.31	561.91		2,702.99	21,057.30		8.04	2,063,713.90
New Hampshire			1,807.95			8,369.18	97,884.81			3,713,768.86
First New Jersey			2,154.65			18,831.66	216,982.92	59.12	88.45	14,121,622.60
Fifth New Jersey			335,020.39	26,571.18		82,241.88	750,792.09	14.18	30.00	96,139,873.41
New Mexico			1,824.54	7.50		1,863.45	57,127.62			925,548.29
First New York		416.67	1,917.86	.90		51,256.98	309,955.65	103.48	45.92	47,560,020.08
Second New York		200.00	7,031,216.95	800,394.24	86,052.51	241,972.17	2,819,780.42	3.34		285,742,068.48
Third New York			291.39	108.70	61,788.77	36,434.11	97,851.58	15.28	76.25	194,243,985.50
Fourteenth New York			30,474.99	219.80		48,474.55	449,196.89	11.66		35,154,544.33
Twenty-first New York			14,472.45			22,944.63	251,309.47		50.75	14,080,355.51
Twenty-eighth New York		250.00	79,458.12	727.70	11,817.14	39,556.66	354,612.36			36,849,749.22
North Carolina			68,643.88	1.79		10,344.15	299,951.07	10.50		249,965,946.12
North Dakota			10,140.57			3,465.83	96,575.45			811,471.47
First Ohio		166.67	125,817.20	5,420.98	16,595.47	27,388.29	326,740.31		38.65	57,353,763.05
Tenth Ohio			40,781.76	1.00	348,099.02	14,854.64	192,705.50		200.00	13,771,468.00
Eleventh Ohio			39,037.55		467.65	16,004.18	219,541.30		12.64	9,135,966.21
Eighteenth Ohio			605,750.07	21,239.59	16,119.22	47,258.88	579,950.96	62.50		67,576,442.91
Oklahoma			18,191.31	112.96	2,399,770.02	11,830.48	411,869.75		10.00	39,292,089.56
Oregon			12,843.47			18,986.62	261,357.80	6.26		5,137,013.10
First Pennsylvania		1,116.67	1,012,967.93	40,756.65	441,685.19	92,546.15	952,273.46	163.55	305.00	133,267,906.39
Twelfth Pennsylvania			12,462.46	46.13		19,186.15	244,047.03			14,749,539.98
Twenty-third Pennsylvania		400.00	84,529.31	622.92	952,991.23	57,027.95	658,112.60	2.82	178.65	77,737,368.35
Rhode Island						17,544.36	140,572.93	1.68		13,587,541.81
South Carolina			18,653.45	7.56		3,223.68	126,073.64			4,371,830.93
South Dakota			35,444.45			4,468.96	102,152.52			1,115,229.91
Tennessee			27,977.52			26,514.80	347,858.39			14,993,488.23
First Texas			28,646.89	12.30	1,432,210.38	17,756.13	572,362.12	77.95	47.03	36,763,404.75
Second Texas			153,575.10	339.27	723,299.10	13,913.54	656,530.67			24,297,706.70
Utah			1,634.85			5,677.48	97,778.93		21.41	3,122,133.43
Vermont			2,426.15			4,192.12	77,660.27			1,578,813.63
Virginia			172,237.91	10.25		248,168.93	140,627.12	24.36		130,131,104.41
Washington, including Alaska		600.00	56,221.31	66.95	928.77	34,797.14	399,334.82	127.23	65.70	14,142,634.80
West Virginia			156,441.98	3,559.08	1,980.76	7,823.91	245,943.81		9.90	9,696,936.24
Wisconsin			380,733.38	5,895.06		45,953.52	562,283.62			45,838,316.27
Wyoming			2,833.34		3,709.87	2,631.13	58,930.89			1,327,615.16
Philippine Islands										403,716.62
Total	375.00	8,015.33	18,411,925.22	1,329,508.88	9,479,721.47	2,317,619.30	25,645,138.70	1,736.82	13,861.26	2,773,213,213.94

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

Alaska			$1,457.00			$498.80	$10,822.76		$25.00	$364,771.94
California		$1,416.71	903,426.91	$157,701.86	$684,578.35	187,596.19	2,423,922.73	$195.63	5,185.64	157,015,955.66
District of Columbia			116,030.88	580.73		19,242.28	177,863.45	64.71		12,638,144.67
Illinois			812,935.87	80,314.97	177,671.01	216,672.39	1,722,830.36	138.93	230.09	222,650,287.48
Maryland			183,669.17	2,971.42	362.01	24,212.08	291,253.97	231.79		48,090,012.65
Missouri			1,636,839.85	31,635.13	944,621.42	65,435.09	874,823.01		1.00	66,255,323.44
New Jersey			337,175.04	26,571.18		101,073.54	967,775.01	73.30	118.45	110,261,496.01
New York		866.67	7,157,831.76	801,451.34	159,658.42	440,639.10	4,282,706.37	133.76	172.92	613,630,723.12
Ohio		166.67	811,386.58	26,661.57	381,281.36	105,505.99	1,318,938.07	62.50	251.29	147,837,640.17
Pennsylvania		1,516.67	1,109,959.70	41,425.70	1,394,676.42	168,760.25	1,854,433.09	166.37	483.65	225,754,814.72
Texas			182,221.99	351.57	2,155,509.48	31,669.67	1,228,892.79	77.95	47.03	61,061,111.45
Washington		600.00	54,764.31	66.95	928.77	34,298.34	388,512.06	127.23	40.70	13,777,862.86

AGRICULTURAL ADJUSTMENT TAXES

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1935, by collection districts, States, and Territories*

Collection districts	Wheat (tax effective July 9, 1933)					Cotton (tax effective Aug. 1, 1933)				
	Processing tax, 30 cents per bushel of 60 pounds	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total wheat	Processing tax, 4.2 cents per pound of lint cotton	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total cotton
Alabama	$1,421.62		$352.16	$226.14	$1,999.92	$6,520,637.66	$2,700.00	$36,712.18	$307,12	$6,560,356.96
Arizona	181,720.97		391.80	102.09	182,214.86	354.01	5.77	23.76	613.43	996.97
Arkansas	12,737.52		818.95	157.93	13,714.40	93,172.96	2.05	552.56	963.98	94,691.55
First California	3,774,461.97	$688.78	3,301.74	259.29	3,778,711.78	207,699.18	32,513.64	4,772.56	2,884.74	247,870.12
Sixth California	1,404,200.46	235.24	7,544.16	69.65	1,412,049.51	261,789.53	27,792.53	13,012.43	3,744.06	306,338.55
Colorado	2,690,802.11		732.67	215.24	2,691,750.02	822.70	445.86	844.05	306.68	2,419.29
Connecticut	1,219.62		3,885.11	137.55	5,242.28	808,563.23	4,214.55	11,127.94	137.09	824,042.81
Delaware	102,328.95		48.52	12.75	102,390.22	10.96		2,432.96	826.77	3,270.69
Florida	168.59	14.60	1,649.54	144.15	1,976.88	53.51	5,678.97	445.50	1,347.86	7,525.84
Georgia	472,305.91		1,196.04	181.02	473,682.97	16,293,041.99	3,509.69	23,130.69	1,372.63	16,321,055.00
Hawaii		1,827.32	878.15	438.60	3,144.07		23,240.83	91.57	1,136.59	24,468.99
Idaho	344,123.32		8.16	37.14	344,168.62			701.05	.89	701.94
First Illinois	5,234,305.32	583.91	13,424.84	129.29	5,248,443.36	194,725.22	50,691.82	33,802.91	2,589.01	281,808.96
Eighth Illinois	2,293,479.04		6,101.66	565.38	2,300,146.08	3,377.32	238.22	7,194.43	2,453.25	13,263.22
Indiana	2,946,410.01		3,479.64	96.52	2,949,986.17	143,000.54	405.92	1,268.10	795.38	145,469.94
Iowa	419,277.74		2,186.38	1,279.70	422,743.82	146.80	194.85	5,076.53	4,925.70	10,343.88
Kansas	13,505,993.36		5,379.24	144.52	13,511,517.12	942.47		651.99	1,121.41	2,715.87
Kentucky	1,880,342.46	6.90	4,704.05	129.43	1,885,182.84	242,111.37	487.87	468.31	2,591.56	245,659.11
Louisiana	7.50		2,465.42	421.38	2,894.30	346,032.24	27,012.56	7,530.11	2,045.45	382,620.36
Maine	268.04	2,639.71	1,432.39	32.71	4,372.85	1,059,002.98	529.87	3,951.09	47.00	1,063,530.94
Maryland, including District of Columbia	498,055.81	259.11	6,391.61	439.37	505,145.90	1,092,912.98	126,272.20	19,624.62	6,951.07	1,245,760.87
Massachusetts	10,300.17	1,104.87	9,376.72	17.50	20,799.26	14,226,543.10	74,648.24	86,847.53	1,279.10	14,389,317.97
Michigan	2,245,375.60	618,13	5,109.75	469.47	2,251,572.95	84,063.26	4,010.05	21,890.04	2,373.57	112,336.92
Minnesota	23,029,454.18	63.10	6,341.37	392.84	23,036,251.49	4,123.13	1,478.08	1,414.16	974.46	7,989.83
Mississippi	76.25		86.63	10.98	173.86	491,093.32		46.75	255.27	491,395.34
First Missouri	2,200,377.93	2.42		4.73	2,200,385.08	612,317.11	9,457.27	337.39	230.64	622,342.41
Sixth Missouri	9,424,220.13		2,483.26	158.66	9,426,862.05		453.52	4,120.57	2,844.08	7,418.17
Montana	1,994,306.61	6.24	1,040.99	126.23	1,995,480.07		.38	79.63	48.72	128.73
Nebraska	3,449,713.91		1,638.69	514.71	3,451,867.31	39.48	247.80	1,279.22	1,504.84	3,071.34
Nevada	364.61				364.61	1.78				1.78
New Hampshire	103,781.87		107.02	16.69	103,905.58	1,329,014.07		727.62	3.05	1,329,744.74
First New Jersey	28,260.34		278.60		28,538.94	223,073.02		1,454.00	151.85	224,678.87
Fifth New Jersey	191,219.42		7,291.55	1.83	198,512.80	368,523.95	104.92	29,281.72	1,696.90	399,607.49
New Mexico	47,038.81		194.35	67.12	47,300.28	79.41		4.86	156.67	240.94
First New York	79,859.34		19,155.50	2.76	99,017.60	3,742.38		14,476.57	5,954.58	24,173.53
Second New York	582,433.35	11,796.15	12,039.79	778.02	607,047.31	2,083,848.53	1,267,258.15	153,643.56	5,209.44	3,509,959.68
Third New York	4,721,048.72		10,238.78	186.89	4,731,474.39	67,303.78	1,564.20	57,843.35	4,792.28	131,503.61
Fourteenth New York	908.08		12,118.95	1,122.10	14,149.13	246,173.37	15.78	4,772.86	2,507.78	253,469.79
Twenty-first New York	262,687.74	1,521.09	1,704.58	135.13	266,048.54	670,615.71	4,522.84	6,031.06	1,631.81	682,801.42
Twenty-eighth New York	5,458,173.52	299.73	10,579.50	153.52	5,469,206.27	138,063.09	2,521.30	3,381.06	1,094.00	145,059.45
North Carolina	1,281,685.18	4.49	412.74	11.16	1,282,113.57	21,833,581.95	3,816.92	12,184.40	725.75	21,850,309.02
North Dakota	821,981.87	303.72	505.00	10.89	822,801.48		224.22	6.46	30.26	260.94
First Ohio	468,397.40	.07	865.07	37.77	469,300.31	5,544.16	753.65	107.24	223.36	6,628.41
Tenth Ohio	2,485,747.40		1,358.21	61.51	2,487,167.12	233.47	128.42	7,249.73	1,140.57	8,752.19
Eleventh Ohio	338,388.41	.29	1,507.25	8.16	339,904.11	25.58	214.87	243.55	709.81	1,193.81
Eighteenth Ohio	1,660,149.09	3.72	15,605.93	461.95	1,676,220.69	7,141.61	7,644.23	17,368.94	2,016.75	34,171.53
Oklahoma	3,445,439.19		1,085.80	116.64	3,446,641.63	89,350.31	.13	394.42	394.98	90,139.84
Oregon	3,446,782.50	32.39	310.45	64.44	3,447,189.78	2,424.67	5,103.19	203.25	1,583.13	9,314.24
First Pennsylvania	1,785,783.34	1,286.16	10,793.60	63.48	1,797,926.58	104,653.58	57,661.90	24,124.59	1,569.73	188,009.80
Twelfth Pennsylvania	481,573.77		1,424.98	105.47	483,104.22	74,173.35		22,465.03	1,118.03	97,756.41
Twenty-third Pennsylvania	196,338.22	1.42	14,177.31	1,395.02	211,911.97	24,474.33	2,323.24	1,264.15	4,086.11	32,147.83
Rhode Island	63.89		1,988.50	1.72	2,054.11	1,701,487.42	7,629.09	30,599.24	69.91	1,739,785.66
South Carolina	59,036.56		3,172.93	293.68	62,503.17	16,537,330.22	1,804.34	17,243.46	712.71	16,557,090.73
South Dakota	227,809.26		1.97	9.44	227,820.67				616.23	616.23
Tennessee	1,863,857.70		1,720.00	45.63	1,865,623.33	1,645,465.47	174.48	10,075.08	787.42	1,656,502.45
First Texas	2,026,020.68	141.33	8,816.58	3,817.18	2,038,795.77	545,047.53	5,010.16	14,858.69	4,392.30	569,308.68
Second Texas	6,788,612.26		4,395.93	195.00	6,793,203.19	643,601.02	387.09	1,720.17	1,274.54	646,982.82
Utah	264,138.49		263.02	31.20	264,432.71	65.61	63.14	21,288.82	45.42	21,462.99
Vermont	15,639.23	3,849.34	595.09	220.85	20,304.51	86,769.58	2,672.69	170.72	935.41	90,548.40
Virginia	1,747,529.84		1,698.61	388.38	1,749,616.83	2,116,041.67	7,934.87	14,185.42	5,300.44	2,143,462.40
Washington, including Alaska	3,885,317.32	450.32	2,888.18	504.33	3,889,160.15	1,742.99	20,554.59	5,154.00	464.05	27,915.63
West Virginia	289,174.58		1,784.80	57.97	291,017.35	459.98		958.93	578.57	1,997.48
Wisconsin	255,950.23	3.72	8,092.73	1,744.67	265,791.35	16,813.34	3,033.73	8,211.49	3,575.83	31,634.39
Wyoming	135,839.28			52.86	135,892.14				155.96	155.96
Total	123,564,486.59	27,744.27	249,622.94	19,078.43	123,860,932.23	93,253,443.98	1,799,354.68	771,125.07	102,377.98	95,926,301.71

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

Alaska		$60.63	$529.36	$369.24	$959.23		$2.63		$325.48	$328.11
California	$5,178,662.43	924.02	10,845.90	328.94	5,190,761.29	$469,488.71	60,306.17	$17,784.99	6,628.80	554,208.67
District of Columbia	130,197.84		719.05	112.28	131,029.17			179.34	647.40	826.74
Illinois	7,527,784.36	583.91	19,526.50	694.67	7,548,589.44	198,102.54	50,930.04	40,997.34	5,042.26	295,072.18
Maryland	367,767.82	5.11	1,768.46	171.66	369,713.05	1,092,912.98	121,900.64	12,896.29	886.55	1,228,596.46
Missouri	11,624,598.06	2.42	2,483.26	163.39	11,627,247.13	612,317.11	9,910.79	4,457.96	3,074.72	629,760.58
New Jersey	219,479.76		7,570.15	1.83	227,051.74	591,596.97	104.92	30,735.72	1,848.75	624,286.36
New York	11,105,110.75	13,616.97	65,837.10	2,378.42	11,186,943.24	3,209,746.86	1,275,882.27	240,148.46	21,189.89	4,746,967.48
Ohio	4,952,682.30	4.08	19,336.46	569.39	4,972,592.23	12,944.82	8,741.17	24,969.46	4,090.49	50,745.94
Pennsylvania	2,463,695.33	1,287.58	26,395.89	1,563.97	2,492,942.77	203,301.26	59,985.14	47,853.77	6,773.87	317,914.04
Puerto Rico	90.15	254.00	3,904.10	155.43	4,403.68		4,371.56	6,548.99	5,417.12	16,337.67
Texas	8,814,632.94	141.33	13,212.51	4,012.18	8,831,998.96	1,188,648.55	5,397.25	16,578.86	5,666.84	1,216,291.50
Washington	3,885,317.32	389.69	2,358.82	135.09	3,888,200.92	1,742.99	20,551.96	5,154.00	138.57	27,587.52

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Tobacco (tax effective Oct. 1, 1933, rates revised Oct. 1, 1934, and Feb. 1, 1935)					Field corn (tax effective Nov. 5, 1933)				
	Processing tax, from 1.7 cents to 9.5 cents per pound	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total tobacco	Processing tax, 5 cents per bushel of 56 pounds	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total field corn
Alabama	$637.26	$82.96	$1,445.23	$181.62	[5]2,347.07	$99,636.53		$0.26		$99,636.79
Arizona	34.86		896.69		931.55	964.34	$0.92		$17.42	982.68
Arkansas	85.93		2,563.71	8.23	2,657.87	49,999.67		3.00		50,002.67
First California	439,683.93	36,025.74	1,908.88		477,618.55	2,567.36	499.12		2.87	3,069.35
Sixth California	16,776.67	15,162.57	1,383.93	91.86	33,415.03	14,804.64	1,638.74	159.52	2.24	16,605.14
Colorado	1,492.33	252.99	422.70		2,168.02	1,036.89	10.46	.77	.30	1,048.42
Connecticut	28,338.44		1,302.18	6.60	29,647.22		64.56	37.59	52.81	154.96
Delaware	74,034.97				74,034.97	917.91				917.91
Florida	494,847.22	213.59	2,200.32	3.42	497,264.55	7,583.04	9.10	58.04	1.72	7,651.90
Georgia	10,849.15		5,687.96	45.48	16,582.59	136,145.73		18.86	17.64	136,182.23
Hawaii		4,195.85		14.84	4,210.69		14.10		.02	14.12
Idaho	102.41		708.89	9.81	821.11	19.02		1.00	2.05	22.07
First Illinois	785,011.92	56,981.18	2,645.73	5.26	844,644.09	287,264.64	1,768.64	1,053.55	445.10	290,531.93
Eighth Illinois	11,506.90	45.77	2,334.31	37.78	13,924.76	706,229.01	626.64	9,250.31	61.98	716,167.94
Indiana	69,918.75	32,019.02	3,233.83	16.40	105,188.00	513,351.80	4,948.10	59.55	.82	518,360.27
Iowa	10,143.99		4,559.35	56.00	14,759.34	749,171.86		118.88	68.55	749,359.29
Kansas	499.37		437.16	2,702.35	3,638.88	18,470.68		6.40	19.75	18,496.83
Kentucky	3,537,880.57		14,231.77	212.24	3,552,324.58	372,413.28		12.61	14.88	372,440.77
Louisiana	45,069.96	9.54	2,586.28	7.19	47,672.97	60,697.17	3.97	38.33	19.19	60,758.66
Maine	2,237.26	516.80	1,452.74	1.73	4,208.53	4.46		35.87	.21	40.54
Maryland, including District of Columbia	82,129.06	196.84	2,484.04	290.62	85,100.56	11,781.05	898.70	72.72	27.94	12,780.41
Massachusetts	46,648.06	3,048.86	4,529.15	70.17	54,296.24	563.74	607.65	262.89	6.82	1,441.10
Michigan	416,076.28	1,651.77	8,221.34	28.21	425,977.60	198,080.23	702.00	213.27	1.35	198,996.85
Minnesota	14,023.31	751.03	6,793.80	5.48	21,573.62	4,849.60	12.37	24.26	15.43	4,901.66
Mississippi	1.95		1,004.88	1.10	1,007.93	18,997.44		5.37	1.17	19,003.98
First Missouri	967,912.78	937.83	72,806.71	2.57	1,041,659.89	124,863.20	58.29		1.13	124,922.62
Sixth Missouri	17,402.32	617.01	3,551.30	197.72	21,768.35	99,134.69	20.00	82.26	11.76	99,248.71
Montana	244.43		2,374.49	3.37	2,622.29	43.39	53.11	29.37	4.89	130.76
Nebraska	1,684.47	1.90	2,783.14	56.91	4,526.42	103,456.64		74.36	21.94	103,552.94
Nevada	2,997.11		94.66		3,091.77					
New Hampshire	51,676.67		1,446.23	4.26	53,127.16	156.93			.20	157.13
First New Jersey	101,653.02				101,653.02	.26			.95	1.21
Fifth New Jersey	1,107,618.07	12.50	1,945.38	10.47	1,109,586.42	25.74	173.09	3.30		202.13
New Mexico				39.13	39.13	459.10		5.35	.34	464.79
First New York	93,903.35		699.43	12.64	94,615.42	3.69		315.66	16.66	336.01
Second New York	6,490,578.90	41,833.73	16,720.19	1,003.87	6,550,136.69	1,562,254.20	30,562.60	3,516.70	66.63	1,596,400.13
Third New York	245,696.69		26,782.15	5.18	272,484.02	495,424.93		2,786.73	.06	498,211.72
Fourteenth New York	37,122.26		2,136.29	235.36	39,493.91	4,008.10	94.48	1,308.36	431.57	5,842.51
Twenty-first New York	31,848.37	65.20	2,317.81	17.93	34,249.31	7,988.57	120.14	447.37	2.72	8,558.80
Twenty-eighth New York	10,087.48	43.49	2,407.99	69.45	12,608.41	150,613.64	259.39	10,869.20	3.86	161,746.09
North Carolina	9,606,815.59		48,574.90	3.16	9,655,393.65	56,482.99		.05	1.92	56,484.06
North Dakota	51.05		397.98		449.03				.17	.17
First Ohio	1,254,119.49	58.62	2,294.09	230.75	1,256,702.95	39,963.16	10.82	687.90	1.59	40,663.47
Tenth Ohio	322,597.27	869.18	2,111.62	20.56	325,598.63	2,778.88		7.55	.79	2,787.22
Eleventh Ohio	18,876.18	495.03	644.66	.11	20,015.98	14,940.94		88.11		15,029.05
Eighteenth Ohio	56,952.38	986.82	1,091.34	.84	59,031.38	4,033.37	225.64	961.70	3.12	5,223.83
Oklahoma	19.58		2,279.54	1.72	2,300.84	75,334.04		3.11	2.56	75,339.71
Oregon	594.99	326.19	2,164.91	9.63	3,095.72	11.34	31.01	158.70	6.39	207.44
First Pennsylvania	1,237,079.74	205.30	1,808.95	4,826.56	1,243,920.55	61,136.61	4,145.64	74.13	.66	65,357.04
Twelfth Pennsylvania	342,332.30		4,604.07	49.78	346,986.15	32,453.95		34.04	73.82	32,561.81
Twenty-third Pennsylvania	40,548.23	466.72	4,618.05	1,136.50	46,769.50	31,541.03	552.14	588.77	74.85	32,756.79
Rhode Island	4,790.86	23.85	510.16	.78	5,325.65	391.10	4.04	223.44		618.58
South Carolina	1,403.60	1.31	1.75	1,166.87	2,573.53	23,004.29		3.57	6.78	23,014.64
South Dakota	351.56		345.66	5.92	703.14	258.78			2.08	260.86
Tennessee	566,244.12		2,080.44	.79	568,325.35	172,488.32		16.66	.21	172,505.19
First Texas	15,218.65	43.19	5,394.69	176.88	20,833.41	49,430.53	267.18	688.38	5.23	50,391.32
Second Texas	114.15	303.42	4,225.86	68.64	4,712.07	122,962.40	.31	182.01	8.90	123,153.62
Utah	800.75	.40	334.39	1.70	1,137.24				9.07	9.07
Vermont	40.16	.36	951.28	101.13	1,092.93	1.06	.36		21.78	23.20
Virginia	3,148,476.92	34,500.71	11,897.42	453.45	3,195,328.50	59,684.69		1,824.22	40.19	61,549.10
Washington, including Alaska	483.27	3,528.85	1,407.95	58.68	5,478.75	16,370.57	229.04	95.50	2.89	16,698.00
West Virginia	264,189.30		813.94	52.12	265,055.36	23,210.57		66.74	20.34	23,297.65
Wisconsin	31,380.31	3.40	3,380.68	2,173.71	36,938.10	169,992.38	50.73	2,267.36	22.11	172,332.58
Wyoming	6.29		48.21		54.50	18.38			3.07	21.45
Total	32,161,943.21	236,479.52	311,083.18	15,995.53	32,725,501.44	6,760,471.65	48,663.08	38,843.65	1,651.49	6,849,629.87

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

Alaska			$135.99	$57.95	$193.94		$1.06	$1.74	$2.89	$5.69
California	$456,460.60	$51,188.31	3,292.81	91.86	511,033.58	$17,372.00	2,137.86	159.52	5.11	19,674.49
District of Columbia	4,855.44		286.71	117.56	5,259.71	5,124.74	22.23	8.37	7.63	5,162.97
Illinois	796,518.82	57,026.95	4,980.04	43.04	858,568.85	993,493.65	2,395.28	10,303.86	507.08	1,006,699.87
Maryland	18,917.15	196.30	2,107.44	164.54	21,385.43	6,455.20	864.99	11.43	20.07	7,351.69
Missouri	985,315.10	1,554.84	76,358.01	200.29	1,063,428.24	223,997.89	78.29	82.26	12.89	224,171.33
New Jersey	1,209,271.09	12.50	1,945.38	10.47	1,211,239.44	26.00	173.09	3.30	.95	203.34
New York	6,909,237.05	41,942.42	51,063.86	1,344.43	7,003,587.76	2,220,293.13	31,036.61	19,244.02	521.50	2,271,095.26
Ohio	1,652,545.32	2,409.65	6,141.71	252.26	1,661,348.94	61,716.35	236.46	1,745.26	5.50	63,703.57
Pennsylvania	1,619,960.27	672.02	11,031.07	6,012.84	1,637,676.20	125,131.59	4,697.78	696.94	149.33	130,675.64
Puerto Rico	58,356.47	.54	89.89	8.52	58,455.42	201.11	11.48	52.92	.24	265.75
Texas	15,332.80	346.61	9,620.55	245.52	25,545.48	172,392.93	267.49	870.39	14.13	173,544.94
Washington	483.27	3,528.85	1,271.96	.73	5,284.81	16,370.57	227.98	93.76		16,692.31

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Hogs (tax effective Nov. 5, 1933, rates increased Dec. 1, 1933, Feb. 1, 1934, and Mar. 1, 1934)					Paper and jute fabrics competing with cotton (tax effective Dec. 1, 1933, rates revised June 12, 1934)				
	Processing taxes, per 100 pounds live weight, $2.25	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total hogs	Processing taxes from 0.715 cent to 4.06 cents per pound	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total paper and jute fabrics
Alabama	$340,345.71	$23.18	$58.55	$1.85	$340,429.29	$54.34	$174.54	$1,068.12		$1,297.00
Arizona	192,402.02		.94	57.81	192,460.77				$7.66	7.66
Arkansas	87,323.49				87,323.49	14.02	.22	98.39	35.75	148.38
First California	1,582,035.19	3,154.60	6,955.51		1,592,145.30	183,187.71	256.73	816.76		184,261.20
Sixth California	1,743,356.12	54.80	117.20	2.04	1,743,530.16	12,981.79	170.95	483.94		13,636.68
Colorado	623,875.16		4.30		623,879.46	15,655.54		16,993.24	52.45	32,701.23
Connecticut	489,176.46	19.65			489,196.11		68.66	322.40		391.06
Delaware	345,147.24				345,147.24	9,382.94				9,382.94
Florida	141,851.40	12.39	44.16	1.95	141,909.90	1,195.59	1,173.27	781.76		3,150.62
Georgia	762,407.46		91.32	6.97	762,505.75	31,894.28	5,049.04	2,261.41	12.55	39,217.28
Hawaii	62,159.08	899.25	1.67	1.75	63,061.75		430.12		.37	430.49
Idaho	260,648.19			31.55	260,679.74			2,672.08	34.06	2,706.14
First Illinois	87,876,366.22	6,574.02	8,019.37	1.98	87,890,961.59	109,085.36	267.21	10,259.12		119,611.69
Eighth Illinois	2,381,805.34		51.38	14.86	2,381,871.58	55.91		1,688.71		1,744.62
Indiana	6,081,815.09	11.07	67.05	3.04	6,081,896.25	64.47	4.56	629.01	844.18	1,542.22
Iowa	19,342,444.65		95.10	2.96	19,342,542.71			2,897.13	206.51	3,103.64
Kansas	674,109.27		32.11	3.79	674,145.17	5,422.64		3,582.21	8,899.21	17,904.06
Kentucky	1,282,339.78		60.41	13.67	1,282,413.86	9,328.19		2,347.45		11,675.64
Louisiana	136,763.74	8.53	500.35	9.63	137,282.25	43,472.96	37,206.55	11,218.90		91,898.41
Maine	112,019.76	59.21		1.03	112,080.00	49,241.42	281.43	9,743.64		59,266.49
Maryland, including District of Columbia	2,207,721.75	2,474.25	473.56	56.30	2,210,725.86	9,356.68	6,282.99	6,338.09	6.21	21,983.97
Massachusetts	3,437,147.86	3,528.14	242.60	321.03	3,441,239.63	137,589.42	5,328.81	4,364.41	66.12	147,348.76
Michigan	1,799,520.41	1,914.00	516.43	.38	1,801,951.22	7,732.07	1,138.32	21,982.01	102.70	30,955.10
Minnesota	4,353,421.41	6,821.04	176.70	1.06	4,360,420.21	74,103.67	12.07	5,116.87	34.13	79,266.74
Mississippi	35,884.28		92.49	.13	35,976.90	5.84				5.84
First Missouri	5,839,210.29	8.43			5,839,218.72	419,354.20		29.99		419,384.19
Sixth Missouri	360,007.64	1.30	1,188.84	11.76	361,209.54			2,618.83	39.96	2,658.79
Montana	337,783.52	5.18	17.54	.69	337,806.93			874.33	10.89	885.22
Nebraska	1,450,994.60	115.04	11.43	16.45	1,451,137.52	255.96		6,246.62	1.71	6,504.29
Nevada	42,977.24				42,977.24			6.67		6.67
New Hampshire	13,500.98			2.04	13,503.02	56,675.61		17.76	.24	56,693.61
First New Jersey	174,379.95		1.32	3.46	174,384.73			219.12		219.12
Fifth New Jersey	1,872,569.70	90.43	21.63		1,872,681.76	42,028.03		469.40	2.00	42,499.43
New Mexico	40,593.41			2.64	40,596.05					
First New York	323,637.12		1,139.22		324,776.34	125,286.03		7,526.66		132,812.69
Second New York	5,032,855.39	119,682.95	2,350.53	332.59	5,155,221.46	87,844.57	45,521.58	1,465.89	4.79	134,836.83
Third New York	1,758,739.20		120.01	118.25	1,758,977.46	320,733.80		4,628.13	2.66	325,364.59
Fourteenth New York	619,535.18		404.66	45.15	619,984.99	185,580.35		1,561.56	30.10	187,172.01
Twenty-first New York	388,964.46	9,300.11	28.17	1.57	398,294.31	35,528.64	845.37	1,320.58	6.24	37,700.83
Twenty-eighth New York	2,204,850.43	7,159.09	430.41	26.59	2,212,466.52	743.43	1,528.71	17,896.89	4.03	20,173.06
North Carolina	188,925.12	2.12		.03	188,927.27	20.47		38.19		58.66
North Dakota	101,478.65	7,028.10	1,427.67	1.28	109,935.70		4.32	88.03		92.35
First Ohio	4,007,146.55	3.72	320.04	6.62	4,007,476.93	178,413.92	.05	463.96		178,877.93
Tenth Ohio	986,275.73				986,275.73			7,697.56	1.66	7,699.22
Eleventh Ohio	1,995,716.16		10.19		1,995,726.35			570.56	33.99	604.55
Eighteenth Ohio	1,875,414.16	23.17	363.48	.67	1,875,801.48	62,550.33	5,833.64	2,587.02	65.09	71,036.08
Oklahoma	422,146.74		2.10		422,148.84	21.77		79.57	248.31	349.65
Oregon	509,844.48	392.31	2.65	1.60	510,241.04	30,624.82	76.69	462.73	1.74	31,165.98
First Pennsylvania	4,485,383.85	29.79	5,460.67	11.41	4,490,885.72	142,125.70	4,834.30	11,745.58	11.84	158,717.42
Twelfth Pennsylvania	273,847.30		133.20	166.23	274,146.73			1,786.52	86.11	1,872.63
Twenty-third Pennsylvania	2,018,146.76	8.06	205.18	25.13	2,018,385.13	214.94	65.57	1,050.06	354.11	1,684.68
Rhode Island	111,469.48		25.42		111,494.90			64.32		64.32
South Carolina	223,322.75			6.42	223,329.17	3,557.16	165.27	67.82		3,790.25
South Dakota	189,179.39	244.96		2.17	189,426.52					
Tennessee	1,577,675.38	3.05			1,577,678.43	55,629.37	6.12	624.45		56,259.94
First Texas	633,985.28	1.05	44.05	6.51	634,036.89	25,259.24	2,259.26	4,348.70	195.12	32,062.32
Second Texas	477,945.39		583.33	21.94	478,550.66		62.37	201.61		263.98
Utah	202,410.58	.43	14.01	1.24	202,426.26		1.36	27,073.33	.09	27,074.78
Vermont	38,901.94	3,207.20	.38	61.01	42,170.53	52,409.79	2,375.33			54,785.12
Virginia	974,111.84		463.60	155.49	974,730.93	68,698.00	6,169.29	5,208.11	22.87	80,098.27
Washington including Alaska	1,137,571.52	13,696.48	10.16	14.15	1,151,292.31	9,049.11	3,967.15	42.28		13,058.54
West Virginia	190,650.97		101.97	27.78	190,780.72	85,831.59		120.44	11.24	85,963.27
Wisconsin	4,870,959.50	34.58	283.22	17.09	4,871,294.39	167,238.34	135.25	8,127.72	76.83	175,578.14
Wyoming	74,834.05				74,834.05					
Total	184,380,029.76	186,591.68	32,766.28	1,621.74	184,601,009.46	2,855,500.01	131,697.10	222,996.64	11,513.52	3,221,707.27

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

Alaska	$142.42	$562.35	$10.16	$13.51	$728.44		$62.65			$62.65
California	3,325,391.31	3,209.40	7,072.71	2.04	3,335,675.46	$196,169.50	427.68	$1,300.70		197,897.88
District of Columbia	429.16		.35	15.99	445.50			516.09		516.09
Illinois	90,258,171.56	6,574.02	8,070.75	16.84	90,272,833.17	109,141.27	267.21	11,947.83		121,356.31
Maryland	2,206,625.30	2,010.21	77.17	35.68	2,208,748.36	9,356.68	1,639.18	1,899.61	$0.22	12,895.69
Missouri	6,199,217.93	9.73	1,188.84	11.76	6,200,428.26	419,354.20		2,648.82	39.96	422,042.98
New Jersey	2,046,949.65	90.43	22.95	3.46	2,047,066.49	42,028.03		688.52	2.00	42,718.55
New York	10,328,581.78	136,142.15	4,473.00	524.15	10,469,721.08	755,716.82	47,895.66	34,399.71	47.82	838,060.01
Ohio	8,864,552.60	26.89	693.71	7.29	8,865,280.49	240,964.25	5,833.69	11,319.10	100.74	258,217.78
Pennsylvania	6,777,377.91	37.85	5,799.05	202.77	6,783,417.58	142,340.64	4,899.87	14,582.16	452.06	162,274.73
Puerto Rico	667.29	464.04	396.04	4.63	1,532.00		4,643.81	3,922.39	5.99	8,572.19
Texas	1,111,930.67	1.05	627.38	28.45	1,112,587.55	25,259.24	2,321.63	4,550.31	195.12	32,326.30
Washington	1,137,429.10	13,134.13		.64	1,150,563.87	9,049.11	3,904.50	42.28		12,995.89

TABLE 1A.—*Receipts from specific sources of agricultural adjustment taxes, fiscal year ended June 30, 1935, by collection districts, States, and Territories*—Continued

Collection districts	Sugarcane and sugar beets (tax effective June 8, 1934)					Peanuts (tax effective Oct. 1, 1934)			Rice (tax effective Apr. 1, 1935)		
	Processing tax, ½ cent per raw pound	Import compensating taxes	Floor taxes, other than retail stocks	Floor taxes, retail stocks	Total sugar	Processing tax, 1 cent per pound, farmers' stock weight	Import compensating taxes	Total peanuts	Processing tax, 1 cent per pound of rough rice	Import compensating taxes	Total rice
Alabama	$958.02	$80,955.16	$7,636.40	$5,343.19	$94,892.77	$181,411.42		$181,411.42			
Arizona		209.00	5,499.82	3,569.73	9,278.55						
Arkansas			10,949.48	2,702.48	13,651.96	117.43		117.43			
First California	8,213,974.60	15,996.74	1,609,433.15	29,134.13	9,868,538.62		$288.29	288.29	$1,008.00	$2,815.73	$3,823.73
Sixth California	60,350.14	10,690.12	56,992.25	9,990.30	138,022.81		4.47	4.47		1,398.38	1,398.38
Colorado	7,000,843.70		3,403,139.17	981.69	10,404,964.56						
Connecticut		5,350.00	4,239.51	860.55	10,450.06						
Delaware	1.44		1,215.83	65.77	1,283.04						
Florida	1,279.64	134,134.31	13,711.72	1,926.34	151,052.01	88,576.92		88,576.92		154.74	154.74
Georgia	1,851,964.82	74,934.25	94,426.67	7,832.99	2,029,158.73	832,118.46		832,118.46			
Hawaii	39,412.48	923.26	8,063.08	3,472.46	51,871.28		1,279.84	1,279.84		4,711.10	4,711.10
Idaho			1,729.23	1,352.17	3,081.40						
First Illinois		214,806.00	125,517.54	18,357.60	358,681.14		1.82	1.82			
Eighth Illinois			14,285.04	4,167.84	18,452.88						
Indiana	112,422.57	2.25	15,848.74	7,529.20	135,802.76						
Iowa	17,994.59		48,912.45	19,744.51	86,651.55						
Kansas	56,574.85		59,119.85	5,070.50	120,765.20						
Kentucky			19,082.26	9,335.53	28,417.79						
Louisiana	5,299,268.76	217,625.23	314,923.90	6,230.51	5,838,048.40				574.25	73.44	647.69
Maine		4,068.44	4,824.83	1,636.73	10,530.00						
Maryland, including District of Columbia	1,778,535.21	381,864.97	1,112,081.71	6,097.56	3,278,579.45		68.38	68.38		1,989.87	1,989.87
Massachusetts	1,727,132.27	48,992.80	31,379.78	11,701.98	1,819,206.83		8.82	8.82		478.34	478.34
Michigan	1,174,084.01	106,383.27	318,246.70	8,179.92	1,606,893.90		2.82	2.82			
Minnesota		27.41	81,136.39	12,930.77	94,094.57					.05	.05
Mississippi	59.87		8,261.65	1,702.08	10,023.60						
First Missouri		140.74	20,089.19	4,188.30	24,418.23						
Sixth Missouri		385.22	25,646.50	6,581.46	32,613.18						
Montana			3,836.99	2,838.81	6,675.80						
Nebraska			17,659.99	3,793.32	21,453.31						
Nevada			4,673.38	11,791.96	16,465.34						
New Hampshire			1,338.09	709.15	2,047.24						
First New Jersey	4.63		1,173.38	671.10	1,849.11						
Fifth New Jersey		79.79	7,697.16	4,906.21	12,683.16						
New Mexico			6,600.88	1,134.82	7,735.70	1,115.16		1,115.16			
First New York	7,547.29		15,741.47	5,660.24	28,949.00						
Second New York	19,578,012.12	1,403,474.92	1,152,097.86	182.69	22,133,767.59		674.41	674.41		7,607.96	7,607.96
Third New York	2.15		76,806.52	1,184.51	77,993.18						
Fourteenth New York			15,382.17	2,451.36	17,833.53						
Twenty-first New York		1.24	5,798.91	1,288.66	7,088.81		2.91	2.91			
Twenty-eighth New York		28,598.02	20,744.62	3,135.99	52,478.63						
North Carolina	1,208.77	52,828.79	44,204.64	1,963.65	100,205.85	134,312.83		134,312.83			
North Dakota			1,977.38	1,669.17	3,646.55						
First Ohio	544.79	23.34	10,653.30	40,331.10	51,552.53						
Tenth Ohio	195,997.07	5,362.73	5,528.66	5,002.43	211,890.89						
Eleventh Ohio		10.03	7,152.80	3,173.79	10,336.62						
Eighteenth Ohio	2,646.23	10,876.39	11,263.50	8,354.65	33,140.77		.02	.02	.30		.30
Oklahoma			26,871.21	3,606.35	30,477.56	17,540.01		17,540.01			
Oregon		5,281.15	11,127.23	4,260.19	20,668.57		7.00	7.00		830.76	830.76
First Pennsylvania	6,189,430.34	429,673.48	396,051.48	2,372.18	7,017,527.48	12,266.66	1.58	12,268.24		6,252.93	6,252.93
Twelfth Pennsylvania			6,257.85	1,238.50	7,496.35						
Twenty-third Pennsylvania		198.22	25,331.25	6,935.32	32,464.79					1.85	1.85
Rhode Island		23.04	1,963.83	1,189.56	3,176.43						
South Carolina	118.57	94,589.58	25,213.43	1,216.28	121,137.86	269.80		269.80			
South Dakota			4,541.06	2,197.10	6,738.16						
Tennessee			17,636.06	4,908.40	22,544.46	36,038.44		36,038.44			
First Texas	1,003,517.10	509.94	87,699.21	9,592.92	1,101,319.17	9,494.91	9.05	9,503.96		6.67	6.67
Second Texas		10,702.11	127,324.22	9,417.21	147,443.54	222,180.01		222,180.01			
Utah	1,143,346.94		1,520,921.80	1,276.01	2,665,544.75						
Vermont		.55	1,273.42	719.63	1,993.60						
Virginia	35,381.78	440,268.95	153,746.33	3,273.41	632,670.47	2,034,081.34		2,034,081.34			
Washington, including Alaska		25,289.64	34,644.55	4,780.63	64,714.82		63.21	63.21		1,215.60	1,215.60
West Virginia			7,544.33	4,598.44	12,142.77						
Wisconsin	106,956.74	4,305.63	38,378.13	17,176.97	166,817.47						
Wyoming			831.12	1,042.40	1,873.52						
Total	55,599,571.49	3,809,586.71	11,314,081.05	370,731.40	71,093,970.65	3,569,523.39	2,412.62	3,571,936.01	1,582.55	27,537.42	29,119.97

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

Alaska		$18.05	$70.57	$1,521.94	$1,610.56						
California	$8,274,324.74	26,686.86	1,666,425.40	39,124.43	10,006,561.43		$292.76	$292.76	$1,008.00	$4,214.11	$5,222.11
District of Columbia		.22	2,343.79	1,191.63	3,535.64						
Illinois		214,806.00	139,802.58	22,525.44	377,134.02		1.82	1.82			
Maryland	1.44	374,790.43	604,064.84	1,479.87	980,336.58		2.49	2.49		1,985.12	1,985.12
Missouri		525.96	45,735.69	10,769.76	57,031.41						
New Jersey	4.63	79.79	8,870.54	5,577.31	14,532.27						
New York	19,585,561.56	1,432,074.18	1,286,571.55	13,903.45	22,318,110.74		677.32	677.32		7,607.96	7,607.96
Ohio	199,188.09	16,272.49	34,598.26	56,861.97	306,920.81		.02	.02	.30		.30
Pennsylvania	6,189,430.34	429,871.70	427,640.58	10,546.00	7,057,488.62	$12,266.66	1.58	12,268.24		6,254.78	6,254.78
Philippine Islands	766,103.00	5,977.54	93,376.35	1,744.75	867,201.64						
Puerto Rico	1,012,430.77	1,096.78	412,296.73	1,681.31	1,427,505.59		65.89	65.89		4.75	4.75
Texas	1,003,517.10	11,212.05	215,023.43	19,010.13	1,248,762.71	231,674.92	9.05	231,683.97		6.67	6.67
Washington		25,271.59	34,573.98	3,258.69	63,104.26		63.21	63.21		1,215.60	1,215.60

COTTON GINNING TAX, TOBACCO SALES TAX, AND TOTAL COLLECTIONS

TABLE 1B.—*Receipts under the acts to control the production of cotton and tobacco, with total agricultural adjustment tax collections, total internal revenue tax collections, and grand total of all collections*

Collection districts	Cotton ginning tax (Act approved Apr. 21, 1934, Public, No. 169, 73d Congress), 5.67 cents per pound lint cotton	Tobacco sales tax (Act approved June 28, 1934, Public, No. 483, 73d Congress), 25 per cent of selling price	Total all agricultural adjustment taxes	Total all internal revenue taxes	Grand total all tax collections
Alabama	$249,904.38		$7,532,275.60	$5,176,889.56	$12,709,165.16
Arizona	6,513.81		393,386.85	1,351,908.24	1,745,295.09
Arkansas	31,798.11		294,105.86	2,884,212.07	3,178,317.93
First California	2,849.89		16,159,176.83	84,456,321.31	100,615,498.14
Sixth California	4,713.55		3,669,714.28	72,559,634.35	76,229,348.63
Colorado			13,758,931.00	12,567,224.79	26,326,155.79
Connecticut			1,359,124.50	35,366,968.59	36,726,093.09
Delaware			536,427.01	27,409,839.64	27,946,266.65
Florida	30,787.57	$2,495.59	932,546.52	14,273,235.28	15,205,781.80
Georgia	53,776.15	13,835.58	20,678,114.74	11,865,130.32	32,543,245.06
Hawaii			153,192.33	5,538,904.47	5,692,096.80
Idaho			612,181.02	1,258,084.59	1,870,265.61
First Illinois			95,034,684.58	169,729,003.02	264,763,687.60
Eighth Illinois	8,390.51		5,453,961.59	52,921,284.46	58,375,246.05
Indiana		69,607.17	10,007,852.78	57,007,953.83	67,015,806.61
Iowa			20,629,504.23	10,347,559.79	30,977,064.02
Kansas			14,349,183.13	9,690,004.79	24,039,187.92
Kentucky	4,388.67	1,805,469.49	9,187,972.75	80,435,121.15	89,623,093.90
Louisiana	36,485.70		6,598,308.74	18,459,590.39	25,057,899.13
Maine			1,254,029.35	5,416,372.07	6,670,401.42
Maryland, including District of Columbia			7,362,135.27	60,728,157.32	68,090,292.59
Massachusetts			19,874,136.95	94,269,662.02	114,143,798.97
Michigan			6,428,687.36	129,425,284.05	135,853,971.41
Minnesota			27,604,498.17	29,906,714.23	57,511,212.40
Mississippi	61,585.51		619,172.96	1,914,706.91	2,533,879.87
First Missouri	17,145.45		10,289,476.59	53,649,569.44	63,939,046.03
Sixth Missouri	327.59	5,222.04	9,957,328.42	12,605,754.00	22,563,082.42
Montana			2,343,729.80	3,821,443.85	6,165,173.65
Nebraska			5,042,113.13	7,411,981.20	12,454,094.33
Nevada			62,907.41	2,063,713.90	2,126,621.31
New Hampshire			1,559,178.48	3,713,768.86	5,272,947.34
First New Jersey			531,325.00	14,121,622.60	14,652,947.60
Fifth New Jersey			3,635,773.19	96,139,873.41	99,775,646.60
New Mexico	15,423.63		112,915.68	925,548.29	1,038,463.97
First New York			704,680.59	47,560,020.08	48,264,700.67
Second New York			39,695,652.06	285,742,068.48	325,437,720.54
Third New York			7,796,008.97	194,243,985.50	202,039,994.47
Fourteenth New York			1,137,945.87	35,154,544.33	36,292,490.20
Twenty-first New York			1,434,744.93	14,080,355.51	15,515,100.44
Twenty-eighth New York			8,073,738.43	36,849,749.22	44,923,487.65
North Carolina	107,644.77	417,944.03	33,793,393.71	249,965,946.12	283,759,339.83
North Dakota			937,186.22	811,471.47	1,748,657.69
First Ohio		53,317.64	6,064,520.17	57,353,763.05	63,418,283.22
Tenth Ohio			4,030,171.00	13,771,468.00	17,801,639.00
Eleventh Ohio		9,505.28	2,392,315.75	9,135,966.21	11,528,281.96
Eighteenth Ohio			3,754,626.08	67,576,442.91	71,331,068.99
Oklahoma	465.99		4,085,404.07	39,292,089.56	43,377,493.63
Oregon			4,022,720.53	5,137,013.10	9,159,733.63
First Pennsylvania			14,980,865.76	133,267,906.39	148,248,772.15
Twelfth Pennsylvania			1,243,924.30	14,749,539.98	15,993,464.28
Twenty-third Pennsylvania			2,376,122.54	77,737,368.35	80,113,490.89
Rhode Island			1,862,519.65	13,587,541.81	15,450,061.46
South Carolina	115,328.71	17,247.08	17,126,284.94	4,371,830.93	21,498,115.87
South Dakota			425,565.58	1,115,229.91	1,540,795.49
Tennessee	77,367.18	461,830.12	6,494,674.89	14,993,488.23	21,488,163.12
First Texas	251,743.74		4,708,001.93	36,763,404.75	41,471,406.68
Second Texas	25,201.91		8,441,691.80	24,297,706.70	32,739,398.50
Utah			3,182,087.80	3,122,133.43	6,304,221.23
Vermont			210,918.29	1,578,813.63	1,789,731.92
Virginia	9,032.04	336,925.37	11,217,495.25	130,131,104.41	141,348,599.66
Washington, including Alaska			5,169,597.01	14,142,634.80	19,312,231.81
West Virginia		37,975.38	908,229.98	9,696,936.24	10,605,166.22
Wisconsin			5,720,386.42	45,838,316.27	51,558,702.69
Wyoming			212,831.62	1,327,615.16	1,540,446.78
Philippine Islands				403,716.62	403,716.62
Total	1,110,874.86	3,231,374.77	526,222,358.24	2,773,213,213.94	3,299,435,572.18

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

Alaska			$3,888.62	$364,771.94	$368,660.56
California	$7,563.44		19,828,891.11	157,015,955.66	176,844,846.77
District of Columbia			146,775.82	12,638,144.67	12,784,920.49
Illinois	8,390.51		100,488,646.17	222,650,287.48	323,138,933.65
Maryland			4,831,014.87	48,090,012.65	52,921,027.52
Missouri	17,473.04	$5,222.04	20,246,805.01	66,255,323.44	86,502,128.45
New Jersey			4,167,098.19	110,261,496.01	114,428,594.20
New York			58,842,770.85	613,630,723.12	672,473,493.97
Ohio		62,822.92	16,241,633.00	147,837,640.17	164,079,273.17
Pennsylvania			18,600,912.60	225,754,814.72	244,355,727.32
Philippine Islands			867,201.64		867,201.64
Puerto Rico			1,517,142.94		1,517,142.94
Texas	276,945.65		13,149,693.73	61,061,111.45	74,210,805.18
Washington			5,165,708.39	13,777,862.86	18,943,571.25

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

TABLE 2.—*Comparative internal revenue collections, fiscal years 1934 and 1935, by collection districts and States*[1]

Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1934	1935	Percent increase (+) or decrease (−)	1934	1935	Percent increase	1934	1935	Percent increase (+) or decrease (−)
Alabama	Birmingham	$748,915.52	$1,613,877.88	+115	$1,189,368.69	$1,535,684.49	+29	$1,938,284.21	$3,149,562.37	+62
Arizona	Phoenix	182,788.59	308,232.74	+69	304,810.43	402,997.93	+32	487,599.02	711,230.67	+46
Arkansas	Little Rock	484,454.16	863,279.66	+78	406,927.34	672,726.38	+65	891,381.50	1,536,006.04	+72
First California	San Francisco	14,479,517.13	19,170,219.61	+32	11,652,243.80	14,539,664.12	+25	26,131,760.93	33,709,883.73	+29
Sixth California	Los Angeles	13,208,469.74	15,208,797.59	+15	18,128,978.43	20,431,698.32	+13	31,337,448.17	35,640,495.91	+14
Colorado	Denver	2,564,209.50	4,442,838.46	+73	2,021,879.40	2,756,177.59	+36	4,586,088.90	7,199,016.05	+57
Connecticut	Hartford	6,426,337.57	8,920,181.73	+39	9,088,808.99	11,716,999.45	+29	15,515,146.56	20,637,181.18	+33
Delaware	Wilmington	7,910,967.63	12,027,847.78	+52	5,011,957.56	7,836,307.16	+56	12,922,925.19	19,864,154.94	+54
Florida	Jacksonville	1,291,815.50	2,228,661.21	+72	3,145,814.84	5,381,398.86	+71	4,437,630.34	7,610,060.07	+71
Georgia	Atlanta	2,642,764.82	4,465,797.32	+69	2,404,684.61	3,401,202.17	+41	5,047,449.43	7,866,999.49	+56
Hawaii	Honolulu	2,064,682.19	2,639,163.54	+28	1,222,909.17	1,614,712.02	+32	3,287,591.36	4,253,875.56	+29
Idaho	Boise	264,539.09	410,631.90	+55	137,509.64	301,860.36	+119	402,048.73	712,492.26	+77
First Illinois	Chicago [2]	30,655,839.82	47,784,758.61	+56	29,819,692.63	37,317,186.77	+25	60,475,532.45	85,101,945.38	+41
Eighth Illinois	Springfield [2]	1,654,156.51	2,943,425.02	+78	1,407,340.39	2,337,312.34	+66	3,061,496.90	5,280,737.36	+72
Indiana	Indianapolis	4,470,509.40	7,642,141.99	+71	4,446,332.77	6,207,239.61	+40	8,916,842.17	13,849,381.60	+55
Iowa	Des Moines	2,388,567.90	3,702,881.39	+55	1,858,099.68	2,302,524.24	+24	4,246,667.58	6,005,405.63	+41
Kansas	Wichita	1,639,608.28	2,071,101.80	+26	1,373,997.55	1,744,345.32	+27	3,013,605.83	3,815,447.12	+27
Kentucky	Louisville	2,891,974.42	5,564,304.17	+92	2,255,274.91	3,007,208.78	+33	5,147,249.33	8,571,512.95	+67
Louisiana	New Orleans	2,936,203.84	4,646,507.37	+58	1,863,308.77	2,508,668.23	+35	4,799,512.61	7,155,175.60	+49
Maine	Augusta	1,384,081.04	1,638,768.84	+18	2,048,972.01	2,125,742.43	+4	3,433,053.05	3,764,511.27	+10
Maryland, including District of Columbia.	Baltimore	11,554,964.45	13,427,639.65	+16	14,324,106.72	16,823,371.94	+17	25,879,071.17	30,251,011.59	+17
Massachusetts	Boston	19,449,102.04	24,413,793.23	+26	20,172,926.77	26,468,934.78	+31	39,622,028.81	50,882,728.01	+28
Michigan	Detroit	18,004,556.68	35,365,119.32	+96	10,164,721.03	14,070,107.75	+38	28,169,277.71	49,435,227.07	+75
Minnesota	St. Paul	6,087,539.43	7,881,800.71	+29	4,464,224.97	5,223,521.13	+17	10,551,764.40	13,105,321.84	+24
Mississippi	Jackson	355,553.16	585,706.34	+65	275,481.45	516,128.98	+87	631,034.61	1,101,835.32	+75
First Missouri	St. Louis	9,854,578.30	13,874,478.37	+41	6,300,949.30	7,320,166.64	+16	16,155,527.60	21,194,645.01	+31
Sixth Missouri	Kansas City	3,502,197.77	4,657,877.88	+33	2,417,113.14	2,734,398.96	+13	5,919,310.91	7,392,276.84	+25
Montana	Helena	230,672.08	608,882.28	+164	454,442.20	602,185.79	+33	685,114.28	1,211,068.07	+77
Nebraska	Omaha	1,518,138.38	2,272,519.56	+50	1,112,209.33	1,632,950.28	+47	2,630,338.71	3,905,469.84	+48
Nevada	Reno	1,352,804.39	1,147,328.93	−15	383,560.39	564,420.97	+47	1,736,364.78	1,711,749.90	−01
New Hampshire	Portsmouth	508,426.83	962,431.92	+89	946,984.54	1,234,422.04	+30	1,455,411.37	2,196,853.96	+51
First New Jersey	Camden	2,143,091.38	2,288,710.20	+7	3,489,211.98	5,364,332.80	+54	5,632,303.36	7,653,043.00	+36
Fifth New Jersey	Newark	15,550,967.36	19,165,557.31	+23	20,154,388.41	23,210,293.50	+15	35,705,355.77	42,375,850.81	+19
New Mexico	Albuquerque	105,960.87	224,594.70	+112	183,900.15	257,824.64	+40	289,861.02	482,419.34	+66
First New York	Brooklyn	5,807,291.61	7,130,725.59	+23	11,813,667.07	14,073,160.16	+19	17,620,958.68	21,203,885.75	+20
Second New York	Customhouse, New York.	68,158,337.78	86,118,014.07	+26	73,257,278.34	86,436,866.15	+18	141,415,616.12	172,554,880.22	+22
Third New York	341 Ninth Avenue, New York.	25,383,656.66	45,348,287.42	+79	47,337,991.09	57,716,347.66	+22	72,721,647.75	103,064,635.02	+42
Fourteenth New York	Albany	3,060,165.47	3,936,803.82	+29	9,515,666.74	11,947,972.97	+26	12,575,832.21	15,884,776.79	+26
Twenty-first New York	Syracuse	1,886,717.57	2,909,950.09	+54	2,198,170.49	2,491,683.19	+13	4,084,888.06	5,401,639.28	+32
Twenty-eighth New York.	Buffalo	6,419,014.40	12,159,064.51	+89	6,006,302.25	7,597,999.31	+27	12,425,316.65	19,757,063.82	+59
North Carolina	Greensboro	8,341,682.02	8,821,944.19	+6	4,616,309.44	5,825,546.24	+26	12,957,991.46	14,647,490.43	+13
North Dakota	Fargo	148,016.04	280,415.53	+89	144,305.51	209,116.66	+45	292,321.55	489,532.19	+67
First Ohio	Cincinnati	6,122,894.47	8,626,935.13	+41	5,296,712.23	6,944,122.42	+31	11,419,606.70	15,571,057.55	+36
Tenth Ohio	Toledo	2,177,649.35	3,645,992.86	+67	1,282,342.04	2,113,831.71	+65	3,459,991.39	5,759,824.57	+66
Eleventh Ohio	Columbus	1,349,462.55	2,496,597.14	+85	1,507,086.64	1,891,161.14	+25	2,856,549.19	4,387,758.28	+54
Eighteenth Ohio	Cleveland	12,980,321.05	15,910,766.42	+23	7,179,273.39	11,014,359.66	+54	20,159,594.44	26,925,126.08	+34
Oklahoma	Oklahoma City	3,794,873.33	6,599,199.04	+74	2,126,696.67	2,879,770.04	+35	5,921,570.00	9,478,969.08	+60
Oregon	Portland	771,534.11	1,292,987.20	+68	969,250.74	1,332,224.23	+37	1,740,784.85	2,625,211.43	+51
First Pennsylvania	Philadelphia	21,556,976.76	28,452,084.89	+32	22,333,492.34	26,022,587.96	+16	43,890,469.10	54,474,672.85	+24
Twelfth Pennsylvania	Scranton	1,717,087.18	2,373,380.30	+38	2,499,018.88	3,289,141.19	+32	4,216,106.06	5,662,521.49	+34
Twenty-third Pennsylvania.	Pittsburgh	7,160,582.65	14,203,680.04	+98	11,193,864.37	15,201,450.46	+36	18,354,447.02	29,405,130.50	+60
Rhode Island	Providence	2,268,548.45	3,109,963.77	+37	3,857,410.55	4,694,121.34	+22	6,125,959.00	7,804,085.11	+27
South Carolina	Columbia	1,559,735.27	2,215,657.86	+42	487,908.89	874,570.95	+79	2,047,644.16	3,090,228.81	+51
South Dakota	Aberdeen	131,305.96	234,292.53	+78	215,728.01	261,243.99	+21	347,033.97	495,536.52	+43
Tennessee	Nashville	2,944,406.45	4,494,144.24	+53	2,219,366.78	3,809,455.75	+72	5,163,773.23	8,303,599.99	+61
First Texas	Austin	4,030,970.67	5,917,867.72	+47	4,557,993.27	6,372,461.49	+40	8,588,963.94	12,290,329.21	+43
Second Texas	Dallas	3,570,972.42	6,941,250.39	+94	4,016,762.31	5,713,372.94	+42	7,587,734.73	12,654,623.33	+67
Utah	Salt Lake City	461,069.20	1,257,410.90	+173	453,897.06	492,835.73	+9	914,966.26	1,750,246.63	+91
Vermont	Burlington	237,715.04	506,780.85	+113	406,690.81	427,035.28	+5	644,405.85	933,816.13	+45
Virginia	Richmond	6,300,114.64	7,336,740.12	+16	2,496,072.28	3,455,463.03	+38	8,796,186.92	10,792,203.15	+23
Washington, including Alaska.	Tacoma	1,767,028.64	3,415,604.71	+93	1,984,239.37	2,713,311.09	+37	3,751,268.01	6,128,915.80	+63
West Virginia	Parkersburg	2,236,847.93	3,602,543.15	+61	1,345,899.53	1,702,851.44	+26	3,582,747.46	5,305,394.59	+43
Wisconsin	Milwaukee	4,550,864.62	7,416,836.71	+63	3,245,459.72	4,889,782.01	+51	7,796,324.34	12,306,618.72	+58
Wyoming	Cheyenne	111,053.88	192,090.08	+73	311,507.98	553,943.52	+78	422,561.86	746,033.60	+77
Total		397,515,851.94	572,117,876.28	+44	419,509,487.78	527,112,506.42	+26	817,025,339.72	1,099,230,382.70	+35
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska		$52,007.15	$84,187.31	+62	$106,923.23	$196,978.51	+84	$158,930.38	$281,165.82	+77
California		27,687,986.87	34,379,017.20	+24	29,781,222.23	34,971,362.44	+17	57,469,209.10	69,350,379.64	+21
District of Columbia		2,260,220.69	3,188,429.30	+41	4,464,827.88	5,007,217.93	+12	6,725,048.57	8,195,647.23	+22
Illinois		32,309,996.33	50,728,183.63	+57	31,227,033.02	39,654,499.11	+27	63,537,029.35	90,382,682.74	+42
Maryland		9,294,743.76	10,239,210.35	+10	9,859,278.84	11,816,154.01	+20	19,154,022.60	22,055,364.36	+15
Missouri		13,356,776.07	18,532,356.25	+39	8,718,062.44	10,054,565.60	+15	22,074,838.51	28,586,921.85	+29
New Jersey		17,694,058.74	21,454,267.51	+21	23,643,600.39	28,574,626.30	+21	41,337,659.13	50,028,893.81	+21
New York		110,715,183.49	157,602,851.50	+42	150,129,075.98	180,264,029.38	+20	260,844,259.47	337,866,880.88	+30
Ohio		22,630,327.42	30,680,291.55	+36	15,265,414.30	21,963,474.93	+44	37,895,741.72	52,643,766.48	+39
Pennsylvania		30,434,646.59	45,029,145.23	+48	36,026,375.59	44,513,179.61	+24	66,461,022.18	89,542,324.84	+35
Texas		7,601,943.09	12,859,118.11	+69	8,574,755.58	12,085,834.43	+41	16,176,698.67	24,944,952.54	+54
Washington		1,715,021.49	3,331,417.40	+94	1,877,316.14	2,516,332.58	+34	3,592,337.63	5,847,749.98	+63

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

[2] The counties of Henderson, Knox, Peoria, and Warren were transferred from the first to the eighth Illinois District July 1, 1934.

TABLE 2.—*Comparative internal revenue collections, fiscal years 1934 and 1935, by collection districts and States*—Continued

Collection districts	Miscellaneous internal revenue			Agriculture adjustment taxes			Total collections		
	1934	1935	Percent increase (+) or decrease (−)	1934	1935	Percent increase (+) or decrease (−)	1934	1935	Percent increase (+) or decrease (−)
Alabama	$1,891,294.57	$2,027,327.19	+7	$8,234,121.38	$7,532,275.60	−9	$12,063,700.15	$12,709,165.16	+5
Arizona	550,240.64	640,677.57	+2	333,257.62	393,386.85	+18	1,371,097.28	1,745,295.09	+27
Arkansas	1,489,214.99	1,348,206.03	−1	569,197.83	294,105.86	−48	2,949,794.23	3,178,317.93	+8
First California	47,869,321.11	50,746,437.58	+6	7,274,628.13	16,159,176.83	+122	81,275,710.17	100,615,498.14	+24
Sixth California	35,964,199.26	36,919,138.44	+3	3,389,906.81	3,669,714.28	+9	70,670,564.23	76,229,348.63	+8
Colorado	5,917,668.32	5,388,208.74	−9	2,958,791.18	13,758,931.00	+365	13,462,548.40	26,326,155.70	+96
Connecticut	11,627,766.86	14,729,787.41	+27	2,012,924.33	1,359,124.50	−33	29,155,837.74	36,726,093.09	+26
Delaware	4,689,769.55	7,545,684.70	+61	405,941.61	536,427.01	+32	18,018,635.35	27,946,266.65	+55
Florida	6,546,200.56	6,683,175.21	+2	605,429.87	932,546.52	+54	11,589,260.77	15,205,781.80	+31
Georgia	5,598,887.62	3,998,139.83	−29	18,135,300.55	20,678,114.74	+14	28,752,727.60	32,543,245.00	+13
Hawaii	1,828,878.44	1,285,028.91	−30	630,820.85	153,192.33	−76	5,747,200.65	5,692,096.80	−1
Idaho	526,632.30	545,592.33	+4	418,854.18	612,181.02	+46	1,347,535.30	1,870,265.61	+39
First Illinois	84,666,865.23	84,627,057.64		49,260,402.82	95,034,684.58	+93	194,402,807.60	264,769,687.80	+36
Eighth Illinois	13,882,863.44	47,640,547.10	+243	4,092,670.62	5,453,961.59	+33	21,037,030.96	58,375,246.05	+177
Indiana	18,202,421.54	43,158,572.23	+137	5,728,910.07	10,007,852.78	+75	32,848,176.78	67,015,806.61	+104
Iowa	3,737,329.82	4,342,154.16	+16	9,542,018.32	20,629,304.23	+116	17,526,015.72	30,977,064.02	+77
Kansas	7,844,235.01	5,874,557.67	−25	12,250,194.20	14,349,183.13	+17	23,108,035.04	24,039,187.92	+4
Kentucky	59,086,875.07	71,863,508.20	+22	4,420,082.92	9,187,072.75	+108	68,854,207.32	85,628,093.90	+31
Louisiana	11,074,275.65	11,304,414.79	+2	1,517,897.34	6,598,308.74	+335	17,391,685.60	25,057,899.13	+44
Maine	2,411,061.32	1,651,860.80	−32	2,132,212.46	1,254,029.35	−41	7,976,326.83	6,670,401.42	−16
Maryland, including District of Columbia	21,078,723.13	30,477,145.73	+45	4,665,101.06	7,362,135.27	+61	51,522,895.36	68,090,292.59	+32
Massachusetts	36,485,908.23	43,386,934.01	+19	21,581,751.27	19,874,136.95	−8	97,089,088.31	114,143,798.87	+17
Michigan	68,833,720.70	79,990,056.98	+16	4,317,563.36	6,428,697.36	+49	101,320,561.77	135,853,071.41	+34
Minnesota	14,379,212.30	16,801,392.39	+17	25,221,215.08	27,604,498.17	+10	50,152,191.78	57,511,212.40	+15
Mississippi	873,754.39	812,871.59	−7	810,504.42	619,172.96	−24	2,315,293.42	2,533,879.87	+9
First Missouri	31,906,267.76	32,454,924.43	+2	8,407,305.11	10,289,470.59	+22	56,369,100.47	63,939,046.03	+13
Sixth Missouri	5,516,544.29	5,213,477.16	−6	8,736,620.65	9,957,328.42	+14	20,172,475.85	22,563,082.42	+12
Montana	1,610,351.43	2,610,375.78	+62	1,663,172.78	2,343,729.80	+41	3,958,638.49	6,165,173.65	+56
Nebraska	3,187,372.37	3,506,511.36	+10	4,533,342.96	5,042,113.13	+11	10,351,054.04	12,454,094.33	+20
Nevada	509,706.74	351,964.60	−31	129,511.31	62,907.41	−51	2,375,582.83	2,126,821.31	−10
New Hampshire	1,815,138.34	1,516,914.90	−16	2,023,579.20	1,550,178.48	−23	6,294,128.01	5,272,947.34	
First New Jersey	5,479,625.70	6,468,579.60	+18	702,949.91	531,325.00	−33	11,904,878.97	14,052,047.60	+23
Fifth New Jersey	49,185,922.82	53,764,022.60	+9	2,972,856.68	3,695,773.19	+22	87,884,135.27	99,775,646.60	+14
New Mexico	432,469.61	443,128.95	+3	147,867.49	112,915.68	−24	870,198.12	1,038,463.97	+19
First New York	27,156,600.71	26,356,134.33	−3	1,083,612.21	704,680.50	−35	45,861,171.60	48,264,700.67	+5
Second New York	137,031,228.92	113,187,188.26	−17	13,754,304.67	39,695,652.06	+189	292,201,149.71	325,437,720.54	+11
Third New York	66,090,651.17	91,179,350.48	+38	12,841,768.14	7,796,008.97	−39	151,654,067.06	202,039,904.47	+33
Fourteenth New York	14,795,263.64	19,269,767.54	+30	1,449,851.47	1,137,945.87	−22	28,820,947.32	36,292,490.20	+26
Twenty-first New York	8,882,118.38	8,678,716.20	−2	2,089,448.63	1,434,744.93	−31	15,056,455.07	15,515,100.44	+3
Twenty-eighth New York	14,194,826.42	17,092,685.40	+20	7,808,945.71	8,073,738.43	+3	34,428,488.78	44,923,487.65	+30
North Carolina	217,671,867.15	235,318,455.99	+8	29,773,132.67	33,793,393.71	+13	260,405,991.48	283,750,339.83	+9
North Dakota	391,412.07	321,939.28	−18	1,047,067.62	937,186.22	−11	1,730,801.24	1,748,687.60	+1
First Ohio	23,547,147.20	41,782,705.50	+77	4,100,493.10	6,064,520.17	+48	39,067,247.09	63,418,283.22	+62
Tenth Ohio	8,864,717.40	8,011,643.43	−9	3,317,879.86	4,030,171.00	+22	15,632,588.65	17,801,639.00	+14
Eleventh Ohio	3,855,608.44	4,748,207.93	+23	1,386,862.34	2,302,318.75	+73	8,099,019.97	11,528,281.06	+42
Eighteenth Ohio	37,656,958.39	40,651,316.83	+8	4,066,829.80	3,751,626.08	−77	61,882,382.73	71,331,068.99	+15
Oklahoma	35,317,499.72	29,813,120.48	−16	3,556,121.39	4,085,404.07	+15	44,797,191.11	43,377,493.63	−3
Oregon	2,484,870.03	2,511,801.67	+1	2,603,625.68	4,022,720.53	+55	6,929,280.76	9,159,733.63	+34
First Pennsylvania	67,236,506.71	78,793,233.54	+17	7,190,746.84	14,980,865.76	+108	118,317,721.65	148,248,772.15	+25
Twelfth Pennsylvania	8,054,346.89	9,087,018.49	+13	1,327,161.40	1,243,924.30	−6	13,597,614.35	15,993,464.28	+18
Twenty-third Pennsylvania	41,936,660.67	48,332,237.85	+15	1,787,150.58	2,376,122.54	+33	62,977,238.37	80,113,490.80	+29
Rhode Island	5,412,519.95	5,783,456.70	+7	3,444,856.35	1,862,519.65	−46	14,983,135.30	15,450,061.46	+3
South Carolina	1,226,908.49	1,281,802.12	+5	17,297,107.37	17,126,284.94	−1	20,571,360.02	21,498,115.87	+5
South Dakota	534,177.08	610,693.39	+16	449,965.15	425,565.58	−5	1,331,176.20	1,540,795.49	+16
Tennessee	6,446,885.47	6,689,888.24	+4	8,840,400.16	6,494,674.89	+11	17,451,058.86	21,489,169.12	+23
First Texas	23,282,362.80	24,473,075.54	+5	3,430,845.02	4,708,001.93	+37	35,302,172.66	41,471,405.68	+17
Second Texas	11,128,691.80	11,643,083.37	+5	6,690,099.44	8,441,691.80	+27	25,366,515.97	32,739,398.50	+29
Utah	1,303,213.02	1,371,886.60	+5	417,991.00	3,182,087.80	+662	2,636,170.28	6,304,221.23	+139
Vermont	485,550.15	644,097.80	+33	320,412.70	210,918.29	−34	1,460,368.70	1,780,731.92	+23
Virginia	107,878,669.72	119,338,901.26	+11	5,987,396.08	11,217,495.25	+87	122,662,243.62	141,348,599.66	+15
Washington, including Alaska	6,614,020.73	8,013,710.00	+21	4,041,087.68	5,169,597.01	+28	14,406,376.42	19,312,231.81	+34
West Virginia	4,251,212.42	4,391,541.65	+3	1,005,863.52	908,229.98	−17	8,929,823.40	10,605,109.22	+19
Wisconsin	32,441,214.80	33,631,697.55	+3	3,262,104.43	5,720,386.42	+75	43,499,643.57	51,559,702.09	+19
Wyoming	549,614.55	581,581.50	+6	202,588.77	212,831.62	+5	1,174,765.16	1,540,446.78	+31
Philippine Islands	475,225.15	403,716.62	−15				475,225.15	403,716.62	−15
Total	1,483,790,969.16	1,673,982,831.24	+13	371,422,685.64	526,222,358.24	+42	2,672,239,194.52	3,299,425,572.18	+23

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

Alaska	$58,553.05	$83,606.12	+43	$25,710.04	$3,888.62	−85	$243,193.47	$368,600.56	+51
California	83,833,520.39	87,065,578.02	+5	10,813,534.94	19,828,801.11	+86	151,946,264.43	176,844,846.77	+16
District of Columbia	4,217,613.85	4,442,497.44	+5	326,635.44	146,775.82	−55	11,269,297.80	12,784,920.49	+13
Illinois	98,549,728.07	132,267,604.74	+34	53,353,080.44	100,488,646.17	+88	215,439,538.48	323,138,033.65	+50
Maryland	16,861,109.28	26,034,648.29	+54	3,540,052.27	4,831,014.87	+36	30,555,784.15	52,921,027.52	+34
Missouri	37,322,812.05	37,668,401.59	+1	17,143,925.76	20,246,805.01	+18	76,541,570.32	86,502,128.45	+13
New Jersey	54,665,548.52	50,232,602.20	+10	3,765,806.59	4,167,096.19	+10	99,769,014.24	114,428,594.20	+15
New York	209,150,689.24	276,763,842.24	+3	39,027,350.83	58,842,770.85	+51	568,022,270.54	672,473,493.97	+18
Ohio	73,914,431.43	95,193,873.59	+29	12,871,085.29	16,241,653.00	+26	124,681,238.44	164,079,273.17	+32
Pennsylvania	117,226,514.27	136,212,489.88	+16	10,305,037.92	18,600,912.60	+80	193,002,574.37	244,355,727.32	+26
Philippine Islands [1]					807,201.54			807,201.54	
Puerto Rico				697,813.35	1,517,142.94	+117	697,813.35	1,517,142.94	+117
Texas	34,411,064.60	36,116,158.91	+5	10,080,935.36	13,149,693.73	+30	60,668,688.63	74,210,805.18	+22
Washington	6,555,467.68	7,930,112.88	+21	4,015,377.64	5,165,708.89	+29	14,163,182.95	18,913,571.26	+34

[1] Comprises part of Maryland district sugar tax only. See above for internal revenue taxes.

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

TABLE 3.—*Summary of monthly internal revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1935, by sources*

Source	1934					
	July	August	September	October	November	December
Income tax						
Corporation	$14,161,784.39	$14,229,077.39	$91,212,131.27	$12,409,119.06	$15,394,910.38	$88,357,690.16
Individual	7,546,775.60	8,695,004.33	79,964,786.62	6,779,679.77	7,143,116.30	74,698,971.01
Total	21,708,559.99	22,924,081.72	171,176,917.89	19,188,798.83	22,538,026.68	163,056,661.17
Capital-stock tax	116,782.97	35,035,912.42	49,009,102.42	4,772,370.51	205,530.08	219,428.69
Excess-profits tax	86,655.81	138,901.16	1,182,938.82	122,307.24	149,859.58	1,161,241.93
Estate tax	9,369,049.00	7,632,775.05	10,095,621.86	10,871,323.09	10,903,003.26	14,935,544.86
Gift tax	15,098.84	25,134.33	67,142.91	13,060.17	166,139.01	243,031.28
Distilled spirits, etc.:						
Distilled spirits (imported) (excise tax)	727,562.02	754,107.80	1,065,768.29	1,555,242.51	1,671,504.39	2,570,876.55
Distilled spirits (domestic) (excise tax)	7,416,475.70	8,914,093.80	11,608,865.04	14,420,265.16	15,087,767.80	16,527,652.66
Distilled spirits rectification tax	410,574.77	459,657.98	473,150.75	801,611.05	847,031.60	941,177.36
Still or sparkling wines, cordials, etc. (imported) (excise tax)	33,449.12	30,185.25	30,708.17	70,005.79	88,632.11	132,211.33
Still or sparkling wines, cordials, etc. (domestic) (excise tax)	225,017.70	306,635.84	395,172.13	557,693.91	730,600.50	933,518.63
Grape brandy used for fortifying sweet wines	12,688.02	50,307.04	133,473.76	82,039.16	39,930.23	37,554.80
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	2,504,782.04	1,056,813.52	238,092.97	222,241.47	209,870.02	188,910.30
Stamps for distilled spirits intended for export	.80	.90	6.00	1.00	.90	2.10
Case stamps for distilled spirits bottled in bond	1,028.00	1,160.00	2,168.00	7,850.00	3,010.00	3,085.16
Container stamps (Liquor Taxing Act of 1934)	241,959.86	328,951.52	488,237.66	574,658.83	642,930.21	708,321.50
Floor taxes (Liquor Taxing Act of 1934)	155,749.05	2,557,164.39	130,655.25	26,387.21	51,012.77	9,733.27
Fermented malt liquors	25,316,018.58	23,301,971.03	17,220,701.81	16,714,814.68	14,910,445.79	13,065,551.84
Brewers; retail and wholesale dealers in malt liquors (special taxes)	1,771,973.85	709,345.11	190,618.92	120,592.14	92,980.67	60,867.44
Total	38,823,580.41	38,566,390.18	31,997,606.75	35,154,102.91	34,370,628.99	35,159,669.03
Tobacco:						
Cigars (large)	956,202.63	1,042,176.55	956,255.44	1,276,874.38	1,262,539.50	861,778.30
Cigars (small)	10,103.79	14,241.11	15,768.93	15,759.75	12,077.71	8,686.15
Cigarettes (large)	1,627.76	980.82	1,192.32	1,708.20	1,776.27	1,504.56
Cigarettes (small)	34,006,679.70	35,428,727.44	30,883,587.61	32,154,680.03	29,183,209.33	27,630,445.30
Snuff of all descriptions	499,318.05	547,697.30	503,007.40	547,691.44	562,564.42	481,665.48
Tobacco, chewing and smoking	4,607,348.74	5,020,893.45	4,399,263.25	4,044,304.50	4,435,895.27	3,606,035.42
Cigarette papers and tubes	120,876.98	83,152.11	92,722.56	82,245.40	63,082.24	76,337.68
Leaf dealer penalties, etc.	451.50	301.64	1,880.40	357.46	277.14	48.37
Total	40,322,610.93	42,145,159.68	36,853,687.00	39,022,717.16	35,512,321.94	32,804,461.26

Stamp taxes (title VIII, Revenue Act of 1926 as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	1,565,448.30	1,451,314.61	1,248,710.58	1,195,460.23	1,400,637.12	1,558,208.09
Capital stock and similar interest sales or transfers	1,161,732.83	1,437,691.99	943,310.25	846,207.76	1,123,777.01	1,375,030.69
Sales of produce (future delivery)	436,348.51	464,608.84	545,716.47	338,706.73	328,104.78	308,380.34
Playing cards	196,151.40	312,589.20	430,426.80	554,839.80	465,528.60	368,339.30
Silver bullion sales or transfers	286,988.76	161,489.82	70,809.99	60,309.47	47,624.46	30,289.10
Total	3,646,669.80	3,877,894.35	3,248,034.09	2,995,673.99	3,366,962.27	3,630,247.52
Manufacturers' excise taxes:						
Lubricating oils	2,056,168.57	2,225,184.38	1,920,463.13	2,631,949.29	2,013,916.39	1,664,919.47
Brewer's wort, malt, grape concentrates, etc.	122,954.00	422,706.12	111,877.62	208,410.08	81,031.21	62,429.48
Matches	404,986.87	423,690.75	331,888.42	640,595.16	460,742.97	390,200.05
Gasoline	12,650,864.80	14,732,748.10	13,033,236.86	18,706,935.63	13,095,317.94	14,261,434.04
Electrical energy	2,305,363.59	2,377,034.20	2,406,700.41	2,886,921.87	2,450,223.03	3,128,540.51
Tires and inner tubes	2,874,964.75	2,265,781.24	2,964,114.07	1,921,633.26	2,056,895.32	1,991,948.87
Toilet preparations, etc.	1,316,204.22	705,396.11	816,084.38	831,030.74	1,200,041.72	1,412,135.82
Articles made of fur	150,450.17	226,059.22	184,842.91	256,528.38	301,867.76	412,835.95
Jewelry, etc.	150,970.39	121,120.59	92,158.19	139,277.98	155,024.60	204,854.17
Automobile trucks [1]	174,408.66	399,711.28	424,709.18	465,845.36	486,786.50	574,261.98
Other automobiles and motorcycles [1]	3,295,030.58	2,805,244.58	2,776,664.62	1,397,765.60	1,778,573.42	1,016,713.90
Parts or accessories for automobiles	374,969.09	494,355.44	494,780.70	535,699.68	560,247.81	536,140.90
Radio sets, phonograph records, etc.	92,007.81	220,681.76	305,201.91	280,609.11	462,639.47	568,147.99
Mechanical refrigerators	1,075,140.98	492,714.54	477,030.56	308,406.37	147,376.52	144,517.41
Sporting goods	454,850.59	352,275.26	296,513.61	345,781.10	242,557.35	242,876.59
Firearms, shells, and cartridges	321,666.47	286,010.76	150,056.96	385,378.84	221,037.87	132,015.47
Pistols and revolvers	11,417.65	6,169.53	1,747.16	10,022.66	1,210.31	1,316.75
Cameras and lenses	14,507.08	32,689.97	27,934.02	30,102.14	23,281.20	21,294.10
Chewing gum	80,816.63	89,056.81	66,584.97	58,126.17	66,311.10	34,783.84
Total	28,026,515.80	28,754,630.55	26,282,691.66	31,931,109.40	25,746,781.58	26,811,426.46
Miscellaneous taxes:						
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	1,815,520.93	1,468,105.10	1,358,339.26	2,071,968.47	1,594,555.84	1,636,348.66
Transportation of oil by pipe line	736,777.44	812,680.52	1,060,016.13	676,504.13	564,006.99	927,238.89
Leases of safe-deposit boxes	219,121.11	221,844.16	200,969.25	185,316.63	189,052.34	190,516.81
Checks, drafts, or orders for the payment of money	3,592,115.57	3,537,119.97	3,102,502.39	3,701,089.69	3,576,197.32	3,603,933.23
Admission to theaters, concerts, cabarets, etc.	1,946,162.40	993,717.21	1,202,589.74	1,496,492.91	1,443,213.05	1,605,059.98
Club dues and initiation fees	489,931.35	597,835.03	393,503.04	390,283.80	497,303.49	408,810.68
Adulterated and process or renovated butter, mixed flour, and filled cheese	747.92	2,154.72	1,160.20	524.10	773.00	677.96
Oleomargarine, including special taxes	434,850.94	199,810.26	108,849.51	103,896.06	107,854.42	111,909.11
Narcotics, including special taxes	148,812.74	21,335.01	18,709.96	23,673.69	30,810.85	17,660.75
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	908,052.11	1,537,159.72	1,818,191.84	1,906,022.99	2,908,008.92	949,426.52
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	40,760.78	143,774.01	156,067.32	153,402.83	148,527.58	162,862.42
National Firearms Act			1,853.52	1,996.49	200.00	400.00
Receipts from other miscellaneous sources, including repealed taxes on boats, candy, dividends, prohibition violations, and soft drinks	216,788.61	120,371.35	109,302.96	99,856.94	224,195.45	113,389.06
Total	9,715,931.82	9,655,887.06	9,532,065.72	10,910,730.03	11,480,668.15	9,798,734.96
Total internal revenue	151,832,059.43	180,656,786.50	339,445,808.52	164,982,219.93	144,436,221.54	287,677,347.06

[1] Excise taxes on automobiles are levied on the value of factory sales and are not due until the end of the following month.

TABLE 3.—*Summary of monthly internal revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1935, by sources*—Continued

Source	1934					
	July	August	September	October	November	December
Agricultural adjustment—Import compensating, floor, and processing taxes:						
Wheat	$9,971,254.38	$9,822,827.26	$9,055,061.72	$11,857,860.33	$11,556,558.31	$11,443,912.83
Cotton	10,281,490.60	8,045,447.60	7,495,364.08	8,010,208.19	6,476,164.50	8,393,246.71
Tobacco	2,403,814.65	2,282,091.84	2,470,470.77	2,850,926.26	2,589,833.03	4,112,243.49
Field corn	635,368.52	655,534.33	641,766.77	601,084.71	546,023.24	600,152.32
Hogs	15,127,540.35	16,172,407.77	16,521,175.20	17,178,952.37	17,010,514.58	13,570,611.86
Certain paper and jute fabrics	827,134.82	383,739.81	263,016.67	182,842.98	199,758.23	233,029.95
Sugarcane and sugar beets	766,852.75	2,511,040.50	3,763,025.11	14,434,744.21	6,074,723.10	6,166,938.50
Peanuts (no floor taxes)				303.57	219.10	430,335.01
Tobacco sales tax (act of June 28, 1934, Public, No. 403, 73d Cong.)		33,437.18	81,216.98	154,411.14	189,548.23	600,390.52
Cotton-ginning tax (act of Apr. 21, 1934, Public, No. 169, 73d Cong.)		4.78	1,590.81	20,009.57	23,417.83	76,482.96
Undistributed processing, etc., collections	746,533.38	(−15,007.20)	(−1,230.56)	(−85,112.87)	21,068.33	468,311.70
Total	43,760,029.43	39,891,439.87	40,292,074.55	54,714,990.46	44,682,408.52	46,107,574.86
Grand total	195,502,085.88	229,548,196.37	379,737,883.07	209,697,210.39	189,118,630.08	333,784,921.01

Source	1935					
	January	February	March	April	May	June
Income tax:						
Corporation	$12,636,609.63	$10,913,723.27	$139,776,550.43	$18,340,872.34	$14,182,.65.12	$134,513,342.84
Individual	9,684,181.14	16,390,206.08	182,331,312.59	6,043,974.30	10,653,171.57	117,375,327.05
Total	22,320,790.77	33,309,929.35	321,907,863.02	24,384,846.70	24,835,336.69	251,888,669.89
Capital-stock tax	171,190.90	196,831.38	169,758.49	223,326.72	184,816.24	313,072.47
Excess-profits tax	144,009.53	175,601.53	711,053.50	935,138.18	397,954.04	1,351,821.25
Estate tax	10,061,679.32	12,693,743.71	15,194,029.66	11,575,904.13	15,119,009.80	11,088,407.60
Gift tax	1,764,987.87	997,601.08	64,239,757.17	3,024,711.09	430,271.87	584,314.67

Distilled spirits, etc.:						
Distilled spirits (imported) (excise tax)	1,080,063.56	1,110,406.26	1,056,222.33	1,198,252.90	1,130,357.71	1,177,561.05
Distilled spirits (domestic) (excise tax)	11,523,406.24	11,403,194.65	13,725,929.72	12,807,961.16	13,090,753.54	13,039,180.08
Distilled spirits rectification tax	370,375.86	360,607.79	447,725.25	424,300.14	435,241.80	405,413.17
Still or sparkling wines, cordials, etc. (imported) (excise tax)	52,413.37	35,954.19	42,207.53	48,638.25	45,488.87	43,931.60
Still or sparkling wines, cordials, etc. (domestic) (excise tax)	476,522.81	438,139.95	554,836.05	562,318.27	495,490.03	439,023.39
Grape brandy used for fortifying sweet wines	51,582.66	35,552.01	24,656.02	25,031.01	15,275.68	52,972.17
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	170,531.12	423,310.62	121,120.01	95,838.83	113,401.25	1,576,570.64
Stamps for distilled spirits intended for export	.60	1.50	2.90	1.80	44.10	13.85
Case stamps for distilled spirits bottled in bond	5,630.00	984.00	3,756.00	1,750.00	1,104.00	3,246.00
Container stamps (Liquor Taxing Act of 1934)	406,174.07	455,133.71	594,422.51	570,034.31	559,001.01	575,459.52
Floor taxes (Liquor Taxing Act of 1934)	12,520.26	13,426.19	9,357.29	6,858.71	32,891.91	9,283.46
Fermented malt liquors	11,879,995.67	12,817,635.17	16,290,668.78	17,645,200.25	20,216,441.28	22,026,141.97
Brewers; retail and wholesale dealers in malt liquors (special taxes)	91,514.52	49,312.99	47,282.04	62,664.52	86,752.40	974,017.37
Total	26,120,306.66	27,141,699.83	32,928,116.33	33,249,450.24	37,122,333.98	40,381,507.04
Tobacco:						
Cigars (large)	783,849.74	780,567.87	867,661.11	900,787.54	1,004,167.81	993,978.71
Cigars (small)	13,536.75	11,180.10	16,061.18	9,056.79	11,920.10	13,446.39
Cigarettes (large)	1,490.40	1,187.88	1,194.30	1,788.00	1,790.64	1,007.82
Cigarettes (small)	34,309,720.07	27,919,100.75	30,899,408.55	32,091,547.42	35,133,195.00	36,350,203.46
Snuff of all descriptions	592,502.94	536,500.58	572,877.78	611,070.67	573,294.53	442,305.49
Tobacco, chewing and smoking	4,789,195.68	4,162,010.99	4,461,992.23	4,373,245.71	4,635,690.51	4,576,445.52
Cigarette papers and tubes	98,462.30	80,270.09	79,009.04	55,651.51	65,601.73	83,044.64
Leaf dealer penalties, etc	125.65	126.62	188.86	182.10	493.65	551.60
Total	40,328,913.43	33,500,133.68	36,593,284.04	38,038,338.74	41,725,953.97	42,471,013.63
Stamp taxes (title VIII, Revenue Act of 1926 as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	1,850,777.82	1,380,163.11	1,379,340.22	1,552,224.36	1,574,361.17	1,806,931.47
Capital stock and similar interest sales or transfers	1,738,981.09	1,432,082.12	1,165,157.04	1,155,276.69	1,458,062.26	1,859,792.87
Sales of produce (future delivery)	276,711.91	224,639.21	187,089.30	250,379.29	319,005.52	284,174.04
Playing cards	427,052.00	482,010.60	422,719.50	319,677.90	209,637.00	191,427.00
Silver bullion sales or transfers	33,970.37	47,911.49	60,544.14	89,946.66	128,161.09	131,200.62
Total	4,307,493.19	3,567,605.44	3,215,450.26	3,373,498.90	3,686,227.04	4,247,516.00
Manufacturers' excise taxes:						
Lubricating oils	2,184,487.59	1,704,783.09	1,996,970.97	2,749,287.96	2,775,739.24	3,676,357.75
Brewer's wort, malt, grape concentrates, etc	97,620.83	45,216.34	68,606.75	46,635.81	107,808.78	46,631.78
Matches	503,612.23	529,634.61	508,276.81	791,684.20	444,244.27	471,455.18
Gasoline	14,451,166.65	11,488,041.62	10,109,792.81	10,438,843.09	13,360,934.17	15,112,336.33
Electrical energy	2,550,146.26	3,033,014.69	2,950,140.98	2,773,891.03	2,859,260.06	2,672,073.83
Tires and inner tubes	1,746,283.92	1,783,926.40	2,203,646.51	1,642,056.38	2,884,582.53	2,812,123.22
Toilet preparations, etc	813,577.10	1,690,265.35	975,032.63	1,088,497.99	931,356.23	957,803.72
Articles made of fur	363,992.42	241,942.03	175,734.12	136,952.84	115,420.22	110,085.02

[1] Includes adjustment of $103,295.09 collected in prior months in connection with attempted evasions of distilled-spirits tax and reported as other miscellaneous or prohibition collections.

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TABLE 3.—*Summary of monthly internal revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1935, by sources*—Continued

Source	1935					
	January	February	March	April	May	June
Manufacturers' excise taxes—Continued.						
Jewelry, etc.	$344,807.96	$203,031.28	$137,402.51	$131,403.61	$165,788.44	$162,785.28
Automobile trucks	315,664.04	476,626.51	982,779.22	490,385.97	806,869.40	760,033.17
Other automobiles and motorcycles	593,509.43	1,791,765.72	6,737,467.71	3,052,098.65	6,117,321.29	6,581,179.58
Parts or accessories for automobiles	495,420.13	381,580.66	801,012.55	353,304.63	573,625.11	854,013.35
Radio sets, phonograph records, etc.	398,177.40	193,467.30	350,334.03	253,006.45	291,536.71	199,885.37
Mechanical refrigerators	162,534.08	367,408.29	495,553.75	707,161.62	1,022,847.13	1,202,976.91
Sporting goods	354,555.43	298,364.35	320,828.30	478,338.29	558,109.64	540,764.64
Firearms, shells, and cartridges	53,403.38	43,096.48	40,097.13	200,680.54	220,598.53	88,905.22
Pistols and revolvers	7,011.41	4,527.16	2,651.41	7,815.13	3,968.22	381.44
Cameras and lenses	62,828.52	10,485.40	23,311.21	23,092.45	38,313.03	35,547.64
Chewing gum	57,033.78	41,120.87	67,193.01	71,221.85	50,851.24	74,077.34
Total	25,845,747.46	24,235,270.07	29,185,652.21	25,496,419.40	33,323,474.17	36,359,677.25
Miscellaneous taxes:						
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	1,678,371.12	824,254.07	2,524,926.35	1,013,520.41	1,892,232.49	1,868,290.78
Transportation of oil by pipe line	698,011.89	710,462.47	822,707.18	677,014.82	713,347.59	880,973.42
Leases of safe-deposit boxes	190,770.45	226,155.03	176,453.49	175,556.49	165,250.05	164,604.51
Checks, drafts, or orders for the payment of money	3,855,012.37	653,610.53	11,198.29	5,322.39	4,504.63	1,932.32
Admission to theaters, concerts, cabarets, etc.	1,328,884.51	1,205,535.01	1,283,595.30	1,157,970.68	1,343,876.79	1,211,288.68
Club dues and initiation fees	556,928.76	597,677.58	416,818.69	420,238.06	558,199.35	549,965.45
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,097.50	862.35	462.50	2,738.68	1,290.10	1,061.38
Oleomargarine, including special taxes	121,468.23	183,786.09	118,093.85	124,125.44	86,488.07	287,923.62
Narcotics, including special taxes	26,049.93	19,978.53	19,663.39	28,535.53	35,924.12	189,449.50
Coconut, etc., oils processed (sec. 602¾, Revenue Act of 1934)	2,856,679.03	2,079,394.32	1,901,571.32	3,031,844.60	2,401,857.75	2,078,812.13
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	130,383.30	140,186.40	201,496.73	152,996.86	162,549.98	152,481.46
National firearms act	206.04	941.69	66.67	50.00	83.35	2,216.67
Receipts from other miscellaneous sources, including repealed taxes on boats, candy, dividends, prohibition violations, and soft drinks	42,502.79	85,883.84	34,772.03	99,220.18	121,139.66	[1](−15,631.71)
Total	11,293,366.80	6,728,728.31	7,510,825.70	6,889,140.16	7,586,743.93	7,369,288.21
Total internal revenue	142,358,516.00	142,517,144.98	511,745,788.38	147,193,774.26	164,412,122.33	396,955,458.01

Agricultural adjustment—Import compensating, floor, and processing taxes:

Wheat	10,934,157.15	9,967,995.26	10,130,719.56	11,243,209.52	10,414,531.86	7,462,844.07
Cotton	9,135,082.07	7,681,300.62	8,677,878.75	9,020,811.61	8,651,067.53	4,068,021.45
Tobacco	2,493,940.10	2,944,660.02	2,712,211.38	2,267,399.40	3,759,982.10	2,344,812.40
Field corn	510,077.34	497,381.25	583,526.00	461,498.63	626,119.57	485,173.10
Hogs	22,447,172.16	11,980,363.78	17,255,781.67	16,211,204.17	10,826,051.54	7,320,033.81
Certain paper and jute fabrics	152,867.20	155,610.09	252,514.22	274,505.96	110,183.47	156,773.78
Sugarcane and sugar beets	4,516,464.94	4,819,047.32	5,180,946.50	5,879,063.25	7,217,622.60	9,763,885.88
Peanuts (no floor taxes)	453,373.17	420,521.51	530,428.16	1,108,433.19	433,516.44	204,445.80
Rice (no floor taxes)				5,632.31	12,087.49	11,400.17
Tobacco sales tax (act of June 28, 1934, Public, No. 483, 73d Cong.)	1,017,661.10	870,678.55	173,115.13	82,117.49	20,656.93	2,131.52
Cotton-ginning tax (act of Apr. 21, 1934, Public, No. 169, 73d Cong.)	108,165.80	325,311.10	110,633.40	148,286.39	133,309.51	163,602.71
Undistributed processing, etc., collections	208,136.25	(−518,515.45)	(−39,047.86)	187,422.27	59,374.22	(−1,032,523.21)
Total	52,007,134.39	39,103,652.05	45,368,705.20	46,859,684.19	42,264,403.25	30,950,261.48
Grand total	194,365,650.39	181,620,797.03	557,304,493.58	194,083,458.45	206,676,525.58	427,905,719.49

[1] Includes adjustment of $103,205.09 collected in prior months in connection with attempted evasions o distilled-spirits tax and reported as other miscellaneous or prohibition collections.

TABLE 4.—*Summary of internal-revenue collections,[1] year ended June 30, 1935, by States and Territories [2]*

States and Territories	Population as of July 1, 1934 (Bureau of the Census estimate)	Percent of total population	Income-tax collections	Percent of income-tax collections	Miscellaneous internal-revenue collections	Total internal-revenue income-tax and miscellaneous collections	Percent of total internal-revenue collections	Agricultural adjustment tax collections	Percent of agricultural adjustment collections	Total collections	Percent of total collections
Alabama	2,710,000	2.14	$3,140,562.37	0.29	$2,027,427.19	$5,176,889.56	0.10	$7,532,275.60	1.43	$12,709,165.16	0.39
Alaska	61,000	.05	281,165.82	.03	83,606.12	364,771.94	.01	3,888.62		368,660.56	.01
Arizona	457,000	.36	711,230.07	.07	640,677.97	1,351,908.24	.05	393,386.85	.07	1,745,295.09	.05
Arkansas	1,876,000	1.48	1,636,006.04	.14	1,348,206.03	2,884,212.07	.10	294,105.86	.06	3,178,317.93	.10
California	6,158,000	4.85	99,350,379.64	6.31	87,665,575.02	187,015,955.66	5.66	19,828,891.11	3.77	176,844,846.77	5.38
Colorado	1,056,000	.83	7,199,016.05	.65	5,368,208.74	12,567,224.79	.45	13,758,931.00	2.61	26,326,155.79	.80
Connecticut	1,655,000	1.30	20,637,181.78	1.88	14,729,787.41	35,366,968.59	1.27	1,359,124.50	.26	36,726,093.09	1.11
Delaware	242,000	.19	19,964,154.94	1.81	7,545,684.70	27,509,839.64	.99	536,427.01	.10	27,946,266.65	.85
District of Columbia	497,000	.39	8,195,647.23	.74	4,442,497.44	12,638,144.67	.46	146,775.82	.03	12,784,920.49	.39
Florida	1,575,000	1.24	7,610,060.07	.69	6,863,175.21	14,273,235.28	.51	932,546.52	.18	15,205,781.80	.46
Georgia	2,911,000	2.29	7,866,999.49	.71	3,998,130.83	11,865,130.32	.43	20,078,114.74	3.93	32,543,245.06	.97
Hawaii	415,000	.33	4,253,875.58	.39	1,285,028.91	5,538,904.47	.20	153,192.33	.03	5,692,096.80	.17
Idaho	448,000	.35	712,402.26	.06	545,502.33	1,258,084.59	.05	612,181.02	.12	1,870,265.61	.06
Illinois	7,876,000	6.21	90,382,682.74	8.22	132,267,604.74	222,650,287.48	8.03	100,488,640.17	19.66	323,138,903.65	9.79
Indiana	3,304,000	2.60	13,849,381.60	1.26	43,158,572.23	57,007,953.83	2.05	10,007,852.78	1.96	67,015,806.61	2.03
Iowa	2,485,000	1.96	6,005,495.63	.55	4,342,151.16	10,347,646.79	.37	20,629,504.23	3.02	30,977,004.02	.94
Kansas	1,905,000	1.50	3,815,447.12	.35	5,874,557.67	9,690,004.79	.35	14,349,183.13	2.73	24,039,187.92	.73
Kentucky	2,657,000	2.09	8,571,512.95	.78	71,803,608.20	80,435,121.15	2.90	9,187,072.75	1.75	89,623,093.90	2.72
Louisiana	2,108,000	1.71	7,155,175.60	.65	11,304,414.79	18,459,590.39	.67	5,798,308.74	1.25	25,057,899.13	.76
Maine	804,000	.63	3,764,511.27	.34	1,651,860.80	5,416,372.07	.19	1,254,026.35	.24	6,670,401.42	.20
Maryland	1,671,000	1.32	22,055,364.30	2.01	26,034,648.29	48,090,012.65	1.73	4,831,014.87	.92	52,921,027.52	1.60
Massachusetts	4,235,000	3.42	75,892,728.01	4.63	43,386,034.01	94,299,662.02	3.39	19,874,136.95	3.78	114,143,708.97	3.46
Michigan	5,093,000	4.01	49,435,227.07	4.50	72,990,050.98	129,425,284.05	4.67	6,428,687.30	1.22	135,853,971.41	4.12
Minnesota	2,692,000	2.05	13,105,321.84	1.19	10,801,392.39	29,906,714.23	1.08	27,004,496.17	5.24	57,511,212.40	1.74
Mississippi	2,057,000	1.62	1,101,835.32	.10	812,871.59	1,914,706.91	.07	619,172.96	.12	2,533,879.87	.08
Missouri	3,678,000	2.90	28,586,021.85	2.60	37,668,401.59	66,255,323.44	2.39	20,246,805.01	3.85	86,502,128.45	2.62
Montana	538,000	.42	1,211,068.07	.11	2,610,375.78	3,821,443.85	.14	2,943,729.80	.45	6,165,173.65	.19
Nebraska	1,395,000	1.10	3,905,469.84	.36	3,506,511.36	7,411,981.20	.27	5,042,113.13	.96	12,454,094.33	.38
Nevada	94,000	.07	1,711,749.00	.16	951,964.00	2,663,713.00	.08	62,907.41	.01	2,126,021.31	.07
New Hampshire	470,000	.37	2,196,853.96	.20	1,516,914.60	3,713,768.86	.13	1,559,178.46	.30	5,272,947.34	.16
New Jersey	4,231,000	3.33	50,028,893.81	4.65	60,232,602.20	110,261,496.01	3.98	4,167,098.19	.79	114,428,594.20	3.47
New Mexico	497,000	.35	462,419.34	.04	443,128.95	925,548.29	.03	112,915.68	.02	1,038,463.97	.03
New York	13,059,000	10.29	337,866,886.68	30.75	275,763,942.24	613,650,728.12	22.13	58,842,770.85	11.18	672,493,498.97	20.38
North Carolina	3,301,000	2.60	14,647,490.43	1.33	235,318,455.69	249,965,946.12	9.01	33,793,393.71	6.42	283,759,339.83	8.60
North Dakota	688,000	.54	489,532.19	.04	321,939.28	811,471.47	.03	937,186.22	.18	1,748,657.69	.05
Ohio	6,850,000	5.39	52,643,760.48	4.79	95,193,873.60	147,837,640.17	5.33	16,241,033.00	3.09	164,079,273.17	4.97
Oklahoma	2,475,000	1.95	9,478,909.08	.86	29,813,120.48	39,292,089.56	1.42	4,085,404.07	.78	43,377,493.63	1.32
Oregon	990,000	.78	2,025,210.43	.24	2,511,801.67	5,137,013.10	.19	4,022,720.53	.76	9,159,733.63	.28
Pennsylvania	9,326,000	7.74	89,542,324.84	8.15	130,212,489.88	223,754,814.72	8.14	18,800,912.60	3.84	244,355,727.32	7.40
Rhode Island	705,000	.58	7,804,085.11	.71	5,783,456.70	13,587,541.81	.49	1,862,519.65	.35	15,450,061.46	.47
South Carolina	1,750,000	1.38	3,090,228.81	.28	1,281,602.12	4,371,830.93	.16	17,126,284.94	3.25	21,498,115.87	.65
South Dakota	705,000	.56	495,630.52	.04	619,803.30	1,115,229.91	.04	425,365.68	.08	1,540,795.40	.05
Tennessee	2,876,000	2.11	8,303,599.99	.75	6,689,888.24	14,993,488.23	.54	6,494,874.89	1.23	21,488,163.12	.65
Texas	6,073,000	4.70	24,944,952.54	2.27	36,116,158.91	61,061,111.45	2.20	13,149,693.73	2.50	74,210,805.18	2.25
Utah	520,000	.41	1,750,246.53	.16	1,371,886.80	3,122,133.43	.11	3,182,087.80	.60	6,304,221.23	.19
Vermont	361,000	.28	933,815.13	.08	644,997.50	1,578,813.63	.06	210,918.29	.04	1,789,731.92	.05
Virginia	2,446,000	1.93	10,792,203.15	.98	119,338,901.26	134,131,104.41	4.69	11,217,495.25	2.13	141,348,599.66	4.28
Washington	1,608,000	1.27	6,847,749.98	.53	7,930,112.88	13,777,862.86	.50	5,165,708.39	.98	18,943,571.25	.58
West Virginia	1,786,000	1.41	5,305,304.50	.48	4,301,541.65	9,606,276.24	.35	908,220.08	.17	10,605,166.22	.32
Wisconsin	3,005,000	2.37	12,306,606.72	1.12	33,531,607.55	45,838,316.27	1.65	5,720,386.42	1.09	51,658,702.69	1.56
Wyoming	232,000	.18	746,053.60	.07	581,581.56	1,327,615.16	.05	212,831.62	.04	1,540,446.78	.05
Philippine Islands					403,716.62	403,716.62	.02	867,201.64	.17	1,270,918.26	.04
Puerto Rico								1,517,142.94	.29	1,517,142.94	.05
Total	126,901,000	100.00	1,099,230,382.70	100.00	1,673,982,831.24	2,773,213,213.94	100.00	528,222,358.24	100.00	[3] 3,299,435,572.18	100.00

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

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

[3] Includes collections for credit to trust funds as follows:

Income tax on Alaska railroads (act of July 18, 1914)	$2,873.76
Tax on Philippine manufactured products (act of Aug. 5, 1909)	474,276.19
Tax on Philippine coconut oil (sec. 602½, Revenue Act of 1934)	17,142,472.20
Tax on Puerto Rico manufactured products (act of Mar. 2, 1917)	24,647.34
Total internal-revenue collections reported for credit to trust funds	17,644,269.49

Agricultural-adjustment taxes on—

Philippine imports (act of May 12, 1933)	406,627.51
Virgin Islands imports (act of May 12, 1933)	60.22
Canal Zone imports (act of May 12, 1933)	21,199.58
American Samoa imports (act of May 12, 1933)	2.41
Guam imports (act of May 12, 1933)	60.00
Philippine sugar (Presidential Proclamations 2091 and 2098)	6,705,332.57
Puerto Rico sugar (Presidential Proclamation 2091)	7,724,022.00
Hawaii sugar (Presidential Proclamations 2091, 2100, and 2127)	515,021.46
Virgin Islands sugar (Presidential Proclamation 2091)	43,615.70
Total agricultural adjustment collections reported for credit to trust funds	15,475,942.35

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1934 and 1935, by sources*

Source	1934	1935	Increase (+) or decrease (−)
Income tax:			
Corporation	$397,515,851.94	$572,117,876.28	+$174,602,024.34
Individual	419,509,487.78	527,112,506.42	+107,603,018.64
Total	817,025,339.72	1,099,230,382.70	+282,205,042.98
Excess-profits taxes	2,630,615.56	6,560,482.64	+3,929,867.08
Capital-stock tax	80,168,344.13	91,508,121.29	+11,339,777.16
Dividend tax	50,229,122.97	967,479.73	−49,267,643.24
Estate tax	103,985,288.04	140,440,682.34	+36,455,394.30
Gift tax	9,153,076.06	71,671,276.89	+62,518,200.83
Liquor taxes:			
Distilled spirits (imported) (excise tax)	6,577,058.65	15,107,926.36	+8,529,967.71
Distilled spirits (domestic) (excise tax)	61,889,803.92	150,525,646.92	+88,635,783.00
Distilled-spirits rectification tax	4,822,608.49	6,381,557.54	+1,558,859.05
Still or sparkling wines, cordials, etc. (imported) (excise tax)	955,987.87	665,895.58	−290,092.29
Still or sparkling wines, cordials, etc. (domestic) (excise tax)	2,454,825.08	6,119,920.11	+3,659,395.03
Grape brandy used for fortifying sweet wines	106,955.57	562,398.15	+455,542.58
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	5,140,352.48	6,899,458.79	+1,759,136.31
Stamps for distilled spirits intended for export	15.35	76.45	+61.10
Case stamps for distilled spirits bottled in bond	79,695.61	34,663.16	−45,032.45
Container stamps (Liquor Taxing Act of 1934)	2,238,525.01	6,144,774.51	+3,906,249.50
Floor taxes (Liquor Taxing Act of 1934)	5,686,269.42	3,021,545.76	−2,664,723.66
Fermented malt liquors	163,270,608.56	211,215,057.05	+47,944,448.49
Brewers; retail and wholesale dealers in malt liquors (special taxes)	5,698,976.61	4,348,821.97	−1,340,154.64
Total	258,511,332.62	411,021,772.35	+152,110,439.73
Tobacco manufactures:			
Cigars (large)	11,633,296.26	11,692,859.14	+59,562.88
Cigars (small)	173,018.13	143,738.75	−29,279.38
Cigarettes (large)	637,496.55	17,317.56	−620,178.99
Cigarettes (small)	349,661,945.45	385,459,570.66	+35,797,625.21
Snuff of all descriptions	6,788,191.13	6,511,662.53	−276,528.60
Tobacco, chewing and smoking	55,298,620.34	54,372,414.27	−926,215.07
Cigarette papers and tubes	973,054.18	976,068.16	+3,013.98
Leaf-dealer penalties, etc.	3,266.00	4,994.30	+1,728.30
Total	425,108,897.04	459,178,625.45	+34,069,728.42
Stamp taxes (title VIII, Revenue Act of 1926 as amended):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	16,250,304.76	17,934,776.98	+1,675,472.23
Capital-stock and similar interest sales or transfers	38,065,999.47	15,747,362.50	−22,318,636.58
Sales of produce (future delivery)	7,947,743.08	3,950,544.00	−3,897,199.08
Playing cards	4,406,384.68	4,351,299.40	−55,085.28
Silver bullion sales or transfers	606.04	1,149,390.48	+1,148,784.44
Total	66,580,038.03	43,133,373.45	−23,446,664.58
Manufacturers' excise taxes:			
Lubricating oils	25,254,986.84	27,800,248.73	+2,545,261.89
Brewer's wort, malt, grape concentrates, etc.	3,067,119.25	1,426,858.82	−1,640,260.43
Matches	6,970,506.30	6,000,101.30	−970,405.00
Gasoline	202,575,034.03	161,532,292.03	−41,042,742.00
Electrical energy	33,134,407.26	32,577,256.30	−557,150.96
Tires and inner tubes	27,630,145.00	26,637,796.45	−992,348.55
Toilet preparations, etc.	10,813,471.07	12,643,517.01	+1,830,045.94
Articles made of fur	7,654,900.17	2,675,731.07	−4,979,259.10
Jewelry, etc.	4,668,557.00	2,010,122.98	−2,658,434.02
Automobile trucks	5,048,436.37	6,158,070.27	+1,109,633.90
Other automobiles and motorcycles	32,526,751.61	38,002,335.18	+5,475,583.57
Parts and accessories for automobiles	5,693,711.79	6,455,853.55	+760,141.76
Radio sets, phonograph records, etc.	3,156,777.38	3,624,904.31	+468,126.93
Mechanical refrigerators	5,525,912.94	6,663,677.16	+1,137,764.22
Sporting goods	3,772,892.41	4,485,815.15	+712,922.74
Firearms, shells, and cartridges	2,510,989.81	2,143,007.67	−367,982.14
Pistols and revolvers	52,980.41	60,237.83	+7,257.42

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1934 and 1935, by sources*—Continued

Source	1934	1935	Increase (+) or decrease (−)
Manufacturers' excise taxes—Continued.			
Cameras and lenses	$364,073.95	$343,387.60	−$20,686.29
Chewing gum	650,898.29	757,182.50	+106,284.21
Candy	4,216,462.15	145,289.95	−4,071,192.20
Soft drinks	4,746,732.71	120,991.22	−4,625,741.49
Total	390,037,946.74	342,274,677.14	−47,763,269.60
Miscellaneous taxes:			
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	19,250,709.85	19,741,434.10	+490,634.25
Transportation of oil by pipe line	10,379,360.59	9,479,721.47	−899,648.12
Leases of safe-deposit boxes	2,715,850.67	2,317,619.30	−398,231.37
Checks, drafts, or orders for the payment of money	41,383,188.66	25,645,138.70	−15,738,049.96
Admission to theaters, concerts, cabarets, etc.	14,613,414.42	15,379,397.16	+765,982.74
Club dues and initiation fees	5,086,150.46	3,784,494.99	−201,655.47
Adulterated and process or renovated butter, mixed flour, and filled cheese	14,984.59	14,450.40	−534.19
Oleomargarine, including special taxes	1,476,230.32	2,048,976.50	+572,746.18
Narcotics, including special taxes	495,270.18	580,813.00	+85,542.82
Coconut, etc., oils processed (sec. 602¼, Revenue Act of 1934)		24,457,091.25	+24,457,091.25
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)		1,759,789.67	+1,759,789.67
National Firearms Act		8,015.33	+8,015.33
Use of yachts and boats	180,672.98	1,736.82	−178,936.16
Prohibition and other miscellaneous receipts	430,366.25	13,861.25	−416,504.99
Total	96,926,307.97	107,232,339.95	+10,306,031.98
Total, income and miscellaneous internal-revenue taxes	2,300,816,308.88	2,773,213,213.94	+472,396,905.06
Agricultural adjustment taxes:			
Wheat, processing, import compensating, and floor taxes	117,621,174.82	123,860,932.23	+6,239,757.41
Cotton, processing, import compensating, and floor taxes	144,767,232.64	95,926,301.71	−48,840,930.93
Tobacco, processing, import compensating, and floor taxes	18,088,426.06	32,726,501.44	+14,637,075.39
Field corn, processing, import compensating, and floor taxes	4,496,193.74	6,849,629.87	+2,353,436.13
Hogs, processing, import compensating, and floor taxes	77,034,611.24	184,601,009.46	+107,566,398.22
Certain paper and jute fabrics, processing, import compensating, and floor taxes	9,244,830.78	3,221,707.27	−6,023,123.51
Sugarcane and sugar beets, processing, import compensating, and floor taxes	170,416.37	71,093,970.65	+70,923,554.28
Rice, processing and import compensating, taxes		29,119.97	+29,119.97
Peanuts, processing and import compensating, taxes		3,571,936.01	+3,571,936.01
Tobacco sales tax (act of June 28, 1934, Public, No. 483, 73d Cong.)		3,231,374.77	+3,231,374.77
Cotton-ginning tax (act of Apr. 21, 1934, Public, No. 169, 73d Cong.)		1,110,874.86	+1,110,874.86
Total agricultural adjustment taxes	371,422,885.64	526,222,338.24	+154,799,472.60
Grand total, all collections	2,672,239,194.52	3,299,435,572.18	+627,196,377.66

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

TABLE 6.—*Total internal-revenue collections, years ended June 30, 1863 to 1935*

Year	Amount	Year	Amount	Year	Amount
1863[1]	$41,003,192.93	1889	$130,894,434.20	1915	$415,681,023.86
1864	116,985,578.20	1890	142,594,606.57	1916	512,723,287.77
1865	210,855,864.63	1891	146,035,415.97	1917	809,393,640.44
1866	310,120,448.13	1892	153,857,544.35	1918	3,698,955,820.93
1867	265,064,938.43	1893	161,004,989.67	1919	3,850,150,078.56
1868	190,374,925.59	1894	147,168,449.70	1920	5,407,580,251.81
1869	158,124,120.80	1895	143,246,077.75	1921	4,595,357,061.95
1870	184,302,828.34	1896	146,830,815.68	1922	3,197,451,083.00
1871	143,198,322.10	1897	146,619,693.47	1923	2,621,745,227.57
1872	130,890,096.90	1898	170,868,819.30	1924	2,796,179,257.06
1873	113,504,012.80	1899	273,484,573.44	1925	2,584,140,268.24
1874	102,101,016.95	1900	295,316,107.57	1926	2,935,090,892.19
1875	110,071,515.00	1901	306,871,669.42	1927	2,865,653,129.91
1876	116,768,096.22	1902	271,887,990.25	1928	2,790,535,537.65
1877	118,549,220.25	1903	230,740,925.22	1929	2,939,054,375.43
1878	110,654,163.37	1904	232,903,781.06	1930	3,040,145,733.17
1879	113,449,621.39	1905	234,187,976.37	1931	2,428,228,754,22
1880	123,981,916.10	1906	249,102,738.00	1932	1,557,729,042.64
1881	135,229,912.30	1907	269,664,022.85	1933	1,619,839,224.30
1882	146,521,273.72	1908	251,665,950.04	1934	2,300,816,308.88
1883	144,553,344.86	1909	240,213,719.22	1934[2]	371,422,885.64
1884	121,590,039.83	1910	289,957,220.16	1935	2,773,213,213.94
1885	112,421,121.07	1911	322,520,209.73	1935[2]	526,222,358.24
1886	116,902,869.44	1912	321,615,894.69		
1887	118,837,301.06	1913	344,424,453.85	Total	66,229,371,541.73
1888	124,326,475.32	1914	380,008,592.96		

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

TABLE 7.—*Internal-revenue tax on manufactured products from Philippine Islands, fiscal years 1934 and 1935, by objects of taxation*

Articles taxed	1934	1935	Increase (+) or decrease (−)
Fermented-malt liquors	$6,977.95	$1,483.25	−$5,494.70
Distilled spirits and wines	527.37	70,100.42	+69,573.05
Cigars (large)	468,559.57	397,913.34	−70,646.23
Cigarettes (large)	46.08	10.08	−36.00
Cigarettes (small)	5,922.75	4,766.22	−1,156.53
Manufactured tobacco	15.35	2.88	−12.47
Total	482,049.07	474,276.19	−7,772.88

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

TABLE 8.—*Internal-revenue tax on manufactured products from Puerto Rico, fiscal years 1934 and 1935, by objects of taxation*

Articles taxed	1934	1935	Increase (+) or decrease (−)
Fermented-malt liquors		$548.12	+$548.12
Distilled spirits and wines		24,099.22	+24,099.22
Cigars (large)	$128,273.69	122,360.67	−5,913.02
Cigars (small)	2,115.00	2,130.00	+15.00
Cigarettes (large)	5,156.00	2,851.20	−3,304.80
Cigarettes (small)	13,049.55	11,710.71	−1,338.84
Total	149,594.24	163,699.92	+14,105.68

NOTE.—Receipts from Puerto Rican tobacco manufactures are deposited at San Juan to the credit of the treasurer of Puerto Rico, and consequently are not shown in other collection statements herein. Under the act of Feb. 4, 1909 (35 Stat. 594), receipts from Puerto Rican liquors are collected at the port of entry by collectors of internal revenue. These receipts are covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico.

INCOME TAX AUDIT

TABLE 9.—*Summary of work accomplished by Income Tax Unit for fiscal years 1931 to 1935*

	1931	1932	1933	1934	1935
Total returns closed	3,140,024	2,466,435	2,120,107	1,968,170	1,950,502
Total claims adjusted	75,058	99,378	71,095	62,317	65,731
Additional tax:					
Regular[1]	$197,727,890.55	$179,283,709.02	$140,789,632.25	$172,997,201.34	$154,354,717.26
Mim. 3552[2]	41,002,633.22	32,364,500.22	21,361,130.31	18,897,448.21	23,797,541.50
Jeopardy assessments	50,425,493.08	50,979,391.84	109,895,906.57	53,296,593.68	53,472,371.77
Rejected claims[3]	4,162,714.14	6,872,949.34	1,473,847.40	2,136,006.81	887,309.73

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

TABLE 10.—*Income-tax returns closed during the fiscal year 1935, by tax years*

	Without mailing 90-day letter				
	Additional tax	Certificates of overassessment	No change	Claims rejected	Total closed
1917	12	84	38	32	166
1918	15	38	34	35	122
1919	18	79	45	29	171
1920	24	46	65	38	163
1921	26	31	52	29	138
1922	29	25	51	26	131
1923	41	36	65	48	190
1924	78	57	101	56	292
1925	89	70	133	50	342
1926	115	120	175	85	495
1927	148	237	338	1,392	2,113
1928	215	347	557	712	1,831
1929	492	1,243	1,221	693	3,649
1930	887	1,093	1,925	621	4,526
1931	2,585	2,557	4,585	1,112	10,839
1932	69,079	14,079	270,178	956	374,292
1933	26,573	7,327	918,644	327	952,876
1934	278	101	578,678	2	579,059
Total	120,809	27,570	1,776,773	6,243	1,931,395

	After mailing 90-day letter							
	After decision of Board of Tax Appeals	By default	By agreement	Immediate and jeopardy	Certificates of overassessment	No change	Total closed	Grand total
1917	17	6		10	1	2	38	204
1918	33	2		7		14	56	178
1919	40	5	1	15	5	13	79	250
1920	51	10		19	4	12	126	289
1921	65	11		23	2	16	117	255
1922	60	19		31	2	10	122	253
1923	74	24		37	7	21	163	353
1924	139	28	1	64	8	48	288	580
1925	171	31	3	77	16	48	346	688
1926	298	38	2	82	10	62	492	987
1927	422	53	8	106	22	144	785	2,898
1928	696	61	5	128	53	157	1,120	2,951
1929	1,106	187	27	160	100	258	1,828	5,477
1930	1,055	301	75	161	35	252	1,879	6,405
1931	765	831	284	193	21	178	2,262	13,101
1932	154	5,612	2,502	503	12	169	8,952	383,244
1933	9	133	137	148		6	435	953,311
1934		1	3	15			19	579,078
Total	5,175	7,405	3,043	1,769	298	1,412	19,107	1,950,502

TABLE 11.—*Income-tax returns received and disposed of during the fiscal year 1935, by tax years*

	On hand July 1, 1934	Received during year	Closed during year	Transferred during year	On hand June 30, 1935	In field June 30, 1935	Total on hand June 30, 1935	In 90-day file June 30, 1935
1917	111	330	204	136	101	66	167	1
1918	75	326	178	138	85	34	119	3
1919	101	388	250	151	88	37	125	2
1920	97	520	289	205	123	40	163	1
1921	86	425	255	145	108	38	146	7
1922	124	516	253	227	160	40	200	6
1923	137	657	353	248	193	39	232	8
1924	190	993	580	368	225	56	281	33
1925	228	1,211	688	465	254	68	352	31
1926	319	1,646	987	630	348	87	435	41
1927	507	3,711	2,898	939	392	125	507	38
1928	807	4,040	2,951	1,309	616	207	823	29
1929	2,233	7,506	5,477	2,815	1,447	767	2,214	89
1930	3,301	9,471	6,405	4,250	2,107	886	2,993	185
1931	6,922	18,471	13,101	8,896	3,396	1,166	4,562	479
1932	12,107	423,377	383,244	42,984	9,256	4,397	13,643	1,562
1933	450	979,770	953,311	10,281	10,628	328,607	339,235	390
1934		579,940	579,078	268	600	35,588	36,188	8
1935		27,783	2,027,333	1,950,502	74,467	30,147	372,247	402,394	2,913

TABLE 12.—*Regular income-tax assessments during the fiscal year 1935, by tax years*

(a) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$1,725,599.73	$793,916.32	$527,309.57	$3,046,825.62
1918	1,094,689.01	571,929.70	87,304.60	1,753,923.31
1919	862,329.19	412,650.42	26,212.22	1,301,201.83
1920	2,657,897.06	1,124,116.44	144,724.08	3,926,738.18
1921	971,214.58	728,459.57	7,993.21	1,707,667.36
1922	839,865.16	573,530.63	20,644.28	1,434,040.07
1923	2,041,435.02	1,281,923.03	80,134.27	3,403,493.22
1924	2,671,167.23	1,459,058.98	109,026.38	4,139,252.59
1925	2,738,604.37	1,412,811.23	132,766.13	4,284,181.73
1926	4,420,793.54	2,018,041.47	116,092.43	6,555,927.44
1927	5,226,220.12	2,072,751.71	161,158.75	7,460,130.58
1928	12,582,123.69	4,348,155.88	219,244.36	17,449,523.93
1929	17,020,141.54	4,742,592.42	707,968.87	22,476,702.83
1930	17,035,528.83	3,772,238.96	264,576.86	21,073,344.65
1931	16,788,340.09	2,679,340.29	171,504.82	19,639,185.20
1932	27,172,246.92	3,021,412.78	200,315.25	30,393,974.95
1933	8,695,876.95	232,857.29	46,811.98	8,975,356.22
1934	314,772.20	4,250.92	5,019.81	324,042.93
1935	9,205.62			9,205.62
Total	120,074,050.75	31,248,058.04	3,032,603.47	154,354,717.26

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

1917	$199,454.86	$70,414.26	$12,910.88	$282,780.00
1918	28,771.42	12,142.52	305.37	41,219.41
1919	109,808.34	22,675.40	208.08	132,749.82
1920	180,918.09	87,777.34	17,083.74	285,779.17
1921	49,774.56	30,253.22	844.05	80,871.83
1922	37,596.62	19,396.77	423.61	57,417.00
1923	584,080.41	366,634.20	2,147.56	953,462.17
1924	514,898.12	284,813.31	7,040.02	806,751.45
1925	190,171.78	89,529.31	5,086.82	284,787.91
1926	858,414.87	389,332.00	15,300.80	1,263,047.67
1927	900,723.09	347,234.69	16,583.28	1,264,546.06
1928	2,557,607.76	875,590.45	29,027.85	3,463,226.06
1929	6,546,084.82	1,796,298.70	509,030.80	8,851,414.18
1930	7,691,569.23	1,833,100.54	193,306.18	9,542,976.00
1931	10,906,753.41	1,765,856.37	101,868.77	12,776,278.55
1932	20,678,384.82	2,218,444.05	92,609.13	22,989,438.00
1933	3,216,057.83	193,271.74	37,240.19	3,446,569.76
1934	306,453.96	3,772.13	5,019.81	315,245.90
1935	9,205.62			9,205.62
Total	55,567,329.63	10,258,537.16	1,020,009.74	66,846,868.53

TABLE 12.—*Regular income-tax assessments during the fiscal year 1935, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917				
1918				
1919	$636.70	$352.38	$159.18	$1,148.26
1920				
1921				
1922				
1923				
1924	45.50	25.57	11.37	82.44
1925	26.63	13.37	6.66	46.66
1926	26.63	11.77	6.66	45.06
1927	17,340.61	6,821.72	9.78	24,172.11
1928	8,850.87	3,010.04	6.66	11,867.57
1929	32,143.79	9,326.74	2,340.03	43,810.56
1930	486,011.39	105,084.55	1,823.16	592,919.10
1931	1,159,342.80	183,076.17	5,589.59	1,348,008.56
1932	1,871,708.00	222,590.35	13,384.39	2,107,682.74
1933	156,688.59	16,803.30	416.05	173,908.24
1934	8,209.21	478.54		8,777.75
Total	3,741,621.02	547,594.50	23,753.53	4,312,969.05

(d) ASSESSMENTS BY DEFAULT

1917	$765,819.77	$417,768.55	$400.38	$1,203,988.70
1918	46,000.77	25,143.13		71,143.90
1919	90,450.55	49,441.00	181.43	140,072.98
1920	29,808.33	16,108.22	2,529.89	48,446.44
1921	3,626.46	2,675.21	1,026.81	7,328.48
1922	11,409.30	7,700.70	2,858.79	22,058.79
1923	65,009.04	40,073.77	6,378.07	111,460.88
1924	83,604.54	48,895.07	33,089.34	165,588.95
1925	82,749.26	42,213.32	28,144.77	153,107.35
1926	80,243.57	35,883.85	37,371.27	153,497.69
1927	235,761.58	92,000.00	27,576.41	355,337.99
1928	573,513.15	200,401.50	110,150.81	884,067.46
1929	681,349.95	195,462.61	177,043.63	1,053,856.20
1930	1,675,019.14	396,850.58	82,252.28	2,154,151.98
1931	1,985,321.53	311,988.29	61,020.56	2,358,330.40
1932	4,023,032.15	503,517.78	92,996.99	4,619,546.92
1933	260,683.05	18,392.29	5,401.15	284,476.49
1934	19.03	.25		19.28
Total	10,713,512.20	2,404,546.12	668,422.56	13,786,480.88

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

1917	$749,325.10	$305,733.51	$514,098.31	$1,569,156.92
1918	1,019,916.82	534,643.95	86,999.23	1,641,560.00
1919	661,433.60	340,191.64	25,605.53	1,027,230.77
1920	2,447,170.64	1,020,230.83	125,111.05	3,592,512.57
1921	917,813.58	695,531.14	6,122.35	1,619,467.05
1922	700,769.24	546,433.16	17,161.88	1,354,364.28
1923	1,391,746.47	875,215.06	71,008.64	2,338,570.17
1924	1,972,619.07	1,125,325.03	68,885.65	3,166,829.75
1925	2,465,656.70	1,281,055.23	99,527.88	3,846,239.81
1926	3,482,109.47	1,590,813.85	66,413.70	5,139,337.02
1927	4,071,894.84	1,626,695.30	116,984.28	5,815,574.42
1928	9,742,149.89	3,268,159.50	80,059.04	13,090,362.82
1929	9,766,502.97	2,741,504.31	19,554.61	12,527,621.89
1930	7,182,429.02	1,587,173.29	13,195.26	8,783,297.57
1931	2,736,922.33	417,410.46	3,225.90	3,157,567.69
1932	599,121.95	76,860.60	1,324.74	677,307.29
1933	62,446.18	4,300.06	3,554.59	70,400.73
Total	50,051,587.85	18,047,380.26	1,319,432.64	69,408,400.75

TABLE 13.—*Income-tax assessments by field agreements (Mim. 3552), June 1934 through May 1935, by tax years*

Year	Tax	Interest	Penalty	Total
1917				
1918				
1919	$31.00	$15.41	$7.75	$54.16
1920	67.20	33.44	16.80	117.44
1921	12.60	6.25	3.15	22.00
1922	79.18	53.37	19.80	152.35
1923	928.42	606.93	.11	1,535.46
1924	1,312.89	780.16	3.13	2,096.18
1925	2,708.33	1,454.43	3.63	4,166.39
1926	3,939.53	1,900.86	10.38	5,850.77
1927	5,023.11	2,257.39	91.59	7,372.09
1928	15,000.69	5,323.79	153.55	20,480.06
1929	80,992.86	22,339.35	185.52	112,517.73
1930	28,926.52	5,209.63	247.81	22,472.96
1931	449,746.31	58,879.77	869.01	509,495.09
1932	15,062,225.10	1,457,089.03	9,864.93	16,529,159.96
1933	6,079,814.72	424,942.25	5,259.03	6,510,016.00
1934	59,011.19	2,988.07		61,999.26
Total	21,796,818.65	1,983,956.03	16,760.82	23,797,541.50

TABLE 14.—*Jeopardy income tax assessments during the fiscal year 1935, by tax years*

(a) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$354,264.26	$192,982.99	$177,122.45	$724,369.70
1918	1,706,150.22	923,876.89	386,043.21	3,016,070.32
1919	931,289.73	504,542.02	207,764.57	1,643,596.32
1920	1,742,805.49	944,892.18	383,455.19	3,071,152.89
1921	465,499.50	269,446.03	109,369.75	844,315.88
1922	167,452.25	82,514.09	47,635.95	297,632.29
1923	204,644.03	105,196.20	51,056.34	360,896.57
1924	601,574.92	298,070.21	55,928.75	955,883.88
1925	1,987,093.20	1,038,985.29	215,722.68	3,224,801.17
1926	1,360,274.10	623,879.30	208,860.46	2,193,119.86
1927	2,830,083.52	1,124,302.90	195,380.98	4,149,773.44
1928	2,137,815.99	726,733.69	259,844.65	3,124,394.33
1929	5,798,884.17	1,730,989.96	402,932.78	7,930,786.91
1930	3,508,221.63	864,738.89	238,553.96	4,931,514.53
1931	6,353,427.25	1,111,035.04	389,615.93	7,854,078.22
1932	6,061,632.68	685,725.11	412,013.75	7,159,371.54
1933	1,402,922.39	87,259.83	160,834.99	1,651,017.21
1934	253,771.82	1,850.93	63,342.89	318,974.84
1935	20,590.17	37.23		20,627.40
Total	38,151,701.37	11,325,177.44	3,963,492.96	53,472,371.77

(b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

1917	$340,152.28	$190,381.74	$174,591.14	$714,125.16
1918	1,665,390.53	918,294.11	382,800.74	2,966,494.38
1919	885,078.32	480,953.80	192,588.82	1,559,618.64
1920	1,672,387.61	908,345.70	361,419.78	2,942,153.09
1921	400,812.60	221,510.97	85,122.95	707,446.52
1922	71,698.66	16,716.56	13,351.77	101,766.99
1923	91,852.79	34,610.24	13,291.35	139,784.38
1924	532,497.07	257,275.97	24,164.45	813,937.52
1925	1,240,427.61	643,055.37	40,171.21	1,923,651.99
1926	954,642.25	438,744.73	80,865.54	1,474,252.52
1927	2,403,785.38	978,726.00	74,680.15	3,517,191.53
1928	1,637,150.62	555,679.81	44,770.00	2,237,600.43
1929	4,553,666.62	1,397,812.68	131,801.52	6,113,500.79
1930	3,205,096.00	752,135.15	31,416.03	3,988,650.18
1931	5,419,558.37	965,309.32	43,049.96	6,428,217.25
1932	4,858,781.55	562,442.15	16,032.52	5,437,256.22
1933	790,052.63	40,237.97	31,996.30	880,986.96
1934	64,436.18	823.02	27,038.82	92,300.02
1935	20,590.17	37.23		20,627.40
Total	30,948,136.24	9,869,173.29	1,772,770.44	42,090,079.97

TABLE 14.—*Jeopardy income tax assessments during the fiscal year 1935, by tax years*—Continued

(c) FRAUD JEOPARDY (279A ONLY)

Year	Tax	Interest	Penalty	Total
1917	$5,081.98	$2,621.25	$2,531.31	$10,234.54
1918	10,759.69	5,552.78	3,233.47	19,575.94
1919	45,307.41	23,488.22	15,176.05	84,071.68
1920	70,417.58	36,546.48	22,035.41	128,999.77
1921	64,680.90	47,903.66	24,246.80	136,869.36
1922	95,783.59	65,707.53	34,284.18	195,865.30
1923	112,701.24	70,585.95	37,766.99	221,114.19
1924	69,377.85	40,803.24	31,764.27	141,945.36
1925	741,565.59	383,932.12	175,551.47	1,301,149.18
1926	405,631.85	185,234.57	128,000.92	718,867.34
1927	366,290.14	145,676.96	120,097.81	632,573.91
1928	500,665.37	171,033.68	215,074.65	886,793.90
1929	1,212,977.55	333,177.31	271,131.26	1,817,286.12
1930	603,125.08	132,600.74	207,137.93	942,864.35
1931	933,568.88	145,725.72	346,566.37	1,425,860.97
1932	1,202,851.13	123,252.96	395,381.23	1,721,515.32
1933	603,269.76	40,921.56	125,535.63	770,030.25
1934	189,333.64	1,036.91	36,303.77	226,674.32
Total	7,233,565.13	1,950,004.15	2,192,722.52	11,382,291.80

TABLE 15.—*Tax items appealed to the United States Board of Tax Appeals during the fiscal year 1935, by tax years*

Year	Tax	Penalty	Total
1917	$470,528.74	$281,006.13	$751,533.87
1918	2,529,384.79	459,063.33	2,988,448.12
1919	2,189,793.32	238,420.70	2,428,214.02
1920	2,563,264.87	407,298.83	2,970,563.70
1921	2,515,378.86	362,823.46	2,878,202.32
1922	1,975,564.63	365,502.20	2,341,067.03
1923	2,782,089.67	393,906.58	3,175,996.45
1924	4,384,565.01	392,079.28	4,776,664.29
1925	4,704,141.60	791,060.19	5,495,200.99
1926	6,872,378.10	1,227,649.93	8,099,928.03
1927	6,352,500.15	1,330,333.75	7,688,833.90
1928	8,203,692.74	1,265,381.32	9,469,074.06
1929	17,104,805.41	1,932,091.76	19,036,897.17
1931	31,639,274.30	3,436,074.37	35,075,348.76
1932	20,587,099.57	1,076,597.81	21,663,697.38
1933	23,728,837.90	811,023.27	24,540,460.87
1934	545,992.02	61,203.32	606,955.34
	8,372.11	3,896.05	12,218.16
Total	141,157,234.18	12,842,570.26	153,999,554.46

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 16.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1934, by collection districts and by States*

District	Number of factories [1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1934	Opened	Closed	In business Jan. 1, 1935	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	1	0	0	1			126						126
First California	12	1	0	13	1,209	24,924	83,850	3,042		8,570	6,368	24,974	153,835
Sixth California	13	3	2	14	657	108	13,128	2,286					16,179
Colorado	2	0	0	2			6,191	1,079					7,270
Connecticut	11	0	2	9	3,351	203	38,713		354				42,621
Delaware	1	0	0	1	1,961,137			267,725	507,973				2,736,835
Florida	4	1	2	3	220	191	2,792					362	3,203
Georgia	2	0	1	1			1,324	269					1,955
First Illinois	52	3	4	51	7,912,026	6,037,407	405,240	295,508	1,713,295	897,311	2,725,703	5,328,016	25,314,500
Eighth Illinois	43	4	5	42	530	742	130,812		1,274				133,358
Indiana	34	1	5	30	86,050		30,214	874	2,028	44	4,400	4,543	189,053
Iowa	21	1	4	18	46,054	2,491	120,531	1,100		1,845	8,898	892	181,811
Kansas	7	0	2	5			2,922						2,922
Kentucky	40	5	4	41	18,619,238	1,913,879	3,707,113	6,950,159	1,302,303	1,408,173	1,588,990	1,934,840	37,513,702
Louisiana	1	1	1	1	7,965	29,111	378		5,720	332	1,730	3,237	48,473
Maryland	2	0	0	2			401						401
Massachusetts	27	2	1	28	144,954	5,187	117,624	38,476	31,052			5,262	322,555
Michigan	27	0	4	23	1,586,495	3,409,346	393,073	5,696	57,325	540,111	1,476,250	977,565	8,440,861
Minnesota	23	2	2	23	318	655	31,409	17,430					49,872
First Missouri	11	0	0	11	2,189,500	15,332,986	908,518	6,352	1,585,745	5,327,898	4,099,265	2,437,319	31,887,583
Sixth Missouri	1	0	0	1			476						476
Montana	3	0	0	3			219						219
Nebraska	8	0	1	7		1,136	24,703						25,839
New Hampshire	2	0	0	2	1,490	129	614						2,233
First New Jersey	2	0	1	1			500						500
Fifth New Jersey	15	0	2	13	4,483,876	189	9,578		4,182,112	540,648	1,838	244,168	9,477,899
First New York	21	2	2	21	779,704	173	387,199	16					1,167,092
Second New York	50	2	8	44	51,188	5,527	24,312	2,679	365				85,071
Third New York	7	3	1	9	1,600	10,261	65,589		11,316				88,766
Fourteenth New York	9	1	1	9	298,540	5	17,951		38,045	19,579	46,716	29,981	450,817
Twenty-first New York	32	4	4	32	25,012	1,236	589,740	161	2,832	180	2,525	131	621,606
Twenty-eighth New York	25	5	3	27	261		29,901	2,159	37,013	40	344	54	69,772
North Carolina	12	1	1	12	87,477,594	2,928,021	14,663,532	502,047	2,461,413	10,273,237	13,781,244	8,653,617	140,590,705
First Ohio	21	0	4	17	12,201,735	10,550,168	3,129,603	1,792	474,177	2,141,230	6,731,681	4,280,204	39,578,563
Tenth Ohio	9	0	1	8	418,253	2,319,007	1,382,180	54,266	320,200	513,590	2,797,318	572,524	8,383,344
Eleventh Ohio	2	0	1	1	127	20	1,737						1,884
Eighteenth Ohio	39	4	6	37	72,910	3,201	172,051	38,232	155		77		286,686
Oregon	2	0	0	2			1,881						1,881
First Pennsylvania	63	8	6	65	76,431	364,769	599,303	40,817	178,490	23,698	215,826	33,218	1,528,552
Twelfth Pennsylvania	6	0	1	7	2,731,236	388,555	440,532	493		178,382	254,810	331,777	4,325,785
Twenty-third Pennsylvania	18	1	2	17	5,237		82,611	320		3	17	44	88,232
Rhode Island	5	0	1	4	10,178		2,560						12,738
South Carolina	2	0	0	2			16,441					30	16,471
South Dakota	1	0	0	1			1,000						1,000
Tennessee	17	1	1	17	19,416,929	39,884	176,022	74,782	2,798,829	270,714	59,664	152,849	22,989,683
First Texas	2	1	0	3	70,746		82				1,200		72,028
Second Texas	1	0	0	1	237	2	357						596
Utah	1	0	0	1			945						945
Virginia	7	2	1	8	10,219,686	11,537,111	690,925	97,521	1,303,798	1,688,152	3,679,851	1,448,381	30,665,425
Washington	2	0	1	1			200						200
West Virginia	6	0	0	6	236,218	3,901,801	892,183	11,134		487,740	431,750	2,053,316	8,014,142
Wisconsin	38	6	4	40	1,857	390	164,984	425	3,292	66	77	232	171,323
Total, 1934	765	66	92	738	171,207,546	68,807,874	29,554,430	8,398,730	17,117,115	24,360,640	37,916,319	28,423,634	375,762,104
Total, 1933	795	82	112	765	169,315,693	65,025,119	27,891,945	10,669,067	15,238,236	23,020,541	34,935,337	27,175,547	364,350,485
Increase					1,891,953	3,782,755	1,662,485		868,879	1,310,005	2,980,982	1,247,987	11,411,709
Decrease	30	17	20	27				2,270,337					

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State													
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	25	4	2	27	1,806	25,032	96,978	6,228		8,570	6,360	24,974	170,014
Illinois	95	7	9	93	7,912,556	6,038,149	536,052	295,508	1,714,569	897,311	2,725,703	5,328,016	25,447,864
Missouri	12	0	0	12	2,189,500	15,332,986	909,091	6,352	1,585,745	5,327,898	4,099,265	2,437,319	31,888,156
New Jersey	17	0	3	14	4,485,876	189	10,078		4,182,112	540,648	1,838	244,158	9,477,899
New York	144	17	19	142	1,156,305	17,201	1,114,092	6,005	80,571	19,799	49,385	30,166	2,483,124
Ohio	71	4	12	63	12,753,024	12,872,456	4,685,571	94,290	802,541	2,654,823	9,529,046	4,858,726	48,250,477
Pennsylvania	89	9	9	89	2,812,904	753,324	1,112,446	41,630	178,490	208,093	479,653	365,039	5,942,569
Texas	3	1	0	4	70,983	2	439				1,200		72,624

[1] Includes only those producing a taxable product; excluding 219 "quasi" manufacturers.

TABLE 17.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1934, by collection districts and by States*

District	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff [1]	Total	On hand Jan. 1, 1934	Total to be accounted for	On hand Jan. 1, 1935	Removed		
									For exportation [2]	Tax-paid during 1934	
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				126	126		126			126	$22.68
First California				142,515	142,515	2,628	145,143	3,286	60	141,817	25,527.00
Sixth California			32	15,901	15,933	126	16,059	56		16,003	2,880.54
Colorado				7,065	7,065		7,065			7,065	1,271.70
Connecticut			200	41,191	41,391		41,391	19	100	41,272	7,428.96
Delaware				2,196,354	2,196,354		2,196,354		1,200	2,195,154	395,127.72
Florida				3,072	3,072	314	3,386	140		3,246	584.28
Georgia				1,941	1,941	206	2,147	247		1,900	342.00
First Illinois	93		1,481,997	25,418,704	20,900,794	140	26,000,934	264	7,776	26,892,758	4,840,696.44
Eighth Illinois		257		131,100	131,357	1,277	132,634	655		131,979	23,756.22
Indiana	50	40,014	48	119,149	159,261	10,191	178,452	7,411		171,041	30,787.38
Iowa	30			169,786	169,816	600	170,416	426		169,990	30,598.20
Kansas				2,918	2,918		2,918			2,918	525.24
Kentucky	1,377,904	1,379,347	1,950	33,634,688	36,703,959	350,060	36,174,019	382,453	685,971	35,105,348	6,318,962.64
Louisiana				43,515	43,515	6,105	49,623			49,623	8,932.14
Maryland				413	413		413			413	74.34
Massachusetts	406	1,559		337,325	339,320	3,199	342,519	3,146	663	338,708	60,967.44
Michigan	788,933	28,803	708,414	6,893,884	8,420,034	64,772	8,484,806	90,169		8,394,637	1,511,034.66
Minnesota				51,730	51,730	738	52,468	213		52,255	9,405.90
First Missouri	20,261,801	1,964,770	3,293	11,676,080	33,905,944	832,444	34,738,388	1,119,285	652,051	32,922,208	5,926,008.24
Sixth Missouri				476	476		476			476	85.68
Montana				219	219		219			219	39.42
Nebraska				25,242	25,242	24	25,266	40		25,226	4,540.68
New Hampshire		17		2,093	2,110	144	2,254	158		2,096	377.28
First New Jersey				500	500		500			500	90.00
Fifth New Jersey			11,084	7,952,658	7,963,742	8,074	7,971,816	6,524	426	7,964,876	1,433,677.68
First New York		307	31	970,196	970,494	30,758	1,007,252	16,969		990,283	178,250.94
Second New York				80,208	80,208	15,247	95,455	13,499	120	81,836	14,730.48
Third New York				80,715	80,715	5,395	86,110	919	53,218	31,973	5,755.14
Fourteenth New York			8,555	421,361	429,916		429,910			429,916	77,384.88
Twenty-first New York	107		11,396	607,314	618,817		618,817			618,817	111,387.06
Twenty-eighth New York	50	87	560	70,501	71,198		71,198	65		71,133	12,803.94
North Carolina	86,876,639			86,330,307	123,208,946	3,623,911	126,829,857	4,676,061	80,436	121,940,548	21,949,352.28
First Ohio	1,942,068	1,615	235,802	37,471,821	39,651,306	334,770	39,986,076	293,982	4,608	39,687,485	7,143,747.30
Tenth Ohio				8,995,751	8,995,751	124,462	9,120,213	171,054		8,949,159	1,610,852.22
Eleventh Ohio				1,950	1,950		1,950			1,950	351.00
Eighteenth Ohio				276,551	276,551		276,551			276,551	49,779.18
Oregon				1,912	1,912		1,912			1,912	344.16
First Pennsylvania			63,070	1,458,212	1,521,282	2,718	1,524,000	4,413		1,519,587	273,525.66
Twelfth Pennsylvania			41,126	4,000,076	4,041,202	75,254	4,116,456	72,007	2,223	4,041,326	727,438.68
Twenty-third Pennsylvania			68	85,170	85,238	83	85,321	363		84,958	15,292.44
Rhode Island				12,303	12,303	108	12,411	235		12,176	2,191.68
South Carolina				15,920	15,920	255	16,175	87		16,088	2,895.84
South Dakota				1,000	1,000		1,000			1,000	180.00
Tennessee	79,607	1,617,821		10,741,675	18,439,303	158,780	18,598,083	129,671	2,894	18,465,328	3,323,759.01
First Texas		20,327		33,683	54,010		54,010			54,010	9,721.80
Second Texas				488	488		488			488	87.84
Utah				945	945		945			945	170.10
Virginia	1,433,058	15,393	401,899	20,876,708	22,727,058	341,775	23,068,833	346,585	1,310,173	21,351,604	3,843,324.72
Washington				200	200		200			200	36.00
West Virginia				7,788,882	7,788,882	50,715	7,839,597	46,167	903	7,792,527	1,402,654.86
Wisconsin	151	557	898	103,039	104,643	4,656	109,299	5,529		103,770	29,478.60
Total, 1934	62,750,937	5,070,904	2,970,421	274,755,710	345,565,998	6,080,529	351,652,527	7,393,261	2,811,822	341,218,002	61,419,240.36
Total, 1933	61,361,495	5,041,990	3,120,427	272,589,248	342,113,160	6,850,824	348,963,984	6,090,906	2,650,440	339,085,220	61,107,870.00
Increase	1,389,462	37,914		2,166,462	3,452,838		2,688,543	1,302,355	161,382	1,229,782	221,360.70
Decrease			150,006			764,295					

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

State											
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
California			32	158,416	158,448	2,754	161,202	3,322	60	157,820	$28,407.60
Illinois	93	257	1,481,997	25,549,804	27,032,151	1,417	27,033,568	919	7,776	27,024,737	4,864,452.66
Missouri	20,261,801	1,964,770	3,293	11,676,556	33,906,420	832,414	34,738,864	1,119,285	652,051	32,922,744	5,926,093.92
New Jersey			11,084	7,953,163	7,964,253	8,074	7,972,326	6,524	426	7,965,376	1,433,767.68
New York	107	394	20,542	2,230,255	2,251,348	57,400	2,308,748	31,452	53,338	2,221,958	400,312.44
Ohio	1,942,068	1,615	235,802	46,745,073	48,924,558	459,232	49,384,700	465,017	4,608	48,915,165	8,804,729.70
Pennsylvania			104,264	5,543,458	5,647,722	78,055	5,725,777	77,083	2,223	5,646,871	1,016,256.78
Texas		20,327		34,171	54,498		54,498			54,498	9,809.64

[1] Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1934, and with snuff is included with smoking tobacco in this table; the total of each class manufactured during the year was as follows: Scrap chewing tobacco, 44,766,267 pounds; smoking tobacco, 193,075,426 pounds; and snuff, 36,893,909 pounds.

[2] Manufactured tobacco was also removed from factories without payment of tax, as follows: (*a*) For use of the United States: First Illinois, 100 pounds; first Missouri, 30,617 pounds; North Carolina, 116,078 pounds; Tennessee, 190 pounds; Virginia, 45,510 pounds; total, 203,001 pounds. (*b*) For use as sea stores: First Illinois, 36 pounds; Kentucky, 847 pounds; first Missouri, 5,267 pounds; North Carolina, 15,836 pounds; Virginia, 4,455 pounds; total, 26,441 pounds.

TABLE 18.—*Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1934, by collection districts and by States*

DISTRICT	Number of factories [1]				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
											Removed		
	In business Jan. 1, 1934	Opened	Closed	In business Jan. 1, 1935	Customed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1934	On hand Jan. 1, 1935	For exportation	Personal consumption	Tax-paid [2]
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	18	0	2	16	12,457	1,534	11,088	1,143,804	12,206	7,813		31,179	1,127,018
Arizona	0	1	0	1	233	253		26,709		6,000		84	20,625
Arkansas	3	1	0	4	3,508	454	2,807	306,600	5,550	27,639		5,167	279,350
First California	89	8	16	81	423,397	158,286	3,700	29,398,830	14,998,788	10,113,453	5,000	95,221	34,183,944
Sixth California	95	19	20	94	99,027	257,331	8,500	19,585,448	1,192,060	1,511,783		104,700	19,100,989
Colorado	21	1	4	18	18,853	6,129	9,101	1,675,488	77,985	60,461		21,172	1,669,840
Connecticut	135	13	13	135	560,327	44,247	52,817	28,906,567	3,361,423	3,195,457		337,992	28,636,841
Delaware	7	0	1	6	1,847	2,545	1,021	253,817	6,275	6,950		3,567	349,575
Florida	249	46	65	230	4,831,270	1,314,272	4,745,778	539,877,620	27,347,922	21,982,894	169,300	4,132,522	541,840,826
Georgia	30	4	4	30	142,785	82,364	93,269	15,192,792	346,859	752,486		56,894	14,730,571
Idaho	4	0	0	4	1,652	639	23	102,681	13,125	19,800		391	95,625
First Illinois	456	50	93	413	354,287	170,877	145,541	31,714,776	1,629,762	1,280,075		392,234	31,671,629
Eighth Illinois	157	9	22	143	121,120	13,822	19,706	6,995,359	673,613	440,805		90,447	7,028,720
Indiana	118	10	21	107	981,300	451,753	159,645	75,769,916	2,393,530	3,340,307		94,817	74,728,322
Iowa	77	2	11	68	96,181	8,150	10,507	4,962,175	199,196	146,311		28,221	4,986,829
Kansas	28	1	13	16	7,245	587	3,787	502,907	253,230	240,805		2,657	512,675
Kentucky	33	3	4	32	364,560	608,488	5,451	50,606,062	19,958,458	558,662		52,659	69,953,199
Louisiana	23	5	9	19	501,595	311,325	237,829	53,800,418	1,491,306	1,827,890		153,967	53,309,867
Maine	31	4	5	30	69,234	4,218	2,913	3,642,734	79,223	103,052		40,570	3,577,435
Maryland	54	4	11	47	209,588	86,791	103,162	22,520,700	777,000	494,971	15,000	47,692	22,740,937
Massachusetts	315	30	46	299	469,492	368,377	135,266	43,054,250	4,047,538	3,219,590		289,020	43,593,172
Michigan	151	21	22	150	1,945,922	2,869,340	79,117	229,302,891	7,431,434	8,983,143		266,649	227,544,533
Minnesota	108	5	15	98	179,109	83,780	49,244	14,041,780	1,222,026	1,006,963		60,231	14,157,612
Mississippi	1	0	1	0	53	5	70	5,000					5,000
First Missouri	86	10	9	87	99,747	10,283	17,171	8,919,006	118,313	125,149		105,059	8,707,111
Sixth Missouri	30	0	6	24	210,253	223,091	11,367	21,705,679	577,889	343,691		10,702	21,929,175
Montana	11	1	1	11	2,109	3,565	22	317,335	1,200	1,450		10,188	306,900
Nebraska	24	1	2	23	21,864	2,271	8,958	1,590,976	63,394	52,180		13,115	1,589,075
Nevada	1	1	1	1	1,090	1,029	147	123,109	21,144	29,796		2,939	111,518
New Hampshire	65	8	14	54	623,675	11,364	550,804	58,158,104	584,652	682,217		177,793	55,882,746
First New Jersey	25	5	6	24	403,008	1,460,370	233,133	100,782,695	7,261,572	6,469,073	9,800	111,795	110,453,599
Fifth New Jersey	133	24	30	127	3,197,027	3,892,424	967,904	394,663,834	18,455,366	18,393,627	187,072	428,251	394,110,250
First New York	295	56	50	291	1,321,808	101,084	47,752	71,227,685	07,961,063	71,183,849	10,000	242,794	67,752,105
Second New York	138	47	35	150	377,256	121,730	70,030	27,843,478	4,188,634	4,647,417		130,582	27,274,113
Third New York	274	70	79	265	630,282	468,220	151,525	64,952,666	3,504,176	3,231,827	7,500	297,410	65,280,194
Fourteenth New York	212	43	48	206	644,112	794,784	23,181	72,064,363	6,702,129	6,023,155		178,913	72,651,424
Twenty-first New York	104	7	23	88	107,451	39,922	9,714	7,141,947	328,541	434,099		27,954	7,008,435
Twenty-eighth New York	132	17	21	128	183,311	15,142	14,519	7,555,119	1,085,932	1,099,828		60,053	7,481,170
North Carolina	18	1	3	11	12,286	142,035	308,562	24,867,603	286,088	433,265		85,026	24,685,400
North Dakota	3	0	0	3	864	67	168	46,250					46,250
First Ohio	92	5	13	84	361,860	208,355	21,630	25,322,025	1,806,203	1,774,106		89,235	25,264,887
Tenth Ohio	64	8	16	56	477,733	2,209,463	215,052	157,551,509	3,811,743	3,787,004		167,958	157,408,290
Eleventh Ohio	58	3	10	46	864,455	6,694	147,304	27,017,210	1,190,169	1,174,358		3,724	27,029,297
Eighteenth Ohio	140	14	18	136	641,734	187,241	107,084	43,331,590	2,439,813	2,442,375		102,034	43,226,994
Oklahoma	4	0	1	3	334	3	345	36,654	14,225	3,825		804	46,250
Oregon	16	0	4	12	6,048	3,600	2,243	592,201	7,850	7,450		14,976	577,625
First Pennsylvania	697	85	96	686	18,947,950	9,572,439	4,550,182	1,456,739,539	65,802,487	62,784,477	578,420	606,489	1,458,572,640
Twelfth Pennsylvania	89	1	7	83	614,824	3,903,342	13,657	251,155,080	9,715,484	10,310,861	88,025	8,357	250,463,301
Twenty-third Pennsylvania	97	7	16	88	1,121,876	16,035	36,986	60,321,495	5,062,187	6,252,718	5,000	30,833	59,095,131
Rhode Island	33	4	6	31	123,064	7,852	5,689	6,370,501	1,818,737	1,523,024		3,864	6,662,350
South Carolina	7	1	1	7	827,192	1,455,994	858,479	132,164,971	17,351,418	18,697,812		15,724	130,802,853
South Dakota	14	0	3	11	6,625	1,477	128	360,984	8,750	2,650		2,684	364,400
Tennessee	16	5	2	19	58,988	12,239	59,673	6,555,311	190,078	606,308		20,147	6,118,844
First Texas	15	3	1	17	206,501	42,726	92,018	15,015,151	813,443	745,137		5,882	15,077,575
Second Texas	6	0	1	5	1,472	371	705	122,293	1,750	1,550		1,443	121,050
Utah	4	0	1	3	4,606	10,891	152	895,461	250	11,425		10,242	874,044
Vermont	5	0	1	4	307	232	444	51,397	4,835	800		1,227	54,205
Virginia	23	0	2	21	3,217,106	581,459	8,670	187,134,000	8,941,556	15,570,000	25,200	6,213	180,474,443
Washington	18	0	1	18	5,799	1,907	3,702	501,829	53,696	31,416		13,117	600,993
West Virginia	40	3	4	48	1,783,130	32,857	959	65,239,601	2,865,591	4,217,323		1,177	83,586,692
Wisconsin	334	26	38	322	351,186	116,801	140,547	29,851,300	1,459,061	1,155,952		382,306	29,772,103
Wyoming	4	0	1	3	480	135	109	30,471	3,750			771	33,450
Total, 1934	5,473	687	970	5,190	48,135,441	32,424,852	14,126,199	4,525,780,084	322,071,948	302,698,194	1,100,317	9,658,605	4,534,394,916
Total, 1933	5,787	833	1,147	5,473	41,989,477	35,014,991	11,458,399	4,300,044,810	321,184,353	321,669,365	700,450	10,644,847	4,288,224,701
Increase					6,145,964		2,667,800	225,735,274	887,396		399,867		246,170,215
Decrease	314	146	177	283		2,590,339				18,961,171		986,242	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
California	184	27	36	175	522,424	415,617	12,200	48,084,278	16,190,648	11,625,236	5,000	199,987	53,344,903
Illinois	613	59	116	556	475,407	184,699	165,247	38,710,135	2,203,375	1,730,480		482,681	38,700,349
Missouri	116	10	15	111	310,000	233,374	26,538	27,621,685	696,202	478,840		115,761	27,726,286
New Jersey	158	29	36	151	3,600,035	5,352,794	1,201,037	504,446,529	25,716,938	24,862,700	196,872	540,046	504,563,849
New York	1,145	239	256	1,128	3,144,220	1,640,888	316,724	250,805,287	64,220,475	86,620,175	17,500	937,706	247,450,381
Ohio	349	30	57	322	1,745,782	2,611,753	491,160	255,223,334	9,347,928	9,177,843		362,961	252,929,458
Pennsylvania	833	93	119	807	20,684,660	13,491,816	4,600,825	1,768,216,114	80,580,138	79,348,056	671,445	645,679	1,768,131,072
Texas	21	3	2	22	207,973	43,097	92,783	15,137,444	815,193	746,687		7,325	15,198,625

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

Average quantity of leaf tobacco used per 1,000 large cigars, 24.35 pounds.

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1934, by collection districts and by States*

DISTRICT	Class A (manufactured to retail at not more than 5 cents each)—tax paid at $2 per thousand	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—tax paid at $3 per thousand	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax paid at $5 per thousand	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax paid at $10.50 per thousand	Class E (manufactured to retail at more than 20 cents each)—tax paid at $13.50 per thousand	Total	Value of stamps used
	Number	*Number*	*Number*	*Number*	*Number*	*Number*	
Alabama	1, 121, 193	4, 000	1, 225			1, 127, 018	$2, 262. 31
Arizona	17, 500		3, 135			20, 635	50. 63
Arkansas	271, 150	7, 500	700			279, 350	568. 30
First California	30, 748, 197	270, 925	3, 154, 922	8, 250	1, 650	34, 183, 944	78, 102. 88
Sixth California	7, 324, 259	384, 910	11, 402, 255	28, 050	21, 485	19, 160, 959	73, 399. 09
Colorado	1, 481, 755	4, 550	183, 535			1, 669, 840	3, 894. 84
Connecticut	23, 098, 398	453, 000	5, 121, 756	700		28, 636, 841	73, 106. 90
Delaware	224, 975	6, 000	18, 600			249, 575	560. 95
Florida	417, 800, 158	7, 205, 743	94, 701, 973	21, 768, 938	274, 014	541, 840, 826	1, 563, 450. 45
Georgia	14, 692, 071	7, 350	121, 150			14, 730, 571	29, 831. 94
Idaho	68, 150		27, 475			95, 625	270. 68
First Illinois	20, 856, 695	537, 262	9, 860, 022	414, 625	3, 025	31, 671, 629	97, 019. 69
Eighth Illinois	6, 245, 535	206, 975	516, 210			7, 028, 720	16, 873. 04
Indiana	58, 734, 137	359, 050	15, 033, 310	1, 025	800	74, 128, 322	190, 733. 54
Iowa	4, 525, 095	341, 975	119, 675		84	4, 986, 829	10, 075. 62
Kansas	510, 300	250	2, 125			512, 675	1, 031. 98
Kentucky	69, 401, 115	55, 370	406, 714			69, 953, 199	141, 181. 91
Louisiana	38, 704, 212	4, 156, 025	10, 398, 355	51, 025	250	53, 309, 867	142, 407. 41
Maine	2, 411, 290	8, 850	1, 155, 595			3, 577, 435	10, 831. 51
Maryland	21, 562, 135	342, 151	835, 751	050	250	22, 740, 937	48, 339. 08
Massachusetts	27, 638, 441	641, 876	15, 284, 875	22, 645	5, 335	43, 593, 172	133, 936. 08
Michigan	198, 100, 950	778, 791	28, 501, 402	72, 525	775	227, 544, 533	542, 267. 71
Minnesota	13, 607, 171	8, 125	542, 361		15	14, 157, 612	20, 950. 42
Mississippi	5, 000					5, 000	10. 00
First Missouri	4, 909, 928	18, 700	857, 183	7, 200	4, 100	5, 797, 111	14, 292. 82
Sixth Missouri	21, 073, 281	97, 660	758, 344			21, 929, 175	46, 230. 93
Montana	145, 500	1, 250	159, 150			306, 900	1, 095. 50
Nebraska	1, 545, 850	9, 400	33, 825			1, 589, 075	3, 289. 03
Nevada	70, 550		34, 068			111, 518	327. 04
New Hampshire	43, 488, 995	14, 020	12, 377, 706	2, 025		55, 882, 746	148, 929. 84
First New Jersey	46, 725, 019	9, 509, 981	50, 993, 481	3, 192, 068	32, 450	110, 463, 599	410, 908. 47
Fifth New Jersey	293, 651, 603	14, 017, 766	84, 786, 417	1, 002, 969	41, 475	394, 110, 250	1, 066, 199. 89
First New York	60, 160, 328	2, 168, 704	5, 160, 983	259, 230	2, 800	67, 752, 105	155, 391. 58
Second New York	20, 399, 196	1, 367, 073	5, 142, 598	329, 986	36, 260	27, 274, 113	74, 553. 46
Third New York	37, 254, 850	2, 574, 174	23, 449, 329	1, 879, 231	122, 550	65, 280, 134	220, 865. 22
Fourteenth New York	61, 789, 962	723, 881	10, 124, 650	15, 025		72, 654, 424	176, 542. 05
Twenty-first New York	6, 217, 410	44, 200	746, 825			7, 008, 435	16, 301. 54
Twenty-eighth New York	6, 138, 770	130, 900	1, 202, 500			7, 481, 170	18, 709. 74
North Carolina	24, 685, 350	50				24, 685, 400	49, 370. 85
North Dakota	41, 250	5, 000				46, 250	97. 50
First Ohio	23, 373, 888	539, 152	1, 348, 947	2, 900		25, 264, 887	55, 140. 42
Tenth Ohio	152, 307, 519	1, 087, 660	4, 012, 936	50	125	157, 408, 280	327, 944. 88
Eleventh Ohio	27, 023, 697	5, 600				27, 029, 297	54, 064. 19
Eighteenth Ohio	41, 461, 103	604, 461	1, 158, 230	3, 050	150	43, 226, 994	90, 560. 79
Oklahoma	46, 150		100			46, 250	92. 80
Oregon	481, 895	4, 700	91, 030			577, 625	1, 433. 04
First Pennsylvania	1, 336, 015, 440	4, 630, 207	117, 584, 879	336, 199	5, 915	1, 458, 572, 640	3, 277, 455. 84
Twelfth Pennsylvania	283, 097, 436	1, 704, 910	15, 657, 230	2, 475	1, 250	250, 463, 301	549, 638. 61
Twenty-third Pennsylvania	59, 014, 573	38, 758	41, 800			59, 095, 131	118, 354. 42
Rhode Island	6, 622, 350		40, 000			6, 662, 350	13, 444. 70
South Carolina	130, 666, 328	50, 300	80, 225			130, 802, 853	261, 914. 68
South Dakota	330, 225		34, 175			364, 400	831. 33
Tennessee	5, 828, 056	27, 150	263, 538	100		6, 118, 844	13, 056. 30
First Texas	12, 891, 775	127, 625	2, 049, 450	8, 725		15, 077, 575	36, 505. 29
Second Texas	95, 750	25, 300				121, 050	267. 40
Utah	576, 275		297, 269		500	874, 044	2, 645. 64
Vermont	47, 905	200	6, 100			54, 205	126. 91
Virginia	179, 169, 030	42, 750	1, 262, 663			180, 474, 443	364, 779. 62
Washington	552, 763		48, 230			600, 993	1, 346. 68
West Virginia	83, 570, 192	12, 000	1, 500	500	2, 500	83, 586, 692	167, 222. 88
Wisconsin	25, 179, 529	178, 550	4, 292, 474	121, 225	325	29, 772, 103	73, 634. 33
Wyoming	23, 200		10, 250			33, 450	97. 65
Total, 1934	3, 005, 799, 490	50, 213, 300	542, 292, 132	29, 532, 911	557, 083	4, 534, 394, 916	11, 009, 315. 73
Total, 1933	3, 071, 843, 813	29, 719, 930	553, 941, 064	32, 096, 370	623, 524	4, 288, 224, 701	10, 547, 982. 20
Increase	233, 955, 677	26, 493, 370				246, 170, 215	461, 333. 53
Decrease			11, 648, 932	2, 563, 459	66, 441		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	38, 072, 456	655, 835	14, 557, 177	36, 300	23, 135	53, 344, 903	$151, 691. 77
Illinois	27, 102, 230	801, 237	10, 376, 232	414, 625	3, 025	38, 700, 349	112, 892. 73
Missouri	25, 983, 209	116, 250	1, 615, 527	7, 200	4, 100	27, 726, 286	60, 523. 75
New Jersey	340, 386, 522	24, 127, 747	135, 779, 898	4, 195, 057	73, 925	504, 563, 849	1, 477, 103. 36
New York	191, 960, 516	7, 017, 992	45, 826, 691	2, 484, 372	160, 610	247, 450, 381	682, 363. 60
Ohio	244, 166, 207	2, 230, 853	6, 520, 113	6, 000	275	252, 929, 458	527, 710. 28
Pennsylvania	1, 628, 127, 449	6, 373, 875	133, 293, 900	338, 674	7, 166	1, 768, 131, 072	3, 915, 448. 87
Texas	12, 987, 525	152, 925	2, 049, 450	8, 725		15, 198, 625	30, 772. 69

TABLE 20.—*Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1934* [1]

Year	Number of warehouses				Tobacco used			Manufactured	Removed tax-paid						Value of stamps used
	In business Jan. 1	Opened	Closed	In business Dec. 31	Unstemmed	Stemmed	Scrap		Class A	Class B	Class C	Class D	Class E	Total	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
1934	6	0	0	6	375,877	246,001	69,941	43,070,508	14,645,468	83,100	20,472,333	10,823,015	1,116,646	47,140,562	$260,618.28
1933	4	2	0	6	430,880	404,199	55,174	55,020,938	11,400,080	88,700	20,624,934	13,857,564	2,515,908	48,487,186	305,660.11
Increase	2						14,767		3,245,388						
Decrease		2			61,003	157,208		11,950,430		5,600	152,601	3,034,549	1,399,262	1,346,624	45,041.83

[1] Compiled from monthly returns filed by the warehouses with the collector of customs; these figures are not included in above table 19, which shows operations of factories under the internal-revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision, under the provisions of title III, sec. 311, of the Tariff Act of 1930.

NOTE.—Average quantity of leaf tobacco used per 1,000 cigars, 18.54 pounds.

TABLE 21.—*Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1934, by collection districts and by States*

District	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1934	On hand Jan. 1, 1935	Removed		
							For exportation [1]	Tax-paid during 1934	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	14	12		10,583				10,400	$7.80
Sixth California		6	1	2,000	1,400			4,000	3.00
Florida		190	884	365,080		154,450		209,070	156.80
Fifth New Jersey	269	541		271,050	40,550	147,780	1,000	163,720	122.79
Second New York	7,103			1,789,095	496,510	371,705		1,913,900	1,435.42
Third New York	1,160	2,411	4,031	2,487,325	175,341	200,666		2,462,000	1,846.50
North Carolina		56,958		19,817,810	1,364,070	1,794,360		19,387,520	14,540.64
Eleventh Ohio	17			6,200	25,300	7,500		24,000	18.00
Eighteenth Ohio	243		177	116,000	26,500	11,700		130,800	98.10
Twenty-third Pennsylvania	1,500			323,100	20,000	21,700		321,400	241.05
Virginia	355,812	349,861		196,751,818	11,147,120	17,542,450	14,400	190,342,088	142,756.57
West Virginia	125			35,000				35,000	26.25
Total, 1934	366,243	409,979	5,093	221,976,561	13,296,791	20,252,311	15,400	215,003,898	161,252.92
Total, 1933	277,717	307,825	42,821	209,514,520	30,360,181	13,348,851	9,000	226,518,960	169,889.21
Increase	88,526	102,154		12,461,041		6,905,460	6,400		
Decrease			37,728		17,063,390			11,515,062	8,636.29

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE									
California	14	18	1	13,183	1,400			14,400	$10.80
New York	8,263	2,411	4,031	4,270,420	671,851	572,371		4,376,900	3,281.92
Ohio	260		177	122,200	51,800	10,200		154,800	116.10

[1] Cigars were also removed from factories without payment of tax, for personal consumption and experimental purposes: First California, 183; Florida, 1,560; total, 1,743 cigars.

NOTE.—The factories in business are included in table 18.
Average quantity of leaf tobacco used per 1,000 small cigars, 4.14 pounds.

TABLE 22.—*Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1934, by collection districts and by States*

	Number of factories [1]				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
											Removed		
	In business Jan. 1, 1934	Opened	Closed	In business Jan. 1, 1935	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1934	On hand Jan. 1, 1935	For exportation [2]	Tax-paid during 1934	
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	8	0	2	6	1,080,530	7,387,930	290,017	3,556,095,208	9,296,004	3,375,036	252,216,000	3,207,185,064	$9,621,555.19
Sixth California	4	0	1	3	12	299	7	103,145	14,623	7,172		108,740	326.22
Connecticut	1	0	0	1		27		10,400				10,400	31.20
Florida	3	1	3	1	374	148	610	403,375	32,957	2,000		432,978	1,207.13
Georgia	1	0	1	0					340,000			340,000	1,020.00
First Illinois	4	1	2	3			281	126,250	10,450	11,250		125,450	376.35
Kentucky	3	0	0	3	16,223,742	11,097,116		12,304,333,960	25,131,080	62,555,000	175,729,020	12,082,907,140	36,246,021.42
Louisiana	1	0	1	0		463		185,200				185,200	555.60
Massachusetts	9	2	1	10	24,363	823	1,535	8,338,440	288,486	333,136		8,293,790	24,881.37
Michigan	4	0	2	2		25	24,510	11,625,240	693,720	737,860		11,581,100	34,743.30
First Missouri	2	0	0	2			101,050	34,846,560	232,000	251,200	5,613,880	29,213,480	87,640.44
Fifth New Jersey	4	1	1	4	1,800,189	9,607,975	35,840	5,059,961,520	131,200	106,600	13,760,500	5,034,337,620	15,103,012.86
First New York	2	0	0	2	247			67,056	31,300	24,285		73,900	221.70
Second New York	27	2	5	24	58,337	83,772	1,323	51,356,831	588,510	555,127	44,900	51,329,116	154,017.35
Third New York	14	0	2	12	330,275	70,984	163,944	234,769,570	3,452,400	150,550	169,900	237,892,970	713,078.91
Fourteenth New York	2	0	0	2	28	8	181	72,500	3,400	1,200		74,700	224.10
North Carolina	6	0	0	6	10,677,832	135,967,559	1,125,843	60,660,881,459	502,833,150	240,907,316	1,153,058,950	68,408,600,843	205,225,802.53
Eighteenth Ohio	8	1	0	1		108		34,320				34,320	102.96
First Pennsylvania	6	0	0	6	49,945	1,401,830	205,307	683,139,319	138,241	336,960	50,415,080	632,525,520	1,897,576.56
Twelfth Pennsylvania	1	0	0	1			227,073	88,974,390	2,650		404,500	88,572,540	265,717.62
Twenty-third Pennsylvania	1	0	0	1		126		42,000	5,000	6,000		41,000	123.00
Virginia	7	2	1	8	19,359,198	60,029,979	8,114,336	38,277,067,138	373,200,320	298,099,966	2,285,893,460	35,926,882,712	107,780,648.14
West Virginia	1	0	1	0									
Total, 1934	111	10	23	98	59,104,872	226,249,166	10,297,757	129,976,333,681	916,475,491	596,060,748	3,037,305,290	125,719,857,983	377,159,573.95
Total, 1933	113	20	22	111	47,005,217	204,768,794	4,534,317	114,814,217,470	1,049,611,446	916,560,759	3,060,495,308	111,002,328,767	334,806,986.30
Increase			1		12,099,655	21,480,372	5,763,440	15,162,116,111			876,809,922	14,717,529,216	42,352,587.65
Decrease	2	10		13					133,135,955	320,500,011			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	12	0	3	9	1,080,542	7,388,229	296,924	3,560,098,353	9,300,627	3,382,208	252,216,000	3,207,209,804	$9,621,631.41
New York	45	2	7	40	388,887	154,764	165,348	286,265,657	4,075,810	731,162	214,800	289,380,686	868,142.06
Pennsylvania	8	0	0	8	49,945	1,401,956	432,380	772,165,709	145,891	342,960	50,819,580	721,139,050	2,163,417.18

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

[2] Cigarettes were also removed from factories without payment of tax as follows: (*a*) For personal consumption and experimental purposes: First California, 4,112; sixth California, 1,858; Florida, 1,564; Kentucky, 548,880; first New York, 171; second New York, 5,898; third New York, 8,550; Virginia, 198,820; total, 770,151 cigarettes. (*b*) For use of the United States: North Carolina, 12,000,000; Virginia, 10,000; total, 12,910,000 cigarettes. (*c*) For use as sea stores: First California, 106,501,000; Kentucky, 8,625,000, fifth New Jersey, 11,888,000; North Carolina, 348,248,400; Virginia, 150,642,500; total, 625,904,900 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.88 pounds.

TABLE 23.—*Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1934, by collection districts and by States*

DISTRICT	Tobacco used			Cigarettes weighing more than 3 pounds per thousand				Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1934	Removed	On hand Jan. 1, 1935	
						For exportation [1]	Tax-paid during 1934	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*
First California	1	17		3,000				3,000
Sixth California		2		350	700		500	550
First Illinois					150		150	
Kentucky	101,182	672,707		85,206,340		182,500		85,043,840
Massachusetts		6		800	900		200	1,500
Fifth New Jersey				2,000				2,000
Second New York	7			1,470,730	92,580		49,350	1,503,960
Third New York	1,479	6,464		90,300	16,000		13,300	93,000
North Carolina	371	244		951,930		64,100		887,830
First Pennsylvania	3,695			71,540	2,000		1,900	71,260
Twelfth Pennsylvania	332		2,900	415,675				415,075
Total, 1934	107,037	679,430	2,900	88,202,405	112,330	246,600	65,400	88,022,015
Total, 1933	9,284	2,000	3,431	2,845,705	66,125	73,100	112,850	2,725,695
Increase	97,753	677,430	531	85,356,700	46,205	153,500	47,450	85,296,320
Decrease								

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Tobacco used			Cigarettes weighing more than 3 pounds per thousand				Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1934	Removed	On hand Jan. 1, 1935	
						For exportation [1]	Tax-paid during 1934	
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*
California	1	17		3,350	700		500	3,550
New York	1,850	5,098		1,551,030	108,580		62,650	1,596,900
Pennsylvania	332		2,900	486,955	2,000		1,000	486,335

[1] Cigarettes were also removed from factories without payment of tax as follows: For personal consumption and experimental purposes: First Pennsylvania, 720 cigarettes.

NOTE.—The factories in business are included in table 22.
Average quantity of leaf tobacco used per 1,000 large cigarettes, 10 pounds.

TABLE 24.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1925 to 1934* [1]

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1925	147,530,760	1,470,374	144,062	244,170,315	325,109,202	718,425,613
1926	151,049,170	1,322,339	108,407	287,475,086	317,399,077	737,354,169
1927	151,042,255	1,460,667	95,961	290,308,029	301,314,291	744,288,207
1928	149,993,168	1,296,722	87,633	310,070,927	293,170,303	754,624,812
1929	150,878,878	1,250,740	92,788	340,450,368	297,953,440	790,625,709
1930	136,749,916	1,151,057	65,333	347,842,455	293,990,441	779,806,202
1931	126,611,200	1,016,997	43,171	329,916,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,347	299,010,925	286,816,510	690,133,809
1933	103,953,997	745,245	17,325	326,076,032	279,875,778	710,668,377
1934	110,203,242	919,672	882,144	374,500,769	289,024,051	775,529,878

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

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

TABLE 25.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1925 to 1934*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1925	111,390,766	9,749,836	7,151,246	(1)	247,739,899	37,841,222	413,872,969
1926	100,766,942	9,179,989	6,984,728	(1)	246,438,832	38,225,725	410,595,716
1927	103,918,416	7,088,281	6,256,483	(1)	237,033,677	40,197,123	396,323,980
1928	100,046,047	8,891,640	5,186,304	(1)	231,134,105	40,475,382	386,333,478
1929	96,744,046	8,187,608	5,555,620	(1)	229,585,183	41,127,453	381,199,890
1930	86,273,517	7,623,716	5,069,410	(1)	232,013,363	40,765,883	371,765,909
1931	76,652,810	6,377,436	4,170,275	61,235,195	182,947,238	39,854,345	371,237,299
1932	61,945,173	4,916,034	3,354,471	50,080,201	190,986,528	35,994,237	347,276,744
1933	61,361,495	5,041,990	3,120,427	44,724,472	191,786,382	36,098,394	342,113,160
1934	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,565,998

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

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
	Number	*Number*	*Number*	*Number*
1925	6,463,193,108	447,089,170	17,428,807	82,247,100,347
1926	6,498,641,230	412,314,795	13,239,765	93,096,973,928
1927	6,519,004,980	439,419,390	11,432,360	99,809,031,619
1928	5,373,181,751	415,535,410	10,403,004	108,705,505,650
1929	6,518,533,042	419,880,338	9,952,480	122,342,380,846
1930	5,893,899,418	383,069,980	7,306,925	123,802,186,217
1931	5,347,921,293	338,906,780	6,159,660	117,082,504,394
1932	4,382,722,918	278,748,580	3,373,577	106,632,433,834
1933	4,300,044,810	209,514,620	2,843,703	114,874,217,470
1934	4,525,780,084	221,976,581	88,202,403	129,976,333,581

NOTE.—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 2C.

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1934*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	6	Small cigars exclusively	0
Twist tobacco exclusively	15	Large cigars exclusively	5,169
Fine-cut tobacco exclusively	6	Small cigarettes exclusively	67
Scrap chewing tobacco exclusively	70	Large cigarettes exclusively	0
Smoking tobacco exclusively	370	2 or more kinds	52
Snuff exclusively	21		
2 or more kinds	260	Total	5,288
Total	738		
Quasi manufacturers except perique	194		
Perique producers and dealers	25		
Total	957		

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 1933 AND 1934

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1933						
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Under 50,000	801	50,527	213,894	93,447	511,304	1,685,830	91,020	2,651,082
50,000 to 100,000	18	83,410	228,314	10,820	188,131	776,178	552	1,287,405
100,000 to 250,000	13	6,485	538,739	117,504	363,719	833,399	227,824	2,087,661
250,000 to 500,000	12	410,281	1,457,083	28,309	453,456	2,022,916		4,372,045
500,000 to 5,000,000	13	3,353,734	724,033	25,444	2,720,718	8,519,350	2,238,326	17,588,605
Over 5,000,000	20	57,451,058	1,879,027	2,842,903	40,481,084	178,028,718	33,540,672	314,223,462
Total	877	61,361,495	5,041,090	3,120,427	44,724,472	192,766,383	36,098,394	342,113,160

		1934						
Under 50,000	759	47,010	244,519	80,269	598,237	1,656,280	96,257	2,752,572
50,000 to 100,000	17	113,500	232,064	64,044	191,647	604,432		1,205,687
100,000 to 250,000	9	29,481	349,362		354,271	469,625	223,347	1,425,086
250,000 to 500,000	12	330,260	1,042,144	27,416	325,235	2,407,310		4,132,367
500,000 to 5,000,000	13	3,305,554	1,476,201	22,263	3,182,131	9,476,119	2,199,528	19,751,796
Over 5,000,000	20	58,814,152	1,735,614	2,776,427	40,134,866	178,461,660	31,375,771	316,298,490
Total	830	62,760,057	5,079,904	2,970,421	44,786,387	193,075,426	36,898,903	345,565,998

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1933	1934	Increase (+) or decrease (−)	Percent of total	
	1933	1934	Increase (+) or decrease (−)				1933	1934
				Pounds	*Pounds*	*Pounds*		
Under 50,000	801	760	−42	2,554,082	2,752,572	+198,490	0.75	0.80
50,000 to 100,000	18	17	−1	1,287,405	1,205,687	−81,718	.37	.35
100,000 to 250,000	13	9	−4	2,087,661	1,425,086	−662,575	.61	.41
250,000 to 500,000	12	12	0	4,372,045	4,132,367	−239,678	1.28	1.20
500,000 to 5,000,000	13	13	0	17,588,605	19,751,796	+2,163,201	5.14	5.71
Over 5,000,000	20	20	0	314,223,462	316,298,490	+2,076,028	91.86	91.53
Total	877	830	−47	342,113,160	345,565,998	+3,452,838	100.00	100.00

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1934*—Continued

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1933 AND 1934

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1933	1934	Increase (+) or decrease (−)	1933	1934	Increase (+) or decrease (−)	1933	1934
				Number	*Number*	*Number*		
Under 250,000	6,006	5,517	−489	154,795,712	201,770,922	+46,975,210	4.30	4.46
250,000 to 500,000	164	191	+27	66,267,444	66,870,188	+10,602,744	1.91	1.48
500,000 to 1,000,000	123	134	+11	87,166,749	95,797,856	+8,631,107	2.03	2.12
1,000,000 to 2,000,000	93	88	−5	132,819,165	124,724,459	−8,094,706	3.69	2.75
2,000,000 to 3,000,000	45	42	−3	110,775,166	101,962,034	−8,813,132	2.57	2.25
3,000,000 to 4,000,000	36	36	0	124,630,434	127,008,086	+2,377,652	2.90	2.81
4,000,000 to 5,000,000	20	19	−1	88,037,318	84,633,465	−3,403,853	2.05	1.87
5,000,000 to 7,500,000	42	39	−3	260,308,381	238,781,431	−21,527,950	6.05	5.28
7,500,000 to 10,000,000	17	18	+1	149,054,219	153,498,284	+4,444,065	3.47	3.39
10,000,000 to 20,000,000	34	34	0	468,720,144	488,190,611	+19,470,467	10.90	10.78
20,000,000 to 40,000,000	17	14	−3	474,521,633	385,298,930	−89,222,703	11.03	8.51
Over 40,000,000	23	25	+2	2,152,898,474	2,457,063,813	+304,165,339	50.30	54.23
Total	6,620	6,160	−460	4,300,944,810	4,525,780,084	+225,735,274	100.00	100.00

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1935, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1934	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1935
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		130	130		
Delaware		1,550	1,550		
First Illinois	2,106	6,369	8,015		459
Kentucky	46,552	551,896	553,528	83	44,837
Massachusetts	82	625	692		15
First Missouri	1,846	604,138	603,310		2,674
Fifth New Jersey	30	375	405		
Second New York		183	183		
Third New York		35,276	35,276		
North Carolina	6,432	82,290	82,502	117	6,103
First Ohio	263	4,212	4,208	6	261
Twelfth Pennsylvania	945	2,744	3,059		630
Tennessee	225	2,648	2,873		
Virginia	137,519	1,401,239	1,372,012	2,000	164,746
West Virginia	210	845	898		157
Total	196,210	2,694,530	2,668,652	2,206	219,882

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

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Louisiana	300	82,948	80,452		2,796
Fifth New Jersey	5,449	45,305	39,534		11,220
Second New York		8,459	8,459		
Third New York		52,636	52,638		
First Pennsylvania	13,995	161,463	173,086	2,372	
West Virginia		620	620		
Total	19,744	351,433	354,789	2,372	14,016

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California		5,000	5,000		
Florida	3,000	340,200	325,200		18,000
Maryland	5,000	10,000	15,000		
First New Jersey	1,300	20,250	21,050		500
Fifth New Jersey	2,000	330,572	293,322	1,000	38,250
Third New York		5,800	3,500		2,300
First Pennsylvania	60,750	430,045	441,795	10,000	45,000
Twelfth Pennsylvania	6,500	79,450	73,950		12,000
Twenty-third Pennsylvania		15,000	12,500		2,500
Virginia	2,500	13,700	15,700		500
Total	87,050	1,250,017	1,207,017	11,000	119,050

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Virginia		8,400	8,400		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
North Carolina		72,000	72,000		

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1935, by collection districts*—Continued

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1934	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1935
	Number	*Number*	*Number*	*Number*	*Number*
First California	37,440,000	254,420,000	283,099,200	4,000,800	4,760,000
Kentucky	24,850,480	125,526,550	141,043,550	10,080	9,323,400
First Missouri	750,000	4,400,600	5,083,600	50,000	20,000
Fifth New Jersey	1,170,000	12,332,100	18,174,100	4,600	323,400
Second New York		119,050	35,250		83,800
Third New York	10,000	55,000	65,000		
North Carolina	39,745,000	1,240,005,670	1,210,598,370	2,335,000	66,817,300
First Pennsylvania	2,780,100	61,313,100	57,358,100	205,100	6,530,000
Twelfth Pennsylvania	80,000	243,700	293,700		30,000
Virginia	74,083,300	2,527,449,110	2,462,345,710	278,700	138,908,000
Total	180,908,880	4,225,867,880	4,173,006,580	6,884,280	226,795,900

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Kentucky	56,640	363,204	405,420		14,424
Second New York	1,800	3,600	3,600		1,800
Total	58,440	366,804	409,020		16,224

TABLE 28.—*Shipment or delivery from factory in bond, for use as sea stores, of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1935, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1934	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1935
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois		264	132	132		
Kentucky	16	720	846			90
First Missouri	90	6,398	4,820	56	540	72
North Carolina	36	19,194	18,748	446		36
First Ohio		134		134		
Virginia	30	4,824	4,482	228		144
Total	172	30,534	28,328	996	540	342

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
First Pennsylvania		2,500		2,500		

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
First California	1,447,000	83,797,000	16,650,000	65,420,000	20,000	3,154,000
Kentucky	210,000	16,827,000	12,640,000	2,652,000	80,000	1,665,000
Fifth New Jersey	205,000	12,803,000	6,820,000	5,962,000	50,000	176,000
North Carolina	1,866,080	341,184,800	232,610,300	57,020,800	283,080	1,027,100
Virginia	4,440,000	159,516,940	90,797,400	68,268,940	385,600	4,505,000
Total	8,268,080	614,129,740	410,526,700	199,923,740	819,280	11,127,100

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
North Carolina		1,000		1,000		

TABLE 29.—*Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1935, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1934	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1935
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	18	3,330	3,252		96
Sixth California	42	1,440	1,158	324	
Florida		192	192		
Georgia		611	611		
Louisiana		6,402	6,336	54	12
Maryland		2,642	2,642		
Massachusetts	42	714	630		126
Second New York	124	8,988	8,896		216
First Pennsylvania	6	732	720	6	12
First Texas		2,406	2,394	12	
Virginia	6	2,049	1,995		60
Washington		540	540		
Total	238	30,046	29,366	396	522

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	404,000	56,717,200	54,504,000	19,200	2,598,000
Sixth California	712,000	80,943,000	80,913,000	712,000	30,000
Florida		1,245,000	1,245,000		
Georgia		2,002,600	2,002,600		
Louisiana		37,423,000	37,188,000	215,000	20,000
Maryland	15,000	22,624,000	22,619,000	10,000	10,000
Massachusetts	845,000	10,579,000	9,136,600	20,000	2,267,400
Second New York	1,671,000	146,101,000	145,127,000	185,000	2,460,000
Oregon		3,325,000	3,324,200	800	
First Pennsylvania		8,011,000	7,865,800	140,200	5,000
First Texas		12,422,400	12,327,400	95,000	
Virginia	45,000	8,850,000	8,645,000	50,000	200,000
Washington	40,000	15,085,000	14,995,000		130,000
Total	3,732,000	405,328,200	399,892,600	1,447,200	7,720,400

TABLE 30.—*Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1935, by ports, and totals for 1930 to 1934*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
New York	2				720	506,280	$1,524.02
Newport News	2					884,390	2,648.66
Norfolk	15	4,984		20,936	18,380	4,929,434	15,852.04
Los Angeles	3		14,750				55.00
San Francisco	28	5,340	123,450	2,000		5,000	1,340.28
Total, 1935	50	10,324	138,200	22,936	19,100	6,325,104	21,418.00
Total, 1934	51	24,043	38,500	63,110	96,200	17,770,502	58,476.72
Total, 1933	61	38,605	87,750	78,950	77,270	34,961,376	89,751.74
Total, 1932	79	85,629	20,325	143,700	110,150	96,775,076	307,178.89
Total, 1931	55	62,189	500	91,280	1,203,770	35,234,104	117,035.67
Total, 1930	83	66,171	40,520	143,532	83,830	52,491,697	170,170.10

TABLE 31.—*Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1935*

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Domestic manufacture	4,029,230,585	66,061,901	501,649,060	35,633,515	1,537,451	4,634,112,512
Bonded manufacturing warehouses [1]	13,651,500	10,000	6,414,792	1,967,272	55,795	22,099,359
Imported—Cuba	2,750	4,100	570,064	1,052,098	2,479,705	4,108,717
Imported—other countries	8,370	3,766	25,886	3,333	4,130	45,485
Total	4,042,893,205	66,079,767	508,659,802	38,656,218	4,077,081	4,660,366,073
Philippine manufacture	197,581,380	498,727	237,840	3,527	2,085	198,323,559
Puerto Rican manufacture	56,504,335	2,005,500	663,950	1,500	.....	59,175,285
Total	4,296,978,920	68,583,994	509,561,592	38,661,245	4,079,166	4,917,864,917

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*
Domestic manufacture	191,445,203	2,276,005	128,480,383,018	301,948,767	36,147,265	338,096,032
Imported—Cuba	39,200	5,008	474,327	1,563	.....	1,563
Imported—other countries	167,174	126,070	1,534,292	95,301	28,637	123,938
Total	191,651,667	2,407,083	128,482,391,637	302,045,631	36,175,902	338,221,533
Philippine manufacture	16,800	5,900	1,588,740	16	.....	16
Puerto Rican manufacture	2,840,000	396,000	3,903,570	.....	.....	.....
Total	194,508,467	2,808,983	128,487,883,947	302,045,647	36,175,902	338,221,549

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

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1934, by collection districts and by States*

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by [1]—			
	In business Jan. 1, 1934	Opened	Closed	In business Jan. 1, 1935	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	10	0	1	9	.....	.....	.....	.....	.....	17,175	10	459	17,644
Sixth California	7	2	2	7	.....	.....	.....	.....	.....	.....	.....	150	150
Colorado	1	0	0	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Connecticut	69	12	4	77	182,997	.....	.....	.....	182,997	18,639,115	21,267	468	18,660,850
Delaware	1	0	0	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida	30	11	11	30	153,546	1	.....	.....	153,546	2,193,471	335,151	.....	2,528,622
Georgia	29	157	159	27	4,898,973	1,336,864	.....	286,982	6,522,819	31,005,963	772	.....	31,006,735
First Illinois	22	2	1	23	2,312	1,749	.....	.....	4,061	22,224	9,544	.....	30,768
Eighth Illinois	3	0	0	3	161	10	26	.....	197	4,680	.....	.....	4,680
Indiana	24	13	9	28	246,100	.....	.....	.....	246,100	4,043,057	47,163	668	4,090,888
Iowa	1	0	1	0	.....	.....	.....	.....	.....	.....	480	.....	480
Kansas	0	1	0	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kentucky	474	274	227	521	33,793,802	1,724,221	233,035	808,171	56,580,332	348,129,961	17,451	152,698	348,300,110
Louisiana	3	3	2	2	44,345	14,041	.....	.....	58,386	872,004	153	28,171	901,329
Maine	0	1	0	0	.....	.....	.....	.....	.....	.....	657	.....	657
Maryland	53	5	6	52	6,940,219	92,404	55	2,111,949	9,144,627	21,586,299	787	.....	21,587,086
Massachusetts	22	3	2	23	6,422	.....	.....	.....	5,452	1,515,071	17,023	58	1,532,152
Michigan	7	2	2	7	.....	.....	.....	128,200	128,200	8,200	16,508	.....	24,967
Minnesota	2	0	0	2	.....	.....	.....	.....	.....	87,487	2,724	3,900	94,111
First Missouri	4	0	0	4	.....	.....	.....	.....	.....	62,480	200	150	62,830
Sixth Missouri	10	5	3	12	.....	.....	.....	.....	.....	578,242	.....	21,489	599,731
Nebraska	0	0	0	0	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire	0	0	0	0	31,271	.....	.....	.....	31,271	.....	1,480	.....	1,480
First New Jersey	1	0	0	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fifth New Jersey	4	1	1	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
First New York	18	1	2	17	1,457,316	.....	.....	.....	.....	.....	.....	.....	.....
Second New York	6	1	2	5	.....	391	27,393	293,030	808,150	98,276	5,561	.....	103,837
Third New York	119	17	19	117	5,647,102	.....	.....	.....	.....	.....	208	.....	208
Fourteenth New York	36	6	6	35	4,445,942	602,992	22,595	125,811	6,398,500	9,462,703	.....	225	9,462,928
Twenty-first New York	5	1	0	5	.....	50	54,230	635,508	4,135,790	2,303,549	.....	.....	2,303,549
Twenty-eighth New York	6	0	1	6	.....	.....	.....	.....	.....	.....	3,784	.....	3,784
North Carolina	5	2	1	6	24,447	.....	.....	.....	24,447	261,825	11,806	117	273,749
North Dakota	493	672	515	676	13,043	.....	.....	.....	13,043	1,139,270	1,070	200	1,140,340
	0	0	0	0	37,238,051	1,766,017	2,382,098	4,387,559	46,215,125	443,143,548	600	.....	443,144,148
											62	.....	62

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1934, by collection districts and by States*—Continued

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1934	Opened	Closed	In business Jan. 1, 1935	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Ohio	61	14	18	57	5,087	1		3,000	8,088	31,432,011	27,492	20,165	31,479,668
Tenth Ohio	14	1	2	13						2,568,022	21,698	27,144	2,616,864
Eleventh Ohio	8	6	6	8						70,255	814		71,069
Eighteenth Ohio	11	0	0	11						230,791	7,257	875	238,923
Oregon	1	0	0	1	58,830				58,830				
First Pennsylvania	196	15	12	199	153,178	482	126,498	2,147,980	2,423,138	28,352,560	94,924	149,352	28,596,856
Twelfth Pennsylvania	10	0	0	10		35,623		66,675	102,298	817			817
Twenty-third Pennsylvania	9	4	0	13						73,967	423		74,390
Rhode Island	0	0	0	0						9,567		1,035	10,602
South Carolina	51	114	98	67	14,326,688	2,433,201			16,759,889	52,285,640	9,194		52,294,734
South Dakota	0	0	0	0	25				25				
Tennessee	166	122	82	206	17,545,571	110,341	183,712	7,165	17,846,789	136,512,551	667	6,012	136,519,230
First Texas	4	0	1	3						77,500			77,500
Vermont	0	0	0	0							50		50
Virginia	253	125	76	312	229,770,944	31,381,660	1,663,742	8,136,468	270,952,814	131,565,154		1,100	131,566,254
Washington	1	0	0	1						882			882
West Virginia	19	7	11	15						7,039,328	6,649		7,045,977
Wisconsin	50	6	5	60	1,178	25			1,203	18,697,965	525,285	1,163	19,224,413
Total, 1934	2,298	1,663	1,200	2,671	376,039,670	39,410,076	5,212,384	19,138,968	439,801,097	1,294,181,561	1,187,623	417,199	1,295,786,393
Total, 1933	2,436	986	1,124	2,298	391,268,195	14,650,183	6,360,109	10,764,130	423,042,626	1,165,222,451	317,957	1,723,871	1,167,264,299
Increase		677	166	373		24,759,893		8,374,819	16,758,471	128,959,110	869,666		128,522,084
Decrease	138				15,228,516		1,147,725					1,306,608	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	17	2	3	16						17,175	10	609	17,794
Illinois	25	2	1	26	2,473	1,759	26		4,258	26,804	8,544		35,348
Missouri	14	5	3	16						640,722	200	21,639	662,561
New Jersey	14	4	2	16	487,316	391	27,393	293,030	808,130	98,276	5,661		103,937
New York	179	27	32	174	10,130,534	603,042	76,825	761,379	11,571,780	13,167,348	16,888	342	13,184,578
Ohio	94	21	26	89	5,087	1		3,000	8,088	34,301,079	57,261	48,184	34,406,524
Pennsylvania	215	19	12	222	153,178	36,105	126,498	2,214,855	2,530,436	28,427,364	95,347	149,352	28,672,063

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1934, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Dealers	255,741,011	187,733,042	97,384,221	36,195,485	16,473,528	11,278,226	8,358,782	127,875,475	194,295,017	163,921,206	86,449,935	108,483,033	1,294,181,561
Cigar	100,125	80,027	45,653	65,324	553,944	35,920	33,794	32,719	40,811	18,255	142,010	38,941	1,187,623
Tobacco	33,449	174,322	14,441	10,409	36,627	18,699	20,153	37,786	11,062	9,284	10,463	40,504	417,199
Total	255,874,585	187,987,391	97,444,315	36,271,218	17,064,199	11,332,845	8,412,729	127,945,980	194,346,890	163,948,745	86,593,408	108,563,378	1,295,786,383

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 30,594,459 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 33.—*Quasi tobacco manufactures classified: Number of factories operated and tobacco material handled, calendar year 1934*

Class [1]	Number in business Jan. 1, 1934	On hand Jan. 1, 1934					
		Unstemmed	Stemmed	Scraps	Process	Stems	Siftings
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1	10			355,738			
2	72	68,291		295,718			
3	24			172,786			
4	64	1,556,921	53,764	1,822,221	9,851	79,043	148,772
5	5		1,082	142,598	164,201	55,590	4,611
6	8	304,744	5,305	47,494	2,465,288	4,297,464	500
7	7	131,568	98,803	3,190,213	251,172	474,617	704
8	45		382,567				
Total	235	2,061,524	538,521	4,921,770	2,890,512	4,906,714	154,587
	Opened	Received					
1	1			1,339,301			
2	10	464,564	1,878	1,523,975		1,075	59,150
3	6	35	966	2,259,054			3,493
4	2	17,172,162	459,061	5,046,325	8,630	189,552	504,342
5	0	3,373	5,205	803,912	100,065	1,066,559	537,098
6	3	4,518,521	104,294	1,282,255		79,755,101	3,874,978
7	4	6,444,971	4,670,252	3,261,483	100,979	488,525	123,449
8	0		243,994				
			[3] 27,171				
Total	26	28,603,726	5,512,811	16,916,305	209,674	81,501,112	5,102,510
	Closed	Removed					
1	1			1,554,434			
2	11	56,344	141,610	1,628,404		1,075	60,800
3	0	35	463	1,943,695			15,374
4	8	355,829	160,658	18,736,581	1,186,889	1,435,387	1,217,926
5	0			421,672	31,126	995,591	262,461
6	1	3,566,608		2,088,397		92,720,241	10,790
7	1	669,125	8,607,227	3,350,284	163,694	1,654,815	30,171
8	20		[3] 64,447				
			[4] 257,357				
Total	42	4,647,941	9,231,762	27,719,467	1,381,109	98,807,109	1,597,522
	Number in business Jan. 1, 1935	On hand Jan. 1, 1935					
1	10			38,565			
2	71	22,473	166	344,187			9,736
3	30		207	450,605			2,529
4	58	1,454,920	65,701	1,743,157	78,975	191,305	45,869
5	5			212,286	328,427	15,038	93,010
6	10	476,750	9,561	29,138	503,691	2,334,608	500
7	10	180,137	595,397	2,112,623	189,057	599,892	100
8	25		331,530				
Total	219	2,134,280	1,002,562	4,930,561	1,100,150	3,140,843	151,744
Loss		23,883,029			618,927		3,507,831
Gain			4,182,992	11,711,953		13,540,126	

[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, etc.; class 7, storage, scraps, etc.; class 8, growers of, and dealers in, perique tobacco.
[2] Grown.
[3] Exported.
[4] Sold.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 34.—*Number of each class of special-tax payers filing returns covering the fiscal year 1935, or any portion thereof, under the various annual rates, by collection districts and States*

Collection districts and States [1]	Distilled spirits				Fermented malt liquors			Oleomargarine					Adulterated butter, manufacturers, $600	Process or renovated butter, manufacturers, $50	Mixed flour, manufacturers or packers, $12	Narcotics				National Firearms Act			Total, all classes
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Liquor dealers, wholesale, $100	Liquor dealers, retail, $25	Brewers, $50	Brewers, $100	Dealers, wholesale, $20	Dealers, retail, $20	Manufacturers, $600	Colored, wholesale, $480	Colored, retail, $48	Uncolored, wholesale, $300	Uncolored, retail, $6		Manufacturers, importers, and compounders, $24	Dealers, wholesale, $12	Dealers, retail, $3	Practitioners, $1	Dealers in untaxed narcotic preparations, $1	Importers or manufacturers, $500	Dealers, other than pawnbrokers, $200	Pawnbrokers, $300	
Alabama				800					923				29	2,508	1	1	24	730	2,065	22				6,742
Alaska				318			3	60	133					10			1	24	64					676
Arizona				1,221			1	53	271				11	717			7	24	432	22				2,066
Arkansas	1			1,157				130	1,613				10	1,366			9	186	1,651	175				6,945
First California	47	12	6	849	21,677		26	496	1,472	5		1	22	3,832		1	39	1,602	4,822	65				36,043
Sixth California	28	8	7	461	12,221		11	289	135	4			29	5,741		6	42	2,019	4,816	67				25,895
Colorado	16	3	1	77	2,130	1	5	80	907	1			13	2,221		2	23	545	1,521	52	11			7,911
Connecticut		7	1	102	4,614		10	188	2,095				6	1,350		2	19	782	2,091	124	2	1		11,478
Delaware				11	360		1	19	201			2	6	425		2	1	102	320	58				1,496
District of Columbia	1			71	1,481		3	37	747			22		918		2	13	318	1,318	7				4,944
Florida	1			119	3,541		9	101	2,048				36	2,918		1	31	761	1,672	7				11,245
Georgia	1			33	1,200		1	142	3,294				33	2,549	2	1	45	1,004	2,706	34				11,040
Hawaii	1			53	707		1	27	129					24			9	14	288	58				1,315
Idaho				40	1,064		5	103	823					6			3	158	447	4				2,663
First Illinois	25	24	4	654	18,155		47	878	1,652	9			53	8,957		10	55	2,756	7,677	53				40,931
Eighth Illinois	5	4	11	181	5,898		17	481	1,710	2			67	6,423		5	24	680	2,837	140				18,471
Indiana	5	4		120	6,350		17	206	1,924	2	1		73	8,660		9	58	1,140	3,012	263				23,050
Iowa				16	801		4	389	6,643	4		6	34	3,624		3	50	842	3,194	258				14,893
Kansas				11	1,759			490	5,022			2	27	4,925			21	768	2,495	90				16,129
Kentucky	6	10	4	123	2,252		7	217	4,512	4		1	16	2,672		2	30	836	2,757	182		1		13,630
Louisiana	12			162	4,083	2	5	108	1,926								12	851	1,020	271				11,901

[1] Combine Alaska with Washington to obtain the number of special-tax payers for Washington district, and District of Columbia with Maryland district. For those States having more than one collection district, combine the several districts for the State total.

TABLE 34.—*Number of each class of special-tax payers filing returns covering the fiscal year 1935, or any portion thereof, under the various annual rates*—Continued

Collection districts and States	Distilled spirits					Fermented-malt liquors				Oleomargarine					Adulterated butter, $600	Process or renovated butter, manufacturers, $480	Mixed flour, manufacturers or packers, $12	Narcotics					National Firearms Act			Total, all classes
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Liquor dealers, wholesale, $100	Liquor dealers, retail, $25	Brewers, $50	Brewers, $100	Dealers, wholesale, $50	Dealers, retail, $20	Manufacturers, $600	Colored, wholesale, $480	Colored, retail, $48	Uncolored, wholesale, $200	Uncolored, retail, $6				Manufacturers, importers, and compounders, $24	Dealers, wholesale, $12	Dealers, retail, $3	Practitioners, $1	Dealers in unlisted narcotic preparations, $1	Importers or manufacturers, $500	Dealers, other than pawnbrokers, $200	Pawnbrokers, $300	
Maine	----	----	----	1	53	----	----	73	1,778	----	----	----	16	1,580	----	----	----	1	8	346	1,129	257	----	----	----	5,272
Maryland (State)	18	16	2	124	4,388	----	12	221	3,086	1	1	65	20	3,043	----	3	----	7	20	707	2,341	401	----	----	----	14,484
Massachusetts	31	21	5	203	9,334	----	16	123	1,767	----	----	----	23	4,982	----	----	----	8	58	2,185	6,810	190	----	1	----	25,817
Michigan	4	8	1	50	5,606	----	50	033	14,337	1	----	----	98	10,523	----	----	----	11	67	1,975	8,820	291	----	----	----	39,575
Minnesota	6	3	----	75	3,393	1	25	693	10,408	1	----	----	29	2,430	----	----	----	2	29	1,148	2,875	28	----	3	1	21,200
Mississippi	----	----	----	6	812	----	----	162	1,960	----	----	2	7	468	----	----	----	----	12	518	1,483	162	----	----	----	5,602
First Missouri	1	2	7	64	8,548	----	16	226	6,146	1	2	14	18	3,567	----	----	----	10	24	1,080	2,916	79	----	----	----	17,718
Sixth Missouri	2	2	1	73	1,972	----	5	177	3,921	1	----	3	26	3,340	----	----	1	4	32	849	2,720	69	----	----	----	13,198
Montana	----	----	1	0	1,031	----	10	105	671	----	----	----	----	18	----	----	----	----	5	260	516	9	----	----	----	2,681
Nebraska	----	----	----	47	2,127	----	6	181	1,778	----	----	----	18	2,630	----	----	2	2	11	748	1,868	99	----	----	----	9,517
Nevada	----	----	----	62	784	----	2	41	105	----	----	----	2	86	----	----	----	----	2	45	172	4	----	----	----	1,383
New Hampshire	----	----	----	4	303	----	1	52	1,057	----	----	----	1	802	----	----	----	1	5	91	426	116	----	----	----	3,018
First New Jersey	1	5	1	56	3,628	----	4	151	159	----	----	----	8	2,169	----	----	----	1	9	542	1,274	16	----	----	----	8,017
Fifth New Jersey	17	26	5	172	9,271	----	15	163	440	3	----	1	19	3,820	----	----	----	6	11	1,307	3,406	14	----	----	----	18,876
New Mexico	1	----	----	40	786	----	----	32	110	----	----	----	1	387	----	----	----	----	2	120	373	18	----	----	----	1,870
First New York	3	6	----	11	6,310	1	16	195	10,705	----	----	----	7	2,359	----	----	1	4	9	2,544	9,377	12	1	----	----	31,563
Second New York	7	5	8	232	1,730	----	----	31	1,218	----	----	----	14	69	1	----	----	9	34	322	860	22	----	1	----	4,662
Third New York	4	8	----	220	3,080	----	12	55	3,854	----	----	----	5	588	----	----	----	5	19	1,130	5,328	15	----	2	----	15,272
Fourteenth New York	5	----	1	57	6,348	----	10	287	7,284	----	----	----	33	3,575	----	----	----	10	27	1,751	4,170	86	----	----	----	22,844
Twenty-first New York	----	----	----	16	2,393	----	15	142	3,217	----	----	----	34	3,279	----	----	----	5	20	478	1,037	138	----	----	----	11,073
Twenty-eighth New York	----	----	10	45	4,417	----	24	203	4,002	----	----	----	28	3,695	----	----	2	4	20	883	2,409	24	1	----	----	15,932
North Carolina	----	----	----	6	198	----	----	110	2,725	----	----	----	31	2,260	----	----	----	1	26	821	2,505	393	----	----	----	9,091
North Dakota	----	----	----	----	162	----	----	135	1,722	----	----	----	----	1	----	----	----	----	5	240	545	4	----	----	----	2,823
First Ohio	----	12	5	70	1,257	----	13	58	3,298	3	----	----	31	3,111	----	----	----	10	21	491	2,015	49	----	1	----	10,445
Tenth Ohio	----	----	----	35	1,402	----	12	60	2,092	1	----	----	23	2,721	----	----	----	2	15	366	1,437	115	----	----	----	8,281
Eleventh Ohio	----	----	----	40	1,104	----	6	46	1,886	1	----	----	28	3,497	----	----	----	4	21	444	1,668	100	----	----	----	8,845
Eighteenth Ohio	3	4	5	90	5,323	----	21	97	4,850	----	----	----	53	6,212	----	----	----	8	36	1,161	3,725	97	----	----	----	21,990
Oklahoma	----	----	----	10	1,351	----	2	163	1,528	----	----	----	2	197	----	----	----	1	20	1,095	2,668	1,190	----	----	----	8,227
Oregon	1	----	----	101	853	----	6	105	3,859	1	----	----	16	2,003	----	----	1	1	24	578	1,301	13	----	----	----	8,955
First Pennsylvania	9	10	5	68	6,503	----	57	935	6,875	----	----	----	9	1,160	----	----	----	24	64	2,347	6,024	46	1	1	----	24,727
Twelfth Pennsylvania	----	1	----	5	5,498	----	38	421	2,793	----	----	----	3	558	----	----	----	----	15	551	1,679	5	----	----	----	9,567
Twenty-third Pennsylvania	2	4	1	18	5,147	----	39	1,334	5,876	----	----	----	12	2,227	----	----	----	3	21	1,319	4,068	31	----	1	----	20,193
Rhode Island	4	----	----	54	1,947	----	7	27	157	2	----	----	7	1,039	----	----	----	2	13	395	994	77	----	----	----	4,715
South Carolina	----	----	----	47	1,482	----	----	84	2,235	----	----	1	16	1,436	----	----	----	----	10	498	1,320	322	----	----	----	7,451
South Dakota	----	----	----	31	1,407	----	1	146	1,137	----	----	----	1	64	----	----	----	----	8	298	626	19	----	----	----	3,728
Tennessee	----	----	----	83	325	----	3	118	2,392	----	----	----	3	473	----	----	----	5	30	937	2,833	178	----	----	----	7,880
First Texas	----	----	----	142	3,669	----	7	534	2,974	----	----	1	33	2,572	----	----	----	1	34	1,289	3,166	245	----	----	----	14,660
Second Texas	----	----	----	80	1,749	----	3	311	2,949	2	----	13	24	2,881	----	----	----	1	37	1,018	3,379	347	----	----	----	12,704
Utah	----	----	----	27	722	----	2	47	599	----	----	----	3	193	----	----	1	----	9	178	533	26	----	----	----	2,340
Vermont	----	----	----	31	1,160	----	----	82	379	----	----	----	2	276	----	1	----	----	4	121	537	183	----	----	----	2,728
Virginia	----	----	2	14	2,145	----	2	276	4,243	----	----	18	28	3,270	----	----	----	----	18	564	1,847	328	----	----	----	12,755
Washington (State)	6	----	----	84	3,745	----	20	413	3,983	----	----	----	1	----	----	----	6	----	30	706	1,851	47	----	3	1	10,941
West Virginia	----	----	1	18	655	----	5	149	3,121	----	----	8	47	3,615	----	----	----	1	14	447	1,900	114	----	----	----	10,164
Wisconsin	10	3	2	210	12,046	----	97	798	3,610	----	----	----	----	22	----	----	1	2	17	1,167	3,360	148	----	----	----	22,090
Wyoming	----	----	----	33	873	----	3	57	136	----	----	----	2	296	----	----	----	----	5	102	265	3	----	----	----	1,787
Total	285	212	105	6,165	222,468	5	761	15,300	181,770	45	4	160	1,275	155,415	1	7	26	210	1,460	53,687	158,618	8,104	5	27	2	800,107

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 35.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1935, by collection districts*

District	On hand July 1, 1934	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1935
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Colorado	2,190	20,814	251,204	176,545	23,004		
First Illinois	8,981	703,319	59,076		280,095		4,456
Eighth Illinois	887	101,368	67,402		36,840		6,339
Indiana	1,890	68,470				1,497	1,461
Kansas	6,527	315,529	81,778		228,618	20	11,640
Maryland	6,252	473,911	208,237	256,420			15,536
First Missouri	1,118	75,882	17,790		58,320		890
Sixth Missouri	40	4,922	4,956				6
Fifth New Jersey	62,652	1,106,616	96,578	975,862	42,844	1,968	52,016
Tenth Ohio		10,752			10,752		
Oregon		50	50				
Second Texas	67	23,338	21,368		448	248	1,341
Total	90,634	2,904,971	808,439	1,408,827	680,921	3,733	93,685

TABLE 36.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1935, by collection districts*

District	On hand July 1, 1934	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1935
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	144,942	23,647,213	23,557,118			235,037
Sixth California	237,284	14,893,002	14,805,999			284,287
Colorado	9,263	1,225,139	1,218,046			16,356
First Illinois	899,819	135,099,377	134,983,308	62	6,816	1,009,010
Eighth Illinois	71,759	7,396,469	7,398,696			69,532
Indiana	29,021	22,335,144	22,176,496		13,255	177,414
Kansas	133,988	25,138,950	24,995,956			276,982
Maryland	102,752	5,301,013	5,189,711			214,054
Michigan	284,784	13,622,776	13,613,256			294,304
Minnesota		731,039	714,996			16,043
First Missouri	37,450	7,356,442	7,340,614			53,278
Sixth Missouri	7,889	1,100,708	1,095,470			13,127
Fifth New Jersey	402,062	26,935,300	26,950,530	160		386,672
First Ohio	133,200	20,377,359	20,339,589			170,970
Tenth Ohio	18,104	14,233,508	14,190,942			60,670
Eleventh Ohio	90,304	27,230,310	27,207,104			113,510
Oregon	7,087	1,114,311	1,107,290			14,108
Rhode Island	6,588	126,182	132,770			
Second Texas	25,157	3,048,293	3,035,972			37,478
Total	2,641,483	350,915,555	350,113,863	222	20,071	3,422,852

TABLE 37.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1935, by months*

Month	Colored					Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed
1934	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	204,814	45,638	130,716	50,046	192	16,159,473	15,397,708		
August	310,394	55,502	211,112	45,262	1,044	21,722,611	22,029,700		4,200
September	273,739	62,801	138,505	68,087	300	20,568,203	25,617,072		1,050
October	172,791	54,706	57,753	43,312	560	28,344,614	27,009,206	160	9,743
November	169,648	57,902	31,449	69,140	490	28,639,839	28,268,946		2,400
December	123,137	57,334	44,144	52,308		30,346,741	29,772,001		
1935									
January	293,785	68,052	156,015	57,136	652	33,342,223	33,129,371		1,062
February	343,027	120,946	179,541	51,164		41,551,563	41,604,149		
March	292,543	80,748	129,583	56,478		33,907,070	33,669,052		
April	242,453	68,238	75,760	70,770		37,143,278	37,159,937		2,616
May	237,875	60,102	118,720	73,164		30,208,815	30,177,966	62	
June	240,765	34,410	135,869	39,034	295	24,981,227	25,188,755		
Total	2,904,971	808,439	1,408,827	680,921	3,733	350,915,555	350,113,863	222	20,071

TABLE 38.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1926 to 1935*

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1926	13,180,407	10,731,302	1,843,374	876,570	234,806,321	234,589,845	16,920	
1927	14,501,929	11,343,879	2,122,911	967,984	242,854,696	242,332,227	11,310	
1928	15,351,185	12,303,108	1,791,668	1,159,620	279,348,104	279,460,211		
1929	16,305,863	12,898,252	2,142,000	1,265,052	316,815,589	315,984,180	5,846	1,760
1930	17,102,771	13,734,848	2,030,752	1,468,186	332,026,934	331,288,736	8,736	
1931	8,840,875	5,793,325	1,945,501	1,338,469	268,926,049	270,394,635	6,372	
1932	4,630,218	2,090,578	1,656,182	910,749	210,706,042	210,450,678	15	
1933	2,813,149	500,021	1,370,811	766,714	216,229,634	215,960,066	180	
1934	2,630,095	402,800	1,604,166	631,665	240,497,599	240,410,117	240	
1935	2,904,971	808,439	1,408,827	680,921	350,915,555	350,113,863	222	
Total	98,339,702	70,407,202	17,816,194	10,070,930	2,692,980,544	2,691,062,250	50,643	1,760

TABLE 39.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1935*

	Pounds		*Pounds*
Butter	5,051	Palm oil	18,125
Coconut oil	149,760,028	Peanut oil	4,035,270
Color	2,672	Salt	20,509,630
Corn oil	1,475	Sesame oil	20,535
Cottonseed oil	90,324,334	Soda (benzoate of)	157,174
Derivative of glycerin	1,100,993	Soybean oil	541,592
Lecithin	16,769	Sugar	81,735
Milk	81,721,571	Vegetable oil	41,817
Neutral lard	4,036,907	Sunflower-seed oil	64,000
Oleo oil	23,867,206		
Oleo stearine	3,993,073	Total	389,055,970
Oleo stock	2,533,744		

TABLE 40.—*Production and withdrawals of renovated butter, year ended June 30, 1935, by collection districts*

District	On hand July 1, 1934	Produced	Withdrawn tax-paid	On hand June 30, 1935
	Pounds	*Pounds*	*Pounds*	*Pounds*
Alabama	414	1,023,711	1,023,125	1,000
Georgia		131,205	125,555	2,650
Maryland	17,852	638,603	648,907	7,548
Virginia		51,042	50,638	884
Total	18,266	1,844,561	1,851,245	11,582

TABLE 41.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1926 to 1935*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1926	2,462,600	2,455,060	1932	1,124,299	1,117,784
1927	4,272,032	4,305,753	1933	1,002,131	1,008,327
1928	3,150,455	3,150,357	1934	1,219,168	1,205,476
1929	3,040,895	3,033,193	1935	1,844,561	1,851,245
1930	1,749,713	1,760,573	Total	21,394,903	21,401,175
1931	1,499,043	1,507,408			

TABLE 42.—*Production and withdrawals of mixed flour, year ended June 30, 1935, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1934	1	613	6,224	2,455	307,806
First California		1,715	49,933	34,100	2,208,158
Sixth California		445	2,554	1,965	150,998
Iowa			9,615		403,531
Kansas	7	12	277		12,362
Nebraska			9,147		364,508
First New York				2,496	38,281½
Twenty-eighth New York		17,550			1,719,900
Oregon		41,735	103,646	25,928	8,306,299
Utah		630½	1,060½		112,715
Washington	508	18,254	25,366	2,191	2,797,326
Wisconsin		2,474			242,452
Total	515	82,815½	201,695½	66,692	16,358,530½
Grand total	516	83,428½	207,922½	69,147	16,666,336½

WITHDRAWN TAX-PAID

First California		1,661	50,209	33,128	2,190,035
Sixth California		318	2,404	1,587	125,752
Iowa			9,768		410,257
Kansas	7	12	278		12,314
Nebraska			9,132		363,523
First New York				2,496	38,281½
Twenty-eighth New York		17,558			1,720,684
Oregon		41,654	103,621	24,651	8,289,463
Utah		302½	946		91,643
Washington	497	18,010	25,553	1,985	2,774,243
Wisconsin		2,474			242,452
Total	504	82,418½	201,909	63,850	16,261,947½
Lost or destroyed	12	½	179½		840
Stock on hand June 30, 1935		1,009½	5,996	5,267	403,549
Grand total	516	83,428½	207,922½	69,147	16,666,336½

TABLE 43.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1935*

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, 1934	12,323,275					[illegible]
1934						
July	3,179,780	72	1,524,285	144,535		6,459
August	3,467,190	204	3,209,264	85,219		504
September	3,787,109		4,468,533	170,507		
October	4,690,440	50	4,985,389	233,116	19,728	
November	4,520,325	100	4,977,779	202,710	1,008	420
December	4,031,926	50	4,196,727	738,389	2,304	237
1935						
January	4,356,435		4,262,650	88,203		1,682
February	4,530,753	12	4,348,453	86,200	564	254
March	4,582,918		4,194,184	144,731	3,312	
April	4,077,402		3,413,851	239,583		1,597
May	3,147,100		2,251,045	134,851	23,328	1,560
June	2,873,083		2,096,490	320,198	1,728	42
Total	47,850,464	488	43,927,964	2,568,662	52,272	14,755
On hand June 30, 1935	60,203,739	488	43,927,964	2,568,662	52,272	[1] 13,655,329

[1] Includes 13,640,574 packs lost or destroyed prior to July 1, 1934.

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 44.—*Ethyl alcohol: Production and withdrawals, by months, fiscal year 1935*

[Proof gallons]

Month	Production	Withdrawals [1]			
		Total	Tax-paid	Tax-free	
				For denaturation	For other purposes
July	13,701,718	12,703,068	1,052,459	11,391,662	258,947
August	13,823,046	13,139,091	1,121,178	11,666,982	350,931
September	15,838,906	17,827,292	1,074,811	16,462,266	290,215
October	21,331,807	34,377,494	1,266,386	32,792,526	318,582
November	19,540,741	19,119,090	1,572,546	17,317,538	228,906
December	17,065,272	17,204,066	2,096,236	14,891,133	216,697
January	12,290,020	11,486,180	1,452,642	9,790,456	243,082
February	9,787,119	8,670,437	1,017,132	7,420,033	227,272
March	12,843,740	14,658,355	1,567,584	12,744,874	325,917
April	14,234,754	10,937,784	1,512,560	9,206,754	218,470
May	15,791,432	11,745,506	1,595,222	9,921,039	229,245
June	14,611,269	11,227,396	1,842,236	9,398,423	186,737
Total	180,645,920	163,095,759	16,990,972	163,009,786	3,095,001

[1] Including 41,847 proof gallons transferred to denaturing plant by an alcohol plant not having a bonded warehouse.

TABLE 45.—*Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses, by States, fiscal year 1935*

State	Plants operated	Warehouses operated	Production	Withdrawals	Warehouse losses	Remaining in bonded warehouses June 30, 1935
			Proof gallons	*Proof gallons*	*Proof gallons*	*Proof gallons*
California	3	6	4,807,824	5,345,731	14,729	621,840
Colorado	1	4	2,797	101,694	605	19,319
District of Columbia	1	1	571,617	568,155		2,626
Hawaii	1	1	613,622	625,339		12,207
Illinois	4	9	5,827,547	10,187,223	38,143	810,631
Indiana	3	4	8,131,671	14,588,442	70,167	5,014,853
Kansas	1	1	227			227
Kentucky		1		199,073	819	19,877
Louisiana	4	5	29,702,488	12,529,324	53,410	1,657,876
Maryland	1	3	3,067,281	29,057,152	64,750	5,680,290
Massachusetts	1	4	4,896,879	6,488,579	10,522	379,257
Michigan		2		338,130		21,683
Minnesota	1	1	95,684	88,576	193	29,987
Missouri		6		435,423	1	43,166
New Jersey	2	4	27,869,872	31,614,224	38,334	1,999,826
New York		4		546,603	1,490	313,269
Ohio	1	5	1,740,403	2,083,716	3,239	104,151
Oregon		1		24,177	6	8,835
Pennsylvania	5	8	52,670,297	50,101,390	170,778	9,334,582
Puerto Rico	1	1	4,046,158	3,053,050	3,019	186,934
West Virginia	1	1	13,582,058	14,724,683	20,221	944,437
Wisconsin	1	1	419,505	395,095	811	45,903
Total	32	74	180,645,920	[1] 183,095,759	[2] 491,226	[3] 25,252,756

[1] Including 41,847 proof gallons transferred to a denaturing plant by an alcohol plant not having a bonded warehouse.
[2] In addition, 64,041 proof gallons lost in transit.
[3] Stocks in transit between bonded warehouses and quantities in receiving tanks of alcohol plants awaiting transfer to bonded warehouses not computed.

TABLE 46.—*Ethyl alcohol: Withdrawals, tax-paid and tax-free, by States, fiscal year 1935*

(Proof gallons)

State	Total withdrawals	Tax-paid withdrawals	Tax-free withdrawals			
			For denaturation	For hospital and scientific use	For use of United States and subdivisions	For export
California	5,345,731	1,638,204	3,395,641	146,653	160,048	5,185
Colorado	101,694	83,408	1,605	15,443	238	
District of Columbia	568,155	6,466	537,314	22,904	1,571	
Hawaii	625,339	525	624,170	621	23	
Illinois	10,187,223	2,753,812	7,222,934	168,784	41,693	
Indiana	14,588,442	1,523,321	12,990,406	27,633	10,139	36,833
Kentucky	199,073	193,002		6,071		
Louisiana	12,529,324	392,104	12,000,978	86,056	40,985	9,201
Maryland	29,057,152	392,203	28,506,787	128,881	29,281	
Massachusetts	6,488,579	2,297,344	3,965,488	120,252	105,845	
Michigan	338,130	275,106		62,921	103	
Minnesota	88,576	32,376	11,780	25,235	19,185	
Missouri	435,423	358,137		52,738	24,548	
New Jersey	31,614,224	1,810,676	29,462,770	230,981	85,541	24,256
New York	546,603	378,272	54,156	114,072	103	
Ohio	2,083,716	1,592,874	405,281	85,310	47	198
Oregon	24,177	24,177				
Pennsylvania	50,101,390	3,102,135	46,398,050	183,081	328,144	41,827
Puerto Rico	[1] 3,053,050		2,382,620			
West Virginia	14,724,683	5,820	14,718,568	275		
Wisconsin	395,095	41,090	331,228	17,468	5,401	
Total	183,095,759	16,990,972	163,009,786	1,496,283	852,615	117,500
Percentage of total withdrawals	[2] 100.0	9.3	89.0	0.8	0.5	0.1

[1] Including tax-free withdrawals of 29,415 proof gallons for medicinal use and 559,188 proof gallons for beverage purposes, equal to 0.3 percent of total withdrawals.
[2] The percentages do not add to 100 because the withdrawals for medicinal and beverage purposes in Puerto Rico, amounting to 0.3 percent of the total withdrawals, are not shown separately.

TABLE 47.—*Ethyl alcohol: Materials used [1] in production, by kinds and by States, fiscal year 1935*

State	Molasses	Grain			Other materials	
		Corn	Malt	Rye		
	Gallons	*Pounds*	*Pounds*	*Pounds*	*Gallons*	*Pounds*
California	6,884,570					
Colorado	6,851	33,906	3,497			
District of Columbia	814,023					
Hawaii					[2] 5,316,620	
Illinois	216,431	20,694,039	897,369	649,706	[3] 299,956	[4] 28,245,237
Indiana		11,701,200	1,333,080	144,960	[5] 3,173,450	
Kansas		41,970	5,500	300		[6] 1,850
Louisiana	36,372,856					
Maryland	37,948,372					
Massachusetts	6,160,017					
Minnesota					[3] 890,227	
New Jersey	34,062,314					
Ohio		16,698,504	1,994,468	927,908		
Pennsylvania	61,724,562	9,469,067	1,398,708	1,676,338		
Puerto Rico	3,659,291					
West Virginia					[3] 10,525,100	
Wisconsin	112	7,283,920	8,502,144	438,424		
Total	187,849,299	65,922,466	14,134,676	3,837,630	20,205,353	28,247,087

[1] For those plants in which ethyl alcohol is a byproduct of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included.
[2] Pineapple juice.
[3] Fermented malt liquor.
[4] Hydrol.
[5] Ethyl sulphate.
[6] Malt sirup.

TABLE 48.—*Ethyl alcohol: Production by kinds of materials used, fiscal year 1935*

Materials used			Alcohol produced	
Kind	Amount	Unit	Proof gallons	Percent of total
Molasses	[1] 187,722,553	Gallons	154,438,027	85.49
Ethyl sulphate	13,698,550	do	17,584,189	9.73
Grain	[2] 70,357,815	Pounds	4,940,977	2.74
Hydrol	[1] 21,203,753	do	1,845,314	1.03
Pineapple juice	5,316,620	Gallons	613,622	.34
Fermented malt liquor	1,190,183	do	121,842	.07
Mixtures:				
Grain	13,538,747	Pounds		
Hydrol	6,981,484	do	[3] 1,091,049	.60
Molasses	126,746	Gallons		
Total	320,196,511		180,645,920	100.00

[1] Additional amounts used in combination with other materials included under "Mixtures."
[2] Largely byproduct alcohol. See table 47, note 1.

TABLE 49.—*Denatured alcohol:*[1] *Plants operated, production, withdrawals, and stocks on hand, by States, fiscal year 1935*

[Wine gallons]

State	Plants operated	Completely denatured			Specially denatured		
		Production	Withdrawals	On hand June 30	Production	Withdrawals	On hand June 30
California	6	199,084	199,163	6,762	1,952,742	1,967,794	37,340
Colorado	2				952	952	
District of Columbia	1	70,209	67,210	27,212	38,853	39,333	158
Hawaii	1	280,896	332,578		6,142	6,142	50
Illinois	4	1,318,267	1,256,604	63,354	2,680,139	2,671,696	21,564
Indiana	2	3,669,356	3,667,661	3,580	3,708,820	3,655,659	35,424
Kentucky	1				483,859	456,953	27,027
Louisiana	3	4,632,464	4,658,174	114,228	2,334,223	2,329,251	16,050
Maryland	2	8,204,131	8,245,828	7,500	12,188,021	12,576,615	45,250
Massachusetts	2	512,674	353,928	253,316	1,070,459	1,982,780	14,564
Minnesota	1	6,794	660	6,085			
New Jersey	5	3,659,988	3,659,526	14,833	12,826,598	12,826,599	34,177
New York	2	32,004	24,108	7,896	6	509	
Pennsylvania	4	14,434,529	14,048,331	561,113	12,203,631	12,218,656	83,801
Puerto Rico	1	602,000	601,020		680,681	670,873	14,491
Utah	1		[2] 3,501				
West Virginia	1	1,019,919	835,780	367,557	6,874,791	6,871,107	19,794
Wisconsin	1	96,404	96,453	108	148,468	148,649	2,753
Total	39	38,746,679	38,050,525	1,433,944	58,284,395	58,663,468	358,743

[1] Including 1,153,448 proof gallons of rum and 1,070,372 proof gallons of alcohol withdrawn from distilleries for denaturation.
[2] Stock on hand July 1, 1934, includes 636 gallons previously reported lost by fire.

TABLE 50.—*Denatured alcohol: Production by months, fiscal year 1935*

[Wine gallons]

Month	Completely denatured	Specially denatured	Total
July	2,438,372	4,293,439	6,731,811
August	2,628,841	4,314,162	6,943,003
September	5,413,100	4,427,402	9,840,502
October	13,859,964	5,334,359	19,194,323
November	5,660,643	4,635,843	10,316,486
December	2,858,093	5,932,946	8,791,039
January	1,171,447	4,875,457	6,046,904
February	530,830	4,080,668	4,611,498
March	846,098	6,651,251	7,497,349
April	902,204	4,641,421	5,543,625
May	1,218,519	4,645,338	5,863,857
June	1,198,478	4,452,107	5,650,585
Total	38,746,679	58,284,395	97,031,074

TABLE 51.—*Completely denatured alcohol: Withdrawals by formulas,*[1] *and by months, fiscal year 1935*

[Wine gallons]

Month	Formula			Total
	10	5	5-A	
July	1,907,978	123,126	130,666	2,161,770
August	2,110,598	342,580	41,155	2,494,613
September	4,572,175	731,930	84,038	5,388,043
October	12,627,167	1,197,203	388,895	14,213,265
November	5,040,994	562,496	211,391	5,813,931
December	2,554,639	269,982	63,248	2,888,069
January	758,218	286,591	25,004	1,069,813
February	254,580	149,269	32,342	436,191
March	527,001	142,813	61,704	731,518
April	130,986	587,275	16,129	734,390
May	700,171	355,364	17,027	1,072,562
June	1,031,581	11,532	23,397	1,066,510
Total	32,215,688	4,769,841	1,074,996	38,050,525

[1] Information as to the composition and authorized uses of these formulas will be found in the appendix to Regulations No. 3, Formulas for Completely and Specially Denatured Alcohol, Treasury Department, Bureau of Industrial Alcohol, as amended by Treasury Decision No. 10 (Alcohol), June 30, 1922.

TABLE 52.—*Specially denatured alcohol: Withdrawals, by leading formulas*[1] *and by months, fiscal year 1935*

[Wine gallons]

Formula no.	July	August	September	October	November	December
1	1,266,691	1,042,655	1,192,149	1,343,193	1,434,591	1,968,295
2-B	1,172,501	1,250,440	1,298,382	1,695,358	1,121,442	1,304,358
18	428,569	473,976	512,836	579,720	650,853	792,339
29	290,706	364,160	457,408	435,553	285,607	504,001
23-A	276,648	313,077	331,779	321,740	309,570	360,847
40	127,809	143,509	155,224	166,604	163,092	174,327
4	109,556	107,392	120,722	130,277	118,405	120,583
35-A	94,980	62,448	145,875	115,600	105,042	150,432
13-A	88,808	91,956	96,985	153,201	111,005	107,125
17	73,017	69,594	83,068	89,964	79,231	73,290
3-A	72,760	64,528	59,864	79,923	62,893	51,380
37	48,519	55,321	48,023	53,557	53,504	77,001
39-B	71,936	44,596	46,933	32,406	60,483	67,441
38-B	7,638	25,766	33,821	25,445	21,820	42,309
39-C	23,439	20,259	19,375	31,440	29,030	14,048
12-A	22,307	11,022	10,525	22,445	19,761	34,255
28	24,300	3,030	540	16,840	17,604	55,552
30	18,649	5,050	6,942	6,214	15,565	10,245
All others	67,136	61,077	59,201	65,500	60,232	48,530
Total	4,285,867	4,285,778	4,679,864	5,368,560	4,727,615	5,964,808

Formula no.	January	February	March	April	May	June	Total
1	1,367,258	828,850	2,257,148	1,084,348	836,851	951,509	15,803,575
2-B	1,010,648	1,067,927	1,546,938	1,114,899	1,300,015	1,099,284	15,012,222
18	789,029	741,417	801,641	715,027	540,780	508,555	7,434,102
29	284,327	337,514	610,279	754,424	880,107	723,231	5,981,309
23-A	352,517	299,802	429,307	288,644	394,572	540,569	4,220,032
40	118,942	119,430	214,366	92,318	140,122	133,519	1,749,862
4	105,054	67,878	112,430	103,957	122,085	128,427	1,343,664
35-A	110,332	147,116	91,859	67,201	146,971	75,495	1,342,951
13-A	89,301	35,487	130,767	39,605	31,019	70,555	1,046,476
17	27,280	57,110	100,561	49,906	73,256	120,215	894,832
3-A	81,672	90,732	123,493	58,623	69,623	70,993	858,684
37	50,939	36,474	44,772	28,236	22,860	41,832	571,458
39-B	60,211	45,956	45,233	10,798	19,833	33,943	548,784
38-B	34,071	20,586	40,250	5,286	17,018	5,312	282,379
39-C	23,141	12,690	24,040	14,621	18,381	10,944	248,011
12-A	10,446	19,904	35,328	9,801	21,789	10,080	233,593
28			41,134	1,080	15,933	25,260	209,303
30	7,261	14,385	17,261	4,603	7,659	15,173	129,007
All others	48,471	52,802	106,786	34,325	49,627	59,357	713,044
Total	4,826,560	4,046,237	6,763,493	4,480,702	4,708,711	4,530,243	58,653,468

[1] Withdrawals for the year exceeding 100,000 gallons.

TABLE 53.—*Specially denatured alcohol: Withdrawals, by formulas,*[1] *fiscal year 1935*

Formula no.	Wine gallons	Formula no.	Wine gallons	Formula no.	Wine gallons	Formula no.	Wine gallons
1	15,803,575	22	1,756	29	5,981,309	39	4,578
1-A	1,573	21	1,582	30	129,007	39-A	37,838
2-A	12,707	23-A	4,220,032	31-A	9,075	39-B	548,784
2-B	15,012,222	23-B	360	31-B	55	39-C	248,011
3-A	858,684	23-C	5,555	32	79,062	39-D	15,746
3-B	3,879	23-D	111	33	4,757	40	1,749,862
4	1,343,664	23-E	45,902	33-A	9	41	1,597
5	50	23-F	4,479	35	18,092	42	10,640
6-A	30,982	23-G	2,044	35-A	1,342,951	43	150
6-B	37,321	24	1,595	36	6,216	44	7,299
11	255	25	7,512	37	571,458	44-A	21,858
12-A	233,593	25-A1c	7,135	37-A	959	45	2,350
13-A	1,046,476	25-A	49,158	38	31,906	46	1,370
16	2,550	27	39,132	38-A	231	47	4,133
17	894,832	27-A	7,358	38-B	282,379		
18	7,434,102	27-15	25,239	38-C	11,485	Total	58,653,468
19	83,945	28	209,303	38-D	25,299		
20	1,080	28-A	14,623	38-E	456		

[1] Information as to the composition and authorized uses of these formulas will be found in appendix to Regulations No. 3, Formulas for Completely and Specially Denatured Alcohol, Treasury Department, Bureau of Industrial Alcohol.

TABLE 54.—*Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1935*

State	Dealers operating	Specially denatured alcohol (wine gallons)		
		Received	Removed	On hand June 30
California	1	45,285	48,474	1,611
Connecticut	2	79,780	105,308	3,802
Georgia	2	26,159	32,275	7,150
Illinois	6	651,056	648,656	51,405
Indiana	1	50	1,856	1,242
Kentucky	1	215,366	213,608	43,508
Maryland	4	78,450	76,053	12,650
Massachusetts	8	577,543	598,269	46,603
Michigan	6	127,840	133,776	15,006
Minnesota	5	153,954	159,344	30,664
Missouri	7	250,051	242,013	25,165
New Jersey	5	720,031	750,646	54,618
New York	9	654,512	660,962	34,224
Ohio	8	261,167	272,731	31,158
Pennsylvania	3	169,271	175,170	14,126
Tennessee	1	16,632	11,500	10,854
Texas	1	7,469	6,490	1,863
Utah	1	338	355	
Total	71	4,042,989	4,139,520	391,240

TABLE 55.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1935*

State	Manufacturers operating	Specially denatured alcohol (wine gallons)			
		Received	Recovered after use [1]	Used in manufacturing	On hand June 30
Alabama	36	77,101		74,190	4,833
Alaska	1	5		2	4
Arizona	1	20		20	5
Arkansas	18	40,050		40,515	7,223
California	300	1,904,270	2,490,300	4,351,288	173,868
Colorado	31	28,722		28,078	1,879
Connecticut	107	791,476		810,742	49,359
Delaware	10	37,469		36,195	3,924
District of Columbia	20	427,986		428,544	3,668
Florida	80	4,364	13	4,541	591
Georgia	60	33,404		39,237	1,468
Hawaii	3	50		90	12
Idaho	5	46		65	15
Illinois	435	4,011,910	600,123	4,609,910	175,923
Indiana	108	1,059,876	1,382,626	2,413,159	115,185
Iowa	49	183,620		183,838	10,172
Kansas	30	20,776	53	20,733	1,553
Kentucky	59	361,353		356,914	30,627
Louisiana	60	194,531		196,439	1,984
Maine	13	1,556		1,693	421
Maryland	98	6,812,122	310,711	6,976,443	63,144
Massachusetts	300	2,661,943	2,479,613	5,323,246	176,565
Michigan	132	1,954,010	1,311,973	3,237,265	144,041
Minnesota	77	249,921		250,154	10,374
Mississippi	17	1,945		1,907	252
Missouri	179	1,751,168	2,216,746	3,984,030	137,310
Montana	2	15		11	10
Nebraska	28	11,307	30,331	41,539	1,353
New Hampshire	9	6,299		6,266	441
New Jersey	238	11,358,541	9,063,650	20,408,704	766,111
New York	616	5,878,510	3,116,873	8,960,501	385,377
North Carolina	35	1,132,037		1,149,778	83,600
North Dakota	5	80		89	5
Ohio	248	923,026	105,785	1,016,411	73,294
Oklahoma	44	44,841		47,987	1,617
Oregon	18	81,356		85,388	12,535
Pennsylvania	338	6,134,883	1,420,993	7,569,477	124,554
Puerto Rico	23	700,514		699,523	1,266
Rhode Island	48	87,253	1,699	84,180	9,963

[1] In some industries where the denatured alcohol does not become a part of the product, it is recovered and reused possibly a number of times.

TABLE 55.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1935*—Continued

State	Manufacturers operating	Specially denatured alcohol (wine gallons)			
		Received	Recovered after use	Used in manufacturing	On hand June 30
South Carolina	12	685		623	94
South Dakota	9	70		69	64
Tennessee	73	1,590,671	6,590	1,588,728	51,151
Texas	92	225,852	7,628	241,290	6,150
Utah	11	2,251		2,343	208
Vermont	5	2,279		2,179	351
Virginia	60	272,137	43,713	282,299	30,477
Washington	40	11,353	12	11,074	1,361
West Virginia	17	5,817,042	17,697,267	23,523,431	73,512
Wisconsin	65	209,290	170,257	354,105	16,979
Wyoming	1	5		3	2
Total	4,279	69,283,704	40,470,948	99,452,531	2,790,802

TABLE 56.—*Distilled spirits: Distilleries and bonded warehouses operated, by kinds and by States, fiscal year 1935*

State	Distilleries					Bonded warehouses			
	Whisky	Rum	Gin	Brandy	Total [1]	Distillery	General	Special	Total
Arkansas				1	1	1			1
California	3			98	101	26	8	1	35
Colorado	1				1	1	1		2
Connecticut				3	3	2			2
Delaware				1	1	1			1
Hawaii						1			1
Illinois	5		3		5	5	4		9
Indiana	6		2		6	6	1		7
Kentucky	29	1		1	31	32	3		35
Louisiana		1	1		1	1	1		2
Maryland	10			1	11	10	5		15
Massachusetts	3	4	3		7	7	1		8
Michigan	1				1	1			1
Minnesota							1		1
Missouri	2			1	3	3	3		6
New Jersey				20	20	21	3		24
New York			1	6	7	7	1	1	9
Ohio	3		1	3	6	3	4		7
Oregon				1	1	1			1
Pennsylvania	13	1	3	2	16	16	4		20
Virginia	2			2	4	3			3
Washington	1		1		1	1	1		2
Total	79	7	15	140	228	[3] 149	41	2	192

[1] Exclusive of duplications which resulted from plants producing more than one kind of spirits.
[2] Produced alcohol.
[3] Includes 3 distillery warehouses at which the distilleries have been dismantled.

TABLE 57.—*Distilled spirits: Production, by kinds and by months, fiscal year 1935*

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	8,181,865	121,713	517,912	173,137	98,517	9,093,144
August	8,169,756	93,462	519,712	450,020	94,468	9,358,018
September	8,785,376	119,014	534,827	1,900,812	95,279	11,525,308
October	11,199,167	200,240	615,068	3,013,524	38,772	15,056,771
November	11,242,750	292,011	418,618	2,033,658	60,973	14,098,110
December	13,134,014	352,463	559,857	984,205	28,154	15,038,693
January	14,731,297	333,279	390,303	363,200	13,208	15,821,287
February	13,953,993	344,180	179,840	238,323	40,716	14,757,052
March	15,378,045	346,505	320,539	177,134	36,182	16,258,405
April	14,377,256	278,168	552,984	120,310	197,540	15,526,257
May	15,679,352	281,030	734,317	151,981	243,637	17,090,317
June	14,280,053	340,408	564,402	140,152	178,095	15,503,110
Total	149,112,923	[1] 3,102,473	5,908,279	[2] 9,877,256	[3] 1,125,541	169,126,472

[1] Includes 1,153,448 gallons removed direct from distilleries to denaturing plants.
[2] Includes 7,449,770 gallons transferred direct from brandy distilleries to wineries for the fortification of wine.
[3] Includes 1,070,372 gallons removed direct from distilleries to denaturing plants.

TABLE 58.—*Distilled spirits: Production, by kinds and by States, fiscal year 1935*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arkansas				10,211		10,211
California	695,678			9,292,217		9,987,895
Colorado	35,522					35,522
Connecticut				14,192		14,192
Delaware				28,751		28,751
Hawaii					28,672	28,672
Illinois	39,525,039		2,154,389		390,520	42,069,948
Indiana	24,128,291		373,074		2,828	24,504,193
Kentucky	41,593,215	816,831		20,499		42,430,546
Louisiana		44,785	279,588		298,424	622,797
Maryland	10,864,152		53,011	8,023		10,925,186
Massachusetts	963,104	856,459	81,753			1,901,316
Michigan	572,708					572,708
Missouri	15,938			4,046		19,984
New Jersey				241,356		241,356
New York			787,967	122,307	91,042	1,001,316
Ohio	4,643,345		3,173	37,244	71,641	4,755,403
Oregon				494		494
Pennsylvania	25,803,415	1,384,398	2,173,542	80,016	242,403	29,683,774
Virginia	108,796			17,900		126,696
Washington	163,721		1,782		11	165,514
Total	149,112,923	[1] 3,102,473	5,908,279	[2] 9,877,256	[3] 1,125,541	169,126,472

[1] Includes 1,153,448 gallons removed direct from distilleries to denaturing plants.
[2] Includes 7,449,770 gallons transferred direct from brandy distilleries to wineries for the fortification of wine.
[3] Includes 1,070,372 gallons removed direct from distilleries to denaturing plants.

TABLE 59.—*Distilled spirits: Withdrawals, tax-paid, by kinds and by months, fiscal year 1935*

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	2,213,843	15,553	441,229	56,722	25,254	2,752,611
August	2,828,427	11,240	514,329	52,952	23,979	3,430,927
September	3,963,274	10,323	539,853	91,638	6,463	4,611,551
October	5,272,290	28,099	491,712	175,906		5,968,007
November	5,342,119	52,486	471,971	206,771	11	6,073,358
December	5,532,562	66,092	527,122	213,887		6,329,663
January	3,699,860	41,110	342,489	130,883		4,214,342
February	4,203,160	17,389	249,768	109,402		4,589,719
March	4,682,560	18,147	400,788	115,213	1,811	5,218,619
April	4,384,182	18,571	418,524	95,332	783	4,917,392
May	4,656,292	12,548	518,593	100,735	15,734	5,303,902
June	4,012,371	21,566	551,615	86,014	1,634	4,673,200
Total	[1] 50,780,940	313,124	5,477,823	[2] 1,435,455	75,670	58,083,071

[1] Includes 147 gallons withdrawn, tax-paid, from export storage warehouses.
[2] Includes 65,123 gallons withdrawn, tax-paid, direct from brandy distilleries.

TABLE 60.—*Distilled spirits: Withdrawals, tax-paid, by kinds and by States, fiscal year 1935*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arkansas				807		807
California	2,453,439	17,355	28,571	577,092		3,076,367
Colorado	120,607	178	5,790			126,576
Connecticut				14,176		14,176
Delaware				6,851		6,851
Hawaii					2,870	2,870
Illinois	15,517,508	46,584	2,250,440	118,544		17,933,076
Indiana	8,165,729	6,365	367,922	4,855	2,828	8,547,199
Kentucky	9,147,181	11,009	2,360	8,283	62	9,169,815
Louisiana	10,208	12,049	26,627			57,884
Maryland	3,119,624	5,102	71,100	10,238		3,206,064
Massachusetts	617,004	191,657	71,188	4,493		884,342
Michigan	7,857					7,857
Minnesota	166,741	229	2,571	17,885		187,426
Missouri	112,778	110	1,433	7,418		121,739
New Jersey	1,293,555	93	53,833	318,181	45,324	1,710,986
New York	334,905	86	789,650	255,658		1,390,299
Ohio	2,934,114		14,518	12,181	24,584	2,985,397
Pennsylvania	6,743,729	21,397	1,790,309	64,816		8,620,341
Virginia	13,415			4,037		17,452
Washington	14,086		1,401		11	15,498
Total	[1] 50,780,940	313,124	5,477,823	[2] 1,435,455	75,670	58,083,021

[1] Includes 147 gallons withdrawn, tax-paid, from export storage warehouses.
[2] Includes 65,123 gallons withdrawn, tax-paid, direct from brandy distilleries.

TABLE 61.—*Distilled spirits: Bottled in bond withdrawals, tax-paid,[1] by kinds and by States, fiscal year 1935*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
California	18,445		120	24,656	43,221
Illinois	26,109			663	26,772
Indiana	3,231				3,231
Kentucky	582,135	28	1,841	721	584,228
Maryland	66,952	711	549	1,104	69,316
Massachusetts	306	1,945		15	2,266
Minnesota	3,545				3,545
Missouri	22,036	110		78	22,224
New Jersey	2,979				2,979
New York	69,154	45	1,653	4,397	75,278
Ohio	3,024				3,024
Pennsylvania	285,214	6		31,094	316,314
Total	1,083,133	2,845	4,102	62,228	1,152,398

[1] Includes 23,017 gallons of whisky and 540 gallons of gin bottled in bond after tax payment.

TABLE 62.—*Distilled spirits: Stocks remaining in bonded warehouses, by kinds and by States, June 30, 1935*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arkansas				9,172		9,172
California	2,130,404	27,561	20,260	2,737,693	756	4,916,674
Colorado	51,352	191	709			52,252
Connecticut				34,423		34,423
Delaware				27,329		27,329
Hawaii					25,643	25,643
Illinois	26,098,410	48,073	124,077	130,510		26,399,070
Indiana	19,498,008	8,411	5,153	49,829		19,561,401
Kentucky	50,953,083	131,079	56,545	33,269	43,303	51,217,279
Louisiana	64,059	17,140	81,312			152,511
Maryland	14,928,003	28,668	28,784	27,159		15,012,614
Massachusetts	606,153	554,156	26,470	6,076	91	1,192,946
Michigan	486,946					486,946
Minnesota	42,130	476	6,023	6,958		56,587
Missouri	136,988	236	3,316	5,314		145,854
New Jersey	816,283		44,095	618,523	61,672	1,542,573
New York	343,160	855	2,441	796,274	12,361	1,157,091
Ohio	6,346,833			55,307		6,402,140
Oregon				466		466
Pennsylvania	30,098,516	1,517,204	229,200	279,146	18,484	32,142,550
Virginia	95,274			5,586		100,860
Washington	118,633		380			119,013
Total	[1] 152,807,235	2,332,050	628,765	4,825,034	162,310	160,755,394

[1] In addition, 847 gallons of whisky in export storage warehouses.

TABLE 63.—*Distilled spirits: Stocks remaining in bonded warehouses, by kinds, and by years and seasons of production, June 30, 1935*

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	221					221
	Fall	[1] 2,393					2,393
1912	Spring	6,750					6,750
	Fall	757			796		1,553
1913	Spring	17,237	60		1,253		18,550
	Fall	4,794	833		401		6,028
1914	Spring	23,572	12		770		24,354
	Fall	2,229	977		1,046		4,252
1915	Spring	17,741	232	281	72		18,326
	Fall	4,458	1,248		396	81	6,183
1916	Spring	172,400	406		62		172,871
	Fall	116,575	4,647	48	1,670	451	123,391
1917	Spring	311,205	3,269	4,727	980	17,842	338,023
	Fall	638,419	19,552	77,816	1,877	56,392	794,056
	Fall	135			269		404
1919	Spring	3			1,130	98	1,231
1920	Fall	7,647					7,647
	Spring	49,131					49,131
1921	Fall	117,633			84,006		201,639
	Spring	2,988			38,254		41,242
1922	Fall				122,853		122,853
	Spring				71,760		71,760
1927	Spring				1,730		1,730
1928	Spring				1,898		1,898
1929	Fall	59,886			22,377		82,263
	Spring	438,807	3,828				442,635
1930	Fall	68,548	655		30,654		99,855
	Spring	1,410,717	1,234		9,299		1,421,251
1931	Fall	828,105	32,060		85,430		945,595
	Spring	336,366					336,366
1932	Fall	940,307	15,388		92,860		1,048,555
	Spring	1,552,244			384,284		2,036,538
1933	Fall	4,532,247	155,466	3,251	416,670		5,107,634
	Spring	20,863,016	209,863	3,690	1,524,060	61,672	22,662,301
1934	Fall	39,445,368	570,688	47,109	1,198,648	7,135	41,268,848
	Spring	80,735,335	1,341,634	491,843	729,619	18,639	83,287,069
1935							
Total		152,807,235	2,332,050	628,765	4,825,034	162,310	160,755,394

[1] Adjusted to include 96 gallons erroneously reported on hand spring of 1911 on statement for June 30, 1934.

TABLE 64.—*Distilled spirits: Losses in bonded warehouses from leakage and evaporation, by kinds of spirits and by States, and other losses by kinds of spirits, fiscal year 1935*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total [1]
Losses from leakage and evaporation: [2]						
Arkansas				21		21
California	64,288	1,233	381	30,731		96,633
Colorado	2,199	13	35			2,247
Connecticut				721		721
Delaware				326		326
Hawaii					144	144
Illinois	418,433	1,652	1,505	5,303		426,893
Indiana	275,329	414	2	282		276,027
Kentucky	945,166	915	1,027	306	62	947,476
Louisiana	281	461				742
Maryland	265,463	6,367	4,062	1,620		277,512
Massachusetts	13,674	14,314	206	287		28,521
Michigan	328					328
Minnesota	5,414	13	5	1,007		6,439
Missouri	5,890		24	353		6,267
New Jersey	43,629	5	209	16,528		60,362
New York	19,097	101	3,865	18,470		41,533
Ohio	180,408	199	244	43		180,954
Pennsylvania	334,272	551	1,861	19,575		356,259
Virginia	106			156		262
Washington	631		1			632
Total	2,574,659	26,639	13,442	95,910	249	2,710,299
Losses from other causes [3]	30,178	1	3,761	1,142	457	35,539
Total losses	2,604,837	26,640	17,203	97,053	706	2,745,838

[1] Difference between entry and withdrawal gauge on all spirits withdrawn from bonded warehouses, not including excess losses tax-paid.
[2] Losses from fire, theft, casualty, etc.

TABLE 65.—*Distilled spirits: Grains and molasses used in production,[1] by States, fiscal year 1935*

State	Grains [2]					Molasses [3]
	Corn	Rye	Malt	Other grains [4]	Total	
	Bushels	*Bushels*	*Bushels*	*Bushels*	*Bushels*	*Gallons*
California	118,492	10,463	18,940		153,895	
Colorado	7,121	23	1,820	72	9,036	
Hawaii	4,917		822	570	6,309	
Illinois	5,628,442	2,235,958	1,046,900		8,911,300	
Indiana	3,843,102	749,925	516,357	544	5,210,018	
Kentucky	5,942,203	1,620,379	1,189,973	40,416	8,793,971	1,097,278
Louisiana						884,571
Maryland	163,759	1,812,795	465,629	13,745	2,455,928	
Massachusetts	130,903	71,699	45,012		247,514	1,067,260
Michigan	29,231	85,470	20,032		134,733	
Missouri	2,941	958	322		4,221	
New York	167,115	1,536	29,593		198,244	
Ohio	523,573	311,181	202,235		1,037,289	
Pennsylvania	1,617,777	3,250,319	910,750		5,778,846	4,367,723
Virginia	17,683	3,502	3,205		24,490	
Washington	24,117	10,677	6,031		40,825	
Total	18,222,666	10,170,985	4,557,621	55,347	34,006,619	7,416,832

[1] For materials used in brandy production see table 66.
[2] In measuring grain at a distillery, 56 pounds = 1 bushel (United States Revised Statutes, sec. 3309).
[3] All used in the production of rum with the exception of 774,631 gallons in Louisiana and 2,568,400 gallons in Pennsylvania used for gin.
[4] All wheat except 72 bushels of oats in Colorado and 570 bushels of rice in Hawaii.

TABLE 66.—*Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1935*

FRUIT [1]

Kind	Arkansas	California	Kentucky	Missouri	New Jersey	Ohio	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Grapes		9,437,234		52,065			[2] 9,506,779
Apples	51,810	1,088,844	1,186,930		96,070	2,427,151	4,850,805
Peaches		3,029,560		19,745			3,049,335
Pears		1,342,448				121,940	1,464,388
Prunes		1,209,154		59,810			1,268,964
Figs		500,410					500,410
Apricots		425,162		24,750			449,912
Cherries		63,922					63,922
Raisins		61,000					61,000
Persimmons		12,000					12,000
Oranges		1,562					1,562
Total	51,810	17,171,326	1,186,930	156,370	96,070	2,549,091	21,229,077

FRUIT WINE, CIDER, AND JUICE [3]

Kind	California	Connecticut	Delaware	New Jersey	New York	Ohio	Total
	Gallons	*Gallons*	*Gallons*	*Gallons*	*Gallons*	*Gallons*	*Gallons*
Grape	45,254,505	1,554			10,114	9,129	45,275,302
Apple	1,544,050	114,635	211,054	1,989,770	602,497	85,630	[4] 5,301,253
Raisin	437,131						437,131
Fig	217,235						217,235
Peach	110,382		5,070	4,500		2,400	122,352
Apricot	26,734					11,430	38,164
Cherry			2,253			4,125	6,378
Pear			4,235				4,235
Persimmon	1,940						1,940
Orange	1,815						1,815
Other fruit	3,746						3,746
Total	47,597,538	116,189	222,612	1,994,270	612,611	112,923	51,409,551

[1] In addition the following amounts of fruit residuums were used: 76,200 pounds of grape pomace in California, 14,000 pounds in New York, and 64,907 gallons in Arkansas; 63,880 gallons of lees in California and 15,093 gallons in Arkansas; 58,902 gallons of apple pomace in New Jersey, 96,000 pounds in Ohio, and 87,761 gallons in Virginia.
[2] Includes 17,480 pounds used in New York.
[3] Not included are 8,000,702 gallons of grape wash and 4,000 gallons of apricot wash used in California.
[4] Includes 25,998 gallons used in Maryland, 4,000 in Oregon, 688,158 in Pennsylvania, and 35,232 in Virginia

TABLE 67.—*Rectified spirits and wines: Plants operated, materials dumped for rectification and production, by States, fiscal year 1935*

State	Plants operated	Materials dumped for rectification	Rectified spirits and wines produced	State	Plants operated	Materials dumped for rectification	Rectified spirits and wines produced
		Proof gallons	*Proof gallons*			*Proof gallons*	*Proof gallons*
Arizona	1	7,055	6,997	Minnesota	3	96,984	98,097
California	80	1,618,478	1,589,543	Missouri	7	96,863	96,912
Colorado	3	17,102	16,572	New Jersey	48	1,948,587	1,965,511
Connecticut	23	329,292	334,357	New Mexico	1	6,114	4,630
Florida	1	239	230	New York	34	776,634	816,176
Hawaii	1	5,827	5,113	Ohio	19	989,310	945,324
Illinois	53	2,031,579	2,024,920	Pennsylvania	19	3,426,751	3,074,600
Indiana	7	5,353,372	5,413,062	Rhode Island	4	7,954	7,993
Kentucky	13	586,667	580,725	Washington	3	12,499	10,724
Louisiana	10	72,975	69,219	Wisconsin	11	71,082	70,151
Maryland	32	3,191,245	3,182,994				
Massachusetts	43	1,608,908	1,591,218	Total	426	23,669,402	23,093,758
Michigan	11	1,212,885	1,188,581				

TABLE 68.—*Rectified spirits and wines: Materials dumped for rectification, by kinds and by months, September 1934–June 1935* [1]

[Proof gallons]

Month	Alcohol	Whisky	Other spirits	Wine	Total
September	564,393	1,201,840	18,514	3,923	1,788,670
October	768,677	1,505,554	36,747	9,368	2,319,346
November	954,306	1,611,158	44,602	9,391	2,618,455
December	1,395,968	1,630,882	69,175	17,135	3,113,160
January	820,990	704,711	39,655	7,965	1,573,321
February	700,569	790,580	25,401	9,824	1,526,374
March	953,796	946,007	29,247	10,954	1,940,014
April	1,039,668	812,626	33,473	6,561	1,892,628
May	1,209,883	781,237	18,250	9,142	2,018,512
June	1,165,892	704,013	36,566	8,744	1,915,215
Total	9,574,142	10,778,606	[2] 351,630	63,317	20,796,695

[1] Reports for July and August, 1934, did not show the kinds of materials dumped for rectification. An aggregate of 1,501,789 proof gallons was dumped for rectification in July 1934 and 1,370,927 proof gallons in August 1934.
[2] This figure includes 128,131 gallons of brandy, 101,032 gallons of rum, 76,254 gallons of gin, and 45,213 gallons of miscellaneous items.

TABLE 69.—*Rectified spirits and wines: Production, by kinds and by months, September 1934–June 1935* [1]

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Other spirits	Total
September	1,290,570	326,055	113,840	46,021	1,776,486
October	1,747,350	360,818	192,585	84,571	2,385,604
November	1,837,859	414,552	237,219	80,123	2,569,753
December	2,114,803	545,486	243,055	139,392	3,042,736
January	895,773	292,515	128,349	62,526	1,379,163
February	1,027,352	319,637	115,967	30,058	1,493,012
March	1,310,592	383,303	131,853	35,342	1,861,450
April	1,183,905	428,754	141,645	35,046	1,789,350
May	1,236,648	556,335	134,120	29,786	1,958,389
June	1,081,894	663,605	151,408	46,784	1,943,691
Total	13,727,046	4,293,120	1,590,321	[2] 569,647	20,180,134

[1] Reports for July and August, 1934, did not show rectified spirits and wines by kinds. An aggregate of 1,525,189 proof gallons was rectified during July, 1934, and 1,388,435 proof gallons during August, 1934.
[2] Includes 249,299 gallons of rum, 71,803 gallons of brandy, 49,916 gallons of vermouth, and 198,629 gallons of cocktails and other unclassified products.

TABLE 70.—*Cereal beverages:* [1] *Plants operated, production, and withdrawals, by States, fiscal year 1935*

State	Plants operated	Production	Withdrawals	State	Plants operated	Production	Withdrawals
		Gallons	*Gallons*			*Gallons*	*Gallons*
Illinois	1	1,762	1,399	Pennsylvania	1	472	465
Minnesota	3	38,716	36,868	Wisconsin	3	3,083	3,054
Missouri	1	81,190	81,927				
New York	3	4,003	3,492	Total	13	131,020	128,930
Ohio	1	1,824	1,765				

[1] Containing less than ½ of 1 percent of alcohol by volume.

TABLE 71.—*Fermented malt liquors: Production, and tax-paid withdrawals, by months, fiscal year 1935*

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line to bottling house
	Barrels	*Barrels*	*Barrels*	*Barrels*
July	5,116,330	4,972,986	3,678,274	1,294,714
August	4,747,074	4,601,758	3,462,052	1,139,706
September	3,209,338	3,537,350	2,741,653	795,697
October	3,808,143	3,351,511	2,544,970	806,541
November	2,713,047	2,980,653	2,293,522	687,131
December	2,890,098	2,713,798	2,039,681	674,117
January	2,882,248	2,334,996	1,718,203	616,733
February	2,783,950	2,546,900	1,899,651	647,249
March	4,053,433	3,278,017	2,404,997	873,020
April	4,521,735	3,478,274	2,515,592	962,682
May	4,023,547	4,037,098	2,871,406	1,165,692
June	4,380,033	4,394,888	3,104,008	1,290,880
Total	45,728,605	42,228,831	31,274,069	10,954,762

TABLE 72.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1935*

State	Breweries operated	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free [1]		
		Barrels	*Barrels*	*Barrels*	*Barrels*	*Barrels*
Alaska	3	3,851	2,651	174	674	1,369
Arizona	1	25,118	19,225	303	980	5,471
California	42	2,175,243	2,088,047	12,173	60,304	334,440
Colorado	5	240,470	236,854	2,000	4,485	44,398
Connecticut	13	554,951	509,405	8,387	40,856	65,164
Delaware	1	5,460	9,451	401	1,254	
District of Columbia	2	104,804	102,599	1,209	3,616	31,577
Florida	8	203,360	176,894	2,461	5,150	39,266
Georgia	1	5,500	7,026	226	262	2,019
Hawaii	6	42,784	34,156	540	3,423	10,045
Idaho	5	25,742	25,048	578	1,459	7,241
Illinois	62	3,349,294	3,086,316	42,467	122,275	619,277
Indiana	17	1,538,520	1,440,436	10,287	43,674	254,093
Iowa	4	104,229	78,783	1,162	3,476	33,074
Kentucky	7	685,590	655,061	4,364	11,705	101,203
Louisiana	7	541,418	501,605	4,256	22,576	59,812
Maryland	12	1,225,304	1,149,138	9,429	33,653	157,221
Massachusetts	14	1,207,062	1,135,718	9,044	47,800	168,576
Michigan	48	2,853,480	2,634,722	17,719	100,353	361,577
Minnesota	25	1,961,015	1,860,659	93,789	39,013	294,331
Missouri	21	2,400,178	2,201,804	117,606	63,628	460,816
Montana	10	181,071	170,854	1,962	4,146	36,992
Nebraska	0	188,755	163,490	1,865	4,448	54,070
Nevada	2	20,660	19,325	222	137	5,057
New Hampshire	1	73,926	62,862	573	6,773	11,888
New Jersey	20	2,160,241	1,939,093	18,161	137,604	372,990
New York	81	7,857,137	7,501,474	54,418	225,053	1,381,715
Ohio	55	3,001,119	2,793,916	21,738	94,607	512,441
Oklahoma	2	60,124	48,025	551	1,440	19,508
Oregon	8	113,282	105,935	1,303	3,937	27,024
Pennsylvania	122	5,386,454	5,011,107	62,808	252,807	864,733
Rhode Island	7	439,737	378,299	4,205	31,057	71,511
South Dakota	1	5,373	5,139	71	286	1,367
Tennessee	3	113,408	103,313	2,035	3,542	28,208
Texas	10	450,349	375,819	4,546	13,769	105,106
Utah	2	83,412	86,159	407	707	15,367
Virginia	2	44,579	43,560	944	1,450	11,054
Washington	20	869,314	817,594	5,793	24,738	179,317
West Virginia	4	55,156	49,105	963	2,479	13,935
Wisconsin	90	4,819,525	4,562,408	32,148	159,805	971,730
Wyoming	3	41,704	38,143	243	1,439	9,270
Total	[2]750	45,228,605	42,228,831	553,547	1,587,256	7,766,433

[1] Including amounts consumed on brewery premises.
[2] Number operated during any part of the year.

TABLE 73.—*Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1935*

[Barrels]

State	Tax-paid withdrawals		Tax-free withdrawals			Total withdrawals
	In barrels and kegs	By pipe line for bottling	Consumed on premises	For cereal beverages	For export	
Alaska	2,651		174			2,825
Arizona	16,963	3,162	303			10,428
California	1,282,767	805,280	11,682		493	2,100,223
Colorado	185,700	51,154	2,000			238,854
Connecticut	409,373	100,032	8,387			517,792
Delaware	9,138	313	401			9,853
District of Columbia	42,660	59,939	1,209			103,808
Florida	35,825	140,099	2,432		29	178,385
Georgia	5,012	2,813	226			7,853
Hawaii	20,081	14,057	540			34,698
Idaho	22,630	2,418	578			25,626
Illinois	2,682,654	403,662	30,866	1,679	72	3,128,783
Indiana	777,537	662,901	10,287			1,450,725
Iowa	69,780	6,013	1,162			76,955
Kentucky	418,253	236,808	4,364			659,425
Louisiana	282,143	219,482	3,966		320	505,891
Maryland	702,425	446,713	9,429			1,158,567
Massachusetts	913,619	222,099	9,044			1,144,762
Michigan	1,344,086	1,290,636	17,719			2,652,441
Minnesota	1,602,509	258,150	11,915	52,505		1,924,428
Missouri	1,750,608	451,196	19,621	96,078	1,907	2,319,410
Montana	156,326	14,526	1,962			172,816
Nebraska	130,743	32,747	1,865			165,355
Nevada	17,745	1,580	222			19,547
New Hampshire	47,612	15,260	573			63,435
New Jersey	1,550,907	388,186	18,161			1,957,254
New York	5,930,519	1,570,955	48,357	4,076	1,985	7,555,892
Ohio	2,226,595	567,321	19,807	1,931		2,815,654
Oklahoma	16,268	31,757	551			48,576
Oregon	96,342	9,595	1,305			107,240
Pennsylvania	3,481,539	1,520,568	62,808			5,073,915
Rhode Island	284,064	94,235	4,205			382,504
South Dakota	5,139		71			5,210
Tennessee	39,096	64,217	2,035			105,348
Texas	136,892	238,927	4,546			380,365
Utah	66,210	19,949	407			86,566
Virginia	8,286	35,274	944			44,504
Washington	688,972	128,622	5,703			823,387
West Virginia	24,892	24,213	963			50,068
Wisconsin	3,761,593	800,815	24,964	4,177	3,007	4,594,556
Wyoming	27,615	10,328	243			38,386
Total	31,274,069	10,954,762	346,089	160,446	7,813	42,782,378

[1] Including 9,550 barrels in Illinois and 29,349 barrels in Minnesota removed to industrial alcohol plants.

TABLE 74.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1935*

(Pounds)

State	Malt	Corn and corn products	Sugar and sirups	Rice	Hops and hop extract
Alaska	196,719		7,890	13,400	2,484
Arizona	1,092,189			343,970	15,882
California	87,000,812	4,561,290	4,439,358	17,524,186	1,552,424
Colorado	10,487,565	692,500	438,351	748,780	125,528
Connecticut	22,298,451	4,258,930	4,264,086	583,690	604,672
Delaware	206,250	82,580	5,490		3,420
District of Columbia	4,030,933	588,700	258,997	494,805	60,375
Florida	5,602,495	2,084,434	392,282	589,023	131,072
Georgia	192,300		97,680		3,325
Hawaii	1,215,070	262,111	1,137	1,911,622	22,482
Idaho	1,057,210	148,720	6,511	110,800	15,945
Illinois	119,136,443	28,459,192	9,061,374	12,305,821	2,188,700
Indiana	55,961,273	13,980,627	7,868,372	430,080	999,972
Iowa	4,107,642	1,323,760	59,200		67,769
Kentucky	24,860,188	3,058,722	5,857,443	1,787,331	539,094
Louisiana	20,000,947		3,554,271	3,722,483	326,868
Maryland	44,579,320	6,610,650	5,759,860	4,898,847	865,892
Massachusetts	49,589,920	10,337,450	11,133,936	156,400	1,503,184
Michigan	102,272,887	21,526,484	3,915,704	17,763,175	1,821,870
Minnesota	69,798,319	3,562,420	10,177,723	9,813,726	985,701
Missouri	88,489,516	4,587,692	4,131,402	22,663,004	1,547,840
Montana	6,903,127	353,525	819,182	950,600	115,228
Nebraska	7,427,159	1,561,130	588,269	164,640	117,164
Nevada	798,680	250,600	4,435	62,000	14,336
New Hampshire	3,332,900		684,502		90,270
New Jersey	84,339,087	21,275,984	11,778,672	12,488	1,636,057
New York	321,082,842	72,858,363	26,988,579	12,443,872	6,036,344
Ohio	110,158,267	25,062,436	4,871,094	13,358,709	1,943,931
Oklahoma	2,411,655	416,500			35,628
Oregon	4,640,552	598,495	521,077	59,855	79,799
Pennsylvania	202,230,850	51,963,865	20,913,643	3,484,529	3,903,047
Rhode Island	16,529,393	5,253,140	5,371,495	10,640	511,699
South Dakota	235,185		800		3,782
Tennessee	4,447,319	1,230,716	421,505	22,634	70,994
Texas	16,372,660	452,623	414,365	3,671,256	279,792
Utah	3,548,780	29,500	287,950	470,600	62,162
Virginia	1,781,580	599,600	800		29,417
Washington	34,173,441	1,820,516	2,810,915	6,388,618	540,147
West Virginia	2,047,897	760,240	134,126		33,513
Wisconsin	168,446,060	49,735,902	7,170,177	2,762,386	2,859,798
Wyoming	1,644,214	290,550	163,398	55,000	27,190
Total	1,725,738,002	340,641,047	155,374,560	139,728,970	31,772,887

TABLE 75.—*Enforcement, Alcohol Tax Unit: Seizures, arrests, and cases reported to United States attorneys, by States, fiscal year 1935*

State	Seizures						Persons arrested		Cases reported to United States attorneys
	Stills	Distilled spirits	Mash	Wine	Automobiles	Trucks	Property (appraised value)	By investigators	On information furnished by investigators	
		Gallons	Gallons	Gallons						
Alabama	1,397	16,407	522,607	9	267	14	$131,208	1,380	67	1,121
Arizona	142	2,089	33,281	173	46	5	12,269	236	43	210
Arkansas	383	6,494	198,380	10	43	5	45,975	570	101	495
California	187	36,358	832,496	194,620	174	19	198,531	625	29	614
Colorado	196	6,814	25,188	225	54	3	38,025	307	5	295
Connecticut	55	4,941	137,100	446	12	3	80,910	116	37	114
Delaware	18	1,895	10,575		28	2	10,440	54		80
District of Columbia	10	7,763	7,002	72	113	7	28,223	491		442
Florida	760	19,578	715,122	445	166	39	214,006	944	58	1,057
Georgia	2,183	41,773	1,720,629	2	169	51	255,251	1,841		1,434
Hawaii	75	1,176	13,549	17	13	1	6,100	290	95	203
Idaho	39	652	3,630	300	10		3,863	84	3	94
Illinois	408	60,165	1,354,523	11,348	72	14	367,730	979	124	856
Indiana	297	9,753	175,153	2,108	46	2	17,009	446	15	627
Iowa	52	3,263	23,375	1	56	4	19,712	135		125
Kansas	94	4,681	20,403	25	42	2	19,069	302	2	223
Kentucky	702	13,526	346,694	31	121	6	105,630	1,099	19	978
Louisiana	528	26,663	182,002	918	349	22	105,301	1,081		852
Maine	3	734	1,000	18	27	1	51,644	182	8	170
Maryland	455	18,782	504,024	1,158	146	25	215,323	946	582	678
Massachusetts	83	12,081	205,225	36	66	9	275,018	224	4	289
Michigan	421	25,098	334,596	2	84	11	106,694	599		464
Minnesota	151	8,464	65,335	260	68	5	20,227	639		386
Mississippi	694	7,160	287,951	22	136	11	67,650	1,168		977
Missouri	407	16,051	436,214	1,328	139	14	110,381	1,127	17	916
Montana	55	2,592	16,611	368	19		10,750	373	11	307
Nebraska	38	4,159	89,510		8	7	16,173	1237	14	192
Nevada	21	3,388	65,625	648	1	1	26,543	25		25
New Hampshire	2	787		3	23		9,490	60	25	70
New Jersey	314	116,596	3,164,826	2,101	40	24	193,827	281	169	317
New Mexico	226	2,220	34,978	6,163	21	7	20,608	262		191
New York	676	94,262	2,223,493	26,989	177	70	986,014	1,612	68	1,251
North Carolina	941	25,660	1,646,386	100	100	6	69,640	717		1,056

TABLE 75.—*Enforcement, Alcohol Tax Unit: Seizures, arrests, and cases reported to United States attorneys, by States, fiscal year 1935*—Continued

State	Seizures							Persons arrested		Cases reported to United States attorneys
	Stills	Distilled spirits	Mash	Wine	Automobiles	Trucks	Property (appraised value)	By investigators	On information furnished by investigators	
		Gallons	*Gallons*	*Gallons*						
North Dakota	21	4,939	20,773		9	4	$4,360	84	9	27
Ohio	611	47,769	1,295,376	6,142	207	14	120,156	931	11	778
Oklahoma	406	9,905	214,663	8,769	138	7	72,235	984	14	722
Oregon	77	3,149	27,470	2,692	42	1	12,834	219	5	106
Pennsylvania	388	64,572	541,977	4,977	237	48	519,133	1,179	34	977
Rhode Island	24	3,294	57,700	1,397	23	7	19,742	33	43	79
South Carolina	887	15,490	555,952		108	8	92,507	1,023	122	872
South Dakota	34	2,355	24,576	2	6	2	3,622	102	44	108
Tennessee	654	15,253	742,805		111	6	96,485	783	5	888
Texas	709	19,832	389,092	2,918	297	31	144,052	1,699	21	1,334
Utah	21	492	4,115	414	4	1	2,390	87	49	84
Vermont	2	1,194	50	10	7		5,955	46	3	31
Virginia	665	28,119	1,070,844	3	148	16	148,868	666	49	572
Washington	117	6,284	85,882	63	93	10	56,129	339	2	232
West Virginia	242	7,031	64,350	11	127	4	39,259	1,260	160	1,001
Wisconsin	318	41,138	907,730	1,201	28	11	674,312	612	18	642
Wyoming	34	665	3,559	695	9	2	4,998	85	8	80
Total	15,712	863,375	21,373,107	279,436	4,273	564	5,632,145	29,521	2,104	25,408

TABLE 76.—*Enforcement, Alcohol Tax Unit: Seizures, persons arrested, and cases reported to United States attorneys, by months, fiscal year 1935*

Month	Seizures						Persons arrested		Cases reported to United States attorneys
	Stills	Distilled spirits	Mash	Automobiles	Trucks	Property (appraised value)	By investigators	On information furnished by investigators	
		Gallons	*Gallons*						
July	1,194	64,156	1,877,233	331	44	$421,872	2,186	50	1,864
August	1,411	58,285	1,953,765	324	23	391,773	2,415	95	2,105
September	1,064	65,222	1,614,142	327	52	492,460	2,171	178	1,864
October	1,104	68,250	1,847,337	300	43	606,874	2,198	248	1,809
November	1,090	64,461	1,433,196	257	33	505,488	1,782	197	1,535
December	1,253	78,873	1,866,914	410	58	460,347	2,425	243	1,941
January	1,237	90,164	2,044,474	347	54	444,547	2,420	256	2,023
February	1,341	72,036	1,901,854	372	45	482,940	2,342	187	2,023
March	2,378	110,462	2,360,845	469	65	559,767	3,939	210	3,406
April	1,234	55,280	1,365,071	413	53	449,024	2,838	142	2,416
May	1,077	64,682	1,390,891	331	40	383,797	2,302	138	2,090
June	1,359	81,504	1,716,585	389	53	342,347	2,509	151	2,130
Total	15,712	863,375	21,373,107	4,273	564	5,632,145	29,521	2,104	25,408

MISCELLANEOUS STATISTICS

TABLE 77.—*Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (form 158), year ended June 30, 1935*

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama	$1,781.00		$5,220.00			$7,001.00
Arizona	100.00		600.00			700.00
Arkansas		$380.00	200.00			580.00
California:						
First district	2,081.14		28,644.60		$127.10	30,852.84
Sixth district	3,610.00	5,000.00	9,116.03		247.71	17,979.74
Colorado			360.00			360.00
Connecticut	4,155.00		700.00			4,855.00
Delaware						
Florida	1,565.50		3,987.00		6.67	5,559.17
Georgia	528.00		2,811.00			3,339.00
Hawaii			8,652.00			8,652.00
Idaho						
Illinois:						
First district			10,919.50		500.13	11,419.63
Eighth district	9,144.22	6,441.63	4,294.00		589.96	20,469.81
Indiana			5,450.00			5,450.00
Iowa	455.00		6,375.00		1,133.60	7,963.60
Kansas			970.00		50.95	1,020.95
Kentucky	100.00		1,450.00	$1.50	171.40	1,722.90
Louisiana			5,977.85		125.24	6,103.09
Maine			17,025.00			17,025.00
Maryland			5,040.00		498.60	5,538.60
Massachusetts	44.02		2,840.00		119.29	2,803.31
Michigan	5,085.10		3,053.00		42.36	8,182.46
Minnesota			18,434.13		212.46	18,646.59
Mississippi	17,325.73		2,512.00		240.40	20,078.13
Missouri:						
First district			11,600.00			11,600.00
Sixth district			14,300.00		79.28	14,379.28
Montana	95.00		4,433.50			4,528.50
Nebraska	50.00		450.00		219.97	719.97
Nevada		750.00	1,887.95			2,637.95
New Hampshire			2,350.00			2,350.00
New Jersey:						
First district			3,581.00		57.00	3,638.00
Fifth district			878.00		46.94	934.94
New York:						
First district	3,440.85				15.00	3,455.85
Second district			1,342.10			1,342.10
Third district	98.61		4,248.50	6.27	34.24	4,387.62
Fourteenth district	750.00	686.79	4,285.45	147.88	26.95	5,896.07
Twenty-first district			651.00			651.00
Twenty-eighth district			8,736.00			8,736.00
New Mexico						
North Carolina	126.00	507.66	7,045.00	167.25	39.76	7,884.67
North Dakota						
Ohio:						
First district	1,604.88		300.00		45.00	2,149.88
Tenth district			275.00		821.16	1,096.16
Eleventh district		20,000.00	2,000.00			22,000.00
Eighteenth district	36,900.00		2,350.00		851.39	40,101.39
Oklahoma			4,376.83		516.05	4,892.88
Oregon			750.00			750.00
Pennsylvania:						
First district	96.82		5,904.15		68.36	6,069.33
Twelfth district			2,811.90			2,811.90
Twenty-third district			6,297.25		1,050.77	7,348.02
Rhode Island			2,758.50			2,758.50
South Carolina			8,791.00			8,791.00
South Dakota			2,300.00			2,300.00
Tennessee	100.00		8,940.06			9,040.06
Texas:						
First district			9,185.00		17.85	9,202.85
Second district	1,100.00	300.00	2,225.00			3,625.00
Utah						
Vermont			700.00			700.00
Virginia			2,550.00			2,550.00
Washington	1,990.09		1,247.52		469.97	3,707.58
West Virginia	100.00		2,500.00			2,600.00
Wisconsin	510.00	500.00	4,435.00			5,445.00
Wyoming			763.00		24.00	787.00
Totals	93,121.96	34,566.08	281,681.82	322.90	8,438.56	418,131.32

TABLE 78.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1935*

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE[1]

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$77,678.98	$9,661.75		$10.60	$457.83	$220.17	$151.98	$88,280.39
Arizona	46,569.31	3,446.48	$3,143.75	3.02	556.87	409.20	366.63	54,495.24
Arkansas	72,973.09	14,710.12		12.00	501.81	113.20	102.37	88,503.85
California:								
First district	267,316.02	21,270.75	267.70	2.91	3,060.84	2,738.29	362.44	295,118.95
Sixth district	279,852.70	17,904.95	22,224.28	18.61	3,223.40	2,320.22	2,001.91	327,356.07
Colorado	94,239.31	7,398.97		33.88	1,070.15	275.20	146.04	103,141.15
Connecticut	136,461.91	3,732.96			713.48	72.18	337.55	141,318.08
Delaware	36,849.43	1,746.60		.75	307.61	552.45	68.54	39,524.38
Florida	126,333.91	17,494.75	185.00	11.75	1,678.04	1,045.51	844.63	142,123.89
Georgia	86,813.60	13,072.84		8.15	948.83	1,454.03	158.24	103,374.58
Hawaii	41,203.63	523.30			403.00	114.29	35.75	42,579.97
Idaho	44,090.53	5,396.73		9.35	102.00	202.95	75.74	49,681.66
Illinois:								
First district	514,743.83	9,672.41	789.31	1.91	3,421.38	2,978.85	721.08	532,528.50
Eighth district	138,186.97	13,285.24	204.00	2.74	905.67	1,166.33	528.42	154,277.37
Indiana	140,913.80	12,438.52	200.00	6.40	2,089.72	1,189.22	453.01	157,290.28
Iowa	145,340.27	9,633.96		1.41	1,045.50	378.31	77.00	156,476.45
Kansas	85,245.39	10,580.55		.80	753.10	80.55	92.86	101,761.24
Kentucky	133,364.39	15,147.37		7.27	1,833.93	2,390.84	399.03	153,193.43
Louisiana	100,794.35	15,749.05		24.10	1,022.82	1,554.54	498.25	119,643.12
Maine	71,300.12	6,338.21		2.50	273.42	698.00	66.93	78,682.14
Maryland	832,308.49	24,061.50		1.12	2,478.41	671.00	1,408.80	861,248.32
Massachusetts	446,326.77	4,716.47		.34	2,883.18	897.88	247.89	455,894.51
Michigan	269,437.20	16,094.69	285.75	17.18	1,610.81	1,168.63	790.88	290,005.35
Minnesota	178,589.96	10,898.52		2.84	1,923.10	1,325.88	396.25	193,136.28
Mississippi	69,401.17	6,523.14	4,168.60	2.73	236.83	1,912.65	128.55	72,671.71
Missouri:								
First district	135,233.70	6,704.63		5.01	651.36	102.74	170.82	142,869.00
Sixth district	93,561.43	9,821.92		1.34	604.30	570.65	05.40	104,808.18
Montana	82,814.04	7,454.50		18.88	962.60	90.27	07.07	91,568.72
Nebraska	98,421.61	13,704.50		3.01	446.03	911.04	64.00	113,040.71
Nevada	29,888.82	3,481.56		11.40	187.24	80.46	03.77	33,674.27
New Hampshire	59,317.00	4,404.27	192.00		331.56	382.32	122.57	64,829.81
New Jersey:								
First district	66,574.83	6,126.76			1,032.20	3,279.59	946.04	76,250.81
Fifth district	251,947.35	9,294.07	16,350.00		4,092.54	3,474.18	727.00	285,733.21
New Mexico	37,516.01	4,645.96		20.38	210.86	662.05	110.32	43,109.62

[1] From the appropriation "Collecting the internal revenue, 1935."

TABLE 78.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1935*—Continued

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First district	$298,450.89	$8,764.98		$1.10	$1,444.70	$4,203.53	$271.67	$313,142.87
Second district	449,479.33	2,489.66		6.31	3,013.25	8,221.00	1,208.67	464,418.22
Third district	311,089.03	3,127.90	$80.00	1.31	2,694.14	5,021.80	441.03	322,456.11
Fourteenth district	159,750.40	9,254.28	1,899.98	.84	1,269.49	806.20	380.24	173,361.43
Twenty-first district	128,275.31	8,144.79		1.14	831.21	1,821.74	194.10	139,268.29
Twenty-eighth district	189,448.27	5,110.50		1.03	1,091.35	653.77	238.98	196,144.50
North Carolina	104,181.50	16,300.74		36.83	889.83	942.76	1,707.04	123,148.20
North Dakota	43,884.50	6,910.05		2.28	419.65	518.85	58.10	51,293.43
Ohio:								
First district	119,912.54	1,744.09		.25	647.60	8,846.45	268.78	126,119.71
Tenth district	84,138.73	5,862.97		.50	1,119.06	2,023.99	203.16	93,348.41
Eleventh district	76,173.74	4,759.98		4.50	575.83	1,146.87	119.57	82,780.49
Eighteenth district	241,972.27	12,465.85		8.76	2,292.12	1,467.83	198.59	258,405.42
Oklahoma	107,583.07	17,078.12		17.54	1,525.91	233.90	178.93	127,617.47
Oregon	95,275.15	9,979.11	120.00		572.99	624.00	67.13	106,639.28
Pennsylvania:								
First district	314,820.60	11,242.35	1,651.00	1.62	2,984.47	3,097.07	2,602.74	330,339.85
Twelfth district	99,539.28	3,900.27		.25	547.14	1,002.48	131.44	105,114.86
Twenty-third district	258,022.47	7,745.86		1.00	559.35	1,329.91	523.98	268,182.57
Rhode Island	75,529.95	1,132.55			713.69	358.45	85.63	77,820.27
South Carolina	64,461.05	5,449.38		6.65	357.80	235.19	219.72	70,729.79
South Dakota	46,337.14	7,917.07		.02	190.05	281.84	54.10	54,781.12
Tennessee	102,819.24	8,835.81		4.29	683.10	362.51	100.69	112,805.34
Texas:								
First district	132,126.39	17,759.17	700.41	76.67	2,490.19	311.31	490.69	153,894.73
Second district	132,725.75	25,877.48		21.61	1,412.56	2,378.82	150.18	162,606.40
Utah	47,878.82	2,671.17		1.00	459.37	879.79	40.50	51,930.65
Vermont	48,005.42	3,721.54		.25	318.58	326.70	88.15	52,460.04
Virginia	120,009.22	12,163.84	7,700.00	9.18	1,902.70	2,405.36	1,181.93	145,072.23
Washington	141,341.55	9,944.69		54.99	1,320.94	1,926.33	293.73	154,282.23
West Virginia	87,383.10	10,322.55		15.53	1,399.45	2,340.17	171.55	101,632.35
Wisconsin	223,226.77	15,471.53		4.86	1,459.41	802.03	642.22	241,606.82
Wyoming	44,183.93	6,890.96		20.74	336.20	384.90	98.02	51,844.75
Total	9,102,893.52	601,397.83	60,269.78	553.39	77,380.05	85,290.58	25,135.17	9,952,920.32

B. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$33,938.09	$8,244.45		$2.76	$680.65	$371.74	$30.87	$43,268.56
Arizona	8,334.10	1,789.00		1.70		123.60	42.06	10,291.06
Arkansas	25,692.02	6,901.43		.50	68.85	33.44	57.99	32,754.23
California:								
First district	69,445.77	12,341.28			588.71	261.70	106.84	82,744.30
Sixth district	68,315.41	4,850.41	$1,146.22	1.19	231.38	706.60	39.92	75,291.13
Colorado	27,766.90	6,003.95		4.20	99.68	1,376.50	20.01	35,270.51
Connecticut	26,474.11	2,411.85			93.36		9.95	28,989.27
Delaware	8,161.68	2,442.27				25.20	2.82	10,631.97
Florida	34,658.97	9,068.94			83.35	369.00	15.00	44,195.26
Georgia	55,829.82	10,963.68		14.83	394.83	57.65	68.82	67,329.63
Hawaii	15,649.34	1,921.63			249.00	179.00	12.53	17,911.50
Idaho	14,487.50	4,185.62		2.08	152.26	253.95	35.98	19,117.39
Illinois:								
First district	72,331.57	1,732.50			146.81	7.60		74,218.08
Eighth district	44,991.23	8,631.81		1.01	42.77	220.60	2.00	53,879.42
Indiana	36,572.03	11,697.56				739.50	104.00	49,113.09
Iowa	44,707.61	7,601.03		25.44		151.68	21.40	52,407.76
Kansas	37,555.45	10,145.22		1.50	383.51	1,194.09	88.21	49,369.98
Kentucky	34,097.03	11,035.46		.75	54.12	148.50	74.24	45,410.75
Louisiana	69,547.05	15,030.00	160.00	18.52	252.51	5,631.70	191.84	90,831.62
Maine	12,608.57	3,897.50		1.25		603.98	43.05	17,154.35
Maryland	73,911.53	12,032.72	714.97	35.65	179.66	3,486.89	258.38	91,219.90
Massachusetts	65,972.00	1,355.52			84.18	360.45	48.58	67,820.68
Michigan	70,430.96	16,007.93		6.18	331.98	407.12	69.75	87,253.82
Minnesota	45,632.47	13,608.69		1.87	45.45	768.01	241.08	60,297.57
Mississippi	12,113.78	9,338.15		.25		392.23	15.00	21,859.41
Missouri:								
First district	20,594.88	5,167.80		.50	39.63	873.53	7.39	26,702.73
Sixth district	47,245.05	11,977.80			139.10	349.91	37.08	59,749.55
Montana	33,740.74	9,577.02		5.24	462.05	254.50	10.08	44,049.63
Nebraska	31,042.31	13,083.15			66.66	259.02		44,451.14
Nevada	10,580.86	4,595.33		.75	84.47		35.65	15,297.06
New Hampshire	14,734.11	2,450.40			4.10	90.00	37.15	17,325.76
New Jersey:								
First district	21,480.26	375.30				337.50	28.47	22,221.53
Fifth district	48,038.45	4,024.21			313.63	1,488.73	66.91	53,931.93
New Mexico	10,038.61	3,005.80			72.75	7.50		13,124.66
New York:								
First district	51,250.04	2,893.07			362.39	3.30	13.43	54,522.23
Second district	83,551.06	401.58			144.08	2,376.48	129.25	86,602.45
Third district	61,553.85	306.47			126.48		2.05	61,988.85

[1] From the appropriation "Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses)."

TABLE 78.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1935*—Continued

B. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York—Continued.								
Fourteenth district	$48,772.02	$8,386.71			$5.80	$13.13	$9.89	$58,690.55
Twenty-first district	32,587.68	6,545.18		$0.45	35.91	914.75	73.53	40,157.40
Twenty-eighth district	53,865.83	3,652.24			492.91	725.00	2.77	58,738.77
North Carolina	36,293.29	16,400.04		17.07	123.75	317.40	141.35	53,292.90
North Dakota	14,889.04	6,849.23		1.00	150.00		21.60	21,911.37
Ohio:								
First district	31,900.92	1,229.46			125.64	152.63	197.67	33,612.32
Tenth district	23,239.19	4,802.43				1,039.55	48.97	29,130.14
Eleventh district	32,443.50	4,639.41		2.75	36.66	45.00	.75	37,168.13
Eighteenth district	43,284.01	3,488.80		.47	53.08	1,573.25	01.35	48,400.96
Oklahoma	49,976.75	10,546.37		3.75	52.65	712.92	50.17	60,442.62
Oregon	27,003.69	8,123.94			31.38	3,035.04	29.43	38,224.38
Pennsylvania:								
First district	48,900.00	5,716.25	$75.00		104.83		519.94	55,317.82
Twelfth district	53,747.03	2,972.28			24.00	1,291.04	95.72	58,130.60
Twenty-third district	49,310.94	6,758.35			92.13	322.69	85.20	56,570.21
Rhode Island	13,703.52	-1,594.04			148.21	8.50		15,514.27
South Carolina	30,314.98	6,083.78		7.15	690.24	67.00	35.30	39,200.43
South Dakota	8,288.02	2,071.05		.25	33.50	111.15	16.48	11,221.05
Tennessee	43,089.29	12,388.70		1.40	104.60	206.80	23.95	55,814.74
Texas:								
First district	40,032.85	10,772.04	342.61	21.28	229.70	93.01	103.76	57,597.85
Second district	50,035.56	14,202.00		12.70	166.44	1,577.63	68.60	66,062.93
Utah	12,274.02	3,173.14			19.88		13.05	15,480.12
Vermont	13,703.52	3,352.92			344.12	19.00	10.55	17,430.11
Virginia	51,904.79	14,209.15	641.67	5.35	40.30	1,413.24	150.00	68,514.59
Washington	28,314.24	4,068.35		6.55	83.76	278.50	25.65	32,777.05
West Virginia	31,191.46	9,730.78		1.50	318.20	437.92	49.31	41,779.16
Wisconsin	65,049.80	9,902.44		1.89	6.75	645.66	39.35	75,645.89
Wyoming	15,075.72	4,893.33		.30	48.55	217.74	16.52	20,052.16
Total	2,397,700.91	440,034.14	3,080.47	209.03	9,544.31	39,278.45	3,869.26	2,893,722.57

C. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE[3]

Alabama	$31,098.84	$8,661.00	$41.50	$33.29	$48.85	$2,993.11	$065.03	$43,400.64
Arizona	2,028.35	518.70		.25			117.08	3,204.38
Arkansas	29,623.14	11,982.25	80.00	17.05	405.40	1,635.81	961.45	44,705.10
California:								
First district	1,755.55	808.10		.28	4.85	185.85	241.50	2,797.13
Sixth district	1,772.25	1,823.47				4.75	47.17	1,147.64

Florida	1,140.00	1,851.70				$30.00		3,021.70
Georgia	44,197.12	14,649.00		12.03	113.05	2,914.75	1,777.45	63,654.30
Illinois, eighth district	1,418.10							1,418.10
Kentucky		35.70					12.00	47.70
Louisiana	27,110.78	11,091.08		41.62	16.45	2,603.11	472.57	41,336.21
Maryland	1,070.32							1,070.32
Mississippi	28,697.81	11,914.50	160.00	3.13	113.10	1,154.43	752.92	42,795.89
Missouri:								
First district	5,467.25	2,558.45		3.30			174.34	8,223.34
Sixth district		28.24						28.24
New Mexico	1,362.25	1,153.00		2.75		63.10		2,581.10
New York, first district	12,878.75	37.45					195.40	13,111.60
North Carolina	23,098.94	6,209.88		7.60	94.08	961.47	202.64	30,574.01
Oklahoma	21,361.46	9,040.53		1.25	46.25	2,957.60	296.20	33,703.29
South Carolina	29,786.36	9,589.27		17.53	397.20	4,389.03	1,391.96	45,570.71
Tennessee	12,322.01	3,705.16	30.00	4.96		1,009.45	90.75	17,342.33
Texas:								
First district	41,393.46	12,474.63	100.00	30.84	214.59	3,064.90	2,233.38	60,422.60
Second district	57,411.95	20,082.15			86.98	1,400.06	1,178.90	81,060.04
Virginia	3,597.85	558.15			3.60	738.00	43.00	4,940.60
Total	378,813.54	127,032.91	411.50	184.98	1,544.46	27,045.42	10,853.76	546,786.57

D. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE[4]

District	Salaries of deputies, clerks, etc.	Travel expenses	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama		$420.45					$420.45
Florida	$64.12						64.12
Georgia	3,168.23	683.88	$1.02	$32.20	$403.00		4,288.33
Kentucky	12,633.24	5,802.01	.50		502.75		18,938.50
Missouri:							
First district	1,811.85						1,811.85
Sixth district	954.75	179.70			75.00		1,209.45
North Carolina	14,345.06	7,850.07	6.19	25.00	597.50	$46.00	22,869.82
Ohio:							
First district	1,118.98						1,118.98
Eleventh district	1,566.00	383.90					1,949.90
South Carolina	6,863.16	3,862.20	.25	38.65	773.70	75.33	13,315.28
Tennessee	7,747.32	2,548.31			140.00	.25	10,435.88
Virginia	8,001.22	1,996.17	.40	2.60	423.20	50.00	11,073.59
West Virginia	865.75	506.75				34.50	1,407.00
Total	61,741.66	23,933.44	8.36	98.45	2,914.15	206.08	88,903.14

[3] From the appropriation "Administration of Cotton Act of 1934 (transfer to Internal Revenue, administrative expenses), 1934-35."
[4] From the appropriation "Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, administrative expenses), 1934-35."

TABLE 78.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1935*—Continued

E. DISBURSEMENTS BY INTERNAL REVENUE AGENTS[1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$110,434.55	$7,467.48		$7.40	$352.67	$425.64	$814.62	$119,002.43
Baltimore	349,373.83	16,387.23			347.96	791.14	380.81	367,480.97
Boston	638,920.16	22,975.32		.60	2,200.47	1,234.98	507.88	665,846.41
Brooklyn	407,024.65	6,224.90			1,700.36	1,847.04	289.58	418,670.43
Buffalo	241,155.82	16,975.15	$8,568.75	1.05	930.58	514.09	460.00	268,605.53
Chicago	633,493.20	14,934.97	2,663.07	1.11	1,980.33	4,060.80	788.45	657,925.03
Cincinnati	173,426.41	10,374.68		1.03	525.36	729.80	468.75	185,526.03
Cleveland	290,508.32	13,246.73	9,845.45	172.71	1,582.18	2,045.45	559.83	317,960.67
Columbia	56,085.76	4,662.58	59.55	2.22	203.68	427.69	103.58	61,545.01
Dallas	412,891.74	36,710.38	764.80	51.01	1,438.27	1,382.61	987.60	454,226.44
Denver	108,553.82	13,263.15		3.75	550.52	612.04	144.16	123,136.44
Detroit	324,867.52	22,860.08		7.86	793.89	556.45	422.41	349,508.21
Greensboro	113,608.41	12,777.37		14.11	248.83	320.42	357.92	127,327.06
Honolulu	49,300.16	3,873.44			133.35	147.25	91.95	53,555.35
Huntington	74,142.11	6,858.16		1.24	418.63	583.20	215.49	82,197.53
Indianapolis	157,253.98	10,735.69		.79	251.95	386.87	211.83	168,841.11
Jacksonville	138,590.54	12,825.31	420.00	11.73	395.43	712.50	472.34	153,437.05
Los Angeles	562,352.01	25,383.58	16,629.92	7.35	2,615.96	1,108.53	1,063.14	609,159.52
Louisville	99,740.78	7,571.22		4.30	303.54	236.01	131.03	107,907.90
Milwaukee	102,661.26	8,041.26		.25	477.48	588.20	342.92	172,111.46
Nashville	177,812.81	17,074.97		9.97	643.20	554.86	590.57	196,686.38
Newark	369,802.81	13,734.51	7,269.97	1.11	2,305.17	1,630.19	1,104.45	395,928.21
New Haven	239,443.04	10,490.80	208.14	2.13	1,133.53	630.80	392.42	252,300.86
New Orleans	124,729.20	10,405.85		2.56	190.28	594.30	259.51	136,181.77
New York:								
Second division	931,677.04	7,347.19	34,426.19	22.90	3,444.55	6,122.45	702.87	983,743.19
Upper division	887,508.28	12,836.00		1.73	3,102.35	1,377.47	1,358.74	906,184.57
Oklahoma	176,458.37	33,025.60		7.91	428.80	666.28	298.44	210,879.40
Omaha	214,448.78	17,188.39		2.79	443.18	514.50	141.05	232,739.59
Philadelphia	613,560.64	21,013.29	15,887.50	2.14	2,182.59	1,892.50	662.25	656,901.70
Pittsburgh	319,810.38	12,326.71	4,300.02	3.18	573.56	1,679.61	771.77	339,471.25
Richmond	130,171.80	11,039.23	234.66	1.93	603.60	355.23	366.61	142,773.05
Salt Lake City	90,676.87	11,954.07		7.81	319.92	807.75	181.03	103,947.25
San Francisco	332,595.98	16,437.58	10,626.36	7.25	3,013.25	925.60	512.25	363,118.57
Seattle	237,790.93	13,693.40		5.38	1,026.23	1,127.21	510.64	254,162.79
Springfield	103,341.38	14,276.89		13.35	280.74	429.70	343.02	118,691.08
St. Louis	276,497.15	7,516.88	99.96	52.40	182.00	884.03	399.55	285,612.68
St. Paul	180,841.39	17,954.39		3.11	854.45	425.47	419.30	200,298.11
Wichita	86,519.60	9,976.10		1.25	109.80	213.80	62.10	96,882.74
Total	10,597,904.68	533,523.51	110,004.34	438.01	37,457.79	39,037.51	17,393.82	11,335,759.66

F. DISBURSEMENTS BY DISTRICT SUPERVISORS' OFFICES[1]

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	$665,695.36	$62,084.01	$1,350.00	$134.68	$3,673.14	$25,878.24	$17,503.71	$777,089.14
New York	1,051,163.02	79,364.23	9,828.37	277.05	6,284.41	27,021.51	30,238.91	1,205,077.50
Philadelphia	926,671.86	52,229.76	18,003.47	113.84	2,427.73	38,112.21	16,661.14	1,054,310.01
Newark	376,593.00	14,468.84	5,464.20	168.15	2,907.85	17,777.54	12,236.70	429,616.26
Baltimore	767,971.80	89,647.65	200.00	291.21	2,340.40	52,996.69	15,021.86	928,469.70
Atlanta	338,667.03	57,490.04	8,384.14	586.48	2,153.82	40,945.57	14,886.51	463,104.49
Louisville	442,801.28	33,873.80		183.63	1,489.00	10,274.98	2,806.03	496,230.22
Cleveland	418,858.86	42,910.65	22,849.86	268.03	2,568.02	24,582.04	12,776.51	524,813.87
Cincinnati	87,060.23	6,341.00	3,136.78	6.09	532.34	1,335.90	182.36	98,614.76
Chicago	1,042,284.49	97,207.98	5,987.63	351.30	2,938.83	30,885.06	25,846.58	1,205,061.87
New Orleans	491,982.95	77,029.62	4,041.01	557.90	2,732.65	30,908.22	17,257.57	624,509.92
Kansas City	350,302.33	69,051.09	2,192.36	172.66	3,108.61	22,953.70	8,696.08	456,388.85
St. Louis	29,421.26					272.60		29,693.86
St. Paul	279,910.40	41,467.09		162.79	1,446.88	20,195.34	3,535.51	346,718.01
Denver	206,107.13	36,503.86	4,856.75	219.08	1,450.88	13,093.62	5,412.24	267,633.56
San Francisco	665,099.16	50,856.92	13,491.76	150.20	4,467.14	25,827.41	6,434.27	769,326.86
Seattle	244,084.21	31,435.97	359.57	253.25	2,247.55	17,466.78	3,856.07	299,713.40
Total	8,393,594.46	841,744.50	100,235.99	3,896.33	42,650.83	407,145.71	193,905.65	9,982,372.28

[1] From the appropriation "Collecting the internal revenue, 1935."

TABLE 78.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1935*—Continued

G. DISBURSEMENTS BY THE CHIEF DISBURSING OFFICER, DIVISION OF DISBURSEMENT, TREASURY DEPARTMENT, AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CLAIMS DIVISION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1935	$9,957,781.12	$527,775.67	$12,861.12	$8,851.61	$43,313.90	$16,923.78	$19,681.33	$9,975.51	$127,901.28	$10,725,070.32
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses)	666,988.46	3,100.74		747.71	366.34	82,601.28	31,558.63	4,143.29	394.78	789,901.23
Administration of Cotton Act of 1934 (transfer to Internal Revenue, administrative expenses), 1934-35	19,032.73	1,029.52		490.76	128.00	270,380.22	9,089.52	28,295.97	14.99	328,470.71
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, administrative expenses), 1934-35	1,407.67	229.53		21.64		2,240.37	28.00	27.28		3,954.69
Total	10,645,210.18	532,135.46	12,861.12	10,120.72	43,808.24	372,150.65	60,357.48	42,442.05	128,311.05	11,847,396.95

II. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1935:								
Collectors [8]	$9,102,893.52	$401,307.85	$90,209.78	$553.39	$77,390.05	$85,260.58	$25,135.17	$9,952,920.32
Agents [9]	10,597,904.08	533,523.51	110,004.34	438.01	87,457.79	39,037.51	17,393.82	11,335,759.66
Supervisors [7]	8,393,594.46	841,744.50	160,235.90	3,896.33	42,059.53	407,145.71	193,065.85	9,982,372.28
Chief disbursing officer, Treasury Department and General Accounting Office [6]	9,957,781.12	527,775.67	12,861.12	8,851.61	43,313.90	36,610.11	137,876.70	10,725,070.32
Subtotal	38,052,173.78	2,504,441.53	383,371.14	13,739.34	200,811.57	568,053.91	373,501.33	41,996,122.58
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses):								
Collectors [8]	2,397,706.91	440,034.14	3,050.47	200.01	9,544.31	30,278.45	9,869.20	2,893,722.57
Chief disbursing officer, Treasury Department and General Accounting Office [10]	666,988.46	3,100.74		747.71	366.34	114,150.91	4,538.07	789,901.23
Subtotal	3,064,695.37	443,134.88	3,050.47	956.74	9,910.65	153,438.36	8,407.33	3,683,623.80
Administration of Cotton Act of 1934 (transfer to Internal Revenue, administrative expenses), 1934-35:								
Collectors	378,813.54	127,032.91	411.50	184.08	1,544.46	27,045.42	10,853.76	546,786.67
Chief disbursing officer, Treasury Department and General Accounting Office [11]	19,032.73	1,029.52		490.76	128.00	270,469.74	28,310.00	328,470.71
Subtotal	397,846.27	128,962.43	411.50	674.74	1,672.46	306,515.16	39,164.72	875,257.38
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, administrative expenses), 1934-35:								
Collectors	61,741.06	23,033.41		8.30	98.45	2,915.15	206.08	88,903.14
Chief Disbursing Officer, Treasury Department and General Accounting Office [11]	1,407.67	229.53		21.64		2,268.37	27.28	3,954.69
Subtotal	63,148.53	24,162.97		30.00	98.45	5,183.52	233.36	92,857.83
Total	41,577,864.95	3,100,701.79	386,863.11	15,410.82	212,493.13	1,033,220.95	421,306.74	46,647,861.49

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1934 and prior years	1935 and prior years	Total
Refunding taxes illegally collected	$16,970,410.93	$7,088,553.20	$24,058,964.13
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, refunding processing taxes)			32,003,188.81
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, refunding tobacco taxes), 1934-35			1,416.52

[6] $68,243.89 retirement deductions included.
[7] $382,887.72 retirement deductions included.
[8] $275,436.23 retirement deductions included.
[9] $312,022.26 retirement deductions included.
[10] $1,035.09 retirement deductions included.
[11] $20,899.32 retirement deductions included.
[12] $891.38 retirement deductions included.
[13] $48.50 retirement deductions included.

TABLE 79.—*Summary of internal-revenue stamps issued to collectors of internal revenue and the Postmaster General for the year ended June 30, 1935*

Kind	Quantity	Value
Spirits:		
Domestic	1,638,650	$168,387,460.00
Export (act 1878)	9,200	920.00
Case (domestic)	355,220	35,522.00
Wholesale liquor dealer	264,400	0.00
Fermented malt liquor	70,201,275	229,026,758.33
Bottle strips for distilled spirits	829,185,200	8,201,777.00
Rectified, class B	47,300	756,687.00
Rectified, class A	36,400	0.00
Industrial alcohol transfer	148,400	0.00
Warehousing	75,100	0.00
Wines, cordials, etc.	12,207,256	8,126,634.28
Fortified sweet wine	5,000	0.00
Tobacco and snuff:		
Tobacco	2,419,360,530	55,012,908.75
Snuff	371,050,103	6,561,906.38
Tin foil wrappers for tobacco	2,313,750	25,891.52
Cigar:		
Large	152,304,200	12,153,321.17
Small	22,117,700	161,770.21
Cigarette:		
Class A	6,444,199,600	338,376,471.70
Class B	327,500	30,551.62
Oleomargarine:		
Domestic (colored)	45,600	102,120.00
Domestic (uncolored)	20,191,900	972,336.25
Process or renovated butter	148,500	6,530.00
Mixed flour	402,500	5,460.00
Playing card	46,122,140	4,012,214.00
Documentary	11,621,508	17,775,672.00
Stock transfer	12,892,452	12,510,748.00
Future delivery	171,774	3,885,238.00
Silver tax	33,144	805,385.00
Narcotic	3,187,750	103,273.75
Order forms for opium	1,035,000	10,350.00
Cigarette tubes	1,074,500	11,745.00
Special tax	1,094,190	19,569,787.56
Tobacco sale tax	2,107,750	4,457,268.00
Total	10,432,005,552	941,713,682.42

TABLE 80.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1934 and 1935*

Class of work	1934		1935	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.	596,250	$35,349.62	715,675	$53,479.24
Blank forms	114,588,000	175,513.88	118,509,000	218,715.80
Letterheads	6,693,500	9,109.32	7,212,500	11,858.04
Miscellaneous: Binding, memorandum sheets, etc.		7,353.08		7,167.59
Total		227,325.90		291,221.27