ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1936

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TREASURY DEPARTMENT

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Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 15, 1936.

SIR: I have the honor to submit the following report for the fiscal year ended June 30, 1936:

COLLECTIONS

Total collections of internal-revenue taxes during the fiscal year 1936 amounted to $3,520,208,381, compared with $3,299,435,572 for the fiscal year 1935, an increase of $220,772,809, or 6.7 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 during the fiscal year 1936, which include the third and fourth payments for the calendar year 1934 and the first and second payments for the calendar year 1935, amounted to $1,412,938,304, compared with $1,099,230,383 in the preceding fiscal year, an increase of $313,707,921, or 28.5 percent.

The major part of this increase is due to the continued trend toward higher individual incomes and corporate earnings, to collection of back taxes on income, and to adjustments of depreciation allowances.

Collections from miscellaneous internal revenue, exclusive of agricultural adjustment taxes, amounted to $2,035,632,870 during the fiscal year 1936, as compared with $1,673,982,831 in the fiscal year 1935, an increase of $361,650,039, or 21.6 percent. The estate and gift tax collections were greater in the fiscal year 1936, due to the increase in value of estates, a larger volume of gifts, and to the upward revision of rates of tax under the Revenue Act of 1934. Collections of taxes on alcoholic beverages, tobacco manufactures, issues of securities and stock transfers, and the manufacturers' excise taxes also showed substantial increases. Moderate increases from certain other sources were more than offset by the loss in revenue due to the repeal of the tax on checks, effective January 1, 1935, and to the reduction in the rate of tax on crude petroleum from one-tenth of 1 cent to one twenty-fifth of 1 cent per barrel, effective September 1, 1935.

Agricultural adjustment tax collections amounted to $71,637,207 during the fiscal year 1936, as compared with $526,222,358 in the preceding year, a decrease of $454,585,151, or 86.4 percent. This decrease was due chiefly to court injunctions granted taxpayers to restrain collection of processing taxes; to the United States Supreme Court's decision of January 6, 1936, that the Agricultural Adjustment Acts and the taxes imposed by them were unconstitutional; and to the repeal, effective February 10, 1936, by the Seventy-fourth Con-

gross of the Kerr Tobacco Act, the Bankhead Cotton Act, and the Potato Act.

A summary of tax collections by months appears in table 4 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, 1934	$215,809,559.60	[1] $465,125,061.85	$123,943,543.85	$804,878,165.30
Dec. 31, 1934	204,773,350.08	382,322,401.85	145,504,973.83	732,600,762.36
Mar. 31, 1935	377,538,583.14	[2] 419,082,805.22	136,669,491.64	933,290,941.00
June 30, 1935	301,108,853.28	407,452,501.32	120,104,348.02	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
Sept. 30, 1935	277,362,300.32	[1] 527,253,404.30	40,855,548.57	845,471,253.19
Dec. 31, 1935	278,965,104.26	445,200,797.62	27,635,946.34	751,801,848.22
Mar. 31, 1936	483,879,889.98	[2] 572,815,177.73	3,121,914.39	1,059,816,982.10
June 30, 1936	372,731,009.33	490,363,490.85	23,797.40	863,118,297.58
Fiscal year 1936	1,412,938,303.89	2,035,632,870.50	71,837,206.70	3,520,208,381.09

[1] Includes $85,061,798 collected from capital stock during the September 1934 quarter and $87,937,385 during the September 1935 quarter.

[2] Includes $67,102,347 collected from gift tax during the March 1935 quarter and $153,300,749 during the March 1936 quarter.

The following table gives a summary of collections:

Sources	Fiscal year 1935	Fiscal year 1936	Increase or decrease (−)
Income Tax Unit:			
Corporation income tax	$572,117,876.28	$738,522,229.75	$166,404,353.47
Individual income tax	527,112,506.42	674,416,074.14	147,303,567.72
Total income taxes	1,099,230,382.70	1,412,938,303.89	313,707,921.19
Excess-profits taxes	6,560,482.64	14,509,290.47	7,948,807.83
Dividend tax	961,479.73	399,790.27	−562,089.46
Total	1,106,752,345.07	1,427,846,384.63	321,094,039.56
Alcohol Tax Unit:			
Distilled spirits, imported, excise tax	15,107,928.36	19,558,165.96	4,450,239.60
Distilled spirits, domestic, excise tax	150,525,640.92	202,872,340.44	52,346,693.52
Distilled spirits rectification tax	6,381,557.54	7,881,202.76	1,499,645.22
Bottle, container, and case stamps	6,179,514.12	8,662,126.03	2,482,611.91
Wines, imported, excise tax	665,895.38	654,727.50	−11,168.08
Wines, domestic, excise tax	6,113,920.11	8,313,505.17	2,199,585.06
Brandy for fortifying wines	562,398.15	1,410,745.04	848,346.89
Floor taxes, spirits and wines	3,021,545.76	66,941.68	−2,954,604.08
Fermented malt liquors, excise tax	211,215,057.05	244,581,330.96	33,366,273.91
Special, or occupational taxes	11,246,310.76	11,462,948.56	214,637.80
Total	411,021,772.35	505,464,037.10	94,442,264.75
Miscellaneous Tax Unit:			
Capital stock tax	91,508,121.20	94,942,751.74	3,434,630.45
Estate and gift taxes	212,111,959.23	378,839,515.00	166,727,555.77
Tobacco manufactures	459,178,625.46	501,165,728.39	41,987,102.93
Sales (stamp, manufacturers' excise taxes, admissions, communications, oleomargarine, etc.)	491,477,138.80	538,835,340.54	47,358,201.74
Silver bullion and bituminous coal [1]	1,149,300.48	1,414,405.91	265,015.43
Social security, railroad compensation		48,278.74	48,278.74
Agricultural adjustment taxes	526,222,358.24	71,637,206.70	−454,585,151.54
Total	1,781,647,503.60	1,586,883,227.02	−194,764,366.48
Other miscellaneous receipts	13,861.26	14,732.34	871.08
Total collections	3,299,435,572.18	3,520,208,381.09	220,772,808.91

[1] Amount under 1935 was exclusively from tax on sales or transfers of silver bullion. Amount under 1936 includes $729,217.68 from tax on bituminous coal and $685,185.23 on sales or transfers of silver bullion.

Refunds.—In the foregoing statement of collections no deductions were made on account of refunds, which were paid from various appropriations. The following table shows the number of claims, amounts of refunds and repayments, and interest allowed on each class of tax during the fiscal years 1935 and 1936:

Class of tax	Number of claims 1935	Number of claims 1936	Amount refunded or repaid [1] 1935	Amount refunded or repaid [1] 1936	Interest allowed 1935	Interest allowed 1936
Refunding internal-revenue collections:						
Income taxes	62,663	179,720	$21,133,663.23	$21,397,677.81	$5,511,960.19	$5,864,607.41
Miscellaneous internal-revenue taxes:						
Bituminous coal		102		70,750.48		1,512.03
Capital stock	2,015	5,858	210,800.69	680,447.93	18,687.64	140,116.04
Distilled spirits	2,125	5,467	140,492.76	443,077.84	19,162.76	7,585.80
Estate and gift	998	1,333	1,632,132.02	2,931,787.78	223,625.33	588,792.60
Miscellaneous	150	135	156,852.21	127,401.93	1,002.87	26,001.97
Narcotics	90	141	151.96	306.89	1.56	2.55
Sales	1,344	1,775	784,493.42	1,902,634.17	182,789.23	629,520.62
Silver	2	6	324.31	1,246.87		
Tobacco	7	14	51.59	722.64		22.04
Total income and miscellaneous internal revenue	69,392	194,551	24,058,964.19	27,563,221.83	5,957,249.68	7,258,170.95
Agricultural adjustment taxes	78,044	45,216	32,063,168.81	9,065,119.27	20,585.01	5,392.42
Cotton ginning taxes		50		1,808.07		60.77
Total refunds	147,436	239,826	56,122,163.00	36,629,150.07	5,977,535.29	7,263,624.14
Repayments (not refunds of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits [2]	2,551	3,413	133,564.40	278,844.70	197.79	212.68
Miscellaneous	4,377	2,212	207,320.40	135,094.25	14,307.76	3,708.18
Narcotics	64	126	200.65	390.97		1.77
Silver	63	25	4,445.95	10,334.79		
Tobacco [2]	1,334	1,538	1,079,092.99	1,650,077.91		
Total miscellaneous internal revenue	8,379	7,314	1,424,633.45	2,074,742.59	14,505.55	3,922.63
Tobacco Act of June 28, 1934	36	21	1,416.52	6,928.33		
Total repayments	8,415	7,335	1,426,049.97	2,081,670.92	14,505.55	3,922.63
Grand total refunds and repayments	155,851	247,161	57,548,202.97	38,701,820.99	5,992,340.84	7,267,546.77

[1] Including interest.

[2] 1936 figures include drawbacks, amounting to 105 claims and $127,601.01 repayments for distilled spirits and 38 claims and $24,048.74 repayments for tobacco products exported.

Additional assessments.—The additional assessments resulting from office audits and field investigations made during the fiscal years 1935 and 1936 were as follows:

Additional assessments during the fiscal years 1935 and 1936, by class of tax

Class of tax	1935	1936
Income taxes	$240,634,483.26	$351,703,039.55
Miscellaneous internal revenue:		
Estate	21,219,891.42	30,049,823.33
Gift	390,362.44	3,512,127.06
Tobacco	41,678.04	26,281.37
Sales	6,152,649.93	9,871,095.82
Capital stock	1,071,196.25	1,290,424.99
Liquors	18,787,032.85	13,000,116.17
Miscellaneous	25,112,483.95	32,562,038.90
Bituminous coal		1,183,928.03
Total miscellaneous internal revenue	72,775,294.91	91,806,335.67
Total income and miscellaneous internal revenue	313,409,778.17	443,509,375.22
Agricultural adjustment taxes	18,696,132.27	10,706,696.19
Grand total	332,105,910.44	454,216,071.41

COST OF ADMINISTRATION

The amount expended and obligated in administering the internal-revenue laws exclusive of the Agricultural Adjustment Acts for the fiscal year 1936 was $48,065,039. 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 $3,718,346 for the fiscal year 1936. A comparison for the fiscal years 1935 and 1936 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		Collected		Cost of collecting each $100 of revenue	
	1935	1936	1935	1936	1935	1936
Collecting the internal revenue	$42,719,338.00	$48,065,039.27	$2,773,213,213.94	$3,448,571,174.39	$1.54	$1.39
Advances to Agricultural Adjustment Administration of salaries and expenses, Agricultural Adjustment Administration (transferred to internal revenue)	3,746,502.00	3,258,716.21	521,880,108.61	69,927,202.39	.72	4.66
Administration of Cotton Act of 1934, advances to Department of Agriculture under the Tobacco Act of 1934, and payments for agricultural adjustment under the cotton, tobacco, and potato acts (transferred to internal revenue for administrative expenses)	1,105,172.00	459,630.28	4,342,249.63	1,710,004.31	25.45	26.84
Total	47,571,012.00	51,783,385.76	3,299,435,572.18	3,520,208,381.09	1.44	1.47

New legislation

Important changes were made in the internal-revenue laws by legislation enacted during the fiscal year 1936. A summary of these new laws follows:

Income Tax Unit.—(1) The excess-profits tax imposed on the net incomes of corporations by section 106, as amended, of the Revenue Act of 1935, section 702 of the Revenue Act of 1934, and section 216 of the National Industrial Recovery Act; (2) surtax on undistributed profits of corporations imposed by section 14 of the Revenue Act of 1936, credits of corporations under sections 26 and 27, and distributions by corporations, section 115; (3) tax on unjust enrichment (windfall tax), section 501 (title III) of the Revenue Act of 1936 with respect to net incomes arising from excise taxes refunded, credited, or not paid (being primarily designed to cover impounded and unpaid processing taxes imposed under the Agricultural Adjustment Act); and (4) tax on employers of eight or more individuals under section 901 of the Social Security Act.

Miscellaneous Tax Unit.—Amendments to the Revenue Act of 1932 by the Revenue Act of 1935, enacted August 30, 1935, permit tax-free sales of articles enumerated in title IV by the manufacturers thereof direct to the United States, any State or Territory of the United States, or any political subdivision of the foregoing, or the District of Columbia, for its exclusive use, and provide for a credit or refund in cases where articles are sold by the manufacturers tax-paid and subsequently resold by any person for specified exempt purposes. The Revenue Act of 1935 likewise decreased the tax on the production and refining of crude petroleum imposed by the Revenue Act of 1934 from one-tenth of 1 cent per barrel to one twenty-fifth of 1 cent per barrel.

Subsection (a) of section 1 of the National Firearms Act, relating to the definition of "firearms", was amended by the act of April 10, 1936, so as to exclude from the provisions of the act any rifle having a caliber of .22 or smaller, if the length of its barrel is 16 inches or more.

The Revenue Act of 1936 repealed the tax imposed by section 605 of the Revenue Act of 1932 on jewelry, etc., as of June 23, 1936; repealed the $75 exemption provided in the case of articles made of fur; and reduced the tax rate on articles made of fur from 10 percent to 3 percent; amended the Revenue Act of 1934 with respect to the processing tax on certain oils, and amended the Revenue Act of 1926 with respect to admissions to concerts conducted by a civic or community membership association, if no part of the net earnings thereof inures to the benefit of any stockholders or members of such association.

An amendment to the Revenue Act of 1932 by the Liquor Tax Administration Act repealed the tax on grape concentrate, evaporated grape juice, and grape sirup sold after June 26, 1936.

Schedule A-3 of title VIII of the Revenue Act of 1926, as amended by section 723 (a) of the Revenue Act of 1932, was amended by Public, No. 842 (74th Cong.), approved June 29, 1936, so as to provide that deliveries or transfers of stock may be made without payment of documentary stamp tax to the registered nominee of a broker for the purpose of sale by such broker, or by such nominee to a customer for whom the broker has purchased the stock, or from a purchasing broker to his registered nominee, provided the stock is to be held by the nominee for the same purpose as if held by the broker.

Section 806 of the Revenue Act of 1936, which became effective July 1, 1936, further amends the fourth paragraph of section 1 of the Harrison Narcotic Act, as amended, so as to include an additional class of taxpayers who shall pay $1 annually, namely, persons not registered as importer, manufacturer, producer, or compounder, but lawfully entitled to obtain and use in a laboratory opium, coca leaves, etc., for the purpose of research, instruction, or analysis.

The Revenue Act of 1935 reduced the statutory exemption applicable to estate and gift taxes, and increased the rates of tax. These changes in law are applicable to estates of decedents dying after August 30, 1935, and to gifts made during the calendar year 1936 and any calendar year thereafter. The Revenue Act of 1935 also provides that the executor may elect whether property to be included in the gross estate shall be valued as of the date of death, or, with certain limitations, as of a date 1 year after death, or in the case of property distributed, sold, exchanged, or otherwise disposed of during the year following death, as of the date of the distribution, sale, exchange, or other disposition. The Revenue Act of 1936 provides for the inclusion, for estate tax purposes, of certain revocable transfers.

Alcohol Tax Unit.—The Liquor Tax Administration Act (Public, No. 815, 74th Cong.) was enacted June 26, 1936. By this act a number of changes were made in the statutes regulating the production and distribution of spirits, wines, and beer. The act also defined, and prescribed penalties for the possession of, machine guns and devices to produce smoke screens while violating any law relating to liquors. The Federal Alcohol Administration was, by this act, separated from the Treasury Department and set up as an independent establishment of the Government.

INCOME TAX UNIT

Returns closed

The number of returns examined and closed during the fiscal year 1936 was 2,810,939, of which 2,117,857 were filed by individuals and partnerships and 693,082 by corporations. The following table shows, by tax years, the method by which the returns were closed:

Returns closed during the fiscal year 1936, by tax years

Tax years	Deficiency taxes assessed				Overassessments scheduled	No change	Total
	Agreement [1]	Default [2]	Decision [3]	Jeopardy [4]			
1917	22	4	4	23	14	78	145
1918	19	5	13	8	17	97	159
1919	29	5	14	12	20	82	162
1920	37	9	24	15	24	111	220
1921	30	7	27	19	23	98	204
1922	45	13	28	25	33	133	277
1923	59	18	59	30	49	172	387
1924	78	25	78	34	65	246	526
1925	88	35	145	54	87	309	718
1926	127	55	144	59	123	446	954
1927	168	59	174	80	159	511	1,151
1928	233	86	328	87	186	708	1,628
1929	494	152	491	131	384	1,284	2,936
1930	653	217	619	150	477	1,813	3,929
1931	1,009	383	685	131	743	2,685	5,636
1932	4,897	2,041	823	221	3,493	7,254	18,729
1933	108,458	5,780	107	483	18,941	263,424	397,193
1934	48,218	167	3	181	10,373	1,300,464	1,359,406
1935	1,587	1	----------	35	182	1,014,774	1,016,579
Total	166,251	9,062	3,766	1,778	35,393	2,594,689	2,810,939

[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.

The cases in which agreements were executed by taxpayers consenting to the immediate assessment and collection of deficiencies represent the largest annual number of returns closed by this method in the history of the Income Tax Unit and are 91.9 percent of the 180,857 cases of deficiency taxes assessed. The following tabulation summarizes the method of returns closed during the fiscal years 1932 to 1936, inclusive:

Tax year	Deficiency taxes assessed				Overassessments scheduled	No change	Total
	Agreement	Default	Decision	Jeopardy			
1932	137,877	10,638	6,379	2,122	79,025	2,230,394	2,466,435
1933	88,764	9,657	6,613	1,595	45,986	1,967,582	2,120,197
1934	88,365	7,255	6,073	1,600	34,859	1,830,018	1,968,170
1935	123,857	7,405	5,175	1,769	27,868	1,784,428	1,950,602
1936	166,251	9,062	3,766	1,778	35,393	2,594,689	2,810,939

Back taxes

The total additional revenue made available for collection was $222,099,314.64, as compared with $179,039,568.49 the previous fiscal year. Of this total, $49,179,528.06 was assessed under the provisions of Collectors' Mimeograph 3552 and $172,919,786.58 was assessed after review and consideration in Washington.

The following table classifies the amount made available for collection after consideration in Washington according to the procedure involved during the fiscal years 1935 and 1936:

	1935		1936	
	Amount assessed	Percent of total	Amount assessed	Percent of total
Assessments based on agreements executed prior to mailing of 90-day letters	$66,846,866.58	43.0	$85,454,751.90	49.4
Assessments based on agreements executed subsequent to mailing of 90-day letters	4,312,969.05	2.8	5,411,974.49	3.1
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	13,786,480.58	8.9	21,763,393.05	12.6
Assessments listed in appealed cases, after trial on the merits and decision by the Board of Tax Appeals, or upon stipulation before the Board, of cases settled by Technical Staff and/or General Counsel	69,408,400.75	44.7	57,546,236.39	33.3
Abatement and credit claims rejected	887,309.73	0.6	2,743,430.75	1.6
Total	155,242,026.99	100.0	172,919,786.58	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:

Additional revenue assessed under the jeopardy provisions of revenue acts during fiscal years 1935 and 1936

	1935	1936
Under bankruptcy and dissolution procedure	$30,948,136.24	$24,204,941.34
Other jeopardy assessments	7,233,565.13	[1] 61,779,500.11
Total assessed	38,181,701.37	85,984,441.45
Interest	11,325,177.44	22,068,820.42
Penalties	3,965,492.96	13,002,673.04
Grand total	53,472,371.77	121,055,934.91

[1] Includes $54,165,506.50 assessed against one group of associated companies due to the pendency of reorganization proceedings under sec. 77(b) of the National Bankruptcy Act as amended.

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 1935 and 1936:

	1935	1936
Claims:	*Number*	*Number*
Pending at beginning of year	20,732	22,838
Filed during year (new claims)	33,844	42,406
Received from other sources	5,214	472
Total to be adjusted	59,790	65,716
Allowed in full or in part	25,052	28,497
Rejected	11,900	10,614
Total adjusted	36,952	39,111
Pending at end of year	22,838	26,605
Certificates of overassessment issued when no claims had been filed	18,779	24,973
Amount of overassessment settled by—	*Amount*	*Amount*
Abatement	$59,938,289.64	$70,145,557.20
Credit	27,220,775.82	10,777,096.33
Refund	15,621,703.04	15,533,270.40
Total	102,788,768.00	96,455,924.02
Interest	5,511,960.19	5,864,607.41
Grand total	108,298,728.19	102,320,531.43

The amount involved in claims filed during the fiscal year 1936 was $107,916,884.62, as compared with $99,952,466.13 the preceding year. Of the claims adjusted during the fiscal year, the amount rejected totaled $102,497,808.47, as compared with $104,526,409.83 the preceding year. The increase in claims pending June 30, 1936, over the number on hand June 30, 1935, resulted from the necessity to concentrate upon the investigation of 1934 returns in order to complete the work by June 30, 1936.

There were also 12,943 collectors' claims allowed, of which 10,831 recommended abatements or credits and 2,112 recommended refunds. These claims were largely multiple-item claims or claims for refund to numbers of taxpayers, and involved 37,052 items for abatement or credit and 154,737 items for refund. These adjustments result usually in consequence of mathematical errors made in the preparation of returns by taxpayers and as a rule no claims thereon are filed.

Statutory notices of deficiency

There were 17,212 statutory notices of deficiency mailed to taxpayers during the fiscal year 1936, as compared with 14,529 the previous fiscal year. The following table shows, by quarters, the number of statutory notices released during the fiscal years 1935 and 1936:

Quarter ending—	1935	1936
September	2,122	2,705
December	2,546	2,128
March	7,308	9,247
June	2,463	3,132
Total	14,529	17,212

It is the endeavor of the Bureau to close all cases possible without the necessity of issuing statutory notices of deficiency (90-day letters). From the table above it will be observed that the majority of "statutory notices" are released during the March quarter.

The ratio of petitions filed with the Board of Tax Appeals to the number of 90-day letters issued during the fiscal year was 31 percent. The number of tax-year cases appealed increased from 4,540 in the fiscal year 1935 to 5,297 in 1936, but the percentage relationship did not change. The following table shows the number of tax years involved in petitions filed during the fiscal years 1935 and 1936:

Tax year	1935	1936	Tax year	1935	1936
1917	8	8	1928	169	180
1918	11	7	1929	282	209
1919	12	7	1930	442	272
1920	15	13	1931	1,002	530
1921	20	16	1932	2,001	1,369
1922	39	33	1933	104	2,213
1923	52	37	1934	3	126
1924	47	55	1935		2
1925	92	56			
1926	98	69	Total	4,540	5,297
1927	143	95			

Reopened cases involving rejected claims for refund

During the fiscal year 1936, 922 requests by taxpayers for the reopening of claims for refund which had previously been acted upon were considered; of these, 706 were denied and 216 allowed. The number of requests allowed is approximately 23 percent of the total considered.

Returns received, closed, and pending

The following table shows, by tax years, the number of returns received and closed during the fiscal years 1935 and 1936 and the number pending at the beginning and end of each year:

	On hand July 1, 1934	Received during year	Closed during year	On hand June 30, 1935	Received during year	Closed during year	On hand June 30, 1936
1917	116	255	204	167	58	145	80
1918	85	212	178	119	109	159	69
1919	118	257	250	125	121	162	84
1920	116	336	289	163	172	220	115
1921	98	303	255	146	163	204	105
1922	140	316	253	209	198	277	130
1923	157	428	353	232	304	387	149
1924	212	649	580	281	402	526	157
1925	277	763	688	352	570	718	204
1926	358	1,034	987	435	745	954	226
1927	534	2,771	2,698	607	950	1,151	336
1928	1,033	2,741	2,951	823	1,322	1,628	517
1929	3,246	4,445	5,477	2,214	1,884	2,936	1,162
1930	4,298	5,100	6,405	2,993	2,475	3,929	1,539
1931	9,522	8,141	13,101	4,562	3,170	5,636	2,096
1932	297,803	99,084	383,214	13,643	9,315	18,729	4,220
1933	45,421	1,247,125	953,311	339,235	72,954	397,193	14,996
1934		615,208	579,078	36,188	1,440,970	1,359,406	123,752
1935					1,216,730	1,016,579	200,151
Total	363,670	1,989,226	1,950,502	402,394	2,758,042	2,810,939	350,097

Returns pending for the tax years 1917 to 1933, inclusive, are considered by the Income Tax Unit as prior year returns. All 1934 returns either have been investigated or were under investigation prior to June 30, 1936.

The preliminary work in Washington upon returns for 1935 (filed on or before March 15, 1936) was expedited in order to have a substantial number of returns for that year with the field forces at a date well in advance of June 30, 1936. On that date there were actually 199,504 returns for 1935 in the field divisions, as compared with 35,588 returns for 1934 pending in the agents' offices as of June 30, 1935. There were 78,797 additional 1935 returns in transit to the field on the last day of the fiscal year, making a total of 278,301 of the 1935 returns available for immediate attention by the field forces. The substantial balance of 1935 returns will reach the field divisions in the immediate future.

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					
	Individual returns		Corporation returns		Consolidated returns	
	Original	Reopened	Original	Reopened	Original	Reopened
1917		7		7		27
1918		16		7		8
1919		18		6		9
1920		13		8		11
1921		9		6		12
Total		63		34		67
1922		8		7		15
1923		8		5		23
1924		12		4	1	25
1925		17		10	5	26
1926		26		12	6	34
1927		39		14	9	42
1928		64		18	15	63
1929	7	120	2	54	32	67
1930	26	205	9	60	45	94
1931	61	315	20	107	59	105
1932	388	889	105	217	206	126
1933	2,526	2,193	1,067	375	600	147
Total	3,008	3,896	1,203	903	1,011	767
1934	10,051	844	3,841	250	3,992	54
1935	280	42	172	14	94	
Total	10,331	886	4,013	264	4,086	54
Grand total	13,339	4,845	5,216	1,201	5,097	888

Tax year	Conference Section		Engineering and Valuation Division		Special Adjustment Section	Total	
	Original	Reopened	Original	Reopened	Reopened	Original	Reopened
1917		3		3	22		69
1918		3		3	19		56
1919		3		5	22		63
1920		6		6	53		97
1921		2		6	50		87
Total		17		25	166		372
1922	1	2	2	5	63	3	100
1923		2	2	8	67	2	113
1924	2	7	8	12	54	11	114
1925	3	7	12	7	71	20	138
1926	10	16	14	13	48	30	147
1927	9	15	23	14	103	41	227
1928	8	29	32	16	159	55	349
1929	40	44	59	56	356	140	697
1930	57	49	99	53	390	230	910
1931	150	70	149	111	433	469	1,141
1932	405	67	284	36	592	1,448	1,927
1933	1,006	59	513	70	701	5,712	3,635
Total	1,751	367	1,188	431	3,134	8,161	9,498
1934	149	14	2,848	22	331	20,879	1,575
1935	2	4	5		34	553	94
Total	151	18	2,851	22	425	21,432	1,669
Grand total	1,902	402	4,039	478	3,725	29,593	11,539

Field service

During the fiscal year, 916,800 returns were sent to the field, which, in addition to the 356,906 returns on hand at the beginning of the year, made a total of 1,273,706. Of this number, 885,944 were disposed of, leaving a balance of 387,762 returns pending June 30, 1936.

Of the returns disposed of, 450,002, or 51 percent, were investigated, 317,998 were returned to Washington without examination, and 117,944 were transferred to other divisions or to collectors' offices.

The returns in the field on June 30, 1936, involved tax years as follows:

Tax year:	*Number of returns*
1922 and prior years	108
1923 to 1928	342
1929 to 1933	7,713
1934	101,298
1935	278,301
Total	387,762

Changes in tax liability were recommended by the field forces in 238,912, or 53 percent, of the returns audited. In 203,830, or 85 percent of the changed returns, taxpayers reached agreements with the field agents. The net deficiencies (total deficiencies $355,076,147.98 minus overassessments $14,004,085.38) recommended by the field forces during the fiscal year amounted to $341,072,062.60, an average of $111,937 for each of the 3,047 agents and auditors assigned to the examination of the 450,002 returns investigated. This amount represents the largest yearly recommendations ever proposed by the field forces in the history of the Income Tax Unit. The sum to which taxpayers executed agreements, consenting to immediate assessment and collection, $77,367,187.18, was also the largest total in agreed tax ever to be obtained by the field forces in a 12-month period.

The table below presents an interesting comparison with several prior years:

Deficiencies recommended

Fiscal year	Field divisions			Agreed-to tax
	Gross tax	Overassessment	Net tax	
1929	$239,857,614.30	$48,910,808.82	$190,946,805.48	$65,382,672.32
1930	207,220,446.39	37,809,897.37	169,410,549.02	59,242,248.78
1931	295,338,222.99	30,953,786.54	264,384,437.45	66,095,739.29
1932	275,942,496.80	38,545,871.29	237,396,625.51	56,163,673.86
1933	209,560,777.80	20,395,474.76	189,165,303.04	37,607,604.08
1934	203,510,465.96	12,961,131.47	190,549,334.49	35,703,038.97
1935	276,008,250.07	10,040,810.45	265,967,439.62	45,224,651.20
1936	355,076,147.98	14,004,085.38	341,072,062.60	77,367,187.18

Since January 1, 1936, a number of cases involving very substantial deficiencies have been assessed upon agreements secured from taxpayers by the field forces. The following statement is classified by amounts of the cases so closed:

Size of deficiency	Number of cases agreed to	Aggregate deficiencies
Between $25,000 and $50,000	44	$1,445,631.57
Between $50,000 and $100,000	15	1,040,622.34
Between $100,000 and $250,000	6	892,489.24
Between $250,000 and $500,000	2	792,385.45
Over $500,000	4	2,827,362.39
Total	71	6,998,520.99

There were 16,707 claims for refund, involving alleged overpayments in the aggregate amount of $20,504,471.93 investigated by the field forces during the fiscal year. Overassessments totaling $5,069,231.01, or but 25 percent of the total amount claimed, were recommended, and the balance ($15,435,240.92) was recommended for rejection. As an incident to the examination of cases upon the basis of claims for refund filed, deficiency taxes were determined and recommended for assessment in the amount of $13,943,710.71. Therefore, considering the whole project resulting from the filing of claims for refund, a potential gain of $8,874,479.70 was produced.

A study of a representative group of cases involving additional taxes recommended by the field forces during the period April 1, 1935, to March 31, 1936, showed that, of the $133,188,066.83 additional tax recommended by the field, $101,674,131.95, or 76 percent, was assessed.

Significant comparisons between fiscal years 1935 and 1936

During 1936, back taxes were made available for immediate collection in the amount of $222,099,314.64, as compared with $179,039,568.49 for 1935, *an increase of $43,059,746.15.*

During 1936, the amount of deficiencies assessed on agreements executed by taxpayers, without the issuance of 90-day letters, was $85,454,751.90, as compared with $66,846,866.58 during 1935, *an increase of $18,607,885.32.*

During 1936, the amount of deficiencies assessed after issuance of 90-day letters, in cases in which the taxpayers neither executed agreements nor filed appeals, was $21,763,393.05, as compared with $13,786,480.88 during 1935, *an increase of $7,976,912.17.*

During 1936, gross deficiencies recommended by the field force totaled $355,076,147.98, as compared with $276,008,250.07 the previous year, *an increase of $79,067,897.91.*

During 1936, net deficiency taxes recommended by the field forces totaled $341,072,062.60, as compared with $265,967,439.62 during 1935, *an increase of $75,104,622.98.*

During 1936, agreements secured by the field forces of the Unit totaled $77,367,187.18, as compared with $45,224,651.20 during 1935, *an increase of $32,142,535.98.*

During 1936, the average net deficiencies recommended by revenue agents and auditors was $111,937, as compared with $109,949 during 1935, *an increase of $1,988.*

During 1936, the average gross deficiencies recommended by revenue agents and auditors was $116,533, as compared with $114,100 during 1935, *an increase of $2,433.*

During 1936, the number of returns closed by the Income Tax Unit was 2,810,939, as compared with 1,950,502 during 1935, *an increase of 860,437*.

During 1936, the number of returns closed on agreements executed by taxpayers was 166,251, as compared with 123,857 during 1935, *an increase of 42,394*.

The balance of claims on hand as of June 30, 1936, was 26,605, compared with 22,838 on June 30, 1935, *an increase of 3,767*.

During 1936, final notices of deficiency were released in 17,212 tax-year cases, as compared with 14,529 during 1935, *an increase of 2,683*.

Petitions to the United States Board of Tax Appeals were filed during 1936 in 5,297 tax-year cases, as compared with 4,540 during 1935, *an increase of 757*.

There were 109,461 of the 1934 and prior year returns on hand in field offices June 30, 1936, as compared with 336,659 for the year ended June 30, 1935, *a decrease of 227,198*.

There were 387,762 returns for all years pending in the field on June 30, 1936, as compared with 356,906 as of June 30, 1935, *an increase of 30,856*.

There were 162 original audit cases involving 1922 to 1928 pending on June 30, 1936, as compared with 245 on June 30, 1935, *a decrease of 83*.

During the fiscal year ended June 30, 1936, 916,800 returns were sent to the field, as compared with 567,298 forwarded during the fiscal year ended June 30, 1935, *an increase of 349,502*.

The field forces disposed of 885,944 returns during the fiscal year ended June 30, 1936, as compared with 520,958 in the fiscal year ended June 30, 1935, *an increase of 364,986*.

Cleveland division authorized to issue statutory notices of deficiencies

On March 27, 1936, the Cleveland division was authorized to issue statutory notices of deficiencies (90-day letters), beginning April 1, 1936.

The agent in charge was delegated to represent the Commissioner and assumed the usual duties of the Income Tax Unit in Washington in negotiations for settlement. The purpose of this procedure is to provide a more convenient and less costly method to taxpayers for disposing of their income tax cases.

The taxpayers will be enabled to have their final contacts near their homes or places of business, and in the event of failure to reach agreements with the field forces, will have the opportunity to present their views and arguments to representatives of the Bureau and Department who will have had no prior contact with the cases.

In connection with the procedure established, there was assigned to the Cleveland division a staff of engineers, also attorneys from the office of the General Counsel of the Treasury Department, and arrangements were made with the United States Board of Tax Appeals to have speedy trials in instances where settlement negotiations by the representatives of the Bureau with the taxpayers are not successful.

Additional internal revenue agents

It is interesting to note that the additional agents appointed as of May 1 and July 1, 1935, recommended assessments amounting to $23,616,426.56 in deficiency taxes, and overassessments totaling $1,828,452.07. Of the total of deficiency tax recommended, agreements amounting to $13,106,340.06 were secured, and $10,510,086.50 was referred to Washington for final determination. It is estimated that 70 percent of the latter amount (the unagreed tax) will eventually become collectible.

Conference of agents in charge

The internal-revenue agents in charge and other field officials of the Bureau were called to Washington for a conference with Bureau officials on January 20, 1936. Addresses were delivered by the Secretary of the Treasury, the Commissioner of Internal Revenue, and other officials.

This meeting was considered desirable because of the large and unusual program with which the Bureau was confronted during the calendar year. One of the principal purposes of the conference was to discuss plans to accelerate the work to be done upon the 1934 income-tax returns. Individual meetings with agents in charge were held in order that an exchange of views could be had and plans discussed for the performance of the vast amount of work with which the field service was faced during the fiscal year 1936.

Revision of manual for internal revenue agents

The revision of the income-tax manual has for its principal object the development of a new manual and the promotion of a better understanding and accomplishment of closer cooperation between Washington and field offices.

The committee appointed to revise the manual has made material progress in this connection but was unable to complete the task during this fiscal year.

Acceleration program

The program to accelerate the examination of returns for the year 1934, in order to permit a more prompt audit of returns for subsequent years, was successfully completed. The field divisions of the Income Tax Unit disposed of 445,228 returns for 1934 during the 6-month period ended June 30, 1936, with results as follows: Deficiencies were recommended in 82,925 cases and taxpayers agreed to the field recommendation in 75,221 instances; overassessments were recommended in 14,386 cases, and 347,917 were closed without change in tax liability.

There were 101,298 returns for 1934 in the field divisions on June 30, 1936. The taxpayers had been contacted and investigations were in progress in 54,037 cases; revenue agents' reports had been prepared and were under review in the field in 44,679 cases, leaving 2,582 cases, representing usually delinquent returns recently referred to the field, on which examinations had not been started.

Depreciation

Depreciation deductions claimed by taxpayers on returns filed were closely examined during the fiscal year. As a result of this attention there were disallowed during the fiscal year ended June 30, 1936, $221,551,488 in depreciation deductions taken by taxpayers. Additional tax resulting from such disallowances was recommended in the amount of $29,238,951, of which $21,851,292 was agreed to by the taxpayers.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is concerned with the administration of all internal-revenue taxes except the income and excess-profits taxes, the taxes applicable to alcoholic beverages, and those imposed under title IX of the Social Security Act. The organization consists of seven divisions, the titles of which are indicative of the general type of taxes administered in the respective divisions. During the fiscal year the Social Security Division was organized to administer the taxes imposed under title VIII of the Social Security Act and the taxes imposed under the Carriers Taxing Act.

There was a substantial increase in the volume of work of the Miscellaneous Tax Unit, which is reflected in detail in the tables shown in connection with the separate work of the respective divisions.

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 fiscal year, which represent the largest annual revenue from this source in the history of the Unit, amounted to $218,780,754, an increase of $78,340,072 over the collections for the fiscal year 1935. Gift-tax collections were also the highest on record, amounting to $160,058,761, and representing an increase of $88,387,484 over the collections for the fiscal year 1935. In addition to the estate and gift taxes actually collected, deficiencies approximating $20,000,000 were asserted in 361 cases, and collection was withheld pending the outcome of appeals filed with the United States Board of Tax Appeals.

Returns.—During the fiscal year, 13,252 estate-tax returns were received in the Bureau, as compared with 13,133 for the preceding fiscal year, and 22,590 gift-tax returns were received, as compared with 11,410 the preceding fiscal year.

All returns of estate tax filed for resident decedents are referred to estate tax field agents for appropriate investigation and report. The investigation of nonresident returns and of gift-tax returns is made in the field at the direction of the Miscellaneous Tax Unit in Washington. During the fiscal year there were field reports received in Washington in 11,138 estate-tax cases and in 2,003 gift-tax cases, which is a slight increase over the previous year.

Approximately 60 percent of the estate-tax cases and 92 percent of the gift-tax cases were settled on the original audit. Protests against tentative tax determinations made by the Miscellaneous Tax Unit were filed in 2,315 estate-tax cases and in 436 gift-tax cases. The amounts assessed as deficiencies, exclusive of interest or penalties, were $27,311,416 in estate tax and $3,535,513 in gift tax.

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

	Estate tax		Gift tax	
	1935	1936	1935	1936
Returns in field:				
On hand at beginning of year	3,449	3,635	673	902
Received for investigation	11,137	11,957	2,152	1,373
Total to be disposed of	14,586	15,592	2,825	2,275
Major reports submitted by field force	10,951	11,138	1,923	2,003
On hand at end of year	3,635	4,454	902	272
Returns in Bureau:				
On hand at beginning of year	6,488	9,693	3,291	2,930
Received	13,133	13,252	11,410	22,590
Reopened	177	227	18	452
Total to be disposed of	19,798	23,172	14,719	25,972
Disposed of	10,105	13,882	11,789	13,240
On hand at end of year	9,693	9,290	2,930	12,732
Protest letters of taxpayers as a result of tax determined by audit:				
On hand at beginning of year	236	486	10	82
Received	1,374	2,315	107	436
Total to be disposed of	1,610	2,801	123	518
Disposed of	1,124	2,380	41	369
On hand at end of year	486	421	82	149
Cases adjudicated by the Board of Tax Appeals	[1] 147	[1] 177	----------	[1] 7

[1] Included in returns disposed of above.

Claims.—The amount of estate and gift taxes allowed in refund, with accrued interest applicable thereto, totaled $2,931,788. This amount included tax of $807,763 and interest of $393,926 refunded as a result of judgment claims filed in 30 cases.

The following table shows the estate tax and gift tax claims for refund and abatement on hand at the beginning and end of the fiscal year, and the claims received and disposed of during the fiscal 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, 1935	189	$2,009,761.60	7	$9,420.61	19	$3,566,019.21	------	----------
Received	511	2,892,897.89	217	8,974,876.62	123	618,837.86	19	$5,795.38
Reopened	41	483,485.42	------	----------	1	2,760.00	------	----------
Total to be disposed of	741	5,386,144.91	224	8,984,297.23	143	4,187,617.07	19	5,795.38
Allowed	492	1,833,593.60	214	8,944,310.37	49	27,568.54	19	5,795.38
Rejected	98	1,878,011.71	1	472.50	30	437,088.01	------	----------
Total disposed of	590	3,711,605.31	215	8,944,782.87	79	464,656.55	19	5,795.38
On hand June 30, 1936	151	1,674,539.60	9	39,514.36	64	3,722,960.52	------	----------
No claims filed, overassessments allowed	611	441,580.46	214	2,512,254.89	181	40,252.58	9	40,938.40
Interest allowed	------	583,518.83	------	----------	------	5,273.77	------	----------
Total amount allowed, including interest	1,103	2,888,692.89	428	11,456,565.26	220	73,604.59	28	40,733.78

In addition to the above, taxes of $3,054,630 in estate-tax cases and $3,075,270 in gift-tax cases were abated as uncollectible. A refund of $18,705, not included in this table, was allowed by a special act of Congress under Private Act No. 358, Seventy-fourth Congress.

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.

Collections of tobacco taxes for the fiscal year 1936 amounted to $501,165,728. This amount represents the largest yearly collection from this source since the first internal-revenue taxes in 1862. The collections show an increase of $41,987,103, or approximately 9 percent over the collections for the previous high in 1935.

A detailed analysis and comparison of the tobacco taxes collected during the fiscal years 1935 and 1936 follow:

Tobacco taxes collected during the fiscal years 1935 and 1936

Source	1935	1936	Increase (+) or decrease (−)	
			Amount	Percent
Cigars (large):				
Class A	$8,485,474.10	$9,041,160.50	+$555,686.40	+6.55
Class B	200,030.28	180,367.54	−19,662.74	−9.83
Class C	2,546,256.63	2,535,785.53	−10,471.10	−.41
Class D	406,023.39	410,867.06	+4,843.67	+1.19
Class E	55,074.74	59,570.96	+4,496.22	+8.16
Total	11,692,859.14	12,227,751.59	+534,892.45	+4.57
Cigars (small)	143,738.75	133,243.03	−10,494.82	−7.30
Cigarettes (large)	17,317.56	18,784.45	+1,466.89	+8.47
Cigarettes (small)	385,459,570.66	425,486,470.87	+40,026,900.21	+10.38
Tobacco, manufactured	54,372,414.27	55,412,759.68	+1,040,345.41	+1.91
Snuff	6,511,662.53	6,603,039.32	+91,376.79	+1.40
Total	60,884,076.80	62,015,799.00	+1,131,722.20	+1.86
Leaf tobacco sold	4,994.39	1,654.71	−3,339.68	−66.87
Cigarette papers	963,758.16	1,268,950.98	+305,192.82	+31.67
Cigarette tubes	12,310.00	13,072.86	+762.86	+6.20
Grand total	459,178,625.46	501,165,728.39	+41,987,102.93	+9.14

The tax on small cigarettes amounted to $425,486,471, an increase of $40,026,900, or 10.38 percent, over the previous fiscal year, and also represents 84.9 percent of the total tobacco taxes collected during the fiscal year.

Taxes were collected on cigarette papers and tubes during the fiscal year as follows: 69,797,387 packages of cigarette papers of domestic origin, 21,622,890 packages of cigarette papers imported, 64,047,900 tubes of domestic origin, and 614,300 tubes imported. The total collections of taxes on cigarette papers and tubes amounted to $1,282,024, an increase of $305,956 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. During the fiscal year there were removed from the place of manufacture 2,860,219,326 such packages, and 1,333,333 packages were imported; 19,172,450 cigarette tubes were removed from the place of manufacture and were exempt from tax by reason of use by cigarette manufacturers.

During the fiscal year, 1,606 permits were issued for the withdrawal of tobacco products tax-free for use of the United States. These permits covered 51,040,000 cigarettes and 219,980 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, 1935	3	$29.23	69	$80,955.68	18	$23,668.32	1	$27.00		
Received	21	8,262.77	1,602	1,670,299.86	100	7,265.41	26	18,540.26	39	$27,360.38
Allowed	14	[1] 699.70	1,431	1,589,137.67	77	28,673.81	15	9,177.62	38	24,648.33
Rejected	5	6,665.77	17	2,025.22	28	1,174.73	9	52.87		.03
On hand June 30, 1936	5	926.53	223	141,092.65	13	1,085.19	3	9,336.77	1	2,712.00

[1] In addition, interest in the amount of $22.94 was allowed.

The sum of $1,589,138, representing claims allowed for redemption of stamps, includes the following: Stamps which were rendered useless, $763,096; stamps for which the owner alleged he had no further use, $7,069; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, $818,973.

During the fiscal 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, 117,298,300 small cigarettes, 3,000 large cigarettes, 5,000 small cigars, and 486 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 199,923,740 small cigarettes, 1,000 large cigarettes, 2,500 large cigars, and 996 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 599,390,110 small cigarettes and 34,655 pounds of tobacco and snuff, as compared with 410,526,700 small cigarettes and 28,828 pounds of tobacco and snuff during the previous fiscal year. Withdrawals from bonded tobacco sea stores warehouses for delivery to vessels amounted to 582,862,190 small cigarettes and 33,872 pounds of tobacco and snuff, as compared with 399,892,600 small cigarettes and 29,366 pounds of tobacco and snuff during the preceding fiscal year. There are 20 such warehouses now in operation.

Bituminous Coal and Silver Tax Division

The Bituminous Coal and Silver Tax Division is concerned with the administration of the taxes imposed under the Bituminous Coal Conservation Act of 1935 and the Silver Purchase Act of 1934.

The Coal Act, approved August 30, 1935, imposed upon the sale or other disposal of all bituminous coal produced within the United States and effective as of November 1, 1935, an excise tax of 15 percent on the sale price at the mine, such tax being payable monthly by the producer. Membership in the coal code, however, as provided for in the act, entitled such producers to a right of a drawback equal to 90 percent of the tax payable.

Coal tax.—The first payment of the coal tax was due and payable January 2, 1936. Many large producers, however, filed suits contesting the constitutionality of the act, and obtained orders restraining collection of the tax. On May 18, 1936, the Supreme Court of the United States declared the act to be invalid.

Four hundred and nine claims for refund of the tax, amounting to $412,067, have been received since the act was invalidated, of which 354, totaling $370,171, have been allowed to date. In addition to these refund claims, 213 collector's blanket office claims for abatement of outstanding assessments, amounting to approximately $8,000,000, have also been allowed.

During the year the division prepared for certification 435 coal-tax assessment lists. These carried 2,785 items, totaling $1,183,931, listed by the Unit and 10,640 items, aggregating $9,895,502, listed by collectors.

Returns totaling 10,275 were filed, on 4,263 of which the tax shown to be due was paid.

Collections amounted to $729,218.

An analysis of claims for the refund and abatement of the coal tax is shown in the following table:

	Refund		Taxpayers' abatements		Collectors' abatements		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1935										
Received	402	$404,325.73	564	$666,058.38	214	$8,116,990.88	1	$34.11	1,181	$9,187,409.10
Reopened	7	7,741.09							7	7,741.09
Allowed	354	370,171.29			213	8,116,989.64			567	8,487,160.93
Rejected	10	9,307.51	4	3,402.33					14	12,709.84
On hand June 30, 1936	45	32,588.02	560	662,656.05	1	1.24	1	34.11	607	695,279.42

Status of claims on hand

			Amount
Awaiting evidence	number	4	$2,657.72
Not yet reached for consideration	do	603	692,621.70
Total	do	607	695,279.42

The Silver Purchase Act of 1934, approved June 19, 1934, 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, with certain exemptions and rights of abatement applicable to certain transfers to the United States Government and to transfers by persons regularly engaged in the business of furnishing silver for industrial, professional, or artistic use.

Silver tax.—The silver-tax collections for the fiscal year 1936 amounted to $685,188, as compared with $1,149,390 for the fiscal year 1935. During the last half of the current period the world market price of silver remained practically stationary, after having dropped from higher levels. This condition materially affected the profits on transfers in silver bullion, with a resultant decrease in the tax.

The field force of examiners has produced excellent results, reporting on 357 examinations and audits, and is credited for a considerable portion of the tax collected.

During the fiscal year the Division certified 321 silver-tax assessment lists to the Commissioner. These carried 2 items totaling $365,043 listed by the Unit and 68 items aggregating $130,825 listed by collectors.

The total amount of the assessment lists certified is $495,868, as compared with $441,061 for the fiscal year ended June 30, 1935.

An analysis of claims for the refund and abatement of the silver tax is shown in the following table:

	Refund		Abatement		Redemption		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1935	1	$179.06	72	$1,936.12	3	$3,864.22			76	$5,979.40
Received	31	135,915.27	193	371,580.76	43	38,087.13			267	546,513.16
Allowed	6	1,248.87	239	8,869.83	25	10,334.76			270	20,453.46
Rejected	25	134,511.84	23	364,282.06	20	32,506.52			68	531,300.42
On hand June 30, 1936	1	363.62	3	364.99	1	10.07			5	738.68

Included as part of the administration of the coal and silver taxes was the preparation of the regulations relating to the coal tax and forms for the return of the tax, also the preparation of Treasury decisions and various rulings with respect to both coal and silver.

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, safe-deposit boxes, narcotics, pistols and revolvers, transportation of oil by pipe line, 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 $538,835,341, an increase of $47,358,202 over the preceding fiscal year. The principal increases in collections were those relating to documentary stamps, the manufacturers' excise taxes, the taxes on admissions, and the taxes on the processing of coconut and other oils.

A comparison of the various taxes collected during the fiscal years 1935 and 1936 is shown in the following table:

Miscellaneous taxes collected during the fiscal years 1935 and 1936

Source	1935	1936	Increase (+) or decrease (−)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	$17,934,776.98	$28,162,658.42	+$10,227,881.44
Capital stock sales or transfers	15,747,362.59	33,054,798.14	+17,307,435.55
Sales of produce (future delivery)	3,950,544.00	2,943,542.37	−1,007,001.63
Playing cards	4,351,299.40	4,143,698.44	−207,600.96
Total	41,983,982.97	68,304,697.37	+26,320,714.40
Oleomargarine:			
Colored	84,800.77	56,307.20	−28,493.57
Uncolored	898,121.82	915,690.68	+17,568.86
Special taxes	1,066,053.91	1,231,806.13	+165,752.22
Total	2,048,976.50	2,203,804.01	+154,827.51
Adulterated butter	3,992.55	4,664.11	+671.56
Renovated butter	4,928.34	5,973.51	+1,045.17
Mixed flour	4,525.93	5,582.59	+1,056.66
Filled cheese	1,003.58	148.40	−855.18
Total	14,450.40	16,368.61	+1,918.21
Manufacturers' excise taxes (title IV, Revenue Act of 1932, as amended)	309,255,051.59	349,080,335.31	+39,825,283.72
Transportation of oil by pipe line	9,479,721.47	9,793,995.42	+314,273.95
Electrical energy	32,577,256.30	33,575,179.25	+997,922.95
Telegraph, telephone, cable and radio messages, etc.	18,411,925.22	19,805,609.38	+1,393,684.16
Leased wires, etc. (telegraph and telephone)	1,329,508.88	1,292,738.27	−36,770.61
Safe-deposit boxes	2,317,619.30	1,997,409.57	−320,209.73
Checks	25,645,138.70	25,555.73	−25,619,582.97
Total	399,016,221.46	415,570,822.93	+16,554,601.47
Admissions	15,379,397.16	17,112,175.46	+1,732,778.30
Dues and initiation fees	5,784,494.99	6,090,923.21	+306,428.22
Total	21,163,892.15	23,203,098.67	+2,039,206.52
Pistols and revolvers	60,237.83	60,627.64	+389.81
Narcotics	580,613.00	554,028.39	−26,584.61
Delinquent under repealed laws	383,868.24	[1] 61,715.84	−322,152.40
Total	1,024,719.07	676,371.87	−348,347.20
Coconut, etc., oils processed	24,457,091.25	27,691,080.79	+3,233,989.54
Crude petroleum processed, refined, etc.	1,759,789.67	1,163,754.57	−596,035.10
National Firearms Act	8,015.33	5,341.72	−2,673.61
Total	26,224,896.25	28,860,177.08	+2,635,280.83
Total miscellaneous taxes	491,477,138.80	538,835,340.54	+47,358,201.74

[1] Includes taxes of $60,028.56 on soft drinks and $1,687.28 on yachts and boats.

Manufacturers' excise taxes.—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; the taxes on automobiles, tires and tubes, furs, jewelry, mechanical refrigerators, radios, and various other articles; the processing tax on certain oils; and the taxes on admissions and dues. During the fiscal year this field force reported for assessment a total of $11,127,015 in delinquent or additional manufacturers' and miscellaneous excise taxes, penalties and interest, which is an increase of $4,999,926 over the amount reported during the previous fiscal year.

Treasury decisions have been issued amending various articles of Regulations 44 and 46, to give effect to amendments made to certain sections of the Revenue Act of 1932.

Documentary stamp taxes.—The documentary stamp taxes include those on issues and transfers of bonds of corporations, issues and transfers of stock and similar interests, sales of produce or merchandise for future delivery, deeds of conveyance, passage tickets, and foreign insurance policies. The increased activity in the stock market and in new issues of stocks and bonds by corporations caused an increase in the administrative work relative to the taxes involved. The amount of revenue derived from the documentary stamp taxes, exclusive of playing cards, increased from $37,632,684 for the fiscal year 1935 to $64,160,999 for the fiscal year 1936.

A decision of much importance in the administration of the stamp tax on transfers of stock was rendered by the Supreme Court on November 11, 1935, in the case of *Raybestos-Manhattan, Inc.*, v. *United States*, involving the application of the tax on transfers of rights to receive stock. The plaintiff corporation had purchased assets of other corporations in consideration of the issuance of stock and had issued such stock direct to stockholders of the vendor corporations. It had been held by the Government that such direct issuance involved a transfer of the right to receive the stock on the part of the vendor corporations. The Supreme Court upheld this view, stating that the language of the taxing statute discloses the general purpose to tax every transaction whereby the right to be or become a shareholder or to receive any certificate of stock is surrendered by one and vested in another.

Another case of importance was that of *Mississippi Cottonseed Products Co.* v. *Sheldon, Collector*, involving the application of the tax on renewals of bonds, decided in the Circuit Court of Appeals for the Fifth Circuit on January 8, 1936, which reversed the decision of the lower court and held that there is no distinction to be drawn, within the meaning of the taxing law, between a renewal of a bond and an extension of the date of maturity of a bond.

Playing cards.—There were 76 manufacturers, repackers, or importers of playing cards registered during the fiscal year, and there were manufactured, repacked, or imported a total of 47,941,021 packs of cards, as compared with 47,880,952 packs in the fiscal year 1935.

During the current fiscal year the Miscellaneous Tax Unit has continued making investigations of extensive violations of the law and suppressing illicit sales of miniature playing cards, which were being sold in large quantities, mostly by street peddlers in the larger cities of the country, without having the 10-cent stamp attached to each deck of cards, as required by law.

Oleomargarine; adulterated, processed, or renovated butter.—During the current fiscal year the Bureau continued investigations of extensive violations of the oleomargarine act in New York and the New England States, involving the manufacture of several hundred thousand pounds of a product which was sold as butter but found, upon examination, to be colored oleomargarine. Assessments of oleomargarine taxes were made as a result of investigation, convictions for violations of the law were obtained in cases tried in the courts, and further prosecutions have been instituted.

The work of revising Regulations No. 9, relating to the tax on oleomargarine, adulterated butter, and processed or renovated butter, was completed during the year and the revised regulations were distributed in April 1936.

There were produced during the fiscal year 2,773,194 pounds of colored and 368,964,422 pounds of uncolored oleomargarine, as compared with 2,904,971 pounds of colored and 350,915,555 pounds of uncolored oleomargarine in the fiscal year 1935, a decrease of 4.54 percent and an increase of 5.14 percent, respectively. (See p. 142 for additional statistics.) At the beginning of the fiscal year there were 43 manufacturers of oleomargarine engaged in business. At the close of the fiscal year 42 manufacturers of oleomargarine were engaged in business. During the fiscal year 15,369 returns were filed by manufacturers and wholesale dealers in oleomargarine.

During the fiscal year, 1,471,754 pounds of oleomargarine were withdrawn, tax free, for export, as compared with 1,408,827 pounds withdrawn during the preceding year. There were withdrawn, tax free, during the year for the use of the United States, 781,292 pounds of colored oleomargarine, as compared with 680,921 pounds so withdrawn during the previous year.

Only 1 registered manufacturer of adulterated butter was engaged in business during the fiscal year. Five manufacturers of process or renovated butter were in business and produced a total of 2,252,920 pounds of process or renovated butter, as compared with a production of 1,844,561 pounds in the previous fiscal year.

Mixed flour.—Twenty-six makers, packers, or repackers of mixed flour were engaged in business during the fiscal year and made, packed, or repacked a total of 19,138,594 pounds of mixed flour, as compared with 16,358,536 pounds in the fiscal year 1935.

Firearms.—In accordance with the requirements of the National Firearms Act, there were registered with the Bureau of Internal Revenue during the fiscal year 5,902 machine guns and other firearms subject to the provisions of the act, and the transfers of 10,715 firearms were made through proper applications. The total number of firearms registered from July 26, 1934, the effective date of the act, to June 30, 1936, was 31,163. The records of registrations are used in cases of arrests of persons in whose possession firearms have been discovered. Collections of taxes under the National Firearms Act (including the special taxes) amounted to $5,342.

Narcotics.—The collection of taxes on narcotics (including special taxes) amounted to $554,028, which represented a decrease of $26,585 as compared with the fiscal year 1935.

Claims.—Claims for refund and abatement of taxes and for the redemption of stamps received and adjusted in the Sales Tax Division during the fiscal 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, 1935	2,362	$3,605,452.00	1,711	$7,150,358.69			268	$77,033.66
Received	4,003	31,728,663.99	2,753	6,645,914.36			2,634	511,312.79
Reopened	152	41,076.70	86	808,963.56				
Allowed	2,244	1,344,744.95	1,786	4,432,277.26			2,630	510,930.15
Rejected	1,298	9,378,980.00	616	2,346,910.20			28	2,742.92
On hand June 30, 1936	2,975	24,651,437.74	2,124	7,826,049.15			244	74,673.38
Miscellaneous stamp:								
On hand July 1, 1935	37	30,107.76	129	1,189,397.60	675	$140,709.68	44	20,338.00
Received	360	1,215,837.21	309	1,719,553.65	3,146	479,959.47	153	125,870.97
Reopened	1	420.00	5	63,548.46	10	1,687.49		
Allowed	135	101,399.96	149	730,756.07	2,212	131,386.07	211	142,653.49
Rejected	169	661,530.95	91	889,969.58	287	81,271.72	4	1,350.36
On hand June 30, 1936	94	483,494.06	203	1,351,813.06	1,332	409,698.85	12	2,006.11
Narcotics:								
On hand July 1, 1935	37	50.35	12	65.25	17	39.16	4	9.82
Received	118	728.58	49	749.69	122	479.09	22	147.41
Reopened								
Allowed	141	363.83	50	760.31	120	389.20	23	65.43
Rejected	3	366.50	1	20.88	1	1.17	1	85.55
On hand June 30, 1936	11	48.60	10	33.75	12	127.88	2	6.25
Total claims:								
On hand July 1, 1935	2,436	3,635,670.11	1,852	8,339,821.54	692	140,748.84	316	97,382.47
Received	4,481	32,945,229.78	3,117	8,366,247.70	3,268	480,438.56	2,839	637,131.17
Reopened	153	41,496.70	91	872,512.02	10	1,687.49		
Allowed	2,520	1,446,538.74	1,985	5,163,793.64	2,338	131,775.27	2,864	653,649.07
Rejected	1,470	10,040,877.45	738	3,236,891.66	288	81,272.89	33	4,178.83
On hand June 30, 1936	3,080	25,134,980.40	2,337	9,177,895.96	1,344	409,826.73	258	76,685.74

Credit cases.—There were on hand at the beginning of the fiscal year 1936, 4,513 sales tax credit cases, involving $1,870,370. During the year 11,686 cases, involving $5,653,925, were received, and 11,141 cases, involving $3,654,634, were disposed of. Of this number, 10,347 cases, involving $3,388,381, were allowed, while 794 cases, in the amount of $266,253, were rejected. At the close of the year there remained on hand 5,058 sales tax credit cases, involving $3,869,661.

Offers in compromise.—There were on hand at the close of the fiscal year ended June 30, 1935, 5,837 offers in compromise, aggregating $640,783, submitted in connection with various miscellaneous taxes. A total of 12,755 offers, aggregating $440,976, was received during the current fiscal year; 11,541 offers, in the amount of $204,690, were accepted; 3,029 offers, amounting to $373,108, were rejected; and 49 offers, amounting to $27,278, were withdrawn. At the close of the fiscal year there were on hand 3,973 offers, amounting to $476,683.

Assessments.—A total of $1,019,418,456, representing 1,140,499 items, was approved by the Commissioner on the 2,625 miscellaneous assessment lists, which included original and additional assessments of all miscellaneous internal-revenue taxes, except silver tax and the processing and related taxes. There were included in the list 49,409 additional assessments resulting from office audit and field investigations, representing a tax of $49,088,781. The interest paid and assessed on the miscellaneous tax lists approved by the Commissioner amounted to $6,809,719.[1]

Field reports and returns.—There were on hand at the close of the fiscal year ended June 30, 1935, 283 field reports, covering additional tax in the amount of $4,747,615, submitted in connection with various miscellaneous and sales taxes. A total of 16,215 reports,

[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.

representing additional tax of $27,130,061, was received during the current fiscal year. A total of 16,092 field reports, amounting to $20,428,951, was examined and closed, while 268 reports, covering $4,628,632, were awaiting additional evidence. There were under consideration 112 reports in the amount of $6,301,990, leaving 26 reports covering $518,103 not reached for consideration. In addition to the foregoing, a total of 533,938 sales tax returns, in the total amount of $471,046,031, were received and examined in the Bureau during the current fiscal year.

Capital Stock Tax Division

The collections of capital stock taxes during the fiscal year 1936 amounted to $94,942,752, an increase of $3,434,631, or approximately 4 percent over the collections for the preceding year.

During the fiscal year returns were received as follows: 402,555 taxable and 158,298 nontaxable domestic corporation returns, 177 taxable and 507 nontaxable foreign corporation returns, a total of 561,537, as compared with 511,973 returns filed for the preceding year. As a result of the audit of the returns, 5,908 assessments, involving a total of $1,101,721, were made.

A summary of the claims relating to the capital stock taxes which were 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, 1935	418	$57,798.75	388	$82,576.89	84	$11,659.05	890	$152,034.69
Received	7,459	3,457,779.18	1,001	171,810.84	962	53,479.53	9,422	3,683,069.55
Reopened	30	251,522.58	9	3,739.27			39	255,261.85
Allowed	5,858	540,331.89	977	181,583.93	934	60,935.02	7,769	782,850.84
Rejected	1,417	3,043,434.40	201	45,030.90	4	244.63	1,622	3,088,718.93
On hand, June 30, 1936	632	183,334.22	230	31,503.17	108	3,958.93	960	218,796.32

Section 105 of the Revenue Act of 1935, approved August 30, 1935, imposed a new capital stock tax and provides that section 701 of the Revenue Act of 1934, under which a capital stock tax was previously imposed, shall not apply with respect to any year after the year ended June 30, 1935. The Revenue Act of 1935 increased the rate of tax from $1 to $1.40 for each full $1,000 of adjusted declared value, and provided for a new declaration of value for the first year with certain credits in the case of corporations organized under the China Trade Act of 1922. Section 401 of the Revenue Act of 1936 amended section 105 of the Revenue Act of 1935 by reducing the rate of tax from $1.40 to $1 for each full $1,000 of declared value.

Processing Tax Division

The Processing Tax Division was concerned with the administration of the processing tax, floor stocks tax, and compensating tax imposed under the provisions of the Agricultural Adjustment Act, as amended; the tax on the ginning of cotton imposed under the Cotton Act, approved April 21, 1934; the tax on the sale of tobacco imposed under

the Tobacco Act, approved June 28, 1934; and the tax with respect to potatoes imposed by the Potato Act of 1935, approved August 24, 1935.

A number of changes affecting the processing and related taxes were brought about by the enactment of amendments to the Agricultural Adjustment Act, approved August 24, 1935, and the promulgation of regulations by the Secretary of Agriculture pursuant to the act.

On January 6, 1936, the Supreme Court of the United States declared the taxing provisions of the Agricultural Adjustment Act to be invalid. The collection of taxes under the act was immediately suspended. The collections shown in the following table include taxes on processing done through November 1935. Injunctions obtained by more than 1,800 processors and other persons prevented the collection of approximately $213,000,000. The Revenue Act of 1936, approved June 22, 1936, reenacted certain provisions of the Agricultural Adjustment Act, relating to claims, and authorized consideration of claims for refund of taxes collected thereunder, and claims for payment with respect to certain floor stocks held on January 6, 1936.

Acts of Congress, approved February 10, 1936, and March 2, 1936, repealed the cotton, tobacco, and potato acts and extinguished any outstanding liability under these acts.

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

Commodity	1935	1936
Wheat:		
Processing tax	$123,564,486.59	$9,294,384.08
Compensating tax	27,744.27	71,472.00
Floor tax (other than retail)	249,622.94	69,179.23
Floor tax (retail)	19,078.43	6,474.13
Total	123,860,932.23	9,441,510.44
Cotton:		
Processing tax	93,253,443.98	3,956,005.31
Compensating tax	1,799,354.68	1,245,304.29
Floor tax (other than retail)	771,125.07	176,238.65
Floor tax (retail)	102,377.98	9,931.05
Total	95,926,301.71	5,387,539.30
Tobacco:		
Processing tax	32,101,943.21	13,156,764.59
Compensating tax	236,479.52	55,552.30
Floor tax (other than retail)	311,083.18	12,990.88
Floor tax (retail)	15,995.53	819.48
Total	32,725,501.44	13,226,127.31
Field corn:		
Processing tax	6,760,471.65	880,175.49
Compensating tax	46,563.08	32,389.99
Floor tax (other than retail)	38,843.65	3,200.99
Floor tax (retail)	1,651.49	56.84
Total	6,849,629.87	924,823.31

Commodity	1935	1936
Hogs:		
Processing tax	$184,380,029.76	$8,640,042.39
Compensating tax	186,591.68	350,012.95
Floor tax (other than retail)	32,766.28	2,035.50
Floor tax (retail)	1,621.74	92.32
Total	184,601,009.46	8,973,083.16
Paper and jute:		
Processing tax	2,855,500.01	603,455.70
Compensating tax	131,607.10	12,458.69
Floor tax (other than retail)	222,996.64	21,181.89
Floor tax (retail)	11,513.52	169.57
Total	3,221,707.27	637,265.85
Sugarcane and sugar-beets:		
Processing tax	55,599,571.49	27,903,213.50
Compensating tax	3,809,588.71	2,120,621.53
Floor tax (other than retail)	11,314,081.05	331,952.85
Floor tax (retail)	370,731.40	1,811.18
Total	71,093,970.65	30,357,599.06
Peanuts:		
Processing tax	3,569,523.30	135,506.46
Compensating tax	2,412.62	2,544.58
Total	3,571,936.01	138,051.04
Rice:		
Processing tax	1,582.55	510,792.23
Compensating tax	27,537.42	154,928.81
Total	29,119.97	665,721.04
Rye:		
Processing tax		139,130.71
Compensating tax		36,345.17
Total		175,475.88
Cotton ginning tax	1,110,874.58	451,223.03
Tobacco sales tax	3,231,374.77	1,214,850.84
Potato sales tax		43,900.54
Grand total	526,222,356.24	71,637,206.70

Returns.—A summary of the number of processing, compensating, and floor stocks 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 tax	Import compensating tax	Floor tax (other than retail)	Floor tax (retail)	Total
	Number	*Number*	*Number*	*Number*	*Number*
Wheat	28,328	744	460	257	29,798
Cotton	6,791	2,223	371	820	10,205
Field corn	55,477	227	146	147	55,997
Hogs	70,033	232	57	44	70,366
Tobacco	35,589	234	8,348	327	44,498
Paper and jute	1,479	140	136	18	1,773
Sugarcane and sugar beets	6,908	1,583	3,184	1,281	13,016
Peanuts	554	117			671
Rice	2,398	564			2,962
Rye	845	78			923
Total	218,002	6,142	12,711	2,894	239,809
Cotton act					79,090
Tobacco act					4,873

Claims.—The Agricultural Adjustment Act provided for the refunding or crediting of taxes under certain circumstances other than those which obtained where the taxes were erroneously or illegally assessed or collected. The greatest volume of claims was filed in accordance with the provisions of the act which permit a refund of or credit for 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 during the fiscal year is shown in the following table:

Claims	Number	Amount	Claims	Number	Amount
Export refunds:			Uncollectible:		
On hand July 1, 1935	7,697	$1,591,320.24	On hand July 1, 1935	189	$103,567.98
Received	26,979	5,554,812.50	Received	2,309	114,410.87
Reopened	5,027	1,407,353.45	Reopened	1	5.81
Allowed	25,131	4,988,675.31	Allowed	2,399	159,904.57
Rejected	2,397	1,197,715.47	Rejected	100	58,050.07
On hand June 30, 1935	12,175	2,367,125.41	On hand June 30, 1936		
Charitable and other refunds:			Tobacco Act:		
On hand July 1, 1935	10,819	75,416,259.44	On hand July 1, 1935	7,826	427,430.90
Received	57,051	744,013,690.14	Received	20,823	1,131,287.99
Reopened	7,390	72,214,940.21	Reopened	26	731.44
Allowed	26,118	5,177,602.66	Allowed	54	5,175.22
Rejected	10,411	547,170,254.08	Rejected	27,491	1,496,624.18
On hand June 30, 1936	38,731	339,297,023.05	On hand June 30, 1936	1,132	54,650.93
Credit:			Cotton ginning:		
On hand July 1, 1935	5,613	4,684,007.55	On hand July 1, 1935	101	64,246.85
Received	11,641	7,157,254.12	Received	156	40,744.54
Reopened	115	111,852.69	Reopened		
Allowed	14,647	9,404,283.33	Allowed	137	5,209.48
Rejected	2,725	2,548,559.03	Rejected	76	51,663.99
On hand June 30, 1936			On hand June 30, 1936	44	48,117.92
Abatement:			Total claims:		
On hand July 1, 1935	1,178	4,113,102.56	On hand July 1, 1935	33,425	86,400,025.52
Received	8,434	270,516,701.60	Received	122,395	1,034,528,951.96
Reopened	17	18,403.90	Reopened	12,579	73,753,319.56
Allowed	2,415	257,893,098.39	Allowed	70,901	277,633,951.96
Rejected	2,185	22,650,590.99	Rejected	45,357	575,177,117.81
On hand June 30, 1936	29	104,309.95	On hand June 30, 1936	52,111	341,871,227.27

Social Security Division

The Social Security Division was created October 1, 1935, for the purpose of administering the taxes imposed under the Carriers Taxing Act, approved August 29, 1935 (49 Stat. 974), and the taxes imposed under title VIII of the Social Security Act, approved August 14, 1935 (49 Stat. 620).

Under the Carriers Taxing Act an excise tax is imposed upon "carriers", as that term is defined in section 1 (a) of the act, and an income tax is imposed upon their employees and employees' representatives. These taxes became effective March 2, 1936, and are collected by means of quarterly returns. The first returns were due June 30, 1936.

Effective January 1, 1937, there are imposed under title VIII of the Social Security Act an excise tax upon employers, and an income tax upon their employees.

In the portion of the fiscal year ending June 30, 1936, during which this division has been in operation, regulations and forms have been promulgated under the Carriers Taxing Act. During the same period considerable study was made in order to ascertain the various problems that would confront taxpayers and the Bureau in connection with the administration of the taxes imposed under title VIII. Numerous conferences were held with various classes of taxpayers

so that they could acquaint the Bureau with their problems. Tentative drafts of the regulations to be used in connection with the administration of these taxes have been prepared and these regulations will be promulgated prior to January 1, 1937.

ACCOUNTS AND COLLECTIONS UNIT

There were filed in collectors' offices during the fiscal year 1936, 8,429,852 tax returns, as compared with 8,313,342 tax returns filed during the fiscal year 1935, an increase of 116,510. Of the total returns filed in 1936, 5,813,499 were income-tax returns, as compared with 5,295,352 filed in the fiscal year 1935, an increase of 518,147.

A total of 11,144,798,920 revenue stamps, valued at $1,050,861,-227.34, was issued to collectors of internal revenue and the Postmaster General during the fiscal year 1936, compared with 10,432,005,552 stamps, valued at $941,713,682.42, issued during the fiscal year 1935. Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to $41,991,554.73. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. There were 12 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed.

During the fiscal year, 74,953 income-tax returns were investigated by field deputy collectors and 5,828,893 information returns were verified. At the close of business June 30, 1936, there were outstanding in the 64 collection districts for field investigation 4,276 income tax returns, compared with 6,856 as of June 30, 1935. The number of information returns on hand June 30, 1936, was 2,943,999, compared with 1,872,991 as of June 30, 1935. On June 30, 1936, there were 57,380 warrants for distraint in the hands of the collectors' field forces for collection, compared with 62,132 as of June 30, 1935.

After having taken the necessary administrative action, collectors of internal revenue during the fiscal year transmitted to the Bureau or otherwise disposed of 393,836 claims, as compared with 238,251 in 1935, an increase of 155,585. The number of claims on hand in collectors' offices as at the end of the fiscal year was 18,400, compared with 7,481 as at the close of the previous fiscal year. The large increase in the number of outstanding claims on hand in collectors' offices was due principally to the fact that many claims for refund involving the processing taxes were held by collectors pending the enactment of new legislation with respect to the refund of such taxes.

During the fiscal year 117,841 warrants for distraint were served by deputy collectors of internal revenue, which resulted in the collection of $34,341,375. An average of 1,970 deputy collectors made a total of 462,743 revenue-producing investigations, including the serving of warrants for distraint, compared with 576,120 such investigations made by an average of 2,205 deputy collectors in the preceding fiscal year. The total amount collected and reported for assessment by field deputy collectors was $79,066,410, as compared with $81,001,-961 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 235 and $40,135, respectively, as compared with 264 and $36,735, respectively, in the fiscal year 1935.

The supervisors of accounts and collections submitted 102 reports covering their examinations of the accounts of collectors of internal revenue during the fiscal year 1936, compared with 105 reports submitted during the fiscal year 1935. Every collector's office was examined at least once and all but 29 of the collectors' offices were examined twice during the year. Eight new collectors and three acting collectors were installed.

In administering the personnel of the several collection districts the provisions of the Classification Act of 1932 and amendatory acts, and decisions of the Comptroller General relating thereto, have been closely adhered to. The policy has been continued of making such appointments as have been authorized in the field collection service at the minimum salary rate of the appropriate grade and all applications for positions have been carefully scrutinized and investigated with a view to maintaining the usual high standard of requirement for employment.

The Disbursement Accounting Division administratively examined and recorded 1,425 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 and the regional disbursing clerk, San Juan, P. R., comprising a total of 120,393 vouchers, in addition to which 4,107 expense vouchers of employees and 12,717 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 amounted to $505,464,037 in the fiscal year 1936, as compared with $411,021,772 in the previous fiscal year, an increase of $94,442,265. Approximately 61 percent of this increase was accounted for by distilled spirits, the revenue from which increased nearly 31 percent over 1935. Taxes collected from fermented malt liquors yielded more than any other liquor tax, constituting almost 49 percent of the total. The collection of tax on domestic distilled spirits produced slightly more than 40 percent of the total internal-revenue liquor-tax receipts during the fiscal year 1936.

On June 30, 1936, 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	39
Brandy	160
All other	126
Warehouses:	
Alcohol	70
Internal Revenue bonded warehouses	263
Wineries	1,145
Bonded wine storerooms	107
Breweries	711
Rectifying plants	363
Wholesale liquor dealers	5,242
Wholesale malt liquor dealers	12,413
Denaturing plants	41
Bonded dealers in specially denatured alcohol	66
Bonded manufacturers using specially denatured alcohol	4,202
Hospitals, laboratories, and educational institutions using tax-free alcohol	6,038

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; and directing the examination of the audit of bonded accounts made by the various field offices of the Unit. This division is also charged with the administration of regulations relating to the bottles authorized by law for use in the sale of liquor at retail.

During the fiscal year various reports required to be rendered by distilleries, warehouses, wineries, breweries, industrial alcohol plants and warehouses, and manufacturers and users of denatured alcohol were revised to simplify the reporting of operations by the industry and the audit of such accounts by Government employees.

A new system of accounting for red strip stamps used both in the United States and abroad was developed and put into effect.

The bonded accounts division of each district supervisor's office, charged with the audit of all reports rendered by the various liquor industries, was examined by inspectors working under the direction of the headquarters office, and the audit clerks given personal instructions in the auditing of accounts. A central control system of such reports received and audited was developed and installed in each district office of the Unit.

Enforcement Division.—The Enforcement Division is responsible for the investigation, detection, and prevention of willful and fraudulent violations of the internal-revenue laws relating to distilled spirits, wines, and fermented malt liquors.

During the fiscal year, 15,629 stills were seized, having an aggregate mash capacity of 2,576,064 gallons, and in connection therewith, 14,671,146 gallons of mash were seized and destroyed. The investigators also seized 730,646 gallons of spirits and 5,111 automobiles and trucks. The total appraised value of the property seized amounted to $4,201,485. A total of 31,504 persons were arrested for Federal liquor law violations.

The second year of the enforcement of the program of raw materials control under authority of Joint Resolution No. 373, approved June 18, 1934, has proved the effectiveness of such control from both the preventive and enforcement standpoints. During the fiscal year, regulations were promulgated under Joint Resolution No. 373, which permitted the Unit to exercise control over denatured alcohol and manufactured products containing denatured alcohol.

The Pardon and Parole Section of the Enforcement Division examines 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, 353 applications for pardon and 3,978 applications for parole were examined and reports submitted. A total of 347 applications for pardon and 4,158 applications for parole were received.

Field Inspection Division.—Many changes were made in the established plants during the fiscal year, requiring examination of the plats, plans, and other documents submitted in connection with such changes. The total number of such examinations, including those covering new plants, was 20,861.

A meter-service plan was formulated and approved to provide for adequate servicing of brewers' meters on and after March 1, 1936, which was the expiration date of the manufacturers' original guarantee. This service plan provides for rebuilt meters, which may be procured by brewers in exchange for an old meter at approximately 25 percent of the original cost.

Special instruction courses were conducted in each district for the benefit of inspectors and storekeeper-gaugers, in order to improve their knowledge of the requirements of governing laws and regulations pertaining to the establishment and operation of producing and processing plants and the operations of industrial alcohol permittees. The passage of the Liquor Tax Administration Act necessitated a complete revision of existing procedure in connection with the establishment and inspection of such plants.

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. Chemical work was also performed for the Federal Alcohol Administration and Bureau of Customs.

During the fiscal year 73,831 samples were received and examined in the branch laboratories, as compared with 83,701 during the previous fiscal year. The major part of the samples examined were distilled spirits, fermented liquors, mashes, denatured alcohol, toilet preparations, medicinal preparations, flavoring extracts, rectified products, and narcotic drugs. The field laboratories also make check analyses of the alcoholic content of mashes in industrial alcohol plants for the purpose of checking the amount of alcohol actually reported as produced against the theoretical yield. This procedure will reveal the illegal removal of alcohol from industrial alcohol plants.

The chemists in the field laboratories are used by the supervisors for investigating and inspecting industrial alcohol plants, distilleries, rectifying plants, breweries, wineries, and permittees using specially denatured alcohol where technical knowledge is valuable.

The Washington laboratory examined 11,398 samples during the fiscal year, as compared with 10,540 during the previous fiscal year. These samples included preparations which were submitted by permittees or prospective permittees in connection with applications to withdraw and use specially denatured alcohol. These samples also included preparations submitted by the Federal Alcohol Administration to ascertain whether they were properly labeled and samples of fats and oils submitted in connection with the processing tax levied on these products.

The formulae of all preparations and processes using denatured alcohol are submitted to the laboratory at Washington, D. C., for review and approval before permits are issued by the district supervisors for the withdrawal of alcohol.

As a result of intensive research work on developing new and more efficient denaturants for completely denatured alcohol three new formulae were authorized effective July 1, 1936. It is believed that these formulae are better protected against diversion than the old formulae which have been revoked.

An extensive program was laid out and the work started on determining the character and composition of congeners in whisky which are formed during fermentation and storage. It is expected that this study will shed considerable light upon the aging of whisky and the possible development of improved methods for determining whether the whisky on the market is genuine or illicit.

Satisfactory progress was made on the problem of developing an effective method for determining whether race horses have been stimulated with narcotics or other drugs.

Yeast is necessary in producing alcohol by fermentation, and an effort is being made to develop a method for detecting yeast cells in the air which would be of assistance in locating moonshine plants.

Audit Division.—The Audit Division performs the work of the headquarters office of the Alcohol Tax Unit relating to plant operation, tax accounting, assessments, claims, and compromises. 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 1936, there were 196,126,236 proof gallons of alcohol produced at industrial alcohol plants, an increase of 15,480,316 proof gallons, as compared with the preceding year.

Withdrawals of alcohol from warehouses upon payment of tax amounted to 24,052,532 proof gallons, an increase of 7,061,560 proof gallons as compared with the preceding year.

A total of 175,886,268 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 9,781,481 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 1936 there were withdrawn from bond, free of tax for denaturation, 174,354,781 proof gallons of alcohol and rum, as compared with 165,233,606 proof gallons during the previous year.

There were 101,477,843 wine gallons of denatured alcohol produced during the fiscal year, of which 36,522,358 wine gallons were completely denatured and 64,955,485 wine gallons were specially denatured, as compared with 97,031,074 wine gallons of denatured alcohol produced during the previous fiscal year, of which 38,746,679 wine gallons were completely denatured and 58,284,395 wine gallons were specially denatured.

Fermented malt liquor.—During the fiscal year 1936, 51,812,062 barrels of fermented malt liquor were produced, as compared with 45,228,605 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 119,062 barrels of such liquor were produced during the fiscal year.

Distilled spirits.—There were withdrawn tax-paid from internal revenue bonded warehouses 76,330,524 taxable gallons of distilled spirits other than alcohol (including brandy tax-paid direct from fruit distilleries), an increase of 18,247,503 gallons as compared with the quantity withdrawn tax-paid during the preceding year.

Wines.—During the fiscal year, 170,875,617 gallons[1] of still wines were produced, compared with 91,929,579 gallons[1] produced the preceding year. Tax-paid withdrawals of still wines amounted to 47,474,404 gallons, or an increase of 12,057,892 gallons[1] over the fiscal year 1935. Tax-paid withdrawals of sparkling wines amounted to 5,799,429 taxable units,[2] which was an increase of but 523,166 taxable units[1] over the preceding year.

Rectified products.—During the fiscal year 1936, there were 32,816,739 proof gallons of distilled spirits dumped for rectification and 32,448,806 proof gallons of rectified products were produced therefrom.

Assessments.—During the fiscal year, 15,195 reports of violations of the internal-revenue laws pertaining to alcoholic liquors by illicit operators, and 752 reports of violations by established plants and qualified dealers were received from the field offices and audited, and the tax liabilities disclosed thereby were assessed, including ad valorem penalties. There were also certified to the Commissioner for assessment 23,377 items, totaling $13,000,116.17, listed in the Bureau, and 271,425 items, aggregating $36,701,484.17, listed by collectors.

Claims received and disposed of during the fiscal year 1936 are shown in the following table:

Statement of claims

	Redemption	Refund	Abatement	Uncollectible	Total	Amount
On hand July 1, 1935	420	442	1,243	3,203	5,308	$3,492,256.19
Received during year	4,411	5,503	5,844	20,826	36,584	19,229,031.50
Total	4,831	5,945	7,087	24,029	41,892	22,721,287.69
Allowed	3,229	4,984	3,984	22,045	34,242	14,147,944.57
Rejected	326	357	775	279	1,737	1,660,718.69
On hand June 30, 1936	1,276	604	2,328	1,705	5,913	6,912,624.43
Total	4,831	5,945	7,087	24,029	41,892	22,721,287.69

Offers in compromise.—At the beginning of the fiscal year there were on hand 9,449 offers in compromise, aggregating $320,073.40. During the year, 104,845 offers, amounting to $1,438,098.65, were received, of which 503 were forwarded to the Department of Justice and 1,163 were returned to the field offices. During the year, 106,141 offers, aggregating $1,335,293.19, were accepted, and 3,763, totaling $123,700.81, were rejected, leaving 2,724 offers on hand at the end of the fiscal year 1936.

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

[1] Revised 1935 figures.
[2] Half pints or fractions thereof.

internal revenue, other branches of the Government, and individual correspondence. Also 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, consisting of four members, receives and passes upon all cases from all divisions of the office referred to it by the Assistant General Counsel, the general assistants, and the special assistants. At the beginning of the fiscal year 1936 the committee had on hand 19 cases; during the year it received 202, closed 204, and had 17 cases pending at the close of the fiscal year.

Reorganization Section.—The reorganization section is charged with the duty of protecting the interests and claims of the United States in bankruptcy and receivership proceedings, including particularly proceedings instituted under sections 77 and 77B of the National Bankruptcy Act. These amendments contain provisions authorizing the Secretary of the Treasury to accept or reject plans of reorganization in respect of the interests and claims of the United States where the United States is a creditor or stockholder of the reorganizing corporation. The work of the Reorganization Section consists in the forwarding of information to the various governmental departments and agencies regarding the institution of reorganization proceedings and of receiving in return information regarding claims against such corporation. It ascertains the existence of outstanding or pending tax claims and communicates with the collectors of internal revenue regarding the filing of proofs of such claims. The section corresponds and holds conferences with attorneys for the debtor corporations regarding plans of reorganization; it advises and cooperates with United States attorneys regarding the preparation and conduct of reorganization cases arising under section 77 and section 77B; and it assembles and submits to the Secretary of the Treasury data for his guidance in the acceptance or rejection of plans of reorganization. The United States is considered to have an interest in all reorganization proceedings until, after receipt of information from various departments and agencies of the Government, it definitely appears to the contrary.

The following statement shows the reorganization cases handled from July 1, 1935, to June 30, 1936:

Corporate reorganization cases

Cases pending July 1, 1935	1,490
New cases, fiscal year 1936	1,844
Cases closed during year	556
Cases pending June 30, 1936	2,778

In the 556 corporate 77 and 77B reorganization cases closed during the 1936 fiscal year, claims were filed in the amount of $10,273,992.60 and were settled for the sum of $3,895,793.82. In some of these cases cash, stocks, and bonds were placed in escrow to secure the

payment of the deficiencies in tax when finally determined by the courts.

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

Cases pending July 1, 1935	1,736
New cases, fiscal year 1936	1,144
Cases closed during year	1,020
Cases eliminated	35
Cases pending June 30, 1936	1,825

In the 1,020 cases closed relating to bankruptcy and receivership, claims were filed in the amount of $6,144,850.51, and the sum of $1,319,051.36 was collected.

During the fiscal year 1,078 new bankruptcy and receivership cases, other than reorganization cases under sections 77 and 77B, were received, and 66 cases were added in which the debtor companies were originally involved in reorganization proceedings but later went into liquidation. The 35 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 year is shown by the tables which follow:

TABLE A.—*Record of cases appealed to the United States Board of Tax Appeals, including those appealed from Board decisions to appellate courts, fiscal years 1931 to 1936, inclusive*

Cases	1931	1932	1933	1934	1935	1936
Pending beginning of fiscal year	16,035	21,223	20,460	18,080	12,474	10,423
Filed	11,726	7,618	5,997	3,976	3,816	4,731
	27,761	28,841	26,466	22,056	16,290	15,154
Closed:						
By default, dismissal, etc	849	1,532	1,122	574	500	313
By decision on merits	1,329	1,143	1,537	1,518	1,615	1,519
By agreed settlement	4,350	5,707	5,727	7,490	3,752	3,220
Total closed	6,528	8,382	8,386	9,582	5,867	5,052
Pending end of fiscal year	21,233	20,459	18,080	12,474	10,423	10,102

TABLE B.—*Record of cases shown in Table A for fiscal year 1936, only, by class of tax and amounts involved*

Class of tax	Pending July 1, 1935		Filed fiscal year 1936		Closed fiscal year 1936		Pending June 30, 1936	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	9,896	$419,955,964	4,364	$141,567,066	4,782	$110,432,753	9,478	$445,090,306
Estate	504	73,240,290	312	22,184,017	256	22,236,102	560	73,188,205
Gift	23	452,164	55	1,774,870	14	194,920	64	2,032,114
Total	10,423	493,648,417	4,731	165,525,953	5,052	138,863,775	10,102	520,310,625

TABLE C.—*Status of cases pending before the United States Board of Tax Appeals, June 30, 1936*

Issue not yet joined	1,119
Awaiting special action:	
Referred to Special Adjustment Section	105
Referred to Interpretative Division	1
Referred to Technical Staff	3,787
On reserve calendar	356
Miscellaneous	476
In process of preparation for trial:	
On Washington calendar	241
On field calendar	490
Ready for trial but not set:	
On Washington calendar	86
On field calendar	658
Set for trial:	
On Washington calendar	46
On field calendar	353
Tried by Board of Tax Appeals:	
Awaiting decision by Board	907
Decided and subject to appeal	455
In process of closing	398
Total	9,478

TABLE D.—*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:			Closed during fiscal year:		
Appealed by Commissioner	242	4	Favorable to Commissioner	419	26
Appealed by taxpayers	732	5	Favorable to taxpayers	225	21
Appealed by both	35	0	Modified	69	2
Total	1,009	9	Total	713	49
Appealed during fiscal year:			Pending end of fiscal year:		
By Commissioner	133	27	Appealed by Commissioner	140	1
By taxpayers	351	20	Appealed by taxpayers	575	7
By both	28	1	Appealed by both	45	0
Total	512	48	Total	760	8
Taken to Supreme Court	48				

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

TABLE E.—*Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1936*

Character of closing	Number of cases	Amount in dispute	Amount allowed	Percentage of recovery
By default, etc.	313	$5,018,381	$4,435,484	88.38
By decision on merits	1,519	32,677,797	11,642,011	35.62
By agreed settlement	3,220	101,167,597	34,091,908	33.70
Total	5,052	138,863,775	50,169,403	36.13

Result of circuit and special trips

Class		Number of cases		Amount in dispute	Amount agreed upon	Percentage
Default	80	Regular trips	75			
		Special trips	5			
Tried	563	Regular trips	529			
		Special trips	34			
Settled	1,184	Regular trips	1,043	$19,062,704.26	$12,086,554.85	63.40
		Special trips	141	8,687,016.36	2,726,736.07	31.38
		Total		27,749,720.62	14,813,290.92	53.38
Total	1,827	Regular trips	1,647			
		Special trips	180			

Disposition of cases by Board during year

Class	Number of cases	Amount in dispute	Amount approved		Net result	Percentage
			Deficiency	Overpayment		
Default	313	$5,018,381	$4,735,636	$300,152	$4,435,484	88.38
Decision on merits	1,519	32,677,797	12,921,603	1,279,592	11,642,011	35.62
Agreed settlements [1]	3,220	101,167,597	35,356,764	1,264,856	34,091,908	33.70
Total	5,052	138,863,775	53,014,003	2,844,600	50,169,403	36.13

[1] This item includes not only the cases recommended for settlement by the Technical Staff but all cases settled by the Appeals Division of this office, whether by compromise or after conference.

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. The division makes recommendations for or against acceptance of offers of settlement or compromise of cases pending in court which are submitted.

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 division considers all applications for the release of Federal tax liens and the discharge of property from such liens which are

permissible under the amendments to section 3186 of the Revised Statutes, contained in section 613 of the Revenue Act of 1928 and in section 509 of the Revenue Act of 1934. This work was transferred from the Interpretative Division on April 8, 1936.

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 1936 [1]

	Number
Pending July 1, 1935:	
In court (exclusive of lien cases)	2,580
Not pending in court	267
Cases in court involving liens	1,435
Total	4,282
Received during the year:	
Suits by taxpayers	2,888
Suits involving liens	1,281
Cases for suit by the United States	278
Lien cases not in court	161
Total	4,608
Total to be disposed of	8,890
Closed during the year:	
Cases (exclusive of lien cases)	2,080
Cases involving liens	1,569
Total	3,649
Pending June 30, 1935	5,241
	Amount
Pending July 1, 1935	$190,517,465.42
Received during fiscal year	220,535,029.30
Total	411,052,494.72
Closed during fiscal year	89,744,164.51
Pending June 30, 1936	321,308,330.21

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

Results obtained in cases closed during the fiscal year 1936 [1]

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	696	$41,224,789.91		$7,802,100.36
Suits and claims by the United States	252	8,092,499.98	$809,756.10	
Injunctions: Processing taxes	1,132	40,426,874.65		
Total	2,080	89,744,164.51	809,756.10	7,802,100.36

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

Results obtained in lien cases closed during the fiscal year 1936

	Number of cases	Amount collected
Lien cases pending in court	1,445	$318,226.69
Lien cases not pending in court	124	[1] 62,973.65
Total	1,569	381,200.34

[1] Amount collected since Apr. 8, 1936, the date these cases were transferred to this division for handling.

Civil cases pending at the beginning and end of the fiscal year 1936 [1]

	Pending July 1, 1935	Pending June 30, 1936
For suit by the United States	267	289
Pending in district courts	1,813	2,938
Involving liens	1,435	1,308
Pending in circuit courts of appeals	117	125
Pending in Court of Claims	548	475
Pending in Supreme Court	4	2
Pending payment of judgment claims	77	74
State courts and miscellaneous	21	30
Total	4,282	5,241

[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:

Courts	Cases tried	Cases decided			
		For the Government	Against Government	Partly for and partly against Government	Total
District courts	235	144	[1] 460	34	638
Circuit courts of appeals	105	60	40	5	105
Court of Claims	65	47	15	5	67
Supreme Court	23	6	17	0	23
Total	428	257	532	44	833

[1] Includes 398 permanent injunctions entered in district courts on basis of the Supreme Court decision in the case of *Rickert Rice Mills, Inc., v. Fontenot, Collector.*

Compromise Section.—The Compromise Section is charged with the responsibility of considering 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 passing upon 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 is divided into five classes, the number of cases pending June 30, 1936, and the tax liability involved being shown in the following table:

	Pending		In process of closing	
	Number	Liability	Number	Liability
Cash offers in compromise	266	$1,370,270	183	$1,206,117
Installment offers in compromise	72	1,030,448	32	2,960,801
Decedent estates	1,095	21,679,830		
Insolvent banks	58	102,042		
Miscellaneous cases	190	1,425,755		
Total	1,681	25,608,345	215	4,175,918

The work of the section for the fiscal year ending June 30, 1936, is shown in the following table:

	Number
Pending July 1, 1935	1,528
Received July 1, 1935, to June 30, 1936	1,805
Closed or in process of closing July 1, 1935, to June 30, 1936	1,652
Pending June 30, 1936	1,681
Number finally accepted	583

	Amount
Amount finally accepted	$1,716,215
Tax liability	2,637,934

Interpretative Division.—The function of this division is to consider for administrative purposes the various statutes relating to the internal revenue, and to pass upon questions of law arising thereunder. It also edits the material proposed for publication in the Internal Revenue Bulletin and reviews material submitted to it for consideration by other branches of the General Counsel's Office and of the Bureau of Internal Revenue.

The following table shows the number of cases received, disposed of, and pending during the fiscal year 1936:

	Number
Cases on hand July 1, 1935	240
Cases received during the year	2,377
Cases disposed of during the year	2,416
Cases pending June 30, 1936:	
Involving tax years	70
Not involving tax years, administrative law, etc	131
	201

Summary of 70 cases pending June 30, 1936, by tax years and amounts involved

Year	$100 or less	$101 to $500	$501 to $1,000	$1,001 to $10,000	$10,001 to $50,000	Over $50,000	Totals
1917				1			1
1918				2	1		3
1919				1	1		2
1920				1	1		2
1921	1		1	1			3
1922				1			1
1923				1	1		2
1924	1			1	2		4
1925	1				2		3
1926				1	2		3
1927				1	1	2	4
1928				1	1	2	4
1929				1	2	1	4
1930		1		1	2	1	5
1931		1	1		2	2	6
1932	2		1	6	3	9	21
1933	3	2	3	5	6	7	26
1934	6		1	2	2	7	18
1935	4		1	5		4	14
1936				3		1	4
Totals	18	4	8	35	29	36	130
Percent of totals	0.138	0.031	0.062	0.269	0.223	0.277	100

There was a much smaller number of cases pending June 30, 1936, than at any time since March, 1929, when the division was formed by the consolidation of two divisions then in existence.

Penal Division.—The Penal Division of the Office of the Assistant General Counsel considers 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 fiscal year, 1,202 cases were pending in the Penal Division. New cases in the number of 1,264 were received and 1,241 cases disposed of during the year, leaving 1,225 cases pending on June 30, 1936, a net increase of 23.

Formal claims for reward for information relative to violations of internal-revenue laws were filed and disposed of during the year ended June 30, 1936, as follows: Pending July 1, 1935, 241; presented during year, 172; disposed of during year, 110; pending June 30, 1936, 303. Of the 110 claims disposed of, 50 were rejected and 60 were allowed in a total sum of $48,635.81, all of which were paid prior to July 1, 1936. The 303 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 136 informal claims disposed of during the fiscal year, which left 74 informal claims pending.

Review Division.—This division reviews overassessments of income, excess-profits, war-profits, estate, gift, and miscellaneous taxes proposed for allowance (also deficiencies when coupled with overassessments) by other agencies of the Bureau where the amount of the overassessments in any case exceeds $20,000, and proposed refunds of any tax in excess of $20,000. It prepares reports to the Joint Committee on Internal Revenue Taxation required by section 710 of the Revenue Act of 1928, where the overpayments of income, excess-profits, war-profits, estate, or gift taxes exceed $75,000, and prepares public decisions where the overassessments exceed $20,000. It also examines and reviews special cases referred to it by the Assistant General Counsel for the Bureau.

The division disposed of 287 cases during the fiscal year 1936, as shown by the following summary:

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1935	5	60	65
Received to July 1, 1936	36	274	310
Total	41	334	375
Disposed of during year	37	250	287
On hand July 1, 1936	4	84	88
Amounts involved:			
Claimed by taxpayer	$5,444,955.23	$45,955,618.41	$51,400,573.64
Approved by Review Division	15,216,890.50	41,501,762.10	46,718,652.60

[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 Decisions 4264 and 4583, during the fiscal year, by months, were as follows:

Month	Decisions numbered	Income tax cases		Estate and other miscellaneous taxes	
		Number	Amount approved	Number	Amount approved
July 1935	5622–5644	15	$1,410,377.80	8	$539,861.26
August 1935	5645–5667	16	1,138,962.13	7	406,436.88
September 1935	5668–5683	10	752,820.85	6	2,373,552.91
October 1935	5684–5694	9	624,976.97	2	49,848.59
November 1935	5695–5700	5	338,665.97	1	25,798.35
December 1935	5701–5708	8	546,023.71		None
January 1936	5709–5718	7	519,122.67	3	202,518.14
February 1936	5719–5723	3	68,941.00	2	125,621.91
March 1936	5724–5725	2	632,692.82		None
April 1936	5726–5734	9	4,441,240.18		None
May 1936	5735–5738	4	101,205.94		None
June 1936	5739–5747	7	853,139.02	2	108,668.77
Total for fiscal year		95	11,438,169.06	31	3,832,304.81
Abatements			6,218,199.45		2,794,028.30
Credits			2,430,433.08		
Refunds			2,569,857.50		1,038,276.51
Unadjusted			220,179.03		

The difference between the total of $46,718,652.60 approved in all cases reviewed and the above total of $15,270,473.87, as shown in the public decisions, is attributable in part to delayed application of credits, cases in which no public decisions are required, cases pending before the Joint Committee during the 30-day period not yet expired on June 30, and to uncompleted final scheduling of allowances.

Legislation and Regulations Division.—The function of this division is to prepare or review regulations issued under 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 1936, and the number of cases pending as at the beginning and end of such fiscal year:

On hand July 1, 1935	291
Received during the fiscal year	912
Disposed of during the fiscal year	927
On hand June 30, 1936	276

TECHNICAL STAFF

The settlement of tax cases has been conducted for many years by an independent agency attached to the Commissioner's office. This work is carried on by the Technical Staff. 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 adviser is responsible for the supervision of a basis of settlement in a particular case and reports directly to the Commissioner of Internal Revenue.

The duties of the Staff are sufficiently described in the Commissioner's report for the preceding fiscal year, and will not be here repeated.

On July 1, 1935, the Staff had on hand 3,161 income and estate tax dockets pending before the Board, involving 4,028 tax years, together with some miscellaneous work and cases in the "90-day status." During the fiscal year ended June 30, 1936, the Staff received 4,904 Board dockets and settled by agreement 1,726 dockets; recommended for defense 872 dockets and was required to return for various reasons 1,395 dockets to the Office of the Assistant General Counsel for the Bureau of Internal Revenue with no final recommendation. On June 30, 1936, the Staff had on hand 4,072 Board dockets, involving 5,046 tax years, with a small volume of miscellaneous and 90-day status cases.

During the fiscal year the Staff considered to a conclusion 2,598 income and estate tax dockets, of which 1,726 were settled by stipulation, or over 66 percent. These 1,726 dockets settled involved asserted deficiencies of $32,429,337.71; the agreed settlement deficiencies aggregated $15,077,514.81, or a percentage of 47 percent. The 1,726 dockets settled included 1,584 income-tax cases, which involved asserted deficiencies of $25,279,378.74 and agreed settlement deficiencies of $11,062,160.98, or 44 percent. In the Staff's statistics, beginning September 1, 1935, the enforced statutory estate tax credits have been eliminated from the agreed settlement deficiencies and from the asserted deficiencies. (See table A below.) In addition to the foregoing Board dockets, the Staff considered 48 dockets involving accumulation of surplus to evade surtaxes, of which 36 were settled by agreement.

During the fiscal year the Staff also considered so-called "90-day cases" which involved protests filed by the 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 ended June 30, 1936, 1,795 90-day cases were considered by the Staff, of which number 662 were settled by agreement, 542 were disposed of with no appeal filed (the entire amount shown in the deficiency notice being assessed and made available for collection), and 591 were appealed to the United States Board of Tax Appeals. The statutory deficiency notices in these 1,204 cases, settled or disposed of with no appeal filed, proposed deficiencies totaling $8,194,072.28 and the recomputed deficiencies assessed totaled $4,125,550.67. (See table A below.)

The Technical Staff also had on hand July 1, 1935, 687 compromise cases, received 1,349 cases, and disposed of 1,354 cases during the fiscal year, leaving a balance of 682 cases on hand June 30, 1936. There were 184 extension of time cases on hand July 1, 1935. During the fiscal year there were 385 cases received and 562 cases disposed of, leaving 7 cases on hand June 30, 1936. There were 22 final closing agreement cases on hand for review July 1, 1935, 128 additional cases were received and 125 such cases disposed of during the year, leaving a balance of 25 cases on hand June 30, 1936. (See table B, below.)

The total number of all classes of cases considered to a conclusion by the Staff on its own responsibility during the fiscal year ended June 30, 1936, was 5,899. The foregoing statistics do *not* include the

results of the circuit settlement groups composed of attorneys of the Office of the Assistant General Counsel and of members and field representatives of the Technical Staff. During the year ended June 30, 1936, the Staff averaged 17 men per month devoting full time to joint settlement activities in connection with all Board circuit calendars.

TABLE A.—*Analysis of the work of the Technical Staff from July 1, 1935, to June 30, 1936—Income, estate, and gift tax cases*

	Appeals filed with Board		90-day letters		Miscellaneous cases	
	Number of cases	Tax years	Number of cases	Tax years	Number of cases	Tax years
On hand July 1, 1935	3,161	4,028	142	191	5	48
90-day appeals filed	591	727				
Received	4,313	5,136	1,963	2,249	121	138
Total	8,065	9,891	2,105	2,440	126	186
Disposed of:						
Closed by agreement	1,726	2,174	662	685	107	115
Closed—No appeal filed			542	602		
Defense	872	1,016			2	3
Total	2,598	3,190	1,204	1,287	109	118
No recommendation	1,395	1,655	86	107	8	12
90-day appeals filed			591	727		
Total	1,395	1,655	677	834	8	12
On hand June 30, 1936	4,072	5,046	224	319	9	56

RECAPITULATION

Disposed of during year	Cases	Tax years
Appeals	2,598	3,190
90-day cases	1,204	1,287
Miscellaneous	109	118
No recommendation	1,489	1,774
Total	5,400	6,369

	Appeals	90-day cases	Miscellaneous
	Percent	*Percent*	*Percent*
Closed by agreement	66	37	98
Closed—Defense	34		
Closed—No appeal filed		30	
Appeal filed		33	

	Appeals	90-day cases
Deficiency proposed on cases recommended for settlement	$32,420,337.71	$8,194,072.28
Deficiency recomputed on cases recommended for settlement [1]	15,077,514.81	4,125,550.67
Deficiency decreased	17,351,822.90	4,068,521.61
Percentage of decrease ... percent	53	50
Percentage sustained by agreed settlement ... do	47	50

Deficiency proposed on all cases handled	$61,385,195.40
Deficiency recomputed on all cases handled	39,973,783.41
Deficiency decreased	21,411,411.99
Percentage of decrease ... percent	35

[1] The basis for Staff recording of *settled* estate tax cases was changed as of Sept. 1, 1935, to show *net* deficiencies after eliminating State inheritance tax credits.

NOTE.—These statistics do *not* include the results of the circuit settlement groups composed of attorneys of the Assistant General Counsel's office and members and field representatives of the Technical Staff. During the fiscal year ended June 30 1936, the Staff averaged 17 men per month devoting full time to settlement work in connection with all Board circuit calendars.

TABLE B

Compromise cases		
On hand July 1, 1935		687
Received during the year		1,349
Total		2,036
Disposed of:		
Accepted	276	
Rejected	908	
Withdrawn	70	
Transferred	100	
		1,354
On hand June 30, 1936		682
Extension of time cases		
On hand July 1, 1935		184
Received during the year		385
Total		569
Disposed of:		
Granted	118	
Rejected	431	
Withdrawn	13	
		562
On hand June 30, 1936		7
Section 606 final closing agreement cases		
On hand July 1, 1935		22
Received during the year		128
Total		150
Disposed of:		
Approved	105	
Rejected	20	
		125
On hand June 30, 1936		25

INTELLIGENCE UNIT

During the fiscal year, 801 investigations were made of alleged evasions of income tax, resulting in the recommendation for prosecution in 200 cases, involving 293 individuals. There were 55 convictions on this charge, and 10 acquittals. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties aggregating $31,033,499.

There were 4,781 investigations of applications of attorneys and agents to practice before the Treasury Department and 97 investigations of charges against enrolled agents and attorneys, resulting in the disbarment of 11, the suspension of 6, the reprimand of 5, and rejection of applications of 34.

During the fiscal year 175 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the service of 103 employees and the prosecution of 14, of which number 7 have been convicted, 3 acquitted, and 2 indictments dismissed. The other two cases have not yet been tried.

There were 4,546 cases of miscellaneous character investigated, including investigations of a number of cases for the Bureau of Narcotics, the Customs Service, national bank examiners, and persons under consideration for appointment to various positions in the

Treasury Department. Included in this number 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.

WORKS PROGRESS ADMINISTRATION PROJECTS

The Works Progress Administration projects administered by the Bureau of Internal Revenue are under the supervision of the Accounts and Collections Unit, the Income Tax Unit, and the Alcohol Tax Unit. The expenses of these projects are paid from funds appropriated to the Works Progress Administration, and the workers were recruited and employed in accordance with the regulations of the Works Progress Administration and the United States Employment Service of the Department of Labor. All workers were paid the security wage rates as stipulated in the Executive order of May 20, 1935, and its amendments.

From the inauguration of these projects in August and September 1935 to June 30, 1936, recommendations were made for assessments of additional taxes amounting to $16,494,813. The total expended and obligated for the three projects for the same period amounted to $3,390,326, a net return of $13,104,487. The amount already collected or agreed to by the taxpayers totaled $5,836,317, a sum far in excess of the cost of the projects.

Accounts and Collections Unit (miscellaneous tax) project: Beginning September 3, 1935, and continuing through June 30, 1936, there was conducted in the field collection service of the Bureau a "Survey of miscellaneous taxes." This project was carried on under the direction of the collectors of internal revenue in 21 of the collection districts in the United States and involved an intensive canvass to effect the collection of delinquent and deficient stamp taxes and taxes on sporting goods, cosmetics, admissions and dues, radios, electric refrigerators, jewelry, and furs. The number of persons employed in this project averaged approximately 1,800 weekly. At the close of the fiscal year, salaries and operating expenses connected with this project totaled $1,803,121, while the amount of miscellaneous taxes assessed and recommended for assessment was $13,911,808. The sum of $3,411,477 was collected, and it is expected that a large portion of the remainder will be collected.

Income Tax Unit (income taxes) project: The Income Tax Unit project was conducted in 28 revenue agents' divisions. The temporary investigators, numbering 546, since their appointment on or about September 3, 1935, handled 104,158 returns. Of these returns, 79,135 were accepted as filed, additional assessments were recommended with respect to 23,210 returns, and overassessments were found in 1,813 returns. Deficiencies amounting to $1,660,454 and overassessments aggregating $82,157 were recommended, producing a net additional tax of $1,578,297. In connection with the $1,660,454 in deficiency taxes recommended, agreements were secured amounting to $1,430,915, or 86.2 percent. The total cost of this project to June 30, 1936, was $735,246.

Alcohol Tax Unit (retail liquor stores) project: An extensive program of retail liquor dealer inspections was inaugurated September 1, 1935, in 91 cities throughout the United States. The work was conducted by approximately 850 inspectors. The total additional revenue found to be due amounted to $1,004,708, the amount collected aggregated $993,925, and the total cost of this project was $851,959.

PERSONNEL

The following table shows the number of employees in the Internal Revenue Service on June 30, 1936, 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, 1935 and 1936

	June 30, 1935	June 30, 1936	Increase (+) decrease (−)
Employees in Washington	3,756	[1] 3,743	−13
Collectors' offices	4,553	[2] 4,761	+208
Internal revenue agents' forces:			
Income and estate taxes	3,734	[3] 4,314	+580
Miscellaneous and sales taxes	4	6	+2
Offices of district supervisors	4,199	[4] 3,895	−304
Miscellaneous field force (Alcohol Tax Unit)	23	22	−1
Supervisors of accounts and collections	34	32	−2
Intelligence force	200	257	+57
Field force (Assistant General Counsel's Office)	20	24	+4
Special employees (fraud fund)	2	1	−1
Total	16,525	17,055	+530

[1] Exclusive of 458 employees on the processing tax roll and 79 employees on the cotton, tobacco, and potato tax roll.
[2] Exclusive of 300 temporary employees on the internal-revenue roll, 408 permanent and 10 temporary employees on the processing tax roll, and 35 permanent and 16 temporary employees on the cotton, tobacco, and potato tax roll.
[3] Exclusive of 45 temporary employees.
[4] Exclusive of 2 temporary employees.

During the year 100 employees were retired on annuity. Of this number, 45 were retired on account of disability.

CONCLUSION

In submitting this report of the results accomplished in the fiscal year ended June 30, 1936, I consider it appropriate to state that continued cooperation was received from every branch of the Internal Revenue Service.

GUY T. HELVERING,
Commissioner of Internal Revenue.

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

STATISTICAL TABLES

RECEIPTS FROM INCOME AND MISCELLANEOUS INTERNAL REVENUE TAXES

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*

Collection districts	Income taxes			Excess profits		Capital stock (sec. 701, Revenue Act of 1934)—$1 per $1,000	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—5 percent on profit exceeding 12½ per cent of capital stock value	Navy contracts (sec. 3, Vinson Act)—All profit in excess of 10 per cent of contract price				
Alabama	$1,967,736.03	$1,885,157.42	$3,852,893.45	$65,872.90		$421,009.16	$1,175.27	$551,105.96	$159,885.37
Arizona	574,440.41	629,500.96	1,203,941.37	35,548.46		98,986.35	355.76	45,204.03	70,625.34
Arkansas	1,044,918.56	999,255.70	2,044,174.26	41,206.98		175,273.78	2,950.43	75,685.03	11,485.52
First California	24,868,434.27	18,931,874.36	43,800,308.63	391,309.94		3,200,410.76	3,847.32	5,658,218.26	1,641,396.62
Sixth California	15,295,086.68	25,286,026.00	40,581,112.68	421,161.21		2,290,908.46	42,760.83	5,691,558.34	2,716,037.99
Colorado	5,067,540.77	4,272,565.44	9,340,106.21	145,219.66		681,372.56	337.21	1,489,793.65	949,515.25
Connecticut	12,362,062.71	16,319,031.97	28,681,094.68	117,530.13	$1,492.41	1,640,865.22	2,860.63	4,947,084.62	4,918,053.73
Delaware	20,020,260.58	11,365,152.44	31,385,413.02			1,486,681.85	265.27	1,295,015.63	3,788,018.60
Florida	3,114,625.95	8,074,482.83	11,189,108.78	115,750.60		606,411.84	1,676.69	11,205,692.90	2,247,862.62
Georgia	5,672,720.58	4,207,892.09	9,880,612.67	99,649.88		716,229.44	2,739.44	492,773.60	552,287.02
Hawaii	3,502,970.03	2,284,642.34	5,787,613.27	26,080.95		385,617.60	4,108.73	368,747.44	710,215.42
Idaho	775,151.51	361,804.93	1,136,956.44	25,754.11		110,711.80	119.00	107,916.68	3,472.79
First Illinois	63,234,610.13	49,087,252.74	112,321,862.87	1,600,669.03		7,480,059.65	13,745.84	10,948,528.62	7,338,744.11
Eighth Illinois	4,207,911.97	3,366,883.29	7,574,795.26	38,612.54		524,027.06	4,231.47	996,684.41	256,595.01
Indiana	10,873,481.72	8,520,655.85	19,394,137.57	488,017.45		1,128,904.57	5,429.32	1,639,545.61	1,222,801.40
Iowa	5,003,637.32	3,227,456.68	8,231,094.00	189,395.40		613,339.00	1,647.62	979,320.61	326,402.61
Kansas	3,717,332.81	2,416,222.67	6,133,554.08	81,329.70		758,027.84	2,442.44	558,400.70	152,035.38
Kentucky	6,987,198.53	3,772,481.00	10,759,679.53	150,209.05		799,053.74	1,775.32	1,046,230.17	661,394.48
Louisiana	5,596,701.01	3,662,061.17	9,258,762.18	171,782.75		786,073.43	2,418.74	564,678.43	495,246.61
Maine	1,831,257.11	2,716,139.49	4,547,396.60	49,266.88		332,917.79	285.94	1,633,255.91	1,074,501.23
Maryland	15,333,313.19	21,602,526.60	37,025,839.79	328,296.62		2,089,328.96	18,170.55	3,780,879.76	3,950,975.94
Massachusetts	28,180,558.37	30,988,836.78	59,167,395.15	425,173.90		3,838,004.13	44,626.54	10,927,244.28	4,803,070.14
Michigan	55,238,919.67	24,863,523.17	80,102,442.84	2,051,017.86		4,615,847.95	1,748.80	9,902,053.63	5,670,175.66
Minnesota	10,189,945.32	7,037,749.14	17,227,694.46	170,220.34		1,501,410.44	3,402.98	2,233,890.34	1,598,307.56
Mississippi	828,787.85	768,544.60	1,597,332.45	32,286.18		150,646.79	6,416.28	180,477.05	17,751.30
First Missouri	16,041,602.49	9,820,902.34	25,862,504.83	205,847.49		2,159,032.07	9,215.48	2,428,008.44	1,404,567.84
Sixth Missouri	5,587,150.56	3,538,256.27	9,125,406.83	125,790.45		725,056.28	4,173.32	870,582.72	289,760.44
Montana	1,243,865.83	894,157.86	2,138,023.69	45,854.47		154,704.53	890.72	61,088.18	8,766.86
Nebraska	2,878,790.51	1,967,873.71	4,846,664.22	84,990.46		430,292.52	2,378.60	515,728.88	116,040.31
Nevada	654,372.03	1,204,123.94	1,858,995.97			96,025.58	685.00	33,403.19	47,598.62
New Hampshire	1,076,237.10	1,556,761.67	2,632,998.77	19,719.15		149,858.87	44.59	431,398.59	81,543.38
First New Jersey	2,869,664.14	7,168,840.28	10,038,504.42	24,309.17		512,331.12	556.58	2,683,598.71	1,853,198.35
Fifth New Jersey	24,874,371.59	27,960,106.16	52,834,477.75	217,644.62		3,364,792.48	17,176.21	9,533,744.80	7,105,296.26
New Mexico	331,707.96	390,991.38	722,699.34	20,481.10		61,905.01	225.22	38,064.71	24,153.55
First New York	9,369,180.97	16,625,964.93	25,995,095.90	117,794.93		1,154,346.18	2,841.07	18,644,774.50	4,076,051.14
Second New York	105,391,130.00	100,998,624.26	206,389,760.26	947,928.95	5,904.44	12,786,074.83	27,043.13	8,844,887.40	17,151,570.21
Third New York	62,752,826.19	66,062,149.86	128,814,976.05	628,257.71		7,754,854.26	66,508.69	22,471,436.83	35,433,407.87
Fourteenth New York	6,382,507.56	14,959,036.85	21,342,443.41	111,800.68		1,262,481.19	1,907.58	13,371,927.93	3,794,588.95
Twenty-first New York	3,871,491.75	3,039,412.02	6,910,903.77	50,797.32		609,449.02	2,129.51	1,776,128.76	1,065,063.24
Twenty-eighth New York	15,573,004.93	9,319,310.96	24,892,315.89	323,724.95		1,491,504.34	1,616.61	3,128,263.63	2,003,305.78
North Carolina	10,514,906.51	7,026,312.77	17,541,219.28	224,208.50		1,182,379.88	3,173.01	635,525.13	1,203,919.46
North Dakota	346,087.18	235,687.40	581,774.58	19,571.91		88,287.82	1,360.90	26,892.82	24,353.00
First Ohio	11,674,162.09	10,347,171.40	22,021,333.49	326,595.91		1,232,730.35	10,281.41	2,593,643.10	1,520,889.61
Tenth Ohio	5,629,755.69	3,079,125.91	8,708,881.60	279,635.70		678,758.32	2,979.38	519,206.11	340,450.97
Eleventh Ohio	3,103,699.09	2,622,628.07	5,726,297.16	101,800.35		525,270.16	926.05	332,724.72	305,935.74
Eighteenth Ohio	24,397,691.66	12,531,445.52	36,929,137.18	732,388.27		3,190,550.12	5,198.12	1,802,975.36	3,318,452.44
Oklahoma	8,283,204.58	3,876,605.39	12,150,809.97	277,415.14		1,254,119.85	2,353.27	1,074,819.33	196,401.43
Oregon	2,014,456.88	1,643,615.30	3,658,072.18	71,794.94		350,136.09	9,647.36	530,809.54	158,941.69
First Pennsylvania	31,238,529.92	34,524,015.57	65,762,545.49	378,617.83		4,873,484.75	3,980.48	13,858,208.26	4,408,062.30
Twelfth Pennsylvania	2,587,878.14	4,033,229.18	6,621,107.32	49,476.47		678,896.42	1,255.38	2,880,082.35	1,102,070.12
Twenty-third Pennsylvania	18,892,198.04	21,504,140.75	40,396,338.79	501,672.90		3,505,322.72	962.14	16,175,574.70	14,104,885.86
Rhode Island	3,453,308.29	5,958,179.05	9,411,487.34	78,985.25		556,182.03	5,123.63	2,055,182.90	6,619,212.61
South Carolina	1,995,483.15	936,043.35	2,931,526.50	25,941.28		302,110.11	371.73	227,687.17	34,953.11
South Dakota	342,775.73	394,809.80	737,585.53	15,390.45		64,051.02	727.39	87,984.43	9,631.77
Tennessee	4,818,036.98	4,315,495.19	9,133,532.17	51,038.54		613,117.63	1,301.84	778,365.38	311,001.88
First Texas	7,442,768.26	12,240,057.17	19,682,825.43	234,756.26		1,336,523.24	16,795.49	2,245,588.10	1,716,202.80
Second Texas	8,539,570.97	7,323,839.19	15,863,410.16	292,420.82		1,116,766.46	5,600.68	1,381,846.94	517,056.09
Utah	1,235,478.19	673,834.77	1,909,312.96	35,960.98		225,436.47	1,172.04	121,284.50	45,762.61
Vermont	668,947.45	516,955.83	1,185,903.28	11,561.86		110,901.37	704.42	672,243.19	463,250.40
Virginia	8,284,332.95	5,081,507.78	13,365,940.73	66,429.70		937,619.07	809.63	1,012,852.68	1,306,794.07
Washington	4,854,606.15	3,957,740.37	8,812,346.52	164,050.85		807,612.16	7,713.51	724,402.85	541,144.25
West Virginia	4,951,179.63	2,412,516.58	7,363,696.21	104,128.26		640,555.62	4,785.28	901,055.90	331,536.02
Wisconsin	8,597,968.38	6,242,591.94	14,839,560.32	262,948.21	443.53	1,481,902.38	4,903.85	5,764,404.06	758,624.79
Wyoming	270,170.75	689,294.71	959,465.46	8,137.64		79,407.75	325.00	24,389.99	58,336.41
Philippine Islands									
Total	738,522,229.75	674,416,074.14	1,412,938,303.89	14,501,450.09	7,840.38	94,942,751.74	398,790.27	218,780,753.53	160,058,761.47

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

Alaska	$197,371.33	$145,654.11	$343,025.44	$8,436.89		$17,108.37	$70.69		
California	40,163,520.95	44,217,900.36	84,381,421.31	812,471.15		5,491,219.22	46,908.15	$11,349,776.60	$4,357,404.61
District of Columbia	4,503,173.26	6,647,328.39	11,150,501.65	115,178.60		521,545.08	6,339.50	1,791,014.97	2,136,634.00
Illinois	67,442,522.10	52,454,130.03	119,896,658.13	1,639,281.57		8,004,086.71	17,977.31	11,645,213.03	7,595,339.12
Maryland	10,830,139.93	15,045,198.21	25,875,338.14	213,118.02		1,567,783.88	11,831.05	1,989,864.79	1,714,341.94
Missouri	21,028,753.05	13,359,158.61	34,387,911.66	331,637.94		2,884,988.35	13,388.80	3,098,591.16	1,694,428.28
New Jersey	27,744,035.73	35,128,646.44	62,872,982.17	241,953.79		3,877,123.60	17,732.79	12,117,443.51	9,018,404.61
New York	203,340,097.40	211,005,397.88	414,345,495.28	2,180,303.04	$5,904.44	25,057,710.72	102,045.19	68,237,419.05	84,425,036.19
Ohio	44,805,278.53	28,580,370.90	73,385,649.43	1,440,520.23		6,036,308.95	19,384.96	5,248,639.29	5,483,728.76
Pennsylvania	52,718,606.10	60,061,385.50	112,779,991.60	929,767.20		9,147,703.89	6,198.90	32,913,865.31	19,615,018.28
Texas	15,082,339.23	19,563,890.36	35,546,235.56	527,177.08		2,453,289.70	22,405.17	3,027,435.04	2,233,260.89
Washington	4,657,234.82	3,812,086.26	8,469,321.08	155,632.96		790,503.79	7,642.82	724,402.85	541,144.25

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Distilled spirits								
	Excise taxes		Seizures, penalties, etc., in connection with attempted evasions of distilled spirits production laws	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
	Imported (collected by customs), $2 per taxable gallon	Domestic, $2 per taxable gallon							
Alabama	$1.18	$924.35	$21,583.92						$30.51
Arizona	255.29	504.21	7,821.81	$7.48	$2,585.57			$813.11	
Arkansas		1,045.90	5,927.18		1,025.20			293.68	
First California	925,258.14	4,471,754.21	117,816.90	26,037.75	89,779.32	$0.90	$510.00	223,163.44	1,013.73
Sixth California	871,463.24	3,795,452.41	65,199.90	19,685.54	75,971.88		24.00	192,347.57	910.85
Colorado	44,939.17	331,695.20	33,132.18	77.72	5,470.13			15,484.51	
Connecticut	107,952.42	51,124.27	21,345.22		67,370.30			110,947.99	
Delaware		39,592.00	4,237.37					2,010.72	
Florida	115,322.74	2,948.04	17,180.96		264.40			2,112.24	60.00
Georgia	19.25	1,252.64	22,147.70					7.21	
Hawaii	52,134.12	40,920.62	2,380.80		2,517.67			3,799.31	
Idaho		102.90	2,315.70		10.00			1.26	
First Illinois	2,541,621.42	7,136,866.34	56,461.28	838.13	341,054.77			491,370.47	200.00
Eighth Illinois		45,133,737.90	15,650.62	2.13	279,997.28	5.80	176.00	1,086,747.63	240.00
Indiana	2,510,045.25	25,926,464.07	32,823.65		1,388,905.28	.20		922,671.04	
Iowa	2,412.00	3,110.95	11,983.30	231.11	11.02			123.50	
Kansas		24,954.80	19,113.05					351.12	
Kentucky	34,454.00	28,179,696.05	11,297.35		115,753.24	.50	14,178.00	1,189,477.45	1,580.00
Louisiana	79,725.99	1,487,334.40	27,526.24	1,326.24	14,963.39	.90		62,632.24	
Maine	268.21	25.00	21,982.13				24.00	1.39	
Maryland	1,297,661.70	14,189,860.79	18,592.20	57.05	1,904,651.55	.40	8,984.00	785,926.47	240.00
Massachusetts	869,726.26	7,165,422.55	36,123.67	762.78	315,536.85	5.70	40.00	390,029.32	280.00
Michigan	591,025.09	1,085,396.60	24,979.00		141,671.73			110,013.51	11.33
Minnesota	185,186.78	4,792,564.80	35,964.71	2.70	26,703.08			45,030.11	
Mississippi		126.22	11,608.38		100.11			.01	
First Missouri	170,409.37	667,823.82	20,895.88		12,856.44			70,935.37	40.00
Sixth Missouri		951,256.90	22,884.39	121.95	9,807.33			57,006.56	
Montana	18,764.59	22,859.28	7,140.33		1,323.54			900.06	
Nebraska	22,856.09	848.64	6,615.76					196.68	
Nevada		60.00	5,077.98	776.24				.53	
New Hampshire		24.38	3,100.05					.65	
First New Jersey		218,706.99	7,470.28	222.30	2,660.20	.20		15,076.12	
Fifth New Jersey		11,481,106.07	30,479.85	765.43	635,324.20	10.40		604,611.74	200.00
New Mexico			6,051.54		1,322.04			5,277.71	
First New York		254,701.97	15,456.42	1,383.19	29,580.17		940.00	54,023.25	
Second New York	8,713,700.84	709,574.99	30,501.20	13,121.53	9,441.50		18.00	204,900.90	400.00
Third New York		120.51	65,421.99	898.65	84,116.33			94,189.42	
Fourteenth New York	3,974.18	2,663,870.84	80,981.84		15,826.87			84,856.35	20.00
Twenty-first New York	164,748.00	81,832.00	11,542.15					8,743.58	
Twenty-eighth New York	130,382.21	66,602.48	39,726.40		1,065.49			8,550.22	20.00
North Carolina		1,277.16	17,508.29						
North Dakota	8.44	571.86	1,148.92						
First Ohio		11,836,568.90	16,923.77	38.60	322,470.61			555,542.28	1,180.00
Tenth Ohio			14,008.28					1.16	
Eleventh Ohio		394.23	7,948.56		22.03			1,772.90	80.00
Eighteenth Ohio	215,335.00	589,786.72	61,309.58	51.44	42,898.03			37,821.69	
Oklahoma		73.07	13,057.65					10.00	
Oregon	157,519.12	73,682.20	5,963.35	2.30				3,983.26	240.00
First Pennsylvania	640,518.21	21,438,644.24	64,860.40	137.34	667,514.79	30.40	714.00	435,083.34	740.00
Twelfth Pennsylvania		5,699.00	49,785.64		7,426.75			1,977.35	
Twenty-third Pennsylvania	372,512.86	9,985,416.23	45,535.50	104.32	1,342,095.28	9.90	14,512.00	652,128.68	
Rhode Island	50,024.50	1,762.47	5,820.58		428.73			7,160.20	
South Carolina	2,583.40	1,192.37	18,249.43					34.06	
South Dakota		803.19	3,687.92		850.74			9,328.84	
Tennessee	1,195.26	937.02	14,913.83					.22	
First Texas	33,185.55	4,661.50	61,512.90		9.00			724.23	
Second Texas	98,841.05		18,077.57					87.38	
Utah	.94	120.92	730.10					1.68	
Vermont	10,527.83	23.24	3,007.93	2.46				67.95	
Virginia	9,600.37	222,810.40	31,957.01	24.75				7,325.01	40.00
Washington	460,361.49	134,057.04	14,119.10	2.55	7,090.05			22,811.16	180.00
West Virginia		64,475.11	11,635.50	1.62	3.78			2.50	200.25
Wisconsin	53,398.10	108,777.19	41,761.61	233.38	33,150.10			52,459.85	
Wyoming	342.01	1,682.98	3,827.16	25.00				1.57	
Philippine Islands									
Total	19,558,165.96	201,385,398.56	1,508,941.58	66,941.68	7,881,202.76	65.30	40,120.00	8,621,943.73	8,011.67

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

Alaska		$5.00	$110.00						
California	$1,796,721.38	8,267,206.62	183,016.80	$45,723.29	$165,751.20	$0.90	$534.00	$415,611.01	$1,924.58
District of Columbia		10,493.11	4,831.50	18.65				2,607.01	
Illinois	2,541,621.42	82,270,433.24	72,117.90	840.26	521,052.05	5.80	176.00	1,578,118.10	440.00
Maryland	1,297,661.70	14,149,387.08	14,560.70	38.40	1,904,651.55	.40	8,984.00	783,319.46	240.00
Missouri	170,409.37	1,619,080.72	43,780.27	121.95	22,457.77			127,941.93	40.00
New Jersey		11,699,813.96	46,950.13	987.73	637,984.40	10.00		519,686.86	200.00
New York	7,012,871.23	3,765,882.79	213,830.00	15,403.87	139,530.45		958.00	544,253.72	440.00
Ohio	215,335.00	12,426,749.85	100,190.19	90.04	365,391.27			595,188.03	1,260.00
Pennsylvania	1,013,150.83	31,479,759.47	161,501.60	241.66	2,017,337.82	40.30	15,226.00	1,089,194.37	740.00
Texas	130,036.60	4,661.50	79,590.47		9.00			811.59	
Washington	460,361.49	134,052.04	14,009.10	2.55	7,090.05			22,811.16	180.00

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Distilled spirits—Continued							
	Special or occupational taxes							Total from distilled spirits taxes
	Manufacturers of stills, $50 per year	Rectifiers		Wholesale liquor dealers, $100 per year	Retail liquor dealers, $25 per year	Retail dealers in medicinal spirits, $25 per year	Liquor occupations in dry areas, $1,000 per year (delinquent, tax repealed June 30, 1935)	
		Less than 500 barrels, $100 per year	500 barrels or more, $200 per year					
Alabama	$30.50			$3,567.80	$32,452.46	$410.00		$50,000.69
Arizona	70.00	$81.70		5,095.10	31,061.19	3,393.58		81,671.33
Arkansas		25.00		3,151.38	24,254.47			35,722.76
First California	508.34	6,056.50	$3,166.65	65,436.99	391,921.32	17,216.80	$123.53	6,339,764.55
Sixth California	325.01	2,538.63	2,000.00	55,026.10	347,603.10	31,807.20	237.51	5,400,693.06
Colorado		10.00	400.00	6,475.34	37,148.52	10,371.48		485,104.22
Connecticut	25.00	1,969.02	1,196.67	9,548.60	108,499.64	780.75		480,768.88
Delaware		125.01		925.00	9,868.92	75.00		56,834.02
Florida	15.63	140.84	41.67	7,909.25	120,156.36	2,311.46		203,463.61
Georgia				8,918.93	79,516.28	1,275.25		113,135.20
Hawaii		110.00		6,810.15	18,495.35	295.84		120,463.89
Idaho				11,284.42	22,694.50	337.50		36,745.77
First Illinois	25.01	9,546.17	3,870.00	54,977.90	485,567.99	16,252.08		11,038,480.62
Eighth Illinois	256.67	1,534.15	1,593.34	17,002.41	144,365.76	3,240.01	2.50	46,684,558.50
Indiana		2,215.24	1,215.67	8,353.33	145,536.04			30,938,211.37
Iowa		237.51		84.38	20,259.00			38,453.07
Kansas				1,078.80	22,100.20			67,607.53
Kentucky	150.00	1,141.68	1,616.67	12,785.78	61,538.92	5,272.18		29,579,239.83
Louisiana	37.50	1,737.03	333.34	9,959.99	90,892.55			1,776,409.81
Maine				417.73	4,866.00	25.00		27,009.46
Maryland	162.52	2,144.59	3,116.67	17,018.39	181,593.18	5,153.59		18,365,593.60
Massachusetts	212.50	3,325.00	3,250.00	24,298.01	193,470.15	48,986.20		9,051,378.89
Michigan	153.54	2,126.31	1,400.00	27,012.84	293,103.89	635.44	275.63	2,242,794.01
Minnesota	55.00	300.65	600.00	6,818.21	55,443.20	17,332.83	251.60	1,190,253.65
Mississippi		82.31		1,199.21	24,642.28	110.42		37,868.92
First Missouri	25.00	180.01	400.00	5,185.03	84,009.24	10,100.57		1,042,663.73
Sixth Missouri	10.00	532.92	600.00	5,880.46	53,929.75	50.00	273.96	1,102,334.22
Montana		861.73		4,502.47	25,890.20	58.34	85.17	82,445.73
Nebraska				4,328.39	48,286.13	1,899.02		85,231.31
Nevada				2,841.20	20,205.99	27.00		28,899.09
New Hampshire		183.58		300.00	6,510.09	687.50		9,908.35
First New Jersey		675.01		3,663.36	94,032.38			342,411.83
Fifth New Jersey	56.30	1,775.02	2,716.67	13,563.95	228,949.93			12,908,554.18
New Mexico		150.00		2,825.01	23,404.19			39,630.49
First New York		1,194.77	1,263.34	11,410.33	176,669.67	2,660.84		550,203.85
Second New York	270.84	529.10	250.00	19,745.25	42,180.56	181.25		7,834,975.14
Third New York		368.78	10,416.92	13,813.91	85,900.44	1,161.13		356,408.08
Fourteenth New York	27.50	714.59	383.34	6,256.32	167,391.08			2,993,302.91
Twenty-first New York		514.50		1,915.88	67,226.63	550.00		335,069.72
Twenty-eighth New York	58.33	647.93		4,014.91	100,891.77			342,049.74
North Carolina	70.00			6,100.97	79,212.12	2,283.34		106,451.90
North Dakota				491.67	10,862.20	846.06		13,720.24
First Ohio	166.67	1,104.21	1,500.00	12,350.57	42,134.43	343.75		12,790,023.79
Tenth Ohio				11,448.37	43,377.81	56.25		68,891.87
Eleventh Ohio		425.32		11,568.54	40,551.56			62,763.74
Eighteenth Ohio	108.34	3,335.64	800.00	26,233.63	177,948.60	550.01	130.44	1,156,309.72
Oklahoma		56.31		513.99	32,577.40		50.00	46,338.42
Oregon	91.68	273.34		11,518.09	41,181.43	382.61	65.00	294,882.38
First Pennsylvania	129.17	2,001.05	3,110.71	4,988.55	191,462.47	839.60		23,451,079.30
Twelfth Pennsylvania		352.54	200.00	883.34	64,851.03	250.00		131,420.55
Twenty-third Pennsylvania		530.17	1,098.33	1,904.74	143,508.01	4,761.85		12,565,858.10
Rhode Island		300.00		4,425.03	46,844.43	4,682.26		121,228.50
South Carolina				5,126.10	41,504.42			69,689.79
South Dakota		296.28		2,448.34	25,606.09	1,237.50		44,515.90
Tennessee		149.00		1,402.94	38,982.86	760.00		58,041.13
First Texas		600.82		18,620.35	104,636.47	3,675.00		227,035.82
Second Texas				9,529.30	58,559.67	10,800.00		103,891.95
Utah				3,783.91	14,892.86			19,842.41
Vermont				2,032.51	26,014.61	1,105.16		42,781.68
Virginia				3,736.66	92,231.87	4,197.95		348,934.62
Washington	37.50	508.44		8,133.14	144,312.19		222.92	791,835.58
West Virginia	75.01	10.42		327.09	24,255.27	2,109.91		103,192.55
Wisconsin	46.05	1,004.15	736.32	18,492.70	308,568.95	14,291.82	549.25	613,469.47
Wyoming		212.84		1,378.85	15,215.77	175.00		22,861.18
Philippine Islands								
Total	3,193.31	54,536.00	47,297.34	627,880.22	5,938,972.01	235,684.50	2,267.51	245,958,622.43

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

Alaska				$1,099.18	$10,694.20			$11,908.47
California	$833.35	$8,695.13	$5,166.68	120,463.15	739,524.42	$49,024.06	$361.04	11,800,457.01
District of Columbia		135.00		5,501.60	46,676.99	725.00		70,188.95
Illinois	281.68	11,080.32	5,463.34	71,950.37	626,933.75	19,492.69	2.50	57,723,039.42
Maryland	162.52	2,009.59	3,116.67	12,116.90	114,716.19	4,428.82		18,298,374.65
Missouri	35.00	712.93	1,000.00	11,045.49	137,938.99	10,159.57	273.96	2,144,997.95
New Jersey	56.30	2,450.03	2,716.67	17,227.30	323,882.31			13,251,065.99
New York	356.67	3,469.76	12,333.60	57,156.58	640,250.05	4,553.22		12,412,000.44
Ohio	275.01	4,865.17	2,300.00	61,601.11	304,012.40	950.01	130.44	14,078,280.12
Pennsylvania	129.17	2,883.76	4,409.04	7,866.63	309,822.41	5,850.95		36,148,104.04
Texas		600.82		28,149.65	163,196.14	14,475.00		421,630.77
Washington	37.50	508.44		7,033.96	133,817.90		222.92	779,927.11

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Wines, cordials, etc. (dealers in purchase liquor dealers' special tax stamps)				
	Excise taxes [1]				
	Imported		Domestic	Brandy for fortifying, per proof gallon, 20 cents	Total from wines
	Collected by customs collectors	Collected by internal revenue collectors			
Alabama					
Arizona	$0.95	$1.08	$123.78		$125.81
Arkansas			11,743.53	$1,195.45	12,944.98
First California	26,890.71	15,669.07	3,500,063.26	1,209,687.84	4,858,330.88
Sixth California	19,593.85		1,382,049.53	156,459.40	1,558,102.78
Colorado	1,246.90	445.76	79,474.11		81,166.77
Connecticut	2,397.13	2,668.26	83,689.24	125.74	38,880.37
Delaware		7.80			7.80
Florida	2,971.04	293.41	3,002.24		6,266.69
Georgia		17.75	416.90		434.65
Hawaii	825.05	774.96	6,705.40	545.58	8,850.99
Idaho					
First Illinois	23,105.46	7,782.56	426,614.81		457,562.83
Eighth Illinois		92.10	1,817.51		1,909.61
Indiana	1,021.86	1,871.72	604.80		3,498.38
Iowa			4,075.30		4,075.30
Kansas					
Kentucky	119.92	251.59	34.50		406.01
Louisiana	5,016.92	2,894.75	173,522.45		181,434.12
Maine	8.89	23.66			32.55
Maryland	5,893.71	2,003.44	17,462.81		25,359.96
Massachusetts	18,862.22	10,192.10	93,857.44		122,911.76
Michigan	1,191.17	547.87	109,886.95	3,516.88	115,142.87
Minnesota	1,770.38	842.42	1,951.46		4,564.26
Mississippi			90.55		90.55
First Missouri	2,563.79	540.17	33,025.06		36,129.02
Sixth Missouri		678.39	600.40		1,278.79
Montana			6.00		6.00
Nebraska	3.52		630.50		634.02
Nevada			3,599.40		3,599.40
New Hampshire					
First New Jersey			138,605.45	555.88	139,161.33
Fifth New Jersey		4,342.63	135,565.61		139,908.24
New Mexico			1,124.33		1,124.33
First New York			430,698.67	4,893.86	438,592.53
Second New York	265,378.95	189,621.96	497,133.52	2,766.95	956,201.38
Third New York			403,093.13	1,176.10	404,269.23
Fourteenth New York	9.88	133.26	82,799.97		82,943.11
Twenty-first New York	1,131.52	217.84	3,076.04		4,425.40
Twenty-eighth New York	1,007.67	1,237.24	335,856.79	24,203.06	362,304.76
North Carolina			685.10		685.10
North Dakota					
First Ohio		428.94	5,292.71		8,721.65
Tenth Ohio			51,725.70	4,389.32	56,115.02
Eleventh Ohio		54.18	1,142.20		1,196.38
Eighteenth Ohio	2,230.25	1,398.67	46,126.83	1,053.06	50,808.81
Oklahoma					
Oregon	357.90	85.55	19,287.53		19,730.98
First Pennsylvania	10,634.00	3,831.61	74,150.93		88,616.54
Twelfth Pennsylvania			2,833.43		2,833.43
Twenty-third Pennsylvania	27.90	514.40	5,397.00		5,939.30
Rhode Island	936.19	468.18	3,525.20	175.92	5,105.49
South Carolina	97.80	58.20	235.14		391.14
South Dakota					
Tennessee	4.40		721.14		725.54
First Texas	114.34	516.05	4,624.30		5,254.69
Second Texas	1,217.61		742.68		1,960.29
Utah			65.00		65.00
Vermont		27.65			27.65
Virginia	110.97	72.68	21,629.13		21,812.78
Washington	1,205.74	2,526.45	31,186.29		34,918.48
West Virginia					
Wisconsin	2,313.67	970.61	19,087.42		22,371.70
Wyoming	.28		20.00		20.28
Philippine Islands					
Total	400,322.54	254,404.96	8,313,505.17	1,410,745.04	10,378,977.71

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

California	$46,484.56	$15,669.07	$4,988,132.70	$1,306,147.24	$6,416,433.66
District of Columbia		602.40	168.00		770.40
Illinois	23,165.46	7,874.66	428,432.32		459,472.44
Maryland	5,893.71	1,401.04	17,294.81		24,589.56
Missouri	2,563.79	1,218.56	33,625.46		37,407.81
New Jersey		4,342.63	274,171.06	555.88	279,069.57
New York	267,528.02	191,510.30	1,755,658.12	33,039.97	2,247,736.41
Ohio	2,230.25	1,881.79	107,237.44	5,442.38	116,841.86
Pennsylvania	10,661.90	4,346.01	82,381.36		97,389.27
Texas	1,331.95	516.05	5,366.98		7,214.98
Washington	1,205.74	2,526.45	31,186.29		34,918.48

[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. Effective June 27, 1936, the wine tax rates were reduced 50 per cent.

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TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Fermented malt liquors						All liquor taxes, total
	Excise tax, per barrel of 31 gallons, $5	Special taxes				Total from fermented malt liquor taxes	
		Brewers, less than 500 barrels a year, $50	Brewers, 500 barrels or more a year, $100	Wholesale dealers in fermented malt liquors, $50 per year [1]	Retail dealers in fermented malt liquors, $20 per year [1]		
Alabama		$21.30		$2,481.82	$8,295.31	$10,778.43	$99,788.12
Arizona	$152,685.00			3,464.69	6,311.41	162,461.10	214,258.24
Arkansas				6,331.13	52,847.08	59,178.21	107,845.95
First California	7,095,714.78	144.93	$2,008.34	17,508.78	57,035.14	8,072,411.97	10,270,507.40
Sixth California	3,718,248.68		1,525.01	14,486.73	40,200.21	3,774,460.63	10,793,256.47
Colorado	1,253,666.47		500.00	3,842.24	20,165.00	1,278,173.71	1,844,444.70
Connecticut	2,718,223.73	15.63	918.34	10,553.08	64,195.17	2,793,905.95	3,313,555.20
Delaware	1,062.50			870.85	2,346.72	4,280.07	61,121.89
Florida	1,047,554.39		700.00	4,028.61	31,490.17	1,083,773.17	1,358,503.47
Georgia	300,250.00		100.00	4,991.35	40,957.60	346,298.95	499,898.86
Hawaii	201,181.62	171.58	800.00	1,024.60	4,395.57	207,573.37	342,888.25
Idaho	189,430.06		500.00	5,700.73	23,579.88	219,210.67	255,956.44
First Illinois	12,382,953.97	186.35	3,491.67	51,514.33	45,164.38	12,483,310.70	23,079,354.15
Eighth Illinois	4,741,764.52	35.00	1,500.00	24,482.84	30,632.03	4,798,414.39	51,484,682.80
Indiana	9,148,862.61	10.43	1,609.34	21,755.03	67,980.24	9,240,418.65	40,182,146.40
Iowa	834,002.75		400.00	21,871.22	115,034.25	971,168.22	1,013,697.19
Kansas				17,254.43	135,762.39	153,016.82	220,614.65
Kentucky	3,589,693.38		700.00	10,365.85	87,314.90	3,688,073.93	33,567,719.77
Louisiana	3,116,811.33		500.00	6,535.08	35,789.63	3,159,636.64	5,117,540.57
Maine				3,440.24	48,628.18	52,068.42	70,710.43
Maryland	6,753,408.82		1,608.34	15,991.65	81,934.44	6,852,943.25	25,243,866.81
Massachusetts	5,817,584.38		1,543.78	7,934.53	26,742.46	5,853,805.15	18,028,095.80
Michigan	15,042,082.44	15.63	6,900.87	43,570.25	261,061.18	15,353,630.37	17,711,568.15
Minnesota	10,862,446.69	45.84	2,517.50	32,675.92	206,379.62	11,104,065.57	12,304,883.48
Mississippi				6,324.63	34,164.26	40,488.89	78,448.36
First Missouri	11,144,593.38		1,133.34	14,867.91	94,011.21	11,254,605.84	12,333,398.59
Sixth Missouri	1,290,486.02	5.00	633.34	8,486.72	62,320.46	1,361,031.54	2,465,544.55
Montana	907,119.19	21.77	925.00	4,831.28	24,927.72	937,824.96	1,020,276.69
Nebraska	1,598,863.14		650.00	8,367.44	60,762.90	1,668,643.48	1,734,598.81
Nevada	97,862.50		200.00	1,676.09	4,149.34	103,088.53	136,277.02
New Hampshire	322,918.25		100.00	2,061.49	23,844.09	348,021.83	358,827.18
First New Jersey	932,549.93		300.00	9,989.52	4,446.45	947,285.90	1,420,859.06
Fifth New Jersey	12,361,856.47		1,525.01	10,752.75	8,553.55	12,382,686.78	25,431,149.18
New Mexico	22.50			1,758.35	1,373.43	3,154.28	43,909.10
First New York	12,100,350.72		1,533.34	12,996.77	251,500.75	12,366,381.58	13,355,267.96
Second New York				2,436.28	27,184.06	29,619.34	8,819,705.86
Third New York	11,561,537.73		900.00	3,146.97	76,790.57	11,642,375.27	13,403,052.58
Fourteenth New York	6,572,625.02		1,450.00	13,697.66	161,283.52	6,749,056.20	9,825,302.22
Twenty-first New York	3,267,554.40	16.67	910.42	5,631.68	44,485.01	3,318,598.08	3,658,093.20
Twenty-eighth New York	7,682,207.95		2,091.66	9,048.18	62,088.76	7,755,436.55	8,459,791.05
North Carolina	33,325.00		25.00	4,019.07	48,662.18	86,031.25	194,068.25
North Dakota	55.99			7,270.85	43,848.94	51,175.78	64,002.03
First Ohio	6,285,188.48		1,800.00	4,111.82	54,830.73	6,345,031.03	10,144,976.47
Tenth Ohio	2,235,297.92		1,241.67	2,701.70	32,988.11	2,272,319.40	2,397,320.29
Eleventh Ohio	1,508,281.39		700.00	4,059.78	31,842.54	1,544,883.71	1,608,843.83
Eighteenth Ohio	6,540,516.77	33.34	2,601.67	7,157.53	73,965.52	6,624,173.83	7,531,202.36
Oklahoma	448,073.15	12.60	200.00	5,821.13	38,709.67	492,816.45	539,154.87
Oregon	567,064.13	56.44	1,000.00	7,534.93	65,714.23	641,369.73	955,063.00
First Pennsylvania	14,098,907.47		4,710.03	35,842.44	129,272.17	14,268,732.11	37,808,427.95
Twelfth Pennsylvania	5,621,797.68		3,225.02	15,004.03	61,538.28	5,701,565.91	5,855,825.89
Twenty-third Pennsylvania	8,582,187.50	53.98	3,801.04	47,004.72	103,388.18	8,736,415.42	21,308,012.91
Rhode Island	2,174,848.00		500.00	1,002.31	2,461.30	2,178,904.61	2,305,238.60
South Carolina				3,045.45	36,911.98	39,957.41	109,039.34
South Dakota	26,062.50	15.14	100.00	7,388.52	31,450.77	65,017.03	109,535.93
Tennessee	754,522.50		300.00	4,599.99	82,376.90	841,799.39	900,566.06
First Texas	2,449,986.37	112.50	850.01	23,131.20	62,384.03	2,536,464.11	2,769,354.62
Second Texas	529,525.63		1,263.34	11,762.77	41,647.25	584,198.99	780,054.23
Utah	490,307.50		300.00	3,332.31	21,835.35	515,775.18	535,382.57
Vermont	140.00			2,833.10	6,678.09	9,851.88	52,681.21
Virginia	316,360.00		141.68	7,597.77	98,879.09	422,978.54	793,725.94
Washington	4,358,955.78	5.21	2,500.00	19,763.08	67,266.79	4,448,491.70	5,275,245.82
West Virginia	395,056.31		200.00	8,941.55	82,174.47	486,372.33	589,564.88
Wisconsin	28,861,583.15	95.48	7,481.97	50,482.81	75,530.02	26,995,273.43	27,631,114.00
Wyoming	205,175.41		100.00	2,682.53	3,321.37	301,282.31	324,163.77
Philippine Islands							
Total	244,581,330.96	1,074.72	73,315.73	736,708.98	3,734,006.57	249,126,436.96	505,464,037.10

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

Alaska	$27,579.38		$200.00	$1,038.14	$1,182.54	$30,000.06	$41,908.53
California	11,713,063.46	$144.93	3,533.35	31,995.41	97,235.35	11,846,872.60	30,003,763.87
District of Columbia	500,457.92		300.00	2,336.86	13,795.74	516,890.52	697,849.87
Illinois	17,121,718.40	221.35	4,991.67	75,997.17	75,796.41	17,281,725.09	75,404,230.95
Maryland	6,252,950.90		1,308.34	13,654.79	68,138.70	6,336,052.73	24,656,016.94
Missouri	12,435,079.40	6.00	1,766.68	23,364.63	156,331.67	12,616,537.38	14,798,943.14
New Jersey	13,294,406.40		1,825.01	20,742.27	12,999.00	13,329,972.68	26,891,008.24
New York	41,184,275.83	16.67	8,885.42	46,956.44	623,332.66	41,861,467.62	56,521,302.87
Ohio	16,569,283.55	33.34	5,243.34	18,120.83	193,626.90	16,787,307.97	30,982,438.05
Pennsylvania	28,302,872.65	53.98	11,736.00	97,852.99	294,198.63	28,706,713.44	64,952,260.75
Texas	2,979,512.00	112.50	2,113.35	34,893.97	104,031.28	3,120,863.10	3,549,408.55
Washington	4,331,376.40	5.21	2,300.00	18,725.84	66,084.25	4,418,491.70	5,233,337.29

[1] Holders of liquor dealers' special stamps are not required to also obtain fermented malt liquor dealers' special stamps.

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Tobacco manufactures										
	Large cigars, classified by intended retail prices					Small cigars, tax per thousand, 75 cents	Total from cigars	Cigarettes		Cigarette papers, per 50, ½ cent	Cigarette tubes, per 50 or fractional part, 1 cent
	Class A, tax per thousand, $2	Class B, tax per thousand, $3	Class C, tax per thousand, $5	Class D, tax per thousand, $10.50	Class E, tax per thousand, $13.50			Class A (small), per thousand, $3	Class B (large), per thousand $7.20		
Alabama	$1,327.28		$3.00	$2.91	$1.69		$1,334.28	$3.33			
Arizona											
Arkansas	907.10	$7.50	16.25				930.85	.15			
First California	71,588.12	971.34	13,827.44	296.54	273.41	$4.50	86,961.35	9,467,826.61	$39.24	$2,503.50	
Sixth California	21,751.42	1,767.92	71,009.63	276.21	524.12	3.79	95,333.09	583.27	43.92		
Colorado	1,859.95	7.50	611.90	3.15			2,482.50	3.72			
Connecticut	52,250.87	1,009.75	29,677.01	6.34	7.77		82,951.74	21.30			
Delaware	415.00	14.40	57.88	1.05			488.33				
Florida	1,138,324.10	24,047.00	473,470.23	236,932.42	5,170.14	3,213.08	1,879,156.97	1,086.60	1.39		
Georgia	22,317.23	20.25	1,700.00	183.75			24,227.23				
Hawaii	69.40	.16	1.01				70.57	102.75			
Idaho	173.80		97.50				271.30				
First Illinois	41,948.18	1,423.85	48,847.81	4,174.35	254.39		96,648.58	173.00			
Eighth Illinois	12,727.61	532.27	1,778.69				15,038.57				
Indiana	150,736.79	651.26	62,974.56	16.02	50.83		214,429.46	6.43			$0.08
Iowa	7,665.76	772.20	447.72			.30	8,885.98	2.22			
Kansas	558.99	.75	2.00				561.74				
Kentucky	9,379.09	127.24	1,597.92				11,104.25	34,808,747.20		16,084.48	8,500.00
Louisiana	106,390.80	4,289.55	62,819.81	656.43	59.90	.24	174,216.73	87.21			
Maine	2,805.62	248.53	3,980.38				7,034.53	1.50			
Maryland	22,833.63	837.14	2,660.33	52.25	89.95		26,473.30	83.70	158.40		
Massachusetts	60,326.03	1,793.99	61,771.12	1,546.97	2,444.69		127,882.00	18,121.50	64.08		
Michigan	387,092.22	2,432.70	146,218.87	894.79	716.21		539,354.79	19,232.36			
Minnesota	24,023.64	13.95	1,825.04		13.50		25,876.13	3.90	2.16		
Mississippi											
First Missouri	10,951.85	32.00	2,804.10	112.91	303.94		14,204.80	19,757.19		446.87	
Sixth Missouri	43,129.87	282.90	3,536.41				46,949.18				
Montana	328.05		733.75				1,061.80	.15			
Nebraska	1,825.40	22.35	125.75				1,973.50				
Nevada	177.00		199.61				376.61				
New Hampshire	97,931.80	110.13	51,205.72	18.90			149,266.55				
First New Jersey	216,280.84	25,380.66	317,701.30	112,551.92	20,044.54		692,019.26	13.50			
Fifth New Jersey	654,875.93	61,485.57	365,560.97	12,253.03	670.64	311.26	1,095,157.40	17,709,686.06	86.40		
New Mexico											
First New York	133,818.76	4,067.30	25,858.90	2,180.81	60.54		165,995.43	225.60			
Second New York	46,665.73	4,559.62	20,633.47	11,321.76	25,075.15	2,338.40	116,594.13	234,084.02	11,258.04	190,162.15	4,562.20
Third New York	82,684.54	7,744.61	115,617.76	15,770.98	1,752.75	1,480.13	225,056.77	15,366.65	633.75	813,980.28	
Fourteenth New York	113,488.05	7,000.21	36,224.62	118.68	12.85		156,940.41	244.80			
Twenty-first New York	11,402.17	35.25	3,135.61				14,573.03				
Twenth-eighth New York	13,254.60	468.61	3,983.87	186.93	240.31		18,133.82	20.10			
North Carolina	64,600.70		.38	.27		13,500.00	78,061.35	231,541,377.23	5,228.64	245,772.00	
North Dakota	139.64						139.64				
First Ohio	57,921.75	613.54	5,173.06	34.14	35.85		63,778.34	14.01			
Tenth Ohio	298,134.77	15,423.09	13,375.17	.53			320,933.56	12.44			
Eleventh Ohio	36,195.27	119.88	291.60	12.99		1.50	36,621.24	42.30			
Eighteenth Ohio	97,616.26	1,029.14	3,382.47	24.15	6.42	285.15	102,343.59	33.30		.60	10.00
Oklahoma	67.50						67.50	5.11			
Oregon	846.80	.08	367.75				1,214.63	18.18			
First Pennsylvania	2,799,118.65	8,944.32	486,394.26	9,808.07	1,450.05	1.50	3,305,716.85	7,300,483.62	363.60	1.10	.12
Twelfth Pennsylvania	452,201.89	291.78	53,558.94	241.50	2.70		506,296.81	526,120.35	900.00		
Twenty-third Pennsylvania	113,126.18	69.83	159.75	38.09	216.76	200.48	113,811.09	62.94	.36		.46
Rhode Island	14,882.71		156.39				15,039.10	.30			
South Carolina	468,657.01	52.50	237.50		2.70		468,949.71	2.25			
South Dakota	576.50		109.00				685.50				
Tennessee	6,253.97	42.00	1,225.38	3.15			7,524.50				
First Texas	18,949.01	195.30	10,402.70	121.02	34.43	.60	29,703.06	18.60	1.59		
Second Texas	132.70	54.08	.50		5.27		192.55	.15			
Utah	1,408.00		1,239.50	1.05			2,648.55	.30			
Vermont	45.50		12.50				58.00	.78			
Virginia	449,679.28	78.90	2,203.05			111,881.85	563,843.08	123,819,496.98			
Washington	790.37	4.06	88.83			6.35	889.61	9.07			
West Virginia	176,649.89	39.90	16.50	21.00	.68	14.80	176,742.77				
Wisconsin	47,270.95	353.40	15,453.03	895.46	2.04		64,004.88	15.14			
Wyoming	15.00		15.00				30.00				
Philippine Islands	373,633.98	771.25	1,138.74	101.14	37.54		375,682.65	3,273.00	2.88		
Total	9,041,160.50	180,367.54	2,535,785.53	410,867.06	59,670.96	133,243.93	12,360,995.52	425,456,470.87	18,784.45	1,268,950.98	13,072.86

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

California	$93,339.54	$2,739.26	$84,837.07	$572.75	$797.53	$8.29	$182,294.44	$9,468,409.88	$53.16	$2,503.50	
District of Columbia	94.25	51.99	14.70	1.84	.34		163.18	39.60	129.09		
Illinois	54,675.79	1,956.12	50,020.50	4,174.35	254.39		111,687.15	173.00			
Maryland	22,739.88	785.15	2,646.57	50.41	89.61		26,310.12	44.10	28.80		
Missouri	54,081.72	314.90	6,340.51	112.91	303.94		61,153.98	19,757.19		446.87	
New Jersey	871,156.77	86,866.23	683,322.27	124,804.95	20,715.18	311.26	1,787,176.66	17,709,609.56	86.40		
New York	401,313.85	23,971.63	211,453.82	29,585.16	27,150.00	3,818.53	697,293.59	249,941.17	11,891.79	1,004,142.43	$4,562.20
Ohio	489,863.05	17,185.66	22,222.30	71.81	42.27	286.65	529,676.73	102.05		.60	10.00
Pennsylvania	3,364,446.72	9,305.93	540,112.95	10,087.06	1,669.51	201.98	3,925,824.75	7,826,666.91	1,263.96	1.10	.58
Texas	19,081.71	249.38	10,403.20	121.02	39.70	.60	29,895.61	18.75	1.59		
Washington	790.37	4.06	88.83			6.35	889.61	9.07			

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Tobacco manufactures—Continued			Narcotics								
	Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Total from all sources of internal revenue tobacco taxes, excluding agricultural adjustment	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	Special taxes					Total from narcotic taxes
							Importers, manufacturers, and compounders, $24	Wholesale dealers, $12	Retail dealers, $3	Practitioners, $1	Dealers in untaxed narcotic preparations, $1	
Alabama	$1.80	$258.94	$1,598.35	$58.00	$180.50	$530.00	$24.00	$297.00	$2,281.20	$2,595.02	$23.75	$5,995.47
Arizona					31.50	340.00		75.00	561.82	467.41	33.00	1,508.73
Arkansas	18.84	47.43	997.27		126.80	266.75		189.00	1,734.37	1,988.73	172.25	4,457.90
First California	39,199.46		9,596,530.16	40.00	299.60		202.00	348.00	3,473.18	4,505.59	66.25	8,734.62
Sixth California	3,616.67		99,576.95	36.90	390.20	2,034.00	198.10	715.00	8,609.68	7,492.11	78.00	19,453.96
Colorado	1,201.14		3,687.36		111.50	5,130.30		423.00	1,895.37	1,920.24	88.13	9,566.54
Connecticut	7,033.82		90,000.56		156.70	40.00	72.00	270.00	2,304.25	2,465.00	132.00	5,430.95
Delaware	376,625.21		377,113.54	4.00	22.80		24.00	12.00	315.75	310.50	58.25	747.30
Florida	621.41		1,880,866.37		193.80	1,157.40		285.00	2,600.96	2,171.35	6.00	6,414.51
Georgia	325.30		24,552.53	51.20	269.40	2,052.65	24.00	468.00	2,882.27	2,598.00	47.25	8,585.77
Hawaii	1,785.76		1,959.08		13.60	738.00	72.00	132.00	77.00	333.40	72.50	1,499.50
Idaho			271.30		28.50			27.00	630.50	497.50	3.00	1,186.50
First Illinois	4,741,132.15		4,837,953.73	1,545.71	470.85	1,995.00	207.00	638.00	8,114.82	8,481.56	56.00	21,598.94
Eighth Illinois	24,383.14	147.23	39,568.94	96.00	154.70	2,186.00	96.00	334.00	2,120.97	2,091.00	135.25	8,113.92
Indiana	30,055.84	58.72	244,550.53	7,548.01	254.30	1,145.00	168.00	519.00	3,319.07	3,990.32	250.00	17,193.70
Iowa	29,906.90		38,795.10	37.88	166.20	1,801.62	48.00	533.00	2,581.25	3,215.52	253.75	8,637.22
Kansas	406.35		968.09	10.00	157.40	1,941.00	16.00	228.00	2,789.62	2,907.25	98.50	8,157.77
Kentucky	6,473,076.54	542.00	41,318,054.47	46.00	168.50	2,467.76	48.00	362.00	2,508.58	2,778.53	318.09	8,717.00
Louisiana	76.26		174,380.20		128.60	705.02		123.00	2,512.00	2,167.08	236.75	5,892.45
Maine	4.77		7,040.80	5.27	71.70	100.00	24.00	96.00	1,071.85	1,161.85	229.00	2,759.67
Maryland	132.03		26,847.43	428.97	243.50		240.00	420.75	3,083.00	4,014.36	350.50	8,781.18
Massachusetts	61,161.15		207,228.73	1,061.82	409.70		194.00	655.41	6,521.51	7,854.20	230.00	17,025.64
Michigan	1,561,376.47		2,119,963.62	5,283.54	384.50	1,932.00	300.00	1,314.68	6,706.73	6,763.25	286.50	22,976.40
Minnesota	10,063.82		36,946.01	1.90	220.40	579.00	72.00	252.00	3,465.82	2,974.93	24.25	7,590.30
Mississippi		131.13	131.13		125.00	45.00		132.00	1,761.50	1,597.31	169.75	3,831.46
First Missouri	6,379,008.97		6,413,417.81	13,538.92	201.20	1,220.00	240.00	436.00	3,290.50	3,424.05	85.75	22,438.42
Sixth Missouri	271.92		47,221.10	7.50	185.60	580.00	96.00	401.00	2,516.66	2,849.35	111.94	6,748.05
Montana	85.42		1,147.37		34.80	101.00		72.00	780.54	562.30	10.00	1,560.14
Nebraska	4,252.60		6,226.10	21.70	104.80	215.00	48.00	168.00	2,111.82	1,815.22	94.50	4,679.04
Nevada			376.61		11.00	42.00		15.00	117.50	150.00	8.25	340.75
New Hampshire	356.17		149,622.72	32.00	35.20		24.00	48.00	595.98	649.10	105.75	1,490.03
First New Jersey	76.50	5.48	692,114.74	3.75	81.70		30.00	54.75	1,921.75	1,714.49	13.89	3,820.33
Fifth New Jersey	1,270,171.16		20,075,101.02	64,999.08	251.00	791.00	237.08	231.00	4,416.43	3,762.00	25.00	74,713.49
New Mexico					24.00	40.00		25.00	375.25	408.53	13.75	886.53
First New York	165,615.49		331,836.52	4,299.26	385.60	20.00	96.00	95.50	9,513.87	7,512.99	20.00	21,942.72
Second New York	32,784.70		589,445.24	396.89	91.10		206.90	440.21	1,104.35	948.54	31.75	3,218.84
Third New York	7,079.68		1,002,108.13	107.00	192.70	754.00	138.00	166.31	2,326.37	5,379.67	9.00	9,072.05
Fourteenth New York	74,900.61		232,085.82	1,036.25	295.00	329.00	192.00	317.00	5,766.75	6,196.00	42.00	13,684.00
Twenty-first New York	112,732.05		127,305.09	63.53	116.40	610.00	120.00	216.00	1,637.25	2,054.81	84.25	4,801.24
Twenty-eighth New York	9,831.00		27,984.92	438.10	180.30	4,006.00	261.95	444.00	2,135.90	3,020.75	40.75	10,526.85
North Carolina	21,747,171.87	102.89	253,617,713.98		221.70	2,520.00		800.00	2,498.93	2,664.73	348.75	8,563.11
North Dakota			139.64		28.90			36.00	848.75	608.50	3.00	1,525.15
First Ohio	7,028,696.13		7,092,468.48	345.94	123.30	511.00	148.00	330.00	1,772.77	2,066.50	81.00	5,359.51
Tenth Ohio	1,460,120.85		1,787,068.85	13.20	69.30	391.46	24.00	147.00	986.25	1,430.75	81.60	3,143.46
Eleventh Ohio	360.00		37,023.34	619.00	104.00	245.00	132.00	270.00	1,268.82	1,756.75	98.25	4,493.82
Eighteenth Ohio	55,298.85		157,686.34	252.18	268.30	1,409.35	216.00	492.50	4,201.17	4,187.20	91.00	11,117.70
Oklahoma		61.23	133.84		171.00	612.81		408.00	3,218.82	2,795.80	149.75	7,356.18
Oregon	357.20		1,590.01	9.00	120.40	1,425.00	48.00	334.00	1,841.34	1,380.25	14.25	5,172.24
First Pennsylvania	311,957.05		10,918,522.44	7,319.34	435.80	1,530.00	568.00	787.75	7,565.47	7,278.45	49.50	25,554.31
Twelfth Pennsylvania	773,689.05		1,807,006.21		111.60	140.00		144.00	1,753.01	1,751.75	6.00	3,906.26
Twenty-third Pennsylvania	15,193.38		120,068.23	175.00	255.40	321.87	48.00	241.00	3,797.00	4,332.75	49.50	9,220.32
Rhode Island	1,680.03		16,719.43	1.00	66.00	210.00	48.00	108.00	1,062.69	1,014.75	81.00	2,590.44
South Carolina	2,155.88	33.51	471,141.33	33.00	144.20		48.00	180.00	1,762.24	1,866.40	401.62	4,235.46
South Dakota	246.15		931.65		34.80			60.00	780.75	656.75	15.50	1,547.80
Tennessee	3,371,235.57	266.16	3,379,026.22	382.00	233.20	4,075.01	144.00	393.00	2,961.62	3,054.50	196.63	11,439.96
First Texas	9,622.49		39,345.74	207.00	234.57	1,260.00	24.00	406.00	2,804.80	3,044.05	255.08	9,086.40
Second Texas	41.36		234.06	325.20	255.00	1,370.50	24.00	322.00	5,496.51	4,112.13	376.25	12,282.19
Utah	120.15		2,769.00		39.30	101.00		138.00	622.90	484.75	41.50	1,426.55
Vermont	5.94		64.72		31.40	25.00		48.00	434.44	564.75	207.50	1,311.09
Virginia	4,447,601.17		128,830,941.23		211.20	3,710.00		256.00	2,423.25	3,015.51	649.39	10,276.35
Washington	111.45		1,010.13		150.70	1,596.00		452.00	2,579.57	2,021.97	39.00	6,839.24
West Virginia	1,343,410.75		1,519,163.52		123.00	656.75		162.00	1,350.75	2,040.50	101.50	4,443.50
Wisconsin	28,391.59		92,411.61	27.46	222.20	160.00	52.00	189.00	3,252.69	3,572.76	163.50	7,639.61
Wyoming			30.00		14.80	51.50		12.00	313.50	254.00	3.00	648.80
Philippine Islands			378,958.53									
Total	62,015,799.00	1,854.71	501,165,728.39	111,513.50	10,666.32	58,248.55	5,350.13	18,184.86	168,129.20	174,342.96	7,594.87	554,028.39

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

Alaska					52.70				$74.25	$69.30		$146.25
California	$42,816.13		$9,696,107.11	$78.90	689.80	$2,034.00	$400.10	$1,063.00	11,082.83	11,787.70	$144.25	28,188.58
District of Columbia	56.52		388.90		74.50		24.00	102.00	825.50	1,520.10	17.00	2,553.10
Illinois	4,755,515.29	$147.23	4,877,522.67	1,641.71	625.55	4,181.00	393.00	972.00	10,235.79	11,472.56	191.25	29,712.86
Maryland	76.51		26,458.53	428.97	169.10		216.00	318.75	2,267.50	2,494.26	333.50	6,218.08
Missouri	6,379,280.89		6,460,638.93	13,546.42	386.80	1,800.00	336.00	839.00	5,807.16	6,273.40	197.69	29,186.47
New Jersey	1,270,347.66	5.48	20,767,215.78	65,002.83	333.60	791.00	267.08	285.75	6,338.18	5,476.49	38.89	78,533.82
New York	402,934.54		2,370,765.72	6,941.03	1,260.10	5,720.00	1,011.95	1,678.52	22,473.59	24,022.76	227.75	63,335.70
Ohio	8,544,445.83		9,074,235.21	1,231.32	564.00	2,556.81	520.00	1,239.50	8,229.01	9,441.20	331.75	24,114.49
Pennsylvania	1,100,839.48		12,854,596.78	7,494.34	602.70	1,991.67	636.00	1,172.75	13,115.48	13,362.95	105.00	38,680.89
Texas	9,663.85		39,579.80	532.20	479.57	2,630.50	48.00	728.60	8,301.31	8,037.08	611.33	21,368.59
Washington	111.45		1,010.13		148.00	1,596.00		454.00	2,505.32	1,952.07	39.00	6,692.39

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Oleomargarine								
				Special taxes					
					Wholesale dealers		Retail dealers		
	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Imported, per pound, 15 cents	Manufacturers, $600	Colored oleomargarine, $480	Uncolored oleomargarine, $200	Colored oleomargarine, $48	Uncolored oleomargarine, $6	Total from oleomargarine taxes
Alabama	$10.20				$10.00	$5,337.53		$12,595.69	$17,953.42
Arizona						1,483.34		4,616.85	6,100.19
Arkansas						3,152.51	$91.00	8,375.91	11,619.42
First California		$67,788.00		$3,600.00		4,833.34		25,077.37	101,298.71
Sixth California		32,607.00		1,800.00		6,882.53		36,505.70	77,795.23
Colorado		2,465.00		1,200.00		2,433.34	.25	11,193.18	17,291.77
Connecticut						766.68		7,013.56	7,780.24
Delaware						1,000.01		1,950.13	2,950.14
Florida						6,786.19		18,130.18	24,916.37
Georgia					302.50	7,976.87		16,661.73	24,941.10
Hawaii								150.00	150.00
Idaho								55.20	55.20
First Illinois	14,050.90	300,531.00		4,200.00	960.00	9,525.03		46,873.83	370,140.76
Eighth Illinois	6,170.00	18,980.50		1,220.00		13,150.01		41,569.19	81,069.70
Indiana	4,400.10	74,745.00		600.00		15,077.70	104.00	57,456.49	152,353.29
Iowa						4,933.34		18,918.40	23,851.74
Kansas	6,620.00	58,143.75		2,900.00		6,616.68	32.00	29,709.81	101,105.24
Kentucky						3,844.02	48.00	20,582.37	24,474.39
Louisiana			$49.65			4,083.34		11,132.20	15,265.19
Maine						4,000.01		9,914.81	13,914.82
Maryland	13,982.20	15,700.00		600.00	880.00	6,135.86	1,467.12	25,189.34	63,954.52
Massachusetts						4,318.35		33,567.73	37,886.08
Michigan	3,413.10	30,752.00		600.00		23,223.40		69,778.45	127,767.95
Minnesota		2,874.50		600.00		5,100.01		12,523.47	21,097.98
Mississippi					666.67	853.50	48.00	2,784.03	4,352.20
First Missouri	1,170.00	19,955.00		787.50		2,883.35	316.00	22,228.16	47,340.01
Sixth Missouri	37.20	2,742.00		600.00		4,553.38		22,328.82	30,291.38
Montana								131.50	131.50
Nebraska						3,366.70		16,003.69	19,370.39
Nevada						600.00		538.13	1,138.13
New Hampshire						350.01		4,131.07	4,481.08
First New Jersey						1,825.34		14,944.72	16,770.06
Fifth New Jersey	5,190.00	61,762.50		600.00	1,649.40	3,653.24		22,452.72	95,237.86
New Mexico						350.00		2,259.17	2,609.17
First New York						2,450.00		17,311.87	19,761.87
Second New York					82.28	2,883.34		363.63	3,319.25
Third New York						600.00		2,180.50	2,780.50
Fourteenth New York					66.67	4,483.34		20,835.07	25,385.08
Twenty-first New York						5,096.67		17,632.98	22,699.65
Twenty-eighth New York						6,683.43		19,332.93	26,016.36
North Carolina						5,166.68		16,959.16	22,125.84
North Dakota									
First Ohio	3.60	80,636.50		1,200.00	133.36	5,566.67		18,610.39	106,150.52
Tenth Ohio	3.00	36,320.00		1,200.00		3,089.19		17,171.52	58,683.71
Eleventh Ohio		93,407.50		600.00		5,800.00		21,427.23	121,234.73
Eighteenth Ohio					2,950.00	6,416.69	5.50	35,743.69	45,115.88
Oklahoma						600.01		889.81	1,489.82
Oregon		3,626.25		600.00		3,233.34		12,443.91	19,902.50
First Pennsylvania						1,850.00		8,183.71	10,033.71
Twelfth Pennsylvania						750.00		3,436.02	4,186.02
Twenty-third Pennsylvania						2,200.00	1.50	11,301.98	13,503.48
Rhode Island	1.00	73.40		400.00		1,466.67		6,452.57	8,393.64
South Carolina						3,016.67		7,777.45	10,794.12
South Dakota							9.00	172.13	181.13
Tennessee						733.34		1,644.83	2,378.17
First Texas	9.50				250.01	7,464.27		15,501.42	23,225.30
Second Texas	1,044.00	12,530.25		1,200.00		3,638.51		16,083.87	34,516.63
Utah						707.12		1,320.64	2,096.76
Vermont	202.30					916.68		1,247.00	2,365.98
Virginia						3,950.02	200.00	21,224.68	25,374.70
Washington								90.50	90.50
West Virginia						9,216.69	48.00	23,831.28	33,095.97
Wisconsin		.88						15.50	16.38
Wyoming						516.67		1,812.75	2,329.42
Philippine Islands									
Total	56,307.20	915,641.03	49.65	24,507.50	7,850.89	248,601.69	2,370.37	948,475.68	2,203,804.01

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

Alaska								$1.50	$1.50
California		$100,395.00		$5,400.00		$11,715.87		61,583.07	179,093.94
District of Columbia	$2.20					1,409.84	$220.00	6,360.79	7,998.83
Illinois	20,220.90	319,511.50		5,420.00	$960.00	22,675.04		88,443.02	457,230.46
Maryland	13,980.00	15,700.00		600.00	880.00	4,726.02	1,247.12	18,822.55	55,955.69
Missouri	1,207.20	22,697.00		1,387.50		7,466.71	316.00	44,356.08	77,031.39
New Jersey	5,190.00	61,762.50		600.00	1,549.40	5,508.08		37,397.44	112,008.02
New York					148.95	22,166.78		77,046.98	99,362.71
Ohio	6.60	210,364.00		3,000.00	3,083.36	21,772.55	5.50	92,952.83	331,181.84
Pennsylvania						4,800.00	1.50	22,953.71	27,755.21
Texas	1,053.60	12,530.25		1,200.00	250.01	11,122.78		31,585.29	57,741.93
Washington								89.00	89.00

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Adulterated butter				Process or renovated butter		Mixed flour		Filled cheese	
	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, $600	Wholesale dealers' special tax, $480	Retail dealers' special tax, $48	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers' special tax, $50	Per barrel, 4 cents	Manufacturers' or packers' special tax, $12	Domestic, per pound, 1 cent	Wholesale dealers' special tax, $250
Alabama					$3,059.51	$50.00				
Arizona										
Arkansas										
First California					75.00		$825.00	$15.00		
Sixth California							145.80	114.00		
Colorado										
Connecticut										
Delaware										
Florida										
Georgia					927.00	50.00				
Hawaii										
Idaho										
First Illinois	$2,274.54	$473.13	$106.51	$173.93						
Eighth Illinois										
Indiana										
Iowa							464.23	110.45		
Kansas							4.00	22.00		
Kentucky										
Louisiana										
Maine										
Maryland					1,266.00	50.00				
Massachusetts										
Michigan										
Minnesota							4.00	21.25		
Mississippi										
First Missouri										
Sixth Missouri								12.00		
Montana										
Nebraska							40.00			
Nevada			36.60							
New Hampshire										
First New Jersey										
Fifth New Jersey										
New Mexico										
First New York										
Second New York		600.00								
Third New York										
Fourteenth New York										
Twenty-first New York										
Twenty-eighth New York							405.00	48.00		
North Carolina										
North Dakota										
First Ohio										
Tenth Ohio										
Eleventh Ohio										
Eighteenth Ohio										
Oklahoma										
Oregon							2,237.50	22.00		
First Pennsylvania	500.00	500.00								
Twelfth Pennsylvania									$44.23	
Twenty-third Pennsylvania										
Rhode Island										$104.17
South Carolina										
South Dakota										
Tennessee										
First Texas										
Second Texas										
Utah							62.06	52.00		
Vermont										
Virginia					446.00	50.00				
Washington							833.20	113.00		
West Virginia										
Wisconsin								32.00		
Wyoming										
Philippine Islands										
Total	2,774.54	1,573.13	142.51	173.93	5,773.51	200.00	5,020.89	561.70	44.23	104.17

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

Alaska										
California					$75.00		$970.90	$129.00		
District of Columbia										
Illinois	$2,274.54	$473.13	$106.51	$173.93						
Maryland					1,266.00	$50.00				
Missouri								12.00		
New Jersey										
New York		600.00					405.00	48.00		
Ohio										
Pennsylvania	500.00	500.00							$44.23	
Texas										
Washington							833.20	113.00		

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)						
	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance.		Capital stock transfers, on each $100 of face value or fraction thereof, 4 or 5 cents	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	$32,019.00	$23,412.49					$56,031.49
Arizona	11,619.61	30,602.11			$18.24		42,239.96
Arkansas	23,723.78	15,681.80	$32.50		2.86	$36.00	39,476.94
First California	291,993.27	917,801.07	426,326.08	$54.20	37,761.71	3,588.00	1,677,525.83
Sixth California		632,248.12	215,493.90		432.13	236.40	848,410.55
Colorado	35,792.50	94,279.31	29,483.09	608.24	357.39	191.60	160,712.03
Connecticut	49,107.28	77,668.36	123,444.81		3,155.44	176.70	253,552.59
Delaware	4,238.60	95,952.54	12,629.19				112,820.33
Florida	93,043.99	37,004.54	76.40			1.10	130,126.03
Georgia	52,992.53	51,115.97			76.08		104,184.58
Hawaii	340.55	63,288.97	3,659.73		.03	2,897.20	70,186.48
Idaho	12,085.88	12,247.83			219.73		24,553.44
First Illinois	144,283.19	1,039,978.48	835,175.11	1,758,560.06	16,869.89	182,131.58	4,876,998.31
Eighth Illinois		51,236.12	6,480.36				57,716.48
Indiana	120,037.11	116,953.68	1,183.36		84.11	170.20	238,428.46
Iowa	163,453.09	31,906.89			12.39		195,372.37
Kansas	82,273.05	33,262.07		135.15	38.09		115,708.36
Kentucky	35,312.41	83,490.06	7,973.70		9.62		126,785.79
Louisiana	55,759.13	121,378.70		100,948.11	7.94	21.60	278,115.48
Maine	48,857.29	10,701.38	1,988.76		2.00	3.10	61,552.53
Maryland	60,333.60	271,710.30	42,190.04		6,261.13	14.90	380,509.97
Massachusetts	111,882.32	989,020.19	551,943.01		13,280.45	34.80	1,666,166.77
Michigan	105,644.00	475,529.34	243,298.73		18.14	36.20	824,325.41
Minnesota	53,291.00	248,430.75	21,451.46	157,574.35	91.23	65,001.60	545,846.39
Mississippi	18,818.32	9,786.49					28,604.81
First Missouri	54,459.65	151,812.73	63,259.85	2,325.00	177.82	10.00	282,045.65
Sixth Missouri	47,906.76	102,298.49	4,047.55	163,530.00		2,003.70	319,786.50
Montana	30,031.07	7,596.43			10.44		37,637.94
Nebraska	63,821.07	35,753.78	333.67	35.00	40.46		99,983.98
Nevada	2,679.52	23,608.30					26,287.82
New Hampshire	12,830.24	5,971.69	489.12		4.20		19,295.25
First New Jersey		38,285.21				750.00	39,035.21
Fifth New Jersey	139,197.07	351,151.44	25,301.13		22,385.08	693,985.40	1,232,020.72
New Mexico	10,285.50	3,404.42	3,696.80				17,386.72
First New York		119,801.47	529.93		306.14	308,505.90	429,143.44
Second New York	149,388.88	13,869,484.78	29,452,058.77	749,239.77	547,476.85	1,961.40	44,769,610.45
Third New York		89,303.15			94.52	96.80	89,494.47
Fourteenth New York		41,021.32	6.82			220,002.70	261,030.84
Twenty-first New York		123,985.37			301.45		124,286.82
Twenty-eighth New York		190,681.26	61,433.27		870.01	84,406.00	337,390.54
North Carolina	88,273.00	27,185.48	3,170.85		73.48		118,702.81
North Dakota	8,594.88	7,997.69					16,592.57
First Ohio	69,476.56	193,177.41	40,317.61		100.10	2,095,213.90	2,398,285.59
Tenth Ohio		62,323.77	2,559.50		15.66	50.20	64,951.13
Eleventh Ohio		83,533.56	2,030.30		7.61	2.40	85,673.87
Eighteenth Ohio	119,224.61	445,821.00	79,428.57		17,523.90	190,886.40	852,884.48
Oklahoma	96,895.43	58,027.93	363.83				155,287.19
Oregon	35,158.60	85,384.39	704.87	176.22	176.36	29.00	122,109.44
First Pennsylvania	47,524.17	728,049.39	459,791.28	.51	799.96	1.60	1,257,176.91
Twelfth Pennsylvania		39,981.01	2,788.62		53.43		42,821.06
Twenty-third Pennsylvania	54,902.18	553,120.73	189,871.78		21.72	58.40	797,974.81
Rhode Island	6,115.64	38,197.79	43,629.64		12,147.85	28.80	100,119.72
South Carolina		7,214.13			.17	114.96	7,329.26
South Dakota	22,345.33	4,898.04					27,243.37
Tennessee	82,708.00	43,760.82		3,774.71			130,233.53
First Texas	106,682.34	186,702.22	6.40	15.20	77.47	46.70	203,530.33
Second Texas	124,056.79	155,530.63			103.35		279,710.77
Utah	9,185.45	28,600.08	5,920.35		11.49		43,717.37
Vermont	7,764.62	6,574.55				46.20	14,385.37
Virginia	100,237.60	33,189.89	42,893.48		4.48		176,325.45
Washington	41,023.36	187,914.57	7,630.98	694.87	3,581.27	150.40	240,995.45
West Virginia	46,505.87	7,740.57	10,005.21				64,251.65
Wisconsin	101,192.23	279,303.98	8,690.13	5,870.98	124.36	290,807.10	986,087.78
Wyoming	6,865.49	4,581.98					11,447.47
Philippine Islands		1,366.50					1,366.50
Total	3,293,134.01	24,869,524.41	33,054,798.14	2,043,542.37	685,188.23	4,143,608.44	68,989,885.60

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

Alaska		$1,378.41					$1,378.41
California	$291,993.27	1,550,050.09	$641,820.58	$54.20	$38,193.84	$3,824.40	2,525,936.38
District of Columbia		108,002.00	9,964.39		2,137.56	14.80	120,808.75
Illinois	144,283.19	1,091,214.60	841,655.47	1,758,560.06	16,869.89	182,131.58	4,034,714.79
Maryland	60,333.60	163,018.30	32,225.65		4,123.57	10	259,701.22
Missouri	102,368.41	264,111.22	67,307.40	165,855.00	177.82	2,014.30	601,832.15
New Jersey	139,197.67	389,430.65	25,301.13		22,385.08	694,735.40	1,271,055.93
New York	149,388.88	14,434,277.35	29,514,028.79	749,239.77	549,048.97	614,972.80	46,010,956.56
Ohio	188,701.17	784,957.74	124,335.98		17,647.27	2,286,152.90	3,401,795.06
Pennsylvania	102,426.35	1,321,101.13	673,449.68	.51	875.11	60.00	2,097,972.78
Texas	230,739.13	342,252.85	6.40	15.20	180.82	46.70	573,241.10
Washington	41,023.36	186,536.16	7,630.98	694.87	3,581.27	150.40	239,617.04

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Manufacturers' excise taxes										
	Brewers' 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					$161,123.05		$21,288.50	$1,040.59	$821.22	$42.61	$248,441.41
Arizona								776.85	1,335.11		118,796.30
Arkansas	$21.20			$377,624.08	414,148.41			782.63	252.32		154,284.30
First California		$5,815.29	$1,834.99	1,538,815.24	10,543,607.79	$88,693.43	1.88	74,400.80	29,494.87	1,692.09	1,094,523.51
Sixth California		339.12		1,033,277.03	11,804,641.10	2,168,671.87	473,978.00	122,601.28	554,345.43	219,124.31	962,222.73
Colorado				3,794.96	76,791.20	141,734.43	30,463.23	20,361.21	3,020.16	283.42	273,280.93
Connecticut				8,211.04	129,753.53	93,117.48	41,290.60	225,496.11	3,099.31	51.64	653,801.01
Delaware				173.40	2,364.14			2,302.05	730.94	300.00	59,080.41
Florida				31.69	312,426.41			2,480.16	1,200.82	169.25	424,075.83
Georgia				13,767.86	489,785.55		1,811.89	4,361.29	2,021.76		276,295.66
Hawaii						.60	.24	318.45	207.80	8.91	89,210.42
Idaho								59.92	230.67		94,653.45
First Illinois	3,625.31	656,898.62		2,664,434.69	14,647,430.48	103,721.11	77.74	974,125.08	825,290.73	17,868.38	2,344,423.37
Eighth Illinois		12,942.51		141,490.49	1,167,312.26	2.30	1.95	8,333.91	6,132.29	1,018.45	493,086.69
Indiana		24,803.64		79,421.54	139,580.46	19,670.69		491,449.40	70,837.06	1,239,141.63	751,719.00
Iowa	2,991.32			30,171.00	45,015.77	193.47	11.43	18,557.17	5,285.28	953.17	585,655.64
Kansas				120,873.02	1,886,468.71			3,818.71	603.98	15.08	801,589.21
Kentucky				387,851.57	3,192,534.81	26.75		14,094.25	1,484.82		354,703.91
Louisiana				431,253.85	3,547,586.23			1,301.32	2,585.68		358,082.43
Maine						788.10		10.15	227.14		212,921.75
Maryland				78,529.21	4,833,016.35	306,299.06	85,397.10	19,247.74	3,143.27	116.40	739,472.82
Massachusetts				77,023.73	3,052,231.53	625,155.39	172,634.27	81,531.77	24,109.28	22,636.59	1,493,433.50
Michigan	9,916.01			80,881.41	701,203.52	81,888.84	15,905.06	2,314,577.70	4,551,183.22	45,396,313.85	1,810,152.95
Minnesota				180,125.54	286,621.64	1,689.20	19,772.49	192,840.01	16,206.54	2,280.57	628,560.22
Mississippi				65.05	142,292.44			4.93	2,945.02		122,180.27
First Missouri	130.24	7,708.20		835,010.01	5,285,240.09	11,079.37	44,879.17	132,158.00	5,903.16	7,249.08	458,348.34
Sixth Missouri				69,728.77	22,640.28			30,903.78	9,395.25	165.40	451,683.33
Montana				428.26	279,116.07			53.43	367.63		125,635.92
Nebraska		92.21		27,981.56	13,079.27			0,264.52	514.98	122.69	288,336.22
Nevada											37,613.63
New Hampshire								1,140.95	183.51		150,007.70
First New Jersey				20,842.92	3,200.95	41,742.12	11,187.84	34,486.58	4,607.84	32.47	310,017.14
Fifth New Jersey	641.86			25,986.06	47,641.29	1,482.34	448.10	82,946.22	13,326.87	6,823.14	1,239,012.25
New Mexico					119,358.40			93.66	49.98		02,727.05
First New York		6,223.57		65,447.83	69,824.15	1,894.02		55,246.57	14,376.37	9,246.23	1,722,003.90
Second New York	.63	922.08		5,585,575.48	31,150,898.22	261.36	419.70	103,222.00	103,823.16	73,874.60	2,400,074.97
Third New York	573.25	194,790.36		436,376.03	5,733,866.08	4,071,954.95	921,493.76	46,786.98	8,777.30	5,120.16	13,630.20
Fourteenth New York		1.26		6.09	115,150.47	1.14		13,298.80	6,410.18		859,040.00
Twenty-first New York		1,947.39		1,426.06	52,015.17	1,329.61		48,832.07	54,006.51	4,725.25	601,657.00
Twenty-eighth New York				26,444.51	88,168.53	240,359.88	37,341.93	252,646.99	36,885.71	78,796.88	573,205.36
North Carolina				31.36	402,715.76	70,009.72	1,024.69	3,337.42	7,212.02	754.29	373,033.77
North Dakota				0,514.68	4.55			112.09	853.50		37,073.08
First Ohio				187,860.86	242,594.88	160,553.24	46,779.31	127,844.84	27,503.39	17,075.44	384,848.47
Tenth Ohio		85.89		326,547.04	1,797,312.01	48,486.23		308,857.55	79,269.20	48,352.53	198,659.13
Eleventh Ohio				19,077.48	51,046.21	328,400.11	59,807.26	13,465.19	2,899.11		497,402.67
Eighteenth Ohio		180.84	5.00	1,197,912.45	4,699,727.09	16,376,219.31	3,423,830.21	407,237.40	318,870.28	143,925.97	769,499.07
Oklahoma				2,427,404.45	23,581,004.00			8,334.24	2,008.32	347.75	399,891.45
Oregon				655.95				7,129.77	1,730.50	2,158.87	408,432.33
First Pennsylvania	102.73	124.97		1,912,777.19	11,849,468.00	255,992.16	120,968.62	401,423.58	80,902.68	64,744.84	1,873,563.69
Twelfth Pennsylvania		1,926.04			11,521.65			3,827.30	2,702.44		153,638.47
Twenty-third Pennsylvania		79.52		3,687,853.20	13,008,124.22	243,335.19	63,391.18	72,491.57	12,519.10	549.74	964,507.03
Rhode Island				8,145.84	53,764.48	208.47		8,579.68	363.03	1,113.55	259,210.58
South Carolina				114.49	20,334.14			663.88	293.10		67,239.44
South Dakota					3,161.80				274.19		122,061.96
Tennessee				14,813.79	294,554.85			13,747.29	2,334.74	372.72	379,707.11
First Texas				2,111,347.92	13,321,569.63			9,934.26	2,225.02	160.13	457,613.28
Second Texas				348,066.16	5,617,289.42		.37	21,514.91	3,175.12	129.50	563,497.55
Utah				41,297.88	270,494.41			67.58	1,131.78	137.97	157,617.74
Vermont						168.85		237.56	116.77		96,440.06
Virginia					140,315.37			8,778.03	1,938.19	93.34	580,433.45
Washington				345.15	16,344.87	96.20		18,662.64	20,826.48	8,490.91	376,578.85
West Virginia				209,164.90	169,541.11			1,000.83	3.82		181,845.34
Wisconsin	7,575.23	67,763.56		205,820.92	1,192,472.66	967,837.91	172,411.60	226,123.42	58,699.37	824,274.24	782,666.23
Wyoming					49,091.09			212.16	102.48		49,575.66
Philippine Islands											
Total	25,677.78	982,598.07	1,839.99	27,102,831.57	177,339,587.36	26,432,364.92	5,775,018.11	7,110,188.33	7,006,281.29	48,200,865.20	33,575,179.25

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

Alaska					$3.19						$10,625.43
California		$6,155.41	$1,834.99	$2,576,292.27	22,348,248.89	$2,257,265.30	$473,979.88	$197,002.08	$583,841.30	$220,816.40	2,056,740.24
District of Columbia				44.41	1.40	38.40		632.80	74.68		295,336.91
Illinois	$3,625.31	669,841.13		2,805,925.16	15,814,742.74	103,713.41	79.89	982,458.99	831,363.02	18,886.83	2,837,510.06
Maryland				78,484.80	4,833,014.95	306,260.68	85,397.10	18,614.94	3,068.59	116.40	444,135.91
Missouri	130.24	7,708.20		904,738.78	5,307,880.37	11,079.37	44,879.17	163,062.63	15,293.41	7,414.48	910,031.67
New Jersey	641.86			46,828.98	50,842.24	43,224.46	11,635.94	117,432.80	17,934.71	6,855.61	1,342,929.29
New York	573.88	203,884.60		6,115,276.00	37,218,922.62	4,315,800.96	959,255.39	520,733.34	224,360.23	171,769.08	6,169,711.35
Ohio		266.73	5.00	1,711,397.83	6,790,680.19	16,913,658.89	3,530,416.78	917,405.04	429,152.07	209,353.94	1,850,400.34
Pennsylvania	102.73	2,080.53		5,600,630.39	24,807,113.93	499,327.35	193,359.80	477,752.45	96,154.22	65,294.58	2,991,709.19
Texas				2,459,414.08	18,938,859.05		.37	31,449.17	5,400.74	289.63	1,021,110.80
Washington				345.15	16,341.88	96.20		18,662.64	20,826.48	8,490.91	365,959.42

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, 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 cent	Toilet preparations		Furs, 10 per cent	Jewelry, etc., 10 per cent	Radio components and phonograph records, 5 per cent	Mechanical refrigerators, 5 per cent	Sporting goods, 10 per cent	Firearms, shells, and cartridges, 10 per cent	Pistols and revolvers (Revenue Act of 1926), 10 per cent	Cameras and lenses, 10 per cent
		Perfumes, cosmetics, etc., 10 per cent	Tooth pastes, toilet soaps, etc., 5 per cent								
Alabama		$7,579.33	$491.03	$36.75	$2,207.97			$0,032.95			
Arizona		132.12	46.53		812.89			4.02			
Arkansas		865.53	4.90		5.00			26.41			
First California	$3,535.84	44,987.63	58,278.91	75,565.43	127,109.66	$9,837.73	$2,061.37	21,251.10	$992.00		$126.27
Sixth California	1,096.08	223,096.29	53,758.68	80,006.93	134,651.47	87,505.60	48,788.35	56,202.07	37.06	$15.05	4,135.90
Colorado		5,405.32	462.99	2,912.84	6,858.45	51.89		4,367.50			
Connecticut	513.88	133,480.70	143,990.01	20,913.53	26,502.72	129,854.83	39,772.57	200,312.76	1,575,556.31	40,042.87	7,334.67
Delaware		18,326.07	3,534.40	438.53	205.82			14.80			
Florida	4,850.29	3,793.48	284.00		796.51	1.44	18.52	317.82			
Georgia		41,552.50	1,752.08		8,164.56			10,758.34			
Hawaii	36,829.59	3,178.09	591.34		831.85	285.94		446.65	4.45		
Idaho		60.90	1.48	31.65	66.43			6.00			
First Illinois	36,246.38	1,879,250.97	451,829.50	188,224.56	285,534.54	1,116,071.34	370,049.11	2,122,406.83	11,256.72		26,455.02
Eighth Illinois		14,412.03	1,876.57	2,152.70	1,023.87		10,421.98	12,040.33	354,288.42		
Indiana	97.08	37,691.26	58,025.56	8,492.84	7,145.82	252,066.83	1,677,192.72	95,309.80			
Iowa		158,421.32	71,737.39	5,338.10	4,127.50	5,398.10	746.15	38,638.42			5,438.40
Kansas		2,773.93		290.90	303.33			365.68			
Kentucky		23,548.51	439.88	735.70	7,218.07	110,174.22		97,128.60			
Louisiana		20,404.58	1,655.99	306.85	10,115.22			964.96			
Maine		139.58	197.24	1,044.38	1,004.20			18,237.53			
Maryland		12,913.49	6,183.64	25,069.20	50,940.03	118.14	120.91	1,945.56	113.10		
Massachusetts	187.53	602,422.88	596,110.22	43,953.47	116,184.67	336,884.33	447.22	341,805.92	168,729.35	18,770.84	9,549.21
Michigan		77,911.70	71,928.89	57,134.23	63,541.04	154,944.07	1,793,748.58	183,750.57	1,631.69		6,012.73
Minnesota		109,474.59	82,660.35	86,405.21	47,189.08	3,360.48	73,664.33	102,605.07	152,515.22		
Mississippi		1,845.37	493.99		256.48			18.85			
First Missouri	90,274.06	155,560.96	284,355.85	39,059.74	65,543.19	2.67		76,267.38	88,955.94		401.73
Sixth Missouri		126,745.37	13,080.98	13,896.82	20,066.48	372.94		26,700.51			167.29
Montana		145.46	14.53	943.53	457.54						
Nebraska		3,887.50	12,805.84	5,682.11	2,402.13			11,221.27			
Nevada		31.37	76.44		39.62						
New Hampshire		27.14	373.92	56.94	872.77	15.36	490.15	41,462.67			
First New Jersey		4,093.39	21,719.26	14,465.61	254.89	743,115.96	3.43	20,276.71			1,469.71
Fifth New Jersey	30,963.43	1,069,035.47	1,119,160.10	11,901.72	73,130.10	358,656.80	45.00	68,569.66	597.22		
New Mexico		26.33			88.14						
First New York		283,221.03	125,334.69	21,988.44	36,318.25	24,151.04	615.65	34,661.63	23.03		366.25
Second New York	2,452,093.75	865,906.26	109,725.24	23,133.65	250,442.65	143,715.53	6,740.09	648,627.48	560.29	1,020.82	40,107.25
Third New York	1,022,901.74	1,020,189.43	216,520.70	2,360,741.45	1,210,522.04	30,773.06	1,066.82	132,256.13	4,822.83	488.70	126,507.28
Fourteenth New York		184,197.93	1,505.90	8,577.71	3,711.32	13,010.04	22.03	98,237.10			
Twenty-first New York		47,774.69	13,141.76	2,521.79	12,333.23		274.65	105,922.24	112,469.65		29,311.61
Twenty-eighth New York		397,590.55	17,858.91	33,977.14	38,120.27	283,320.27	12,485.45	113,251.86			319,568.18
North Carolina		939.70	148.11	38.00	402.57						
North Dakota		30.13		552.65	17.94						
First Ohio	228,839.65	247,942.67	1,180,504.49	11,151.13	78,963.02	160,484.24	1,977,462.52	209,306.16	17,869.85		25.00
Tenth Ohio		4,053.60	86.54	4,449.12	5,081.88	12,833.51	5,086.71	15,002.68			28.33
Eleventh Ohio		4,745.55	1,182.72	261.14	3,768.31	109.39	4,195.57	38,341.20	394.15		
Eighteenth Ohio	1,655,685.67	36,693.40	12,581.84	26,395.61	41,223.41	14,658.52	1,304,570.77	172,075.19	100.00		164.41
Oklahoma		4,040.65	610.31	807.17	1,924.72			11.90			
Oregon		4,655.36	1,029.31	3,515.92	9,307.11			1,115.55			
First Pennsylvania	2,043.72	167,740.64	46,419.68	57,928.19	180,465.60	896,110.60	15,981.78	135,417.80	1,769.83	163.68	183.38
Twelfth Pennsylvania		2,107.13	149.09	582.25	911.73	38,748.06		4,226.11			
Twenty-third Pennsylvania		27,924.59	11,185.83	18,803.38	56,389.59	117,500.62	574,836.86	88,675.50	1,639.19		
Rhode Island		1,202.66	81.62	261.80	38,182.01	19,358.54	18.49	25,039.07			
South Carolina		241.77		12.89	722.48			1,278.25			
South Dakota		182.74	2.42	370.06	7.92						
Tennessee		60,036.02	17,800.75	3.13	7,646.90	78.61		11,772.78			
First Texas		6,262.83	932.67	9.98	12,098.70	.63		2,542.47	235.21		
Second Texas		31,153.69	3,090.71	211.17	12,871.44	175.78		10,956.94		100.68	1.07
Utah		11,794.68	39.10	470.08	3,085.53			25.31			
Vermont		102.90	7.65	32.95	484.92			9,061.63	13.03		
Virginia	460.41	24,402.62	49.08	149.03	632.17			1,722.82			
Washington	326,391.03	18,883.97	1,259.15	20,399.43	19,658.10	366.67	608.04	15,947.55			
West Virginia	269,405.61	13,484.06	169.86	99.55	817.53			6,141.44			
Wisconsin	722,796.18	219,830.02	4,223.21	38,748.95	10,065.94	11,178.44	12,627.52	89,990.07		25.00	642.01
Wyoming		174.34			23.63			146.84			
Philippine Islands											
Total	6,885,811.92	8,477,826.71	4,823,967.94	3,321,057.14	3,110,604.75	5,075,270.82	7,939,063.75	5,531,122.72	2,494,574.54	60,627.64	577,925.10

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

Alaska		$1.10		$39.20							
California	$5,231.92	268,083.92	$112,037.59	155,572.36	$261,663.13	$97,213.33	$50,850.22	$77,513.17	$1,029.06	$15.05	$4,262.17
District of Columbia		3,340.09	1,528.33	12,878.75	33,047.98	116.36		253.29	.15		
Illinois	36,246.38	1,893,663.00	453,506.07	190,377.26	286,658.41	1,116,071.34	380,471.09	2,134,447.16	365,545.14		26,455.02
Maryland		9,573.40	4,655.31	12,190.54	26,892.05	1.78	120.91	1,692.27	112.95		
Missouri	90,274.06	282,306.33	297,435.93	52,956.56	85,709.67	375.61		102,976.89	88,955.94		569.02
New Jersey	30,963.43	1,073,128.80	1,140,879.36	26,367.33	73,381.99	1,101,772.76	48.43	88,836.37	597.22		1,469.71
New York	3,474,095.49	2,799,975.89	483,880.20	2,450,940.18	1,551,357.76	494,968.54	21,104.59	1,131,959.42	117,875.80	1,509.52	515,860.57
Ohio	1,884,525.32	203,417.22	1,194,355.59	42,256.00	129,036.62	188,065.66	3,291,315.57	431,725.21	18,364.00		157.74
Pennsylvania	2,043.72	197,772.36	57,754.60	77,313.82	237,706.92	1,052,359.28	590,818.64	228,319.47	3,409.02	163.68	183.38
Texas		37,416.52	4,023.33	221.15	24,970.14	176.41		13,499.41	235.21	100.68	1.07
Washington	326,391.03	18,882.87	1,259.15	20,360.23	19,658.10	366.67	608.04	15,947.55			

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Manufacturers' excise taxes—Continued				Crude petroleum—Secs. 604 and 605, Revenue Act of 1934, tax rate amended, effective Sept. 1, 1935				
					Crude petroleum produced				
	Chewing gum, 2 per cent	Candy (delinquent, tax repealed May 11, 1934)	Soft drinks, etc. (delinquent, tax repealed May 11, 1934)	Total manufacturers' excise taxes	Tax withheld by purchaser, per barrel, 1/10 or 1/20 cent	Production tax on crude used by producer, per barrel, 1/10 or 1/20 cent	Crude petroleum, refined or processed, per barrel, 1/10 or 1/20 cent	Production tax on gasoline recovered from natural gas, per barrel, 1/10 or 1/20 cent	Total from petroleum produced, processed, or recovered
Alabama				$449,105.50					
Arizona				121,705.85					
Arkansas		$17.88	$45.00	948,087.75	$4,594.56	$2,021.12	$4,532.69	$174.40	$11,322.77
First California	$1,258.04	4,353.78	9,110.80	13,730,551.95	2,162.46	17,578.26	20,490.51	4,808.84	54,040.10
Sixth California	39.96	4,234.88	3,429.33	18,041,650.52	46,044.22	56,898.58	86,688.35	7,801.71	195,932.86
Colorado		291.51		554,050.04	560.33	266.53	582.46	68.78	1,478.10
Connecticut		1,895.43	40.05	3,475,051.08					
Delaware				86,130.66			329.35	100.16	429.51
Florida	64.61	3.92	617.07	751,121.82					
Georgia		4.70	2.40	850,255.79			1,279.74		1,279.74
Hawaii	2.36			131,975.09					
Idaho				95,110.50					
First Illinois	399,789.84	24,509.44	3,274.26	29,152,534.02	3.84	611.51	5,375.33	308.76	6,299.44
Eighth Illinois		6.16	133.99	2,228,670.90	1,674.48	374.16	15,065.81	143.91	17,258.36
Indiana		35.00	119.10	4,059,290.32	267.69	386.62	35,455.06		36,109.37
Iowa		3.00	113.46	978,790.09					
Kansas		.80	.08	3,317,104.07	24,673.95	4,761.97	23,777.66	2,832.96	56,046.54
Kentucky			18.20	4,189,957.35	1,419.58	68.05	4,484.01	68.48	6,040.12
Louisiana		23.63	11.56	4,374,302.30	18,579.55	13,576.85	29,771.95	1,529.06	63,757.41
Maine	86.62	67.26	75.00	234,798.95					
Maryland	569.08	712.36	400.12	6,173,307.69			6,697.04	316.51	7,013.55
Massachusetts	16,978.90	92.41	423.61	7,801,326.62		204.41	6,763.36		6,967.77
Michigan	1,350.60	3,400.65	624.58	56,872,001.94	5,286.45	3,591.42	5,550.49	120.15	14,548.51
Minnesota		1,089.39	228.70	1,987,294.66					
Mississippi				270,102.40					
First Missouri	111.44	3,012.45		7,591,351.97					
Sixth Missouri	396.16	261.19	52.60	786,265.34			3,606.26		3,606.26
Montana				407,183.27	2,489.27	213.32	2,105.36	48.18	4,856.13
Nebraska			2.03	443,292.53	43.38	2.90	44.08	7.94	98.39
Nevada				37,761.06					
New Hampshire	.11			195,625.22					
First New Jersey			317.74	1,231,824.50			2,904.62		2,904.62
Fifth New Jersey	1,445.53	1.97	182.15	6,148,887.28	107.86	1,147.36	23,533.79		24,789.01
New Mexico		3.00	2.29	182,348.86	7,919.76	2,481.13	650.08	351.83	11,402.80
First New York	252,777.17	3,248.71	7,530.09	2,734,999.52		319.10	4,344.70		4,663.80
Second New York	494.22	2,230.80	4,477.55	43,979,435.72			4,833.47	575.72	5,409.19
Third New York	794.52	2,396.84	11,138.19	17,574,503.80					
Fourteenth New York	60,330.31	11.11	6,679.03	1,970,192.02					
Twenty-first New York				1,089,779.60					
Twenty-eighth New York	8,843.00	1,338.82	5,289.17	2,564,400.34	802.66	100.33	3,622.03	92.16	4,617.18
North Carolina		126.67	275.00	860,049.07					
North Dakota		1.12	131.28	45,320.90					
First Ohio	602.67	1,537.17		5,289,729.00		21.34	2,783.50		2,804.84
Tenth Ohio	118.41	838.63	9.90	2,855,859.96	31.60	4,337.13	4,757.90		9,126.63
Eleventh Ohio		179.30		1,025,155.36	1,502.10	22.16	2,017.02	45.58	3,586.86
Eighteenth Ohio	2,622.57	833.51	664.78	30,665,617.36	1,319.24	23.91	3,466.08	47.59	4,856.82
Oklahoma		.80	134.83	26,426,580.59	72,028.81	33,408.65	34,922.77	7,856.77	148,216.80
Oregon		471.44		440,202.11					
First Pennsylvania	31,181.36	2,827.37	1,103.98	18,108,416.19	1.98	115.46	42,697.63	391.39	43,206.46
Twelfth Pennsylvania		100.00	.54	220,440.81					
Twenty-third Pennsylvania	25,244.95	1,103.02	31.90	18,974,166.18	3,155.57	1,798.18	9,354.43	352.81	14,660.99
Rhode Island	854.63			416,485.41			986.83		986.83
South Carolina			1.94	90,842.38					
South Dakota			80.00	126,051.05			8.33		8.33
Tennessee	1,227.35			809,897.84					
First Texas		23.44	150.39	15,925,107.10	36,987.22	25,335.72	120,654.26	2,325.98	185,303.18
Second Texas	94.99	636.43	653.90	6,613,819.83	107,764.88	45,871.97	30,633.12	7,228.12	191,498.09
Utah		1.51		486,213.57	.45	578.25	767.94		1,346.64
Vermont				107,186.32					
Virginia		133.40	1,101.37	760,214.28		3.11	85.62	18.03	106.76
Washington		615.79	9.79	845,484.62	2.45	1.35	5.00		8.80
West Virginia				841,674.05	500.62	544.94	1,763.21	542.97	3,351.74
Wisconsin		312.61	1,342.15	5,617,327.24					
Wyoming				99,326.10	5,804.08	1,072.16	6,284.02	593.01	13,753.27
Philippine Islands									
Total	807,279.40	63,980.30	50,028.56	382,776,170.76	346,028.84	217,738.04	501,235.89	38,751.80	1,103,754.57

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

Alaska				$10,668.92					
California	$1,298.00	$8,588.66	$13,540.13	31,778,211.47	$48,206.68	$74,476.84	$114,678.89	$12,610.55	$249,972.96
District of Columbia	34.31	203.12	272.84	347,803.82					
Illinois	399,789.84	24,515.60	3,408.25	31,379,210.92	1,678.32	985.67	20,441.14	452.67	23,557.80
Maryland	534.77	509.24	127.28	5,825,503.87			6,697.04	316.51	7,013.55
Missouri	507.60	3,273.64	52.69	8,377,617.31			3,606.26		3,606.26
New Jersey	1,445.53	1.97	499.89	5,377,711.78	107.86	1,147.36	26,438.41		27,693.63
New York	323,239.22	10,226.28	35,114.03	69,313,310.00	802.66	419.43	12,860.20	667.88	14,750.17
Ohio	3,343.65	3,388.61	674.68	39,836,391.68	2,852.94	4,404.54	13,024.50	93.17	20,375.15
Pennsylvania	56,426.31	4,030.39	1,136.42	37,303,023.18	3,157.55	1,913.64	52,052.06	744.20	57,867.45
Texas	94.99	659.87	804.29	22,538,726.99	144,752.10	71,207.69	151,287.38	9,554.10	376,801.27
Washington		615.79	9.79	834,815.70	2.45	1.35	5.00		8.80

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Coconut, etc., oils processed—Sec. 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, coconut, etc., oils processed
Alabama						$1.00			$88.08		$89.08
Arizona								$19.83			19.83
Arkansas								66.68			66.68
First California	$11,183.44	$2,818.35		$3,889.41	$112.71	670.29	$16.29	160,923.49	34,527.89	$70.95	214,192.82
Sixth California	57,566.53	1,340.60	$98,918.53			1,805.47		285,493.07	1,262.47		446,376.67
Colorado											
Connecticut		118.39					9.72	4,559.59			4,687.70
Delaware											
Florida								11.22			11.22
Georgia											
Hawaii	114.81										114.81
Idaho									31.14		31.14
First Illinois	556,497.28	664,787.70	179,094.83	103,867.75	4,501.35	2,279.39	122.91	3,267,825.39	20,033.73	9.50	4,799,019.83
Eighth Illinois											
Indiana		42.45				340.44		548.91			931.80
Iowa		277.80	5,478.00			3.85		20,678.79	15.79		32,454.23
Kansas									1.03		1.03
Kentucky					3.51			1,492.06	34.32	23.67	1,553.56
Louisiana	25,788.10	276,361.65	75.02	5.10		81.27		1,012,494.03	3.85		1,314,809.02
Maine									50.95		50.95
Maryland								1,017.24	28.45		1,045.69
Massachusetts	193,242.46	1,963,907.23	364,002.45	197.07	160.64	351.22	98,746.59	728,061.29	221,457.50		3,570,126.45
Michigan		3,125.11				16.52	19.92	6,499.20	1.50		9,662.25
Minnesota		261.75	2,422.46	182.40		8.48		255.12	5,563.75	6.78	8,700.74
Mississippi											
First Missouri								359,060.38		101.46	359,161.84
Sixth Missouri								2.19			2.19
Montana						30.73	6.85			8.27	45.85
Nebraska								33,922.84			33,922.84
Nevada											
New Hampshire		1,817.59				13.75					1,831.34
First New Jersey	322.71	8,485.83						20,810.42	8,804.94		38,423.90
Fifth New Jersey	549.73	990,733.41	159,808.74	6,397.08		6,265.09	9,103.72	1,919,115.32	2,213.61		3,094,186.70
New Mexico								138.69			138.69
First New York	20.80	3,141.27	3,602.85		875.10	10.00	185.47	94,732.14	5,872.14		108,439.77
Second New York	1.29	3,492.09	7,923.35	1,207.28	1,811.33			20,885.51			35,410.85
Third New York	83,145.09	12,147.50	101,670.93	948.19				805,708.12	29,457.51	282.62	1,033,355.96
Fourteenth New York		74.40		3.53				45.00			122.93
Twenty-first New York	170.93	19,911.32						7,825.21	35.84		27,943.35
Twenty-eighth New York	33.88	71.79						1,326,117.65			1,326,223.32
North Carolina							482.04				482.04
North Dakota											
First Ohio	887,815.29	3,490,993.94	556,343.52	1,045.80		82.80		4,161,957.89	218.64	7,706.52	9,106,194.40
Tenth Ohio	14.13					2.05				20.36	36.54
Eleventh Ohio	21,780.60	36,117.18	16,290.69					953,033.04			1,027,221.51
Eighteenth Ohio	114,118.86	28,144.95	68,624.98	473.10		68.46	216.54	509,392.37	1,569.08	326.85	722,935.59
Oklahoma	23,832.00							18.22			23,850.22
Oregon		883.50						15.14	1.00		899.64
First Pennsylvania	758.07	25,165.63	973.06	1,256.47				119,219.09	305.83		147,679.05
Twelfth Pennsylvania											
Twenty-third Pennsylvania		214.95					110.34	6,346.36	433.20	685.68	7,790.53
Rhode Island		11,033.66		1,444.68		3.43		1,210.19			13,700.96
South Carolina								3.43			3.43
South Dakota											
Tennessee	25,440.00	15,626.10						66,253.80		6.43	107,325.33
First Texas	.93						113.46	245.49		3.98	363.86
Second Texas						8.10		5,521.02	8,976.98		14,506.10
Utah									66.04		66.04
Vermont					2.87						2.87
Virginia							78.21	19.26			97.47
Washington		60.93				1,201.80		51,832.65	2.45	80.34	53,178.17
West Virginia										27.16	27.16
Wisconsin		527.05			56.02	23.68		943.38	14.12		1,564.25
Wyoming											
Philippine Islands											
Total	2,002,377.38	7,561,684.12	1,505,229.41	124,005.86	7,523.53	13,267.82	109,212.06	15,960,328.61	341,092.43	9,359.57	27,691,080.79

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

Alaska											
California	$68,729.97	$4,158.95	$98,918.53	$3,889.41	$112.71	$2,475.76	$16.29	$446,416.56	$35,780.36	$70.95	$660,569.49
District of Columbia											
Illinois	556,497.28	664,787.70	179,094.83	103,867.75	4,501.35	2,279.39	122.91	3,267,825.39	20,033.73	9.50	4,799,019.83
Maryland								1,017.24	28.45		1,045.69
Missouri								359,062.57		101.46	359,164.03
New Jersey	872.44	999,219.24	159,808.74	6,397.08		6,265.09	9,103.72	1,939,925.74	11,018.55		3,132,610.60
New York	83,372.04	38,838.37	113,197.13	2,247.00	2,686.43	10.00	185.47	2,255,311.63	35,365.49	282.62	2,531,496.18
Ohio	1,023,728.68	3,555,256.07	641,259.19	1,518.90		153.31	216.54	5,624,383.30	1,818.32	8,053.73	10,856,388.04
Pennsylvania	758.07	25,380.58	973.06	1,256.47			110.34	125,566.35	739.03	685.68	155,470.18
Texas	.93					8.10	113.46	5,766.51	8,976.98	3.98	14,869.96
Washington		60.93				1,201.80		51,832.65	2.45	80.34	53,178.17

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Admissions: For each 10 cents of the amount paid, 1 cent (admissions under 41 cents exempt)	Admissions: Free or reduced rate, equivalent tax on the established price	Admissions: Leases of boxes or seats, of the amount for which similar accommodations are sold, 10 per cent	Admissions: Admissions sold by proprietors in excess of established price, 50 per cent of such excess	Admissions: Ticket brokers' sales, for amounts in excess of the box office price, 10 per cent	Admissions: Roof gardens, cabarets, etc., 1¼ cents for each 50 cents of full amount of charge (charges of not over $2.50 exempt)	Admissions: Total admissions taxes	Club dues and initiation fees, 10 per cent	National Firearms Act: Sale or transfer of machine guns, etc., each, $200	National Firearms Act: Special taxes: Importers or manufacturers, per year, $500	National Firearms Act: Special taxes: Dealers, $200
Alabama	$38,029.13	$3,693.86					$41,722.99	$21,930.09			
Arizona	14,760.19	31.68				$590.34	15,382.21	11,849.96			
Arkansas	25,814.33	481.20	$28.87	$78.20		1,013.26	27,415.85	9,920.08			
First California	416,230.15	11,358.48	851.89	135.75	$898.36	46,575.26	476,049.89	297,838.15		$1.69	$150.00
Sixth California	903,511.65	12,482.22	5,511.21		4,709.61	156,075.62	1,082,290.29	335,079.06			2,181.69
Colorado	102,527.19	2,143.21	37.04	5.80		638.58	105,352.72	51,913.01			
Connecticut	165,128.52	3,046.17	702.02			9,745.30	178,592.01	103,922.03		500.00	366.67
Delaware	6,762.34	191.17				3,206.77	10,160.28	13,413.60			
Florida	223,424.03	1,925.00	1,621.24	183.50		23,879.59	249,933.36	50,247.22			
Georgia	62,773.73	7,014.06				286.12	70,073.91	51,688.58			
Hawaii	65,550.15	782.78	10.00	3.50	23.62	267.33	66,637.38	8,733.80			
Idaho	14,249.82	23.00	20.42			.80	14,364.04	902.17			
First Illinois	1,180,592.82	40,252.10	1,810.97	1,338.50	5,079.16	150,340.22	1,379,413.77	654,716.14			
Eighth Illinois	40,146.25	465.95	118.40	100.00	72.49	184.57	41,087.66	30,048.45			
Indiana	283,313.12	10,352.60				2,308.34	295,974.06	61,135.60			
Iowa	53,197.39	3,258.67	125.34			3,404.52	59,985.92	31,812.32			
Kansas	38,075.84	640.34	66.15	6.92		31.10	38,810.35	19,846.11			
Kentucky	79,670.51	27,032.96	8,515.73			341.41	116,459.74	38,422.05		50.00	
Louisiana	74,321.25	4,771.30				11,491.52	90,584.07	43,495.21			
Maine	30,939.54	312.74	34.65			319.39	31,606.32	17,532.63			
Maryland	501,590.89	25,621.45	2,596.18	1.26	816.39	22,224.52	552,790.69	185,451.19			266.67
Massachusetts	994,444.34	46,812.93	490.40	203.74	5,420.85	67,561.15	1,114,843.41	264,739.43			
Michigan	509,707.74	14,984.74	8,791.98	606.55	962.84	40,839.29	575,893.14	263,481.35			
Minnesota	140,488.50	2,885.63	6,733.18		35.00	12,989.36	162,131.67	106,032.79	$200.00		
Mississippi	10,408.88	673.34				9.05	11,151.27	6,505.24			
First Missouri	236,163.29	32.60	132.00		6.50	14,767.46	251,101.88	112,265.10			
Sixth Missouri	53,038.95	2,120.83	174.92		5.40	19,708.30	75,054.22	50,235.81			
Montana	21,879.47	219.98	12.45		13.12	13.91	22,138.93	5,708.66			
Nebraska	56,156.87	709.67				36.36	56,903.10	24,463.45			
Nevada	10,153.95	200.45				1,959.09	12,313.49	166.60			
New Hampshire	41,640.98	27,256.88	27.00			118.74	69,043.60	9,223.04			
First New Jersey	203,527.71	1,089.29	954.50	27.03	18.55	12,420.09	218,136.97	43,386.23			
Fifth New Jersey	206,096.03	4,215.37				16,482.00	228,703.40	187,119.82		125.00	
New Mexico	12,259.73	387.95	473.65				13,121.33	1,665.67			
First New York	526,015.83	20,273.20	1,084.76		99.80	54,179.61	601,652.06	303,300.71			
Second New York	85,408.11	2,271.35	100.76	84.08	1,108.73	12,837.75	81,808.81	104,801.00			400.00
Third New York	4,730,138.22	65,304.43	1,416.16	3,236.16	95,091.35	444,270.29	5,339,456.60	543,265.63			200.00
Fourteenth New York	234,186.12	13,715.50	2,140.60			25,864.55	275,906.86	381,984.93			
Twenty-first New York	69,895.52	2,180.12	120.50			8,204.84	80,371.08	41,127.19			
Twenty-eighth New York	153,314.26	12,881.02				25,456.97	191,655.25	131,467.03			200.00
North Carolina	71,482.13						71,482.13	28,191.26			
North Dakota	3,998.41	168.29					3,866.70	1,997.47			
First Ohio	126,139.77	6,854.32	273.29	68.71	4.97	17,789.59	151,130.65	85,446.46			
Tenth Ohio	21,205.79	896.32				3,277.73	25,379.84	23,124.49			
Eleventh Ohio	70,842.61	5,125.12	25.40			651.18	76,644.31	29,107.90			
Eighteenth Ohio	153,668.36	11,604.52	1,510.88	7,205.49	224.22	32,661.79	206,875.24	151,850.57			
Oklahoma	74,875.46	4,160.63	112.04			1,069.27	80,017.40	51,483.42			
Oregon	61,824.91	3,096.72				2,855.72	67,779.35	35,045.58			
First Pennsylvania	516,919.83	5,065.02	1,036.25	252.75	2,324.56	52,401.57	577,999.98	303,381.88		500.00	
Twelfth Pennsylvania	108,930.61	1,085.81	37.20			1,633.55	111,686.17	38,213.51			
Twenty-third Pennsylvania	218,259.76	7,009.36	1,952.01	1,079.80	227.62	7,972.05	236,500.60	161,930.37			200.00
Rhode Island	70,709.39	120,217.60	6,078.01	238.42	157.50	2,289.48	199,682.40	40,492.60			
South Carolina	25,734.40	769.37	35.70				26,539.47	16,217.78			
South Dakota	9,759.78	35.52					9,795.30	1,377.20			
Tennessee	74,137.72	3,599.36	1,657.94		121.22	6,051.96	84,668.20	38,466.29			
First Texas	126,190.72	5,056.53	2,139.47	157.12	.42	1,238.55	135,382.81	42,771.36			
Second Texas	309,065.50	13,348.43	1,065.02	15.10	41.27	987.58	324,522.90	68,539.82			
Utah	24,195.90	481.38				1,112.54	25,789.88	13,687.26			
Vermont	6,849.37	75.68		348.49		956.48	8,230.02	4,994.61			
Virginia	102,508.13	11.55				4,902.30	107,421.98	51,884.45			
Washington	117,345.17	5,100.32				1,672.30	124,120.79	89,738.10			
West Virginia	18,411.15	610.82	172.65	3.00			19,197.02	20,378.78			
Wisconsin	76,368.03	7,091.77	178.44			8,498.07	93,036.31	76,461.63			
Wyoming	17,178.22	2.35				280.02	17,460.59	1,250.90			
Philippine Islands											
Total	15,001,741.49	578,806.27	59,949.48	15,379.87	117,463.25	1,338,935.10	17,112,175.46	6,090,923.21	200.00	1,176.69	3,965.03

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

Alaska	$16,837.65	$47.75					$16,885.30				
California	1,318,741.78	23,840.70	$6,363.10	$135.75	$5,007.97	$202,050.88	1,558,340.18	$632,917.81		$1.69	$2,331.69
District of Columbia	254,411.15	3,318.07	48.00	.88	799.97	10,140.04	268,718.11	59,451.47			
Illinois	1,220,739.07	40,718.05	1,929.37	1,438.50	5,151.65	150,824.79	1,420,801.43	723,764.59			
Maryland	247,119.74	22,303.38	2,548.18	.38	16.42	12,084.48	234,072.58	95,999.72			266.67
Missouri	289,202.24	2,159.28	306.92		11.90	34,475.76	326,156.10	171,500.91			
New Jersey	409,723.74	5,304.06	954.30	27.03	18.55	30,902.09	446,930.37	230,506.05		125.00	
New York	5,778,958.06	116,598.70	4,862.91	3,320.24	90,299.38	570,814.01	6,570,851.50	1,508,036.49			800.00
Ohio	371,855.83	24,480.28	1,809.55	7,274.20	229.19	54,380.29	460,030.04	294,531.42			
Pennsylvania	844,119.20	13,160.19	3,025.46	1,332.56	2,552.18	61,997.17	926,186.76	503,525.76		500.00	200.00
Texas	435,256.22	19,004.90	3,204.49	172.22	41.69	2,226.13	459,905.71	111,311.18			
Washington	100,507.62	5,055.57				1,672.30	107,235.49	89,738.10			

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Miscellaneous taxes									Grand total of income and miscellaneous internal revenue taxes
	Sec. 701, Revenue Act of 1932, as amended		Transportation of oil by pipe line, 4 per cent	Leases of safe deposit boxes, 10 per cent	Bituminous coal, 1½ or 15 per cent (Act of Aug. 30, 1935, abrogated by Supreme Court decision May 18, 1936)	Railroad employment compensations, of the taxable pay roll, 7 per cent (act of Aug. 29, 1935)	Checks, etc. (delinquent, tax repealed Dec. 31, 1934)	Pleasure boats (delinquent, tax repealed June 30, 1934)	Other miscellaneous receipts	
	Telegraph, telephone, cable, and radio messages	Leased wires, etc., 5 per cent								
Alabama	$13,550.89			$7,065.96	$4,001.66	$20.65	$48.17			$5,746,568.46
Arizona	2,659.72	$54.76		3,927.42		19.36			$25.70	1,874,413.24
Arkansas	13,964.60		$16,446.70	4,175.00	3,307.90	222.82	34.72			3,549,538.05
First California	713,283.30	81,459.21	477,255.44	112,874.57		250.56	191.71	$1,460.97	6.16	104,516,588.77
Sixth California	249,854.87	36,315.00	472,276.75	71,570.01		1,689.34	3.47	41.98	30.00	84,617,503.77
Colorado	304,692.70	6,950.85		19,922.78	36,089.41	222.50	378.43		50.00	15,823,177.54
Connecticut	270,405.56	6,576.20		33,765.13			1.78			48,113,284.42
Delaware			281.92	4,543.87						38,027,107.31
Florida	66,939.57			17,812.23						29,812,395.60
Georgia	1,212,060.22	770.03		10,816.88		74.43	80.61		2.10	14,565,538.78
Hawaii	6,540.30			1,735.83		10,760.10			253.25	7,925,784.88
Idaho	3,474.25	24.36		4,339.17	243.42	1,168.49	280.13			1,786,891.42
First Illinois	819,834.19	70,270.01	206,904.51	204,674.81	81,767.79	757.92	445.17	25.00	8.66	210,905,354.38
Eighth Illinois	49,459.57	334.24		25,363.69	13,497.33	386.77	948.07			63,480,378.63
Indiana	341,906.56	3,472.85	23,500.31	36,371.87	7,210.82	624.97	336.06			70,480,405.80
Iowa	100,200.28			30,643.76	7,597.70	2,239.25	1,219.03			12,867,126.17
Kansas	82,003.84	248.34	782,592.35	17,602.40	3,004.65	335.89	329.23			11,493,302.00
Kentucky	19,489.15	3,929.54	18,015.10	13,504.99	14,478.83	247.80	43.64			92,886,882.64
Louisiana	13,230.09		299,864.15	12,169.46		248.96			348.63	23,054,865.33
Maine	7,246.34			11,818.76		113.52	193.74		25.00	8,005,938.81
Maryland	361,415.46	5,971.87	89.93	40,947.46	3,884.70	417.29	449.88	29.61	2.49	80,121,851.70
Massachusetts	944,568.86	38,701.51		116,934.43		358.10	382.41		427.02	110,022,188.16
Michigan	568,043.75	24,813.41	21,408.54	70,571.58	3,830.75	111.41	4,421.98		70.92	181,568,727.74
Minnesota	105,691.00	2,454.88		35,492.50	24,275.87	259.63	99.11		17.10	38,082,965.38
Mississippi	1,302.59	.10		3,940.41		30.91	118.13		88.91	2,303,517.97
First Missouri	1,677,895.43	16,839.67	553,962.76	41,379.34	478.37	79.79	140.18			61,773,472.97
Sixth Missouri	30,874.25	8.99	365,623.04	21,901.81	2,255.00	2,414.76			10.00	15,157,525.29
Montana	4,799.42		3,207.03	6,762.82	8,611.46	332.81	84.38			3,033,812.85
Nebraska	564,759.22	12,431.10		16,303.39	5,221.77	165.16	1,330.80			9,039,695.15
Nevada	8,637.05	457.90		1,535.88		1,327.42			450.44	2,257,829.59
New Hampshire	4,810.82			7,494.46		49.59	2.13			4,137,251.70
First New Jersey	2,405.90			16,931.71		60.35	32.37			18,748,304.30
Fifth New Jersey	291,876.99	21,532.13		73,771.00		92.88	19.74		13.87	128,109,562.31
New Mexico	1,865.86	9.45	141.07	2,093.43	10,123.16					1,161,235.76
First New York	2,265.75			50,883.16			1.47			67,088,152.90
Second New York	7,481,675.47	883,300.62	108,103.26	220,830.13	1,486.65	2,542.63	2.86			363,252,426.05
Third New York	303.00		62,486.73	34,228.81	24,069.23		1,441.57		3,150.42	233,352,589.79
Fourteenth New York	32,982.33	211.68		40,463.86		15.89	1,253.43			62,351,771.03
Twenty-first New York	16,962.22			22,525.65			312.35		30.03	15,631,698.99
Twenty-eighth New York	39,757.90	201.03	2,021.82	32,904.09	184.71	203.01	91.44	95.22		45,896,976.26
North Carolina	93,365.76	1.70		8,021.17		62.38	292.51			275,813,547.27
North Dakota	10,539.65			3,367.80	1,057.32	17.61	2.32			861,570.18
First Ohio	140,265.42	5,465.60	14,147.28	24,441.67	5,611.08	259.65		12.50	374.46	71,278,589.44
Tenth Ohio	46,278.89		365,110.30	13,009.93		328.81				18,184,428.01
Eleventh Ohio	47,167.00		334.40	15,018.39	18,574.22	168.28	97.18		741.83	11,094,072.11
Eighteenth Ohio	639,075.68	23,430.14	19,109.96	40,986.70	16,375.47	635.12	23.34		42.42	87,375,612.65
Oklahoma	21,449.21	139.04	2,342,874.59	11,860.25	2,176.74	64.40	357.40		2,060.60	44,770,482.45
Oregon	13,519.69			19,271.29	166.70	2,098.85	18.40			6,465,490.79
First Pennsylvania	942,878.18	37,642.86	457,171.33	89,071.38	25,600.76	175.86	422.73			160,039,661.59
Twelfth Pennsylvania	14,676.52	51.65		19,117.37	18,765.19	257.40	51.85			19,449,937.20
Twenty-third Pennsylvania	81,198.07	636.02	1,008,112.36	53,120.20	56,747.83	487.12	951.95		2,196.13	117,631,278.81
Rhode Island				17,400.49						21,848,088.35
South Carolina	20,453.42	7.56		3,326.21			685.08		82.68	4,283,266.42
South Dakota	31,150.75			4,778.20	9,195.52	67.42	72.66			1,237,807.84
Tennessee	30,938.64	2.80		12,423.68	2,457.23	72.15	6,969.93		1,815.00	16,406,938.47
First Texas	41,681.57	712.43	1,445,789.61	17,506.05	1,680.80	14,796.69	88.65		687.45	46,179,105.33
Second Texas	170,789.89	204.03	718,592.14	14,079.96	59.40	144.26	.70		1,475.00	28,401,042.15
Utah	2,654.02			5,064.10	4,717.47	49.36				3,464,024.50
Vermont	2,702.33			3,706.90		4.34	10.19	20.00		2,640,210.47
Virginia	189,324.75			14,807.43	77,683.99	189.00	11.24		159.00	148,629,355.80
Washington	64,908.42	44.87	2,233.92	33,413.07	7,778.57	290.61	40.63	2.00	4.15	17,803,663.20
West Virginia	152,392.64	4,239.86	2,083.12	7,345.84	175,412.15	31.90			52.92	12,782,453.04
Wisconsin	430,249.06	2,919.00		45,980.87		149.23	740.66			57,808,617.36
Wyoming	3,861.09		4,355.02	2,597.04	49,630.06	53.34				1,600,968.12
Philippine Islands										380,326.03
Total	19,805,609.38	1,292,738.27	9,793,995.42	1,997,409.57	729,217.68	48,278.74	25,555.73	1,687.28	14,732.34	3,448,571,174.39

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

Alaska	$1,784.10			$573.77	$1,242.08					$443,230.25
California	1,053,138.17	$117,774.30	$949,532.19	184,453.58		$1,948.90	$195.18	$1,502.95	$36.16	180,134,092.54
District of Columbia	163,828.97	2,032.08		17,642.16		32.83	389.63	26.75		17,300,748.97
Illinois	869,292.76	70,504.25	206,904.51	230,038.50	95,265.12	1,144.69	1,393.24	25.00	8.66	274,385,733.01
Maryland	107,486.42	3,939.79	89.93	23,305.30	3,884.70	384.46	60.35	2.86	2.49	62,821,102.73
Missouri	1,708,769.68	16,848.66	919,485.79	63,281.15	2,733.37	2,494.55	140.18		10.00	76,930,998.26
New Jersey	294,282.89	21,532.13		90,702.71		153.23	52.11		13.87	146,857,866.61
New York	7,574,037.57	883,713.33	172,611.81	416,835.69	25,740.59	2,761.53	3,103.12	95.22	3,180.45	768,440,615.62
Ohio	872,787.89	28,895.74	395,701.93	93,456.69	40,460.77	1,391.86	120.52	12.50	1,158.71	187,932,703.11
Pennsylvania	1,038,753.37	38,230.53	1,465,283.69	161,308.95	101,113.78	900.38	1,426.53		2,196.13	297,120,877.00
Texas	212,471.46	916.46	2,164,381.75	31,586.01	1,740.20	14,940.95	89.35		2,162.45	74,581,047.48
Washington	63,124.32	44.87	2,233.92	32,839.30	6,536.49	290.61	40.63	2.00	4.15	17,380,432.95

RECEIPTS FROM AGRICULTURAL ADJUSTMENT AND RELATED TAXES, AND TOTAL RECEIPTS

[Agricultural adjustment taxes abrogated by United States Supreme Court decision, Jan. 6, 1936; cotton ginning and tobacco and potato sales taxes repealed effective Feb. 10, 1936]

TABLE 1A.—*Receipts from specified sources of agricultural adjustment and related taxes, and total receipts, fiscal year ended June 30, 1936, 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	Delinquent floor taxes, other than retail stocks	Delinquent floor taxes, retail stocks	Total, wheat	Processing tax, 4.2 cents per pound of lint cotton	Import compensating taxes	Delinquent floor taxes, other than retail stocks	Delinquent floor taxes, retail stocks	Total, cotton
Alabama	$438.04		$473.00	$0.11	$911.15	$394,407.31	$1,719.83	$18.74	$8.80	$396,154.71
Arizona	7,311.77	$2.70	361.71		7,676.27	140.19	5.56			145.75
Arkansas	3,705.00				3,705.00	3,141.38		1,022.70	12.76	4,176.83
First California	20,533.17	2,110.05	252.78	18.70	22,914.70	17,667.41	35,022.99	835.09	14.76	53,310.25
Sixth California	614,426.74	3,608.90	8,285.47	.81	626,321.92	43,693.09	36,695.47	1,283.64	35.09	81,707.29
Colorado	256,619.56		5.53		256,625.09	39.06	252.12	190.46		481.64
Connecticut	165.47		2,907.06	306.76	3,379.29	101,663.47	3,405.24	897.30		105,966.01
Delaware	36,175.82		42.12		36,217.94			30.00	87.42	117.42
Florida	176.64	236.95	479.28		891.87	54.76	4,700.91		50.91	4,806.58
Georgia	11,201.63			3,611.47	14,813.10	421,138.21	2,247.05	945.82		424,331.08
Hawaii		6,344.91	544.36		6,889.27		12,916.14	6.13		12,922.27
Idaho	207,793.72			9.92	207,803.64					
First Illinois	69,097.97	190.78	1,351.80		70,640.55	14,064.67	34,920.05	2,076.61	7.66	51,068.99
Eighth Illinois	458,477.35		596.16	67.18	459,140.69	252.97	28.36	1,020.09	398.28	1,699.70
Indiana	199,445.02		488.18	1.44	199,934.64	33,039.63	235.00	789.49	90.71	34,154.83
Iowa	38,943.52		471.34	68.04	39,482.90	32.63	124.02	536.15	657.75	1,350.55
Kansas	363,911.26		249.63	14.14	364,174.93	364.15		1.63	148.12	513.90
Kentucky	174,680.05		1,130.45	2.52	175,813.02		100.46	111.22	404.40	616.08
Louisiana		27.35			27.35	75,459.64	26,943.18	5,340.20	59.31	107,802.33
Maine	6.38	3,103.97	1,006.46	221.33	4,338.14	3,942.40	244.41			4,186.81
Maryland	99,260.83	162.01	1,976.39	21.09	101,420.32	19,144.86	19,655.85	802.49	1,084.52	40,687.74
Massachusetts	3,726.21	1,239.45	2,250.63	15.94	7,232.13	394,019.94	41,014.20	113,194.00	62.78	548,290.92
Michigan	416,290.70	554.09	2,622.03	150.07	419,618.44	936.54	6,885.55	3,168.84	357.43	10,368.36
Minnesota	628,371.82	45.00	1,239.44	178.55	629,833.81	2,127.56	950.09	105.21	176.82	3,359.68
Mississippi	6.81				6.81	126,896.54		3.57	5.65	126,905.76
First Missouri	276,048.43	.41		21.29	276,070.13	101,743.26	8,662.91	50.00	21.33	110,477.50
Sixth Missouri	256,712.71		695.15	14.59	257,422.45	49.65		254.51	475.49	779.65
Montana	398,364.37	7.43	594.34	580.88	399,547.02				2.07	2.07
Nebraska	285,242.90		1,269.42	100.79	286,613.11	4.27	433.66	11.56	282.27	732.06
Nevada	659.74				659.74					
New Hampshire	46,435.51		344.95	2.11	46,782.57	29,120.40		7,511.71	1.72	36,633.92
First New Jersey	6,868.26		20.00		6,888.26	405.90		33.56	10.00	449.46
Fifth New Jersey	12,272.78		4,952.00	24.58	17,249.36	4,951.28		1,152.67	657.11	6,761.06
New Mexico	16,349.74		12.02	36.80	16,398.56	27.36			69.05	96.41
First New York	23,113.72		2,010.92		25,124.64	2,280.70		2,455.19	147.39	4,883.37
Second New York	17,445.72	37,407.19	200.00	25.55	55,138.46	195,121.37	893,992.32	7,779.26	568.80	1,097,461.75
Third New York	17,089.11		20,914.32	10.00	38,014.39	16,091.82		4,125.18	227.61	20,444.11
Fourteenth New York	1.05		849.48	123.84	974.37	33,100.65		1,578.16	801.64	35,480.45
Twenty-first New York	100,749.20	1,633.75	348.04	63.52	102,794.57	32,021.90	1,338.26	234.47	80.19	33,674.82
Twenty-eighth New York	223,362.95	7,973.73	2,530.93	35.93	233,903.54	59,484.07	3,749.45	1,601.60	98.55	64,933.67
North Carolina	284,254.25	3.28	129.03		284,386.56	814,239.31	1,624.63	209.43	3.31	816,076.68
North Dakota	132,128.29	288.44	24.29	29.58	132,470.00		290.46			290.46
First Ohio	87,060.23		1.11		87,061.34	5,459.91	81.04	6.43		5,547.98
Tenth Ohio	172,522.25		104.35		172,626.60	37.42		374.16	99.76	511.34
Eleventh Ohio	98,555.28				98,555.28				5.00	5.00
Eighteenth Ohio	255,253.45	2.09	422.80	93.77	255,777.11	302.51	6,891.93	1,215.31	258.28	8,748.03
Oklahoma	138,989.39				138,989.39	9,482.79		450.47		9,933.26
Oregon	367,620.79	835.21			368,456.00	1,365.99	6,473.07		55.28	7,894.34
First Pennsylvania	398,333.68	603.89	1,988.11		400,025.68	3,105.04	52,825.95	5,220.15	422.11	61,603.25
Twelfth Pennsylvania	93,751.65		101.97		93,853.62	38.25		97.35	46.22	181.82
Twenty-third Pennsylvania	22,057.79	5.32	1,306.04	76.86	23,446.61	286.00	1,804.58	519.95	82.20	2,752.73
Rhode Island	28.48		420.25		448.73	28,212.61	2,403.26	270.01	1.00	30,886.88
South Carolina	6,914.38				6,914.38	672,263.42	3,305.89	1.91	16.61	675,677.83
South Dakota	10,082.81				10,082.81				61.72	61.72
Tennessee	147,769.54		1,087.06		148,856.60	155,082.62	128.81	3,145.42	64.42	159,021.27
First Texas	75,093.07	364.29	60.18	21.04	75,538.58	65,507.21	1,883.62	1,110.57	204.88	68,802.28
Second Texas	147,584.83		66.50	.07	147,651.60	37,499.53	409.22	1,429.31	44.34	39,382.40
Utah	53,869.11	8.58		7.58	53,884.27	73.13	55.80			128.93
Vermont	4,287.09	3,796.84	205.53		8,290.27	21,711.46	3,427.32	100.00	418.69	25,657.47
Virginia	249,285.39		85.32	23.00	249,394.40	9,927.25	8,197.14	1,052.86	282.77	20,060.02
Washington	1,077,120.83	871.40	609.53	161.58	1,078,763.34	756.52	18,127.01	590.11	316.30	19,789.94
West Virginia	98,540.07			10.27	98,550.34	238.98				238.98
Wisconsin	48,365.82		1,188.72	330.78	49,875.32	2,938.62	1,970.88	941.60	381.75	6,230.91
Wyoming	25,630.17				25,630.17					
Philippine Islands										
Total	9,294,384.08	71,479.00	69,170.23	6,474.13	9,441,516.44	3,956,005.31	1,245,364.29	176,238.65	9,931.05	5,387,539.30

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

Alaska		$11.54	$17.65	$101.78	$130.88		$3.01		$157.44	$160.45
California	$634,959.91	5,718.95	8,535.25	19.51	649,236.62	$61,369.50	71,758.46	$1,818.73	49.85	135,017.54
District of Columbia	17.45		13.15		30.60	2.42		156.05	2.00	160.47
Illinois	527,575.32	190.78	1,947.99	67.18	529,781.24	14,317.64	34,948.41	3,096.70	405.94	52,768.69
Maryland	99,243.38	11.86	1,713.75	11.09	100,980.08	19,142.46	16,857.81	412.67	60.00	36,482.94
Missouri	532,761.14	.41	605.15	35.88	533,402.58	101,792.91	8,662.91	304.51	496.82	111,257.15
New Jersey	19,141.04		4,972.00	24.58	24,137.62	5,357.18		1,180.23	667.11	7,210.52
New York	381,791.81	47,974.67	20,856.69	250.80	455,952.97	338,100.10	869,080.03	17,773.86	1,924.18	1,226,878.17
Ohio	614,296.21	2.09	628.15	93.77	614,020.23	5,819.84	6,973.57	1,625.90	303.04	14,812.35
Pennsylvania	514,143.12	609.21	3,396.72	76.86	518,225.91	3,519.29	54,690.53	5,837.45	590.53	54,637.80
Puerto Rico		150.15	249.49	10.00	409.64		2,798.04	233.77	1,032.52	4,064.33
Texas	222,677.90	364.29	126.78	21.11	223,180.08	103,096.74	2,292.84	2,545.88	309.22	108,244.68
Washington	1,077,120.83	859.86	591.97	49.80	1,078,622.46	756.52	18,124.00	590.11	158.86	19,629.49

TABLE 1A.—*Receipts from specified sources of agricultural adjustment and related taxes and total receipts, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Tobacco (tax effective Oct. 1, 1933, rates revised Oct. 1, 1934, Feb. 1, 1935, and Oct. 1, 1935)					Field corn (tax effective Nov. 5, 1933)				
	Processing tax, from 1.89 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	Delinquent floor taxes, other than retail stocks	Delinquent floor taxes, retail stocks	Total, field corn
Alabama	$271.00			$2.36	$273.36	$24,384.96		$25.38		$24,410.34
Arizona						482.16	$0.92			483.08
Arkansas	48.87		$2.49		51.36	8,938.45				8,938.45
First California	204,616.06	$16,359.24	1.52		220,976.82	1,391.80	1,020.91			2,412.71
Sixth California	12,653.93	6,203.28	10.51		18,867.72	5,451.74	833.81	11.38		6,296.93
Colorado	668.75		.09		668.84	840.50	2.51			843.01
Connecticut	17,450.83				17,450.83		22.37	44.47		66.84
Delaware	30,390.25				30,390.25	366.05				366.05
Florida	62,887.02	75.38	35.42		62,997.82	4,193.34	14.72			4,208.06
Georgia	716.48		102.25		818.73	27,690.55				27,690.55
Hawaii		2,379.44			2,379.44		9.52			9.52
Idaho	53.46		6.23		59.69	6.02				6.02
First Illinois	342,262.48	896.45	.86		343,159.79	21,155.88	1,038.07			22,193.95
Eighth Illinois	4,791.89		309.32	45.28	5,146.49	8,029.22		124.00	$10.86	8,164.08
Indiana	9,068.17	1,546.43	14.39		10,628.99	78,339.01	1,832.92	508.12		80,680.05
Iowa	5,255.35		1,881.17	93.25	7,229.77	40,150.98		4.98	14.49	40,170.45
Kansas	98.76		22.88	242.84	364.48	5,249.94			3.00	5,252.94
Kentucky	2,033,915.97		134.25	.40	2,034,050.62	177,599.27		96.60		177,695.87
Louisiana	18,313.52	38.66	46.82		18,399.00	38,208.68	28.71			38,237.39
Maine	927.73	24.52	168.95		1,121.20		1.25	283.99		285.24
Maryland	27,177.69	412.92	83.75		27,674.36	2,343.07	988.50			3,331.57
Massachusetts	10,868.78	831.30	262.47	3.69	11,966.24	165.09	135.29	1,206.97		1,507.35
Michigan	36,826.20	456.11	520.87	1.71	37,804.89	77,717.03	454.18	59.34	5.80	78,236.35
Minnesota	2,088.47	205.31	245.18		3,138.96	1,319.38	7.27			1,326.65
Mississippi						14,506.54				14,506.54
First Missouri	489,804.35	11.18			489,815.53	36,547.82	9.95			36,557.77
Sixth Missouri	1,903.99		675.00	9.79	2,588.78	16,994.33		.50	1.20	16,996.03
Montana	164.80		252.14	.27	417.21	1.60	11.71	.26	.05	13.62
Nebraska	778.11		873.08	65.42	1,716.61	7,471.49			7.64	7,479.13
Nevada	30.48				30.48					
New Hampshire	1,206.41		104.02		1,310.43	57.79		22.05		79.84
First New Jersey	419.86		222.57		642.43					
Fifth New Jersey	170,876.86		36.21		170,913.07	19.12				19.12
New Mexico						146.71				146.71
First New York	15,458.61			8.09	15,466.70	24.42		63.61		88.03
Second New York	2,815,774.87	22,646.63	2,701.31	215.40	2,841,338.21	39.51	20,003.48	7.70		20,050.69
Third New York	28,267.08				28,267.08	43,817.84		298.06		44,115.90
Fourteenth New York	4,726.15		225.55	27.25	4,978.95	6,593.27		38.07	6.33	6,637.67
Twenty-first New York	4,800.53	50.96	198.80		5,053.29	6,667.64	1.60			6,669.24
Twenty-eighth New York	4,169.92	21.96	12.26	4.78	4,208.92	615.75	153.27	59.62		828.64
North Carolina	5,372,376.22				5,372,376.22	25,488.73				25,488.73
North Dakota	34.80	.05	5.68		40.53					
First Ohio	4,314.94		70.43	.38	4,385.75	5,213.02		15.21		5,228.23
Tenth Ohio	88,484.28		299.82		88,784.10	1,630.17		3.81		1,633.98
Eleventh Ohio	4,931.00		2.45		4,933.45	5,945.06				5,945.06
Eighteenth Ohio	10,088.67	648.49	545.52	.25	11,282.93	1,567.87	234.78	70.59		1,863.24
Oklahoma	11.15		553.17		564.32	16,684.07				16,654.07
Oregon	251.12	105.80	58.91		416.83	23.43	44.88			68.31
First Pennsylvania	85,755.06	139.13	361.60		86,255.78	24,653.98	4,351.19	28.58		29,033.75
Twelfth Pennsylvania	14,313.08		32.62	1.02	14,346.72	96.30				96.30
Twenty-third Pennsylvania	6,303.51	10.02	1,292.76	50.89	7,657.18	14,778.68	88.49		5.65	14,872.82
Rhode Island	2,597.94		37.48		2,635.42	203.74	14.31	66.93		284.98
South Carolina	222.50			.24	223.04	8,233.30	.88			8,234.18
South Dakota	160.81		.21		161.02	9.12				9.12
Tennessee	253,310.95		57.97		253,368.92	56,450.75	.58	11.21		56,462.54
First Texas	981.98	3.41	44.20		1,029.59	13,890.16	701.00	.88		14,652.04
Second Texas	70.43		100.09		170.52	22,032.86	53.31			22,675.17
Utah	411.47				411.47					
Vermont	15.60	.41	129.75		145.76	.58	10.78			11.36
Virginia	934,894.02	47.76	154.81		935,097.49	20,888.18		1.00		20,889.18
Washington	202.70	2,400.45	57.98	28.17	2,689.30	2,624.97	268.83	2.68	1.22	2,897.70
West Virginia	4,749.62		34.59	15.80	4,800.01	9,372.53		72.95	.60	9,446.08
Wisconsin	12,842.58	37.07	.48	2.20	12,882.33	1,297.37	1.00	72.05		1,370.42
Wyoming	2.29				2.29	3.67				3.67
Philippine Islands										
Total	13,156,764.59	55,553.36	12,990.88	810.48	13,226,127.31	889,175.49	32,389.99	3,200.99	56.84	924,823.31

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

Alaska			$0.44	$28.17	$28.61		$0.14	$3.68	$1.22	$4.04
California	$217,269.99	$22,562.52	12.03		239,844.54	$6,843.54	1,854.72	11.38		8,709.64
District of Columbia	37.84		82.72		120.56	.26				.26
Illinois	347,054.37	896.45	310.18	45.28	348,306.28	29,185.10	1,038.07	124.00	10.86	30,358.03
Maryland	3,178.69	412.46			3,591.15	2,125.46	967.39			3,092.85
Missouri	491,708.34	11.18	675.00	9.79	492,404.31	53,542.15	9.95	.50	1.20	53,553.80
New Jersey	171,296.72		258.78		171,555.50	19.12				19.12
New York	2,873,200.16	22,719.55	3,137.92	255.52	2,899,313.15	57,758.43	20,158.35	467.06	6.33	78,390.17
Ohio	106,918.89	648.49	918.22	.63	108,486.23	14,356.12	224.78	89.61		14,670.51
Pennsylvania	106,371.64	149.15	1,886.98	51.91	108,259.68	39,528.96	4,439.68	28.58	5.65	44,002.87
Puerto Rico	23,961.16	.46	1.03		23,962.65	217.35	21.11			238.46
Texas	1,052.41	3.41	144.29		1,200.11	36,513.02	813.31	.88		37,327.21
Washington	202.70	2,400.45	57.54		2,660.69	2,624.97	268.69			2,893.66

TABLE 1A.—*Receipts from specified sources of agricultural adjustment and related taxes and total receipts, fiscal year ended June 30, 1936, 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	Delinquent floor taxes, other than retail stocks	Delinquent floor taxes, retail stocks	Total hogs	Processing taxes 0.346 to 4.06 cents per lb., $1.24 to $7.01 per M bags, 21.7 cents per M yds. of tape	Import compensating taxes	Delinquent floor taxes, other than retail stocks	Delinquent floor taxes, retail stocks	Total, paper and jute fabrics
Alabama	$35,790.52				$35,790.52		$128.92	$1.30		$130.22
Arizona	29,433.39				29,433.39					
Arkansas	24,031.17				24,031.17	$26.56				26.56
First California	163,293.03	$6,097.14			169,390.17	30,700.80	298.65	623.17		31,622.62
Sixth California	101,268.65	11,598.72			112,867.37	1,657.20	13.86	601.96		2,273.02
Colorado	179,357.51				179,357.51	944.86				944.86
Connecticut	6,976.78	1.15	$47.48		7,025.41					
Delaware	2,072.46				2,072.46	300.00			$1.00	301.00
Florida	39,607.62	6.65			39,614.27	5.87	9.78			15.65
Georgia	80,029.63				80,029.63	4,107.75		18.38		4,126.13
Hawaii	31,101.83	696.20			31,798.03			19.91		19.91
Idaho	78,868.75				78,868.75			17.26		17.26
First Illinois	1,002,668.38	3,337.04	154.54		1,006,159.96	8,484.80	9.00	2,337.38		10,831.18
Eighth Illinois	66,435.24		751.17	$2.20	67,188.61			190.42		190.42
Indiana	218,780.82				218,780.82	30.56		207.79		238.35
Iowa	360,088.81		4.69	4.48	360,097.98			35.39		35.39
Kansas	95,932.43		.21	21.51	95,954.15	47.04		387.64		434.68
Kentucky	65,128.76		78.82		65,207.58	2,768.64		40.77		2,809.41
Louisiana	47,976.72	21.41			47,998.13	6,318.50				6,318.50
Maine	21,786.93	69.16			21,856.09	4,509.73	57.93	989.57		5,557.23
Maryland	47,677.52	653.33		.33	48,331.18	3,371.81	46.93	34.13		3,452.87
Massachusetts	294,503.36	472.58			294,975.94	37,090.80	2,089.77	183.60		39,364.17
Michigan	282,907.80	3,457.66	1.87		286,367.23	28,199.39	153.62	5,907.58		34,260.59
Minnesota	2,842,758.48	9,018.05			2,851,776.53	3,926.88	.25	964.07		4,891.20
Mississippi	10,984.35				10,984.35					
First Missouri	13,839.24	7.00			13,846.24	36,622.10	.50			36,622.60
Sixth Missouri	39,923.33		41.01		39,964.34			15.72		15.72
Montana	113,928.35	2,076.27	.77	.15	116,005.54					
Nebraska	67,491.56	52.20			67,543.76	301.35		1.04		302.39
Nevada	11,545.16				11,545.16					
New Hampshire	4,965.57				4,965.57	593.04		29.88		622.92
First New Jersey	6,143.72				6,143.72					
Fifth New Jersey	51,433.50		115.54		51,549.04					
New Mexico	4,904.44		.16		4,904.60					
First New York	161.15		102.14		263.29	9,655.58		203.26		9,858.84
Second New York	27.47	235,006.52			235,033.99	8,837.88	2,263.19	328.69	121.05	11,550.81
Third New York	101,715.05		4.31		101,719.36	92,060.92		1,431.45	15.27	93,507.64
Fourteenth New York	6,537.38		7.09		6,544.47	66,340.08				66,340.08
Twenty-first New York	15,016.09	7,426.80			22,472.89	7,219.27	50.31	80.94		7,350.52
Twenty-eighth New York	6,472.76	7,025.82	3.36		13,501.93		617.23	820.43	.30	1,437.96
North Carolina	40,237.83	2.12			40,239.95					
North Dakota	39,100.08	13,101.37			52,201.45					
First Ohio	324,231.94		113.71		324,345.65	57,817.45		806.68		58,624.13
Tenth Ohio	172,058.29				172,058.29					
Eleventh Ohio	65,717.00				65,717.00			174.54		174.54
Eighteenth Ohio	93,311.83	101.64			93,413.47	27,199.85		15.73		27,215.58
Oklahoma	44,728.00				44,728.00	1.45			1.55	3.00
Oregon	215,624.70	1,268.84			216,893.54	7,508.34	18.81	100.00		7,627.15
First Pennsylvania	91,736.97	32.33			91,769.30	20,281.22	5,551.51	672.22		26,504.95
Twelfth Pennsylvania	10,145.54				10,145.54	2.25				2.25
Twenty-third Pennsylvania	103,079.56	317.25			103,396.81	108.58	165.75	124.62		398.95
Rhode Island	1,890.75				1,890.75					
South Carolina	19,257.57				19,257.57	1,661.83	10.74			1,672.57
South Dakota	35,426.35				35,426.35					
Tennessee	126,896.93				126,896.93	21,173.36				21,173.36
First Texas	113,082.66				113,082.66	2.55	.58	170.73	29.40	203.26
Second Texas	55,336.14				55,336.14		8.24	26.47		34.71
Utah	49,000.67				49,000.67		2.93	30.25		33.18
Vermont	15,494.93	4,158.60			19,653.43	18,908.64	402.21			19,310.75
Virginia	40,366.34		602.41		40,968.75	24,751.32	533.77	420.34		25,705.43
Washington	285,925.11	23,564.53		63.65	289,553.29	5,848.01	22.68			5,870.69
West Virginia	24,397.77				24,397.77	52,594.59		2.43		52,597.02
Wisconsin	93,703.51	442.77	6.22		94,152.50	11,474.95	1.53	3,166.15	1.00	14,643.63
Wyoming	26,595.32				26,595.32					
Philippine Islands										
Total	8,640,942.39	330,012.95	2,035.60	92.32	8,973,083.16	603,455.70	12,458.69	21,181.89	169.57	637,265.85

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

Alaska	$14.53	$39.64		$63.65	$117.82		$9.28			$9.28
California	204,561.68	17,695.86			282,257.54	$32,358.00	312.51	$1,225.13		33,895.64
District of Columbia	249.39				249.39					
Illinois	1,069,103.62	3,337.04	$905.71	2.20	1,073,348.57	8,484.80	9.00	2,527.80		11,021.60
Maryland	47,090.07	17.52		.33	47,107.92	3,371.81	43.64	4.13		3,419.58
Missouri	53,762.57	7.00	41.01		53,810.58	36,622.10	.50	15.72		36,638.32
New Jersey	57,577.22		115.54		57,692.76					
New York	129,059.89	249,459.14	116.90		379,635.93	184,113.73	2,930.73	2,864.77	$136.62	190,045.85
Ohio	655,319.96	101.64	113.71		655,535.31	85,017.30		996.95		86,014.25
Pennsylvania	204,962.07	349.58			205,311.65	20,392.05	5,717.26	796.84		26,906.15
Puerto Rico	338.06	635.81			973.87		3.29	30.00		33.29
Texas	168,418.80				168,418.80	2.55	8.82	197.20	29.40	237.97
Washington	265,910.58	23,524.89			289,435.47	5,848.01	13.40			5,861.41

TABLE 1A.—*Receipts from specified sources of agricultural adjustment and related taxes and total receipts, fiscal year ended June 30, 1936, 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)		Rye (tax effective Sept. 1, 1935)	
	Processing tax, ½ cent per raw pound	Import compensating taxes	Delinquent floor taxes, other than retail stocks	Delinquent floor taxes, retail stocks	Total, sugar	Processing tax, 1 cent per pound farmers' stock weight	Import compensating taxes	Processing tax, 1 cent per pound of rough rice	Import compensating taxes	Processing tax, 30 cents per bushel of 56 pounds	Import compensating taxes
Alabama	$2,674.53	$47,703.46	$40.60		$50,418.65	$14,414.99					
Arizona		60.24		$38.04	98.28						
Arkansas				.44	.44			$17,500.65			
First California	5,611,629.97	2,827.13	4,642.71	.14	5,619,099.95		$397.53	9,518.15	$31,673.59	$198.93	$167.92
Sixth California	24,087.71	1,059.05	82.24		25,229.00		8.81		9,237.11	1,729.05	73.96
Colorado	519,029.13	4.78	35,089.94		554,123.85					335.96	3.07
Connecticut		353.05	14.25		367.30						174.56
Delaware			29.11		29.11						
Florida	1,018.77	111,516.87	37.45	1.13	112,574.22	5,806.39			547.13		43.76
Georgia	1,124,903.67		13,500.56		1,138,404.23	25,468.15					
Hawaii	16,788.80	1,133.52	10.62		17,932.94	285.08	929.97	11,613.89	23,434.79		.36
Idaho			45.81	1.36	47.17					.24	
First Illinois	153.31	29,929.05	295.57		30,377.93		2.22		21.19	241.61	1,173.87
Eighth Illinois			1,796.72	48.82	1,845.54					24.00	
Indiana	43,744.27	4.15	45.75		43,794.17					11,292.33	17,759.02
Iowa	2,810.83		4,701.61	530.25	8,042.69					1,241.60	
Kansas	69,193.15		233.90	68.44	69,495.49					161.49	
Kentucky			679.75	.68	680.43					76,904.36	
Louisiana	3,192,493.31	5,630.13	776.36		3,198,899.80			335,558.02	287.46	846.58	
Maine		1,448.93			1,448.93				16.00		
Maryland	1,641,131.42	258,758.73	105,683.46	523.80	2,006,097.41		1.75	184.05	36,501.64	5,238.00	8,192.77
Massachusetts	1,387,201.44	11,809.87	65.68	1.15	1,399,078.14		24.62		711.02	577.48	151.80
Michigan	930,879.20	46,913.24	4,097.17	39.74	951,830.35		10.63		11,060.16	299.27	2,303.03
Minnesota		85.90	345.58		431.48				.13	346.91	6.49
Mississippi	36.94				36.94						
First Missouri		8.61	120.71		129.32					5,984.76	
Sixth Missouri			230.85	21.90	252.75					441.10	
Montana		.29	14.61	18.58	33.48						
Nebraska			150.73	18.08	168.81					1,424.87	
Nevada											
New Hampshire										42.32	
First New Jersey										255.75	
Fifth New Jersey		1.01	70.52		71.53					278.35	
New Mexico						792.31					
First New York	2,122.51		609.88	30.02	2,762.41					337.96	
Second New York	8,516,670.40	892,958.17	453.24	63.44	9,410,125.25		381.50		30,566.01		4,806.27
Third New York			8,945.41	2.94	8,948.35						
Fourteenth New York			144.03	11.16	155.19					1,621.53	
Twenty-first New York			.74		.74		2.63		1,357.22	30.00	
Twenty-eighth New York		10,519.83	19.89	16.59	10,556.31				361.03	835.76	344.37
North Carolina	417.21	37,740.54			38,157.75	17,931.97			3.80		
North Dakota											
First Ohio	554.48		6.72	.75	561.95						
Tenth Ohio	64,241.35		1,385.97	2.55	65,629.87					49.59	
Eleventh Ohio			24.63		24.63						
Eighteenth Ohio		24,463.85	2,864.40	120.10	27,448.35		.07			196.01	39.17
Oklahoma			73.31	.09	73.40	16.85					
Oregon		2,840.77			2,840.77		6.91		733.04	26.78	5.26
First Pennsylvania	3,937,807.66	320,063.43	64.40		4,257,935.49	3,115.03	1.48		4,355.91	1,391.82	275.02
Twelfth Pennsylvania			.18	.11	.29					1,544.40	
Twenty-third Pennsylvania		7.61	733.71	30.21	771.53				.43	18,482.77	580.42
Rhode Island		10.59	387.41	19.62	417.62						5.43
South Carolina	6,153.32	102,954.37			109,107.69	372.71					
South Dakota											
Tennessee		18.74	19.86		38.60	142.63					
First Texas	401,406.00	260.36	81.09	5.19	401,752.64	10.00	10.75	136,386.84	4.88	7.20	.86
Second Texas	11,226.00	.72	94.62	17.72	11,339.06	1,276.30					23.85
Utah	368,045.46		136,635.59		504,681.04			18.63			
Vermont		.28		4.14	4.42					1.33	18.26
Virginia		208,673.30	781.43	1.27	209,456.00	65,884.05			896.87	232.80	
Washington		839.38		105.18	944.56		765.41	12.00	3,169.40	246.90	205.60
West Virginia			406.32	39.51	445.83						
Wisconsin	57,092.67	21.58	5,527.70	28.04	62,669.99					6,260.90	
Wyoming											
Philippine Islands											
Total	27,903,213.50	2,120,621.53	331,952.85	1,811.18	30,357,599.06	135,506.46	2,544.68	510,792.23	154,928.81	139,130.71	36,345.17

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

Alaska		$3.10		$105.18	$108.28		$0.11		$0.72		
California	$5,635,717.68	3,860.18	$4,724.95	.14	5,644,328.95		406.64	$9,518.15	40,910.70	$1,927.98	$231.88
Illinois	153.31	29,929.05	2,092.29	48.82	32,223.47		2.22		21.19	265.61	1,173.87
Maryland	1,093.50	241,432.24	11.78		242,537.52		1.75	8.73	36,337.03	5,238.00	8,183.89
Missouri		8.61	351.56	21.00	382.07					6,425.86	
New Jersey		1.01	70.52		71.53					534.10	
New York	8,518,792.91	903,478.00	10,153.19	124.15	9,432,548.25		384.13		32,284.26	2,825.25	5,150.04
Ohio	64,705.83	24,463.85	4,281.72	123.40	93,664.80		.07			245.60	39.17
Pennsylvania	3,937,807.66	320,071.04	798.29	30.32	4,258,707.31	$3,115.03	1.48		4,356.34	21,418.99	555.44
Philippine Islands	813,015.09	16,276.15	61,651.69	523.36	891,466.19						
Puerto Rico	827,022.83	1,050.34	44,020.09	.44	872,093.70			175.32	163.71		8.86
Texas	412,632.00	201.08	175.71	22.91	413,091.70	1,286.30	10.75	136,386.84	4.88	7.20	24.71
Washington		836.28			836.28		765.30	12.00	3,158.68	246.90	205.60

TABLE 1A.—*Receipts from specified sources of agricultural adjustment and related taxes and total receipts, fiscal year ended June 30, 1936, by collection districts, States, and Territories*—Continued

Collection districts	Cotton ginning tax (act approved Apr. 21, 1934, Public, No. 169, 73d Cong.), 6 and 5.45 cents per pound lint cotton	Tobacco sales tax (act approved June 28, 1934, Public, No. 483, 73d Cong.), 3¾ per cent of selling price	Potato sales tax (act approved Aug. 24, 1935, Public, No. 320, 74th Cong.), ¾ cent per pound		Total, agricultural adjustment and related taxes	Total, income and miscellaneous internal-revenue taxes	Grand total, internal revenue collections
			Stamp sales by postmasters	Stamp sales by internal-revenue collectors			
Alabama	$128,708.58				$651,212.49	$5,746,568.46	$6,397,780.95
Arizona	1,989.30				39,526.07	1,874,413.24	1,914,239.31
Arkansas	5,107.38				63,627.84	3,549,536.05	3,613,163.89
First California	95.72		$5,236.96	$687.54	6,168,093.98	101,516,588.77	107,686,282.73
Sixth California	277.68			878.18	885,768.24	84,617,503.77	85,503,272.01
Colorado					993,383.83	15,823,177.54	16,816,561.37
Connecticut		$791.54			135,221.78	48,113,284.42	48,248,506.20
Delaware					69,494.23	38,627,107.31	38,696,601.54
Florida	12,617.52	13,076.71	2,387.51	9,252.15	267,739.54	29,812,395.60	30,080,135.24
Georgia	42,278.23	107,070.88			1,865,020.71	14,565,538.78	16,430,559.49
Hawaii					108,216.47	7,975,784.88	8,034,000.35
Idaho					286,802.77	1,793,891.42	2,079,694.19
First Illinois					1,535,571.24	210,905,354.38	212,441,225.62
Eighth Illinois	134.77	10.08			543,544.38	63,480,378.63	64,023,923.01
Indiana		18,929.29			636,102.49	70,480,405.89	71,116,508.38
Iowa				19.57	457,670.90	12,867,126.17	13,324,797.07
Kansas					536,362.06	11,453,303.09	11,989,654.15
Kentucky		$53,245.53			2,587,022.90	92,856,682.64	95,773,905.54
Louisiana	14,643.71		79.89	62.97	1,769,031.13	23,083,865.33	25,852,910.46
Maine					38,509.64	8,005,988.51	8,044,798.45
Maryland				21,619.28	2,302,732.94	80,121,851.70	82,424,584.64
Massachusetts					1,303,879.87	110,022,188.16	112,320,068.03
Michigan					1,831,768.30	181,568,727.74	183,400,496.04
Minnesota					3,495,111.84	38,082,965.38	41,578,077.22
Mississippi	84,525.11				236,005.51	2,391,517.97	2,630,483.48
First Missouri	4,024.05	3.75			973,531.65	61,773,472.97	62,747,004.62
Sixth Missouri		2,266.26			320,717.07	15,157,525.20	15,478,242.30
Montana					510,018.94	3,933,812.85	4,449,831.79
Nebraska					305,080.74	9,039,595.15	9,405,675.89
Nevada					12,235.38	2,257,823.53	2,270,058.91
New Hampshire					90,437.57	4,137,251.70	4,227,689.27
First New Jersey					14,379.62	18,748,304.30	18,762,683.92
Fifth New Jersey					240,841.53	128,109,562.31	128,350,403.84
New Mexico	1,271.30				23,009.89	1,161,235.76	1,184,245.65
First New York					58,783.24	57,955,152.90	58,013,936.14
Second New York					13,704,452.94	353,253,426.05	366,958,878.99
Third New York					335,016.83	233,352,589.79	233,687,606.62
Fourteenth New York					123,783.71	53,351,771.03	53,474,503.74
Twenty-first New York					179,405.92	15,631,698.09	15,811,104.91
Twenty-eighth New York					330,915.13	45,896,979.26	46,227,891.39
North Carolina	25,582.73	276,706.63			6,890,931.01	275,913,547.27	282,710,478.28
North Dakota					185,003.04	861,570.18	1,046,573.22
First Ohio		3,411.77			490,060.80	71,278,689.44	71,768,750.24
Tenth Ohio					501,293.67	18,184,428.91	18,685,722.58
Eleventh Ohio		56.84			174,512.70	11,094,072.11	11,268,584.81
Eighteenth Ohio					423,983.96	87,375,612.65	87,801,596.61
Oklahoma	29.17			94.90	211,085.76	44,779,482.45	44,990,568.21
Oregon					604,967.92	6,465,480.79	7,070,448.71
First Pennsylvania					4,963,227.46	160,039,661.59	165,002,889.06
Twelfth Pennsylvania					125,170.04	19,449,937.20	19,570,108.14
Twenty-third Pennsylvania					172,360.23	117,031,278.81	117,803,639.06
Rhode Island					36,509.51	21,848,068.35	21,884,658.16
South Carolina	49,140.64	100,967.25			971,567.86	4,283,266.42	5,254,834.28
South Dakota					52,541.02	1,237,907.84	1,290,548.86
Tennessee	13,739.42	181,921.01			961,621.28	16,406,938.47	17,368,559.75
First Texas	57,516.56		351.07	3,183.43	872,582.04	45,179,165.33	47,051,537.97
Second Texas	6,965.99				284,855.54	28,401,042.15	28,686,797.79
Utah					608,158.19	3,464,024.50	4,072,182.69
Vermont					73,093.05	2,640,210.47	2,713,303.52
Virginia	2,705.00	183,219.94			1,704,509.93	148,629,355.80	150,333,865.73
Washington				57.69	1,404,945.82	17,903,963.20	19,308,909.02
West Virginia		23,213.18			213,699.11	12,782,453.64	12,996,153.05
Wisconsin					248,080.00	57,808,617.36	58,056,703.36
Wyoming					52,231.45	1,660,968.12	1,713,199.57
Philippine Islands						380,325.03	380,325.03
Total	451,223.03	1,214,880.04	9,056.43	34,845.21	71,037,206.70	3,448,571,174.39	3,520,208,381.09

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

Alaska					$360.19	$443,230.25	$443,790.44
California	$373.50		$5,236.96	$1,565.82	7,054,492.20	186,134,092.54	193,188,554.74
District of Columbia				21,619.28	22,190.50	17,340,748.97	17,922,920.53
Illinois	134.77	$10.08			2,079,416.62	274,385,723.01	276,465,148.63
Maryland					480,962.34	62,821,102.73	63,302,065.07
Missouri	4,024.05	2,260.00			1,294,248.72	76,920,908.26	78,225,344.98
New Jersey					261,221.15	146,857,866.61	147,119,087.76
New York		3,468.61			14,733,368.77	768,440,615.02	783,173,983.79
Ohio					1,591,837.18	187,932,703.11	189,524,540.24
Pennsylvania					5,255,758.65	297,120,877.60	302,376,636.25
Philippine Islands					891,466.19		891,466.19
Puerto Rico					902,123.85		902,123.85
Texas	64,482.55		351.07	3,183.43	1,157,468.28	74,581,047.48	75,798,485.76
Washington				57.69	1,404,385.63	17,360,432.95	18,764,818.68

TABLE 2.—*Comparative internal revenue collections, fiscal years 1935 and 1936, by collection districts, States, and Territories* [1]

Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1935	1936	Per cent of increase, or decrease (−)	1935	1936	Per cent of increase, or decrease (−)	1935	1936	Per cent of increase, or decrease (−)
Alabama	Birmingham	$1,013,877.88	$1,967,730.03	22	$1,535,684.49	$1,885,157.42	23	$3,149,562.37	$3,852,893.45	22
Arizona	Phoenix	308,232.74	574,440.41	86	402,997.93	629,500.96	56	711,230.67	1,203,941.37	69
Arkansas	Little Rock	863,279.66	1,044,918.56	21	672,726.38	999,255.70	49	1,536,006.04	2,044,174.26	33
First California	San Francisco	19,170,219.61	24,868,434.27	30	14,539,664.12	18,931,874.36	30	33,709,883.73	43,800,308.63	30
Sixth California	Los Angeles	15,208,797.59	15,395,086.68	1	20,431,698.32	25,286,026.00	24	35,640,495.91	40,681,112.68	14
Colorado	Denver	4,442,838.46	5,007,540.77	14	2,756,177.59	4,272,565.44	55	7,199,016.05	9,340,106.21	30
Connecticut	Hartford	8,920,181.73	12,362,002.71	39	11,716,999.45	16,319,031.97	39	20,637,181.18	28,681,094.68	39
Delaware	Wilmington	12,027,647.78	20,020,260.58	66	7,830,307.16	11,365,152.44	45	19,864,154.94	31,385,413.02	58
Florida	Jacksonville	2,228,661.21	3,114,625.95	40	5,381,398.88	8,074,482.83	50	7,610,060.07	11,189,108.78	47
Georgia	Atlanta	4,465,797.32	5,672,720.58	27	3,401,202.17	4,207,892.06	24	7,866,999.49	9,880,612.67	26
Hawaii	Honolulu	2,639,163.54	3,502,970.93	33	1,614,712.02	2,284,942.34	41	4,253,875.56	5,787,613.27	36
Idaho	Boise	410,631.90	775,151.51	89	301,860.26	361,804.93	20	712,492.26	1,136,956.44	60
First Illinois	Chicago	47,784,758.61	63,234,610.13	32	37,317,186.77	49,087,252.74	32	85,101,945.38	112,321,882.87	32
Eighth Illinois	Springfield	2,943,425.02	4,207,911.97	43	2,337,312.34	3,366,883.29	44	5,280,737.36	7,574,795.26	43
Indiana	Indianapolis	7,642,141.99	10,873,481.72	42	6,207,239.61	8,520,055.85	37	13,849,381.60	19,394,137.57	40
Iowa	Des Moines	3,702,881.39	5,003,637.32	35	2,302,524.24	3,227,456.68	40	6,005,405.63	8,231,094.00	37
Kansas	Wichita	2,071,101.80	3,717,332.31	80	1,744,345.32	2,416,222.67	39	3,815,447.12	6,133,554.98	61
Kentucky	Louisville	5,564,304.17	6,987,198.53	26	3,007,208.78	3,772,481.09	25	8,571,512.95	10,759,679.53	26
Louisiana	New Orleans	4,846,507.37	5,596,701.01	20	2,508,658.23	3,662,001.17	46	7,155,175.60	9,258,702.18	29
Maine	Augusta	1,638,768.84	1,831,257.11	12	2,125,742.43	2,716,139.49	28	3,764,511.27	4,547,396.60	21
Maryland, including District of Columbia	Baltimore	13,427,639.65	15,333,313.19	14	16,823,371.94	21,692,526.60	29	30,251,011.59	37,025,839.79	22
Massachusetts	Boston	24,413,793.23	28,180,558.37	15	26,488,934.78	30,980,836.78	17	50,882,728.01	59,167,395.15	16
Michigan	Detroit	35,385,119.32	55,238,919.07	56	14,070,107.75	24,863,523.17	77	49,435,227.07	80,102,442.84	62
Minnesota	St. Paul	7,881,800.71	10,189,945.32	29	5,223,521.13	7,037,749.14	35	13,105,321.84	17,227,694.46	31
Mississippi	Jackson	585,706.34	828,787.85	42	516,128.98	768,544.60	49	1,101,835.32	1,597,332.45	45
First Missouri	St. Louis	13,874,478.37	16,041,602.49	16	7,320,166.54	9,820,902.34	34	21,194,645.01	25,862,504.83	22
Sixth Missouri	Kansas City	4,657,877.88	5,587,150.56	20	2,734,398.96	3,538,256.27	29	7,392,276.84	9,125,406.83	23
Montana	Helena	608,882.28	1,243,865.83	104	602,185.79	894,157.86	48	1,211,068.07	2,138,023.69	77
Nebraska	Omaha	2,272,519.50	2,878,799.51	27	1,632,950.28	1,967,873.71	21	3,905,469.84	4,846,684.22	24
Nevada	Reno	1,147,328.93	654,872.03	−43	564,420.97	1,204,123.04	113	1,711,749.90	1,858,995.97	9
New Hampshire	Portsmouth	902,431.92	1,076,237.10	12	1,234,422.04	1,556,761.67	26	2,190,853.96	2,632,998.77	20
First New Jersey	Camden	2,288,710.20	2,869,564.14	25	5,364,332.80	7,168,840.28	34	7,653,043.00	10,038,504.42	31
Fifth New Jersey	Newark	19,165,557.31	24,874,371.59	30	23,210,293.50	27,960,106.16	20	42,375,850.81	52,834,477.75	25
New Mexico	Albuquerque	224,594.70	331,707.96	48	257,824.04	396,991.38	54	482,419.34	728,699.34	51
First New York	Brooklyn	7,130,725.59	9,369,130.97	31	14,073,160.16	16,625,964.93	18	21,203,885.75	25,995,095.90	23
Second New York	Customhouse, New York	86,118,014.07	105,391,136.00	22	86,436,866.15	100,998,624.26	17	172,554,880.22	206,389,760.26	20
Third New York	341 9th Ave., New York	45,348,287.42	62,752,826.19	38	57,716,347.60	66,062,149.86	14	103,064,635.02	128,814,976.05	25
Fourteenth New York	Albany	3,936,803.82	6,382,607.59	62	11,947,972.97	14,959,935.85	25	15,884,776.79	21,842,443.41	34
Twenty-first New York	Syracuse	2,909,958.06	3,871,491.75	33	2,401,683.19	3,939,412.02	22	5,401,639.23	6,910,903.77	28
Twenty-eighth New York	Buffalo	12,160,064.51	16,573,004.93	28	7,597,999.31	9,319,310.96	23	19,757,063.82	24,892,315.89	26
North Carolina	Greensboro	8,821,944.19	10,514,906.51	19	5,825,540.24	7,020,312.77	21	14,647,490.43	17,541,219.28	20
North Dakota	Fargo	280,415.53	346,087.18	23	209,118.66	235,687.40	13	489,532.19	581,774.58	19
First Ohio	Cincinnati	8,626,935.13	11,674,162.09	35	6,944,122.42	10,347,171.40	49	15,571,057.55	22,021,333.49	41
Tenth Ohio	Toledo	3,615,992.86	5,629,755.69	54	2,113,831.71	3,079,125.91	46	5,759,824.57	8,708,881.60	51
Eleventh Ohio	Columbus	2,406,507.14	3,103,669.09	24	1,891,161.14	2,622,628.07	39	4,387,758.28	5,726,297.16	31
Eighteenth Ohio	Cleveland	15,910,766.42	24,397,091.66	53	11,014,350.66	12,531,445.52	14	26,925,120.08	36,929,137.18	37
Oklahoma	Oklahoma City	6,599,199.04	8,283,204.58	26	2,879,770.01	3,876,605.39	35	9,478,969.08	12,159,809.97	28
Oregon	Portland	1,202,987.20	2,014,456.88	56	1,332,224.23	1,643,615.30	23	2,625,211.43	3,658,072.18	39
First Pennsylvania	Philadelphia	28,452,084.89	31,238,529.92	10	26,022,587.96	34,524,015.57	33	54,474,672.85	65,762,545.49	21
Twelfth Pennsylvania	Scranton	2,373,380.30	2,587,878.14	9	3,289,141.19	4,033,229.18	23	5,662,521.49	6,621,107.32	17
Twenty-third Pennsylvania	Pittsburgh	14,203,680.04	18,892,108.04	33	15,201,450.46	21,504,140.75	41	29,405,130.50	40,396,338.79	37
Rhode Island	Providence	3,109,963.77	3,453,308.29	11	4,694,121.34	5,958,179.05	27	7,804,085.11	9,411,487.34	21
South Carolina	Columbia	2,215,657.86	1,995,483.15	−10	874,570.95	936,043.35	7	3,090,228.81	2,931,526.50	−5
South Dakota	Aberdeen	234,292.53	342,775.73	46	261,243.09	394,809.80	51	495,536.52	737,585.53	49
Tennessee	Nashville	4,494,144.24	4,818,036.98	7	3,809,456.75	4,315,495.19	13	8,303,599.99	9,133,532.17	10
First Texas	Austin	5,917,867.72	7,442,768.26	26	6,372,461.49	12,240,057.17	92	12,290,329.21	19,682,825.43	60
Second Texas	Dallas	6,941,250.39	8,539,570.97	23	5,713,372.94	7,323,839.19	28	12,654,623.33	15,863,410.16	25
Utah	Salt Lake City	1,257,410.90	1,235,478.19	−2	492,835.73	673,834.77	37	1,750,246.63	1,909,312.96	9
Vermont	Burlington	506,780.85	666,947.45	32	427,035.28	516,955.83	21	933,816.13	1,183,903.28	27
Virginia	Richmond	7,536,740.12	8,284,332.95	13	3,455,463.03	5,081,607.78	47	10,792,203.15	13,365,940.73	24
Washington, including Alaska	Tacoma	3,415,604.71	4,854,609.15	42	2,713,311.09	3,957,740.37	46	6,128,915.80	8,812,349.52	44
West Virginia	Parkersburg	3,602,543.15	4,951,179.63	37	1,702,851.44	2,412,516.58	42	5,305,394.59	7,363,696.21	39
Wisconsin	Milwaukee	7,416,836.71	8,597,068.38	17	4,889,782.01	6,242,501.94	28	12,306,618.72	14,839,660.32	21
Wyoming	Cheyenne	192,090.08	270,170.75	41	553,943.52	689,294.71	24	746,033.60	959,465.46	29
Philippine Islands										
Total		572,117,876.28	738,522,229.76	29	527,112,506.42	674,418,074.14	28	1,099,230,382.70	1,412,938,303.89	29

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

Alaska		$84,187.31	$197,371.33	134	$196,978.51	$145,654.11	−26	$281,165.82	$343,025.44	22
California		34,379,017.20	40,163,520.95	17	34,971,362.44	44,217,900.36	26	69,350,379.64	84,381,421.31	22
District of Columbia		3,188,429.30	4,503,173.26	41	5,007,217.93	6,647,328.39	33	8,195,647.23	11,150,501.65	36
Illinois		50,728,183.63	67,442,522.10	33	39,654,499.11	52,454,136.03	32	90,382,682.74	119,896,658.13	33
Maryland		10,239,210.35	10,830,139.93	6	11,816,154.01	15,045,198.21	27	22,055,364.36	25,875,338.14	17
Missouri		18,532,356.25	21,628,753.05	17	10,054,565.60	13,358,158.61	33	28,586,921.85	34,987,911.66	22
New Jersey		21,454,267.51	27,744,035.73	29	28,574,626.30	35,128,946.44	23	50,028,893.81	62,872,082.17	26
New York		157,602,851.50	203,340,097.40	29	180,264,029.38	211,005,397.88	17	337,866,880.88	414,345,495.28	23
Ohio		30,680,291.55	44,805,278.53	46	21,963,474.93	28,580,370.90	30	52,643,760.48	73,385,649.43	39
Pennsylvania		45,029,145.23	52,718,606.10	17	44,513,179.61	60,081,385.50	35	89,542,324.84	112,779,991.60	26
Texas		12,859,118.11	15,982,339.23	24	12,085,834.43	19,563,896.36	62	24,944,952.54	35,546,235.50	42
Washington		3,331,417.40	4,657,234.82	40	2,516,332.58	3,812,086.26	51	5,847,749.98	8,469,321.08	45

[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.

TABLE 2.—*Comparative internal revenue collections, fiscal years 1935 and 1936, by collection districts, States, and Territories*—Continued

Collection districts	Miscellaneous internal revenue			Agricultural adjustment taxes			Total internal revenue collections		
	1935	1936	Per cent of increase (+) or decrease (−)	1935	1936	Per cent of increase (+) or decrease (−)	1935	1936	Per cent of increase (+) or decrease (−)
Alabama	$2,027,327.19	$1,893,675.01	−7	$7,532,275.60	$651,212.49	−91	$12,709,165.16	$8,397,780.95	−50
Arizona	640,677.57	670,471.87	+5	393,386.85	39,826.07	−90	1,745,295.09	1,914,239.31	+10
Arkansas	1,348,206.03	1,505,363.79	+12	294,105.80	63,627.84	−78	3,178,317.93	3,613,165.89	+14
First California	50,746,437.58	57,716,280.14	+14	16,159,176.83	6,168,693.96	−62	100,615,498.14	107,685,282.73	+7
Sixth California	36,919,138.44	44,036,301.09	+19	3,609,714.28	885,763.24	−76	76,229,348.63	85,503,272.01	+12
Colorado	5,308,208.74	6,483,071.33	+21	13,758,931.00	993,883.83	−93	26,326,155.79	16,810,501.37	−36
Connecticut	14,729,787.41	19,432,189.74	+32	1,359,124.50	135,221.78	−90	36,726,093.09	48,248,506.20	+31
Delaware	7,545,684.70	7,241,594.29	−4	536,427.01	69,494.23	−87	27,046,266.65	38,696,801.54	+38
Florida	6,603,175.21	18,623,266.82	+179	932,546.52	267,739.64	−71	15,205,781.80	30,080,135.24	+98
Georgia	3,998,130.83	4,684,826.11	+17	20,678,114.74	1,805,020.71	−91	32,543,245.00	16,430,559.49	−50
Hawaii	1,285,028.91	2,138,171.61	+66	153,192.33	108,215.47	−29	5,592,096.80	8,034,000.35	+41
Idaho	545,592.33	649,034.08	+19	612,181.02	286,802.77	−53	1,870,265.01	2,073,604.19	+11
First Illinois	84,627,057.64	93,583,491.51	+10	95,034,684.58	1,535,871.24	−98	264,783,687.60	212,441,225.62	−20
Eighth Illinois	47,640,547.10	55,905,583.37	+17	5,453,961.50	543,544.38	−90	58,375,248.05	64,023,923.01	+10
Indiana	43,158,572.23	51,086,208.32	+18	10,007,852.78	636,192.49	−94	67,015,806.61	71,116,598.38	+6
Iowa	4,342,154.16	4,636,032.17	+7	20,629,504.23	457,670.90	−98	30,977,064.02	13,324,797.07	−57
Kansas	5,874,557.07	5,319,747.11	−9	14,349,183.13	536,352.06	−96	24,030,187.02	11,989,654.15	+50
Kentucky	71,863,608.20	82,127,203.11	+14	9,187,972.75	2,887,022.00	−69	89,623,093.90	95,773,905.54	+7
Louisiana	11,304,414.79	13,825,103.15	+22	6,598,308.74	3,769,051.13	−43	25,057,899.13	26,852,916.46	+7
Maine	1,651,860.80	3,458,592.21	+109	1,254,029.35	38,809.64	−97	6,670,401.42	8,044,798.45	+21
Maryland, including District of Columbia	30,477,145.73	43,096,011.91	+41	7,362,135.27	2,302,732.94	−69	68,090,292.59	82,424,584.64	+21
Massachusetts	43,386,934.01	50,854,793.01	+17	19,874,136.95	2,303,670.87	−88	114,143,798.97	112,326,068.03	−2
Michigan	79,990,056.98	101,468,284.00	+27	6,428,687.30	1,831,768.30	−72	135,853,971.41	183,400,496.04	+35
Minnesota	16,801,392.39	20,855,270.92	+24	27,504,498.17	3,495,111.64	−87	57,511,212.40	41,578,077.22	−28
Mississippi	812,871.59	796,185.52	−2	619,172.96	236,965.51	−62	2,533,879.87	2,030,483.48	+4
First Missouri	32,454,924.43	35,910,968.14	+11	10,289,476.59	973,531.65	−91	63,939,046.03	62,747,004.62	−2
Sixth Missouri	5,213,477.16	6,032,118.43	+16	8,957,328.42	320,717.07	−97	22,563,082.42	15,478,242.36	−31
Montana	2,610,375.78	1,796,789.16	−31	2,343,729.80	516,018.94	−78	6,165,173.65	4,449,831.79	−28
Nebraska	3,506,511.36	4,193,030.03	+20	5,042,113.13	365,980.74	−93	12,454,094.33	9,405,675.89	−24
Nevada	351,964.00	398,827.56	+13	62,907.41	12,235.38	−81	2,120,621.31	2,270,058.91	+7
New Hampshire	1,510,914.90	1,504,252.93	−1	1,559,176.48	90,437.57	−94	5,272,947.34	4,227,689.27	−20
First New Jersey	6,468,579.60	8,709,799.88	+35	531,325.00	14,379.62	−97	14,552,947.60	18,762,583.92	+28
Fifth New Jersey	53,764,022.60	75,275,084.56	+40	3,635,773.19	246,841.53	−93	99,775,646.60	128,356,403.84	+29
New Mexico	443,128.96	432,536.42	−2	112,915.58	23,609.89	−79	1,038,463.97	1,184,845.65	+14
First New York	26,350,134.53	41,960,057.00	+59	704,580.59	58,785.24	−92	48,264,700.07	68,019,938.14	+41
Second New York	113,187,138.26	146,802,665.79	+30	89,695,652.06	13,706,452.94	−65	325,437,720.54	366,958,878.90	+13
Third New York	91,179,350.48	104,537,613.74	+15	7,796,008.97	335,016.83	−96	202,939,094.47	233,687,690.62	+16
Fourteenth New York	19,269,767.54	31,009,327.62	+61	1,137,945.87	121,732.71	−89	36,292,490.20	52,474,503.74	+45
Twenty-first New York	8,678,716.28	8,720,795.23		1,434,744.93	179,405.92	−87	15,515,100.44	15,811,104.91	+2
Twenty-eighth New York	17,092,685.40	21,004,650.37	+23	8,073,738.43	330,915.13	−96	44,923,487.65	46,227,891.39	+3
North Carolina	235,318,455.09	258,272,327.99	+10	33,793,393.71	6,896,931.01	−80	283,766,339.83	282,710,478.28	
North Dakota	321,039.28	279,795.60	−13	937,186.22	185,003.04	−80	1,748,657.89	1,046,573.22	−40
First Ohio	41,782,705.50	49,257,255.95	+18	6,064,520.17	490,066.80	−92	63,418,283.22	71,798,650.24	+13
Tenth Ohio	8,011,643.43	9,475,547.31	+18	4,030,171.00	501,293.67	−88	17,801,839.00	18,635,722.58	+5
Eleventh Ohio	4,748,207.93	5,367,774.95	+13	2,392,315.75	174,512.70	−93	11,528,281.96	11,268,584.81	−2
Eighteenth Ohio	40,651,316.83	50,446,475.47	+24	3,754,626.08	425,083.96	−89	71,331,068.99	87,801,596.61	+23
Oklahoma	29,813,120.48	32,619,072.48	+9	4,085,404.07	211,085.76	−65	45,377,493.63	44,990,568.21	+4
Oregon	2,511,801.67	2,807,408.61	+12	4,022,720.53	604,967.92	−85	9,159,733.63	7,070,448.71	−23
First Pennsylvania	78,793,233.54	94,277,116.10	+20	14,980,865.76	4,903,227.46	−67	148,248,772.15	165,002,889.05	+11
Twelfth Pennsylvania	9,087,018.49	12,828,829.88	+41	1,243,924.30	120,170.94	−90	15,903,464.28	19,570,108.14	+22
Twenty-third Pennsylvania	48,302,237.85	77,234,940.02	+60	2,376,122.54	172,360.25	−93	80,113,490.89	117,803,539.06	+47
Rhode Island	5,783,456.70	12,436,901.01	+115	1,862,519.65	30,569.81	−98	15,450,061.40	21,884,658.16	+42
South Carolina	1,281,602.12	1,351,739.92	+5	17,126,284.94	971,567.86	−94	21,498,115.87	5,254,834.28	−76
South Dakota	619,693.39	500,322.31	−19	425,565.58	52,641.02	−88	1,540,705.49	1,290,548.80	−16
Tennessee	6,689,888.24	7,273,405.30	+9	6,494,674.89	901,621.28	−85	21,488,163.12	17,368,559.75	−19
First Texas	24,473,075.54	26,496,279.00	+8	4,708,001.93	872,582.54	−81	41,471,406.68	47,051,687.97	+13
Second Texas	11,643,083.97	12,538,531.99	+8	8,441,691.80	284,855.64	−97	32,739,398.50	28,686,797.70	−12
Utah	1,371,886.80	1,554,711.54	+13	3,182,087.80	608,158.19	−81	6,304,221.23	4,072,182.69	−35
Vermont	644,997.50	1,456,307.19	+126	210,918.29	73,003.05	−65	1,789,731.92	2,713,303.52	+52
Virginia	119,338,901.26	135,203,415.07	+13	11,217,495.25	1,704,509.93	−85	141,348,599.66	150,333,865.73	+6
Washington, including Alaska	8,013,719.00	8,991,316.68	+12	5,169,597.01	1,404,945.82	−73	19,312,231.81	19,208,609.02	−1
West Virginia	4,391,541.65	5,418,757.73	+23	908,229.98	213,699.11	−76	10,605,166.22	12,990,153.05	+23
Wisconsin	33,531,697.55	42,968,057.04	+28	5,720,386.42	248,080.00	−96	51,558,702.69	58,056,703.36	+13
Wyoming	581,581.68	701,502.66	+21	212,831.62	52,231.45	−75	1,540,446.78	1,713,199.57	+11
Philippine Islands	403,716.62	380,325.03	−6				403,716.62	380,325.03	−6
Total	1,673,982,831.24	2,035,632,870.50	+22	526,222,358.24	71,637,206.70	−86	3,299,435,572.18	3,520,208,381.09	+7

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

Alaska	$83,606.12	$100,204.81	+20	$3,888.62	$560.19	−86	$368,600.56	$443,700.44	+20
California	87,605,578.03	101,752,571.23	+16	19,828,891.11	7,054,462.20	−64	176,844,840.77	193,188,554.74	+9
District of Columbia	4,442,497.44	6,150,247.32	+38	146,775.82	22,180.56	−85	12,784,920.49	17,322,029.53	+35
Illinois	132,267,604.74	154,489,074.88	+17	100,488,646.17	2,079,415.62	−98	323,138,933.65	276,465,148.63	−14
Maryland	26,034,648.29	36,945,754.56	+42	4,831,014.87	486,962.34	−99	52,921,027.52	63,308,065.07	+20
Missouri	37,608,401.59	41,943,080.90	+11	20,246,805.01	1,294,248.72	−94	86,502,123.45	78,225,246.98	−10
New Jersey	60,232,602.20	83,984,884.44	+39	4,167,098.19	201,221.15	−94	114,428,504.20	147,119,087.76	+29
New York	275,763,842.24	354,095,119.74	+28	58,842,770.85	14,733,308.77	−75	672,473,493.97	783,173,923.79	+16
Ohio	95,193,873.69	114,547,053.68	+20	16,241,633.00	1,591,857.13	−90	164,079,273.17	189,524,560.24	+16
Pennsylvania	136,212,489.88	184,340,888.00	+35	18,600,912.90	5,255,758.65	−72	244,355,727.32	302,376,630.25	+24
Philippine Islands [1]				867,201.64	891,466.19	+3	867,201.64	891,466.19	+3
Puerto Rico				1,517,142.94	902,123.85	−41	1,517,142.94	902,123.85	−41
Texas	36,116,158.91	39,034,811.89	+8	13,149,663.73	1,157,438.28	−99	74,210,805.18	75,738,485.76	+2
Washington	7,930,112.88	8,891,111.87	+12	5,165,708.39	1,404,385.63	−73	18,943,571.25	18,764,818.58	−1

[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 and wines by collectors of customs.

TABLE 3.—*Summary of internal revenue collections,*[1] *year ended June 30, 1936, by States and Territories*[2]

States and Territories	Population as of July 1, 1935 (Bureau of the Census estimate)	Per cent of total population	Income-tax collections	Per cent of income-tax collections	Miscellaneous internal-revenue collections	Total income-tax and miscellaneous internal-revenue collections	Per cent of income-tax and miscellaneous internal-revenue collections	Agricultural adjustment-tax collections	Per cent of agricultural adjustment collections	Total internal revenue collections	Per cent of total collections
Alabama	2,834,000	2.21	53,852,893.45	0.27	$1,893,675.01	$55,746,568.46	0.17	$551,212.40	0.91	$56,307,780.95	0.16
Alaska	61,500	.05	343,025.44	.02	100,204.81	443,230.25	.01	560.19	----------	443,790.44	.01
Arizona	386,000	.30	1,203,941.37	.09	670,471.87	1,874,413.24	.06	39,826.07	.06	1,914,239.31	.06
Arkansas	1,909,000	1.56	2,044,174.20	.14	1,505,363.70	3,549,538.05	.10	63,627.84	.09	3,613,165.89	.10
California	5,630,000	4.41	84,381,421.31	5.97	101,752,671.23	186,134,092.54	5.40	7,054,462.20	9.85	193,188,554.74	5.49
Colorado	1,062,000	.83	9,340,106.21	.66	6,483,071.33	15,823,177.54	.46	993,383.83	1.39	16,816,561.37	.48
Connecticut	1,717,000	1.34	28,681,004.68	2.03	19,432,189.74	48,113,284.42	1.40	135,221.78	.19	48,248,506.20	1.37
Delaware	258,000	.20	31,385,418.02	2.22	7,241,694.29	38,627,107.31	1.12	89,494.23	.10	38,896,601.54	1.10
District of Columbia	594,000	.46	11,150,501.65	.79	6,150,247.32	17,300,748.07	.50	22,180.56	.03	17,322,929.53	.49
Florida	1,614,000	1.26	11,180,108.78	.79	16,623,286.82	20,812,305.60	.60	267,739.64	.37	30,080,136.24	.85
Georgia	3,345,000	2.61	9,880,612.67	.70	4,684,020.11	14,505,538.78	.42	1,885,020.71	2.60	16,430,559.40	.47
Hawaii	425,000	.33	5,787,613.27	.41	2,138,171.01	7,925,784.88	.23	108,216.47	.15	8,034,000.35	.23
Idaho	479,000	.37	1,186,956.44	.08	649,934.08	1,786,801.42	.05	286,802.77	.40	2,073,604.19	.06
Illinois	7,817,000	6.11	119,806,658.13	8.49	154,489,074.88	274,385,733.01	7.96	2,079,415.62	2.90	276,465,148.63	7.86
Indiana	3,429,000	2.68	19,394,137.57	1.37	51,086,268.32	70,480,405.89	2.04	636,192.49	.89	71,116,598.38	2.02
Iowa	2,534,000	1.98	8,231,094.00	.58	4,636,002.17	12,867,126.17	.37	457,670.90	.64	13,324,797.07	.38
Kansas	1,848,000	1.44	6,133,554.98	.43	5,319,747.11	11,453,302.00	.33	538,352.06	.75	11,989,654.15	.34
Kentucky	2,846,000	2.22	10,759,679.53	.76	82,127,203.11	92,886,882.64	2.69	2,887,022.90	4.03	95,773,905.54	2.72
Louisiana	2,120,000	1.66	9,258,762.18	.66	13,825,103.16	23,083,865.34	.67	3,709,051.13	5.26	26,852,916.46	.76
Maine	845,000	.66	4,547,396.60	.32	3,468,592.21	8,005,988.81	.23	38,809.64	.05	8,044,798.45	.23
Maryland	1,600,000	1.30	25,876,338.14	1.83	36,945,764.69	62,821,102.73	1.82	486,962.34	.68	63,308,065.07	1.80
Massachusetts	4,375,000	3.42	50,107,395.15	4.10	50,854,703.01	110,022,188.16	3.19	2,303,879.87	3.21	112,326,068.03	3.19
Michigan	4,661,000	3.64	80,102,442.84	5.67	101,466,284.90	181,568,727.74	5.27	1,831,768.30	2.56	183,400,496.04	5.21
Minnesota	2,627,000	2.05	17,227,694.46	1.22	20,855,270.02	38,082,965.38	1.10	3,495,113.54	4.88	41,578,077.22	1.18
Mississippi	1,961,000	1.53	1,507,332.45	.11	796,183.52	2,303,517.97	.07	238,965.51	.33	2,630,483.48	.08
Missouri	3,913,000	3.06	34,987,011.66	2.48	41,943,086.60	76,930,098.26	2.23	1,294,248.72	1.81	78,225,240.98	2.22
Montana	531,000	.42	2,138,023.69	.15	1,795,780.16	3,933,812.85	.11	516,018.94	.72	4,449,831.79	.13
Nebraska	1,364,000	1.07	4,846,004.22	.34	4,193,030.93	9,039,035.15	.26	305,980.74	.51	9,405,475.89	.27
Nevada	90,000	.08	1,858,995.97	.13	398,827.50	2,257,823.53	.07	12,235.38	.02	2,270,058.91	.06
New Hampshire	502,000	.39	2,632,998.77	.19	1,504,252.03	4,137,251.70	.12	90,437.57	.13	4,227,689.27	.12
New Jersey	4,288,000	3.35	62,872,962.17	4.45	83,984,884.44	146,857,806.61	4.20	281,221.15	.36	147,139,027.76	4.18
New Mexico	402,000	.31	728,690.34	.05	432,630.42	1,161,235.76	.03	23,609.89	.03	1,184,845.65	.03
New York	12,859,000	10.07	414,345,495.28	29.32	354,095,119.74	765,440,615.02	22.28	14,733,308.77	20.57	783,173,923.79	22.24
North Carolina	3,417,000	2.67	17,841,210.26	1.24	258,272,327.90	275,813,547.27	8.00	6,896,931.01	9.63	282,710,478.28	8.03
North Dakota	700,000	.55	581,774.53	.04	279,705.60	861,670.18	.03	185,003.04	.26	1,046,673.22	.03
Ohio	6,707,000	5.24	73,385,649.43	5.19	114,547,053.68	187,932,703.11	5.45	1,591,857.13	2.22	189,524,560.24	5.38
Oklahoma	2,509,000	1.96	12,159,509.87	.86	32,619,672.48	44,779,482.45	1.30	211,085.76	.29	44,990,568.21	1.28
Oregon	1,008,000	.79	5,058,072.15	.26	2,607,408.61	6,465,480.79	.19	604,967.92	.84	7,070,448.71	.20
Pennsylvania	10,066,000	7.85	112,779,991.60	7.98	184,340,886.00	297,120,877.60	8.62	5,265,758.65	7.34	302,376,636.25	8.59
Rhode Island	581,000	.53	9,411,487.34	.67	12,436,601.01	21,848,088.35	.63	36,569.81	.05	21,884,658.16	.62
South Carolina	2,012,000	1.57	2,031,535.60	.21	1,351,539.92	4,383,280.42	.13	871,567.86	1.30	5,254,834.28	.15
South Dakota	675,000	.53	737,553.63	.05	500,322.31	1,237,907.84	.04	52,641.02	.07	1,290,548.86	.04
Tennessee	2,904,000	2.27	9,133,332.17	.65	7,273,406.30	16,406,938.47	.48	961,621.28	1.34	17,368,559.75	.49
Texas	6,077,000	4.75	35,540,235.59	2.52	39,634,811.89	74,561,047.48	2.16	1,157,438.28	1.62	75,738,485.76	2.15
Utah	515,000	.40	1,909,312.96	.14	1,554,711.54	3,464,024.50	.10	608,158.19	.85	4,072,182.69	.13
Vermont	377,000	.30	1,183,903.26	.09	1,456,307.10	2,640,210.47	.08	73,093.05	.10	2,713,303.52	.08
Virginia	2,637,000	2.06	13,705,940.73	.95	135,263,416.07	148,969,356.80	4.30	1,704,509.93	2.38	150,833,866.73	4.27
Washington	1,633,000	1.28	8,469,321.08	.60	8,891,111.67	17,360,432.95	.50	1,404,385.63	1.96	18,764,818.58	.53
West Virginia	1,816,000	1.42	7,363,996.21	.52	5,418,757.73	12,782,453.94	.37	213,699.11	.30	12,996,153.05	.37
Wisconsin	2,908,000	2.27	14,639,660.32	1.03	42,965,957.04	57,605,617.36	1.66	248,085.00	.35	58,056,703.36	1.65
Wyoming	232,000	.18	959,455.46	.07	701,602.66	1,660,983.12	.05	52,231.45	.07	1,713,199.57	.05
Philippine Islands	----------	----------	----------	----------	380,325.03	380,325.03	.01	891,466.19	1.24	1,271,791.22	.04
Puerto Rico	----------	----------	----------	----------	----------	----------	----------	902,123.85	1.26	902,123.85	.02
Total	128,006,400	100.00	1,412,938,303.59	100.00	2,035,632,870.50	3,448,571,174.30	100.00	71,637,206.70	100.00	[3] 3,520,208,381.09	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 documentary and potato stamps and deposits of internal revenue collected on liquors through customs officers, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

[2] Tax receipts are credited 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)	$1,700.00
Tax on Philippine manufactured products (act of Aug. 5, 1909)	599,103.58
Tax on Philippine coconut oil (sec. 602¼, Revenue Act of 1934)	15,960,328.61
Tax on Puerto Rico manufactured products (act of Mar. 2, 1917)	2,479.57
Total internal-revenue collections reported for credit to trust funds	16,563,611.76

Agricultural adjustment taxes on—

Philippine imports (act of May 12, 1933)	123,682.30
Virgin Islands imports (act of May 12, 1933)	224.67
Canal Zone imports (act of May 12, 1933)	8.93
Guam imports (act of May 12, 1933)	12.97
Philippine sugar (Presidential Proclamations 2001 and 2098)	5,240,842.81
Puerto Rico sugar (Presidential Proclamation 2091)	3,654,743.99
Virgin Islands sugar (Presidential Proclamation 2001)	294,362.45
Total agricultural adjustment collections reported for credit to trust funds	9,313,878.23

TABLE 4.—*Summary of monthly internal revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1936, by sources*

Source	1935					
	July	August	September	October	November	December
Income and excess-profits taxes:						
Corporation income taxes	$14,364,533.05	$15,758,270.31	$126,464,533.51	$18,033,836.94	$14,257,647.00	$130,072,767.60
Individual income taxes	9,598,915.91	7,413,691.30	103,762,356.24	10,179,853.30	7,494,949.24	98,926,500.18
Total, income taxes	23,963,448.96	23,171,961.61	230,226,889.75	28,213,240.24	21,752,596.24	228,999,267.78
Excess-profits taxes	174,319.75	191,808.06	1,264,533.86	363,441.48	232,769.21	1,366,354.44
Total	24,137,768.71	23,363,769.67	231,491,423.61	28,576,681.72	21,985,365.45	230,205,622.22
Capital stock tax	53,350,643.22	32,020,403.08	2,557,339.16	3,253,097.31	824,171.76	623,489.03
Estate tax	14,221,356.84	20,780,904.00	10,524,027.05	16,308,424.23	17,285,637.86	18,071,268.18
Gift tax	96,766.17	131,961.08	66,251.00	163,531.57	428,932.76	553,225.97
Liquor taxes:						
Distilled spirits (imported) (excise tax)	873,093.90	960,603.02	1,301,599.58	1,686,718.13	1,353,346.05	1,377,396.70
Distilled spirits (domestic) (excise tax)	12,156,059.50	12,677,206.68	17,549,214.16	20,894,104.18	22,571,753.71	20,451,259.49
Distilled spirits rectification tax	381,102.09	415,410.57	605,330.47	784,165.68	890,553.02	899,335.73
Still or sparkling wines, cordials, etc. (imported) (excise tax)	36,384.09	30,177.68	46,368.39	74,908.00	85,670.14	117,045.67
Still or sparkling wines, cordials, etc. (domestic) (excise tax)	488,508.17	492,543.86	811,120.14	831,709.88	998,971.02	1,133,703.71
Brandy used for fortifying sweet wines	302,986.04	400,618.54	229,168.17	96,287.12	104,301.85	58,180.47
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	2,622,519.79	1,016,736.10	224,608.80	233,400.43	181,827.07	163,171.67
Stamps for distilled spirits intended for export	7.80	3.50	.80	1.70	.10	.80
Case stamps for distilled spirits bottled in bond	3,222.00	646.00	3,756.00	5,488.00	5,894.00	3,918.00
Container stamps (Liquor Taxing Act of 1934)	496,224.09	495,497.95	824,800.62	926,802.84	967,555.00	859,010.94
Floor taxes (Liquor Taxing Act of 1934)	14,027.03	3,515.72	2,457.56	12,768.52	4,282.24	6,293.43
Fermented malt liquors	28,062,992.17	27,011,418.84	19,425,019.36	18,583,872.53	16,584,840.43	15,202,109.11
Brewers; retail and wholesale dealers in malt liquors (special taxes)	1,877,491.26	685,610.05	176,315.71	161,494.89	118,251.97	91,104.12
Total	47,200,198.53	44,100,084.60	41,003,360.05	44,331,727.95	44,397,250.60	40,362,589.84
Tobacco manufactures:						
Cigars (large)	1,070,866.60	1,023,082.68	1,069,880.11	1,343,703.21	1,211,118.93	811,317.62
Cigars (small)	12,005.37	12,179.81	10,738.35	13,503.83	9,993.66	6,700.44
Cigarettes (large)	1,864.50	1,407.21	1,575.72	1,818.56	1,763.19	2,017.93
Cigarettes (small)	30,415,017.49	35,923,154.14	32,323,824.91	38,136,658.90	33,400,608.21	29,523,134.84
Snuff of all descriptions	469,297.96	522,246.27	504,855.81	601,363.85	503,437.59	522,860.44
Tobacco, chewing and smoking	4,763,878.39	4,916,174.43	4,712,557.02	5,143,659.37	4,300,357.91	3,634,643.04
Cigarette papers and tubes	72,101.44	122,592.88	152,953.82	169,445.78	159,435.50	101,263.16
Leaf dealer penalties, etc.	33.26	74.72	94.68	10.57		32.70
Total	45,810,614.61	42,523,812.17	38,776,780.42	45,410,153.67	38,586,715.37	34,601,964.17
Stamp taxes (title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyances, etc.	2,116,357.06	2,393,070.16	2,342,669.60	2,179,874.24	2,387,720.42	2,394,916.81
Capital stock and similar interest sales or transfers	1,623,493.85	1,933,565.21	2,924,723.77	2,132,277.43	2,894,020.37	3,818,025.00
Sales of produce (future delivery)	251,540.42	299,139.52	231,726.49	275,362.38	367,671.87	263,123.29
Playing cards	192,079.50	270,623.30	479,695.30	511,746.90	430,221.40	345,018.60
Silver bullion sales or transfers	69,823.14	70,521.83	25,155.44	33,534.88	88,759.17	96,690.53
Total	4,263,298.97	4,966,923.02	6,053,969.69	6,132,795.83	6,168,396.63	6,917,774.73
Manufacturers' excise taxes:						
Lubricating oils	1,570,603.74	2,844,294.94	2,364,640.90	2,321,974.85	2,747,025.83	1,873,850.36
Brewers' wort, malt, grape concentrates, etc.	149,003.90	179,377.64	125,130.67	61,945.37	68,153.74	38,723.67
Matches	349,390.20	532,580.63	704,759.19	660,655.48	551,896.16	524,944.78
Gasoline	12,013,836.52	20,477,876.89	16,054,298.75	17,002,733.00	19,709,607.61	11,982,684.63
Electrical energy	2,157,235.91	2,834,056.81	2,463,520.89	2,021,880.00	2,520,790.12	3,034,023.86
Tires and inner tubes	1,684,632.13	4,511,958.42	1,349,824.91	2,368,779.11	3,336,643.66	1,687,828.79
Toilet preparations, etc.	1,204,130.91	1,240,413.93	896,682.37	1,075,202.04	1,174,117.96	1,241,751.73
Articles made of fur	122,402.39	220,230.73	344,408.43	842,318.54	359,364.21	514,514.29
Jewelry, etc.	200,939.25	159,450.17	158,037.41	249,362.71	298,406.76	307,585.93
Automobile trucks	406,820.74	723,826.48	332,249.46	363,966.30	630,479.42	324,559.27
Other automobiles and motorcycles	3,080,686.02	5,087,792.05	1,975,755.44	1,285,213.82	2,566,464.18	3,384,209.21
Parts or accessories for automobiles	428,530.30	640,049.56	434,347.16	543,315.45	791,617.04	661,492.16
Radio sets, phonograph records, etc.	140,320.10	319,331.10	339,382.47	543,440.02	571,479.01	730,002.69
Mechanical refrigerators	820,108.22	629,921.54	450,020.02	258,797.91	309,108.68	176,984.52
Sporting goods	493,422.99	425,707.70	449,464.29	395,427.71	446,226.60	323,832.90
Firearms, shells, and cartridges	857,770.49	234,409.20	307,320.62	255,928.31	259,976.33	160,798.57
Pistols and revolvers	7,828.14	1,482.00	7,539.69	5,613.63	3,805.61	2,276.10
Cameras and lenses	53,245.24	84,514.45	18,866.84	40,287.75	51,266.57	15,378.44
Chewing gum	73,220.69	74,946.61	84,800.99	61,760.25	62,850.18	58,964.75
Total	25,313,966.97	41,222,177.00	29,607,676.40	30,848,615.95	36,519,372.36	27,055,306.65
Miscellaneous taxes:						
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	1,042,644.09	1,633,601.95	1,924,267.35	2,095,595.24	1,932,572.93	1,674,877.16
Transportation of oil by pipe line	691,399.65	1,040,370.70	669,502.14	883,508.96	876,420.16	592,568.49
Leases of safe-deposit boxes	165,869.40	181,615.46	142,762.44	184,912.76	149,622.66	152,409.68
Admission to theaters, concerts, cabarets, etc.	1,276,014.66	1,313,651.90	1,173,507.03	1,488,922.68	1,866,915.42	1,755,059.24
Club dues and initiation fees	461,838.68	616,944.61	427,089.68	449,576.14	506,902.44	403,726.82
Adulterated and process or renovated butter, mixed flour, and filled cheese	2,058.63	2,388.55	785.08	1,075.17	944.21	972.17
Oleomargarine, including special taxes	664,433.47	207,519.08	114,898.73	119,168.37	132,132.76	115,318.27
Narcotics, including special taxes	151,468.18	22,556.15	21,037.46	14,633.01	19,028.86	17,749.14
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	2,342,527.84	2,168,498.23	2,168,165.41	2,400,937.19	3,092,463.39	2,598,241.32
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	173,065.81	178,230.68	157,834.53	93,964.99	75,915.76	63,009.62
National Firearms Act	1,250.00			316.67	1.00	100.00
Repealed taxes on boats, candy, checks, dividends, and soft drinks	150,991.77	51,426.25	59,322.89	34,563.45	39,910.21	29,260.44
Receipts from other miscellaneous sources	556.65	187.11	116.20	656.66	312.53	38.21
Total	7,125,018.83	7,618,900.70	6,859,288.02	7,726,383.31	8,693,103.01	7,403,330.58

TABLE 4.—*Summary of monthly internal revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1936, by sources*—Continued

Source	1935					
	July	August	September	October	November	December
New taxes: Bituminous coal tax (Public, No. 402, 74th Cong.)						$60,937.84
Total income tax and miscellaneous internal revenue	$221,597,633.00	$216,817,955.32	$306,200,116.30	$181,761,441.54	$174,898,951.20	367,615,509.14
Agricultural Adjustment taxes:						
Wheat, processing, import compensating, and floor taxes	3,006,158.23	1,281,000.77	1,459,359.38	1,281,442.03	1,167,104.84	951,597.14
Cotton, processing, import compensating, and floor taxes	769,600.90	738,746.53	868,612.23	1,021,512.46	861,304.01	769,599.91
Tobacco, processing, import compensating, and floor taxes	2,025,800.56	4,244,431.98	2,295,812.84	1,693,804.58	1,126,130.66	1,428,178.11
Field corn, processing, import compensating, and floor taxes	261,092.81	121,197.24	123,360.23	173,308.77	120,118.80	77,405.28
Hogs, processing, import compensating, and floor taxes	2,653,256.63	1,001,410.04	1,926,018.02	1,017,480.32	877,207.80	970,090.48
Certain paper and jute fabrics, processing, import compensating, and floor taxes	114,877.28	141,487.71	62,739.00	113,270.85	99,596.05	78,285.42
Sugarcane and sugar beets, processing, import compensating, and floor taxes	6,131,858.67	5,159,536.05	5,617,747.64	4,453,279.53	4,069,094.37	3,601,213.39
Peanuts, processing and import compensating taxes	105,867.90	2,190.87	7,849.79	1,443.57	7,189.09	6,436.71
Rice, processing and import compensating taxes	17,339.07	20,834.86	80,681.20	322,808.37	75,708.96	118,523.00
Rye, processing and import compensating taxes			1,266.67	37,192.12	68,270.34	39,100.86
Potato sales tax (Public, No. 320, 74th Cong.)						275.57
Tobacco sales tax (act of June 28, 1934, Public, No. 483, 73d Cong.)	1,959.97	147,254.39	136,402.28	102,942.18	117,634.14	257,586.54
Cotton ginning tax (act of Apr. 21, 1934, Public, No. 169, 73d Cong.)	12,549.77	9,119.75	26,006.63	63,759.78	100,996.62	97,503.85
Undistributed processing, etc., collections	244,918.92	−132,442.69	59,377.01	109,804.15	506,910.92	−424,263.93
Total	15,364,401.36	12,829,863.60	12,670,283.61	10,467,048.71	9,197,365.50	7,971,532.13
Grand total	236,962,034.36	229,638,818.92	378,870,390.91	192,218,490.25	184,096,316.70	375,487,041.27

Source	1936					
	January	February	March	April	May	June
Income and excess-profits taxes:						
Corporation income taxes	$21,703,727.65	$18,055,050.14	$171,557,501.91	$26,649,845.27	$21,757,376.81	$150,757,589.56
Individual income taxes	14,267,261.56	25,554,919.05	232,651,422.67	8,477,164.14	12,760,844.17	143,329,389.38
Total income taxes	36,060,989.21	43,609,969.19	404,208,931.58	35,127,009.41	34,517,020.98	303,086,978.94
Excess-profits taxes	384,019.51	433,720.44	2,692,476.98	1,693,518.25	902,774.34	4,909,554.15
Total	36,445,008.72	44,043,689.63	406,901,408.56	36,820,527.66	35,419,795.32	307,996,533.09
Capital stock tax	572,517.80	370,168.30	400,048.86	201,215.84	243,897.59	516,759.79
Estate tax	16,492,533.52	14,341,834.04	22,612,551.83	36,979,349.46	14,354,802.15	15,394,764.57
Gift tax	3,006,286.62	3,678,860.03	146,615,602.60	3,294,027.17	1,610,432.60	402,844.05
Liquor taxes:						
Distilled spirits (imported) (excise tax)	2,293,917.37	1,864,235.57	2,077,874.46	1,785,718.09	1,836,374.99	2,017,067.83
Distilled spirits (domestic) (excise tax)	15,995,127.62	15,933,168.84	16,585,918.88	17,463,260.07	15,404,362.42	15,170,284.84
Distilled spirits rectification tax	691,239.58	608,473.75	700,546.29	710,017.41	613,301.97	581,129.50
Still or sparkling wines, cordials, etc. (imported) (excise tax)	52,778.31	46,006.17	43,550.03	50,075.86	25,530.68	46,163.48
Still or sparkling wines, cordials, etc. (domestic) (excise tax)	697,728.62	675,707.37	694,688.24	703,407.68	547,123.80	488,292.48
Brandy used for fortifying sweet wines	95,059.76	27,291.88	31,406.54	50,880.73	19,512.60	24,051.44
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	166,024.75	101,720.60	93,164.95	107,001.93	100,484.70	1,007,185.50
Stamps for distilled spirits intended for export	2.20	1.70	4.20	36.30	1.70	4.50
Case stamps for distilled spirits bottled in bond	3,720.00	3,045.00	1,416.00	2,436.00	2,234.00	4,344.00
Container stamps (Liquor Taxing Act of 1934)	681,887.99	644,877.63	745,360.08	731,041.63	673,746.31	575,138.68
Floor taxes (Liquor Taxing Act of 1934)	2,586.11	175.97	2,641.84	13,609.26	2,587.09	1,097.00
Fermented malt liquors	13,864,870.87	13,308,988.65	18,081,011.47	19,726,846.33	25,321,631.32	28,234,660.78
Brewers; retail and wholesale dealers in malt liquors (special taxes)	91,166.33	58,128.71	64,408.12	68,936.24	72,068.03	1,089,239.97
Total	34,637,130.01	33,291,002.84	39,721,900.10	41,413,287.55	44,709,860.11	50,138,668.87
Tobacco manufactures:						
Cigars (large)	789,118.04	846,888.22	924,508.07	1,011,307.29	1,025,771.11	1,092,594.01
Cigars (small)	11,531.48	11,250.81	13,346.79	11,492.64	9,403.99	10,916.79
Cigarettes (large)	1,873.26	1,020.24	1,289.67	950.79	1,932.06	1,571.19
Cigarettes (small)	38,174,675.16	32,299,661.96	33,579,340.67	35,606,973.77	36,074,925.87	42,026,404.95
Snuff of all descriptions	589,336.18	587,434.65	597,448.72	600,867.54	559,090.24	538,800.28
Tobacco, chewing and smoking	4,718,978.34	4,438,078.74	4,850,325.13	4,650,049.10	4,499,104.54	4,766,653.67
Cigarette papers and tubes	92,514.70	81,123.59	70,448.34	84,257.14	88,042.09	80,787.31
Leaf dealer penalties, etc	302.41	201.25	627.10	78.35	43.70	155.97
Total	44,385,329.57	38,265,659.46	40,046,833.39	41,980,976.62	42,259,403.57	48,517,975.07

TABLE 4.—*Summary of monthly internal revenue and agricultural adjustment tax receipts for the fiscal year ended June 30, 1936, by sources*—Continued

Source	1936					
	January	February	March	April	May	June
Stamp taxes (title VIII, Revenue Act of 1926 as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	$2,144,820.78	$2,279,983.26	$1,969,555.19	$2,951,163.21	$2,199,630.01	$2,502,838.59
Capital stock and similar interest sales or transfers	2,871,091.74	4,033,018.29	3,911,045.46	2,991,919.39	2,350,901.36	1,564,056.36
Sales of produce (future delivery)	238,418.92	202,267.77	164,775.08	174,173.33	229,930.15	185,413.35
Playing cards	431,322.36	382,564.50	391,479.40	219,494.48	260,435.40	208,994.10
Silver bullion sales or transfers	129,284.11	62,939.02	15,668.68	15,656.03	71,120.23	6,010.87
Total	5,814,937.91	6,960,772.84	5,452,533.81	6,372,416.35	5,118,147.15	4,767,919.27
Manufacturers' excise taxes:						
Lubricating oils	1,981,240.12	2,200,672.34	1,303,367.92	2,153,170.49	2,378,403.02	8,258,687.06
Brewers' wort, malt, grape concentrates, etc.	30,203.18	68,430.06	48,310.20	40,055.98	112,187.86	82,611.57
Matches	495,538.45	631,721.76	527,092.87	643,102.36	588,236.50	683,885.68
Gasoline	14,008,583.93	14,878,970.06	8,838,869.66	12,349,446.62	11,080,060.68	17,982,830.27
Electrical energy	3,145,848.62	3,175,767.07	2,985,608.33	2,781,562.17	2,690,830.66	2,853,174.01
Tires and inner tubes	2,068,843.40	3,735,202.30	1,587,226.06	2,216,932.92	2,682,338.68	4,077,561.76
Toilet preparations, etc.	1,133,522.35	1,027,350.93	932,343.01	1,004,606.76	1,327,289.10	1,041,274.56
Articles made of fur	390,504.64	300,901.10	249,543.58	185,577.71	149,253.16	135,948.27
Jewelry, etc.	521,296.84	285,463.25	212,586.93	241,931.06	233,294.52	242,221.02
Automobile trucks	630,623.09	860,162.78	434,118.64	481,778.49	959,260.61	702,420.16
Other automobiles and motorcycles	5,653,914.08	6,847,503.43	2,522,938.81	3,490,271.65	5,855,159.02	6,441,957.49
Parts or accessories for automobiles	659,341.03	661,639.15	470,029.73	574,728.26	578,976.88	600,121.01
Radio sets, phonograph records, etc.	601,144.08	423,073.38	336,043.04	321,006.84	220,750.43	422,696.37
Mechanical refrigerators	210,143.58	572,594.87	778,309.04	1,045,929.90	846,609.45	1,827,935.02
Sporting goods	465,494.43	474,836.95	384,853.66	590,723.72	537,587.21	638,484.50
Firearms, shells, and cartridges	100,600.27	74,242.20	165,074.60	228,109.85	102,658.73	247,070.19
Pistols and revolvers	7,169.21	5,062.47	6,004.00	8,113.82	1,022.12	5,113.03
Cameras and lenses	86,226.63	69,120.94	16,043.12	46,624.74	58,744.32	67,801.31
Chewing gum	74,535.58	30,110.39	69,301.40	69,615.96	70,146.19	57,024.21
Total	32,241,174.85	36,347,131.77	21,958,327.36	28,471,289.30	31,391,794.90	42,424,319.39
Miscellaneous taxes:						
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	1,925,916.89	1,641,543.44	1,790,357.57	1,461,625.34	1,787,222.11	1,933,103.58
Transportation of oil by pipe line	946,130.06	734,442.37	790,026.93	820,639.36	814,070.83	923,015.71
Leases of safe-deposit boxes	156,278.02	248,364.92	168,370.56	170,578.84	156,658.44	186,937.19
Admission to theaters, concerts, cabarets, etc.	1,459,694.42	1,404,836.90	1,255,393.15	1,266,425.38	1,318,765.57	1,632,189.11
Club dues and initiation fees	380,451.31	692,408.29	414,227.97	447,213.79	663,562.57	626,690.89
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,080.29	1,023.50	2,375.67	1,855.73	737.47	1,116.16

Oleomargarine, including special taxes	122,109.61	116,427.85	103,089.30	99,031.32	76,935.95	332,692.30
Narcotics, including special taxes	23,203.77	18,051.98	20,905.77	18,106.97	27,855.56	109,971.54
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	2,092,561.73	2,330,721.19	1,844,144.90	2,709,045.34	2,009,535.28	2,125,218.88
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	77,273.28	60,640.12	63,724.49	70,767.73	84,100.31	70,212.06
National Firearms Act			83.34		590.02	3,000.00
Repealed taxes on boats, candy, checks, dividends, and soft drinks	35,250.63	21,915.75	29,265.10	32,218.01	30,930.71	34,860.83
Receipts from other miscellaneous sources	75.09	2,520.01	3,242.92	1,960.75	424.01	4,842.20
Total	7,230,291.14	7,279,091.72	6,285,237.76	7,105,768.38	6,952,048.06	8,015,550.49
New taxes:						
Railroad employment compensation taxes (Public, No. 400, 74th Cong.)						48,278.74
Bituminous coal tax (Public, No. 402, 74th Cong.)	249,552.51	114,034.24	123,345.92	127,012.88	52,917.44	1,416.75
Total income tax and miscellaneous internal revenue	180,984,742.53	184,692,944.87	691,017,380.19	202,766,371.19	182,103,098.91	478,225,030.08
Agricultural adjustment taxes:						
Wheat, processing, import compensating, and floor taxes	290,618.60	3,147.35	807.51	5.00	155.60	
Cotton, processing, import compensating, and floor taxes	204,103.21	13,073.79	1,990.27	.49		
Tobacco, processing, import compensating, and floor taxes	411,031.94	443.42	419.05		5.37	
Field corn, processing, import compensating, and floor taxes	37,551.51	690.84	97.70	.13		
Hogs, processing, import compensating, and floor taxes	326,962.00	197,708.40	2,699.57	7.90	40.20	
Certain paper and jute fabrics, processing, import compensating, and floor taxes	26,953.12	6.33				
Sugarcane and sugar beets, processing, import compensating, and floor taxes	1,173,190.73	121,602.01	146.39		.28	
Peanuts, processing and import compensating taxes	2,029.52	4,435.38	2.15			
Rice, processing and import compensating taxes	19,872.89	2,620.60	1,841.49			
Rye, processing and import compensating taxes	27,052.94	2,579.35	13.70			
Potato sales tax (Public, No. 320, 74th Cong.)	1,415.51	15,011.23	4,640.31	13,151.64	6,227.63	3,189.85
Tobacco sales tax (act of June 28, 1934, Public, No. 483, 73d Cong.)	205,651.50	167,193.28	18,137.01	119.35		
Cotton ginning tax (act of Apr. 21, 1934, Public, No. 169, 73d Cong.)	68,220.77	69,435.77	2,616.33	236.08	256.05	421.93
Undistributed processing, etc., collections	(−75,049.87)	(−289,254.61)				
Total	2,780,293.27	307,992.64	33,626.48	13,520.49	6,685.13	3,591.78
Grand total	183,765,037.92	185,000,937.51	691,051,006.67	202,779,891.68	182,109,784.04	478,228,621.86

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1935 and 1936, by sources*

Source	1935	1936	Increase (+) or decrease (−)
Income tax:			
Corporation	$572,117,876.28	$738,522,229.75	+$166,404,353.47
Individual	527,112,506.42	674,416,074.14	+147,303,567.72
Total	1,099,230,382.70	1,412,938,303.89	+313,707,921.19
Excess-profits taxes	6,560,482.64	14,509,290.47	+7,948,807.83
Capital-stock tax	91,508,121.20	94,942,751.74	+3,434,630.46
Dividend tax	961,479.73	398,790.27	−562,689.46
Estate tax	140,440,682.34	218,780,753.53	+78,340,071.19
Gift tax	71,671,276.89	160,058,761.47	+88,387,484.58
Liquor taxes:			
Distilled spirits (imported), excise tax	15,107,926.86	19,558,165.96	+4,450,239.60
Distilled spirits (domestic), excise tax	150,525,640.92	202,872,340.44	+52,346,693.52
Distilled spirits, rectification tax	6,381,557.54	7,881,202.76	+1,499,645.22
Still or sparkling wines, cordials, etc. (imported), excise tax	665,895.58	654,727.50	−11,168.08
Still or sparkling wines, cordials, etc. (domestic), excise tax	6,113,920.11	8,313,505.17	+2,199,555.06
Brandy used for fortifying sweet wines	562,308.15	1,410,745.04	+848,346.89
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	6,899,438.79	6,917,842.56	+18,353.77
Stamps for distilled spirits intended for export	76.45	65.30	−11.15
Case stamps for distilled spirits bottled in bond	34,663.16	40,120.00	+5,456.84
Container stamps (Liquor Taxing Act of 1934)	6,144,774.51	8,621,949.73	+2,477,169.22
Floor taxes (Liquor Taxing Act of 1934)	3,021,545.76	66,941.68	−2,954,604.08
Fermented malt liquors	211,215,057.05	244,581,330.96	+33,366,273.91
Brewers; retail and wholesale dealers in malt liquors (special taxes)	4,348,821.97	4,545,106.00	+196,284.03
Total	411,021,772.35	505,464,037.10	+94,442,264.75
Tobacco manufactures:			
Cigars (large)	11,692,859.14	12,227,751.59	+534,892.45
Cigars (small)	143,738.75	133,243.93	−10,494.82
Cigarettes (large)	17,317.66	18,784.45	+1,466.89
Cigarettes (small)	385,459,570.66	425,486,470.87	+40,026,900.21
Snuff of all descriptions	6,511,662.63	6,603,039.32	+91,376.79
Tobacco, chewing and smoking	54,372,414.27	55,412,759.68	+1,040,345.41
Cigarette papers and tubes	976,068.16	1,282,023.84	+305,955.68
Leaf dealer penalties, etc.	4,994.39	1,654.71	−3,339.68
Total	459,178,625.46	501,165,728.39	+41,987,102.93
Stamp taxes (title VIII, Revenue Act of 1926 as amended):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	17,934,776.98	28,162,658.42	+10,227,881.44
Capital stock and similar interest sales or transfers	16,747,352.59	33,054,798.14	+17,307,435.55
Sales of produce (future delivery)	3,950,544.00	2,943,542.37	−1,007,001.63
Playing cards	4,351,209.40	4,143,698.44	−207,600.96
Silver bullion sales or transfers	1,149,390.48	685,188.23	−464,202.25
Total	43,133,373.45	68,989,885.60	+25,856,512.15
Manufacturers' excise taxes:			
Lubricating oils	27,800,248.73	27,192,831.57	−607,417.16
Brewers' wort, malt, grape concentrates, etc.	1,426,858.82	1,010,113.84	−416,744.98
Matches	6,000,101.30	6,885,811.92	+885,710.62
Gasoline	161,532,292.03	177,339,587.36	+15,807,295.33
Electrical energy	32,577,256.30	33,575,179.25	+997,922.95
Tires and inner tubes	26,637,796.45	32,207,983.03	+5,570,186.58
Toilet preparations, etc.	12,643,517.01	13,301,794.65	+658,277.64
Articles made of fur	2,675,731.07	3,321,057.14	+645,326.07
Jewelry, etc.	2,010,122.98	3,110,604.75	+1,100,481.77
Automobile trucks	6,158,070.27	7,000,281.29	+842,211.02
Other automobiles and motorcycles	38,003,335.18	48,200,855.20	+10,197,520.02
Parts or accessories for automobiles	6,455,853.55	7,110,188.33	+654,334.78
Radio sets, phonograph records, etc.	3,624,904.31	5,075,270.52	+1,450,366.51
Mechanical refrigerators	6,663,677.16	7,939,063.75	+1,275,386.59
Sporting goods	4,485,815.15	5,531,122.72	+1,045,307.57
Firearms, shells, and cartridges	2,143,007.67	2,494,574.54	+351,566.87
Pistols and revolvers	60,237.83	60,627.64	+389.81
Cameras and lenses	343,387.66	577,925.70	+234,538.04
Chewing gum	792,542.42	807,279.40	+14,736.98
Candy	109,930.03	63,989.30	−45,940.73
Soft drinks	129,991.22	60,028.56	−69,962.66
Total	342,274,677.14	382,776,170.76	+40,501,493.62

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1935 and 1936, by sources*—Continued

Source	1935	1936	Increase (+) or decrease (−)
Miscellaneous taxes:			
Telephone, telegraph, radio and cable facilities, leased wires, etc.	$19,741,434.10	$21,098,347.65	+$1,356,913.55
Transportation of oil by pipe line	9,479,721.47	9,793,995.42	+314,273.95
Leases of safe-deposit boxes	2,317,619.30	1,997,409.57	−320,209.73
Checks, drafts, or orders for the payment of money	25,645,138.70	25,555.73	−25,619,582.97
Admissions to theaters, concerts, cabarets, etc.	15,379,397.16	17,112,175.46	+1,732,778.30
Club dues and initiation fees	5,784,494.99	6,090,923.21	+306,428.22
Adulterated and process or renovated butter, mixed flour, and filled cheese	14,450.40	16,368.61	+1,918.21
Oleomargarine, including special taxes	2,048,976.60	2,203,804.01	+154,827.51
Narcotics, including special taxes	580,613.00	554,028.39	−26,584.61
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	24,457,091.25	27,691,060.79	+3,233,969.54
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934, as amended)	1,759,789.67	1,163,754.57	−596,035.10
National Firearms Act	8,015.33	5,341.72	−2,673.61
Use of yachts and boats	1,736.82	1,687.28	−49.54
Bituminous coal tax		729,217.68	+729,217.68
Railroad carriers' and employees' taxes		48,278.74	+48,278.74
Other miscellaneous receipts	13,861.26	14,732.34	+871.08
Total	107,232,339.95	88,546,701.17	−18,685,638.78
Total, income and miscellaneous internal-revenue taxes	2,773,213,213.94	3,448,571,174.39	+675,357,960.45
Agricultural adjustment taxes:			
Wheat, processing, import compensating, and floor taxes	123,860,932.23	9,441,516.44	−114,419,415.79
Cotton, processing, import compensating, and floor taxes	95,926,301.71	5,387,539.30	−90,538,762.41
Tobacco, processing, import compensating, and floor taxes	32,725,501.44	13,226,127.31	−19,499,374.13
Field corn, processing, import compensating, and floor taxes	6,849,629.87	924,823.31	−5,924,806.56
Hogs, processing, import compensating, and floor taxes	184,601,009.46	8,973,083.16	−176,627,926.30
Certain paper and jute fabrics, processing, import compensating, and floor taxes	8,221,707.27	637,265.85	−2,584,441.42
Sugarcane and sugar beets, processing, import compensating, and floor taxes	71,093,970.65	30,357,599.06	−40,736,371.59
Rice, processing and import compensating taxes	29,119.97	665,721.04	+636,601.07
Rye, processing and import compensating taxes		175,475.88	+175,475.88
Peanuts, processing and import compensating taxes	3,571,936.01	138,051.04	−3,433,884.97
Tobacco sales tax (act of June 28, 1934, Public, No. 483, 73d Cong.)	3,231,374.77	1,214,880.54	−2,016,494.13
Cotton ginning tax (act of Apr. 21, 1934, Public, No. 169, 73d Cong.)	1,110,874.86	451,223.03	−659,651.83
Potato stamp sales (act of Aug. 24, 1935, Public, No. 320, 74th Cong.)		43,900.64	+43,900.64
Total agricultural adjustment taxes	526,222,358.24	71,637,206.70	−454,585,151.54
Grand total, all collections	3,299,435,572.18	3,520,208,381.09	+220,772,808.91

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

TABLE 6.—*Total internal-revenue collections, years ended June 30, 1863 to 1936*

Year	Amount	Year	Amount	Year	Amount
1863 [1]	$41,003,192.93	1890	$142,594,606.57	1917	$809,393,640.44
1864	116,965,576.26	1891	146,923,415.97	1918	3,698,955,820.93
1865	210,855,864.53	1892	153,857,544.35	1919	3,850,150,078.56
1866	310,120,448.13	1893	161,004,959.67	1920	5,407,580,251.81
1867	265,064,938.43	1894	147,168,449.70	1921	4,595,357,061.95
1868	190,374,925.59	1895	143,246,077.75	1922	3,197,451,083.00
1869	159,124,126.86	1896	146,650,615.66	1923	2,621,745,227.57
1870	184,302,828.34	1897	146,619,993.47	1924	2,796,179,257.06
1871	143,108,322.10	1898	170,856,819.36	1925	2,584,140,268.24
1872	130,890,096.90	1899	273,454,573.44	1926	2,835,990,892.19
1873	113,504,012.80	1900	295,316,107.57	1927	2,865,683,129.91
1874	102,191,016.98	1901	306,871,689.42	1928	2,790,535,537.68
1875	110,071,515.00	1902	271,867,990.25	1929	2,939,054,375.43
1876	116,768,096.22	1903	230,740,925.22	1930	3,040,145,733.17
1877	118,549,230.25	1904	232,903,781.06	1931	2,428,228,754.22
1878	110,684,163.37	1905	234,187,976.37	1932	1,557,729,042.64
1879	113,449,621.38	1906	249,102,738.06	1933	1,619,839,224.30
1880	123,981,916.10	1907	269,664,022.85	1934	2,300,816,308.88
1881	135,229,912.30	1908	251,665,950.04	1934 [2]	371,422,885.64
1882	146,523,273.72	1909	246,212,719.22	1935	2,773,213,213.94
1883	144,553,344.86	1910	289,957,220.16	1935 [2]	520,722,358.24
1884	121,590,039.83	1911	322,528,299.73	1936	3,448,571,174.39
1885	112,421,121.07	1912	321,615,894.69	1936 [2]	71,037,206.70
1886	116,902,859.44	1913	344,424,453.85		
1887	118,837,301.06	1914	380,008,893.96	Total	69,749,579,922.82
1888	124,326,475.32	1915	415,681,023.86		
1889	136,694,434.20	1916	512,723,287.77		

[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 1935 and 1936, by objects of taxation*

Articles taxed	1935	1936	Increase (+) or decrease (−)
Fermented malt liquors	$1,483.25	$757.53	−$725.72
Distilled spirits and wines	70,100.42	218,002.69	+147,902.27
Cigars (large)	397,913.34	377,041.26	−20,872.08
Cigarettes (large)	10.08	2.88	−7.20
Cigarettes (small)	4,765.23	3,296.88	−1,469.34
Manufactured tobacco	2.83	2.34	−.54
Total	474,276.19	599,103.58	+124,827.39

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 1935 and 1936, by objects of taxation*

Articles taxed	1935	1936	Increase (+) or decrease (−)
Fermented malt liquors	$548.12	$1,200.00	+$651.88
Distilled spirits and wines	24,099.22	356,857.12	+332,757.90
Cigars (large)	122,360.67	105,802.30	−16,558.37
Cigars (small)	2,130.00	1,404.30	−725.70
Cigarettes (large)	2,851.20	2,347.20	−504.00
Cigarettes (small)	11,710.71	11,390.37	−320.34
Total	163,699.92	479,001.29	+315,301.37

NOTE.—Receipts from Puerto Rican tobacco and liquor 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, except that liquor taxes amounting to $24,647.34 in 1935 and $2,479.57 in 1936 were collected at the ports of entry, under the act of Feb. 4, 1909 (35 Stat. 594), by collectors of internal revenue. These receipts were 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 1932 to 1936*

	1932	1933	1934	1935	1936
Total returns closed	2,466,435	2,120,197	1,968,170	1,950,502	2,810,939
Total claims adjusted	99,878	71,095	62,317	55,731	64,084
Additional tax:					
Regular [1]	$179,283,769.02	$146,789,632.25	$172,997,201.34	$154,354,717.28	$170,176,355.83
Mimeograph 3552 [2]	32,364,500.23	21,361,130.31	18,897,448.21	23,797,541.50	49,179,528.08
Jeopardy assessments	50,973,391.84	109,895,906.57	53,296,583.68	52,472,371.77	121,055,934.91
Rejected claims [3]	6,872,949.34	1,478,847.10	2,135,098.81	887,309.73	2,743,430.75

[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.

TABLE 10.—*Income tax returns closed during the fiscal year 1936, by tax years*

	Without mailing 90-day letter				
	Additional tax	Certificates of overassessment	No change	Claims rejected	Total closed
1917	22	14	26	46	108
1918	19	17	28	48	112
1919	28	19	33	36	116
1920	36	23	50	42	151
1921	29	22	66	19	136
1922	43	33	92	24	192
1923	56	45	116	25	242
1924	76	60	150	65	351
1925	78	81	196	68	423
1926	119	113	299	87	618
1927	151	150	324	103	728
1928	219	189	491	141	1,020
1929	463	358	955	245	2,021
1930	619	428	1,289	374	2,710
1931	903	725	2,007	534	4,168
1932	4,346	3,484	5,511	1,522	14,857
1933	105,574	18,937	262,153	1,127	387,791
1934	48,030	10,372	1,300,220	237	1,358,859
1935	1,585	182	1,014,768	6	1,016,541
Total	162,389	35,232	2,588,774	4,749	2,791,144

	After mailing 90-day letter							Grand total
	After decision of Board of Tax Appeals	By default	By agreement	Immediate and jeopardy	Certificates of overassessment	No change	Total closed	
1917	4	4		23		6	37	145
1918	13	5		8		21	47	159
1919	14	5	1	12	1	13	46	162
1920	24	9	1	15	1	19	69	220
1921	27	7	1	19	1	13	68	204
1922	28	13	2	25		17	85	277
1923	59	18	3	30	4	31	145	387
1924	78	25	2	34	5	31	175	526
1925	145	35	10	54	6	45	295	718
1926	144	55	8	59	10	60	336	954
1927	174	59	17	80	9	84	423	1,151
1928	328	88	14	87	17	76	608	1,628
1929	491	152	31	131	26	84	915	2,936
1930	619	217	34	150	49	150	1,219	3,929
1931	685	383	107	131	18	144	1,468	5,636
1932	823	2,041	557	231	9	221	3,872	18,729
1933	107	3,780	2,854	483	4	144	9,402	397,193
1934	3	167	188	181	1	7	547	1,359,406
1935		1	2	35			38	1,016,579
Total	3,766	9,062	3,862	1,778	161	1,166	19,795	2,810,939

TABLE 11.—*Income-tax returns received and disposed of during the fiscal year 1936, by tax years*

	On hand in divisions July 1, 1935	Received during year	Closed during year	Transferred during year	On hand in divisions June 30, 1936	In field June 30, 1936	Total on hand June 30, 1936	In 90-day file June 30, 1936
1917	101	274	145	161	69	11	80	7
1918	85	260	159	130	56	13	69	6
1919	88	307	162	170	63	21	84	5
1920	123	414	220	220	97	18	115	9
1921	108	368	204	185	87	18	105	6
1922	160	472	277	252	103	27	130	8
1923	193	608	387	299	115	34	149	11
1924	225	801	526	375	125	32	157	15
1925	284	1,104	718	512	158	46	204	22
1926	348	1,432	954	649	177	49	226	24
1927	382	1,705	1,151	668	258	68	336	19
1928	616	2,488	1,628	1,072	404	113	517	32
1929	1,447	4,285	2,936	1,959	837	325	1,162	58
1930	2,107	5,805	3,929	2,643	1,140	399	1,539	94
1931	3,396	8,058	5,636	4,208	1,610	486	2,096	135
1932	9,256	25,370	18,729	12,522	3,375	854	4,229	586
1933	10,628	436,833	397,193	40,921	9,347	5,649	14,996	1,331
1934	600	1,396,610	1,359,406	15,350	22,454	101,298	123,752	453
1935		1,017,475	1,016,579	249	647	199,504	200,151	11
Total	30,147	2,904,469	2,810,939	82,545	41,132	308,965	350,097	2,842

TABLE 12.—*Regular income-tax assessments during the fiscal year 1936, by tax years*

(*a*) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$54,515.42	$30,482.35	$13,138.71	$98,136.48
1918	870,397.88	438,622.40	19,774.04	1,328,794.32
1919	5,991,410.49	3,484,703.54	5,258.76	9,481,432.79
1920	454,160.55	263,527.99	15,397.27	733,085.81
1921	453,521.79	361,873.56	32,654.78	848,050.13
1922	795,804.11	581,307.94	67,449.61	1,444,561.66
1923	804,875.05	463,784.74	15,426.16	1,284,085.95
1924	2,092,098.73	1,150,374.12	28,375.71	3,270,848.56
1925	2,255,759.28	1,343,405.71	60,524.47	3,659,879.46
1926	1,771,044.50	930,092.39	62,676.55	2,764,813.44
1927	3,575,338.94	1,638,138.31	87,665.03	5,301,142.28
1928	7,498,766.11	3,044,316.57	389,822.88	10,932,905.56
1929	16,004,069.20	5,545,708.13	1,328,593.42	22,878,368.75
1930	16,347,668.57	4,613,284.92	896,123.03	21,857,076.52
1931	15,638,849.19	3,472,561.11	355,763.58	19,465,173.88
1932	19,982,057.59	3,340,579.05	299,819.48	23,622,456.12
1933	30,513,253.60	3,504,704.03	190,492.04	34,208,449.67
1934	6,451,654.40	414,631.52	42,971.51	6,909,267.43
1935	577,625.24	8,341.59	1,860.19	587,827.02
Total	132,130,880.54	34,530,587.97	3,414,887.22	170,176,355.83

TABLE 12.—*Regular income-tax assessments during the fiscal year 1936, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917	$22,652.17	$12,266.03	$12,903.17	$47,821.37
1918	12,277.52	5,706.94	3,395.40	21,379.86
1919	22,879.09	7,786.76	4,987.14	35,652.99
1920	42,123.41	21,843.47	14,634.59	78,601.47
1921	42,665.48	31,061.25	14,965.76	88,692.49
1922	142,897.87	102,552.75	7,735.55	253,186.17
1923	184,427.78	120,329.54	6,422.08	311,179.40
1924	663,521.08	425,529.09	10,723.55	1,099,773.72
1925	576,929.17	341,159.22	11,735.68	929,824.07
1926	455,718.29	229,388.18	25,472.85	710,579.32
1927	2,153,590.03	977,806.53	19,712.92	3,151,109.48
1928	2,750,786.46	1,085,054.84	77,356.54	3,913,197.84
1929	7,341,928.18	2,534,056.27	402,969.25	10,278,953.70
1930	6,873,422.29	1,976,826.09	61,723.27	8,911,971.65
1931	7,821,523.08	1,769,080.76	35,568.85	9,626,172.69
1932	13,063,513.03	2,175,208.45	58,540.01	15,297,261.49
1933	21,145,412.62	2,303,150.09	111,134.19	23,559,696.90
1934	6,141,514.99	388,242.61	22,918.99	6,552,676.59
1935	576,865.36	8,295.15	1,860.19	587,020.70
Total	70,034,647.90	14,515,344.02	904,759.98	85,454,751.90

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

1917				
1918				
1919	$127.48		$31.87	$159.35
1920	14.77		3.69	18.46
1921	536.51	$424.18		960.69
1922	970.15	713.96	32.81	1,716.92
1923	1,262.79	799.66	28.68	2,091.13
1924	1,073.14	679.43	2.62	1,755.19
1925	1,091.31	652.28	86.62	1,830.21
1926	2,124.79	1,157.92	19.65	3,302.36
1927	6,688.53	3,211.45	36.63	9,936.61
1928	3,417.15	1,330.73	96.54	4,844.42
1929	15,042.06	5,111.21	3,373.58	23,526.85
1930	534,579.62	140,296.07	550.70	675,426.39
1931	1,058,785.78	216,409.93	655.19	1,275,850.90
1932	702,522.82	114,237.56	5,531.76	822,292.14
1933	2,100,454.45	257,547.84	5,615.26	2,363,617.55
1934	204,369.25	18,395.98	1,086.90	223,852.13
1935	746.94	46.25		793.19
Total	4,623,807.54	761,014.45	17,152.50	5,411,974.49

(*d*) ASSESSMENTS BY DEFAULT

1917	$500.32	$303.45	$235.54	$1,039.31
1918	2,185.85	1,320.51	324.57	3,830.93
1919	1,096.00	659.41	239.75	1,995.16
1920	1,609.93	964.64	304.13	2,878.70
1921	1,774.25	1,463.80	555.29	3,793.34
1922	14,817.32	11,350.08	486.64	26,654.04
1923	31,490.41	22,306.56	5,221.14	59,018.11
1924	35,132.65	22,619.91	15,834.58	73,587.14
1925	40,578.11	23,419.13	11,753.12	75,750.36
1926	30,328.16	15,898.16	12,480.43	58,706.75
1927	58,801.63	27,649.44	33,148.08	119,599.15
1928	636,059.29	268,629.67	263,346.36	1,168,035.32
1929	836,698.79	282,250.07	291,655.68	1,410,604.54
1930	3,529,392.39	938,414.45	220,271.37	4,758,078.21
1931	2,409,333.71	496,869.10	221,615.52	3,127,818.33
1932	3,045,919.42	484,935.43	161,966.42	3,692,821.27
1933	6,189,213.74	807,761.80	73,303.75	7,070,279.29
1934	84,112.85	5,811.50	18,965.62	108,889.97
1935	12.94	.19		13.13
Total	17,019,057.76	3,412,627.30	1,331,707.99	21,763,393.05

TABLE 12.—*Regular income-tax assessments during the fiscal year 1936, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917	$31,362.93	$17,912.87		$49,275.80
1918	855,934.51	431,594.95	$16,054.07	1,303,583.53
1919	5,967,307.02	3,476,317.37		9,443,625.29
1920	410,412.44	240,719.88	454.86	651,587.18
1921	408,545.55	328,924.33	17,133.73	754,603.61
1922	637,116.77	466,691.15	59,194.61	1,163,004.53
1923	587,694.07	320,348.98	3,754.20	911,797.31
1924	1,392,371.86	701,645.69	1,814.96	2,095,732.51
1925	1,637,160.69	978,265.08	37,049.05	2,652,474.82
1926	1,282,873.26	683,648.13	25,703.02	1,992,225.01
1927	1,356,238.75	629,470.89	34,767.40	2,020,407.04
1928	4,108,503.21	1,689,301.32	49,023.44	5,846,827.98
1929	7,810,400.17	2,724,268.58	630,594.91	11,165,263.66
1930	5,340,274.27	1,557,748.31	113,577.69	7,011,600.27
1931	4,347,206.62	990,201.32	97,924.02	5,435,331.96
1932	3,170,102.32	566,197.61	73,781.29	3,810,081.22
1933	1,078,172.79	136,244.30	438.84	1,214,855.03
1934	21,667.31	2,181.43		23,848.74
Total	40,443,367.44	15,941,602.20	1,161,269.75	57,546,236.39

TABLE 13.—*Income-tax assessments by field agreements (Mim. 5552), June 1935 through May 1936, by tax years*

Year	Tax	Interest	Penalty	Total
1917	$96.49	$31.67		$128.36
1918	193.61	107.70		301.31
1919	76.32	22.30		98.62
1920	268.24	184.81	$6.00	459.05
1921	276.82	54.26	1.00	332.08
1922	431.14	87.42	35.61	554.17
1923	672.84	323.31	51.59	1,047.74
1924	803.39	584.06	47.52	1,436.97
1925	630.16	515.52	103.97	1,249.65
1926	354.81	224.47	52.12	631.40
1927	1,709.77	835.82	103.38	2,648.97
1928	560.89	283.91	83.80	928.60
1929	13,144.68	3,751.59	140.23	17,036.50
1930	5,874.90	1,863.00	590.49	9,328.39
1931	122,458.07	24,814.50	468.39	147,740.96
1932	1,845,027.16	275,236.73	5,058.10	2,125,324.99
1933	28,095,410.44	2,771,537.91	28,855.46	30,895,803.81
1934	14,772,527.29	1,008,923.90	11,393.23	15,792,844.42
1935	178,704.04	2,608.75	19.79	181,032.58
Total	45,040,221.26	4,092,295.73	47,011.07	49,179,528.06

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1936, by tax years*

(a) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$13,729.92	$7,954.07	$6,818.64	$28,502.63
1918	4,484.74	2,559.32	1,118.22	8,162.28
1919	35,433.15	21,030.54	9,041.15	65,504.84
1920	696,029.31	397,546.17	335,928.23	1,429,503.71
1921	571,192.71	457,305.30	234,638.35	1,263,136.39
1922	570,527.99	421,034.38	277,787.73	1,210,370.10
1923	99,527.88	67,446.54	24,170.49	191,144.90
1924	253,017.67	161,811.03	92,964.30	507,793.00
1925	1,133,739.51	659,525.14	225,563.75	2,018,831.40
1926	455,674.59	235,672.33	101,430.05	792,776.97
1927	3,128,149.43	1,454,276.45	562,050.39	5,144,497.28
1928	2,935,722.70	1,210,283.19	390,228.85	4,536,214.74
1929	24,395,511.16	8,369,095.11	3,979,253.75	36,743,860.02
1930	10,025,942.48	2,866,699.34	2,164,672.51	15,057,314.31
1931	9,088,273.15	2,041,934.17	1,122,301.63	12,251,908.95
1932	8,861,233.64	1,459,647.58	1,707,522.13	12,028,403.35
1933	19,096,344.26	2,039,190.60	1,502,801.83	22,637,426.75
1934	3,139,284.56	170,995.23	767,800.04	4,078,080.42
1935	1,332,057.67	26,410.68	86,394.59	1,444,862.94
1936	98,273.95			98,273.95
Total	85,984,441.45	22,068,820.42	13,002,673.04	121,055,934.91

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1936, by tax year*—Continued

(b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Year	Tax	Interest	Penalty	Total
1917	$156.22	$29.61	$31.78	$217.61
1918	89.50	41.84	22.45	154.09
1919	15,473.97	9,223.84	3,868.50	28,566.31
1920	30,631.80	23,813.51	15,644.68	70,089.49
1921	97,945.61	77,627.42	16,365.49	191,938.52
1922	104,539.52	75,330.00	23,309.32	203,198.84
1923	15,540.89	10,721.66	4,418.45	30,681.00
1924	101,873.25	65,276.64	42,497.46	209,647.35
1925	631,896.42	357,845.59	15,522.88	1,015,264.89
1926	217,276.30	113,632.79	15,615.23	346,524.32
1927	1,288,970.90	602,569.07	186,073.81	2,077,613.87
1928	1,597,716.66	639,221.43	120,266.55	2,336,203.64
1929	4,388,337.15	1,509,976.30	419,180.25	6,317,493.70
1930	2,762,985.39	794,994.07	123,473.63	3,681,453.09
1931	4,295,682.66	966,239.84	329,078.50	5,591,000.50
1932	3,424,833.65	573,596.91	304,084.82	4,302,515.38
1933	3,044,548.40	347,501.75	214,037.14	3,606,187.29
1934	1,732,456.77	100,331.25	209,560.18	2,042,358.20
1935	474,855.39	24,815.93	2,511.64	502,183.96
Total	24,204,941.34	6,302,788.95	2,054,651.76	32,562,262.05

(c) FRAUD JEOPARDY (279A ONLY)

1917	$13,573.70	$7,924.46	$6,786.86	$28,285.02
1918	4,394.94	2,517.48	1,095.77	8,008.19
1919	19,959.18	11,800.70	5,172.65	36,938.53
1920	656,368.01	373,732.66	320,283.55	1,350,414.22
1921	474,247.10	379,577.88	218,282.59	1,071,207.87
1922	465,968.47	345,724.88	204,478.41	1,016,171.26
1923	83,956.99	56,724.88	19,782.03	160,463.90
1924	151,144.42	96,534.39	50,466.84	298,145.65
1925	501,843.09	291,652.55	210,040.87	1,003,566.51
1926	238,398.29	122,039.54	85,814.82	446,252.65
1927	1,839,169.44	851,707.38	376,006.57	3,066,883.39
1928	1,418,006.04	571,041.76	260,963.30	2,250,011.10
1929	20,007,474.61	6,559,118.81	2,960,073.50	29,526,666.32
1930	7,262,957.07	2,071,705.27	2,041,198.88	11,375,861.22
1931	4,792,590.49	1,075,094.83	793,283.13	6,660,968.45
1932	5,430,300.99	886,050.07	1,469,437.31	7,785,887.97
1933	16,051,695.86	1,690,689.11	1,288,854.49	19,031,239.46
1934	1,406,817.79	70,663.97	558,246.46	2,035,728.22
1935	857,201.28	1,594.75	83,882.95	942,678.98
1936	98,273.95			98,273.95
Total	61,779,500.11	15,766,031.47	10,948,121.28	88,493,652.86

TABLE 15.—*Tax items appealed to the United States Board of Tax Appeals during the fiscal year 1936, by tax years*

Year	Tax	Penalty	Total
1917	$1,533.32	$756.98	$2,290.30
1918	7,532.78	1,693.81	9,226.59
1919	161,299.47	36,875.04	198,174.51
1920	648,528.17	316,033.37	964,561.54
1921	515,372.58	252,244.88	767,617.46
1922	618,810.42	255,585.53	874,395.95
1923	304,217.38	67,701.14	371,918.52
1924	390,546.40	50,075.00	440,621.40
1925	633,936.52	133,659.37	767,595.89
1926	1,045,109.45	108,017.14	1,153,126.62
1927	1,105,511.08	240,764.06	1,346,275.14
1928	5,088,326.60	1,334,911.72	6,423,238.32
1929	31,664,738.03	3,213,389.31	34,878,127.34
1930	22,531,947.03	1,237,681.00	23,769,628.09
1931	25,680,438.00	1,615,883.17	27,296,321.17
1932	23,430,465.67	2,238,933.42	25,669,398.99
1933	39,196,560.91	1,651,294.71	40,847,855.62
1934	1,336,975.47	334,949.62	1,671,925.09
1935	873.52	41.66	915.18
Total	154,362,722.78	13,000,490.99	167,453,213.72

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 16.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1935, by collection districts and by States*

	Number of factories [1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1935	Opened	Closed	In business Jan. 1, 1936	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	1	0	0	1			121						121
First California	13	0	0	13	3,755	17,411	101,575	10,502		9,716	8,831	27,449	179,239
Sixth California	14	2	3	13	636	70	13,984	4,035	100				18,825
Colorado	2	0	0	2			6,257						6,257
Connecticut	9	0	0	9	4,215	260	37,434						41,909
Delaware	1	0	0	1	1,872,760			277,078	473,653				2,623,491
Florida	3	2	1	4	122	105	2,501						2,728
Georgia	1	0	0	1			1,191	71				313	1,575
First Illinois	51	5	6	50	7,792,560	5,871,196	407,368	245,979	1,661,213	887,861	2,810,810	5,470,824	25,147,811
Eighth Illinois	42	1	8	35	119		127,300		1,928				129,347
Indiana	30	3	1	32	85,529	475	80,046	1,468	1,319	55	5,697	3,520	168,009
Iowa	18	1	2	17	11,987	3,910	142,639		198	1,780	9,332	7,621	177,457
Kansas	5	0	1	4	10		2,170	6					2,186
Kentucky	41	5	6	40	15,154,550	3,200,816	4,412,086	7,638,026	3,003,927	1,009,344	1,683,178	1,869,328	38,031,361
Louisiana	1	0	1	0		46	371						416
Maryland	2	0	0	2		52	310						362
Massachusetts	28	1	4	25	156,706	4,579	107,548	41,252	27,202				337,287
Michigan	23	1	4	20	1,562,804	3,448,402	465,166	8,530	5,077	507,322	1,577,905	861,743	8,436,956
Minnesota	23	1	4	20	560	44	54,868	1,296				31	56,925
First Missouri	11	0	1	10	2,029,065	10,042,239	829,143	225,444	1,656,539	5,355,624	4,134,520	2,631,372	33,503,946
Sixth Missouri	1	0	0	1			493						493
Montana	3	1	0	4			869						869
Nebraska	7	1	0	8			23,623						23,623
New Hampshire	2	0	0	2	807		275						1,082
First New Jersey	1	0	0	1			475						475
Fifth New Jersey	13	2	2	13	3,628,608	452	104,028		4,069,161	529,747	110,378	214,885	8,657,259
First New York	21	0	0	21	612,615	47	416,249						1,028,941
Second New York	44	3	3	44	46,914	10,327	23,153	5,104	310				85,808
Third New York	9	1	1	9	5,939	14,582	32,182		27,054				82,757
Fourteenth New York	9	0	1	8	266,496	315	15,718	4,630	41,166	17,491	43,135	25,829	414,780
Twenty-first New York	32	0	2	30	18,810	359	558,671		195	14	150		608,200
Twenty-eighth New York	27	3	5	25			28,308	1,370	31,601				61,279
North Carolina	12	1	0	13	82,525,977	1,380,362	14,777,418	529,461	2,621,112	10,153,307	13,845,235	8,102,724	133,944,596
First Ohio	17	1	2	16	12,241,981	9,783,090	3,497,217	130,096	692,159	1,905,480	6,836,440	4,104,349	39,190,816
Tenth Ohio	5	1	1	8	378,213	3,273,751	1,353,729	67,691	343,497	473,879	2,575,595	490,745	7,963,100
Eleventh Ohio	1	0	0	1			1,734						1,734
Eighteenth Ohio	37	0	6	31	38,201	11,420	185,115	49,367		126	23	21	284,273
Oregon	2	0	0	2			1,705						1,705
First Pennsylvania	65	8	7	66	210,143	337,851	579,061	70,624	152,952	38,414	202,914	95,790	1,687,449
Twelfth Pennsylvania	7	0	1	6	2,548,550	554,112	399,365			179,357	237,722	355,393	4,274,799
Twenty-third Pennsylvania	17	1	1	17	6,369		72,862	8,179					87,410
Rhode Island	4	1	0	5	3,603	30	3,537						7,170
South Carolina	2	0	0	2	3,808		13,315			54	100	125	17,402
South Dakota	1	0	0	1			1,248						1,248
Tennessee	17	2	5	14	9,023,802	34,097	117,932	9,572,987	983,684	317,545	61,320	168,432	20,279,699
First Texas	3	0	2	1	69,917		1,613				1,050		72,580
Second Texas	1	0	1	0	364	7	187						558
Utah	1	0	0	1			661						661
Virginia	8	0	1	7	9,658,066	6,458,108	848,526	1,449,202	1,916,212	1,699,983	3,706,075	1,230,996	26,967,263
Washington	1	1	1	1	8		659						667
West Virginia	6	1	0	7	812,247	3,047,562	893,406		68,757	447,668	406,258	2,020,558	7,696,396
Wisconsin	40	0	2	38	1,018	68	162,440	423	2,314	25	78	110	166,476
Total, 1935	738	50	86	702	151,381,206	52,564,875	30,947,752	20,342,927	17,781,231	23,534,803	38,256,736	27,688,158	362,497,778
Total, 1934	765	65	92	738	171,207,646	58,807,874	29,554,430	8,398,730	17,117,215	24,336,546	37,916,319	26,423,534	375,762,194
Increase							1,393,322	11,944,197	664,116		340,417		
Decrease	27	15	6	36	19,826,350	6,242,999				807,743		735,376	13,264,416

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	27	2	3	26	4,391	17,481	115,559	14,537	100	9,716	8,831	27,449	198,064
Illinois	93	6	14	85	7,792,679	5,871,196	534,668	245,979	1,663,241	887,861	2,810,810	5,470,824	25,277,158
Missouri	12	0	1	11	2,029,065	10,042,239	829,636	225,444	1,656,539	5,355,624	4,134,520	2,631,372	33,504,439
New Jersey	14	2	2	14	3,628,608	452	104,503		4,069,161	529,747	110,378	214,885	8,657,734
New York	142	7	12	137	953,804	25,630	1,104,281	11,104	100,327	17,508	43,285	25,829	2,281,765
Ohio	63	2	9	56	12,658,305	12,068,281	5,037,795	247,164	1,035,656	2,379,491	9,412,058	4,601,115	47,439,925
Pennsylvania	89	9	9	89	2,705,362	891,663	1,051,288	78,803	152,952	217,771	440,636	481,183	6,040,658
Texas	4	0	3	1	70,281	7	1,800				1,050		73,138

[1] Includes only those producing a taxable product, excluding 241 quasi manufacturers whose operations are reported in table 33.

TABLE 17.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1935, by collection districts and by States*

	Tobacco manufactured					Manufactured tobacco					
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff [1]	Total	On hand Jan. 1, 1935	Total to be accounted for	On hand Jan. 1, 1936	Removed [2]		Value of stamps used
									For exportation	Tax-paid during 1935	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				121	121		121			121	$21.78
First California				173,365	173,365	3,266	176,631	3,030	5,741	167,854	30,213.72
Sixth California				18,568	18,568	56	18,624	23		18,601	3,348.18
Colorado				6,083	6,083		6,083			6,083	1,094.04
Connecticut			1,323	39,526	40,849	19	40,868	21		40,847	7,352.46
Delaware				2,142,116	2,142,116		2,142,116		2,160	2,139,956	385,192.08
Florida				2,798	2,798	140	2,938	149		2,789	502.02
Georgia				1,553	1,553	247	1,800	225		1,575	283.50
First Illinois			1,497,350	25,324,351	26,821,701	264	26,821,965	89,565	7,721	26,724,415	4,810,394.70
Eighth Illinois	157	333		125,350	125,840	655	126,495	385		126,110	22,699.80
Indiana	1,100	50,229	27	116,491	167,847	7,411	175,258	5,153		170,105	30,618.90
Iowa			4,465	162,750	167,215	426	167,641	247		167,394	30,130.92
Kansas				2,183	2,183		2,183			2,183	392.94
Kentucky	1,224,027	1,361,380		34,035,754	36,621,161	382,453	37,003,614	345,252	524,392	36,132,553	6,603,859.54
Louisiana				286	286		286			286	51.48
Maryland				368	368		368			368	66.24
Massachusetts		1,282	2,215	332,662	336,159	2,048	339,107	8,230	606	330,271	59,448.78
Michigan	576,395	28,220	739,799	7,030,456	8,374,879	90,169	8,465,048	86,113		8,378,935	1,508,208.30
Minnesota				56,901	56,901	213	57,114	1,199		55,915	10,064.70
First Missouri	20,347,006	1,953,791	2,409	12,918,906	35,222,112	1,119,285	36,341,397	100,250	570,396	35,644,294	6,415,972.92
Sixth Missouri				493	493		493			493	88.74
Montana				869	869		869			869	156.42
Nebraska				23,623	23,623	40	23,663			23,663	4,259.34
New Hampshire				1,320	1,320	158	1,478	25		1,453	261.54
First New Jersey				475	475		475			475	85.50
Fifth New Jersey			8,639	7,648,612	7,657,251	6,524	7,663,775	11,442	489	7,651,844	1,377,331.92
First New York		80		928,866	928,946	16,969	945,915	5,800		940,115	169,220.70
Second New York				82,107	82,107	13,499	95,606	13,408	891	81,247	14,624.46
Third New York				70,177	70,177	919	71,096	803	32,886	37,307	6,731.46
Fourteenth New York			7,083	394,519	401,602		401,602			401,602	72,288.36
Twenty-first New York	62	3,150	2,841	614,983	621,036		621,036			621,036	111,786.48
Twenty-eighth New York		63	296	58,800	59,159	65	59,224	25		59,199	10,655.82
North Carolina	35,059,917	385,431		82,842,056	118,317,404	4,576,061	122,993,465	4,791,366	93,020	117,943,157	21,229,768.26
First Ohio	1,631,556	1,576	153,259	37,200,412	38,986,803	293,983	39,280,786	4,327	4,475	39,271,816	7,068,926.70
Tenth Ohio				8,376,244	8,376,244	171,034	8,547,278	351,265		8,196,013	1,475,282.34
Eleventh Ohio				1,900	1,900		1,900			1,900	342.00
Eighteenth Ohio			1,142	284,237	285,379		285,379			285,379	51,368.22
Oregon				1,760	1,760		1,760			1,760	316.80
First Pennsylvania			83,019	1,550,035	1,634,254	4,413	1,638,667	4,149		1,634,518	294,213.24
Twelfth Pennsylvania			1,802,357	2,190,592	3,992,949	72,907	4,065,856	90,212	3,172	3,972,472	715,044.96
Twenty-third Pennsylvania			135	83,585	83,720	55	83,775	153		83,622	15,051.96
Rhode Island				6,436	6,436	235	6,671	182		6,489	1,168.02
South Carolina				15,388	15,388	87	15,475	970		14,505	2,610.90
South Dakota				1,248	1,248		1,248			1,248	224.64
Tennessee	72,530	1,773,401		15,966,990	17,812,921	129,771	17,942,692	158,053	3,290	17,781,319	3,200,637.42
First Texas		23,093		31,857	54,950		54,950			54,950	9,891.00
Second Texas				457	457		457			457	82.26
Utah				661	661		661			661	118.98
Virginia	1,645,672	18,532	376,731	28,475,487	25,515,422	346,885	25,862,307	453,059	1,520,620	23,791,756	4,282,516.08
Washington				678	678		678			678	122.04
West Virginia		3,205	300	7,349,212	7,352,717	46,167	7,398,884	52,950	861	7,345,067	1,322,112.06
Wisconsin	38	451	70	166,838	167,397	5,529	162,926	4,889		158,037	28,446.66
Total, 1935	60,588,490	5,604,226	4,053,060	271,852,105	342,727,851	7,392,863	350,120,714	6,553,122	2,770,070	340,475,851	61,285,653.18
Total, 1934	62,759,987	5,079,904	2,970,421	274,755,716	345,565,998	6,086,620	351,652,527	7,393,261	2,811,822	341,218,002	61,419,240.36
Increase		524,322	1,712,639			1,306,334					
Decrease	2,171,497			2,903,611	2,838,147		1,531,813	810,139	41,152	742,151	133,587.18

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
California				191,933	191,933	3,322	195,255	3,059	5,741	186,456	$33,561.90
Illinois	157	333	1,497,350	25,449,701	26,947,541	919	26,948,460	89,050	7,721	26,850,525	4,833,094.50
Missouri	20,347,006	1,953,791	2,409	12,919,390	35,222,605	1,119,285	36,341,890	100,250	570,396	35,644,787	6,416,061.86
New Jersey			8,639	7,649,087	7,657,726	6,524	7,664,250	11,442	489	7,652,319	1,377,417.42
New York	62	3,293	10,220	2,149,452	2,163,027	31,452	2,194,479	20,156	33,727	2,140,596	385,307.28
Ohio	1,631,556	1,576	154,401	45,862,793	47,650,326	465,017	48,115,343	355,592	4,475	47,755,107	8,595,919.26
Pennsylvania			1,886,111	3,824,512	5,710,623	77,356	5,788,303	94,524	3,172	5,690,612	1,024,310.16
Texas		23,093		32,314	55,407		55,407			55,407	9,973.26

[1] Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, and with snuff is included with smoking tobacco in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 44,006,896 pounds; smoking tobacco, 191,750,000 pounds; and snuff; 30,095,140 pounds.

[2] Manufactured tobacco was also removed from factories without payment of tax, as follows: (a) For use of the United States: Kentucky, 200 pounds; first Missouri, 20,566 pounds; North Carolina, 145,559 pounds; Virginia, 90,498 pounds; total, 256,823 pounds. (b) For use as sea stores: First Illinois, 264 pounds; Kentucky, 1,187 pounds; first Missouri, 5,891 pounds; North Carolina, 20,363 pounds; first Ohio, 169 pounds; Virginia, 6,374 pounds; total, 34,248 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 1935, by collection districts and by States*

	Number of factories [1]				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
											Removed		
	In business Jan. 1, 1935	Opened	Closed	In business Jan. 1, 1936	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1935	On hand Jan. 1, 1936	For exportation	Personal consumption	Tax-paid [2]
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	16	1	3	14	8,900	1,535	6,362	785,070	7,813	15,116		16,578	760,895
Arizona	1	0	1	0	161	142	6	17,625	6,000			225	23,400
Arkansas	4	2	0	6	4,715	792	2,605	404,143	27,639	10,312		6,895	416,575
First California	81	11	15	77	549,162	152,650	2,052	36,424,712	10,113,453	8,843,717		94,156	37,600,292
Sixth California	94	12	14	92	118,545	316,653	8,851	23,960,446	1,511,783	1,822,584		119,052	23,530,593
Colorado	18	1	3	16	17,140	4,643	4,764	1,180,656	60,461	72,191		15,126	1,159,800
Connecticut	135	18	14	139	604,878	65,739	67,710	32,251,611	3,195,457	3,387,556		400,885	31,658,627
Delaware	6	1	0	7	1,488	2,082	890	246,002	6,950	1,150		3,027	249,675
Florida	230	44	68	206	5,939,424	1,118,042	5,853,056	635,205,056	21,083,894	24,672,657	352,870	3,028,806	627,334,617
Georgia	30	4	6	28	46,097	91,714	87,625	11,071,418	752,486	373,363		48,817	12,301,724
Idaho	4	0	1	3	2,327	370		113,341	19,800	4,750		441	127,950
First Illinois	413	37	47	403	352,840	140,434	148,256	31,208,507	1,280,675	1,304,772		404,632	30,869,868
Eighth Illinois	143	9	18	134	112,027	14,328	28,908	6,944,033	449,805	290,200		85,998	7,017,580
Indiana	107	5	18	94	1,029,225	530,007	188,321	82,889,705	3,340,307	2,324,277		118,721	83,787,014
Iowa	68	4	9	63	86,346	5,763	11,552	4,467,041	146,311	150,397		24,469	4,438,480
Kansas	16	0	1	15	3,806	406	1,784	370,030	210,805	239,155		1,105	371,475
Kentucky	32	2	3	31	115,665	7,681	4,749	5,137,540	558,662	436,423		48,931	5,211,148
Louisiana	19	4	7	16	609,989	418,476	260,137	54,934,251	1,827,890	2,350,402		141,750	64,269,989
Maine	30	3	4	29	41,810	3,144	2,730	2,369,195	103,952	49,024		30,353	2,393,770
Maryland	47	2	8	41	133,472	68,659	69,429	13,125,784	494,071	397,953		39,813	13,182,089
Massachusetts	299	27	38	288	508,537	248,876	188,880	44,992,008	3,219,602	3,521,981		284,883	44,407,746
Michigan	150	9	24	135	1,821,429	2,982,860	81,554	228,650,423	8,983,143	7,398,933		261,179	229,973,453
Minnesota	98	4	15	87	175,480	78,503	24,999	13,013,418	1,006,963	1,162,001		104,656	12,753,721
First Missouri	87	3	13	77	99,886	11,972	19,806	6,240,823	135,149	169,485		107,681	6,098,803
Sixth Missouri	24	1	2	23	169,946	227,742	30,304	21,065,544	348,691	444,789		9,385	21,855,061
Montana	11	0	0	11	2,330	3,052	14	346,220	1,450	1,000		10,020	336,650
Nebraska	23	1	5	19	15,688	2,255	5,197	1,134,371	52,180	71,415		9,061	1,105,175
Nevada	4	0	0	4	1,010	1,254	40	127,755	20,706	19,004		2,535	136,012
New Hampshire	54	4	10	48	611,093	11,643	594,454	57,867,222	682,217	477,053		174,637	57,897,749
First New Jersey	24	7	6	25	515,130	1,460,235	290,082	115,082,871	6,469,073	9,610,123	24,000	103,189	111,814,632
Fifth New Jersey	127	14	12	129	3,060,085	4,840,338	209,776	404,099,207	18,393,627	21,447,450	400,600	426,601	400,218,273
First New York	291	38	52	277	1,466,741	150,366	34,439	72,018,687	71,187,524	75,478,536		232,352	68,095,523
Second New York	150	29	23	156	440,447	162,451	47,535	30,252,649	4,841,667	3,578,322		141,270	31,174,724
Third New York	265	57	48	274	521,105	535,828	176,650	60,760,701	2,852,173	3,045,924	19,300	276,952	60,270,698
Fourteenth New York	206	31	47	190	495,952	831,094	18,486	70,354,238	5,830,155	5,296,013		131,422	69,806,958
Twenty-first New York	88	5	11	82	101,041	37,440	7,495	6,897,812	434,099	433,894		31,987	6,866,030
Twenty-eighth New York	128	11	23	116	173,205	12,280	17,218	7,934,598	1,099,828	1,454,829		46,987	7,532,600
North Carolina	11	0	2	9	143,632	45,895	388,226	30,827,058	433,266	772,709		41,718	30,445,897
North Dakota	3	0	0	3	863	60	453	63,150					63,150
First Ohio	84	2	19	67	414,499	276,119	31,858	31,235,673	1,774,106	1,724,519		120,572	31,164,688
Tenth Ohio	56	0	6	50	356,474	2,117,470	188,032	156,003,147	3,787,004	6,384,041		184,802	153,221,308
Eleventh Ohio	46	4	4	46	208,206	8,182	103,037	19,089,865	1,174,358	1,105,775		6,317	19,152,131
Eighteenth Ohio	130	10	25	121	537,105	162,399	150,146	48,712,490	2,442,375	2,016,616		104,728	49,033,521
Oklahoma	3	0	0	3	314	104	318	38,478	3,825	1,450		828	40,025
Oregon	12	0	1	11	5,502	3,598	1,721	536,543	7,450	15,650		12,993	515,350
First Pennsylvania	686	70	101	655	18,977,307	9,109,221	4,563,416	1,474,521,496	62,800,117	49,902,801	454,325	545,127	1,486,419,360
Twelfth Pennsylvania	33	2	2	33	758,676	3,580,965	4,034	234,766,052	10,310,861	11,547,368	89,350	8,518	233,431,677
Twenty-third Pennsylvania	88	6	16	78	558,162	7,731	44,375	57,350,382	6,252,718	6,436,072	17,500	29,879	57,119,649
Rhode Island	31	2	3	30	148,512	4,320	4,742	7,454,887	1,523,024	1,703,280		5,781	7,268,850
South Carolina	7	1	4	4	1,151,694	1,740,067	807,942	188,157,503	18,697,812	12,125,050		17,050	194,713,215
South Dakota	11	0	1	10	5,868	1,507	81	333,466	2,650	3,750		2,541	329,825
Tennessee	19	1	2	18	39,755	16,974	27,933	4,294,904	605,588	156,230		20,952	4,723,310
First Texas	17	1	3	15	186,955	620	99,969	12,625,796	745,137	478,889		6,613	12,885,431
Second Texas	5	1	0	6	1,119	336	469	94,093	1,550	2,789		1,379	91,475
Utah	3	0	1	2	4,409	12,283	52	964,057	11,425	35,032		9,969	931,081
Vermont	4	0	0	4	196	125	293	31,277	800	1,400		1,377	29,300
Virginia	21	1	2	20	3,468,747	832,660	231,472	198,586,098	16,570,000	17,589,932	17,200	5,931	196,523,035
Washington	18	0	3	15	3,724	1,884	2,572	398,868	31,416	26,215		11,868	392,200
West Virginia	48	1	9	40	1,850,165	27,839	154	88,865,143	4,217,323	4,238,047		2,502	88,841,917
Wisconsin	322	16	29	309	342,460	97,536	136,671	27,976,759	1,155,952	1,118,374		358,964	27,655,373
Wyoming	3	0	2	1	97	137	111	18,091				441	18,250
Total, 1935	5,100	519	804	4,905	49,122,624	32,612,349	15,345,422	4,685,369,074	302,189,307	298,742,810	1,375,145	9,382,627	4,678,058,399
Total, 1934	5,473	687	970	5,190	48,135,441	32,424,652	14,126,199	4,525,780,084	322,071,948	302,698,194	1,100,317	9,658,605	4,534,394,916
Increase					987,183	187,007	1,219,223	159,589,590			274,828		143,663,483
Decrease	283	168	166	285					19,882,641	3,955,384		275,978	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
California	175	23	29	169	667,707	469,303	10,903	60,385,158	11,625,236	10,666,301		213,206	61,130,885
Illinois	556	46	65	537	465,467	163,762	177,164	38,242,630	1,730,480	1,595,032		400,630	37,887,448
Missouri	111	4	15	100	299,931	239,714	50,110	28,206,387	478,840	614,274		117,056	27,953,867
New Jersey	151	21	18	154	3,575,215	6,300,573	560,858	519,182,168	24,862,700	31,057,573	424,600	520,790	512,032,905
New York	1,128	171	204	1,095	3,198,491	1,729,477	301,823	254,818,885	86,095,446	90,297,528	19,300	800,970	249,746,533
Ohio	323	16	54	284	1,516,284	2,564,170	473,073	255,041,175	9,177,843	11,230,951		416,419	252,571,648
Pennsylvania	807	78	119	768	20,294,145	12,697,917	4,611,825	1,760,037,930	79,363,696	67,886,241	561,175	583,524	1,776,970,586
Texas	23	2	3	21	188,074	956	100,438	12,719,869	746,687	481,678		7,992	12,976,906

[1] The number of factories in business includes those factories which manufactured the 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, 24.13 pounds.

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1935, 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	759,395	500	1,000			760,895	$1,525.29
Arizona	22,500		900			23,400	49.50
Arkansas	410,475	3,000	2,100			415,575	840.45
First California	34,356,561	323,224	2,898,977	20,850	680	37,600,292	84,405.78
Sixth California	9,891,999	533,100	13,095,960	24,774	14,760	23,530,593	87,262.49
Colorado	1,020,845	1,475	131,480			1,159,800	2,715.52
Connecticut	25,477,978	351,988	5,828,111	550		31,658,627	81,158.25
Delaware	225,125	5,550	18,900	100		249,675	562.45
Florida	517,611,106	7,500,888	82,347,175	19,634,580	240,868	627,334,617	1,678,875.56
Georgia	12,101,534	11,600	188,590			12,301,724	25,180.82
Idaho	105,750		22,200			127,950	322.50
First Illinois	20,318,144	493,124	9,090,240	365,660	2,700	30,809,868	94,442.74
Eighth Illinois	6,400,480	202,600	405,500			7,017,580	15,454.26
Indiana	72,738,816	240,425	10,800,173	6,475	1,125	83,787,014	200,282.95
Iowa	4,074,575	276,300	87,575		36	4,438,486	9,416.41
Kansas	370,775	250	450			371,475	744.56
Kentucky	4,837,595	49,400	324,153			5,211,148	11,444.15
Louisiana	49,868,524	1,650,925	12,691,265	59,275		64,269,989	168,708.54
Maine	1,492,430	4,250	897,090			2,393,770	7,483.06
Maryland	12,279,034	315,627	585,778	550	500	13,182,089	28,447.55
Massachusetts	30,943,070	920,720	12,522,406	21,450	100	44,407,746	127,486.91
Michigan	202,918,922	1,023,980	25,918,676	77,350	34,525	229,973,453	539,781.43
Minnesota	12,375,655	7,500	369,569		1,000	12,753,724	26,635.16
First Missouri	5,484,844	12,950	613,372	3,600	4,040	6,098,806	14,127.74
Sixth Missouri	20,993,263	89,400	772,308			21,855,061	46,116.72
Montana	185,900	900	150,450			336,650	1,125.55
Nebraska	1,068,175	9,850	27,150			1,105,175	2,301.65
Nevada	93,450		42,562			136,012	399.71
New Hampshire	47,396,380	31,005	10,468,389	1,975		57,897,749	147,248.46
First New Jersey	49,401,333	12,652,257	47,978,402	1,759,301	23,339	111,814,632	395,439.18
Fifth New Jersey	306,173,682	21,688,474	71,396,353	912,664	47,100	400,218,273	1,044,613.37
First New York	61,279,569	1,437,861	5,147,858	225,910	4,325	68,095,523	155,042.45
Second New York	24,262,160	1,462,095	5,033,428	300,938	26,103	31,174,724	82,534.98
Third New York	39,158,386	2,630,785	22,741,096	1,628,151	112,270	66,270,698	218,525.94
Fourteenth New York	60,101,533	1,902,050	7,792,200	11,150	25	69,806,958	164,987.63
Twenty-first New York	6,192,555	13,200	660,275			6,866,030	15,726.09
Twenty-eighth New York	6,483,275	158,000	891,325			7,532,600	17,897.18
North Carolina	30,445,747	150				30,445,897	60,891.94
North Dakota	61,150	2,000				63,150	128.30
First Ohio	29,866,629	249,603	1,045,716	2,225	515	31,164,688	65,740.96
Tenth Ohio	145,647,990	4,951,085	2,622,233			153,221,308	319,260.40
Eleventh Ohio	19,101,267	20,725	30,139			19,152,131	38,415.40
Eighteenth Ohio	47,672,460	576,924	781,712	2,425		49,033,521	101,009.72
Oklahoma	40,025					40,025	80.05
Oregon	431,700	1,800	81,850			515,350	1,278.05
First Pennsylvania	1,393,095,908	3,737,790	88,886,904	688,128	10,630	1,486,419,360	3,249,208.56
Twelfth Pennsylvania	221,225,447	270,240	11,934,040	1,325	625	233,431,677	502,954.16
Twenty-third Pennsylvania	57,067,724	20,175	31,750			57,119,649	114,354.72
Rhode Island	7,229,150		39,700			7,268,850	14,656.80
South Carolina	194,636,140	20,100	56,975			194,713,215	389,617.45
South Dakota	305,500	300	24,025			329,825	732.02
Tennessee	4,415,735	14,500	292,825	200	50	4,723,310	10,341.87
First Texas	10,664,401	131,500	2,080,280	9,250		12,885,431	32,221.83
Second Texas	73,950	17,525				91,475	200.47
Utah	701,675		229,406			931,081	2,550.38
Vermont	24,650		4,650			29,300	72.55
Virginia	195,695,372	224,094	603,569			196,523,035	395,080.87
Washington	372,400	1,200	18,600			392,200	841.40
West Virginia	88,823,917	13,800	2,700	1,500		88,841,917	177,718.48
Wisconsin	24,143,103	142,575	3,281,945	87,600	150	27,655,373	66,045.48
Wyoming	12,500		5,750			18,250	53.75
Total, 1935	4,120,595,333	66,401,339	464,598,295	25,937,966	525,466	4,678,058,399	11,042,828.59
Total, 1934	3,905,799,490	56,213,300	542,292,132	29,532,911	557,083	4,534,394,916	11,009,315.73
Increase	214,795,843	10,188,039				143,663,483	33,512.86
Decrease			77,693,837	3,594,945	31,617		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	44,218,560	856,324	15,094,037	45,624	15,440	61,130,985	$171,668.27
Illinois	26,727,624	695,724	10,095,740	365,660	2,700	37,887,448	109,897.00
Missouri	26,458,107	102,350	1,385,770	3,600	4,040	27,953,867	60,244.46
New Jersey	355,575,015	34,340,731	119,374,755	2,671,965	70,439	512,032,905	1,440,052.55
New York	197,477,478	7,003,991	42,298,182	2,258,159	142,723	249,740,533	654,714.27
Ohio	242,288,346	5,798,337	4,479,800	4,650	515	252,571,648	524,426.48
Pennsylvania	1,671,989,079	4,028,205	100,852,694	689,453	11,255	1,776,970,686	3,860,517.44
Texas	10,738,351	149,025	2,080,280	9,250		12,976,906	32,422.30

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1935, 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	759,395	500	1,000			760,895	$1,525.29
Arizona	22,500		900			23,400	49.50
Arkansas	410,475	3,000	2,100			415,575	840.45
First California	34,356,561	323,224	2,898,977	20,850	680	37,600,292	84,405.78
Sixth California	9,891,999	533,100	13,095,960	24,774	14,760	23,530,593	87,262.49
Colorado	1,020,845	1,475	131,480			1,159,800	2,715.52
Connecticut	25,477,978	351,988	5,828,111	550		31,658,627	81,158.25
Delaware	225,125	5,550	18,900	100		249,675	562.45
Florida	517,611,106	7,500,888	82,347,175	19,634,580	240,868	627,334,617	1,678,875.56
Georgia	12,101,534	11,600	188,590			12,301,724	25,180.82
Idaho	105,750		22,200			127,950	322.50
First Illinois	20,318,144	493,124	9,090,240	365,660	2,700	30,809,868	94,442.74
Eighth Illinois	6,400,480	202,600	405,500			7,017,580	15,454.26
Indiana	72,738,816	240,425	10,800,173	6,475	1,125	83,787,014	200,282.95
Iowa	4,074,575	276,300	87,575		36	4,438,486	9,416.41
Kansas	370,775	250	450			371,475	744.56
Kentucky	4,837,595	49,400	324,153			5,211,148	11,444.15
Louisiana	49,868,524	1,650,925	12,691,265	59,275		64,269,989	168,708.54
Maine	1,492,430	4,250	897,090			2,393,770	7,483.06
Maryland	12,279,034	315,627	585,778	550	500	13,182,089	28,447.55
Massachusetts	30,943,070	920,720	12,522,406	21,450	100	44,407,746	127,486.91
Michigan	202,918,922	1,023,980	25,918,676	77,350	34,525	229,973,453	539,781.43
Minnesota	12,375,655	7,500	369,569		1,000	12,753,724	26,635.16
First Missouri	5,484,844	12,950	613,372	3,600	4,040	6,098,806	14,127.74
Sixth Missouri	20,993,263	89,400	772,308			21,855,061	46,116.72
Montana	185,900	900	150,450			336,650	1,125.55
Nebraska	1,068,175	9,850	27,150			1,105,175	2,301.65
Nevada	93,450		42,562			136,012	399.71
New Hampshire	47,396,380	31,005	10,468,389	1,975		57,897,749	147,248.46
First New Jersey	49,401,333	12,652,257	47,978,402	1,759,301	23,339	111,814,632	395,439.18
Fifth New Jersey	306,173,682	21,688,474	71,396,353	912,664	47,100	400,218,273	1,044,613.37
First New York	61,279,569	1,437,861	5,147,858	225,910	4,325	68,095,523	155,042.45
Second New York	24,262,160	1,462,095	5,033,428	300,938	26,103	31,174,724	82,534.98
Third New York	39,158,386	2,630,785	22,741,096	1,628,151	112,270	66,270,698	218,525.94
Fourteenth New York	60,101,533	1,902,050	7,792,200	11,150	25	69,806,958	164,987.63
Twenty-first New York	6,192,555	13,200	660,275			6,866,030	15,726.09
Twenty-eighth New York	6,483,275	158,000	891,325			7,532,600	17,897.18
North Carolina	30,445,747	150				30,445,897	60,891.94
North Dakota	61,150	2,000				63,150	128.30
First Ohio	29,866,629	249,603	1,045,716	2,225	515	31,164,688	65,740.96
Tenth Ohio	145,647,990	4,951,085	2,622,233			153,221,308	319,260.40
Eleventh Ohio	19,101,267	20,725	30,139			19,152,131	38,415.40
Eighteenth Ohio	47,672,460	576,924	781,712	2,425		49,033,521	101,009.72
Oklahoma	40,025					40,025	80.05
Oregon	431,700	1,800	81,850			515,350	1,278.05
First Pennsylvania	1,393,095,908	3,737,790	88,886,904	688,128	10,630	1,486,419,360	3,249,208.56
Twelfth Pennsylvania	221,225,447	270,240	11,934,040	1,325	625	233,431,677	502,954.16
Twenty-third Pennsylvania	57,067,724	20,175	31,750			57,119,649	114,354.72
Rhode Island	7,229,150		39,700			7,268,850	14,656.80
South Carolina	194,636,140	20,100	56,975			194,713,215	389,617.45
South Dakota	305,500	300	24,025			329,825	732.02
Tennessee	4,415,735	14,500	292,825	200	50	4,723,310	10,341.87
First Texas	10,664,401	131,500	2,080,280	9,250		12,885,431	32,221.83
Second Texas	73,950	17,525				91,475	200.47
Utah	701,675		229,406			931,081	2,550.38
Vermont	24,650		4,650			29,300	72.55
Virginia	195,695,372	224,094	603,569			196,523,035	395,080.87
Washington	372,400	1,200	18,600			392,200	841.40
West Virginia	88,823,917	13,800	2,700	1,500		88,841,917	177,718.48
Wisconsin	24,143,103	142,575	3,281,945	87,600	150	27,655,373	66,045.48
Wyoming	12,500		5,750			18,250	53.75
Total, 1935	4,120,595,333	66,401,339	464,598,295	25,937,966	525,466	4,678,058,399	11,042,828.59
Total, 1934	3,905,799,490	56,213,300	542,292,132	29,532,911	557,083	4,534,394,916	11,009,315.73
Increase	214,795,843	10,188,039				143,663,483	33,512.86
Decrease			77,693,837	3,594,945	31,617		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	44,218,560	856,324	15,094,037	45,624	15,440	61,130,985	$171,668.27
Illinois	26,727,624	695,724	10,095,740	365,660	2,700	37,887,448	109,897.00
Missouri	26,458,107	102,350	1,385,770	3,600	4,040	27,953,867	60,244.46
New Jersey	355,575,015	34,340,731	119,374,755	2,671,965	70,439	512,032,905	1,440,052.55
New York	197,477,478	7,003,991	42,298,182	2,258,159	142,723	249,740,533	654,714.27
Ohio	242,288,346	5,798,337	4,479,800	4,650	515	252,571,648	524,426.48
Pennsylvania	1,671,989,079	4,028,205	100,852,694	689,453	11,255	1,776,970,686	3,860,517.44
Texas	10,738,351	149,025	2,080,280	9,250		12,976,906	32,422.30

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 1935* [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	Scraps		Class A	Class B	Class C	Class D	Class E	Total	
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
1935	6	0	1	5	427,289	326,302	52,656	49,380,620	13,690,086	98,550	21,990,631	11,394,549	1,446,951	48,620,767	$276,805.58
1934	6	0	0	6	375,877	246,901	69,941	43,070,508	14,645,468	83,100	20,472,333	10,823,015	1,116,846	47,140,562	260,618.28
Increase			1		51,412	79,401		6,310,112		15,450	1,518,298	571,534	330,305	1,480,205	16,187.30
Decrease				1			17,285		955,382						

[1] Compiled from monthly returns filed with the collector of customs; by the manufacturers operating the warehouses 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, 18.89 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 1935, by collection districts and by States*

	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, 1935	On hand Jan. 1, 1936	Removed [1]		
							For exportation	Tax-paid during 1935	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	11	10		8,668				8,500	$6.38
Sixth California	6			2,000				2,000	1.50
Florida	4,760	2,302	1,162	2,617,490	154,450	246,740		2,524,890	1,893.74
Fifth New Jersey	799	3,053		1,284,400	147,780	288,140		1,144,040	858.03
Second New York	5,833	2,301		2,154,300	371,705	550,605		1,975,400	1,481.55
Third New York	1,012	718	3,882	1,989,920	200,666	140,766		2,049,820	1,537.37
North Carolina		51,585		17,357,800	1,794,360	820,030		18,332,130	13,749.10
Eleventh Ohio					7,500			7,500	5.62
Eighteenth Ohio	509	5		113,000	11,700	12,100		112,600	84.45
First Pennsylvania			2	1,000				1,000	.75
Twenty-third Pennsylvania	909			259,700	21,700	27,300		254,100	190.57
Virginia	256,892	228,370	16,482	152,633,930	17,542,450	11,370,782	5,200	158,200,398	118,650.30
Total, 1935	270,731	288,344	15,528	177,822,178	20,252,311	13,456,463	5,200	184,612,478	138,459.36
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
Increase			10,435		6,555,520				
Decrease	95,512	121,635		44,154,383		6,795,848	10,200	30,391,420	22,793.56

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	17	10		10,668				10,500	$7.88
New York	6,845	3,019	3,882	4,144,220	572,371	691,371		4,025,220	3,018.02
Ohio	509	5		113,000	19,200	12,100		120,100	90.07
Pennsylvania	909		2	260,700	21,700	27,300		255,100	191.32

[1] Cigars were also removed from factories without payment of tax, for personal consumption and experimental purposes: First California, 168; Florida, 180; total, 348 cigars.

NOTE.—The factories in business are included in table 18.
Average quantity of leaf tobacco used per 1,000 small cigars, 3.8 pounds.

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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 1935, 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 [2]		
	In business Jan. 1, 1935	Opened	Closed	In business Jan. 1, 1936	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1935	On hand Jan. 1, 1936	For exportation	Tax-paid during 1935	
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	6	1	2	5	707,487	7,045,352	210,102	3,548,832,762	3,349,000	1,645,360	257,684,000	3,187,176,176	$9,561,528.53
Sixth California	3	0	1	2		394		128,387	7,172	2,470		132,160	396.48
Connecticut	1	0	0	1		17		7,050				7,050	21.15
Florida	1	0	0	1	370	56	357	263,498	2,090	11,632		252,916	758.75
First Illinois	3	2	2	3			14	4,600	2,100			6,700	20.10
Kentucky	3	0	0	3	18,509,914	7,479,913	787,223	11,766,129,915	62,555,000	8,138,700	95,544,250	11,701,020,845	35,103,062.53
Massachusetts	10	0	3	7	22,853	1,722	325	6,540,000	360,376	256,816		6,643,500	19,930.68
Michigan	2	0	0	2			15,270	7,110,600	737,860	651,340		7,197,120	21,591.36
First Missouri	2	0	0	2			32,080	10,952,408	251,200	82,600	1,100,000	10,020,008	30,060.02
Fifth New Jersey	4	0	0	4	2,154,983	9,862,076	34,834	5,292,248,220	106,600	156,810	10,669,100	5,267,808,910	15,803,426.73
First New York	2	0	0	2	314			79,500	24,285	8,935		94,850	284.55
Second New York	24	2	1	25	56,002	113,169	1,277	63,277,530	555,127	887,791	106,400	62,833,030	188,499.00
Third New York	12	1	0	13	13,098	1,885	573	3,441,620	165,550	132,192		3,466,870	10,400.61
Fourteenth New York	2	0	0	2			212	71,500	1,200	1,100		71,600	214.80
North Carolina	6	1	0	7	20,974,283	147,078,459	1,081,544	75,244,466,942	240,007,316	427,387,832	1,364,331,280	73,294,038,246	219,882,114.74
Eighteenth Ohio	1	0	1	0		15		1,800				1,800	5.40
First Pennsylvania	6	0	0	6	40,116	3,935,675	692,588	1,987,617,330	836,960	271,660	59,640,200	1,928,042,430	5,784,127.29
Twelfth Pennsylvania	1	0	0	1			371,139	147,712,572			150,500	147,556,072	442,668.22
Twenty-third Pennsylvania	1	0	0	1		22	20	14,500	6,000	6,500		14,000	42.00
Virginia	8	1	0	9	19,799,018	60,624,683	13,503,425	41,887,289,182	286,699,966	441,093,004	2,826,141,930	38,752,729,914	116,258,189.74
Total, 1935	98	8	10	96	62,278,438	236,143,438	16,730,983	139,966,179,916	596,067,802	881,636,642	4,618,373,660	134,369,114,257	403,107,342.77
Total, 1934	111	10	23	98	59,104,872	226,249,166	10,297,757	129,976,333,581	916,475,491	596,060,748	3,037,304,290	125,719,857,983	377,159,573.95
Increase					3,173,566	9,894,272	6,433,226	9,989,846,335		285,575,894	681,068,370	8,649,256,274	25,947,768.82
Decrease	13	2	13	2					320,407,689				

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	9	1	3	7	707,487	7,045,746	210,102	3,548,961,149	3,356,172	1,647,830	257,684,000	3,187,308,336	$9,561,925.01
New York	40	3	1	42	60,414	115,054	2,062	66,870,150	746,162	1,030,018	106,400	66,466,350	199,399.05
Pennsylvania	8	0	0	8	40,116	3,935,697	1,063,747	2,135,344,402	342,960	278,160	59,796,700	2,075,612,502	6,226,837.51

[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, 3,226; sixth California, 929; Florida, 1,040; Kentucky, 3,634,120; second New York, 5,436; third New York, 8,108; Virginia, 1,056,660; total, 4,709,519 cigarettes. (*b*) For use of the United States: Fifth New Jersey, 1,304,000; North Carolina, 29,540,000; Virginia, 7,066,000; total, 37,910,000 cigarettes. (*c*) For use as sea stores: First California, 105,673,600; Kentucky, 20,347,000; fifth New Jersey, 12,416,000; North Carolina, 370,066,900; Virginia, 142,000,740; total, 650,503,840 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.85 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 1935, by collection districts and by States*

District	Tobacco used: Unstemmed	Tobacco used: Stemmed	Tobacco used: Scraps, cuttings, and clippings	Cigarettes weighing more than 3 pounds per thousand: Manufactured	On hand Jan. 1, 1935	On hand Jan. 1, 1936	Removed [1]: For exportation	Removed [1]: Tax-paid during 1935	Value of stamps used
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	7	13		3,700				3,700	$28.64
Sixth California		6		800				800	6.48
Massachusetts	2	23		4,200				4,250	30.60
First Missouri			120	20,000	200	150		20,000	144.00
Fifth New Jersey	69			17,000				17,000	122.40
Second New York	1,299	5,331		1,359,970	49,350	48,170		1,361,150	9,800.28
Third New York	608			76,650	13,300	7,900		82,350	592.92
North Carolina	3,142			817,250			68,600	744,650	5,361.48
First Pennsylvania	297			64,700	1,000	900		65,700	473.04
Twelfth Pennsylvania			994	139,820			200	139,620	1,005.26
Total, 1935	5,413	5,372	1,114	2,504,490	64,750	57,120	68,800	2,459,320	17,563.10
Total, 1934	107,037	578,430	2,900	88,202,405	112,330	65,400	226,600	86,022,015	633,758.81
Decrease	101,635	573,058	1,786	85,697,915	47,580	8,280	157,800	83,562,695	615,195.41
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT									
California	7	18		4,600				4,600	$33.12
New York	1,907	5,331		1,439,620	62,650	56,070		1,445,500	10,392.20
Pennsylvania	297		994	204,520	1,900	900	200	205,320	1,478.30

[1] Cigarettes were also removed from factories without payment of tax for use as sea stores: North Carolina, 4,000 cigarettes.

NOTE.—The factories in business are included in table 22.

Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.01 pounds.

TABLE 24.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1926 to 1935* [1]

Year	Cigars: Large [2]	Cigars: Small	Cigarettes: Large	Cigarettes: Small	Tobacco and snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1926	151,049,170	1,322,339	108,497	267,475,080	317,399,077	737,354,169
1927	181,049,265	1,469,567	95,961	290,368,023	301,314,291	744,285,207
1928	149,993,168	1,296,722	87,632	310,070,927	293,170,363	754,624,812
1929	160,878,378	1,250,749	92,788	346,450,363	297,953,440	796,625,709
1930	136,749,916	1,151,057	65,333	347,849,455	293,990,441	779,806,202
1931	125,611,200	1,016,697	43,171	329,919,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,347	299,010,925	286,816,510	690,133,809
1933	103,053,667	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
1935	113,056,319	675,894	14,050	399,444,333	262,731,465	775,932,061

[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.

[2] Does not include tobacco used in bonded manufacturing warehouses.

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 1926 to 1935*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1926	109,766,342	9,179,089	6,984,728	(1)	246,438,832	38,226,725	410,595,716
1927	103,918,416	7,988,281	6,286,453	(1)	237,933,677	40,197,123	396,323,980
1928	100,646,047	8,891,640	5,186,304	(1)	231,134,105	40,475,382	386,333,478
1929	96,744,046	8,187,608	5,555,620	(1)	229,585,183	41,127,453	381,199,890
1930	86,273,517	7,623,716	5,039,410	(1)	232,013,363	40,765,883	371,765,909
1931	76,652,810	6,377,456	4,170,275	91,235,195	152,947,238	39,554,345	371,237,299
1932	61,945,173	4,915,034	3,354,471	50,080,201	190,986,528	35,994,337	347,278,744
1933	61,361,495	5,043,590	3,120,427	44,724,472	191,766,352	36,098,394	342,113,160
1934	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	36,893,963	345,565,998
1935	60,588,460	5,604,229	4,683,060	44,006,896	191,759,009	36,095,140	342,727,851

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

CIGARS AND CIGARETTES

Year	Cigars: Weighing more than 3 pounds per 1,000	Cigars: Weighing not more than 3 pounds per 1,000	Cigarettes: Weighing more than 3 pounds per 1,000	Cigarettes: Weighing not more than 3 pounds per 1,000
	Number	*Number*	*Number*	*Number*
1926	6,498,641,233	412,314,705	13,239,765	92,096,975,926
1927	6,519,004,960	439,419,390	11,432,360	99,509,051,619
1928	6,373,181,751	415,535,410	10,403,004	108,705,505,659
1929	6,518,533,042	419,880,335	8,952,480	122,392,380,848
1930	5,893,890,418	383,069,980	7,366,925	123,602,186,217
1931	5,847,921,293	338,996,780	5,159,660	117,062,504,384
1932	4,382,722,918	278,748,580	3,373,577	106,672,473,534
1933	4,300,044,810	200,514,620	2,845,705	114,874,217,470
1934	4,525,780,084	221,976,561	58,202,465	129,976,333,581
1935	4,685,369,674	177,822,178	2,504,490	139,966,179,916

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 20.

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1935*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	5	Small cigars exclusively	1
Twist tobacco exclusively	17	Large cigars exclusively	4,885
Fine-cut tobacco exclusively	4	Small cigarettes exclusively	67
Scrap chewing tobacco exclusively	69	Large cigarettes exclusively	9
Smoking tobacco exclusively	346	Two or more kinds	48
Snuff exclusively	18		
Two or more kinds	243	Total	5,001
Total	702		
Quasi manufacturers except perique	193		
Perique producers and dealers	22		
Total	917		

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 1934 AND 1935

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1934						
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Under 50,000	759	67,010	244,519	80,269	598,237	1,666,280	96,257	2,752,572
50,000 to 100,000	17	113,500	232,004	64,044	191,647	604,432	----------	1,205,687
100,000 to 250,000	9	39,481	349,362	----------	354,271	459,625	222,347	1,425,086
250,000 to 500,000	12	330,260	1,042,144	27,418	325,235	2,407,310	----------	4,132,367
500,000 to 5,000,000	13	3,395,554	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	178,461,600	34,375,771	316,298,490
Total	830	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,565,998

	1935							
Under 50,000	713	60,222	204,246	47,514	701,731	1,320,072	94,087	2,427,822
50,000 to 100,000	20	106,678	229,904	59,461	275,229	698,398	----------	1,369,760
100,000 to 250,000	9	84,460	318,758	----------	336,503	379,028	216,388	1,305,147
250,000 to 500,000	11	350,319	1,186,685	25,750	310,512	2,069,703	----------	3,938,969
500,000 to 5,000,000	15	3,448,228	1,576,323	1,783,690	3,184,032	10,157,681	2,144,473	22,294,427
Over 5,000,000	20	56,582,553	2,088,210	2,766,645	39,178,889	177,135,187	32,640,242	311,391,726
Total	788	60,588,460	5,604,226	4,683,060	44,000,896	191,750,069	36,095,140	342,727,851

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1934	1935	Increase (+) or decrease (−)	Percent of total	
	1934	1935	Increase (+) or decrease (−)				1934	1935
				Pounds	*Pounds*	*Pounds*		
Under 50,000	759	713	−46	2,752,572	2,427,822	−324,750	0.80	0.71
50,000 to 100,000	17	20	+3	1,205,687	1,369,760	+164,073	.35	.40
100,000 to 250,000	9	9	0	1,425,086	1,305,147	−119,939	.41	.38
250,000 to 500,000	12	11	−1	4,132,367	3,938,969	−193,398	1.20	1.15
500,000 to 5,000,000	13	15	+2	19,751,796	22,294,427	+2,542,631	5.71	6.50
Over 5,000,000	20	20	0	316,298,490	311,391,726	−4,906,764	91.53	90.86
Total	830	788	−42	345,565,998	342,727,851	−2,838,147	100.00	100.00

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1935*—Continued

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1934 AND 1935

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1934	1935	Increase (+) or decrease (−)	1934	1935	Increase (+) or decrease (−)	1934	1935
				Number	*Number*	*Number*		
Under 250,000	5,617	5,112	−505	201,770,922	196,641,639	−5,129,283	4.46	4.20
250,000 to 500,000	191	184	−7	66,870,188	63,690,731	−3,180,457	1.48	1.36
500,000 to 1,000,000	134	119	−15	95,797,856	84,552,011	−11,245,845	2.12	1.80
1,000,000 to 2,000,000	88	84	−4	124,724,459	116,706,229	−8,018,130	2.75	2.49
2,000,000 to 3,000,000	42	40	−2	101,962,034	98,840,670	−3,121,364	2.25	2.11
3,000,000 to 4,000,000	36	28	−8	127,008,086	97,037,945	−29,970,141	2.81	2.07
4,000,000 to 5,000,000	19	14	−5	84,813,465	64,464,797	−20,348,668	1.87	1.38
5,000,000 to 7,500,000	39	28	−11	238,781,431	171,884,354	−66,897,077	5.28	3.67
7,500,000 to 10,000,000	18	22	+4	159,498,289	176,848,814	+17,350,525	3.39	3.65
10,000,000 to 20,000,000	34	30	−4	488,190,611	423,622,885	−64,567,726	10.79	9.04
20,000,000 to 40,000,000	14	23	+9	385,208,930	608,202,958	+222,994,028	8.51	12.98
Over 40,000,000	28	27	−1	2,457,063,813	2,585,788,121	+128,724,308	54.29	55.25
Total	6,160	5,709	−451	4,525,790,084	4,685,360,074	+159,569,590	100.00	100.00

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1936, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1935	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		1,018	820		198
Delaware		2,400	2,400		
First Illinois	459	9,245	8,467		1,237
Kentucky	44,637	613,593	559,478	300	68,652
Massachusetts	15	554	479		90
First Missouri	2,674	645,703	646,297		2,080
Fifth New Jersey		400	400		
Second New York		908	908		
Third New York		34,744	34,744		
North Carolina	6,103	97,075	98,918		4,260
First Ohio	261	4,627	4,340		548
Twelfth Pennsylvania	630	3,447	4,077		
Tennessee		4,267	4,132		135
Virginia	164,746	1,534,673	1,560,011	157	118,351
West Virginia	157	899	925		131
Total	219,552	2,953,353	2,977,296	457	195,682

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

District	Unaccounted for July 1, 1935	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California		5,425	5,425		
Kentucky		2,425	2,425		
Louisiana	2,796	121,746	112,425		12,120
First New Jersey		6,675	6,675		
Fifth New Jersey	11,220	11,620	22,840		
Tenth Ohio		71,020	71,020		
First Pennsylvania		303,678	303,678		
Total	14,016	522,592	521,488		12,120

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1935	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Number	*Number*	*Number*	*Number*	*Number*
First California		6,000	5,000		
Florida	18,000	386,605	397,105		7,500
Indiana		22,050	18,050		4,000
Massachusetts		40,750	25,750		15,000
First New Jersey	500	17,600	18,100		
Fifth New Jersey	38,250	399,075	414,575	1,250	21,500
Third New York	2,300	64,600	56,900		10,000
First Pennsylvania	45,000	581,550	601,550		25,000
Twelfth Pennsylvania	12,000	78,750	90,750		
Twenty-third Pennsylvania	2,500	12,500	15,000		
Virginia	500	22,200	22,200	500	
Total	119,050	1,630,770	1,665,070	1,750	83,000

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1935	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Number	*Number*	*Number*	*Number*	*Number*
Fifth New Jersey		5,000	5,000		
Second New York		6,000	6,000		
Third New York		5,000	5,000		
Virginia		4,400	4,400		
Total		20,400	20,400		

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1935	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Number	*Number*	*Number*	*Number*	*Number*
North Carolina		63,600	63,600		

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1936, by collection districts*—Continued

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1935	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Number	*Number*	*Number*	*Number*	*Number*
First California	4,700,000	255,762,000	240,342,000		11,180,000
Kentucky	9,323,400	99,133,880	98,739,280	319,200	9,378,800
First Missouri	20,000	1,370,000	1,390,000		
Fifth New Jersey	323,400	11,729,900	11,437,900	400	615,000
Second New York	83,800	73,500	157,400		
Third New York		24,000			24,000
North Carolina	66,817,300	1,522,631,420	1,562,182,420	545,580	26,720,720
First Pennsylvania	6,530,000	54,638,100	57,848,100		3,320,000
Twelfth Pennsylvania	30,000	189,800	139,800	30,000	50,000
Virginia	138,908,000	3,053,588,520	3,055,230,910	562,410	166,603,200
Total	226,795,900	5,029,141,220	5,036,467,810	1,557,590	217,891,720

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Kentucky	14,424	465,260	479,084		
Second New York	1,500	5,400	7,200		
Total	15,924	470,660	486,284		

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, 1936, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1935	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois		108	108			
Kentucky	90	1,348	1,372			57
First Missouri	72	8,593	8,384	101	48	132
North Carolina	38	20,205	19,647	210		384
First Ohio		130		130		
Virginia	144	7,104	7,137	45		126
Total	342	35,540	34,655	486	48	699

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Virginia		5,000		5,000		

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
First California	8,154,000	120,376,000	46,740,000	69,087,000	315,000	7,407,000
Kentucky	1,665,000	18,410,000	18,590,000	950,000		535,000
Fifth New Jersey	176,000	14,152,000	9,155,000	4,961,000		212,000
North Carolina	1,627,100	413,756,000	386,978,250	22,594,500	90,320	6,720,000
Virginia	4,505,000	159,135,000	137,926,830	19,725,800	107,170	5,880,200
Total	11,127,100	725,828,000	599,390,110	117,208,300	512,490	19,754,200

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
North Carolina		3,000		3,000		

TABLE 29.—*Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1936, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1935	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	96	3,303	3,165	6	228
Sixth California		1,596	1,566	30	
Florida		90	90		
Georgia		449	449		
Louisiana	12	6,714	6,648	78	
Maryland		3,276	3,276		150
Massachusetts	126	576	552		
Second New York	216	11,070	11,169	66	60
First Pennsylvania	12	945	915	42	
First Texas		3,318	3,264	54	
Virginia	60	2,232	2,208		84
Washington		570	570		
Total	522	34,148	33,872	276	522

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	2,508,000	66,920,550	65,616,750	1,424,400	2,477,400
Sixth California	30,000	193,316,500	191,022,500	1,049,000	1,275,000
Florida		1,210,000	1,210,000		30,000
Georgia		2,245,000	2,245,000		
Hawaii		170,000	170,000		
Louisiana	20,000	42,204,000	41,886,000	308,000	30,000
Maryland	10,000	25,109,000	24,974,000	145,000	
Massachusetts	2,267,400	12,671,720	10,757,140	32,700	4,149,280
Second New York	2,460,000	186,739,900	187,430,000	264,000	1,505,000
Oregon		3,760,000	3,750,000	10,000	
First Pennsylvania	5,000	10,830,000	10,540,000	285,000	10,000
First Texas		15,122,000	15,007,000	90,000	25,000
Virginia	200,000	9,461,000	9,221,000		440,000
Washington	130,000	19,095,600	19,032,800	800	195,000
Total	7,720,400	558,857,370	552,362,190	3,608,900	10,136,680

TABLE 30.—*Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1936, by ports, and totals for 1931 to 1935*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
Newport News	1					370,626	$1,138.87
New York	4		30,000			1,930,000	5,940.90
Norfolk	14	4,567		16,600	16,900	5,200,938	16,739.09
San Francisco	10	3,884	44,000			17,400	630.78
Total, 1936	38	8,451	74,000	16,600	16,900	7,587,064	$23,848.74
Total, 1935	50	10,324	128,300	22,936	19,100	6,325,104	21,418.00
Total, 1934	51	24,043	38,600	63,110	96,200	17,770,502	58,476.72
Total, 1933	61	38,605	87,750	78,950	77,270	34,961,376	88,751.74
Total, 1932	79	85,629	20,325	148,790	110,150	96,775,076	307,178.89
Total, 1931	55	62,159	500	91,280	1,203,770	35,234,104	117,035.67

TABLE 31.—*Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1936*

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Domestic manufacture	4,309,423,870	50,721,978	499,452,462	36,342,810	2,030,333	4,906,977,453
Bonded manufacturing warehouses [1]	14,413,016	19,711	6,635,257	1,851,694	58,526	22,979,206
Imported—Cuba	3,210	12,898	544,086	877,273	2,278,836	3,716,303
Imported—other countries	12,744	6,333	10,659	3,460	22,085	55,281
Total	4,323,852,840	50,760,920	506,643,464	39,075,237	4,395,782	4,933,728,243
Philippine manufacture	187,214,333	259,017	228,150	61,261	9,780	187,772,541
Puerto Rican manufacture	49,342,600	1,368,950	596,800	2,500	----------	51,310,850
Total	4,560,409,773	51,388,887	507,468,414	39,138,998	4,405,562	5,172,811,634

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*
Domestic manufacture	177,561,478	2,473,592	141,825,053,867	307,714,721	36,648,811	344,363,532
Imported—Cuba	16,695	9,516	165,644	1,615	----------	1,615
Imported—other countries	59,600	125,442	1,688,519	113,188	34,619	147,807
Total	177,657,773	2,608,550	141,826,908,030	307,829,524	36,683,430	344,512,954
Philippine manufacture	----------	400	1,098,960	13	----------	13
Puerto Rican manufacture	1,872,400	326,000	3,795,790	----------	----------	----------
Total	179,530,173	2,934,950	141,831,803,780	307,829,537	36,683,430	344,512,967

[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 1936, 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, 1936	Opened	Closed	In business Jan. 1, 1936	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	0	0	0	0	----------	----------	----------	----------	----------	----------	81	----------	81
First California	9	1	1	9	----------	----------	----------	----------	----------	3,922	----------	----------	3,922
Sixth California	7	0	0	7	----------	----------	----------	----------	----------	297	----------	453	750
Colorado	1	0	1	1	----------	----------	----------	----------	----------	----------	958	----------	958
Connecticut	77	9	8	80	205,041	8,886	10	211,937	162,091	14,687,335	8,909	1,294	14,697,538
Delaware	1	0	0	1	----------	----------	----------	----------	----------	----------	----------	----------	----------
Florida	30	8	12	26	161,934	167	----------	----------	8,228,104	4,323,865	60,811	----------	4,384,676
Georgia	27	184	175	36	7,875,218	65,486	287,460	1,431	1,431	70,694,712	1,134	----------	70,695,846
First Illinois	23	2	2	23	430	1,001	----------	478	478	12,447	856	----------	13,403
Eighth Illinois	3	0	1	2	----------	----------	478	363	363	----------	----------	----------	----------
Indiana	28	13	14	27	----------	363	----------	----------	----------	6,001,108	700	----------	6,001,808
Iowa	0	0	0	0	----------	----------	----------	----------	----------	5	----------	----------	5
Kansas	1	0	1	0	----------	----------	----------	----------	----------	----------	----------	----------	----------
Kentucky	621	237	321	537	47,498,294	3,209,353	219,707	62,654	50,990,173	289,791,070	37,429	----------	289,828,505
Louisiana	2	1	2	1	8,797	67,378	24	----------	76,199	----------	1,635	23,204	24,739
Maryland	52	4	6	50	5,370,583	3,391	----------	1,410,132	6,784,106	25,408,995	----------	----------	25,408,995
Massachusetts	23	2	3	22	18,653	6	105	----------	18,744	906,453	10,642	52	906,453
Michigan	7	0	0	7	----------	1,298	----------	----------	1,298	895,779	18,618	----------	31,399
Minnesota	2	0	0	2	----------	----------	42	----------	42	12,781	----------	----------	12,290
First Missouri	4	0	0	4	----------	----------	----------	----------	----------	11,326	974	----------	179,481
Sixth Missouri	12	5	5	12	----------	----------	----------	----------	----------	178,086	----------	1,395	1,612,034
New Hampshire	0	0	0	0	----------	----------	----------	----------	----------	1,612,024	10	----------	4,693
First New Jersey	0	0	0	0	----------	----------	----------	----------	----------	----------	4,693	----------	1,826
Fifth New Jersey	16	1	3	14	344,951	49,383	6,675	6,675	426,065	179,147	1,826	----------	187,912
First New York	5	0	2	3	----------	----------	31,731	3,860	3,860	----------	8,765	----------	----------
Second New York	117	9	13	113	7,100,439	90,412	53,990	741,547	7,986,438	9,046,519	----------	----------	9,046,519
Third New York	35	10	7	38	1,381,263	428	496	258,779	1,620,968	2,529,534	1,400	----------	2,530,934
Fourteenth New York	5	1	2	4	----------	----------	----------	----------	----------	----------	295	----------	295
Twenty-first New York	6	0	1	5	710	----------	----------	----------	710	57,526	5,592	29	63,147
Twenty-eighth New York	6	1	1	6	1,113	----------	----------	----------	1,113	183,181	2,282	----------	184,463
North Carolina	575	653	574	653	45,043,695	1,822,622	156,850	1,454,576	48,477,752	539,717,017	----------	2,391	539,719,408
First Ohio	57	10	14	53	21,872	----------	8,875	8,548	37,295	23,496,449	19,395	15,534	23,531,378
Tenth Ohio	13	1	3	11	----------	----------	85,223	----------	86,233	1,899,103	1,267	43,782	1,941,157

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 16,615,991 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1935, by collection districts and by States*—Continued

	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1935	Opened	Closed	In business Jan. 1, 1936	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Eleventh Ohio	8	4	4	8						40,474	20		40,494
Eighteenth Ohio	11	0	1	10						264,354	1,148		265,502
Oregon	1	0	0	1									
First Pennsylvania	199	10	28	181	276,109	1,533	266,336	48,536	592,514	29,913,809	29,291	133,610	30,076,710
Twelfth Pennsylvania	10	0	0	10		2,608		910	3,518	29,823	4,134		33,957
Twenty-third Pennsylvania	13	1	3	11						100,368	34		100,402
Rhode Island	0	0	0	0							42	1,250	1,292
South Carolina	67	163	156	74	20,324,970	328,736	7,306		20,661,012	87,607,538	551		87,698,089
Tennessee	206	93	116	183	14,815,932	148,150	119,953	3,208	15,087,243	95,444,000	101,010	5,031	95,550,041
First Texas	3	0	1	2						55,538			55,538
Virginia	312	120	120	312	209,690,845	23,775,152	640,461	8,321,079	242,427,537	114,823,362	9,290		114,832,652
Washington	1	0	0	1									
West Virginia	15	8	0	12	19,273				19,273	3,484,967	9,533		3,494,500
Wisconsin	60	4	4	60	26,395				26,395	13,620,226	5,747	6,285	13,632,258
Total, 1935	2,671	1,552	1,611	2,612	360,166,407	29,574,343	1,579,343	12,590,689	403,910,682	1,335,274,793	319,840	272,429	1,335,858,062
Total, 1934	2,298	1,663	1,290	2,671	376,039,679	39,410,076	5,212,584	19,138,958	439,801,097	1,294,181,561	1,187,623	417,199	1,295,786,383
Increase	373		321							41,093,232			40,071,679
Decrease		111		59	15,873,272	9,835,733	3,633,041	6,539,369	35,881,415		876,783	144,770	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	16	1	1	16						4,219		463	4,682
Illinois	26	2	3	25	430	1,001	478		1,909	12,547	858		13,405
Missouri	16	5	5	16						1,790,110	10	1,395	1,791,515
New Jersey	16	1	3	14	344,951	49,383	38,406		432,740	179,147	10,591		189,738
New York	174	21	26	169	8,463,525	90,840	54,488	1,004,286	9,613,139	11,817,760	9,569	29	11,827,358
Ohio	89	15	22	82	21,872		75,108	6,548	103,528	25,697,385	21,830	59,316	25,778,531
Pennsylvania	222	11	31	202	276,109	4,141	266,336	49,446	596,032	30,044,600	33,459	133,610	30,211,069

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1935, 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	221,963,144	105,034,127	41,322,054	14,267,804	4,398,180	5,771,516	6,815,801	173,959,688	205,576,485	227,292,337	157,375,686	171,497,971	1,335,274,793
Cigar	12,860	17,199	11,312	16,152	22,000	12,897	22,318	19,780	7,588	9,698	14,751	144,285	310,840
Tobacco	12,225	6,652	16,537	15,480	18,066	30,875	14,630	49,580	27,907	40,652	1,383	38,442	272,429
Total	221,988,229	105,057,978	41,349,903	14,299,436	4,438,246	5,815,288	6,852,749	174,029,048	205,611,980	227,342,687	157,391,820	171,680,698	1,335,858,062

TABLE 33.—*Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1936*

Class [1]	Number in business Jan. 1, 1935	On hand Jan. 1, 1935					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1	10			38,565			
2	67	22,473	166	272,675			
3	30		207	450,605			
4	61	3,105,149	68,163	2,010,807	5,337,167	312,551	40,765
5	5			212,286	328,427	15,038	93,010
6	11	476,750	9,561	29,635	510,691	2,536,242	15,340
7	10	180,137	595,397	2,112,623	189,057	599,892	100
8	25		331,520				
Total	219	3,784,509	1,005,024	5,126,996	6,365,342	3,463,723	149,215
	Opened	Received					
1	4			1,743,288			
2	9	595,735	33,788	1,402,383			22,748
3	2	334	45,759	3,379,961			75
4	5	27,826,137	8,812,740	5,970,404	3,118	1,924,101	505,623
5	0	2,694	1,231	537,790	79,658	2,068,322	458,799
6	0	6,372,281	142,050	2,781,095	1,830	83,964,714	3,413,562
7	1	6,467,711	8,731,024	3,664,320	664,089	778,573	35,358
8	1		100,716				
			[2] 20,404				
Total	22	41,264,942	17,567,742	19,484,241	748,695	88,735,710	4,436,165
	Closed	Removed					
1	2			1,682,182			
2	11	228,194	56,810	1,348,473			29,941
3	2	312	18,326	3,168,365			17,804
4	4	222,919	234,742	28,285,047	10,713,495	1,412,768	1,082,810
5	1	1,290	588	469,908	40,503	1,832,837	500,582
6	2	5,522,483		2,515,266		92,899,445	616,702
7	0	1,143,223	13,088,594	4,131,068	299,484	2,044,231	436,372
8	4		[3] 66,743				
			[4] 123,951				
Total	26	7,118,420	13,589,754	41,601,309	11,053,482	98,189,281	2,684,211
	Number in business Jan. 1, 1936	On hand Jan. 1, 1936					
1	12			101,331			
2	65	318,342	21,466	251,110			83
3	30		27,644	626,514			
4	62	3,553,164	35,702	1,853,276	4,956,255	416,603	150,997
5	4	1,404	643	211,065	400,965	153,238	83,646
6	9	294,740	663	65,908	291,775	4,243,518	194,132
7	11	359,276	191,534	1,629,954	736,948	49,226	6,410
8	22		261,510				
Total	215	4,526,926	539,162	4,739,158	6,385,943	4,862,585	435,268
Loss		33,404,165	4,763,850				1,465,901
Gain				21,729,230	10,325,388	10,852,433	

[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, nicotine, etc.; class 7, storage, scraps, etc. class 5 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 purchasing special-tax stamps covering the fiscal year 1936, or portion thereof, under the various annual rates, by collection districts and States*

Collection districts or States [1]	Distilled spirits								Fermented malt liquors					Oleomargarine						Narcotics						National Firearms Act (machine guns, etc.)		Total, all classes
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Liquor dealers, wholesale, $100	Liquor dealers, retail, $25	Liquor dealers, retailing medicinal, $25	Brewers, $50	Brewers, $100	Dealers, wholesale, $20	Dealers, retail, $20	Manufacturer, $600	Dealers in colored, wholesale, $480	Dealers in colored, retail, $48	Dealers in uncolored, wholesale, $200	Dealers in uncolored, retail, $50	Adulterated butter, manufacturers, $600	Process or renovated butter, manufacturers, $50	Mixed flour manufacturers or packers, $12	Manufacturers, etc., $24	Wholesale dealers, $12	Retail dealers, $3	Physicians, $1	Dealers in untaxed preparations, $1	Manufacturers or importers, $500	Dealers, $200	
Alabama				35	1,316	15			45	381				31	2,149		1		1	24	759	1,991	17				6,766
Alaska				12	422			3	23	56					9					7	24	50					802
Arizona	1			54	1,279	154		1	81	362				9	794					8	188	436	19				3,386
Arkansas	1			82	679				125	2,907				16	1,563					9	616	1,810	172				6,240
First California	97	13	27	670	17,243	879	2	26	395	3,267	5			27	4,179		6	1		33	1,405	5,867	46			1	34,215
Sixth California	24	9	6	551	15,093	1,396		16	310	2,115	4			28	4,950		5	2		45	2,018	5,632	60			13	32,246
Colorado		3		68	1,690	392		5	90	1,166	1			12	2,153					31	575	1,757	77				7,935
Connecticut	20	6	1	102	4,511	25		8	235	3,507				6	1,254		2	1		28	772	2,186	128	1		2	12,734
Delaware	1			9	391	4			17	131				9	400		1	1		1	100	321	67				1,455
District of Columbia	1			66	1,766	16		2	40	651				9	889			3		14	315	1,196	9				4,075
Florida	2			90	5,408		2	7	90	1,699				39	3,860					24	871	1,767	7				13,401
Georgia				83	3,710			1	89	2,194				46	2,692		1		1	46	1,013	2,656	35				12,755
Hawaii	1			57	627	10		6	23	178					29		2			8	19	308	67				1,335
Idaho				99	756	13		5	103	1,095					7					3	195	447	3				2,756
First Illinois	26	20	3	658	18,707	647	1	45	692	2,113	9	1		64	8,046		3			54	2,714	7,494	52				42,193
Eighth Illinois	6	6	15	154	5,746	137		18	476	1,498	2			68	6,013		5			30	686	2,851	140				18,719
Indiana	6	4		56	4,859			18	252	2,741				77	9,432		5			50	1,205	3,601	248				22,622
Iowa				1	720			4	308	5,630	4			25	3,617		2	6		48	854	3,190	253				14,557
Kansas				9	858				386	7,923		1		32	5,040		1	2		10	873	2,473	83				17,106
Kentucky	12	8	3	136	2,590	205		7	210	4,426		1		19	3,701		1			20	848	2,774	246				15,215
Louisiana	13	2	1	115	3,271			6	137	2,015				21	2,125					12	870	2,001	490				11,070
Maine				4	171				64	1,782				19	1,448					8	371	1,148	215				5,231

[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.
[2] Wine dealers are required to have "liquor dealer" stamps. Fermented malt liquor dealers holding the "liquor dealer" stamps are not required to purchase the "fermented malt liquor dealer" stamp also.

TABLE 34.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1936, or portion thereof, under the various annual rates, by collection districts and States*—Continued

Collection districts or States	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 (machine guns, etc.)		Total, all classes
	Rectifiers, $100	Rectifiers, $200	Manufacturers of stills, $50	Liquor dealers, wholesale, $100	Liquor dealers,[1] retail $25	Liquor dealers,[1] retailing medicinal, $25	Brewers, $50	Brewers, $100	Dealers,[1] wholesale, $50	Dealers,[1] retail, $20	Manufacturers, $600	Dealers in colored, wholesale, $480	Dealers in colored, retail, $48	Dealers in uncolored, wholesale, $200	Dealers in uncolored, retail, $6				Manufacturers, etc., $24	Wholesale dealers, $12	Retail dealers, $3	Practitioners, $1	Dealers in untaxed preparations, $1	Manufacturers or importers, $500	Dealers, $200	
Maryland (State)	19	14	4	116	4,639	138		12	295	3,240	1	2	28	24	3,180		2		7	23	701	2,131	324		1	14,874
Massachusetts	26	17	4	249	7,778	1,916		15	152	1,386				26	4,715				8	57	2,192	6,502	189			25,534
Michigan	12	7	1	174	8,730	32		55	738	11,558	1			109	11,343				11	84	2,018	6,730	270			40,883
Minnesota	8	3		61	3,282	682	1	24	634	10,604	1			26	2,134			1	3	22	1,160	2,000	26			21,672
Mississippi	1			15	1,121	5			128	1,094			1	9	800					11	490	1,458	149			5,588
First Missouri	3	2	2	153	3,816	423		15	238	4,093	1		8	17	3,615				10	31	1,047	2,858	91			16,523
Sixth Missouri	2	3		66	2,208	2		7	188	3,325	1			28	4,607			1	4	32	794	2,498	83			13,839
Montana	1			32	932	3		10	98	1,181					21					5	203	507	9			3,012
Nebraska				50	1,302	69		6	103	2,133				19	2,610			2	2	13	669	1,758	72			8,058
Nevada				27	789	34		2	35	223				2	96					2	49	109	4			1,432
New Hampshire				8	200	31		1	46	1,272				3	794				1	3	183	619	101			3,203
First New Jersey	7	1		47	3,531	1		3	164	169				10	2,134				1	3	501	1,256	11			7,871
Fifth New Jersey	16	17	1	142	9,412			15	182	401	3	1	1	16	2,954				6	11	1,424	3,730	19	1		18,352
New Mexico	2			20	598				37	69				3	443					3	118	370	14			1,983
First New York	6	6		60	5,607	22		15	178	9,214				10	2,795				2	10	3,215	5,149	13			27,263
Second New York	7		8	179	1,642	8			33	999				14	60	1			9	36	322	958	25		1	4,108
Third New York	6	2		239	3,659	46		9	77	4,704				3	427				7	12	729	4,973			1	14,914
Fourteenth New York	4	1	2	50	0,734			12	250	7,572				26	3,367				8	26	1,651	4,242	82			24,005
Twenty-first New York				17	2,761	31		13	124	2,047				31	3,285				5	10	484	1,936	97			11,450
Twenty-eighth New York	4		4	43	4,171			21	186	3,135				36	3,888			2	10	37	731	3,716	40		1	15,025
North Carolina				57	2,705	46		1	100	2,101				29	2,449					25	820	2,517	382			11,383
North Dakota				5	373	21			135	1,862										5	250	551	4			3,200
First Ohio	9	8	3	100	1,587	48		16	72	2,878	2			27	3,438				6	22	534	1,589	29			10,674
Tenth Ohio				139	2,094	2		13	60	1,822	1			20	3,036					12	333	1,403	80			9,015
Eleventh Ohio	3			101	1,415			6	50	1,650	1			29	3,755				5	22	437	1,009	96			9,278
Eighteenth Ohio	35	4	2	246	7,207	27		21	148	3,079				49	5,889				8	40	1,178	3,968	96			22,957
Oklahoma				9	1,563			2	142	2,612				4	201					27	1,042	2,414	1,119			9,135
Oregon	2		3	133	1,727	15		6	144	3,601	1			17	2,172			2	1	21	688	1,280	15			9,628
First Pennsylvania	14	13	5	52	6,756	46		51	779	6,747				9	1,340				23	59	2,348	6,799	44	1		25,092
Twelfth Pennsylvania		1		7	2,991	19		35	348	3,469				3	635					13	692	1,719	7			9,839
Twenty-third Pennsylvania	3	5		19	5,702	27		35	1,035	5,301				10	2,355				3	22	1,297	4,218	32		1	20,185
Rhode Island	3			47	1,855	190		5	21	125	1			8	054				2	9	366	910	68			4,564
South Carolina				40	1,702				65	2,200				17	1,430				1	15	501	1,291	812			7,784
South Dakota		1		23	917	132		1	140	1,455					31					8	326	660	15			3,051
Tennessee				226	1,444	32		3	90	4,741				4	275				4	28	945	2,775	172			10,739
First Texas	8			109	5,544	197		7	440	4,497				44	3,022				1	32	1,300	8,233	249			18,749
Second Texas				150	2,821	460		3	452	2,480	2			19	2,988				1	28	623	1,732	118			11,783
Utah				25	896			2	53	1,027				5	241			1		9	181	472	10			2,428
Vermont				18	904	36			53	350				5	209					4	130	538	171			2,613
Virginia			2	41	2,838	256		3	153	4,632			18	33	3,235		1			20	550	2,700	573			15,260
Washington (State)	5		1	56	4,305			18	318	2,974					7			7		28	744	1,852	39		1	10,358
West Virginia			3	3	673	84		4	170	4,008			1	49	4,076					12	449	1,996	23			11,896
Wisconsin	7	3		173	12,850	614		90	1,077	4,016					5			1	3	19	1,269	3,382	147			23,661
Wyoming	2			5	500	31		3	53	115				3	317					3	108	217	3			1,393
Total	368	179	102	6,593	236,338	9,582	4	735	14,040	185,282	42	4	73	1,340	160,565	1	5	28	202	1,422	52,979	155,908	7,914	3	22	835,331

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 35.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1936, by collection districts*

District	On hand July 1, 1935	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Colorado		21,716	12		21,704		
First Illinois	4,456	557,417	135,576	228,304	194,416		3,577
Eighth Illinois	6,339	85,883	63,822		27,790		610
Indiana	1,461	44,213	42,974			670	2,030
Kansas	11,640	287,295	65,028		225,102		8,805
Maryland	15,536	509,795	139,339	376,830	2,016		7,146
First Missouri	890	293,872	13,058		279,724		1,980
Sixth Missouri	5	1,024	588				442
Fifth New Jersey	52,016	850,477	56,492	783,535	30,540	744	40,182
First Ohio		12	36				
Tenth Ohio		102,236	20	32,755			19,460
Rhode Island		10	10				
Second Texas	1,341	10,221	10,464			927	171
Total	93,685	2,773,194	527,419	1,471,424	781,292	2,341	84,403

TABLE 36.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1936, by collection districts*

District	On hand July 1, 1935	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	235,037	27,052,559	27,116,893		2,220	168,483
Sixth California	264,287	12,745,249	12,795,685		835	213,012
Colorado	16,356	1,020,356	1,022,101			14,611
First Illinois	1,009,010	121,723,670	121,620,046	330		1,112,311
Eighth Illinois	69,552	7,625,900	7,593,744			101,708
Indiana	177,414	29,958,043	29,094,067		5,157	136,892
Kansas	276,982	23,557,908	23,595,276			239,614
Maryland	214,054	6,144,750	6,244,308			114,496
Michigan	294,304	13,119,324	13,102,252			311,376
Minnesota	16,043	1,120,419	1,121,626			23,836
First Missouri	53,278	8,030,334	8,038,060			45,552
Sixth Missouri	13,127	1,109,971	1,092,904			30,194
Fifth New Jersey	386,872	25,256,483	25,215,462			427,603
First Ohio	170,670	32,413,032	32,445,520		288	138,426
Tenth Ohio	60,670	14,708,292	14,692,178			76,532
Eleventh Ohio	113,510	36,870,787	36,831,328			152,969
Oregon	14,108	1,459,421	1,458,791			14,738
Rhode Island		28,832	28,832			
Second Texas	37,478	5,009,483	4,977,780			69,181
Total	3,422,852	368,964,422	368,986,799	330	8,500	3,391,625

TABLE 37.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1936, 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
1935	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	190,261	24,493	142,048	56,656		21,279,530	21,832,856		4,962
August	318,120	27,444	204,318	61,298	1,222	25,469,630	26,270,211		3,055
September	162,620	33,018	97,247	56,956	252	31,692,553	31,120,053		
October	181,283	35,586	53,440	74,226	375	32,082,449	31,470,648	210	24
November	153,020	44,834	47,434	76,494		34,125,660	34,904,717		
December	183,496	49,308	87,970	72,832	264	33,007,223	33,062,097	120	
1936									
January	194,160	54,290	64,008	52,664	228	36,333,071	36,018,861		
February	306,522	58,710	174,616	85,252		38,431,555	37,983,659		12
March	252,603	60,716	124,610	59,224		33,645,323	33,994,182		
April	326,441	54,943	198,808	57,806		31,976,805	31,940,286		252
May	314,700	44,682	182,144	65,200		25,265,827	25,454,485		
June	189,078	30,396	94,179	62,682		25,654,757	26,037,844		195
Total	2,773,194	527,419	1,471,424	781,292	2,341	368,964,422	368,986,799	330	8,500

TABLE 38.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1927 to 1936*

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*
1927	14,501,929	11,343,879	2,122,911	967,984	242,654,698	242,332,227	11,310	
1928	15,361,185	12,303,908	1,791,668	1,159,620	279,348,104	279,499,211		
1929	16,305,863	12,698,252	2,142,000	1,268,052	316,815,588	315,984,180	5,548	1,760
1930	17,102,771	13,734,848	2,030,752	1,468,186	332,020,954	331,288,735	8,736	
1931	8,546,975	5,793,325	1,945,501	1,338,469	268,926,049	270,394,635	5,372	
1932	4,636,218	2,096,578	1,660,182	910,749	210,706,042	210,450,678	15	
1933	2,813,198	500,021	1,570,811	768,714	216,229,634	215,990,086	180	
1934	2,689,095	462,590	1,594,168	631,665	240,497,599	240,410,117	240	
1935	2,904,971	808,439	1,408,827	680,921	350,915,555	350,113,863	222	
1936	2,773,194	527,419	1,471,424	781,292	368,964,422	368,986,799	330	
Total	87,925,399	60,263,259	17,744,244	9,975,652	2,827,078,645	2,825,450,531	31,953	1,760

TABLE 39.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1936*

	Pounds		*Pounds*
Babassue oil	11,407,743	Oleo stock	1,949,202
Butter	37	Palm oil	750,470
Coconut oil	167,214,593	Palm-kernel oil	1,062,253
Color	2,527	Peanut oil	3,918,323
Corn oil	830,256	Rapeseed oil	8,786
Cottonseed oil	93,017,152	Salt	19,440,573
Derivative of glycerin	1,024,629	Sesame oil	91,992
Lecithin	20,343	Soda (benzoate of)	180,106
Milk	75,251,581	Soybean oil	3,736,178
Neutral lard	2,044,215	Sunflower-seed oil	40,105
Oleo oil	15,180,996		
Oleo stearin	3,199,642	Total	401,271,583

TABLE 40.—*Production and withdrawals of renovated butter, year ended June 30, 1936, by collection districts*

District	On hand July 1, 1935	Produced	Withdrawn tax-paid	On hand June 30, 1936
	Pounds	*Pounds*	*Pounds*	*Pounds*
Alabama	1,000	1,216,868	1,215,528	2,340
Georgia	2,650	380,182	367,475	15,357
Maryland	7,548	477,630	458,728	26,450
Virginia	384	178,240	177,220	1,404
Total	11,582	2,252,920	2,218,951	45,551

TABLE 41.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1927 to 1936*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
1927	4,272,032	4,305,753	1933	1,002,131	1,008,327
1928	3,160,465	3,150,357	1934	1,210,168	1,205,475
1929	3,040,895	3,033,193	1935	1,844,561	1,851,245
1930	1,749,713	1,766,573	1936	2,252,920	2,218,951
1931	1,490,041	1,507,408			
1932	1,124,299	1,117,784	Total	21,165,223	21,165,068

TABLE 42.—*Production and withdrawals of mixed flour, year ended June 30, 1936, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1935	12	1,009 9/10	5,996	5,267	403,549
First California		5,185	63,386	43,613	3,039,877
Sixth California		586	1,625	1,443	118,924
Iowa	160		16,528		684,648
Kansas	5		199	100	9,722
Minnesota		2			196
Nebraska			2,001		84,223
Twenty-eighth New York		17,905			1,754,690
Oregon		44,216	126,025	24,071	9,317,493
Utah		1,577 9/10	2,282 1/12		264,130
Washington	343	26,022	30,396	2,081	3,735,135
Wisconsin		1,322			129,556
Total	508	96,815 9/10	242,442 1/12	71,308	19,138,594
Grand total	520	97,825 7/10	248,438 1/12	76,575	19,542,143

WITHDRAWN TAX-PAID

First California		5,070	62,600	44,566	3,015,521
Sixth California		682	1,605	1,426	129,437
Iowa	160		16,456		681,054
Kansas	5		199	100	9,722
Minnesota		2			196
Nebraska			2,015		84,894
Twenty-eighth New York		17,791			1,743,518
Oregon		43,935	127,655	25,950	9,381,619
Utah		1,487 9/10	2,229 19/12		252,729
Washington	350	25,332	30,075	2,147	3,652,825
Wisconsin		1,322			129,556
Total	515	95,621 9/10	242,814 19/12	74,189	19,081,071
Lost or destroyed		31 1/10	270 3/12	410	14,455
Stock on hand June 30, 1936	5	2,173	5,353	1,976	446,617
Grand total	520	97,825 7/10	248,438 1/12	76,575	19,542,143

TABLE 43.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1936*

Month	On hand July 1, 1935	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1936
1935	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
July	13,640,574	2,355,452	120	1,636,756	99,460	2,592		
August		3,565,623	50	2,798,881	228,128		12	
September		4,551,951		4,317,648	198,256		382	
October		5,020,095		4,860,284	352,006	432	114	
November		4,210,175		4,529,525	273,838	40,480		
December		4,298,148		3,870,760	407,150	1,728	10,600	
1936								
January		4,428,614		4,274,883	333,544	864	60	
February		3,669,131		3,748,181	199,384		62	
March		4,121,531		3,884,663	357,850		318	
April		4,002,714		2,457,442	379,268	3,024	424	
May		3,693,688		2,244,798	85,084	2,592	6	
June		3,923,699		2,105,805	306,781	576	92,463	
Total	13,640,574	47,940,851	170	40,729,626	3,307,749	52,288	104,441	17,387,491

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 44.—*Ethyl alcohol: Production and withdrawals, by months, fiscal year 1936*

[Proof gallons]

Month	Production	Withdrawals			
		Total	Tax-paid	Tax-free	
				For denaturation	For other purposes
July	16,703,283	16,047,353	1,771,149	14,084,231	191,973
August	16,509,952	16,560,143	1,697,773	14,580,077	282,293
September	19,560,240	19,787,610	1,911,474	17,610,552	235,584
October	23,988,152	32,219,492	2,445,403	29,580,739	193,350
November	19,728,700	20,096,917	2,222,956	17,542,698	331,263
December	17,189,900	15,158,457	1,902,998	12,955,510	299,949
January	13,178,869	12,650,322	1,840,393	10,492,041	317,888
February	12,783,093	11,881,801	1,648,884	9,895,177	337,740
March	14,267,876	12,076,912	2,053,571	9,567,418	455,923
April	12,820,254	13,135,019	2,440,766	10,332,290	362,003
May	14,668,136	15,340,300	1,998,560	13,140,807	200,933
June	14,727,781	14,984,474	2,118,505	12,637,250	228,719
Total	196,126,236	[1] 199,938,800	24,052,532	[1] 172,478,743	3,407,520

[1] Including 484 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 1936*

State	Plants operated	Warehouses operated	Production	Withdrawals	Warehouse losses	Remaining in bonded warehouses June 30
			Proof gallons	*Proof gallons*	*Proof gallons*	*Proof gallons*
California	4	6	4,896,006	5,121,780	12,908	502,060
Colorado		3		86,046	415	23,063
Delaware	[1] 2		500	484		
District of Columbia	1	1	592,514	590,090		720
Hawaii	1	1	628,349	618,555	1,123	22,363
Illinois	3	9	8,983,286	13,855,085	44,152	1,532,078
Indiana	2	3	16,201,696	24,912,096	69,913	4,748,915
Kansas	1	1	19,888	14,185	28	
Kentucky		1		167,931	530	5,346
Louisiana	4	5	28,557,073	10,648,904	64,745	1,033,738
Maryland	1	3	28,168,083	30,508,422	33,121	2,634,660
Massachusetts	1	4	5,623,872	7,052,093	11,348	504,156
Michigan		2		441,176	13	20,700
Minnesota	1	1	52,430	61,350	147	11,912
Missouri		6		596,355	41	53,885
New Jersey	2	4	31,136,757	35,880,060	61,061	2,008,254
New York	3	4	2,239,094	2,024,001	3,535	563,450
Ohio	1	5	2,858,416	3,312,520	5,097	84,552
Oregon		1		31,403		4,445
Pennsylvania	4	6	45,714,131	45,291,014	101,074	4,567,335
Puerto Rico	2	2	4,745,553	4,014,140	14,298	906,398
West Virginia	1	1	15,287,492	14,252,755	13,682	1,087,432
Wisconsin	1	1	421,096	442,226	662	24,250
Total	35	72	196,126,236	[2] 199,938,800	[3] 438,851	[4] 21,300,340

[1] Experimental.
[2] Including 484 proof gallons transferred to a denaturing plant by an alcohol plant not having a bonded warehouse.
[3] In addition, 47,877 proof gallons lost in transit.
[4] 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 1936*

[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	5,121,780	1,109,160	3,796,868	155,895	59,857	
Colorado	86,046	67,437		18,502	107	
Delaware	484		484			
District of Columbia	596,090	5,314	563,856	24,367	2,553	
Hawaii	618,555	1,164	616,570	737	84	
Illinois	13,855,085	6,082,649	7,547,650	145,516	79,270	
Indiana	24,912,096	2,273,305	22,573,753	47,307	17,731	
Kansas	14,185	12,477		38	1,670	
Kentucky	167,931	162,117		5,736	78	
Louisiana	10,648,994	363,145	10,134,977	84,700	65,249	923
Maryland	30,508,422	657,781	29,525,909	177,502	147,230	
Massachusetts	7,052,093	2,568,899	4,307,618	123,053	54,403	
Michigan	441,176	370,378		70,695	103	
Minnesota	61,350	16,202		24,397	20,660	
Missouri	596,355	506,848		61,202	28,305	
New Jersey	35,880,060	2,672,061	32,710,402	342,353	153,834	10,410
New York	2,024,001	119,306	1,887,956	15,686	1,053	
Ohio	3,312,520	2,901,292	318,713	92,456	57	
Oregon	31,403	31,403				
Pennsylvania	45,291,014	4,051,037	40,694,467	158,313	356,417	30,780
Puerto Rico	[1] 4,014,140		3,207,065	516		93,355
West Virginia	14,253,755	32,126	14,221,111	545		
Wisconsin	442,226	50,331	371,349	15,563	4,983	
Total	199,938,800	24,052,532	172,478,745	1,565,114	993,734	135,498
Percentage of total withdrawals	[2] 100.0	12.0	86.3	0.8	0.5	0.1

[1] Including tax-free withdrawals of 28,454 proof gallons for medicinal use and 654,720 proof gallons for beverage purposes.
[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 1936*

State	Molasses	Grain			Other materials	
		Corn	Malt	Rye		
	Gallons	*Pounds*	*Pounds*	*Pounds*	*Gallons*	*Pounds*
California	6,996,549				[2] 40,512	
District of Columbia	509,109					
Hawaii					[3] 6,789,672	
Illinois	195,605	94,953,040	9,459,313	1,633,150		[4] 425,530
Indiana					[5] 12,421,700	
Kansas		331,117	49,075	124,307		
Louisiana	32,451,994					
Maryland	32,900,759					
Massachusetts	5,878,271					
Minnesota					[6] 559,806	
New Jersey	37,336,187					
New York	2,969,710				[7] 7,396,835	
Ohio		29,370,404	3,450,616	1,700,434		
Pennsylvania	48,587,298	8,502,400	2,400,820	9,988,800	[8] 83,770	
Puerto Rico	5,260,285					
West Virginia					[9] 11,951,000	
Wisconsin	106	7,911,848	8,608,544	[10] 1,837,024		
Total	173,385,873	141,068,809	23,995,368	15,283,715	39,273,315	425,530

[1] For those plants in which ethyl alcohol is a by-product of the butyl process, only the estimated amounts of materials allocable to ethyl alcohol have been included. Figures do not include materials used at experimental plants.
[2] Corn sirup.
[3] Pineapple juice.
[4] 402,379 pounds of hydrol and 23,151 pounds diamalt.
[5] Ethyl sulphate.
[6] Fermented liquor.
[7] Sulphite liquor.
[8] Includes 504 pounds of oats and 2,240 pounds of barley.

TABLE 48.—*Ethyl alcohol: Production, by kinds of materials used, fiscal year 1936*

Materials used			Alcohol produced	
Kind	Amount	Unit	Proof gallons	Percent of total
Molasses	[1] 172,534,228	Gallons	140,358,351	76.15
Ethyl sulphate	24,402,700	do	31,489,189	16.06
Grain	[2] 180,374,043	Pounds	13,814,373	7.04
Pineapple juice	6,789,672	Gallons	628,348	.32
Fermented liquor	589,806	do	53,431	.03
Corn sirup	94,282	do	60,419	.03
Mixtures:				
Molasses	851,645	do		
Hydrol	402,379	Pounds	[3] 723,125	.37
Sulphite liquor	7,396,855	Gallons		
Total			196,126,236	100.00

[1] Additional amounts used in combination with other materials included under "Mixtures."
[2] Includes 23,151 pounds diamalt.
[3] Includes 500 proof gallons produced at experimental plants from miscellaneous materials.

TABLE 49.—*Denatured alcohol:* [1] *Plants operated, production, withdrawals, and stocks on hand, by States, fiscal year 1936*

[Wine gallons]

State	Plants operated	Completely denatured			Specially denatured		
		Production	Withdrawals	On hand June 30	Production	Withdrawals	On hand June 30
California	5	377,444	375,716	7,458	1,960,385	1,964,042	30,723
District of Columbia	1	57,336	57,910	26,462	462,881	461,881	1,158
Hawaii	1	274,648	265,944	7,095	9,190	9,240	
Illinois	4	2,845,686	2,888,358	19,172	2,092,380	2,076,736	35,851
Indiana	2	6,350,913	6,301,251	1,217	6,134,804	6,132,091	34,784
Kentucky	1				521,657	519,971	27,905
Louisiana	3	3,030,425	3,048,149	85,015	2,600,882	2,610,580	4,772
Maryland	2	8,193,826	7,422,700	783,593	11,807,453	11,735,747	116,866
Massachusetts	2	398,697	317,086	333,209	2,355,099	2,354,046	13,559
Minnesota	1		4,707	1,378			
New Jersey	5	2,810,511	2,788,937	34,715	15,432,867	15,392,190	70,560
New York	2	691,504	507,890	191,421	386,073	378,410	7,360
Pennsylvania	4	9,716,452	9,687,112	604,158	13,221,065	13,203,375	91,220
Puerto Rico	2	1,107,024	971,697	135,860	772,217	779,249	6,616
West Virginia	1	518,250	913,009	20,056	7,105,321	7,108,452	11,298
Wisconsin	1	149,642	149,726		93,211	92,875	3,052
Total	37	36,522,358	35,700,192	2,250,899	64,955,485	64,819,485	455,724

[1] Included in denatured alcohol are 1,264,316 tax gallons of rum and 611,717 tax gallons of heads and tails transferred from distilleries for denaturation.

TABLE 50.—*Denatured alcohol: Production, by months, fiscal year 1936*

[Wine gallons]

Month	Completely denatured	Specially denatured	Total
July	3,759,692	4,454,197	8,213,889
August	3,577,983	5,024,057	8,602,040
September	4,897,428	5,342,544	10,239,972
October	10,707,732	6,485,356	17,193,088
November	4,311,486	6,016,929	10,328,415
December	2,462,316	5,312,110	7,774,426
January	958,172	5,288,159	6,246,331
February	745,771	5,228,967	5,974,738
March	473,258	5,262,367	5,735,625
April	489,252	5,557,360	6,046,612
May	2,331,049	5,337,289	7,668,338
June	1,808,219	5,646,150	7,454,369
Total	36,522,358	64,955,485	101,477,843

TABLE 51.—*Completely denatured alcohol: Withdrawals, by formulas* [1] *and by months, fiscal year 1936*

[Wine gallons]

Month	Formula number			Total
	10	5	5-A	
July	2,901,636	5,294	25,103	2,932,033
August	3,244,702	684	55,325	3,300,711
September	4,611,519	8,671	106,793	4,726,983
October	11,268,850	99,157	165,784	11,531,791
November	4,565,932	6,717	232,737	4,805,386
December	2,539,797	5,939	105,135	2,650,871
January	900,307	5,119	31,312	936,738
February	646,881	123,966	17,063	787,910
March	378,561	43,852	15,923	438,336
April	378,991	221	6,594	385,806
May	1,401,485	163	140,224	1,541,872
June	1,580,806	276	80,673	1,661,755
Total	34,417,467	300,059	982,666	35,700,192

[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 Decisions Nos. 10, 4553, 4621, and 4644.

TABLE 52.—*Specially denatured alcohol: Withdrawals, by formulas,* [1] *fiscal year 1936*

Formula	Wine gallons	Formula	Wine gallons	Formula	Wine gallons	Formula	Wine gallons
1	19,287,278	22	1,462	29	5,905,329	39	5,200
1-A	1,784	23	3,074	30	257,489	39-A	34,383
2-A	25,409	23-A	1,495,541	31-A	1,145	39-B	290,255
2-B	16,843,018	23-B	221	32	62,708	39-C	338,297
3-A	957,155	23-C	8,341	33	3,239	39-D	8,326
3-B	4,776	23-D	100	33-A	31	40	1,967,151
4	1,465,377	23-E	1,678	35	11,481	41	4,080
5	50	23-F	3,059	35-A	2,186,851	42	11,686
6-A	46,329	23-G	2,982,558	36	3,213	43	150
6-B	65,693	24	1,665	37	508,561	44	10,100
12-A	289,952	25	7,093	37-A	1,225	44-A	18,665
13-A	708,120	25-A	73,559	38	29,515	45	2,666
15	2,300	27	35,348	38-A	452	46	1,274
17	936,525	27-A	9,507	38-B	337,044	47	4,336
18	7,137,413	27-B	30,922	38-C	15,360		
19	60,976	28	302,606	38-D	8,693	Total	64,819,485
20	1,381	28-A	71	38-E	339		

[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 Decisions Nos. 4541, 4678, and 4644.

TABLE 53.—*Specially denatured alcohol: Withdrawals, by leading formulas*[1] *and by months, fiscal year 1936*

[Wine gallons]

Formula	July	August	September	October	November	December
1	1,007,292	1,415,561	1,745,167	2,211,074	1,829,623	1,418,056
2-B	1,256,329	1,403,438	1,625,246	1,752,567	1,624,545	1,403,235
18	418,491	478,343	435,403	842,094	625,473	796,356
29	356,217	420,332	220,278	455,269	571,552	532,659
23-G	207,564	331,033	316,741	303,993	293,808	239,420
35-A	149,511	79,087	141,443	191,261	164,650	198,327
40	145,517	101,122	195,801	172,512	160,369	135,566
23-A	115,555	85,045	86,256	137,929	183,733	131,478
4	184,782	124,734	120,581	130,939	125,454	73,590
3-A	78,373	75,356	71,696	114,457	71,712	99,610
17	110,050	175,415	94,362	50,363	39,543	60,426
13-A	30,572	49,145	49,767	65,904	73,679	29,460
37	33,547	43,263	45,741	64,157	41,781	19,574
39-C	12,470	13,842	24,092	26,900	33,769	47,569
38-B	4,584	30,266	16,146	44,270	38,217	35,409
28	54	8,910	17,110	40,324	40,600	8,258
39-B	20,843	51,548	47,495	22,237	23,543	15,004
12-A	25,944	10,516	20,340	18,976	38,986	17,635
30	10,241	18,174	17,430	22,509	17,741	20,558
All others	47,414	50,018	61,852	70,789	41,068	32,575
Total	4,318,953	5,025,158	5,373,962	6,448,884	6,045,846	5,318,428

Formula	January	February	March	April	May	June	Total
1	1,480,498	1,603,811	1,444,110	1,707,643	1,561,056	1,770,358	19,287,278
2-B	1,196,415	1,188,230	1,250,807	1,280,425	1,399,485	1,426,106	16,843,018
18	692,403	719,173	718,640	630,677	581,625	487,933	7,137,413
29	607,635	472,815	525,757	666,047	548,034	579,704	5,905,329
23-G	233,335	178,256	243,161	193,260	218,100	223,854	2,682,558
35-A	187,307	234,960	180,208	160,484	227,944	256,234	2,186,851
40	149,774	155,032	186,063	165,191	181,942	172,142	1,967,151
23-A	124,903	95,043	126,830	158,769	97,812	152,185	1,495,541
4	116,850	138,553	102,238	144,487	120,553	129,608	1,465,377
3-A	88,987	75,876	81,908	83,375	69,664	46,091	957,155
17	70,643	54,307	55,803	60,769	90,902	73,842	936,525
13-A	56,011	39,766	46,240	65,139	56,365	113,999	708,120
37	42,950	50,172	37,635	45,055	36,498	41,638	508,561
39-C	49,548	31,019	28,720	23,841	18,208	27,719	338,297
38-B	55,710	32,700	26,255	11,476	15,235	26,476	337,044
28	24,400	24,450	40,750	32,550	32,600	32,600	302,606
39-B	39,627	14,152	22,742	17,793	16,928	18,343	290,255
12-A	18,699	20,873	27,859	18,192	26,730	26,971	289,952
30	23,503	14,903	32,853	30,524	16,150	31,053	257,489
All others	64,431	44,334	53,911	51,915	51,527	52,831	622,985
Total	5,212,655	5,204,975	5,244,532	5,857,213	5,349,333	5,659,717	64,819,455

[1] Withdrawals for the year exceeding 100,000 gallons, ranked in order of total withdrawals.

TABLE 54.—*Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1936*

State	Dealers operating	Specially denatured alcohol (wine gallons)		
		Received	Removed	On hand June 30
California	1	17,957	16,222	8,345
Connecticut	1	71,205	68,173	0,834
Georgia	2	24,351	25,743	2,756
Illinois	6	676,960	652,512	46,104
Indiana	1	1,735	2,320	843
Kentucky	1	118,792	161,946	4,550
Maryland	3	87,655	88,466	11,314
Massachusetts	8	544,594	544,630	48,498
Michigan	6	125,491	118,202	17,586
Minnesota	5	178,137	184,243	24,705
Missouri	7	213,473	207,057	23,806
New Jersey	4	1,065,363	1,054,972	64,432
New York	8	311,330	309,996	34,833
Ohio	8	217,840	207,452	25,285
Pennsylvania	2	63,076	68,902	8,231
Tennessee	2	11,606	17,405	5,022
Texas	1	10,292	8,595	3,580
Utah	1	3,888	926	2,960
Total	67	3,743,545	3,705,833	333,842

TABLE 55.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1936*

State	Manufacturers operating [1]	Specially denatured alcohol (wine gallons)			
		Received	Recovered after use [2]	Used in manufacturing	On hand June 30
Alabama	32	93,081		86,410	11,506
Alaska	1			2	2
Arizona	1	25		25	5
Arkansas	18	61,620		61,601	7,182
California	268	2,017,086	3,213,767	5,249,035	152,917
Colorado	27	4,025		5,062	339
Connecticut	77	791,043	2,373	791,606	51,085
Delaware	10	38,671		37,817	4,321
District of Columbia	28	482,503		483,598	2,732
Florida	25	6,163	407	5,488	1,256
Georgia	52	30,962		30,476	1,951
Hawaii	3	154		106	60
Idaho	6	81		83	13
Illinois	432	3,592,594	945,107	4,233,758	204,878
Indiana	98	1,424,364	1,650,210	3,085,859	89,341
Iowa	50	209,099		208,409	11,392
Kansas	28	25,836	65	27,484	1,250
Kentucky	55	333,637		328,022	29,448
Louisiana	69	337,354		338,224	1,142
Maine	5	949		1,248	123
Maryland	91	8,506,374	415,240	8,848,837	63,253
Massachusetts	256	3,233,871	3,012,228	6,192,520	214,916
Michigan	116	2,384,857	1,344,604	3,713,884	153,620
Minnesota	67	239,826		239,076	9,256
Mississippi	15	2,668		2,115	802
Missouri	151	1,891,170	2,450,097	4,278,503	100,899
Montana	1	10		13	7
Nebraska	27	12,130	31,983	44,109	1,381
New Hampshire	8	5,939		6,227	152
New Jersey	229	13,028,644	11,538,928	24,590,046	734,366
New York	570	6,926,457	1,740,830	8,718,109	314,791
North Carolina	34	1,116,464	16,485	1,145,118	71,202
North Dakota	6	81		57	19
Ohio	230	945,576	109,229	1,006,385	93,171
Oklahoma	36	57,567		46,730	12,427
Oregon	16	25,862		29,386	9,010
Pennsylvania	297	6,393,382	1,581,353	7,048,095	137,909
Puerto Rico	22	754,585		754,825	570
Rhode Island	29	73,569	7,324	84,494	6,279
South Carolina	11	1,065		1,017	142
South Dakota	5	45		71	38
Tennessee	71	1,633,724	6,151	1,609,488	80,301
Texas	93	224,740	6,569	226,947	10,429
Utah	13	4,265		3,863	535
Vermont	4	2,381		2,630	96
Virginia	53	331,465	33,834	369,210	26,612
Washington	33	9,350		9,246	1,445
West Virginia	15	7,620,120	16,529,439	24,194,731	36,341
Wisconsin	84	226,847	230,567	443,852	30,233
Wyoming	1			1	1
Total	3,869	68,160,881	44,868,780	109,525,613	2,771,921

[1] Number operating during any portion of the year.
[2] In some industries where the denatured alcohol does not become a part of the product, a portion is recovered and reused.

TABLE 56.—*Distilled spirits: Distilleries and internal revenue bonded warehouses operated, by States, fiscal year 1936*

State	Distilleries					Internal revenue bonded warehouses
	Whisky	Rum	Gin	Brandy	Total [1]	
Arizona	1				[2] 2	2
Arkansas						1
California	5		1	104	110	51
Colorado	1				1	2
Connecticut	1			3	4	3
Delaware				1	1	1
Hawaii					[3] 1	1
Illinois	5		3		5	11
Indiana	7		1		7	8
Kentucky	48	1		1	50	55
Louisiana	2	2	2		2	3
Maryland	13			1	14	20
Massachusetts	2	4			6	10
Michigan	2				2	2
Minnesota						1
Missouri	2			1	3	6
Montana	1		1		1	1
New Jersey				20	20	24
New York	1		1	5	6	9
Ohio	4			2	6	7
Oregon				2	2	2
Pennsylvania	13	1	2	3	17	23
Virginia	3			3	6	6
Washington	1		1	2	3	4
Total	112	8	12	148	269	253

[1] Exclusive of duplications which resulted from plants producing more than one kind of spirits.
[2] One plant produced tequila.
[3] Produced okolehao.

TABLE 57.—*Distilled spirits: Production, by kinds and by months, fiscal year 1936*

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	14,556,963	129,393	618,396	164,690	123,868	15,593,300
August	13,067,243	156,792	655,159	209,047	65,018	14,153,259
September	13,989,347	167,803	345,809	1,832,296	10,885	16,346,140
October	16,640,177	226,078	479,811	5,923,668	56,757	23,326,491
November	18,301,597	223,729	499,519	5,939,209	66,399	25,030,513
December	19,909,955	169,975	558,312	3,571,271	104,200	24,413,713
January	20,358,265	227,922	262,565	1,004,634	77,432	21,930,818
February	18,837,868	214,357	342,886	346,356	61,790	19,803,248
March	21,273,420	153,307	506,288	331,454	80,638	22,345,107
April	21,816,526	137,102	585,587	250,212	387,174	23,276,701
May	22,169,270	146,652	573,604	155,451	331,303	23,376,280
June	22,636,928	153,538	801,205	266,071	412,613	24,272,355
Total	223,659,539	[1] 2,108,648	6,229,241	20,094,419	[2] 1,778,078	253,867,925

[1] Includes 1,264,316 gallons produced at distilleries for denaturation.
[2] Includes 614,231 gallons produced at distilleries for denaturation.

TABLE 58.—*Distilled spirits: Production, by kinds and by States, fiscal year 1936*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	74,304				658	74,962
California	1,438,042		148,731	19,233,011	89,749	20,909,583
Colorado	53,742					53,742
Connecticut	101,179			31,271		132,450
Delaware				33,420		33,420
Hawaii					4,344	4,344
Illinois	49,533,950		1,795,094		146,768	51,475,812
Indiana	41,531,971		629,493		224,740	42,386,204
Kentucky	73,674,528	845,622		23,237		74,543,387
Louisiana	304,938	344,264	112,115		60,268	821,535
Maryland	15,160,831			17,410	72,003	15,250,244
Massachusetts	1,711,860	895,722				2,607,582
Michigan	1,849,909					1,849,909
Missouri	117,649			378		118,027
Montana	83,849		2,572			86,421
New Jersey				362,457		362,457
New York	651,457		1,012,490	112,657	1,109,823	2,886,427
Ohio	6,457,808			8,185		6,465,993
Oregon				74,670		74,670
Pennsylvania	30,236,860	21,040	2,500,494	96,129	69,725	32,924,248
Virginia	451,784			53,746		505,530
Washington	224,878		28,202	47,848		300,928
Total	223,659,539	[1] 2,106,648	6,229,241	20,094,419	[2] 1,778,078	253,867,925

[1] Includes 1,254,416 gallons produced at distilleries for denaturation.
[2] Includes 614,231 gallons produced at distilleries for denaturation.

TABLE 59.—*Distilled spirits: Withdrawals, tax-paid,[1] by kinds and by months, fiscal year 1936*

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	3,503,069	16,823	674,229	83,726	4,297	4,281,144
August	3,763,564	13,869	671,506	82,564	6,916	4,528,419
September	6,373,368	40,209	458,078	148,594	3,404	7,023,653
October	7,054,298	37,909	499,509	191,134	2,368	7,785,218
November	8,236,698	67,014	523,372	218,368	1,320	9,046,745
December	7,314,387	53,941	597,602	227,165	6,225	8,199,320
January	5,422,474	56,397	319,786	153,908	68,730	6,020,801
February	5,856,844	47,126	286,229	133,403	25,762	6,170,364
March	5,518,686	41,929	467,067	131,078	36,335	6,195,087
April	5,388,834	24,052	555,589	112,306	91,771	6,172,552
May	4,759,614	21,713	646,376	95,114	143,657	5,666,474
June	4,287,362	32,291	709,500	72,910	126,683	5,228,746
Total	[2] 67,299,166	453,273	6,408,843	1,649,262	519,980	76,330,524

[1] These figures refer to spirits withdrawn subject to tax at the rate of $2 per tax gallon; in addition, 16,129,057 gallons of brandy were transferred from brandy distilleries and 584,352 gallons were withdrawn from bonded warehouses, for the fortification of wine, subject to tax at the rate of 20 cents per proof gallon.
[2] Includes 76 gallons withdrawn, tax-paid, from export storage warehouses.

TABLE 60.—*Distilled spirits: Withdrawals, tax-paid,[1] by kinds and by States, fiscal year 1936*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arkansas				454		454
California	2,301,685	13,597	137,089	459,266		2,911,637
Colorado	96,252		679			96,911
Connecticut	11,498			13,435		24,933
Delaware				19,662		19,662
Hawaii					3,918	3,918
Illinois	17,710,205	97,342	2,082,909	168,536		20,059,082
Indiana	10,032,507	6,576	632,334	4,676	21,829	10,697,922
Kentucky	13,909,755	10,394	5,752	11,497	264	13,937,662
Louisiana	264,071	9,645	106,805			380,522
Maryland	6,059,286	1,951	35,284	9,320	298,850	6,404,691
Massachusetts	797,133	201,785	4,771	6,541		1,010,230
Michigan	173,550					173,550
Minnesota	351,109	690	3,635	24,696		380,128
Missouri	295,515	44	576	257		296,392
Montana	9,096		1,397			10,493
New Jersey	2,313,889	49,294	257,168	421,071		3,040,422
New York	194,628	967	996,237	399,089	187,383	1,778,302
Ohio	3,248,686	189	39,372	15,705	7,695	3,310,647
Oregon				4,851		4,851
Pennsylvania	9,393,216	50,799	2,088,026	85,639	41	11,627,721
Virginia	107,507			3,897		111,404
Washington	30,570		17,720	670		48,960
Total	[2] 67,299,166	453,273	6,408,843	1,649,262	519,980	76,330,524

[1] These figures refer to spirits withdrawn subject to tax at the rate of $2 per tax gallon; in addition, 16,129,057 gallons of brandy were transferred from brandy distilleries and 584,352 gallons were withdrawn from bonded warehouses, for the fortification of wine, subject to tax at the rate of 20 cents per proof gallon.
[2] Includes 76 gallons withdrawn, tax-paid, from export storage warehouses.

TABLE 61.—*Distilled spirits: Bottled in bond withdrawals, tax-paid,[1] by kinds and by States, fiscal year 1936*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
California	13,450		120	20,179	33,749
Illinois	19,474			1,647	21,121
Indiana	285				285
Kentucky	552,053	8	4,934	500	557,493
Maryland	207,879	255	322	708	209,164
Massachusetts	1,206	834		195	2,235
Minnesota	1,780				1,780
Missouri	17,281	45	105	164	17,595
New Jersey	2,319				2,319
New York	30,172		11	1,048	31,231
Ohio	1,359			75	1,434
Pennsylvania	460,542	9	179	49,081	509,811
Total	1,307,800	1,149	5,671	73,597	1,388,217

[1] Includes 7,227 gallons of whisky bottled in bond after tax payment.

TABLE 62.—*Distilled spirits: Stocks remaining in bonded warehouses, by kinds and by States, June 30, 1936*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	74,304				658	74,962
California	2,935,452	28,060	56,347	3,731,679	756	6,752,294
Colorado	84,933	191				85,124
Connecticut	23,520			40,527		64,047
Delaware				28,939		28,939
Hawaii					25,699	25,699
Illinois	45,220,803	96,693	53,103	164,803		45,535,402
Indiana	47,223,484	1,170	2,325	47,751	76,292	47,351,022
Kentucky	107,127,410	214,550	37,963	40,954	28,903	107,449,780
Louisiana	444,408	151,328	55,783			651,519
Maryland	28,644,271	19,579	10,248	163,385	532,995	29,370,478
Massachusetts	1,366,413	687,614	21,243	18,623		2,093,923
Michigan	1,977,601					1,977,601
Minnesota	96,101	1,385		12,384		109,870
Missouri	219,710	192	2,121	5,254		227,277
Montana	66,134		1,175			69,309
New Jersey	4,821,415	21,331	59,580	791,453	61,672	5,755,451
New York	93,510	8,942	18,403	756,456		877,321
Ohio	13,917,214	48	12,443	55,685		13,985,390
Oregon				69,991		69,991
Pennsylvania	45,610,948	1,456,468	77,464	268,265	32,357	47,445,502
Virginia	415,815			36,728		452,543
Washington	293,052		10,854	46,489		350,395
Total	[1] 300,658,508	2,687,581	419,052	6,279,366	759,332	310,803,839

[1] In addition, 2,551 gallons in export storage warehouses.

TABLE 63.—*Distilled spirits: Stocks remaining in bonded warehouses, by kinds, and by years and seasons of production, June 30, 1936*

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	122					122
	Fall	2,362					2,362
1912	Spring	4,949					4,949
	Fall	648			642		1,290
1913	Spring	10,294	60		1,250		11,604
	Fall	3,540	6		301		3,847
1914	Spring	17,350	3		620		17,973
	Fall	1,355	724		1,003		3,082
1915	Spring	9,351	76	281	[1] 72		9,780
	Fall	3,015	195		261		3,471
1916	Spring	117,411	271		62		117,744
	Fall	86,057	3,956	12	1,253	451	91,729
1917	Spring	167,107	1,486	[1] 4,346	899	8,184	182,022
	Fall	240,458	12,992	58,202	1,572	53,151	367,405
1919	do	135			269		404
1920	Spring	3			1,130	98	1,231
	Fall	5,640					5,640
1921	Spring	30,319					30,319
	Fall	98,964			80,301		179,265
1922	Spring	1,419			6,059		7,478
	Fall				63,594		63,594
1923	Spring				62,131		62,131
1928	do				1,308		1,308
1929	do				1,898		1,898
	Fall	12,635			22,242		34,877
1930	Spring	211,454	2,875				214,329
	Fall	24,709	403		10,584		35,696
1931	Spring	301,455	901		3,250		305,606
	Fall	679,510	31,964		70,178		781,652
1932	Spring	260,953					260,953
	Fall	860,024	15,388		93,356		968,768
1933	Spring	1,470,137			[1] 306,000		1,776,137
	Fall	3,640,745	131,513		258,139		4,030,397
1934	Spring	12,911,626	68,458	1,519	834,193	61,672	13,877,468
	Fall	20,544,357	481,260	22,654	689,883	3,329	21,741,483
1935	Spring	54,597,908	1,223,178	13,048	444,840	16,406	56,295,380
	Fall	79,781,698	322,806	27,220	[2] 1,755,009	6,096	81,892,829
1936	Spring	124,560,768	388,066	291,770	1,567,067	609,045	127,417,616
Total		300,658,508	2,687,581	419,052	6,279,366	759,332	310,803,839

[1] Due to corrections these amounts exceed the figures previously reported.
[2] This figure exceeds the amount reported for Dec. 31, 1935, on which date some of the spirits now shown had either not yet been deposited in warehouses or were in transit between warehouses.

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 1936*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses from leakage and evaporation: [1]						
Arkansas				545		545
California	116,142	1,249	1,025	36,204		154,620
Colorado	5,762		29			5,791
Connecticut	109			997		1,106
Delaware				1,403		1,403
Hawaii					222	222
Illinois	881,266	3,642	2,605	11,466		899,039
Indiana	527,973	665	52	330		529,020
Kentucky	1,379,026	1,126	9,740	496	183	1,390,577
Louisiana	6,529	371	1,089			7,989
Maryland	515,548	6,904	1,662	836	1,249	526,259
Massachusetts	27,249	18,156	424	493	38	46,360
Michigan	13,212					13,212
Minnesota	12,141	62	18	1,600		13,821
Missouri	17,761		619	26		18,406
Montana	404					404
New Jersey	149,351	994	1,720	36,987		189,052
New York	13,721	566	174	30,706	3,284	48,451
Ohio	239,946	3	298	858		241,105
Oregon				193		193
Pennsylvania	867,787	2,719	1,873	29,177	40	901,596
Virginia	3,936			289		4,225
Washington	1,762		8	14		1,784
Total	4,749,625	36,457	21,402	152,680	5,016	4,965,180
Losses from other causes [2]	3,811,289	1,252	786	4,674	9,131	3,827,132
Total losses	8,560,914	37,709	22,188	157,354	14,147	8,792,312

[1] Difference between entry and withdrawal gauge on all spirits withdrawn from bonded warehouses.
[2] Losses from fire, theft, casualty, etc.

TABLE 65.—*Distilled spirits: Grains and molasses used in production,[1] by States, fiscal year 1936*

State	Grains [2]					Molasses [3]
	Corn	Rye	Malt	Other grains	Total	
	Bushels	*Bushels*	*Bushels*	*Bushels*	*Bushels*	*Gallons*
Arizona	9,496	4,904	2,543		16,943	
California	233,643	30,331	39,095	7,304	310,373	384,071
Colorado	10,303		2,576		12,879	
Connecticut	17,428	3,990	2,883		24,301	
Hawaii	81		32	162	275	
Illinois	6,763,827	2,581,609	1,197,761		10,533,197	
Indiana	6,637,177	1,180,709	996,514		8,814,400	
Kentucky	10,797,303	2,573,333	2,050,537	58,179	15,479,352	1,148,602
Louisiana	71,459	501	9,836		81,796	588,739
Maryland	261,597	2,575,192	630,488		3,467,277	
Massachusetts	275,437	61,631	39,144		376,212	1,091,886
Michigan	104,391	263,584	65,049		433,024	
Missouri	18,710	6,815	1,942		27,467	
Montana	16,236	2,500	2,809	47	21,592	
New York	525,742	4,191	71,752		601,685	
Ohio	711,946	494,561	178,461		1,385,268	
Pennsylvania	2,760,092	2,745,489	908,970	580	6,415,137	2,523,910
Virginia	69,739	14,069	11,907	78	95,784	
Washington	31,305	18,887	9,532		59,614	
Total	29,306,002	12,562,687	8,221,531	[4] 66,356	48,156,776	5,737,208

[1] For materials used in brandy see table 56. In addition to the grain and molasses shown above, 252,319 pounds of diamalt and 10,819 gallons of maguey juice used in Illinois and Arizona, respectively.
[2] In measuring grain at a distillery, 56 pounds equal 1 bushel (U. S. Rev. Stat., sec. 3309).
[3] All used in the production of rum with the exception of 384,071 gallons in California, 144,034 gallons in Louisiana, and 2,508,931 gallons in Pennsylvania used for gin.
[4] Includes 58,765 bushels of wheat, 7,190 bushels of barley, 354 bushels of rice, and 47 bushels of oats.

TABLE 66.—*Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1936*

FRUIT [1]

Kind	California	Kentucky	Ohio	Oregon	Virginia	Washington	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Grapes	29, 472, 609						29, 472, 609
Raisins	9, 839, 315						9, 839, 315
Apples	1, 207, 655	1, 037, 441	680, 480	1, 163, 481	1, 993, 721		[2] 6, 254, 533
Peaches	2, 278, 013	832, 205	142, 062				[3] 3, 256, 780
Prunes	2, 135, 126			147, 567		148, 645	2, 431, 838
Apricots	2, 016, 546						2, 016, 546
Pears	378, 315	168, 153		188, 120			734, 588
Cherries			74, 000			13, 000	87, 000
Dates	5, 277						5, 277
Figs	1, 976						1, 976
Total	47, 334, 832	2, 037, 799	896, 542	1, 489, 468	1, 993, 721	161, 845	54, 102, 462

FRUIT WINE, CIDER, AND JUICE [4]

Kind	California	New Jersey	New York	Ohio	Pennsylvania	Virginia	Total
	Gallons	*Gallons*	*Gallons*	*Gallons*	*Gallons*	*Gallons*	*Gallons*
Grape	94, 958, 899	3, 506					94, 962, 405
Apple	175, 420	2, 781, 939	921, 432	120, 131	721, 946	1, 168, 719	[5] 7, 203, 518
Raisin	748, 927						748, 927
Orange	54, 862						54, 862
Peach	177				45, 848		46, 025
Apricot	841	7, 234					8, 075
Blackberry				500			500
Total	95, 939, 128	2, 792, 679	921, 432	120, 631	767, 794	1, 168, 719	103, 024, 312

[1] In addition, the following amounts of fruit residuums were used: 1,110,058 gallons of lees in California and 111 gallons in Missouri, 61,502 gallons of apple pomace in New Jersey and 101,930 gallons in Washington; 26,400 pounds of grape pomace and 10,764 pounds of blackberry pomace in Ohio.
[2] Includes 181,756 pounds in Connecticut.
[3] Includes 6,500 pounds in Missouri.
[4] Not included are 11,971,181 gallons of grape wash and 476,160 gallons of raisin wash used in California.
[5] Includes 241,108 gallons in Connecticut, 256,724 in Delaware, 142,794 in Maryland, 280,220 in Oregon, and 393,085 in Washington.

TABLE 67.—*Rectified spirits and wines: Plants operated, materials dumped for rectification, and production, by States, fiscal year 1936*

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	9, 291	8, 632	Missouri	7	135, 299	133, 614
California	60	1, 530, 573	1, 508, 442	Montana	1	4, 503	4, 411
Colorado	3	21, 333	21, 404	New Jersey	33	3, 017, 054	2, 963, 377
Connecticut	23	545, 758	521, 185	New Mexico	1	71, 762	4, 478
Florida	2	4, 039	3, 805	New York	29	871, 453	921, 676
Hawaii	1	13, 429	13, 447	Ohio	19	2, 230, 844	2, 200, 474
Illinois	47	1, 870, 328	1, 860, 860	Pennsylvania	19	7, 191, 353	7, 244, 418
Indiana	6	5, 233, 301	5, 121, 468	Rhode Island	3	3, 287	3, 306
Kentucky	12	422, 319	419, 053	South Dakota	1	2, 904	2, 906
Louisiana	10	64, 773	63, 712	Washington	4	21, 094	23, 164
Maryland	28	6, 617, 868	6, 510, 637	Wisconsin	6	83, 225	81, 072
Massachusetts	42	2, 108, 274	2, 082, 098				
Michigan	10	647, 930	641, 093	Total	[1] 379	32, 816, 739	32, 448, 806
Minnesota	3	88, 190	90, 094				

[1] Number operated during any part of the year.

TABLE 68.—*Rectified spirits and wines: Materials dumped for rectification, by kinds and by months, fiscal year 1936*

[Proof gallons]

Month	Alcohol	Whisky	Other spirits	Wine	Total
July	1, 274, 580	635, 210	38, 697	9, 933	1, 958, 720
August	1, 182, 002	816, 378	38, 100	4, 787	2, 041, 267
September	1, 346, 924	1, 259, 953	44, 870	8, 625	2, 660, 072
October	1, 693, 106	1, 458, 892	58, 669	12, 057	3, 232, 714
November	1, 703, 535	1, 757, 977	99, 445	11, 342	3, 572, 299
December	1, 600, 588	1, 505, 916	87, 312	13, 090	3, 253, 204
January	1, 328, 999	1, 258, 350	60, 675	18, 442	2, 648, 466
February	1, 151, 883	1, 238, 022	37, 202	10, 879	2, 437, 986
March	1, 505, 514	1, 264, 855	41, 458	12, 010	2, 823, 565
April	1, 778, 294	1, 004, 691	35, 053	12, 871	2, 921, 009
May	1, 674, 692	899, 221	55, 641	16, 287	2, 645, 041
June	1, 755, 379	816, 094	44, 807	6, 808	2, 622, 056
Total	18, 002, 394	14, 072, 589	[1] 611, 627	130, 129	32, 816, 739

[1] Includes 190,184 proof gallons of gin, 172,408 proof gallons of brandy, 171,501 proof gallons of rum, and 77,444 proof gallons of miscellaneous spirits.

TABLE 69.—*Rectified spirits and wines: Production, by kinds and by months, fiscal year 1936*

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Other spirits	Total
July	957, 870	803, 130	159, 582	60, 077	1, 980, 659
August	1, 070, 672	648, 184	183, 056	59, 560	1, 961, 472
September	1, 087, 245	567, 387	247, 328	50, 785	2, 652, 745
October	2, 250, 060	576, 980	346, 987	81, 623	3, 256, 650
November	2, 471, 603	515, 669	377, 400	126, 399	3, 491, 071
December	2, 412, 514	415, 818	377, 907	115, 275	3, 321, 514
January	1, 893, 919	339, 265	260, 289	56, 803	2, 555, 276
February	1, 858, 421	303, 730	193, 362	69, 340	2, 416, 853
March	2, 045, 773	437, 641	237, 873	56, 747	2, 798, 034
April	1, 787, 314	761, 005	205, 013	66, 101	2, 879, 433
May	1, 662, 732	634, 325	237, 663	53, 193	2, 587, 963
June	1, 623, 392	744, 161	231, 092	50, 491	2, 649, 136
Total	21, 726, 565	6, 767, 295	3, 117, 652	[1] 837, 394	32, 448, 806

[1] Includes 218,666 proof gallons of alcohol, neutral spirits, high and low wines, heads and tails; 93,435 proof gallons of brandy, 301,085 proof gallons of rum, 64,990 proof gallons of vermouth, and 159,218 proof gallons of cocktails and other unclassified products.

TABLE 70.—*Cereal beverages:* [1] *Plants operated, production, and withdrawals, by States, fiscal year 1936* [2]

States	Plants operated	Production	Withdrawals	On hand June 30
		Gallons	*Gallons*	*Gallons*
California	2	48, 810	48, 802	
Illinois	1	27, 559	32, 607	
Minnesota	4	1, 200, 000	1, 217, 781	45, 604
Missouri	1	2, 103, 350	2, 100, 115	83, 235
New York	8	121, 613	110, 304	
Ohio	1	85, 560	78, 700	3, 720
Pennsylvania	1		1, 200	
Washington	1	837	837	
Wisconsin	4	96, 193	71, 583	21, 840
Total	18	3, 690, 922	3, 675, 077	154, 489

[1] Containing less than ½ of 1 percent of alcohol by volume.
[2] Prior year figures were erroneously published in barrels of 31 gallons and should be converted for comparison with this year's figures.

TABLE 71.—*Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1936*

[Barrels]

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line to bottling house
July	5,375,858	5,512,730	3,791,119	1,721,611
August	5,132,596	5,355,541	3,732,750	1,622,791
September	3,871,804	3,933,136	2,747,221	1,185,915
October	3,739,955	3,797,123	2,596,087	1,201,036
November	3,228,218	3,370,861	2,358,205	1,012,656
December	3,210,841	3,102,868	2,091,896	1,010,972
January	3,369,254	2,705,429	1,794,189	911,240
February	2,935,490	2,685,829	1,813,415	872,414
March	4,454,994	3,752,816	2,399,656	1,353,160
April	4,982,167	3,895,607	2,467,961	1,427,646
May	5,421,270	5,042,919	3,191,215	1,851,704
June	6,079,612	5,605,081	3,447,584	2,157,497
Total	51,812,062	48,750,840	32,431,298	16,328,542

TABLE 72.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1936*

State	Breweries operated	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free[1]		
		Barrels	*Barrels*	*Barrels*	*Barrels*	*Barrels*
Alaska	3	6,892	5,530	157	1,206	1,568
Arizona	1	31,546	30,581	498		6,338
California	43	2,448,131	2,340,861	17,308	83,270	361,132
Colorado	5	275,950	248,595	2,114	3,514	66,015
Connecticut	13	501,562	542,773	7,654	34,176	72,123
District of Columbia	2	103,365	100,023	1,575	4,393	28,951
Florida	7	218,938	211,323	3,045	3,649	40,187
Georgia	1	74,562	60,017	427	1,781	14,356
Hawaii	6	40,893	39,768	775	2,036	8,359
Idaho	5	43,618	37,214	849	2,082	10,714
Illinois	61	3,578,180	3,407,664	33,125	127,931	628,737
Indiana	17	1,892,015	1,819,724	10,564	42,156	274,264
Iowa	4	180,647	166,699	1,874	6,051	39,997
Kentucky	7	799,081	778,194	4,597	16,260	101,233
Louisiana	7	644,588	622,215	4,145	24,017	84,023
Maryland	12	1,325,561	1,238,385	10,129	50,887	183,381
Massachusetts	16	1,249,777	1,160,873	10,220	43,972	193,282
Michigan	52	3,249,355	2,998,025	22,117	108,866	481,924
Minnesota	26	2,315,938	2,172,285	87,153	46,557	304,274
Missouri	21	2,705,133	2,481,316	104,534	78,812	501,287
Montana	10	188,531	182,098	2,014	3,960	37,121
Nebraska	5	330,218	316,797	1,970	8,511	57,610
Nevada	2	20,415	19,599	241	191	6,071
New Hampshire	1	68,253	64,550	575	3,668	11,339
New Jersey	20	2,871,205	2,639,591	20,186	118,750	465,638
New York	70	8,598,081	8,210,651	57,819	220,557	1,490,769
North Carolina	1	17,226	4,804	13	370	12,039
Ohio	54	3,432,921	3,289,837	26,760	85,716	543,049
Oklahoma	2	90,075	89,502	589	2,365	17,127
Oregon	6	116,898	112,183	1,325	1,518	25,896
Pennsylvania	112	6,010,171	5,642,641	58,564	211,313	962,086
Rhode Island	6	500,224	430,170	4,693	36,345	91,321
South Dakota	1	5,164	5,191	77	239	1,024
Tennessee	3	155,003	150,480	1,981	2,109	25,641
Texas	10	658,009	591,954	5,195	24,088	141,878
Utah	2	103,752	97,268	750	4,412	18,289
Virginia	3	80,838	63,260	1,153	2,081	25,398
Washington	17	908,359	860,958	5,379	26,213	105,136
West Virginia	4	80,718	78,089	1,037	2,642	13,005
Wisconsin	91	5,736,534	5,380,053	41,643	185,061	1,101,507
Wyoming	3	63,725	58,884	513	1,905	11,693
Total	[2] 732	51,812,062	48,750,840	556,643	1,003,530	8,659,482

[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 1936*

[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	5,530		157			5,687
Arizona	14,822	15,859	498			31,179
California	1,158,067	1,182,794	12,174	1,510	3,624	2,358,169
Colorado	158,927	89,768	2,114			250,809
Connecticut	411,414	131,359	7,654			550,427
District of Columbia	37,485	62,538	1,575			101,598
Florida	29,900	181,423	3,030		15	214,358
Georgia	10,015	50,002	427			60,444
Hawaii	16,568	23,202	775			40,543
Idaho	27,509	9,705	849			38,063
Illinois	2,590,995	816,669	28,927	1,345	2,853	3,440,789
Indiana	676,412	1,143,312	10,472		92	1,830,288
Iowa	123,884	42,815	1,874			168,573
Kentucky	396,996	381,198	4,597			782,791
Louisiana	233,851	388,364	3,858		287	626,360
Maryland	717,634	520,751	10,129			1,248,514
Massachusetts	922,825	238,048	10,226			1,171,099
Michigan	1,256,538	1,741,487	22,117			3,020,142
Minnesota	1,792,670	379,615	11,852	56,175		[1] 2,259,438
Missouri	1,692,618	788,698	18,584	84,329	1,621	2,585,850
Montana	159,071	23,027	2,014			184,112
Nebraska	167,565	149,232	1,970			318,767
Nevada	17,804	1,795	241			19,840
New Hampshire	42,468	22,091	575			65,134
New Jersey	1,843,775	795,816	18,120		2,066	2,659,777
New York	6,385,356	1,825,295	52,527	4,225	1,067	8,268,470
North Carolina	76	4,728	13			4,817
Ohio	2,359,757	930,080	24,023	2,737		3,316,597
Oklahoma	21,144	68,358	589			90,091
Oregon	94,666	17,517	1,325			113,508
Pennsylvania	3,743,937	1,898,704	58,132		732	5,701,505
Rhode Island	321,367	117,809	4,693			443,869
South Dakota	5,191		77			5,268
Tennessee	28,689	121,791	1,981			152,461
Texas	132,351	459,603	5,195			597,149
Utah	63,171	34,097	750			98,018
Virginia	4,172	59,088	1,153			64,413
Washington	617,445	243,513	5,349	27	3	866,337
West Virginia	13,974	64,165	1,037			79,126
Wisconsin	4,098,749	1,283,304	25,081	3,732	12,830	5,421,696
Wyoming	37,962	20,922	513			59,397
Total	32,431,298	16,328,542	357,347	154,080	25,190	49,315,453

[1] Including 19,028 barrels removed to industrial alcohol plants.

TABLE 74.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1936*

[Pounds]

State	Malt	Corn and corn products	Sugar and sirups	Rice	Hops and hop extract
Alaska	299,975	1,480	20,970	53,680	5,826
Arizona	1,406,889	24,600		349,455	26,091
California	94,864,139	10,490,232	3,379,857	14,585,445	1,585,610
Colorado	12,285,373	667,580	90,132	1,578,550	157,764
Connecticut	23,312,422	5,717,505	3,962,504	7,074	576,220
District of Columbia	4,074,155	1,138,820	159,735	351,000	56,520
Florida	7,665,385	1,750,578	271,862	933,910	130,242
Georgia	2,753,422	816,700	457,800		53,137
Hawaii	877,310	103,000	2,533	2,522,515	13,748
Idaho	1,816,251	381,040	14,641	103,985	28,888
Illinois	124,092,919	36,535,560	8,975,301	10,221,412	2,175,016
Indiana	67,297,879	19,147,919	7,372,829	281,040	1,161,595
Iowa	6,405,863	2,338,030	62,300		108,913
Kentucky	29,168,179	4,693,400	4,262,774	1,981,586	538,783
Louisiana	22,657,281	1,551,600	4,296,720	2,808,508	382,671
Maryland	47,990,781	7,076,542	5,946,154	4,356,885	921,189
Massachusetts	51,831,801	10,589,570	12,133,647	142,019	1,493,342
Michigan	119,206,324	34,470,400	3,975,874	10,673,081	2,007,990
Minnesota	81,960,598	10,408,531	13,324,670	1,947,148	1,214,584
Missouri	99,561,868	4,322,340	3,839,292	26,630,635	1,657,738
Montana	7,580,391	397,910	634,578	586,500	117,682
Nebraska	12,778,148	3,001,388	605,667	880,030	192,812
Nevada	792,855	196,000	4,837	62,500	13,407
New Hampshire	3,016,000		850,285		81,135
New Jersey	111,935,659	28,543,352	17,444,002	2,600	2,165,695
New York	345,069,080	88,314,966	27,264,540	9,714,492	6,087,964
North Carolina	537,900	209,100	44,000		10,834
Ohio	127,725,322	32,610,873	7,113,477	7,458,455	2,294,552
Oklahoma	3,071,798	688,280		421,800	51,677
Oregon	4,711,888	579,435	545,775	74,200	79,479
Pennsylvania	222,200,652	60,695,682	23,232,347	2,049,110	4,099,192
Rhode Island	19,561,133	5,740,680	5,734,488	5,174	571,655
South Dakota	238,290		196		3,139
Tennessee	5,835,670	2,120,620	280,918	320,420	93,351
Texas	25,259,020	1,601,900	381,095	6,523,560	404,647
Utah	3,861,610	415,750	77,000	505,400	65,565
Virginia	3,171,767	1,025,635	31,610		49,984
Washington	35,616,568	3,321,253	1,456,276	6,183,317	592,169
West Virginia	3,031,858	1,300,020	199,278		46,326
Wisconsin	212,846,875	65,633,957	8,840,153	1,819,179	3,140,572
Wyoming	2,534,899	698,790	55,368	136,000	40,042
Total	1,052,210,101	450,230,018	167,354,485	116,310,725	34,516,246

TABLE 75.—*Still wine: Production and tax-paid withdrawals, by months, fiscal year 1936*

[Wine gallons]

Month	Production	Tax-paid withdrawals			
		Not over 14 percent	Over 14 and not over 21 percent	Over 21 and not over 24 percent	Total
July	403,449	967,902	1,630,540	3	2,598,445
August	1,083,273	1,161,187	1,811,134	17	2,972,338
September	18,797,241	1,334,532	2,307,629	10	3,542,177
October	81,177,226	1,576,407	2,980,865	231	4,557,503
November	52,859,857	1,704,023	3,486,209	129	5,190,361
December	26,215,095	1,982,817	4,448,967	136	6,431,920
January	5,319,770	1,088,636	2,787,622	205	3,875,463
February	1,107,262	1,208,377	2,639,227	168	3,847,772
March	1,507,595	1,293,180	2,750,997	286	4,044,473
April	707,265	1,276,223	2,741,863	300	4,018,386
May	498,736	1,116,438	2,086,808	532	3,203,858
June	1,218,848	1,074,837	2,015,245	617	3,090,699
Total	170,875,617	15,784,568	31,687,196	2,640	47,474,404

TABLE 76.—*Still wine: Bonded wineries and bonded storerooms operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1936*

State	Premises operated		Production [1]	Withdrawals		Losses	On hand June 30
	Bonded wineries	Bonded storerooms only		Tax-paid	Other		
	Wine gallons						
Arkansas	44		39,582	68,479	311	8,047	126,018
California	733	67	165,957,090	28,672,316	106,164,084	3,996,212	67,870,077
Colorado	2			438,351		3,512	46,436
Connecticut	3	1	4,123	183,202		5,421	35,388
District of Columbia	1		1,179	1,580	12		
Florida	10		16,096	19,218	455	10,168	66,778
Georgia	6		56,320	1,177		917	54,369
Hawaii	2		29,886	33,475		1,100	13,467
Idaho	1		333			6	327
Illinois	8	9	32,890	2,369,011		38,594	532,710
Iowa	7		16,478	22,399	85	2,547	13,246
Kentucky	3		600	217		281	4,705
Louisiana	13	2	414,404	1,251,137		28,065	164,230
Maryland		4		102,067		4,916	51,288
Massachusetts	5	1	1,858	554,696	75	15,666	120,249
Michigan	14		608,680	516,065	10,604	26,550	834,697
Minnesota	1		24,645	9,570		235	62,757
Missouri	13	3	44,129	65,536	45,568	11,564	152,866
Nebraska		1		3,641		127	1,261
Nevada	2	1	3,000	27,426		1,557	10,703
New Jersey	57	4	132,387	1,502,413	47,320	52,703	660,369
New Mexico	3		10,186	6,823		1,214	6,695
New York	131	15	2,075,300	10,022,534	413,994	492,208	5,701,252
North Carolina	9		12,747	3,689	4	236	4,933
Ohio	112		843,378	593,451	33,538	62,125	1,478,928
Oregon	16	1	16,463	95,497	631	4,250	42,523
Pennsylvania	4	1	8,261	414,378	3	11,962	113,965
Rhode Island	1		1,850	18,829		1,198	18,190
South Carolina	2		2,885	1,749		28	1,167
Tennessee	1		3,069			226	2,843
Texas	7	2	34,711	40,831	154	4,278	44,077
Virginia	6		15,520	130,261		4,111	28,143
Washington	25		459,846	221,766	96,132	9,645	235,925
Wisconsin	3		7,661	92,520		2,396	37,763
Total	1,245	112	170,875,617	47,474,404	[2] 190,812,968	4,802,065	78,545,340

[1] Production represents the amount removed from fermenters, including wine that is removed for use as distilling material in the production of brandy. Increases by amelioration and fortification occurring after removal from fermenters are shown in table 78.

[2] Represents 105,800,709 gallons removed as distilling material; 220,966 removed as vinegar or vinegar stock; 448,561 used in the manufacture of champagne or artificially carbonated wines; 321,067 removed for export; and 21,665 withdrawn for family use.

TABLE 77.—*Still wine: Tax-paid withdrawals and stocks on hand June 30, by alcoholic grades and by States, fiscal year 1936*

[Wine gallons]

State	Tax-paid withdrawals			Stocks on hand June 30		
	Not over 14 percent	Over 14 percent and not over 21 percent	Over 21 percent and not over 24 percent	Not over 14 percent	Over 14 percent and not over 21 percent	Over 21 percent and not over 24 percent
Arkansas	17,189	40,593	697	116,927	9,091	
California	8,052,616	20,618,842	858	25,228,190	41,713,533	928,354
Colorado	72,960	305,382		6,652	39,784	
Connecticut	60,491	122,801		14,650	20,679	59
District of Columbia	1,680					
Florida	14,138	5,080		64,448	2,330	
Georgia	357	820		40,601	13,768	
Hawaii	626	32,849		9,389	4,078	
Idaho					327	
Illinois	542,298	1,826,713		141,426	398,284	
Iowa	5,618	16,781		3,610	9,636	
Kentucky	217			4,705		
Louisiana	782,634	488,503		114,033	50,197	
Maryland	56,595	45,472		18,752	32,531	
Massachusetts	194,743	359,953		41,853	78,396	
Michigan	59,920	456,145		543,482	291,216	
Minnesota	429	9,141		7,646	55,111	
Missouri	47,244	18,292		150,269	2,597	
Nebraska	607	3,034		577	684	
Nevada	20,068	7,358		9,342	1,361	
New Jersey	715,063	787,350		378,496	281,873	
New Mexico	5,457	1,366		6,015	680	
New York	4,414,674	5,606,775	1,085	2,982,981	2,619,999	98,272
North Carolina	2,973	716		4,644	289	
Ohio	326,893	266,558		1,229,403	249,625	
Oregon	16,892	78,605		30,129	12,394	
Pennsylvania	98,216	316,162		34,662	79,303	
Rhode Island	5,256	13,573		10,550	7,640	
South Carolina	1,749			1,167		
Tennessee				1,605	1,238	
Texas	84,972	5,859		26,597	17,480	
Virginia	44,488	85,773		20,305	7,838	
Washington	191,268	30,498		191,547	44,378	
Wisconsin	16,318	76,202		14,494	23,269	
Total	15,784,568	31,687,196	2,640	31,449,147	46,069,508	1,028,685

TABLE 78.—*Still wine: Amelioration and fortification occurring after fermentation, by States, fiscal year 1936*

[Wine gallons]

State	Wine ameliorated	Resulting product	Wine fortified	Resulting product [1]
Arkansas	34,770	38,281	33,917	42,939
California	3,048,450	3,601,209	48,850,101	57,701,326
Colorado	11,283	12,753		
Connecticut	318	452	3,143	3,473
District of Columbia		271		
Georgia	9,000	9,142		
Hawaii	26,157	27,072	27,075	29,111
Illinois	4	8		
Michigan	675,102	702,742	162,702	177,514
Missouri	61,000	63,505	39,197	45,720
New Jersey	150	172		
New Mexico	1,700	1,700		
New York	1,374,892	1,476,356	710,207	859,667
Ohio	314,588	334,531	230,903	258,058
Oregon	1,580	2,845		
Pennsylvania	8,552	8,845		
Rhode Island	4,000	4,350	5,350	5,893
Texas	20,924	22,004		
Virginia	2,625	2,800		
Washington	35,145	38,989		
Wisconsin	974	1,034		
Total	5,631,214	6,349,061	50,062,595	59,123,701

[1] In producing fortified wine a total of 16,533,686 taxable gallons of 100 proof brandy were used.

TABLE 79.—*Sparkling wine [1]: Production and tax-paid withdrawals, by months, fiscal year 1936*

[Number of taxable units [2]]

Month	Production	Tax-paid withdrawals				
		Total	In half pints	In pints	In quarts	In other sizes [3]
July	472,608	285,202	53,132	78,672	150,584	2,814
August	537,084	306,573	47,381	61,202	195,080	2,910
September	1,193,688	356,771	40,651	80,770	229,764	5,586
October	652,391	514,710	63,806	137,956	307,416	5,538
November	490,792	850,192	78,800	221,480	541,932	7,980
December	786,052	1,620,536	114,117	477,042	1,021,868	7,509
January	355,318	364,592	33,104	86,044	240,268	5,166
February	438,305	231,898	27,637	46,192	151,806	6,261
March	263,893	275,700	32,409	57,066	181,204	6,021
April	376,353	330,541	49,973	74,620	203,460	5,468
May	744,560	320,672	57,510	75,692	180,480	6,990
June	1,960,097	341,036	54,180	81,440	198,816	6,600
Total	8,277,011	5,799,429	649,700	1,478,188	3,602,680	68,863

[1] Includes champagne, other sparkling wine, and artificially carbonated wine.
[2] The tax is payable "on each one-half pint or fraction thereof" of "each bottle or other container."
[3] Three-fourths quarts and magnums.

TABLE 80.—*Sparkling wine [1]: Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1936*

State	Number of producers	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
		Number of taxable units [2]				
California	44	2,507,141	1,027,051	27,176	81,454	2,519,105
Connecticut					1,392	
Florida	2	12,557	11,491	12,164	7,816	17,894
Illinois	2		33,646		6	25,396
Maryland			912		2	284
Massachusetts	1	1,490	1,300			824
Michigan	8	195,276	205,362		5,174	18,387
Missouri	1	871,914	496,479	520,327	67,998	1,697,925
New Jersey	8	651,218	728,320		14,181	736,832
New York	47	3,453,264	2,920,909	10,527	277,189	5,236,101
Ohio	13	668,285	234,028	11,054	27,636	489,751
Oregon	2	5,724	12,078		54	4,646
Pennsylvania	1	48	96	1,584	473	
Rhode Island	1		3,896		616	24,892
Texas	1	3,312	727			1,858
Washington	3	6,782	123,134		812	7,890
Total	[3] 134	8,277,011	5,799,429	[4] 582,832	484,706	10,781,785

[1] Includes champagne, other sparkling wine, and artificially carbonated wine.
[2] See footnote 2 of table 79.
[3] In addition, 11 bonded storerooms in California, 1 in Illinois, 2 in Maryland, 2 in New Jersey, 5 in New York, and 1 in Oregon.
[4] All converted into still wine with the exception of 2,527 taxable units removed free of tax in California and New York for export.

TABLE 81.—*Sparking wine: Tax-paid withdrawals and stocks on hand June 30, by size of container and by States, fiscal year 1936*

[Number of taxable units [1]]

State	Tax-paid withdrawals				Stocks on hand June 30			
	In half pints	In pints	In quarts	In other sizes [2]	In half pints	In pints	In quarts	In other sizes [3]
California	13,959	299,550	607,012	16,530	3,225	842,834	1,603,996	69,050
Florida	707	3,344	7,440			3,382	14,512	
Illinois		13,270	20,376		228	8,408	16,760	
Maryland		912				284		
Massachusetts		300	1,000			10	804	
Michigan	27,386	60,526	117,336	114	1,653	6,534	10,180	
Missouri	69,517	127,982	298,980		5,543	522,090	1,170,292	
New Jersey	116,748	110,288	501,236	48	5,290	328,166	403,376	
New York	408,045	688,352	1,775,168	49,344	43,353	1,326,888	3,804,436	1,424
Ohio	11,723	50,226	169,252	2,827	4,133	155,610	320,375	9,632
Oregon		4,010	8,068			1,598	3,046	
Pennsylvania	48	48						
Rhode Island		876	3,020			9,524	15,368	
Texas	727					1,858		
Washington	840	118,502	3,792			2,530	5,360	
Total	649,700	1,478,185	3,602,680	68,863	63,425	3,209,746	7,428,508	80,106

[1] See footnote 2, table 79.
[2] Three-fourths quarts and magnums.
[3] Three-fourths quarts, magnums, maximums, and Jeroboams.

TABLE 82.—*Enforcement, Alcohol Tax Unit:[1] Seizures and persons arrested, by months, fiscal year 1936*

Month	Seizures						Persons arrested
	Stills	Distilled spirits	Mash	Automobiles	Trucks	Property (appraised value)	
		Gallons	*Gallons*				
July	1,434	79,534	1,460,701	363	40	$373,442	2,790
August	1,334	55,181	1,709,147	386	37	370,586	2,776
September	1,135	74,112	1,412,799	353	44	421,705	2,511
October	1,366	78,990	1,231,761	424	49	380,799	2,764
November	1,238	56,833	1,134,447	373	32	343,040	2,429
December	1,481	53,431	1,432,991	429	47	379,075	2,760
January	1,331	77,132	1,283,330	382	39	451,352	2,770
February	1,063	40,684	935,425	352	27	272,208	2,344
March	1,398	59,266	1,031,644	404	38	297,349	2,553
April	1,300	46,250	962,564	429	45	314,177	2,674
May	1,300	63,924	1,190,557	368	39	328,531	2,551
June	1,249	45,309	885,780	378	33	269,221	2,482
Total	[2] 15,629	[3] 730,646	14,671,146	4,641	470	4,201,485	31,504

[1] Including cases adopted as well as cases originated by the Alcohol Tax Unit.
[2] Not including stills seized in cleaning and cracking plants.
[3] Not including 60,509 gallons of denatured alcohol seized at cleaning and cracking plants.

TABLE 83.—*Enforcement, Alcohol Tax Unit:[1] Seizures and persons arrested, by States, fiscal year 1936*

State	Seizures							Persons arrested
	Stills	Distilled spirits	Mash	Wine	Automobiles	Trucks	Property (appraised value)	
		Gallons	*Gallons*	*Gallons*				
Alabama	1,375	18,375	472,271		315	5	$133,405	1,611
Arizona	88	623	15,910	8	25	10	7,370	174
Arkansas	304	2,842	110,887	1,475	43	5	31,652	476
California	135	18,184	290,120	303,941	107	4	100,286	590
Colorado	47	1,246	15,743	2	31	7	15,363	180
Connecticut	80	4,693	139,803	6	26	2	37,445	170
Delaware	19	3,655	2,995	31	44	1	10,524	114
District of Columbia	13	6,117	7,126	11	67	4	21,344	565
Florida	630	18,534	510,951	6,997	254	39	170,745	1,301
Georgia	1,165	48,221	1,517,355		271	56	257,806	2,173
Hawaii	69	915	9,619	3	6		6,001	360
Idaho	5	136	190	2,500	3		1,133	27
Illinois	369	28,379	869,771	14,394	74	9	232,982	1,219
Indiana	342	12,298	139,774	235	71	3	25,152	640
Iowa	31	6,368	10,366	170	76		19,925	420
Kansas	114	2,950	19,663	445	67	3	18,705	384
Kentucky	601	15,508	271,497	5	155	13	103,120	1,021
Louisiana	427	5,846	73,360	536	101	4	56,102	667
Maine	3	1,627	58	9	22		10,385	286
Maryland	305	11,349	350,378	102	77	10	72,346	406
Massachusetts	75	8,718	200,142	19	73	18	113,376	238
Michigan	449	32,045	391,824	1,805	109	13	111,333	711
Minnesota	118	7,603	41,723	284	106	4	37,261	751
Mississippi	610	8,536	223,113	50	171	5	81,882	1,474
Missouri	407	10,980	200,045	397	187	9	71,115	1,125
Montana	45	1,208	8,605	19	12	5	20,304	125
Nebraska	72	3,094	62,978		24	2	29,078	155
Nevada	11	289	20	777		1	243	21
New Hampshire	4	233	109	3	10		2,813	87
New Jersey	103	86,203	528,233	6,254	24	14	84,101	241
New Mexico	30	625	8,801	3	19		6,552	142
New York	570	108,349	1,437,133	29,157	138	58	657,337	1,418
North Carolina	1,341	23,426	1,665,795		156	17	237,143	859
North Dakota	33	1,241	2,467	21	12		3,810	128
Ohio	829	71,765	1,267,208	10,698	313	33	211,571	1,437
Oklahoma	418	6,977	184,072	56	113	13	67,097	1,028
Oregon	63	1,069	9,258	1,429	23		7,555	224
Pennsylvania	504	34,700	360,184	13,635	192	28	242,512	1,363
Rhode Island	32	2,616	86,117	907	21	1	11,200	88
South Carolina	579	12,485	325,165		169	10	80,897	1,119
South Dakota	9	585	202	30	12		4,446	105
Tennessee	634	15,799	571,745	3	115	9	122,311	1,168
Texas	808	17,920	878,260	876	330	25	145,146	1,757
Utah	13	87	940	832	6		1,950	27
Vermont		960		12	15		7,225	52
Virginia	1,187	33,338	1,418,410		290	18	131,665	1,039
Washington	84	4,083	29,310	38	74	7	34,811	355
West Virginia	309	4,304	56,024	33	63		25,472	838
Wisconsin	143	22,150	377,392	104	18	4	318,342	305
Wyoming	8	1,181	2,075	229	1	1	1,143	43
Total	[2] 15,629	[3] 730,646	14,671,146	396,531	4,641	470	4,201,486	31,504

[1] Including cases adopted as well as cases originated by the Alcohol Tax Unit.
[2] Not including stills seized in cleaning and cracking plants.
[3] Not including 60,509 gallons of denatured alcohol seized at cleaning and cracking plants.

MISCELLANEOUS STATISTICS

TABLE 84.—*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, 1936*

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama	$490.00		$6,765.00			$7,165.00
Arizona	505.00		8,978.00		$1,421.68	10,904.68
Arkansas			690.00			690.00
California:						
First district	148.50		28,638.70		1,043.74	29,830.94
Sixth district	10.00		7,851.50	$10.00	339.75	8,211.25
Colorado	250.19		4,758.78		1,532.49	6,545.46
Connecticut	800.00		9,130.00			9,430.00
Delaware						
Florida			2,079.90		110.00	2,189.90
Georgia	370.50		1,376.00	28.40	54.45	1,829.35
Hawaii			2,604.50		29.30	2,633.80
Idaho						
Illinois:						
First district			12,121.90		386.73	12,507.73
Eighth district	120.00	$14,716.33	5,701.00		508.96	21,046.29
Indiana			4,450.00		85.00	4,535.00
Iowa			5,615.00		786.59	6,401.59
Kansas			2,400.00		164.56	2,564.56
Kentucky			2,101.13		161.56	2,262.69
Louisiana	1,268.90	100.00	2,463.92		82.32	3,913.14
Maine			13,245.00			13,245.00
Maryland			1,837.50		259.45	2,096.95
Massachusetts			313.84		199.27	513.11
Michigan			11,977.00		312.59	12,289.59
Minnesota			5,005.50		374.94	5,380.44
Mississippi	5.00		4,838.00		80.28	4,923.28
Missouri:						
First district			11,227.00		124.86	11,351.86
Sixth district			12,011.00		72.63	12,083.63
Montana			5,797.00			5,797.00
Nebraska	242.50		1,760.00		214.82	2,217.32
Nevada			3,597.10			3,597.10
New Hampshire			2,845.00			2,845.00
New Jersey:						
First district			1,000.00		106.80	1,106.80
Fifth district			2,304.00		1,116.42	3,420.42
New Mexico						
New York:						
First district					15.00	15.00
Second district			48,652.28		111.34	48,763.62
Third district			257.00			257.00
Fourteenth district			6,006.00		27.92	6,033.92
Twenty-first district	69.45		1,733.00			1,802.45
Twenty-eighth district			17,560.76		126.75	17,687.52
North Carolina		200.00	9,299.00		181.15	9,680.15
North Dakota						
Ohio:						
First district			100.00		45.00	145.00
Tenth district			295.00		593.47	888.47
Eleventh district		20,000.00	2,000.00			22,000.00
Eighteenth district			6,010.00		1,585.39	7,595.39
Oklahoma			3,428.57		874.60	4,303.17
Oregon						
Pennsylvania:						
First district			5,416.80		415.35	5,832.15
Twelfth district			27,188.00			27,188.00
Twenty-third district			5,697.71		2,627.63	8,325.34
Rhode Island			3,290.00		34.00	3,324.00
South Carolina			8,550.00		36.15	8,586.15
South Dakota			1,250.00			1,250.00
Tennessee	844.38		8,082.04		66.88	8,993.30

TABLE 84.—*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, 1936*—Continued.

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Texas:						
First district		$3,056.13	$47,691.22		$189.50	$50,936.85
Second district	$4,550.00		1,525.00			6,105.00
Utah			101.00		110.20	211.20
Vermont			1,950.00			1,950.00
Virginia			10,300.00		10.00	10,310.00
Washington			2,991.80		651.24	3,643.04
West Virginia			10,351.00		12.00	10,363.00
Wisconsin		400.00	9,130.00			9,530.00
Wyoming			120.00		933.32	1,053.32
Total	9,112.92	38,472.40	423,058.57	$38.40	18,223.08	488,905.43

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*

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	$85,311.03	$11,055.23		$20.93	$608.87	$1,936.70	$26.03	$99,028.68
Arizona	43,105.58	4,378.90	$2,467.50	6.05	413.26	342.62	177.75	55,891.66
Arkansas	78,720.10	16,460.05		25.55	690.81	47.58	94.05	96,080.14
California:								
First district	293,769.93	23,450.93	300.00	16.81	3,247.40	938.31	500.04	322,232.51
Sixth district	300,669.05	17,289.29	23,377.36	26.58	3,427.81	3,060.21	1,364.26	349,213.16
Colorado	102,198.14	6,705.59		25.44	946.03	220.45	97.18	110,193.43
Connecticut	152,948.46	4,155.62			849.15	968.41	245.15	159,160.77
Delaware	40,717.94	2,150.60			246.57	62.23	64.30	43,241.73
Florida	135,851.35	11,896.98	365.00	13.57	1,038.68	884.48	671.66	150,821.82
Georgia	95,660.79	17,614.10		18.11		1,572.19	99.75	115,957.04
Hawaii	43,189.11	1,225.59		10.60	418.28	65.66	29.50	44,938.94
Idaho	46,288.83	5,783.93		7.52	246.32	216.13	99.15	52,641.88
Illinois:								
First district	544,344.40	9,860.96	426.00	5.35	728.68	2,937.77	600.27	558,894.03
Eighth district	160,161.64	12,594.37	204.00	2.94	472.46	1,823.72	506.64	165,805.79
Indiana	166,428.00	11,107.71	180.00	10.40	1,578.29	1,490.30	358.78	171,153.58
Iowa	152,988.52	10,375.36		8.51	426.55	887.83	46.98	164,728.75
Kansas	95,579.52	16,335.99		8.30	752.81	385.39	150.52	113,210.53
Kentucky	146,317.80	15,535.37		9.02	827.66	639.43	248.14	163,777.42
Louisiana	117,907.39	13,728.21		18.64	849.13	2,089.46	456.00	135,044.75
Maine	74,221.87	5,007.06		2.60		758.88	62.03	80,051.93
Maryland	404,179.74	28,956.68		2.90	2,853.20	4,297.77	2,111.45	442,401.72
Massachusetts	476,896.60	5,730.94		2.64	2,349.87	1,188.36	392.26	486,560.67
Michigan	294,220.08	20,086.00	393.00	7.72	667.03	3,278.54	708.65	319,462.01
Minnesota	196,219.19	11,739.80		2.70	1,703.58	2,078.89	305.93	212,070.18
Mississippi	67,659.07	8,847.68		2.25	252.30	1,952.49	105.92	78,829.71
Missouri:								
First district	153,160.39	9,503.89		16.03	498.29	2,332.51	139.03	165,671.61
Sixth district	105,756.96	11,441.30		3.30	521.37	399.74	171.21	118,303.78
Montana	66,287.55	10,329.36		9.64	1,167.00	992.82	85.63	78,571.99
Nebraska	108,000.10	13,499.74		4.23	435.62	1,621.28	45.74	123,585.71
Nevada	32,569.02	3,717.37		10.09	228.76	133.68	45.81	36,696.63
New Hampshire	64,561.75	4,457.88	192.00		366.15	66.30	130.30	69,774.38
New Jersey:								
First district	80,644.77	4,671.84		.59	706.41	1,229.48	954.37	88,267.46
Fifth district	279,562.94	9,500.25	10,900.00	.55	3,139.27	3,857.85	1,499.77	308,460.63
New Mexico	30,030.00	4,793.28		16.54	196.76	68.05	84.30	45,088.93
New York:								
First district	348,767.57	9,340.62			2,378.88	5,475.06	508.02	363,570.15
Second district	535,848.94	1,979.83		226.03	3,117.59	13,778.81	1,235.73	556,186.93
Third district	386,944.27	2,579.73		4.85	118.70	3,787.51	560.71	393,995.77
Fourteenth district	178,173.13	9,911.71	1,500.00	1.64	1,127.61	1,320.13	360.10	192,394.22
Twenty-first district	132,386.75	7,899.53		.78	797.12	189.30	168.64	141,442.12
Twenty-eighth district	200,339.84	5,661.00		.41	1,589.96	1,008.08	169.53	208,669.78
North Carolina	114,038.41	15,062.59		21.19	702.56	2,181.23	1,346.96	133,354.04
North Dakota	48,796.12	6,500.73		4.18	354.20	629.10	45.50	54,329.83
Ohio:								
First district	128,424.86	1,890.75		.25	622.93	2,581.76	182.53	133,703.07
Tenth district	93,138.64	6,518.52			1,116.00	2,378.00	136.77	103,287.93
Eleventh district	84,585.00	5,245.63		2.50	642.40	2,358.35	119.45	93,253.33
Eighteenth district	258,489.26	13,557.57		43.76	2,510.86	1,628.05	244.64	276,471.14
Oklahoma	121,513.24	17,590.72		19.57	1,561.60	527.44	151.02	141,363.59
Oregon	101,895.37	9,932.20	120.00	1.54		906.85	80.60	113,036.56
Pennsylvania:								
First district	346,397.98	12,942.22	1,000.00	5.36	2,739.89	3,237.44	2,209.56	368,532.45
Twelfth district	112,708.67	4,461.17		.83	531.48	967.80	140.02	118,808.87
Twenty-third district	263,609.91	8,039.47		1.20	420.91	260.11	441.80	272,823.40
Rhode Island	82,831.64	1,296.31		1.16	677.49	138.79	94.29	85,039.68
South Carolina	66,326.94	5,637.14		4.37	200.61	192.83	152.18	72,513.07
South Dakota	47,348.46	9,652.11		6.23	233.40	67.94	60.10	57,168.24
Tennessee	110,992.41	12,720.87		3.47	639.30	240.63	169.79	123,866.47
Texas:								
First district	147,441.72	23,311.09	685.44	47.78	2,642.66	2,216.41	337.97	176,683.02
Second district	142,023.21	28,304.79		14.28	1,389.94	4,302.47	246.82	176,281.51
Utah	53,341.04	2,790.67		1.54	142.40	1,705.75	52.60	56,094.80
Vermont	51,793.46	4,201.48		.54	943.88	698.01	103.19	57,690.66
Virginia	127,017.24	13,101.20	6,000.00	4.80	990.41	2,541.14	1,609.44	151,264.23
Washington	155,666.38	9,928.78		33.86	1,408.57	2,894.03	572.90	170,504.52
West Virginia	94,714.94	11,258.70		16.25	1,845.43	541.34	191.90	108,568.56
Wisconsin	235,424.71	15,256.56		1.01	282.55	359.47	843.09	252,167.39
Wyoming	45,839.12	7,346.51		21.87	440.91	54.07	116.80	53,819.23
Total	10,942,196.54	647,955.26	48,110.30	796.48	64,435.07	104,299.41	25,678.20	10,933,474.26

[1] From the appropriation "Collecting the internal revenue, 1936."

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*—Continued

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	$18,091.47	$2,865.44		$0.88	$277.73	$377.65	$6.40	$21,619.47
Arizona	4,418.00	418.43	$315.00		63.48	64.20	3.50	5,282.61
Arkansas	16,194.86	2,756.15		.50	50.54	1,154.63	20.96	19,177.64
California:								
First district	35,330.62	1,646.12			269.47	137.94	15.00	37,394.15
Sixth district	35,232.84	2,181.88	374.85	.29	228.41		1.68	38,019.95
Colorado	14,725.60	2,216.41			9.85	21.10	1.95	16,974.01
Connecticut	13,879.92	1,105.17			18.02	285.60	5.00	15,293.71
Delaware	4,239.96	1,132.15			72.85	1.62		5,446.58
Florida	18,499.96	4,330.90		1.72	79.65	153.00	5.00	23,064.22
Georgia	29,417.23	4,239.82		4.23	334.13	895.65	22.70	34,904.76
Hawaii	8,232.42	705.32			76.26	12.00	13.00	9,040.00
Idaho	6,622.06	1,003.44			50.21	25.96	17.60	7,719.27
Illinois:								
First district	30,526.21	479.88			50.58			31,066.67
Eighth district	23,802.54	3,960.65		1.50	15.78	177.80	54.50	28,012.77
Indiana	20,430.37	3,905.68			159.40	227.26	7.50	24,430.21
Iowa	23,529.84	3,214.61			71.92			26,816.37
Kansas	18,660.33	3,454.02		1.45	134.74	196.84	65.15	22,503.13
Kentucky	17,136.83	3,747.44			44.96	409.99	35.19	21,374.41
Louisiana	71,394.46	15,767.39	251.00	12.10	337.01	1,277.79	28.14	89,067.98
Maine	6,670.02	2,242.03		.50	38.68	342.21	26.50	9,330.74
Maryland	41,117.98	6,032.95	518.75	52.88	122.30	28.77	1,634.80	49,508.52
Massachusetts	35,940.30	820.36			53.55	903.90	75.00	37,293.11
Michigan	39,186.81	7,301.74			194.61	413.01	19.00	47,115.17
Minnesota	24,379.73	7,205.54		.55	40.10	158.16	26.75	31,808.85
Mississippi	6,904.89	3,238.80				24.36		10,168.05
Missouri:								
First district	11,706.05	1,643.89			10.72	62.00	70.01	13,501.67
Sixth district	26,065.41	5,573.46		.50	118.41	14.08	1.05	31,772.89
Montana	18,328.63	6,470.23		2.72	326.00	25.08	5.55	25,162.21
Nebraska	16,546.23	5,016.31			46.58	151.33		22,359.45
Nevada	5,619.96	2,093.41		.82	45.00	82.07	14.05	7,855.91
New Hampshire	7,779.96	1,243.75			10.23	200.88		9,234.82
New Jersey:								
First district	11,033.22	105.38			92.85	287.05	14.40	11,532.90
Fifth district	28,270.84	1,671.10	1,635.00		413.59	881.10	68.42	32,940.25
New Mexico	4,794.96	863.19			27.15	3.50	6.00	5,684.80
New York:								
First district	24,356.42	1,143.08				543.30	9.50	26,052.30
Second district	43,834.32	144.50			146.09	479.36	1.75	44,606.02
Third district	31,824.96	188.80			646.25	364.14	.50	33,024.65
Fourteenth district	23,214.96	3,272.50	100.00			118.88	13.01	26,717.33
Twenty-first district	17,023.68	2,055.08			17.79	39.11	5.50	19,151.16
Twenty-eighth district	28,564.60	1,338.21			73.75	12.50	0.78	29,995.84
North Carolina	23,461.50	8,956.69		8.33	95.35	766.23	159.37	33,447.47
North Dakota	7,959.96	2,764.89			122.85		10.50	10,858.20
Ohio:								
First district	16,779.80	410.40			42.37	53.50	76.50	17,371.57
Tenth district	13,359.84	2,127.79		.25		133.38	2.44	15,623.70
Eleventh district	18,425.47	2,196.89		1.00	38.27	7.60	.75	20,669.98
Eighteenth district	22,544.84	1,284.62			79.07	103.80	8.25	24,080.67
Oklahoma	25,217.78	3,311.19		.70	22.35	1,682.56	7.05	30,241.63
Oregon	13,319.88	2,983.51			16.07	364.01		16,683.47
Pennsylvania:								
First district	28,157.18	2,757.26			403.25	42.90	345.50	31,705.10
Twelfth district	26,580.05	760.19			11.82	755.69	3.00	30,101.75
Twenty-third district	25,358.85	2,168.55			40.90	2.50	26.05	27,596.83
Rhode Island	7,349.88	853.59			32.10			8,235.57
South Carolina	14,562.01	2,940.79		.30	169.57	43.32	25.19	17,741.68
South Dakota	5,202.68	1,217.07			19.98	2.50	24.00	6,466.21
Tennessee	22,864.75	5,144.87		8.75	33.00	153.99	9.00	28,214.37
Texas:								
First district	18,732.24	2,126.42		1.72	87.20	114.20		21,061.78
Second district	28,059.92	5,776.50		4.09	115.75	21.88	2.64	33,980.68
Utah	4,870.49	331.83			28.37		390.15	5,620.84
Vermont	7,242.92	1,728.85			161.38	188.19	15.50	9,343.84
Virginia	28,387.16	5,324.44	1,200.00	1.50	18.85	60.29	57.25	35,049.49
Washington	16,890.26	1,397.76		6.27	201.38	602.47	24.00	19,122.85
West Virginia	15,091.33	3,583.77			139.58	10.70	33.00	18,858.38
Wisconsin	33,733.71	3,774.17			5.35	334.56	7.50	37,855.79
Wyoming	6,744.96	1,697.09		.25	15.75	15.00	209.24	8,682.29
Total	1,205,444.52	184,212.91	4,394.60	115.29	6,689.29	16,067.34	3,737.72	1,510,661.67

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

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*—Continued

O. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE[1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$20,006.68	$1,565.03			$435.01	$342.80	$18.91	$22,328.52
Arizona	2,184.96	284.21	$367.50	$1.59	102.00	29.95	8.37	2,978.58
Arkansas	10,030.78	2,883.05		1.79	194.87	166.40	136.44	19,413.31
California:								
First district	10,186.82	753.79			353.56	131.58	22.50	11,478.35
Sixth district	9,144.96	968.46	524.80		8.00			10,646.22
Colorado	4,840.16	474.07		3.53	76.08			5,393.84
Connecticut	4,151.62	178.75			76.75			4,407.12
Delaware	1,239.96	48.60			20.10	1.62		1,608.25
Florida	7,078.48	664.87			92.48	46.35	112.59	7,994.77
Georgia	30,181.12	2,592.87		15.76	816.20	155.41	57.30	33,798.56
Hawaii	3,846.62	198.71		12.15	175.89	5.25	11.50	4,250.12
Idaho	2,301.02	270.56			20.75	10.49	5.69	3,160.11
Illinois:								
First district	8,478.42	108.06			148.87			8,735.35
Eighth district	10,053.28	62.30		2.85	19.59	605.13	17.80	11,660.95
Indiana	8,870.44	1,159.08		2.00	358.90	106.26	9.46	10,125.12
Iowa	18,619.94	353.48		.90	152.90			14,127.22
Kansas	7,180.50	540.00		.67	149.01	55.98	47.96	7,974.22
Kentucky	16,054.12	5,812.98			290.87	294.21	1.75	22,453.93
Louisiana	30,714.22	4,075.84	1,100.00	10.96	319.10	290.87	44.71	36,544.69
Maine	2,870.62	68.57				99.24	5.00	3,049.43
Maryland	19,087.07	1,266.55	163.75		68.49	641.45	66.09	21,293.40
Massachusetts	11,780.75	92.34			253.17	236.04	23.48	12,435.78
Michigan	15,923.21	1,793.24		2.30	661.48		28.35	18,308.58
Minnesota	7,791.56	1,943.55			29.25	59.86		9,824.22
Mississippi	8,997.99	3,291.86		1.75	101.55	31.03	23.51	12,447.19
Missouri:								
First district	5,466.03	1,028.64			58.92		1.11	6,575.29
Sixth district	8,117.26	1,187.71			58.43	2.80	.50	9,396.70
Montana	5,802.12	202.65		.70	128.10	27.24	6.00	6,255.81
Nebraska	6,748.20	253.40			79.18	294.27		7,415.15
Nevada	2,010.96	415.10		1.60	67.69			2,504.35
New Hampshire	2,979.96	298.00			13.56	147.95	10.60	3,449.62
New Jersey:								
First district	3,506.02	91.35			88.33	71.40		3,757.70
Fifth district	5,923.81	544.18	1,090.00		128.62	6.05		7,794.66
New Mexico	1,475.08	280.06			42.90			1,776.04
New York:								
First district	9,528.08	442.87			20.68		10.20	10,001.83
Second district	19,094.56	53.85			165.67	485.34	11.10	19,810.52
Third district	13,317.96	84.90			1,256.74	20.01		14,681.61
Fourteenth district	7,343.96	494.25	200.00		48.30	318.66	5.45	8,411.62
Twenty-first district	7,343.24	273.40			32.55			7,649.19
Twenty-eighth district	6,387.00	600.00		.61	301.17			9,289.38
North Carolina	20,646.92	6,268.19		3.51	89.42	150.10	25.00	27,183.14
North Dakota	3,489.96	3[illegible].73			188.40	168.95	13.75	3,890.79
Ohio:								
First district	7,184.90	105.66			99.23	40.66	1.76	7,522.20
Tenth district	5,884.94	599.70				127.80	74.18	6,686.62
Eleventh district	6,349.76	426.33		1.50	37.04	30.40	1.00	6,875.03
Eighteenth district	6,358.28	234.31			78.80	93.50	32.61	6,797.50
Oklahoma	14,504.06	4,368.02		10.14	67.40	178.04	16.95	19,234.51
Oregon	5,892.28	110.30		.88	44.82	255.54		6,343.82
Pennsylvania:								
First district	13,376.94	853.34		3.25	405.74	28.56	34.00	14,704.83
Twelfth district	8,521.80	238.21				5.00		8,765.81
Twenty-third district	6,331.96	923.60			63.03	8.75	22.45	7,344.79
Rhode Island	2,308.28	134.05			36.16			2,478.49
South Carolina	17,735.01	3,302.97		4.05	488.22	1,213.48	30.25	22,993.08
South Dakota	1,224.45	41.20			25.05	2.53	9.00	1,302.23
Tennessee	22,705.72	3,684.64			77.95		13.50	27,881.81
Texas:								
First district	28,057.76	463.45	433.83	4.55	161.87	476.99	350.45	30,551.90
Second district	22,465.10	5,031.45		8.00	213.55	1,220.09	86.03	29,033.22
Utah	2,034.96	38.70			58.31			2,731.97
Vermont	3,476.02	85.15			173.34	10.20	5.27	3,750.58
Virginia	15,701.08	1,813.40	1,200.00	.50	12.25	14.33	93.34	18,834.90
Washington	8,110.70	172.45		6.07	57.04	361.05	15.94	8,723.94
West Virginia	8,204.26	664.15		1.50	165.26	307.02		9,332.13
Wisconsin	13,740.64	933.06		4.28	115.85	281.20	1.02	15,082.05
Wyoming	2,575.96	126.96			1.00			2,701.86
Total	628,992.83	69,063.14	5,019.68	108.58	9,924.59	9,661.86	1,511.45	724,311.83

[1] From the appropriation "Salaries and expenses, Agricultural Adjustment Administration (transfer to Treasury)."

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*—Continued

D. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$18,884.96	$6,063.56		$6.65	$92.32	$128.68	$900.00	$26,100.17
Arizona	900.00	309.95		2.40			15.00	1,227.35
Arkansas	14,903.15	6,514.51		7.41	99.60	238.01	789.50	22,552.18
California:								
First district	1,302.00	487.05				6.14	2.50	1,797.69
Sixth district	525.00	232.41					173.15	930.56
Florida	1,393.50	989.50		.25			50.00	2,433.35
Georgia	28,757.13	11,466.72		11.98		116.85	36.05	40,388.73
Illinois: Eighth district	135.00							135.00
Kentucky							25.00	25.00
Louisiana	19,178.11	4,072.00		7.60	46.02	9.10	351.11	23,663.94
Maryland	877.50							877.50
Mississippi	13,834.96	5,431.00		3.75	66.00	116.30	699.09	20,151.70
Missouri: First district	3,240.00	1,123.37					75.00	4,438.37
New Mexico							60.00	60.00
New York: First district	11,087.17	25.55				1.33	44.78	11,158.83
North Carolina	10,639.46	4,044.11		7.42	50.37	268.83	422.00	16,032.19
Oklahoma	18,298.22	6,217.65		1.54	17.65	29.56	394.09	24,958.71
South Carolina	16,333.46	4,768.44		6.90	288.98	716.45	1,043.36	23,157.59
Tennessee	11,234.11	1,851.25			11.70	180.13	1.00	13,278.19
Texas:								
First district	27,190.76	6,257.95	$400.00	8.37	130.05	907.16	203.72	35,128.00
Second district	25,126.46	6,944.15		2.76	107.24	141.69	1,444.91	33,767.21
Virginia	499.08	203.10		.50			37.75	801.33
Total	224,340.92	67,687.37	400.00	66.53	910.53	2,860.23	6,708.01	303,063.59

[1] From the appropriation "Administration of Cotton Act of 1934 (transfer to Internal Revenue, administrative expenses), 1934–36."

E. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Georgia	$4,748.50	$1,310.87	$0.84		$1.74	$20.00	$6,081.95
Kentucky	8,890.00	4,377.32	.25		3.00		13,271.47
Missouri: First district						25.00	25.00
North Carolina	9,652.50	5,631.29	3.64	$35.63	78.50	50.00	15,449.66
Ohio:							
First district	300.00						300.00
Eleventh district	860.00	215.05	.25				1,075.00
South Carolina	4,982.50	1,733.66	2.77	19.00	87.75	8.69	6,814.17
Tennessee	4,548.00	1,798.25		.45			6,346.70
Virginia	1,521.37	370.15				35.75	1,927.27
West Virginia	155.55						155.55
Total	35,698.42	15,437.09	7.75	55.08	160.89	139.34	51,507.57

[1] From the appropriation "Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, administrative expenses), 1934–36."

F. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$1,729.98	$3.75		$25.70		$7.67	$1,767.16
Arkansas	1,414.98		$1.11	73.91	$40.67	28.76	1,559.43
Florida				7.65			7.65
Georgia	1,969.98			16.10		200.00	2,186.08
Kentucky	855.00	116.60		94.90			1,066.50
Louisiana	1,864.98			22.45		4.90	1,892.33
Maryland	472.50						472.50
Mississippi	2,184.96		.61				2,185.57
Missouri: First district	841.66						841.66
North Carolina	2,580.98			51.24			2,632.22
Oklahoma	1,099.98		1.61	9.53		2.00	1,113.12
South Carolina	2,100.00	248.20		134.32	22.60	106.00	2,611.12
Tennessee	1,401.98				18.00		1,419.98
Texas:							
First district	2,160.00			2.33		70.09	2,232.42
Second district	2,331.48		1.19	48.62		6.38	2,387.67
Total	23,008.46	368.01	4.52	480.81	81.27	425.80	24,375.47

[1] From the appropriation "Payments for agricultural adjustment (payments under Tobacco, Cotton, and Potato Acts), Department of Agriculture (transfer to Internal Revenue, administrative expenses), 1936—Sept. 1, 1936."

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*—Continued

G. DISBURSEMENTS BY INTERNAL REVENUE AGENTS[1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$142,751.76	$11,596.99		$21.07	$134.00	$207.26	$362.00	$155,163.67
Baltimore	421,765.05	16,093.07			752.49	2,120.70	628.00	441,259.30
Boston	722,391.35	25,269.17		1.83	1,778.70	324.56	692.78	750,356.44
Brooklyn	510,770.68	13,370.26			2,166.65	531.20	371.22	527,209.91
Buffalo	372,131.89	23,117.04	$9,236.25	4.47	1,301.97	3,001.51	1,564.26	410,500.39
Chicago	835,730.24	13,819.84		.40	1,785.62	3,067.23	621.07	855,624.30
Cincinnati	208,232.53	12,468.74	936.67	3.42	591.03	1,503.18	432.00	224,228.17
Cleveland	414,807.41	21,565.53	14,561.00	6.27	2,460.83	4,799.97	2,020.02	460,330.03
Columbia	75,796.76	7,856.58	270.00	1.95	269.97	1,153.13	180.45	85,538.84
Dallas	533,907.34	48,477.94	911.47	72.00	1,519.01	2,492.01	1,087.95	588,461.78
Denver	137,349.90	14,152.16		6.99	856.05	812.90	168.00	153,046.00
Detroit	435,561.95	33,812.82		8.18	476.31	1,832.52	550.05	472,461.83
Greensboro	147,121.18	17,371.08		28.40	247.83	820.40	470.00	165,768.68
Honolulu	68,284.76	4,222.43			187.43	220.10	63.22	72,960.94
Huntington	92,947.12	7,511.75		4.26	417.76	501.48	369.00	101,751.39
Indianapolis	189,806.75	13,699.27		1.52	352.10	259.56	258.11	204,377.31
Jacksonville	187,809.07	15,055.95	593.50	19.86	255.43	348.56	621.71	204,703.08
Los Angeles	685,474.09	24,869.91	18,487.92	3.86	2,592.77	2,524.46	1,479.14	635,432.15
Louisville	119,405.24	8,612.55		.75	110.50	331.88	159.90	128,620.82
Milwaukee	198,471.00	8,806.56		1.06	258.18	117.22	612.83	208,266.85
Nashville	211,291.77	18,125.74		21.89	643.88	458.45	707.71	231,279.44
Newark	508,237.68	10,820.92	16,446.86	4.39	4,579.77	4,438.02	1,160.87	545,658.71
New Haven	374,108.19	12,356.55		1.90	1,168.27	261.27	438.00	388,334.18
New Orleans	148,951.77	15,359.04		3.50	251.47	242.30	846.69	165,155.57
New York:								
Second division	1,782,460.91	11,912.12	38,200.00	3.23	4,440.57	8,072.66	2,147.41	1,247,326.99
Upper division	987,390.21	10,494.04		.45	502.10	2,166.88	1,623.89	1,002,156.57
Oklahoma	231,136.14	39,740.73		9.03	842.15	1,597.85	459.18	273,585.03
Omaha	248,309.45	19,257.73		9.97	440.52	404.06	236.14	268,658.47
Philadelphia	740,617.84	21,143.85	15,887.50	3.38	2,911.36	8,718.88	755.19	788,040.00
Pittsburgh	349,205.28	13,421.01		2.48	285.06	323.50	382.40	357,622.70
Richmond	164,420.77	13,600.09		4.54	657.25	483.90	626.35	179,692.90
Salt Lake City	124,849.87	14,905.38		8.48	100.74	646.69	199.75	140,760.91
San Francisco	423,425.02	15,300.72	10,333.75	3.16	2,481.37	967.19	1,613.23	454,131.04
Seattle	275,750.17	12,674.31		2.85	969.15	1,198.52	607.90	291,208.90
Springfield	110,764.07	15,578.17		15.28	299.36	434.62	420.35	133,520.75
St. Louis	366,710.01	10,320.89		9.38	326.59	1,115.51	353.92	377,842.33
St. Paul	217,720.65	19,525.92		2.96	1,086.55	1,003.00	403.09	239,842.07
Wichita	102,178.14	12,726.85		.50	127.06	310.80	79.00	115,422.35
Total	13,170,204.84	829,022.30	126,055.01	294.32	40,262.52	55,507.49	25,103.00	14,046,449.54

H. DISBURSEMENTS BY DISTRICT SUPERVISORS' OFFICES[1]

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	$720,875.19	$58,946.33	$1,320.00	$73.96	$3,511.00	$20,080.30	$27,495.30	$832,302.14
New York	919,854.83	94,959.06	2,280.00	250.50	5,949.70	25,054.03	50,487.12	1,099,435.36
Philadelphia	938,633.65	74,290.21		100.26	2,779.28	29,166.76	24,837.50	1,069,813.72
Newark	482,700.44	21,133.68	5,041.70	63.25	2,422.14	17,043.94	12,895.61	541,300.66
Baltimore	743,711.15	75,565.39		176.79	3,564.84	30,291.78	37,903.90	891,152.85
Atlanta	395,489.50	46,649.32	9,423.72	384.71	2,053.25	33,870.08	37,904.86	525,781.44
Louisville	599,613.23	33,638.05		103.23	2,047.76	20,808.53	11,482.07	667,603.49
Cleveland	635,341.59	64,374.91	20,051.02	249.07	3,283.09	33,011.16	30,756.28	787,067.01
Chicago	1,124,063.05	105,334.83	6,843.00	242.27	3,187.99	39,586.03	35,369.47	1,314,626.64
New Orleans	525,974.26	74,185.64	10,245.48	299.61	2,594.43	34,364.01	26,095.66	673,759.09
Kansas City	468,183.42	85,934.48	226.46	122.05	4,915.07	38,264.71	19,030.93	617,202.12
St. Paul	324,835.64	63,777.50		187.82	1,814.01	22,073.07	16,780.34	419,478.54
Denver	200,235.48	33,755.64	5,954.76	95.30	1,049.23	11,646.16	8,738.28	261,373.90
San Francisco	708,301.92	62,576.54	15,050.30	172.17	4,007.39	17,688.77	21,208.91	839,366.00
Seattle	215,734.63	22,947.48		65.26	888.04	14,082.11	7,730.81	261,447.02
Total	9,068,552.90	911,375.12	76,436.44	2,570.34	44,069.41	387,477.04	369,403.63	10,854,890.88

[1] From the appropriation "Collecting the internal revenue, 1936."

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*—Continued

I. 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, 1936	$10,564,698.01	$448,659.01	$15,302.85	$8,881.71	$38,977.59	$2,291.69	$80,100.00	$16,428.31	$173,845.46	$11,349,185.53
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses)	483,923.52	1,445.38	----------	404.19	396.75	7,378.58	3,976.72	345.46	777.04	498,637.64
Salaries and expenses, Agricultural Adjustment Administration (transfer to Treasury)	471,046.57	1,148.47	----------	720.03	959.16	32,882.80	6,930.48	975.45	830.88	515,517.88
Administration of Cotton Act of 1934 (transfer to Internal Revenue, administrative expenses), 1934–36	13,930.78	226.77	----------	118.38	2.82	----------	324.91	----------	2,825.53	17,429.19
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, administrative expenses), 1934–36	4,346.05	12.80	----------	6.31	----------	2,202.04	84.16	----------	24.73	6,676.00
Payments for agricultural adjustment (payments under tobacco, cotton, and potato acts), Department of Agriculture (transfer to Internal Revenue, administrative expenses), 1936—Sept. 1, 1936	33,494.88	5.00	----------	37.08	----------	350.81	915.71	134.64	----------	34,946.92
Total	11,571,439.61	451,497.43	15,302.85	10,173.70	40,326.32	45,114.98	92,341.88	17,883.86	178,312.62	12,422,393.25

J. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1936:								
Collectors [7]	$10,042,196.54	$647,958.26	$48,110.30	$790.48	$64,435.07	$104,299.41	$25,678.20	$10,933,474.26
Agents [8]	13,170,204.94	620,022.30	126,055.01	204.32	40,262.52	55,507.49	23,103.06	14,046,449.54
Supervisors [9]	9,063,552.00	911,375.12	76,430.44	2,570.34	44,069.41	387,477.04	360,403.03	10,864,890.80
Chief disbursing officer, Treasury Department and General Accounting Office [10]	10,564,698.01	448,659.01	15,302.85	8,881.71	38,977.59	82,392.59	100,273.77	11,349,185.53
Subtotal	42,840,652.29	2,637,014.69	265,904.60	12,548.86	187,744.59	629,676.53	610,458.66	47,184,000.21
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, administrative expenses):								
Collectors [11]	1,295,444.52	184,212.91	4,394.60	115.29	6,689.29	16,067.34	3,737.72	1,510,661.67
Chief disbursing officer, Treasury Department and General Accounting Office [12]	483,923.52	1,445.38	----------	404.19	396.75	11,355.30	1,122.50	498,637.64
Subtotal	1,779,368.04	185,658.29	4,394.60	519.48	7,076.04	27,422.64	4,860.22	2,009,299.31
Salaries and expenses, Agricultural Adjustment Administration (transfer to Treasury):								
Collectors [13]	628,992.33	69,093.14	5,019.88	108.58	9,024.59	9,061.86	1,511.45	724,311.83
Chief disbursing officer, Treasury Department and General Accounting Office [14]	471,046.57	1,148.47	----------	720.03	959.16	39,822.34	1,815.31	515,517.88
Subtotal	1,100,038.90	70,241.61	5,019.88	834.61	10,883.75	49,484.20	3,326.76	1,239,829.71
Administration of Cotton Act of 1934 (transfer to Internal Revenue, administrative expenses), 1934–36:								
Collectors	224,340.92	67,687.37	400.00	66.53	910.53	2,860.23	6,798.01	303,063.59
Chief disbursing officer, Treasury Department and General Accounting Office [15]	13,930.78	226.77	----------	118.38	2.82	324.91	2,825.53	17,429.19
Subtotal	238,271.70	67,914.14	400.00	184.91	913.35	3,185.14	9,623.54	320,492.78
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, administrative expenses), 1934–36:								
Collectors	35,698.42	15,437.09	----------	7.75	55.08	100.80	130.34	51,507.57
Chief disbursing officer, Treasury Department and General Accounting Office [16]	4,346.05	12.80	----------	6.31	----------	2,286.20	21.73	6,676.00
Subtotal	40,044.47	15,449.89	----------	14.06	55.08	2,486.00	164.07	58,183.60
Payments for agricultural adjustment (payments under tobacco, cotton, and potato acts), Department of Agriculture (transfer to Internal Revenue, administrative expenses), 1936—Sept. 1, 1936:								
Collectors	23,009.46	368.61	----------	4.52	486.81	81.27	425.60	24,375.47
Chief disbursing officer, Treasury Department and General Accounting Office [17]	33,494.68	5.00	----------	37.08	----------	1,275.52	134.64	34,946.92
Subtotal	56,504.14	373.61	----------	41.60	486.81	1,356.79	560.44	59,322.39
Total	46,054,878.54	2,976,652.23	275,719.08	14,143.51	207,159.62	718,581.39	628,003.60	50,871,128.00

[7] $68,189.73 retirement deductions included.
[8] $455,035.90 retirement deductions included.
[9] $309,794.92 retirement deductions included.
[10] $292,229.16 retirement deductions included.
[11] $1,029.00 retirement deductions included.
[12] $15,374.46 retirement deductions included.
[13] $681.57 retirement deductions included.
[14] $15,347.68 retirement deductions included.
[15] $488.15 retirement deductions included.
[16] $74.24 retirement deductions included.
[17] $1,159.29 retirement deductions included.

TABLE 85.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1936*—Continued

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1935 and prior years	1936 and prior years	Total
Refunding taxes illegally collected	$221,974,310.23	$6,063,045.19	$230,037,984.42
Advances to Agricultural Adjustment Administration (transfer to Internal Revenue, refunding processing taxes)		9,055,110.27	9,055,110.27
Administration of Cotton Act of 1934 (transfer to Internal Revenue, refunding cotton taxes), 1934–36		1,808.97	1,808.97
Advances to Department of Agriculture under Tobacco Act of June 28, 1934 (transfer to Internal Revenue, refunding tobacco taxes), 1934–36		6,928.33	6,928.33

TABLE 86.—*Summary of internal-revenue stamps issued to collectors of internal revenue and the Postmaster General for the year ended June 30, 1936*

Kind	Quantity	Value
Spirits:		
Domestic	1,874,200	$199,344,950.00
Export (act of 1878)	4,000	400.00
Case (domestic)	382,040	38,204.00
Case (export)	4,500	450.00
Wholesale liquor dealer	15,200	0
Fermented malt liquor	69,190,940	245,385,026.00
Bottle strips for distilled spirits	693,729,842	8,700,534.67
Rectified, class B	48,300	651,051.00
Rectified, class A	3,700	
Industrial alcohol transfer	123,200	
Warehousing	21,000	
Wine	15,836,784	8,509,562.25
Tobacco and snuff:		
Tobacco	2,409,970,870	55,904,215.21
Snuff	368,296,432	6,976,406.01
Tinfoil wrappers for tobacco	2,153,100	24,104.76
Cigar:		
Large	170,850,100	12,985,532.97
Small	15,633,200	120,807.60
Cigarette:		
Class A	7,064,470,300	424,875,712.60
Class B	273,900	87,975.68
Oleomargarine:		
Domestic (colored)	22,325	47,003.00
Domestic (uncolored)	20,154,100	938,732.99
Process or renovated butter	142,000	6,601.00
Mixed flour	451,400	4,063.00
Playing card	38,517,210	3,851,721.00
Documentary	13,273,608	25,071,165.00
Stock transfer	24,963,938	31,553,801.00
Futuro delivery	163,336	2,739,347.00
Silver tax	87,420	748,550.00
Tobacco sale tax	680,050	1,532,671.00
Potato tax	8,295,000	3,169,462.50
Special tax	1,049,910	17,486,570.00
Narcotic	3,078,575	125,090.00
Order forms for opium	1,087,000	10,870.00
Cigarette tubes	1,001,300	12,015.00
Firearms Act	40	8,000.00
Total	11,144,798,920	1,050,881,227.34

TABLE 87.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1935 and 1936*

Class of work	1935		1936	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.	715,675	$53,479.24	4,390,500	$123,035.79
Blank forms	118,809,000	216,715.80	148,123,000	300,871.11
Letterheads	7,212,500	11,558.64	8,713,000	13,895.14
Miscellaneous: Binding, memorandum sheets, etc.		7,187.59		7,035.46
Total		291,221.27		443,587.50

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