ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1937

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TREASURY DEPARTMENT

Document No. 3090

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 25, 1937.

The honorable the SECRETARY OF THE TREASURY.

SIR: I have the honor to submit the following report upon the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1937:

COLLECTIONS

Total collections of internal revenue taxes during the fiscal year 1937 amounted to $4,653,195,315, as compared with $3,520,208,381 during the fiscal year 1936, an increase of $1,132,986,934, or 32.2 per cent. Collections during the fiscal year 1937 exceeded those of any previous fiscal year in the history of the Bureau of Internal Revenue, except 1920.

Income-tax collections amounted to $2,148,663,876 for the fiscal year 1937, as compared with $1,412,938,304 for 1936, a gain of $735,725,572, or 52.1 percent.

Miscellaneous internal revenue, comprising collections from all sources except income, agricultural adjustment, and social security taxes, increased 10 percent from $2,035,632,871 for the fiscal year 1936 to $2,238,786,131 for 1937.

Social security tax collections during the fiscal year 1937 under Title VIII of the Social Security Act effective January 1, 1937, amounted to $207,339,091. The collections under Title IX of the Social Security Act effective January 1, 1936, and payable during the calendar year 1937 amounted to $58,119,314.

Summary of collections, fiscal years 1936 and 1937

Sources	Fiscal year 1936	Fiscal year 1937	Increase or decrease (—)
Income and excess-profits taxes:			
Corporation income	$738,522,229.75	$1,056,923,129.52	$318,400,899.77
Individual income	674,416,074.14	1,091,740,746.47	417,324,672.33
Excess profits	14,509,290.47	25,104,607.72	10,595,317.25
Unjust enrichment		6,073,351.02	6,073,351.02
Dividend [1]	398,790.27	35,581.20	—363,209.07
Total	1,427,846,384.63	2,179,877,415.93	752,031,031.30

[1] Tax due on dividends declared between June 16 and Dec. 31, 1933.

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Summary of collections, fiscal years 1936 and 1937—Continued

Sources	Fiscal year 1936	Fiscal year 1937	Increase or decrease (−)
Alcohol tax:			
Distilled spirits, imported, excise	$10,556,165.96	$32,236,773.87	$12,678,607.91
Distilled spirits, domestic, excise	202,872,340.44	241,812,130.10	38,939,789.66
Distilled spirits, rectification	7,881,202.76	11,035,437.67	3,154,234.91
Bottle, container and case stamps	8,662,129.03	10,491,212.97	1,829,083.94
Wines, including fortifying brandy	10,378,977.71	9,056,185.20	−1,322,792.51
Floor taxes, spirits and wines [1]	66,941.58	653,158.68	586,217.00
Fermented malt liquors, excise	244,581,330.96	277,455,238.78	32,873,907.82
Special, or occupational	11,462,948.56	11,504,949.00	42,000.44
Total	505,464,037.10	594,245,086.27	88,781,049.17
Miscellaneous tax:			
Capital stock	94,942,751.74	137,499,245.53	42,556,493.79
Estate and gift	378,630,515.00	305,547,766.47	−73,291,748.53
Tobacco manufacturers	501,166,728.30	552,254,145.22	51,088,416.83
Sales (manufacturers' excise, admissions, communications, oleomargarine, documentary stamp, etc.)	538,660,072.88	617,302,635.64	78,542,562.76
Silver bullion	685,188.23	633,712.38	−51,475.85
Bituminous coal [2]	729,217.68		−729,217.68
Agricultural adjustment	71,637,206.70		−71,637,206.70
Total	1,586,849,680.62	1,613,327,505.24	26,477,824.62
Social security tax:			
Social Security Act, Title VIII		207,339,090.61	207,339,090.61
Social Security Act, Title IX		58,119,313.68	58,119,313.68
Carriers Act	48,278.74	286,903.55	238,624.81
Total	48,278.74	265,745,307.84	265,697,029.10
Total collections	3,520,208,381.09	4,653,195,315.28	1,132,986,934.19

[1] Floor tax on tax-paid stocks on hand Jan. 12, 1934. Increase due to court decision on Pennsylvania State stores.
[2] The Bituminous Coal Conservation Act of 1935 was held to be unconstitutional May 18, 1936.

Comparative statement of tax collections by quarters, fiscal years 1936 and 1937

Quarter ended—	Income taxes	Miscellaneous internal-revenue taxes	Agricultural adjustment taxes	Total collections
Sept. 30, 1935	$277,862,800.32	$527,253,404.30	$40,855,548.57	$845,471,253.19
Dec. 31, 1935	278,965,104.26	446,200,797.62	27,635,946.34	751,801,848.22
Mar. 31, 1936	483,879,889.98	572,815,177.73	3,121,914.39	1,059,816,882.10
June 30, 1936	372,731,009.33	490,363,490.85	22,797.40	863,118,297.58
Fiscal year 1936	1,412,938,303.69	[1] 2,035,632,870.50	71,637,206.70	3,520,208,381.09
Sept. 30, 1936	354,195,241.14	655,727,713.46	[2] 71,668.76	1,009,994,623.36
Dec. 31, 1936	340,846,455.35	513,415,464.27	[2] 144,238.30	854,406,157.92
Mar. 31, 1937	798,283,734.82	500,529,482.33	[2] 81,051,245.47	1,379,864,462.62
June 30, 1937	655,338,444.68	569,113,471.39	[2] 184,475,165.31	1,408,930,071.38
Fiscal year 1937	2,148,663,875.99	2,238,786,131.45	[2] 265,745,307.84	4,653,195,315.28

[1] Includes $48,278.74 collections under the Carriers Act.
[2] Social security and carriers' taxes.

In the appendix will be found tables showing the amount of internal-revenue tax receipts in detail for the fiscal year 1937, with statements of comparative collections by districts, States, and Territories during the fiscal years 1936 and 1937. Tables are presented also showing the quantities of liquor, tobacco, oleomargarine, etc., tax paid for consumption as indicated by stamp sales.

Additional assessments.—The additional assessments, including interest and penalties resulting from office audits and field investigations made during the fiscal years 1936 and 1937, were as follows:

Class of tax	Fiscal year 1936	Fiscal year 1937
Income	[1] $351,703,030.55	[1] $285,765,138.19
Miscellaneous internal revenue:		
Estate	30,049,823.33	56,964,968.59
Gift	3,812,127.06	7,241,234.38
Tobacco	26,281.37	196,900.77
Sales	9,571,695.82	14,776,581.91
Capital stock	1,299,424.99	1,681,601.08
Liquors	13,000,116.17	8,623,742.90
Miscellaneous	33,746,860.93	19,494,054.35
Total	91,506,335.67	108,959,683.98
Agricultural adjustment	10,706,696.19	
Social Security and Carriers Acts		4,723,880.36
Grand total	454,216,071.41	399,448,702.53

[1] Includes jeopardy assessments of $121,056,034.91 made during the fiscal year 1936 and $32,855,136.42 during the fiscal year 1937.

Refunds, etc.—Payments for the refund of taxes illegally or erroneously collected and for redemption of stamps and drawbacks are made from sums appropriated for such purpose.

Number of claims paid and the amount of refunds, payments and repayments, including interest, during fiscal years 1936 and 1937

Class of tax	Number of claims 1936	Number of claims 1937	Amount refunded or repaid 1936	Amount refunded or repaid 1937	Interest allowed (included in amount refunded) 1936	Interest allowed (included in amount refunded) 1937
Refund of internal-revenue collections:						
Income taxes	179,720	152,365	$21,397,877.81	$22,320,784.26	$5,864,607.41	$4,305,941.00
Miscellaneous internal-revenue taxes:						
Bituminous coal	102	1,603	70,756.48	643,583.40	1,512.02	17,154.84
Capital stock	5,858	4,503	650,447.93	420,879.49	140,116.04	32,683.71
Carriers		118		1,513.19		41.27
Distilled spirits	5,467	4,411	443,977.84	365,506.10	7,565.80	26,018.85
Estate	1,103	1,009	2,858,692.89	2,376,750.02	563,518.83	279,309.14
Gift	230	562	73,094.89	260,410.56	5,273.77	12,921.20
Legacy		1		10,907.70		
Miscellaneous stamps	185	235	127,401.93	106,236.24	26,001.97	7,727.53
Narcotics	141	119	366.35	183.90	2.55	
Sales	1,775	2,052	1,902,634.17	3,832,417.23	629,529.62	1,248,944.49
Silver	6	1	1,248.87	3,552.82		41.46
Tobacco	14	12	722.64	373.57	22.94	7.17
Agricultural adjustment	45,296	39,459	9,063,856.57	[1] 6,817,458.32	5,453.19	
Total	239,847	206,750	36,627,078.40	37,160,556.90	7,253,624.14	5,930,790.66
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits	3,303	3,567	151,243.69	303,876.52	212.68	18,899.23
Miscellaneous	2,212	3,128	135,094.25	195,693.76	3,708.18	9,032.58
Narcotics	126	71	390.97	374.56	1.77	
Silver	25	4	10,334.76	30.24		
Tobacco	1,500	1,631	1,625,429.17	1,245,151.89		
Total	7,171	8,701	1,922,492.84	1,745,126.97	3,922.63	27,931.81
Drawbacks:						
Alcohol	105	578	127,601.01	142,056.21		
Tobacco	38	37	24,648.74	23,521.30		
Total	143	615	152,249.75	165,577.51		
Grand total	247,161	216,066	38,701,820.99	39,071,261.38	7,257,546.77	5,958,742.47

[1] Includes payment on floor stocks under Title IV, Revenue Act of 1936.

NOTE.—There were also refunded from Philippine coconut-oil tax collections (trust fund) the amounts of $71,014, covering 409 claims during the fiscal year 1936, and $205,613.63, covering 870 claims during the fiscal year 1937.

The figures in this table will not agree with those given in later sections of this report for the reason that the amounts shown in the later sections relate to claims disposed of by the units, whereas this table shows the actual payments made.

COST OF ADMINISTRATION

The amount of $54,314,530 was appropriated for the fiscal year 1937 for salaries and expenses in connection with the assessment and collection of internal-revenue taxes and the administration of the internal-revenue laws. The expenditures and obligations against this appropriation during the fiscal year 1937 were $51,797,735. The unexpended balance of this appropriation, $2,516,795, will revert to the general fund of the Treasury. The cost of collecting a total of $4,653,195,315 during the fiscal year was $1.12 per $100.

During the fiscal year $10,500,000 was made available by transfer from the Department of Agriculture for the purpose of providing for salaries and administrative expenses in connection with making refunds authorized by Titles IV and VII of the Revenue Act of 1936. The amount expended and obligated from this fund amounted to $2,881,094, leaving an unexpended balance of $7,618,906, which was made available for such salaries and expenses for the fiscal year 1938.

There was allocated to the Bureau of Internal Revenue for certain relief projects, from the Works Progress Administration's appropriation, the sum of $3,769,176, from which was expended $3,564,389, leaving an unexpended balance of $204,787 at the close of the fiscal year 1937. This balance was turned back to the Works Progress Administration.

The amounts shown above as expenditures and obligations do not include the amount of $39,071,261 representing refunds of taxes illegally or erroneously collected and amounts expended for redemption of stamps, which items are not administrative expenses or obligations.

The amount expended by the Bureau of Internal Revenue is shown in detail in the appendix, table 107, by collection districts, internal-revenue agents' divisions, district supervisors' offices, and by the chief disbursing officer, Treasury Department and General Accounting Office.

Number of employees in the Internal Revenue Service June 30, 1936 and 1937:

	June 30, 1936	June 30, 1937	Increase or decrease (−)
Employees in Washington	3,743	[1] 4,602	859
Collectors' offices	4,701	[2] 7,726	2,905
Internal revenue agents' forces:			
Income and estate taxes	4,314	[3] 4,320	6
Miscellaneous and sales taxes	6	49	43
Offices of district supervisors	3,895	[4] 4,101	206
Miscellaneous field force (Alcohol Tax Unit)	22	19	−8
Supervisors of accounts and collections	32	32	
Intelligence force	257	276	19
Field force (Assistant General Counsel's Office)	24	23	−1
Special employees (fraud fund)	1		−1
Total	17,055	21,148	4,093

[1] Exclusive of 475 employees on the refunding processing tax roll.
[2] Exclusive of 1,176 temporary employees on the internal-revenue roll and 932 permanent and 9 temporary employees on the refunding processing tax roll.
[3] Exclusive of 8 temporary employees.
[4] Exclusive of 10 temporary employees.

There were 84 employees retired on annuity during the fiscal year 1937, of whom 43 were retired on account of disability.

LEGISLATIVE CHANGES AFFECTING THE WORK OF THE BUREAU

Legislation newly enacted or becoming effective within the fiscal year 1937, together with legislation proposed as revisions necessary to render the revenue laws effective against tax-avoidance devices and like leakages, has resulted in a substantial expansion of Bureau activities.

The principal changes in law included in or made effective by the Revenue Act of 1936 were: (1) Dividend receipts of individuals were made subject to the normal income tax, (2) rates of individual income surtax were increased above the $50,000 surtax net income bracket, the maximum rate of surtax being increased from 59 to 75 percent, (3) a surtax was imposed upon the undistributed profits of corporations graduated from 7 to 27 percent, (4) a graduated corporation normal tax was substituted for the single rate of tax, the rate scale being graduated from 8 to 15 percent as compared with the flat rate of 13¾ percent imposed under the Revenue Act of 1934, (5) of the dividends received by corporations, 15 percent were made subject to tax.

Section 3 of the act of March 27, 1934, as amended, requires contractors who are awarded contracts for the construction of naval vessels or aircrafts to pay into the Treasury profit in excess of 10 percent of the contract price. This section further provides that if such amount is not voluntarily paid it may be collected under the internal-revenue laws in the same manner as income taxes are collected.

The Bituminous Coal Act of 1937 was approved April 26, 1937. This act imposes an excise tax of 1 cent per ton of 2,000 pounds upon the sale or other disposal of bituminous coal produced within the United States when disposed of by the producer thereof, and under specified conditions an additional excise tax equal to 19½ percent of the sale price at the mine of coal disposed of by nonmembers of the Bituminous Coal Code. This tax is effective June 21, 1937.

The Revenue Act of 1936 provided for the refunds and payments with respect to the processing taxes collected under the Agricultural Adjustment Act, and for the establishment of the organization necessary to the consideration of any such claims and their disposition. These enactments necessitated the development during the fiscal year 1937 of a series of new Treasury regulations and the appropriate expansion and revision of existing regulations, as well as certain administrative reorganizations.

The act of June 29, 1937 (Public Res. No. 48, 75th Cong., 1st sess.), extended for two years the manufacturers' excise taxes imposed by Title IV, and the taxes on telegraph, telephone, radio and cable facilities, transportation of oil by pipe line, admissions tax, stamp taxes on issue of bonds, issue of stock, transfer of stock, transfer of bonds, conveyances, and sale of produce (future deliveries) imposed by Title V of the Revenue Act of 1932, as amended, which otherwise would have expired or reverted to former rates on June 30, 1937, or, in some instances, on July 31, 1937.

Plans were perfected for the establishment of a Social Security Tax Unit effective July 1, 1937. This Unit will be concerned with the administration of the taxes imposed by Titles VIII and IX of the Social Security Act (which taxes were held to be valid by the Supreme Court on May 24, 1937) and the Carriers Taxing Act of 1937.

Throughout this report the office of Assistant General Counsel will be referred to under the operating title of Chief Counsel.

A number of important court decisions were handed down affecting the administration of the internal-revenue laws. These decisions clarified or interpreted questioned provisions of the laws and have enabled the Bureau to dispose of a large number of pending cases.

ACCOUNTS AND COLLECTIONS UNIT

The Accounts and Collections Unit is the central administrative organization for the 64 internal-revenue collection districts and makes the administrative audit of all expenditures for the Internal Revenue Service.

There were 15,257,987 tax returns filed in collectors' offices during the fiscal year 1937, as compared with 8,429,852 filed during the fiscal year 1936, an increase of 6,828,135. Of the total returns filed, 6,735,454 were income-tax returns, compared with 5,813,499 filed in the fiscal year 1936, an increase of 921,955. The remainder of the increase may be attributed to returns filed under Titles VIII and IX of the Social Security Act.

A total of 12,345,394,029 revenue stamps, valued at $1,180,122,454, were issued to collectors of internal revenue and the Postmaster General during the fiscal year 1937, compared with 11,144,798,920 stamps, valued at $1,050,861,227, issued during the fiscal year 1936.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to $32,136,111. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. There were 301 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, as compared with 12 applications in the preceding fiscal year.

Income-tax returns numbering 68,910 were investigated by field deputy collectors and 8,627,518 information returns were verified. At the close of business June 30, 1937, there were outstanding in the 64 collection districts, for field investigation, 8,487 income-tax returns, compared with 4,276 as of June 30, 1936. The number of information returns on hand June 30, 1937, was 3,961,611, compared with 2,943,999 as of June 30, 1936. On June 30, 1937, there were 53,270 warrants for distraint in the custody of the collectors' field forces, compared with 57,380 as of June 30, 1936.

Collectors of internal revenue after having taken the necessary administrative action transmitted to the Bureau or otherwise disposed of 250,785 claims, as compared with 393,836 in 1936, a decrease of 143,051. The number of claims on hand in collectors' offices at the end of the fiscal year was 12,367, compared with 18,400 as at the close of the previous fiscal year.

During the fiscal year 122,672 warrants for distraint were served by deputy collectors of internal revenue, which resulted in the collection of $44,688,731. An average of 1,967 deputy collectors made a total of 805,089 revenue-producing investigations, including the serving of warrants for distraint, compared with 462,743 such investigations made by an average of 1,970 deputy collectors in the preceding fiscal year. The total amount collected and reported for assessment by field deputy collectors was $77,660,684, as compared with $79,066,410 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 409 and $39,482, respectively, as compared with 235 and $40,135 in the fiscal year 1936.

The supervisors of accounts and collections submitted 103 reports covering their examinations of the accounts of collectors of internal revenue during the fiscal year 1937, compared with 102 reports submitted during the fiscal year 1936. Every collector's office, with the exception of that located at Honolulu, Hawaii, was examined at least once, and all but 24 of the collectors' offices were examined twice during the year. The internal-revenue stamps in the office of the United States internal-revenue stamp agent for the Philippine Islands were verified twice by the Auditor General for the Philippines, during the fiscal year 1937. Two new collectors and three acting collectors were installed during the fiscal year. Three collectors' offices were transferred under renewal bonds and one office under a confirmation bond.

In administering the personnel of the several collection districts the provisions of the Classification Act of 1923 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 of maintaining the usual high standard of requirement for employment. During the year a new division, known as the social security tax division, was set up in each collector's office to handle the work incident to the collection of taxes under Titles VIII and IX of the Social Security Act.

The Disbursement Accounting Division administratively examined and recorded 1,424 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 112,649 vouchers, in addition to which 4,516 expense vouchers of employees and 12,486 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.

INCOME TAX UNIT

The Income Tax Unit is concerned with the administration of the internal-revenue laws as they relate to income, excess profits of corporations, excess profits on Navy contracts, unjust enrichment, and Title IX social security taxes.

Collections during the fiscal years 1936 and 1937

Sources	Fiscal years		Increase or decrease (−)
	1936	1937	
Income and excess-profits taxes:			
Corporation income	$738,522,229.75	$1,056,923,129.52	$318,400,899.77
Individual income	674,410,074.14	1,091,740,746.47	417,324,672.33
Excess profits	14,599,290.47	25,104,607.72	10,505,317.25
Unjust enrichment		6,073,351.02	6,073,351.02
Dividend [1]	398,790.27	35,581.20	−363,209.07
Social security (Title IX)		58,119,313.68	58,119,313.68
Total	1,427,846,384.63	2,237,996,729.61	810,150,344.98

[1] Tax due on dividends declared between June 16 and December 31, 1933.

Returns.—The number of returns examined and closed during the fiscal year 1937 was 2,410,793, of which 1,913,432 were filed by individuals and partnerships and 497,361 by corporations.

Number of returns received and closed during the fiscal year 1937 and the number pending at the beginning and close of the year, by tax years

	On hand July 1, 1936	Received during year	Closed during year	On hand June 30, 1937
1917	80	118	96	102
1918	69	104	103	70
1919	84	133	138	79
1920	115	233	241	107
1921	105	179	170	114
1922	130	201	213	118
1923	149	323	334	138
1924	157	367	362	162
1925	204	496	488	212
1926	226	634	584	276
1927	336	773	772	337
1928	517	1,031	1,109	439
1929	1,162	1,702	2,061	803
1930	1,539	2,295	2,822	1,012
1931	2,096	2,452	3,305	1,243
1932	4,229	4,529	6,658	2,100
1933	14,996	11,660	21,744	4,912
Total	26,194	27,230	41,200	12,224
1934	123,752	163,369	261,803	25,318
1935	200,151	1,213,694	1,269,586	144,459
1936		1,192,833	838,204	354,629
Grand total	350,097	2,597,326	2,410,793	536,630

Returns pending for the tax years 1917 to 1934, inclusive, are considered prior-year returns. The work of examining returns for 1935 was practically completed on or before June 30, 1937. As a result of expediting administrative procedure with respect to handling the 1936 returns (filed on or before March 15, 1937), 353,815 such returns have been referred to the field for examination.

Method of closing the returns shown in the above table during the fiscal year 1937

Tax years	Deficiency taxes assessed				Overassessments scheduled	No change	Total
	Agreement [1]	Default [2]	Decision [3]	Jeopardy [4]			
1917	9		4	10	25	48	96
1918	13	2	6	5	16	61	103
1919	18	2	8	8	22	80	138
1920	49	7	24	14	22	125	241
1921	43	3	14	14	23	73	170
1922	48	11	17	17	30	90	213
1923	63	25	43	21	29	153	334
1924	62	14	56	27	49	154	362
1925	76	25	67	33	53	234	488
1926	112	32	75	38	69	258	584
1927	146	38	142	63	109	284	772
1928	155	62	203	50	150	459	1,109
1929	320	91	402	86	254	908	2,061
1930	423	164	476	95	331	1,331	2,622
1931	599	160	555	86	412	1,502	3,305
1932	1,364	409	909	99	1,078	2,799	6,658
1933	6,280	1,862	855	167	4,544	8,036	21,744
1934	94,707	3,690	179	338	18,975	143,914	261,803
1935	109,145	379	3	232	20,266	1,139,561	1,269,586
1936	697	2		29	211	837,265	838,204
Total	214,350	6,978	4,040	1,422	46,568	2,137,335	2,410,793

[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 number of cases in which agreements were executed by taxpayers consenting to the immediate assessment and collection of deficiencies was 214,350, or 94.5 percent of the deficiency tax cases assessed. This is the largest number of returns closed by this method in any fiscal year, the increase being the result of the adoption of new settlement policies during the fiscal year 1937.

Comparative analysis of returns closed during the fiscal years 1933 to 1937, inclusive

Tax year	Deficiency taxes assessed				Overassessments scheduled	No change	Total
	Agreement	Default	Decisions	Jeopardy			
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	1,950,502
1936	106,251	9,062	3,766	1,778	35,393	2,594,689	2,810,939
1937	214,350	6,978	4,040	1,422	46,568	2,137,335	2,410,793

Although 126,064 returns for 1935 are shown in the table on page 10 as pending in the field on June 30, 1937, the work of investigation had been completed or was in progress on that date.

During the fiscal year, 771,626 returns were sent to the field divisions, which, in addition to the 387,762 on hand at the beginning of the fiscal year, made a total of 1,159,388. Of this number, 666,242 were disposed of, leaving 493,146 returns pending June 30, 1937. Of the returns disposed of, 427,559, or 64 percent, were investigated, 165,301 were returned to Washington without examination, and 73,382 were transferred to other divisions or to collectors' offices for investigation.

Changes in tax liability were recommended by the field forces in 248,643, or 58 percent of the returns audited. In 213,894, or 86 percent of the changed returns, taxpayers reached agreements with the field agents, consenting to the immediate assessment and collection of deficiencies amounting to nearly one hundred million dollars ($96,394,759), the largest total in agreed tax ever obtained by the field forces in a 12-month period.

Analysis of returns, original and reopened and pending at the close of the fiscal year 1937

Tax year	Audit divisions						Conference Division	
	Individual returns		Corporation returns		Consolidated returns			
	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened
1917		7		2		25		1
1918		17		4		9		2
1919		11		4		12		2
1920		17		4		12		5
1921		14		4		14		3
Total		66		18		72		13
1922		14		2	1	15	1	2
1923		14		2	1	19		2
1924		14		6	3	24		2
1925		23		7	5	23	2	6
1926		22		8	5	23	6	11
1927		49		9	11	29	3	6
1928		47		16	14	53	3	17
1929	2	87	1	12	19	47	16	19
1930	12	134	8	22	27	68	24	30
1931	17	201	3	18	41	82	57	43
1932	53	372	24	60	113	107	154	40
1933	498	955	77	126	225	229	493	77
1934	5,531	935	638	135	2,521	143	1,139	29
Total	6,113	2,867	746	423	2,986	863	1,898	284
1935	10,706	693	1,443	102	2,625	80	339	10
1936	474	36	138	8	82	6	4	
Total	11,180	729	1,581	110	2,707	86	343	10
Grand total	17,293	3,662	2,327	551	5,693	1,020	2,241	307

Tax year	Engineering and Valuation Division		Special Adjustment Division	Pending in Washington		Pending in field		Total pending in Washington and field	
	Original	Reopened	Reopened	Original	Reopened	Original	Reopened	Original	Reopened
1917		2	44		81		21		102
1918		3	21		68		14		70
1919		3	28		60		19		79
1920		3	42		83		24		107
1921		2	49		86		28		114
Total		13	184		306		106		472
1922		3	49	2	85		31	2	116
1923	1	4	57	2	98		38	2	136
1924	1	11	66	4	123		35	4	158
1925	2	13	83	9	155		48	9	203
1926	4	15	118	15	197		64	15	261
1927	9	14	132	23	239		75	23	314
1928	18	20	147	35	320		84	35	404
1929	40	24	313	78	502		223	78	725
1930	58	35	331	124	620		268	124	888
1931	95	39	329	213	712		318	213	1,030
1932	196	52	429	540	1,060		500	540	1,560
1933	324	121	543	1,617	2,051		1,244	1,617	3,295
1934	3,295	84	634	13,125	1,960		10,233	13,125	12,193
Total	4,044	435	3,251	15,787	8,122		13,161	15,787	21,283
1935	1,827	11	559	16,940	1,455	126,064		143,004	1,455
1936	9	1	56	707	107	353,815		354,522	107
Total	1,836	12	615	17,647	1,562	479,879		497,526	1,562
Grand total	5,880	460	4,050	33,434	10,050	479,879	13,267	513,313	23,317

Final notices of deficiency.—There were 11,989 final notices of deficiency mailed to taxpayers during the fiscal year 1937, as compared with 17,212 in 1936.

Number of final notices released during the fiscal years 1936 and 1937

Quarter	1936	1937
September	2,705	2,663
December	2,126	3,170
March	9,247	3,059
June	3,132	3,097
Total	17,212	11,989

There can be no appropriate comparison of the totals of final notices issued for the full fiscal years 1936 and 1937 for the reason that the period of limitations within which to assess additional taxes for returns filed for the year 1934 is 3 years and will not expire until 1938. In the 1936 fiscal year, the statute for 1933 returns (a 2-year period of limitations applied) expired, and the Bureau was forced to take immediate action with respect to a large number of cases because of an inability to obtain the cooperation of a limited number of taxpayers, who would not respond to preliminary letters or sign consents to extend the period of limitations. As a result of this unusual situation in 1937, no satisfactory basis of comparison with the prior year 1936, with respect to either the number of final notices or the percentage of petitions to letters released, can be made. The number of tax-year cases appealed decreased from 5,297 in the fiscal year 1936 to 4,567 in the fiscal year 1937.

Number of tax years involved in petitions filed with the Board of Tax Appeals during the fiscal years 1936 and 1937

Tax year	1936	1937	Tax year	1936	1937	Tax year	1936	1937
1917	8	13	1925	56	40	1933	2,213	1,316
1918	7	7	1926	69	45	1934	126	1,405
1919	7	9	1927	95	69	1935	2	228
1920	13	10	1928	180	97	1936		5
1921	15	10	1929	209	155			
1922	33	20	1930	272	170	Total	5,297	4,567
1923	37	29	1931	530	269			
1924	55	37	1932	1,369	584			

Additional revenue.—The total additional revenue made available for collection was $242,761,874, as compared with $222,099,315 in the fiscal year 1936. Of the amount assessed in the fiscal year 1937, $57,279,977 was listed under the provisions of Collectors' Mimeograph 3552 and $185,481,897 was assessed after review and consideration in Washington of the cases involved.

Classification of the amount made available for collection after consideration in Washington according to the procedure involved during the fiscal years 1936 and 1937

Procedure	1936		1937	
	Amount assessed	Percent of total	Amount assessed	Percent of total
Assessments based on agreements executed prior to mailing of 90-day letters	$85,454,751.90	49.4	$117,705,315.26	63.5
Assessments based on agreements executed subsequent to mailing of 90-day letters	5,411,074.49	3.1	4,508,828.36	2.4
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	21,763,393.05	12.6	16,059,923.51	8.6
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	57,546,236.39	33.3	43,186,950.47	23.3
Abatement and credit claims rejected	2,743,430.75	1.6	4,020,878.91	2.2
Total	172,919,786.58	100.0	185,481,896.51	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.

Additional revenue assessed under the jeopardy provisions of revenue acts during fiscal years 1936 and 1937

	1936	1937
Under bankruptcy and dissolution procedure	$24,204,941.34	$8,622,704.04
Other jeopardy assessments	[1] 61,779,500.11	15,735,539.56
Total assessed	85,984,441.45	24,358,243.60
Interest	22,068,820.42	4,442,562.31
Penalties	13,002,673.04	4,054,330.51
Grand total	121,055,934.91	32,855,136.42

[1] Included in this figure is an amount of $54,165,507 that was assessed against one large taxpayer and associated companies under section 273 of the Revenue Act of 1928 due to the pendency of reorganization proceedings under section 77(B) of the National Bankruptcy Act as amended.

Agreements to additional assessments in excess of $25,000.—During the fiscal year 1937 a number of cases involving very substantial deficiencies were assessed upon agreements secured from taxpayers by the field and Washington offices.

Classification by amount of deficiency cases so closed during the fiscal year 1937

Size of deficiency	Number of cases agreed to	Aggregate deficiencies
Between $25,000 and $50,000	285	$9,951,238.70
Between $50,000 and $100,000	124	8,292,865.62
Between $100,000 and $250,000	97	15,176,051.92
Between $250,000 and $500,000	26	9,025,519.00
Between $500,000 and $1,000,000	24	17,144,329.63
Over $1,000,000	11	22,438,972.60
Total	567	82,028,977.47

Deficiencies recommended by the field service.—The net deficiencies (total deficiencies, $348,666,450, minus overassessments, $20,381,701) recommended by the field forces for the year amount to $328,284,749, an average of $107,248 for each of the 3,061 agents and auditors.

Comparative analysis of the gross tax, overassessed tax, net tax recommended, and the amount of tax agreed to for fiscal years 1929 to 1937, inclusive

Fiscal year	Gross tax	Overassessment	Net tax	Agreed-to 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	295,338,223.99	30,953,786.54	264,384,437.45	66,095,739.29
1932	275,942,496.80	38,548,871.29	237,393,625.51	56,163,673.88
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	355,075,147.98	14,004,085.38	341,072,062.60	77,367,187.18
1937	848,666,449.87	20,381,700.85	328,284,748.71	96,394,759.08

The increase during the fiscal year 1937 of the amount of agreed tax as shown in the above table indicates definite progress toward decentralization. A study of a representative group of cases involving additional taxes recommended by the field forces during the period April 1, 1936, to March 31, 1937, showed that of a total of $172,155,116 additional tax recommended by the field, $128,230,105, or 74 percent, was assessed.

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 1936 and 1937:

Number of claims adjusted and certificates and amounts of overassessments issued during the fiscal years 1936 and 1937

	1936	1937
Claims:	*Number*	*Number*
Pending at beginning of year	22,838	26,605
Filed during year (new claims)	42,406	36,742
Received from other sources	472	3,283
Total to be adjusted	65,716	66,630
Allowed in full or in part	28,497	30,545
Rejected	10,614	11,568
Total adjusted	39,111	42,113
Pending at end of year	26,605	24,517
Certificates of overassessment issued when no claims had been filed	24,973	33,706
Amount of overassessment settled by—	*Amount*	*Amount*
Abatement	$70,145,557.29	$116,024,168.48
Credit	10,777,006.33	17,918,052.18
Refund	15,533,270.40	18,014,843.26
Total	96,455,924.02	151,957,063.87
Interest	5,864,607.41	4,305,941.00
Grand total	102,320,531.43	156,263,004.87

NOTE.—The amount involved in claims filed during the fiscal year 1937 was $81,264,564, as compared with $107,916,885 the preceding fiscal year. Of the claims adjusted during the fiscal year, the amount rejected totaled $132,928,177, as compared with $103,497,808 the preceding fiscal year.

There were also allowed 14,198 collectors' claims, of which 12,247 recommended abatements or credits and 1,951 recommended refunds. These claims were largely multiple item claims or claims for refund to numbers of taxpayers, and involved 29,047 items for abatement or credit and 122,976 items for refund. These adjustments result usually in consequence of mathematical errors made in the preparation of returns by taxpayers.

Field recommendations upon claims for refund.—There were 18,444 claims for refund, involving alleged overpayments in the amount of $29,396,397, investigated by the field forces during the fiscal year. Overassessments totaling $6,109,782, or 21 percent of the total amount claimed, were recommended, and the balance ($23,286,615) was recommended for rejection. The examination of claims for refund which were rejected resulted in the determination of deficiency taxes and recommendation for the assessment of $21,595,609. Therefore, considering all the claims for refund examined, a potential gain of $15,485,827 was produced.

Depreciation.—Depreciation deductions claimed by taxpayers on returns filed were closely examined, and as a result of this examination there were disallowed during the fiscal year ended June 30, 1937, depreciation deductions taken by taxpayers in the aggregate amount of $303,593,576. Additional tax resulting from such disallowances was proposed in the amount of $39,329,584, of which $28,767,391 was agreed to by the taxpayers.

90-DAY LETTERS ISSUED BY THE CLEVELAND DIVISION

Results accomplished during the fiscal year 1937 in the Cleveland division under the procedure established April 1, 1936

	Number of cases	Proposed deficiency	Overassessment	Approved deficiency
FOLLOW-UP NOTICES				
Returns on hand Apr. 1, 1936				
Received from 30-day file	2,133	$7,675,250.76		
Total	2,133	7,675,250.76		
Tax agreed	1,034	1,764,231.97		$1,028,889.76
Tax not agreed	144	1,263,290.59		1,175,434.95
No tax	107	92,561.59		
Overassessment agreed to	27	14,898.93	$3,518.71	
Overassessment not agreed to	3	2,501.26	2,270.80	
90-day letter issued	314	670,629.65		647,689.53
Total	1,629	3,808,113.99		
Returns on hand June 30, 1937	504	3,867,136.77		
90-DAY CASES				
On hand Apr. 1, 1936				
Received	314	647,689.53		
Total	314	647,689.53		
Agreed without Technical Staff consideration	49	64,344.93		64,344.93
Agreed Technical Staff in whole	5	7,480.35		7,480.35
Agreed Technical Staff in part	3	1,368.42		356.99
Agreed Technical Staff no deficiency	1	53.48		
90-day expired	113	129,896.39		129,896.39
Jeopardy assessment recommended	1	2,377.36		2,377.36
Appealed	103	345,438.53		
No tax Technical Staff				
No tax				
Total	275	550,959.46		204,456.02
Returns on hand June 30, 1937	39	96,730.07		

Results accomplished during the fiscal year 1937 in the Cleveland division under the procedure established April 1, 1936—Continued

	Number of cases	Proposed deficiency	Overassessment	Approved deficiency
CASES APPEALED				
On hand Aug. 1, 1936				
Received	103	$345,438.53		
Total	103	345,438.53		
By Board of Tax Appeals				
Bureau sustained in whole	1	600.09		$600.09
Bureau sustained in part				
Bureau reversed				
No tax				
By Technical Staff and Assistant General Counsel				
Agreement to total deficiency proposed	5	5,775.94		[1] 6,063.15
Agreement to part of proposed deficiency	4	6,325.58		3,819.12
No tax				
Transferred	3	2,565.04		
Total disposed of	13	15,266.65		10,482.36
On hand June 30, 1937	90	330,171.88		

[1] In one case a settlement was effected after an appeal had been filed for an amount substantially in excess of that proposed in the final notice of deficiency.

Divisional changes.—On August 19, 1936, the Audit Review Division was abolished and the sections comprising that division were established as independent divisions and designated as Divisions A to E, inclusive. The change was made to forward the objective of the past several years, looking toward closer cooperation between the field and Washington divisions of the Unit. The Review Unit of the Audit Review Division was designated as the Review Division. On the same date the Conference, Special Adjustment, Rules and Regulations, and Service Sections were designated as divisions without change in duties.

Social Security Division.—This division is responsible for the administration of Title IX of the Social Security Act, relating to the excise tax on employers of eight or more, which became effective January 1, 1936. The rate is 1 percent on wages with respect to employment (with certain statutory exceptions) for 1936, with provision for credit not exceeding 90 percent of the tax for contributions to State unemployment funds. The tax for each calendar year is due on January 31 following the close of the year, unless an extension is granted under the provisions of section 905(b) of the act. Pursuant to such provision, the returns and tax payments for the calendar year 1936 were due April 1, 1937. The division closely cooperates with the Social Security Board and the Social Security Division of the Miscellaneous Tax Unit.

There were 264,983 returns filed during the fiscal year, and collections amounted to $58,119,314. A total of 257,043 items amounting to $78,814,209 was approved by the Commissioner on 354 collectors' assessment lists. Additional assessments in the amount of $121,300, involving 324 items, were made on 127 Commissioner's lists. There were 3,679 claims for refund amounting to $456,196 received.

Conference of internal-revenue agents in charge with Treasury and Bureau officials.—The revenue agents in charge of divisions located in

the continental United States assembled in Washington on May 12, 1937, for a 3-day conference with Treasury and Bureau officials to study the numerous problems confronting the field forces and to recommend improvements in the procedure governing the examination and the subsequent review of income-tax returns. Committees composed of the agents in charge and selected men from the Washington office were assigned subjects for study and recommendation as follows:

(1) A further test of the Cleveland decentralization plan by extending it to certain other divisions.

(2) Improvement of methods to obtain settlements in the field.

(3) Improvement of methods used in conducting field investigations.

(4) Improvement in the review procedure in revenue agents' offices.

(5) Improvement of field conference procedure.

(6) Accomplishment of uniform rules concerning recommendations in fraud and negligence investigations.

(7) Taxation of income arising from cancelation of indebtedness.

On the last day of the session the several committees submitted their reports to the conference as a whole. Upon conclusion of the meetings the committee reports were considered by Bureau officials and steps have been or will be taken to place approved recommendations in effect.

Unjust enrichment taxes.—The duty of administering Title III of the Revenue Act of 1936, Unjust Enrichment Tax, has been assigned to the Income Tax Unit. This title of the act imposes a tax of 80 percent on the net income from certain specified sources.

During the fiscal year 1937, 16,838 unjust enrichment tax returns were filed. The returns for taxable years ended prior to the date of the enactment of the Revenue Act of 1936 (June 22, 1936) were due to be filed on or before September 15, 1936. However, a blanket extension was granted taxpayers under which the due date was December 15, 1936, and collectors were authorized to grant extensions, when requested by taxpayers, to March 15, 1937. Congress later passed a resolution authorizing the Commissioner to extend the time for filing unjust enrichment returns to June 15, 1937.

Injunction suits challenging the constitutionality of section 501, Title III, of the Revenue Act of 1936, "Tax on Unjust Enrichment," and seeking to enjoin the collectors from demanding returns and also the assessment and collection of the taxes were instituted in the various United States district courts. Approximately 170 of such suits were filed. On two of the earlier cases temporary injunctions were denied by the district courts and upon appeal the Circuit Court of Appeals for the Fifth Circuit in *Steinhagen Rice Milling Co. et al.* v. *Scofield* (87 Fed. (2d) 804) and the Circuit Court of Appeals for the Tenth Circuit in *Sheridan Flouring Mills Incorporated* v. *Cassidy et al.* (87 Fed. (2d) 20), affirmed the district courts in denial of injunctions. Certiorari was denied in each case by the Supreme Court. In *White Packing Co.* v. *Robertson* the district court denied injunctions. Upon appeal to the Circuit Court of Appeals (4), the Fourth Circuit affirmed, and also held the tax constitutional (89 Fed. (2d) 775). After the aforementioned decisions the various district courts have been dismissing the suits.

There is pending in the United States District Court for the Northern District of Ohio, Eastern Division, suit in the case of the Cleveland Provision Co., Cleveland, Ohio. Objection is made by the taxpayer that no satisfactory basis can be found for computation of the tax under Title III of the act and that it violates the fifth amendment to the Constitution by taking property without due process of law. This case is scheduled for hearing in October 1937.

A survey of the returns filed indicates a tendency to either admit no tax liability or to state a minimum sum. Approximately 55 percent of the returns show no tax liability. A considerable number show taxable income, but no computation is made of the tax liability, and on the face of the return no tax liability is admitted. Failure to admit and pay tax on the income shown in the return is based mainly on the challenge of the constitutionality of the tax, a claimed liability to reimburse vendees, or the statement that the method of computation required by the law and regulations does not reflect the true facts. The taxpayers in a considerable number of returns supply only meager data and information and fail to make the computations required by law. In a number of such cases the statement is made that it is impossible to assemble the data required from the taxpayer's records.

In the management of the work, two major legal problems have arisen. The first of these involves the computing of the tax liability based on a net income shown by the return and assessing the tax thus computed as the tax shown by the taxpayer on his return. There is some doubt as to whether such amounts can be legally assessed without undertaking the usual routine of management of deficiency tax cases. This question was submitted to and considered by the legal department of the Bureau, and a ruling made that where complete returns are filed and the only basis for protest is the constitutionality of the tax, an amount so computed should be treated as the tax reported by the taxpayer on his return. This rule would require a review to determine whether a "complete" or "incomplete" return has been filed, and to determine whether the protest was based solely on the ground of the constitutionality of the tax.

The second legal problem that arises in the administration of this tax is the manner of issuing notices of deficiencies. Title III imposes a tax on net income from certain specified sources. The question arises as to whether it is required that a single statutory notice of deficiency in taxes imposed by Title I, Income Tax, and Title III of the Revenue Act of 1936 is required, or whether a separate statutory notice may be sent with respect to the deficiency under each title. In an opinion of the legal department, it was recommended that for taxable years beginning after December 31, 1935, deficiencies in taxes imposed by Titles I and III of the Revenue Act of 1936 should be included in a single statutory notice. As the expiration of the statute of limitations on the returns filed under Title I and Title III will vary in a considerable number of cases, the application of this ruling involves great administrative difficulty.

Of the approximately 17,000 returns of tax on unjust enrichment filed, it is estimated that approximately 90 percent of the revenue expected to be derived from this source will come from less than a

thousand of the larger processors and their vendees to whom reimbursements were made on account of the processing taxes included in purchase prices. Many of these processors in filing their returns challenged the constitutionality of the tax, and contended that the computations required by the law and regulations do not reflect the actual facts. The examination of these returns will necessitate a considerable volume of work. In view of the attitude of these taxpayers and the intensive detailed investigations required, it was not deemed advisable to divert investigators from their work on income-tax returns to unjust-enrichment tax returns until the legal considerations and administrative problems in the management of these returns could be clarified. For these reasons very few of the returns had been referred to the field for verification by the close of the fiscal year.

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 titles of the respective divisions of the Miscellaneous Tax Unit indicate, in general, the nature of the taxes administered in each division and detailed information with respect to such taxes is set forth below under a reference to the particular division affected.

The work in the Miscellaneous Tax Unit has continued to increase and the extent of this increase, together with other information, is shown by a comparison with the work of the previous year, this comparison being reflected in the accompanying tables.

ESTATE TAX DIVISION.—The activities of the Estate Tax Division include the administration of gift taxes imposed under the provisions of the various revenue acts.

Collections of estate tax for the fiscal year 1937 amounted to $281,635,983, which represents the largest collections on record from this source, and exceeded the collections for 1936 by $62,855,229. The collections of gift tax amounted to $23,911,783, as compared with $160,058,761 for the previous year, a decrease of $136,146,978. This decrease is due to the resumption of normal conditions as they existed prior to the Revenue Acts of 1934 and 1935, which increased the gift tax rates thereby inducing heavy transfers to be made by gift prior to the effective dates of such increased rates. In addition to the amounts actually collected, deficiencies in estate and gift taxes amounting to approximately $28,000,000 were asserted in 437 cases, and assessment and collection of these deficiencies were withheld pending adjudication of appeals filed with the United States Board of Tax Appeals.

Returns.—During the fiscal year, 15,244 estate-tax returns were received in the Bureau, as compared with 13,252 returns for 1936. This increase of approximately 15 percent in total returns filed is attributable largely to the lowered exemption of $40,000 provided in the Revenue Act of 1935, the effect of which became apparent in December 1936. The number of gift-tax returns filed amounted to 17,046, as compared with 22,590 in 1936, a decrease of approximately 25 percent.

Every estate-tax return filed for a resident decedent is made the subject of a field investigation and report. Investigations of estate-tax returns filed for nonresident decedents and of gift-tax returns are made by field agents under the direction of the Miscellaneous Tax Unit in Washington. During the fiscal year, 11,576 estate-tax and 1,991 gift-tax reports were received. In addition to these major reports, there were 2,966 collateral and supplemental investigations reported by the field agents.

Approximately 69.4 percent of the estate-tax cases and 84 percent of the gift-tax cases were closed as a result of the original audit. Protests were filed against the tentative tax determinations made in 2,443 estate-tax cases and 1,093 gift-tax cases. The amounts assessed as deficiencies, exclusive of interest and penalties, were $51,411,070 in estate tax and $6,679,408 in gift tax.

Number of estate-tax and gift-tax returns investigated and audited during the fiscal years 1936 and 1937

	Estate tax		Gift tax	
	1936	1937	1936	1937
Returns in field:				
On hand at beginning of year	3,635	4,454	902	272
Received for investigation	11,957	13,600	1,373	2,664
Total to be disposed of	15,592	18,054	2,275	2,936
Major reports submitted by field force	11,138	11,576	2,003	1,991
On hand at end of year	4,454	6,478	272	945
Returns in Bureau:				
On hand at beginning of year	9,693	9,290	2,930	12,732
Received	13,252	15,244	22,590	17,046
Reopened	227	309	452	862
Total to be disposed of	23,172	24,843	25,972	30,640
Disposed of	13,882	13,534	13,240	21,494
On hand at end of year	9,290	11,309	12,732	9,146
Protest letters of taxpayers as a result of tax determined by audit:				
On hand at beginning of year	486	427	82	149
Received	2,315	2,443	436	1,093
Total to be disposed of	2,801	2,864	518	1,242
Disposed of	2,380	2,210	369	968
On hand at end of year	421	654	149	274

Claims.—Refunds of estate and gift taxes, including accrued interest of $292,230, amounted to $2,637,161 for the fiscal year. Tax and interest of $621,186 refunded as a result of judgment claims allowed in 16 cases is also included in this sum.

Estate and gift tax claims received and disposed of during the fiscal year 1937

	Estate-tax claims				Gift-tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1936	151	$1,674,539.60	9	$39,514.36	64	$3,722,960.52		
Received	635	4,372,709.34	297	7,104,182.49	262	3,308,642.60	30	$33,544.11
Reopened	15	81,135.81						
Total to be disposed of	801	6,128,384.75	306	7,143,696.85	326	7,031,603.02	30	33,544.11
Allowed	425	1,507,887.76	298	7,127,814.59	119	103,620.16	29	29,538.08
Rejected	112	1,253,023.32	1	55.32	68	506,216.16	1	4,006.03
Total disposed of	537	2,760,911.08	299	7,127,869.91	187	609,836.32	30	33,544.11
On hand June 30, 1937	264	3,367,473.67	7	15,826.94	139	6,421,766.70		
No claims filed, overassessments allowed	584	589,553.12	189	3,116,809.51	443	143,869.20	25	39,550.43
Interest allowed		279,309.14				12,921.20		
Total amount allowed, including interest	1,009	2,376,750.02	487	10,244,624.40	562	260,410.56	54	69,038.51

TOBACCO DIVISION.—Collections of tobacco taxes amounted to $552,254,145 for the fiscal year 1937, which represents the largest annual collection from this source since the first internal-revenue taxes in 1862, making the third consecutive year that these collections have exceeded all previous annual collections. The collections show an increase of $51,088,417, or approximately 10 percent more than the collections for 1936.

Detailed analysis of the tobacco taxes collected during the fiscal years 1936 and 1937

Source	1936	1937	Increase or decrease (−)	
			Amount	Percent
Cigars (large):				
Class A	$9,041,160.50	$9,737,305.33	$696,144.83	7.7
Class B	180,367.54	162,198.94	−18,168.60	−10.1
Class C	2,535,785.53	2,835,477.82	299,692.29	11.8
Class D	410,867.06	442,498.37	31,631.31	7.7
Class E	59,570.96	69,479.07	9,908.11	16.6
Total	12,227,751.59	13,246,959.53	1,019,207.94	8.3
Cigars (small)	133,243.93	144,866.37	11,622.44	8.7
Cigarettes (large)	18,784.45	19,237.65	453.20	2.4
Cigarettes (small)	425,486,470.87	476,027,206.64	50,540,735.77	11.9
Tobacco, manufactured	55,412,759.68	55,037,541.28	−375,218.40	−.7
Snuff	6,603,039.32	6,659,508.89	56,469.57	.9
Total	62,015,799.00	61,697,050.17	−318,748.83	−.5
Leaf tobacco sold	1,654.71	2,447.87	793.16	47.9
Cigarette papers	1,268,950.98	1,103,114.59	−165,836.39	−13.1
Cigarette tubes	13,072.86	13,262.40	189.54	1.4
Grand total	501,165,728.39	552,254,145.22	51,088,416.83	10.2

The tax on small cigarettes amounted to $476,027,207, an increase of $50,540,736, or 11.9 percent, over the previous fiscal year, and represents 86.2 percent of the total tobacco taxes collected during the fiscal year.

Taxes were collected on cigarette papers and tubes as follows: 61,571,548 packages of cigarette papers of domestic origin, 17,797,240 packages of cigarette papers imported, 65,360,100 tubes of domestic origin, and 150,000 tubes imported. The total collections of taxes on cigarette papers and tubes amounted to $1,116,377, a decrease of $165,647 under 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 2,711,554,987 such packages, and 800,000 packages were imported; 20,429,660 cigarette tubes were removed from the place of manufacture and were exempt from the tax by reason of use by cigarette manufacturers.

During the fiscal year, 1,733 permits were issued for the withdrawal of tobacco products tax-free for the use of the United States. These permits covered 49,540,000 cigarettes and 194,353 pounds of manufactured tobacco.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during the fiscal year 1937

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1936	5	$926.53	223	$141,092.65	13	$1,085.19	3	$9,336.77	1	$2,712.00
Received	13	4,708.42	1,688	1,237,926.06	86	64,618.32	29	13,198.99	38	22,557.65
Allowed	12	[1] 306.50	1,626	1,239,922.10	69	52,763.34	16	21,910.25	37	23,521.30
Rejected	3	922.33	14	4,620.51	12	1,884.42	16	625.51		1.57
On hand June 30, 1937	3	4,345.12	271	134,476.01	17	11,055.75			2	1,746.78

[1] In addition, interest in the amount of $7.17 was allowed.

The sum of $1,239,922, representing claims allowed for redemption of stamps, includes the following: Stamps which were rendered useless, $845,884; stamps for which the owner alleged he had no further use, $9,324; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, $384,714.

Under the provisions of section 317 of the Tariff Act of 1930, manufacturers of tobacco products withdrew from their factories without the payment of tax, during the fiscal year, 122,070,810 small cigarettes, 10,000 small cigars, 1,500 large cigars, and 1,668 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. The tax-free withdrawals of small cigarettes, large cigars, and tobacco and snuff for delivery to bonded tobacco sea stores warehouses amounted to 606,303,790 small cigarettes, 12,500 large cigars and 37,767 pounds of tobacco and snuff. Withdrawals from bonded tobacco sea stores warehouses for delivery to vessels amounted to

603,669,090 small cigarettes, 11,250 large cigars, and 36,873 pounds of tobacco and snuff. There are 19 such warehouses now in operation.

BITUMINOUS COAL AND SILVER TAX DIVISION.—The Bituminous Coal Act of 1937, approved April 26, 1937, imposes an excise tax of 1 cent per ton on coal sold or otherwise disposed of, and an additional excise tax of 19½ percent of the sale price at the mine of coal disposed of by nonmembers of the Bituminous Coal Code, effective June 21, 1937.

Number of claims for refund and abatement received and disposed of under the Bituminous Coal Conservation Act of 1936

	Refund		Taxpayers' abatements		Collectors' abatements		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1936	45	$32,588.02	560	$562,856.05	1	$1.24	1	$34.11	607	$695,279.42
Received	1,324	299,870.49			40	2,253,681.58	2	18.11	1,366	2,553,570.18
Reopened					1	482.62			1	482.62
Allowed	1,363	331,890.00			41	2,254,164.20			1,404	2,586,054.20
Rejected	6	568.51	560	862,658.05	1	1.24	3	52.22	570	663,278.02
On hand June 30, 1937										

The Silver Purchase Act of 1934 imposes 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. Collections of silver tax for the fiscal year 1937 amounted to $633,712, as compared with $685,188 for 1936. There were 319 assessment lists certified by the Commissioner.

Number of claims for refund and abatement of the silver tax and redemption of stamps received and disposed of during the fiscal year 1937

	Refund		Abatement		Redemption		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1936	1	$363.62	3	$364.99	1	$10.07	5	$738.68
Received	4	4,632.72	125	6,722.36	12	23,416.29	141	34,771.37
Allowed	1	3,511.36	125	6,721.41	4	30.24	130	10,263.01
Rejected	4	1,464.98	3	365.94	8	21,079.66	15	22,936.58
On hand June 30, 1937					1	2,316.46	1	2,316.46

SALES TAX DIVISION.—The work relating to the manufacturers' excise taxes, the taxes applicable to the transportation of oil by pipe line, electrical energy, telegraph, telephone, cable and radio communications and facilities, safe deposit boxes, admissions and dues, pistols and revolvers, the processing of coconut and other vegetable oils, and the production and refining of crude petroleum, documentary stamp taxes, special occupational taxes, the taxes applicable to narcotics and the transfer of machine guns, is conducted by the Sales Tax Division.

The yield from these sources during the fiscal year 1937 was $617,392,636, an increase of $78,542,563 over 1936. This increase is reflected principally in the manufacturers' excise taxes, the taxes on telegraph, telephone, cable and radio communications and facilities, admissions, electrical energy, and the taxes on the processing of coconut and other oils.

Miscellaneous taxes collected during the fiscal years 1936 and 1937

Source	1936	1937	Increase or decrease (—)
Documentary stamps:			
Bonds of indebtedness, capital stock issues, etc.	$28,162,658.42	$28,651,710.11	$489,051.69
Capital stock sales or transfers	33,054,798.14	31,350,597.49	—1,704,200.65
Sales of produce (future delivery)	2,943,542.37	5,096,813.70	2,153,271.33
Playing cards	4,143,698.44	4,186,502.43	42,803.99
Total	68,304,697.37	69,285,623.73	980,926.36
Oleomargarine:			
Colored	56,307.20	67,951.01	11,643.81
Uncolored	915,690.68	967,635.66	51,944.98
Special taxes	1,231,806.19	1,312,828.57	81,022.44
Total	2,203,804.01	2,348,415.24	144,611.23
Adulterated butter	4,664.11	3,919.73	—744.38
Renovated butter	5,973.51	7,100.95	1,127.44
Mixed flour	5,582.59	6,106.74	524.15
Filled cheese	148.40		—148.40
Total	16,368.61	17,127.42	758.81
Manufacturers' excise taxes (Title IV, Revenue Act of 1932, as amended)	349,080,335.31	413,769,897.34	64,689,562.03
Transportation of oil by pipe line	9,793,995.42	11,244,095.87	1,450,100.45
Electrical energy	33,575,179.25	35,974,552.33	2,399,373.08
Telegraph, telephone, cable, and radio messages, etc.	19,805,609.38	23,099,974.69	3,294,365.31
Leased wires, etc. (telegraph and telephone)	1,292,738.27	1,469,652.28	176,914.01
Safe-deposit boxes	1,997,409.57	2,039,714.37	42,304.80
Total	415,545,267.20	487,597,886.88	72,052,619.68
Admissions	17,112,176.46	19,740,191.78	2,628,016.32
Dues and initiation fees	6,090,923.21	6,287,768.24	196,845.03
Total	23,203,098.67	26,027,960.02	2,824,861.35
Pistols and revolvers	60,627.64	109,180.05	48,552.41
Narcotics	554,028.39	573,492.81	19,464.42
Delinquent under repealed laws	[1] 87,271.57	[2] 814,814.92	727,543.35
Total	701,927.60	1,497,487.78	795,560.18
Coconut, etc., oils processed	27,691,080.79	29,688,239.18	1,997,158.39
Crude petroleum processed, refined, etc.	1,163,764.57	894,192.66	—269,571.91
National Firearms Act	5,341.72	4,450.93	—890.79
Total	28,860,177.08	30,586,872.77	1,726,695.69
Other miscellaneous receipts	14,732.24	31,261.80	16,529.46
Total miscellaneous taxes	538,850,072.58	617,392,635.64	78,542,562.76

[1] Includes taxes of $60,028.56 on soft drinks, $25,555.73 on checks, and $1,687.28 on yachts and boats.
[2] Includes taxes of $727,700.13 on jewelry, $39,496.94 on candy, $33,553.04 on soft drinks, $8,220.99 on checks, $654.89 on grape concentrate, and $188.93 on yachts and boats.

Manufacturers' excise taxes.—The special field force conducting investigations under the supervision of the Miscellaneous Tax Unit continued to produce excellent results in connection with the investigation of taxes applicable to lubricating oil and gasoline, automobiles, tires and tubes, furs, jewelry, mechanical refrigerators, radios, and various other articles, the tax on the processing of certain oils, and the taxes on admissions and dues. This force reported for assessment

a total of $10,957,937 in delinquent or additional manufacturers' and miscellaneous excise taxes, penalties, and interest.

The $75 exemption provided for in the case of articles made of fur was repealed by section 810 of the Revenue Act of 1936 and the rate of tax applicable to such articles was reduced from 10 percent to 3 percent of the sales price. The revenue derived from this source during the fiscal year 1937 amounted to $5,919,688, as compared with $3,321,057 collected during 1936.

Considerable attention has been paid to cases wherein attempts have been made to avoid manufacturers' excise taxes by effecting transfers between affiliated companies, and substantial assessments of additional tax have been made in a number of such cases. Several producers were prosecuted for evading the tax on gasoline, convictions being obtained and fines and sentences imposed.

Documentary stamp taxes.—The documentary stamp taxes include those applicable to 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 amount of revenue derived from the documentary stamp taxes during the fiscal year 1937, exclusive of the tax on playing cards, was $65,099,121, representing an increase of $938,122 over 1936.

Playing cards.—There were 77 manufacturers, repackers, or importers of playing cards registered during the fiscal year, and there were manufactured, repacked, or imported a total of 39,977,142 packs of cards, as compared with 47,941,021 packs of cards during 1936.

Oleomargarine; adulterated, process, or renovated butter.—Investigations were continued of extensive violations of the Oleomargarine Act in New York State 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, and convictions for violations of the law were obtained in cases tried in the courts.

At the beginning of the year there were 42 manufacturers of oleomargarine engaged in business and at the close of the year only 36. During the fiscal year 16,096 returns were filed by manufacturers and wholesale dealers in oleomargarine.

Only one registered manufacturer of adulterated butter and five manufacturers of process or renovated butter were engaged in business during the fiscal year.

Mixed flour.—There were 22 makers, packers, or repackers of mixed flour engaged in business during the fiscal year.

Statements showing the production and withdrawals of oleomargarine, renovated butter, and mixed flour are shown in tables 36 to 43, pages 124 to 126 of this report.

Firearms.—In accordance with the requirements of the National Firearms Act, there were registered with the Bureau of Internal Revenue during the fiscal year 6,549 machine guns and other firearms subject to the provisions of the act, and transfers of 14,874 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, 1937, was 37,712. Collections of taxes under the National Firearms Act (including the special taxes) amounted to $4,451.

Claims.—Adjustment of claims by this division is shown in the accompanying table. Interest amounting to $1,265,725 was allowed for refunds and for the redemption of stamps, compared with $659,488 allowed in 1936.

Number of claims received and adjusted by the Sales Tax Division during the fiscal year 1937

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1936	2,975	$24,651,437.74	2,124	$7,826,049.15			244	$74,673.38
Received	2,707	11,343,365.47	3,300	13,635,310.06			3,254	712,686.02
Reopened	150	1,037,899.82	81	265,184.07			2	313.54
Allowed	2,922	2,787,965.78	2,294	6,858,236.07			3,158	631,658.01
Rejected	1,433	29,591,147.12	1,051	7,205,048.45			30	2,590.93
On hand June 30, 1937	1,507	4,653,590.13	2,160	7,653,258.76			312	153,424.60
Miscellaneous stamp:								
On hand July 1, 1936	94	483,494.06	203	1,351,813.06	1,332	$409,698.85	12	2,006.11
Received	370	398,532.77	854	670,055.50	3,103	301,983.41	331	165,899.01
Reopened	5	21,914.65	1	349.20	14	899.53		
Allowed	235	98,508.71	268	1,172,957.46	2,996	181,184.83	307	161,024.42
Rejected	85	523,753.95	94	354,392.59	568	440,918.72	1	7.50
On hand June 30, 1937	149	281,678.82	196	494,867.71	885	90,448.24	35	6,873.20
Narcotics:								
On hand July 1, 1936	11	48.60	10	33.75	12	127.88	2	6.25
Received	112	320.23	30	161.83	61	331.67	14	65.61
Reopened								
Allowed	119	183.90	37	100.53	71	374.56	15	64.36
Rejected	1	153.83			2	26.28		
On hand June 30, 1937	3	31.10	3	5.05		58.71	1	7.50
Total claims:								
On hand July 1, 1936	3,080	25,134,980.40	2,337	9,177,895.96	1,344	409,826.73	258	76,685.74
Received	3,189	11,742,218.47	3,684	14,305,527.39	3,164	302,315.08	3,599	878,651.24
Reopened	185	1,059,814.47	82	265,533.27	14	899.53	2	313.54
Allowed	3,276	2,886,658.39	2,599	8,061,384.06	3,067	181,559.39	3,480	792,746.79
Rejected	1,519	30,115,054.90	1,145	7,559,441.04	570	440,975.00	31	2,598.43
On hand June 30, 1937	1,659	4,935,300.05	2,359	8,148,131.52	885	90,506.95	348	160,305.30

Credit cases.—At the beginning of the fiscal year there were on hand 5,058 sales tax credit cases, involving $3,869,661. During the fiscal year, 13,490 cases, involving $8,833,633, were received, and 14,599 cases, involving $10,586,973, were disposed of. Of this number, 12,256 cases, involving $10,226,925, were allowed, while 2,343 cases, in the amount of $360,048, were rejected. At the close of the fiscal year there were on hand 3,949 sales tax credit cases, involving $2,116,321.

Offers in compromise.—On July 1, 1936, there were on hand 3,973 offers in compromise, aggregating $476,683, which had been submitted in settlement of liabilities incurred in connection with various miscellaneous taxes. There were 10,461 offers, aggregating $568,744, received; 12,076 offers, in the amount of $265,335, accepted; 737 offers, amounting to $119,059, rejected; and 49 offers, amounting to $277,203, withdrawn during the fiscal year. At the close of the fiscal year there were on hand 1,572 offers, amounting to $383,830, awaiting additional evidence and consideration.

Assessments.—A total of $1,000,021,751 assessments, representing 1,064,851 items, was approved by the Commissioner, which included original and additional assessments of all miscellaneous internal-revenue taxes, except silver and social security taxes. Included in the list were 46,050 additional assessments resulting from office audit and field investigation, representing taxes of $82,160,515.

The interest assessed and paid on the miscellaneous tax lists approved by the Commissioner amounted to $7,341,914.[1]

Field reports and returns.—There were on hand at the beginning of the fiscal year 406 field reports, covering additional taxes in the amount of $11,448,725, submitted in connection with various miscellaneous and sales taxes. During the year 13,092 field reports were received, representing $21,796,707 additional taxes; 12,999 examined and closed, representing taxes amounting to $26,509,566; and 499 reports, in the amount of $6,735,866, awaiting additional evidence. There were no reports on hand which had not been reached for consideration. In addition to the foregoing, 548,522 sales tax returns, in the amount of $535,244,077, were received and examined in the Bureau during the fiscal year.

Capital Stock Tax Division.—The Capital Stock Tax Division is charged with the administration of the capital stock tax, which is a tax imposed upon corporations carrying on or doing business during any part of a taxable year and is measured by the adjusted declared value of the capital stock.

The collections of capital stock tax during the fiscal year amounted to $137,499,246, an increase of approximately 45 percent over the collections for 1936. The Revenue Act of 1935 (as amended by the Revenue Act of 1936) allowed corporations, in their capital stock tax returns due in July 1936, to redeclare the value of their capital stock as of the close of their last income-tax taxable year, which in the case of organizations operating on a calendar year basis is December 31, 1935. This privilege, combined with an increase in the rate of excess profits tax applying with respect to this capital stock declaration and to calendar year 1936 incomes, together wih the prospect of increased future earnings resulting from improvement in business conditions, caused a substantial increase in capital stock tax collections for the fiscal year 1937.

During the year returns were received as follows: 425,999 taxable and 131,410 nontaxable domestic corporation returns and 393 taxable and 504 nontaxable foreign corporation returns, a total of 558,306. As a result of the returns audited during the fiscal year, 17,367 assessments were made, involving additional tax in the amount of $1,661,601, as compared with 5,908 additional assessments, involving a total of $1,101,721, made for the fiscal year 1936.

[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.

Number of capital stock tax claims received and disposed of during 1937

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1936	632	$183,334.22	220	$31,503.17	108	$3,958.03	960	$218,796.32
Received	5,703	2,413,066.85	1,086	252,338.26	1,377	73,403.73	8,165	2,748,808.84
Reopened	40	26,027.37	14	3,618.73			54	29,646.10
Allowed	4,802	368,165.78	872	137,150.16	1,332	72,089.05	7,006	577,434.99
Rejected	1,195	2,125,212.10	247	112,374.82	9	618.75	1,451	2,238,205.67
On hand June 30, 1937	378	109,050.56	160	77,905.18	94	4,854.86	632	191,610.60

Processing Tax Division.—The adjustment of claims for refund or payment authorized under Titles IV and VII of the Revenue Act of 1936 is administered by the Processing Tax Division.

Section 601 of Title IV reenacted certain provisions of the Agricultural Adjustment Act for the purpose of allowing refunds in accordance therewith in cases where the delivery for charitable distribution or use, or the exportation, or the manufacture of large cotton bags, or the decrease in the rate of processing tax, took place prior to January 6, 1936.

Section 602 of Title IV authorizes the payment to any person who at the first moment of January 6, 1936, held for sale or other disposition (including manufacturing or further processing) any article processed wholly or in chief value from a commodity subject to the processing tax imposed under the Agricultural Adjustment Act. This payment shall be in an amount equal to the processing tax which would have been payable with respect to the commodity from which the article was processed if it had been processed on January 5, 1936, but not in excess of (1) the amount of the burden of the tax with respect to the article which was shifted to the claimant in the price he paid for the article and to the extent that the claimant has not received and is not entitled to receive reimbursement for such burden from the processor or other vendor, and not in excess of (2) the amount of that part of the burden of the tax applicable to the articles held on January 6, 1936, which the claimant has not passed on to his vendees and has not included in the sale price of such articles.

Title VII of the Revenue Act of 1936 authorizes a refund to any person who paid, or from whom there was collected, a tax imposed under the Agricultural Adjustment Act, provided the claimant establishes (1) that he bore the burden of the amount of such tax and did not shift it to others, or (2) that he repaid unconditionally such amount to his vendees who bore the burden thereof.

The Processing Tax Division is also concerned with the adjustment of claims for overpayment of tax, or for the redemption of unused stamps, in respect of the taxes imposed under the Cotton Act, approved April 21, 1934, the Tobacco Act, approved June 28, 1934, and the Potato Act of 1935, approved August 24, 1935.

Processing-tax claims received and disposed of during the fiscal year 1937

	On hand July 1, 1936		Received		Reopened	
	Number	Amount	Number	Amount	Number	Amount
Section 601	27,876	$4,650,737.16	11,406	$3,082,624.58	13,954	$3,187,711.86
Section 602			34,423	30,498,389.65	832	109,612.86
Title VII			2,409	43,304,196.61		
Abatement	29	104,309.96	7	792,553.49		
Cotton Act	44	48,117.92	184	23,871.84	1	180.31
Tobacco Act	1,132	54,650.93	2,577	212,561.92	1	24.03
Potato Act			14	637.29		
Other claims	23,030	337,013,411.30	5,210	203,528,228.50		
Total	52,111	341,871,227.27	68,230	287,352,563.88	14,808	3,297,528.85

Processing-tax claims received and disposed of during the fiscal year 1937—Con.

	Allowed		Rejected		On hand June 30, 1937	
	Number	Amount	Number	Amount	Number	Amount
Section 601	29,911	$5,827,202.61	23,021	$4,879,269.11	304	$214,601.83
Section 602	13,821	2,146,190.93	8,206	4,379,075.93	18,248	29,902,735.40
Title VII	560	892,983.59	128	70,200.26	8,721	42,841,012.46
Abatement	1	415.14	35	896,448.31		
Cotton Act	17	1,181.31	209	69,779.62	3	709.14
Tobacco Act	68	8,134.91	3,634	250,943.98	18	8,157.99
Potato Act	10	266.14	4	371.15		
Other claims	2	1,301.22	24,742	452,551,656.72	3,496	57,678,681.86
Total	44,360	8,377,676.15	59,979	493,407,745.13	30,790	130,735,898.73

Social Security Division.—The taxes imposed under Title VIII of the Social Security Act, which relates to an income tax on employees and an excise tax on employers, and the taxes imposed under the Carriers Taxing Act approved August 29, 1935, are administered by the Social Security Division.

Title VIII relates to taxes with respect to employment and imposes an income tax on employees and an excise tax on employers. Each tax is based on the wages paid to the employees, except as to certain services excepted by the act. The rate for each tax levied under Title VIII is 1 percent of the wages for the years 1937, 1938, and 1939. The income tax on the wages of the employees is withheld by the employer.

The employees' tax is collected by employers by deducting the tax from the wages when they are paid. Thus employers pay both the employees' tax and employers' tax to the collector, reporting their liability on monthly tax returns.

Collections during the fiscal year amounted to $207,339,091. There were filed in collectors' offices during the fiscal year 5,970,261 returns.

Each employer and employee subject to Title VIII is required to make application on prescribed forms for a social security number to be used as an aid in identifying taxpayers and their accounts. The plan for registration was worked out in cooperation with the Social Security Board and the Post Office Department, with which agencies the applications have been filed and by which the numbers have been assigned.

Employers subject to Title VIII are required to file information returns, showing the amount of taxable wages paid to each employee. Upon completion of the audit thereof, these returns are made available to the Board in order that the wages paid to each employee may be credited to his account for use in the computation of the old-age benefits under Title II of the Social Security Act to which he will later become entitled. The first information returns covered the period January 1, 1937, through June 30, 1937, and were not due until after the close of the fiscal year. Collectors' offices received approximately 30,000 employer's information returns for employees who died or who attained age of 65 during the fiscal year.

Carriers Taxing Act.—Collections under the Carriers Taxing Act, approved August 29, 1935, amounted to $286,904 during the fiscal year. There were filed in collectors' offices during the year 11,401 returns under this act.

Collections of the tax from more than 400 taxpayers was enjoined by the United States District Court for the District of Columbia at the time of the first due date, June 30, 1936. All of the class I railroads and a number of their subsidiaries joined in this suit, and as a result collections under the act were greatly restricted.

Results of the examination and audit of the returns during the fiscal year 1937

	Carriers' tax and employees' tax	Employee representatives' tax
	Number	*Number*
On hand July 1, 1936	1,522	9,658
Received in Bureau	1,488	9,600
Audited		
On hand June 30, 1937	54	58

An analysis of claims received and disposed of for refund and abatement during the fiscal year 1937

	Refund		Abatement	
	Number	Amount	Number	Amount
Carriers' tax and employees' tax:				
On hand July 1, 1936			535	$1,006,591.51
Received	7	$3,810.52	3	2,840.02
Allowed			517	952,372.38
Rejected	7	3,810.52	15	51,369.21
On hand June 30, 1937				
Employee representatives' tax:				
On hand July 1, 1936				
Received	192	2,361.59	11	733.56
Allowed	118	1,472.89	3	460.27
Rejected	7	202.33	8	264.31
On hand June 30, 1937	67	686.37		

The act of August 29, 1935, which would have terminated February 28, 1937, was extended to June 30, 1938, by Public Resolution No. 9, Seventy-fifth Congress. This act as extended was repealed by the Carriers Taxing Act of 1937, approved June 29, 1937. This act provided for income tax upon the compensation received by employees and employees' representatives at the rate of 2¾ percent and 5½ percent, respectively, for the calendar years 1937, 1938, and 1939. It also provides for an excise tax on carriers equal to 2¾ percent of the compensation paid its employees. These taxes are effective beginning January 1, 1937, and apply only to so much of the compensation as is not in excess of $300 per month. The income tax on employees is deducted from their wages by the employer.

ALCOHOL TAX UNIT

The Liquor Tax Administration Act of June 26, 1936, made necessary a considerable number of changes in regulations concerning the production and distribution of distilled spirits, wines, and beer.

Among the more important changes made by the statute are the provisions for the removal of distilled spirits from distillery cistern rooms without being entered into a warehouse, the production and fortification of wine from fruits and berries, and the production of vermouth on bonded winery premises.

Collections of the liquor taxes amounted to $594,245,086 in the fiscal year 1937, as compared with $505,464,037 in 1936, an increase of $88,781,049. Taxes collected from distilled spirits constituted 51.1 percent of the total in 1937, compared with 48.7 percent in the previous year. Of the total liquor taxes collected, $303,556,996 came from distilled spirits, $9,103,990 came from wines, and $281,584,100 came from fermented malt liquors. In comparing the yield from the excise taxes on liquors (see table 1, pp. 43 to 75, for taxes grouped under this heading), it is found that the largest increase was from distilled spirits, for which collections increased 23.5 percent over the previous fiscal year. The collections of excise tax on fermented malt liquors increased 13.4 percent. While the rates of tax on wines were reduced 50 percent by the act of June 26, 1936, actual collections of tax on wines decreased 33.2 percent.

On June 30, 1937, 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:

	Number
Distilleries:	
Alcohol	40
Brandy	141
All other	143
Warehouses:	
Alcohol	67
Internal-revenue bonded warehouses	268
Wineries	1,122
Bonded wine storerooms	90
Breweries	703
Rectifying plants	312
Wholesale liquor dealers	5,450
Wholesale malt liquor dealers	12,533
Denaturing plants	40
Bonded dealers in specially denatured alcohol	61
Bonded manufacturers using specially denatured alcohol	4,228
Hospitals, laboratories, and educational institutions using tax-free alcohol	6,120

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. It is charged also with the administration of regulations relating to the bottles authorized by law for use in the sale of liquor at retail, and the administrative supervision of the Statistical Section.

Certificate of tax payment on water-marked paper was adopted to be used by collectors of internal revenue as a receipt for the payment of the internal-revenue tax on distilled spirits to be shipped in tank cars. The use of the new certificate of tax payment minimizes the possibility of its removal from tank cars and reuse on tank cars of untax-paid distilled spirits.

A special procedure was provided for Puerto Rico, under which strip stamps must be purchased in Puerto Rico from the internal revenue stamp deputy, upon approval by the collector of customs, and shipments of distilled spirits to the United States inspected by the collector of customs in Puerto Rico prior to their release.

The Liquor Tax Administration Act amended section 3318 of the Revised Statutes, which prescribed the details of the records to be kept by rectifiers and wholesale liquor dealers of distilled spirits received and disposed of by them, and authorized the Commissioner to require the records to be kept in such form and in such place as he deemed desirable. There were prescribed simpler and more practicable methods of keeping these records.

Statistics.—The Statistical Section compiles and analyzes data regarding (1) the enforcement activities of the Alcohol Tax Unit, and (2) the operations of plants and permittees under the supervision and control of the Unit. While these data are compiled primarily for administrative purposes, such information as may regularly be made available for public distribution is prepared for monthly and annual releases. In order that current information might be furnished promptly, special arrangements were made to issue, monthly, preliminary information (prior to audit of reports) regarding fermented malt liquors, industrial and denatured alcohol, and distilled spirits.

Industrial and denatured alcohol.—Over 223,000,000 proof gallons of industrial alcohol were produced during the fiscal year 1937, which was more than the quantity produced in any previous fiscal year. Of the denatured alcohol produced, approximately 22,000,000 wine gallons were completely denatured and 80,000,000 wine gallons were specially denatured. This compares with approximately 36,500,000 wine gallons of completely denatured and 65,000,000 wine gallons of specially denatured alcohol produced during the preceding fiscal year.

Distilled spirits.—The total production of whisky, brandy, rum, gin, and other distilled spirits in 1937 was almost 259,000,000 tax gallons, which was slightly in excess of the total production in 1936. Brandy production totaled approximately 12,450,000 tax gallons, which was over 7,500,000 tax gallons less than in 1936. The production of spirits other than whisky, rum, gin, or brandy, which totaled approximately 13,250,000 tax gallons, was increased by about 11,500,000 tax gallons, which largely reflects the production at distilleries of high-proof spirits, authorized under the Liquor Tax Administration Act of June 26, 1936. Whisky production was approximately 223,500,000 tax gallons, which almost equaled the production of 1936. Stocks of aged whisky are mounting rapidly. On June 30, 1936, the stocks of whisky 2 years old or older were 21,173,777 tax gallons, whereas on June 30, 1937, similar stocks amounted to 62,606,331 tax gallons.

Spirits withdrawn from distillery cistern rooms for tax payment.—Under authority of the Liquor Tax Administration Act of June 26, 1936, withdrawals of distilled spirits for tax payment are permitted in packages and tank cars direct from distillery cistern room, and in tank cars from the internal revenue bonded warehouses. During the fiscal year tax-paid withdrawals direct from distilleries were as follows: In packages, 3,476 gallons; in tank cars, 3,550,000 gallons. During the year, 1,544,740 gallons were withdrawn, tax-paid, in tank cars from internal revenue bonded warehouses. See table 62 for withdrawals

from internal revenue bonded warehouses in cases and table 61 for total tax-paid withdrawals.

Fermented malt liquor.—Approximately 58,750,000 barrels of fermented malt liquors were produced during the fiscal year. This figure is still 11 percent below the peak preprohibition year, but represents an increase in production of almost 7,000,000 barrels over the preceding fiscal year.

Wine.—The production of still wine was approximately 48,850,000 gallons less than in 1936. While the Federal excise tax rate on still wines was cut by 50 percent in the Liquor Tax Administration Act of June 26, 1936, tax-paid withdrawals increased over 14,500,000 gallons, or 31 percent.

Enforcement Division.—The activities of the Enforcement Division include 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, 16,142 stills were seized, having an aggregate mash capacity of 2,709,749 gallons, and in connection therewith, 12,365,224 gallons of mash were seized and destroyed. The investigators also seized 476,521 gallons of spirits and 4,463 automobiles and trucks. The total appraised value of the property seized amounted to $3,965,360. A total of 29,477 persons were arrested for Federal liquor law violations. There were 695 major conspiracy cases initiated and investigated during the fiscal year. There were 2,014 defendants convicted in 316 conspiracy cases terminated by court action, involving many of the most notorious racketeers in the illicit-liquor traffic.

The raw-materials program was continued with good effect and many distributors of raw materials were apprehended for the violation of Bureau regulations.

Returns were filed during the year by more than 5,000 business concerns handling raw materials, and over 1,350 distributors of 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, 296 applications for pardon and 4,991 applications for parole were examined and reports submitted. A total of 298 applications for pardon and 4,480 applications for parole were received.

Field Inspection Division.—There are 15 field districts under the supervision of the Field Inspection Division, which examines applications for the establishment of industrial-alcohol plants, alcohol bonded warehouses and denaturing plants, rectifying plants, distilleries, and internal-revenue bonded warehouses; and reviews qualifying documents submitted in connection with the establishment of breweries and wineries.

Many changes were made in the established plants during the fiscal year, requiring examinations of the plats, plans, and other documents submitted in connection with such changes. The total number of

such examinations, including those covering 374 new plants, was 19,830.

Field inspectors visited all producing and processing plants throughout the United States, to determine that Bureau policy and the technical requirements of governing law and regulations were being complied with and that adequate supervision was being maintained by inspectors and storekeeper-gaugers operating under local district supervisors. A total of 62,338 inspections of plants and permittees were made during this period by district inspectors.

Laboratory Division.—The Laboratory Division comprises a central laboratory in Washington, D. C., and 14 branch laboratories located throughout the country. These laboratories perform all of the chemical work for the Bureau of Internal Revenue and Bureau of Narcotics. During the past year the division has rendered substantial aid to Federal Alcohol Administration, Procurement Division, Bureau of Customs, and the Secret Service.

During the fiscal year, 75,005 samples were examined in the branch laboratories, as compared with 73,831 for 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 Washington laboratory examined 8,880 samples during the fiscal year, as compared with 11,398 during the previous fiscal year. The formulas 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. Oleomargarine, mixed flour, filled cheese, adulterated butter, etc., which are subject to internal-revenue taxes are examined in the Washington laboratory.

The effect of oak chips on whisky has been studied and advances made in explaining and detecting their effect on spirits. Similarly, a comparative study is being made of whisky stored in new charred oak packages, uncharred, and reused packages.

The laboratory staff has examined reports of attempts to recover potable alcohol from completely denatured alcohol formulas Nos. 11, 12, and 13. No case has come to its attention in which potable alcohol has been recovered from these formulas. The laboratory has gone ahead in its search for denaturants, and in the event the present formulas fail, will be able to offer new and stronger formulas. The objective of this program is to obtain a formula which when made up will produce an alcohol which cannot be economically cleaned and which will be more generally suited to industrial uses.

The Narcotic Section of this division has revised and improved a method for identification of marihuana. Legislation is now before Congress to control the growth and use of this plant.

Audit Division.—This division conducts the plant operation, tax accounting, assessment, claim, and compromise work of the headquarters office of the Alcohol Tax Unit. It supervises generally the work relating to the manufacture, storage, tax payment, sale, and use of alcohol, denatured alcohol, distilled spirits of all kinds, wines, and

beer; and administers the provisions of the internal-revenue laws and the regulations pertaining thereto.

The work relating to the operations and transactions of distilleries, alcohol plants, bonded warehouses, denaturing plants, breweries, wineries, rectifying plants, and other establishments at which liquors are sold or used, are under supervision also of this division.

Assessments.—During the fiscal year, 10,666 reports of violations of the internal-revenue laws pertaining to alcoholic liquors by illicit operators, and 1,259 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 44,549 items, totaling $8,623,743, listed in the Bureau, and 181,600 items, aggregating $57,086,121, listed by collectors.

Number of claims received and disposed of by the Audit Division during the fiscal year 1937

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
	Number	*Number*	*Number*	*Number*	*Number*	
On hand July 1, 1936	1,276	604	2,328	1,705	5,913	$6,912,624.43
Received during year	3,329	4,294	2,507	19,769	29,899	24,697,802.46
Total	4,605	4,898	4,835	21,474	35,812	31,610,426.89
Allowed	3,879	3,905	3,312	20,828	31,924	13,288,213.26
Rejected	500	907	737	221	2,365	4,617,409.76
On hand June 30, 1937	226	86	786	425	1,523	13,704,803.87
Total	4,605	4,898	4,835	21,474	35,812	31,610,426.89

Offers in compromise.—At the beginning of the fiscal year there were on hand 2,724 offers in compromise, aggregating $115,282. During the year, 45,585 offers, amounting to $691,634, were received, of which 662 were forwarded to the Department of Justice and 1,696 were returned to the field offices. During the year, 40,373 offers, aggregating $563,887, were accepted, and 4,850, totaling $115,518, were rejected, leaving 728 offers on hand at the end of the fiscal year 1937.

ALCOHOL TAX SECTION OF THE OFFICE OF THE GENERAL COUNSEL.—This section handles the legal work arising in connection with the administration and enforcement of the internal-revenue liquor laws. The work includes the preparation of opinions and briefs relating to assessment, collection, abatement, and refund of liquor taxes and penalties; compromise of civil and criminal liabilities; and the remission or mitigation of forfeitures. The section prepares citations to revoke industrial and denatured alcohol permits, conducts permit hearings, and reviews revocation records. It assists the Department of Justice in connection with civil and criminal cases arising under the internal-revenue liquor laws; gives legal advice to the Deputy Commissioner of the Alcohol Tax Unit, district supervisors, and other officials on questions involving interpretation or construction of said laws; and reviews all correspondence prepared in the Alcohol Tax Unit involving legal questions.

Work performed by this section, in Washington and in the field, included preparation of 9,357 memoranda, 215 briefs, 4,305 opinions, 69 parole cases, 302 libels, and 36 indictments. There were 7,390 case reports, 182 claims of over $5,000 each, and 45,891 compromise cases reviewed. In addition, 183 revocation cases were handled, and 689 petitions for remission or mitigation of forfeitures were examined and finally passed upon.

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 allocated funds made available by 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.

Beginning July 1, 1936, and continuing through June 30, 1937, a "Survey of miscellaneous taxes" was conducted in the field collection service of the Bureau. 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, capital stock, candy, auto parts, admissions and dues, tires and tubes, matches, radios, electric refrigerators, jewelry, and furs. The number of persons employed in this project averaged approximately 1,550 weekly. During the fiscal year 1937, $10,281,087 of miscellaneous taxes were assessed or recommended for assessment, and actual collections totaled $6,457,061. The salaries and operating expenses connected with this project amounted to $1,890,948.

The Income Tax Unit project was conducted in 28 field divisions. During the fiscal year 1937, employees attached to that project handled 86,398 returns. Of these returns, 60,716 were accepted as filed and 23,212 additional assessments and 2,470 overassessments were recommended. Deficiencies amounting to $1,788,087 and overassessments amounting to $128,424 were recommended. Agreements were secured covering $1,329,711 of the total deficiencies recommended. The total cost of this project amounted to $669,861 during the fiscal year 1937.

The program of retail liquor dealers' inspections inaugurated September 1, 1935, in various cities throughout the United States was continued throughout the fiscal year 1937. The general purpose of these inspections is to see that retail liquor dealers comply with the requirements of law as it relates to their business. As a result of these inspections, 39,916 dealers were found violating the internal-revenue liquor statutes during the fiscal year 1937. The total additional revenue collected under this project during the fiscal year 1937 amounted to $713,704 and the total cost amounted to $1,003,580.

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 advisor 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 have been sufficiently described in the Commissioner's report for the fiscal year ended June 30, 1935, and will not be here repeated.

On July 1, 1936, the Staff had on hand 4,072 income and estate tax dockets pending before the United States Board of Tax Appeals, involving 5,046 tax years, together with some miscellaneous work and cases in the "90-day status." During the fiscal year ended June 30, 1937, the Staff received 4,331 Board dockets and settled by agreement 1,536 dockets; recommended for defense 1,297 dockets; and was required to return for various reasons 1,357 dockets to the Office of the Chief Counsel prior to completion of Staff consideration and with no recommendation. The principal reasons for the return of dockets with no recommendation are the placing of same on circuit calendars and a temporary release to file answers and other pleadings. On June 30, 1937, the Staff had on hand 4,213 income and estate tax dockets, involving 5,133 tax years, with a small volume of miscellaneous and "90-day status" cases.

During the fiscal year the Staff considered to a conclusion 2,833 income and estate tax dockets, of which 1,536 were settled by stipulation, or over 54 percent. These 1,536 dockets settled involved asserted deficiencies of $19,801,231; the agreed settlement deficiencies aggregated $8,920,836, or 45 percent. The 1,536 dockets settled included 1,396 income-tax cases, which involved asserted deficiencies of $14,371,671 and agreed settlement deficiencies of $6,099,232, or 42 percent. In the Staff's statistics the enforced statutory estate-tax credits have been eliminated from the agreed settlement deficiencies and from the asserted deficiencies. In addition to the foregoing, the Staff considered to a conclusion 38 dockets involving accumulation of surplus to evade surtaxes, of which 27 were settled by agreement. The 27 dockets settled involved asserted deficiencies of $4,502,454 and agreed settlement deficiencies of $1,322,420. There were also two such cases considered in the "90-day status," presenting asserted deficiencies of $608,924, which were settled for $318,308.

During the fiscal year the Staff also considered so-called "90-day cases" which included protests filed by the taxpayers after the statutory notices of deficiency were issued but prior to the expiration of the period within which a timely petition may be filed with the United States Board of Tax Appeals. These cases must be handled promptly and expeditionsly so as to be disposed of within the 90-day statutory period within which a timely petition might be filed.

During the fiscal year ended June 30, 1937, 922 income and estate tax cases were considered by the Staff within the 90-day period, of which number 277 were settled by agreement, 273 were disposed of with no petition filed (the entire amount shown in the deficiency notice being assessed and made available for collection), and 372 were appealed to the United States Board of Tax Appeals. The statutory deficiency notices in these 550 cases, settled or disposed of with no petition filed, proposed deficiencies totaling $1,611,574, and the recomputed deficiencies assessed totaled $1,180,411.

The field representative of the Staff at Cleveland, Ohio, collaborates with the attorney of the Chief Counsel's office in the settlement of cases in which deficiency notices are issued under the form of decentralization in force at the Cleveland division. Effective July 1, 1937, the same or a similar decentralization procedure will be extended to the Dallas (Tex.) and San Francisco (Calif.) divisions and in a modified form to upper New York division. During the fiscal year the Technical Staff representative at Cleveland considered a total of 52 cases, of which 13 were settled and 39 recommended for defense.

The Technical Staff also had on hand July 1, 1936, 682 compromise cases, received 1,236 cases, and disposed of 1,235 cases during the fiscal year, leaving a balance of 683 cases on hand June 30, 1937. The procedure recently perfected for holding hearings in the field on compromise cases has proven both expeditions and effective. There were 7 extension of time cases on hand July 1, 1936; during the fiscal year there were 203 cases received and 183 cases disposed of, leaving 27 such cases on hand June 30, 1937. There were 25 final closing agreement cases on hand for review July 1, 1936; 167 additional cases were received and 165 such cases disposed of during the year, leaving a balance of 27 cases on hand June 30, 1937.

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, 1937, was 5,077. However, this figure does not include the results of the circuit calendar settlement groups composed of attorneys of the office of the Chief Counsel and of members and field representatives of the Technical Staff. During the fiscal year there were 1,587 Board dockets settled under the circuit calendar procedure, making a total of 6,664 cases in which the Staff participated.

An analysis of the work of the Technical Staff is shown in table No. 87, page 151 of this report.

OFFICE OF THE CHIEF COUNSEL

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

The Chief Counsel's committee, consisting of four members, serves in an advisory capacity to the Chief Counsel, Assistant to the Chief

Counsel, general assistants and special assistants, who refer to the committee cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. At the beginning of the fiscal year 1937 the committee had on hand 17 cases; during the year it received 307 and closed 311, leaving 13 cases pending at the close of the fiscal year.

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, is charged to the reorganization section.

Number of corporate reorganization cases handled during the fiscal year 1937

Cases pending July 1, 1936	2,778
New cases, fiscal year 1937	947
Cases closed during year	782
Cases pending June 30, 1937	2,943

In the 782 corporate 77 and 77B reorganization cases closed during the 1937 fiscal year, claims were filed in the amount of $9,903,603, and were settled for the sum of $3,300,913.

Number of bankruptcy and receivership cases closed during the year

Cases pending July 1, 1936	1,825
New cases, fiscal year 1937	1,500
Cases closed during year	1,153
Cases eliminated	19
Cases pending June 30, 1937	2,153

In the 1,153 cases closed relating to bankruptcy and receivership, claims were filed in the amount of $7,109,927, and the sum of $1,819,904 was collected.

During the fiscal year, 1,367 new bankruptcy and receivership cases, other than reorganization cases under sections 77 and 77b, were received, and 133 cases were added in which the debtor companies were originally involved in reorganization proceedings but later went into liquidation. The 19 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, excess profits, unjust enrichment, estate, and gift taxes filed before the United States Board of Tax Appeals and all cases involving refunds of processing and related taxes pending before the United States Processing Tax Board of Review, including those appealed to the appellate courts. It prepares all of the pleadings in such cases and appears for and represents the Commissioner of Internal Revenue at the trial thereof.

Civil Division.—The Civil Division assists the Department of Justice in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, and for suits in connection with claims of the Government against taxpayers, transferees, bonding companies, and others. Recommendations are also made for or against acceptance of offers of settlement or compromise of cases pending in court. 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.

Compromise Section.—The prosecution of claims filed by collectors (*a*) against the estates of deceased taxpayers, (*b*) against insolvent banks, and (*c*) in liquidation proceedings, including assignments for the benefit of creditors, are handled by the Compromise Section. This section assists the Department of Justice in trials involving the above type of claims.

Until June 29, 1937, it was charged also 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, at which time these activities, with certain exceptions, were transferred to the Miscellaneous Tax Unit for disposition.

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, and to edit the material intended for publication in the Internal Revenue Bulletin.

Penal Division.—The Penal Division 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, 1,225 cases were pending in the Penal Division. New cases in the number of 914 were received and 1,057 cases disposed of during the year, leaving 1,082 cases pending on June 30, 1937, a net decrease of 143.

Formal claims for reward for information relative to violations of internal-revenue laws were filed and disposed of during the year ended June 30, 1937, as follows: Pending July 1, 1936, 303; presented during year, 118; disposed of during year, 152; pending June 30, 1937, 269. Of the 152 claims disposed of, 75 were rejected and 77 were allowed in a total sum of $75,641. The 269 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 114 informal claims disposed of during the fiscal year, which left 71 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) 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.

Legislation and Regulations Division.—The regulations issued under the internal-revenue laws and the reports on legislation intro-

duced in Congress affecting the internal revenue, except as they relate to alcoholic beverage taxes, are prepared or reviewed in this division. There were 52 regulations issued during the fiscal year relating to income tax in general, the social security tax, the tax on unjust enrichment, the processing tax refunds, consolidated returns by railroads, and the Bituminous Coal Act.

An analysis of the work of the Chief Counsel's office, by divisions, is shown in tables on pages 153 to 158 of this report.

INTELLIGENCE UNIT

The Intelligence Unit is principally concerned with the investigation of cases involving alleged evasions of income tax; investigations of applications of attorneys and agents to practice before the Treasury Department; and investigations of prospective appointees to the Internal Revenue Service.

During the fiscal year, 884 investigations were made of alleged evasions of income tax, resulting in the recommendation for prosecution in 202 cases, involving 295 individuals. There were 62 convictions on this charge, and 6 acquittals. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties aggregating $26,702,728.

There were 3,934 investigations of applications of attorneys and agents to practice before the Treasury Department and 84 investigations of charges against enrolled agents and attorneys, resulting in the disbarment of 8, the suspension of 4, the reprimand of 6, and the rejection of applications of 62.

In the current fiscal year, 126 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 11, of which number 10 have been convicted and 1 indictment dismissed. There were no acquittals.

There were 3,751 cases of miscellaneous character investigated, including investigations for the Bureau of Narcotics, the Customs Service, the Office of the Comptroller of the Currency, the Procurement Division, 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 internal-revenue agent and deputy collector, and various other capacities in the Internal Revenue Service.

CONCLUSION

New internal-revenue laws in effect during the fiscal year 1937 presented questions more serious and difficult than those offered in any prior internal-revenue laws, which, together with the number of taxpayers affected, has resulted in a huge increase in the work of the Bureau. The splendid progress made in performing such work in this period could not have been accomplished without the loyalty and cooperation given by every branch of the Internal Revenue Service.

GUY T. HELVERING,
Commissioner of Internal Revenue.

APPENDIX

STATISTICAL TABLES

24314—37——4

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*

Collection districts	Income taxes			Excess profits		Unjust enrichment (Title III, Revenue Act of 1936)	Capital stock (sec. 401, Revenue Act of 1936), $1 per $1,000	Estate tax—Transfer of estates of decedents	Gift tax—Transfer of any property by gift
	Corporation	Individual	Total income taxes	Sec. 702, Revenue Act of 1934, and Sec. 106, Revenue Act of 1935	Navy contracts (sec. 3, Vinson Act)—All profit in excess of 10 per cent of contract price				
Alabama	$3,379,224.23	$3,166,298.20	$6,545,522.43	$160,684.22		$15,742.26	$582,906.76	$676,543.06	$27,964.29
Arizona	743,725.95	1,269,860.57	2,013,586.52	41,344.59		33,202.04	152,042.09	84,047.36	2,590.01
Arkansas	1,566,792.51	1,857,279.33	3,424,071.84	77,238.45		29,000.28	244,480.47	138,221.17	6,663.84
First California	29,600,998.48	30,397,640.29	59,998,638.77	456,512.93		62,418.50	4,783,883.18	7,320,521.43	512,774.50
Sixth California	22,782,461.11	41,289,289.67	64,071,750.78	757,015.04		119,570.72	3,288,481.15	12,421,080.55	804,805.95
Colorado	7,655,955.93	7,594,004.02	15,249,959.95	247,108.44		3,626.95	957,053.05	698,537.42	296,732.13
Connecticut	17,496,460.66	28,994,487.67	46,490,948.33	263,887.68	$29,806.59	21,925.32	1,940,045.58	10,970,320.57	751,855.44
Delaware	32,631,786.46	20,104,585.39	52,736,371.85	417,966.46		7,908.70	3,400,148.94	507,393.10	3,605,915.30
Florida	4,469,051.59	18,499,024.01	22,968,075.60	178,777.49		8,783.12	724,429.36	3,581,646.58	358,530.55
Georgia	7,320,216.05	7,292,002.19	14,612,218.24	162,088.50		93,391.00	1,016,987.02	2,340,729.01	109,363.68
Hawaii	5,066,797.03	3,850,963.41	8,917,760.44	55,646.49		11,637.88	546,010.79	311,171.12	333,254.32
Idaho	1,287,313.95	681,764.65	1,969,078.60	54,416.39		5,766.31	172,312.96	115,596.43	3,038.65
First Illinois	105,288,141.43	83,752,970.74	189,041,112.17	2,986,160.15	14,306.00	176,346.83	11,166,395.68	11,989,930.91	1,659,745.22
Eighth Illinois	5,907,225.98	5,746,301.56	11,653,527.54	876,229.97		178,916.98	790,511.02	1,017,870.33	53,883.92
Indiana	16,147,607.81	13,665,767.58	29,813,375.39	761,553.24		457,075.10	1,900,083.13	2,195,288.15	74,100.83
Iowa	6,735,165.56	4,702,445.51	11,437,611.07	323,887.76		204,383.34	856,832.27	750,922.37	259,295.44
Kansas	4,688,416.41	3,433,580.98	8,122,003.39	122,470.07		32,685.88	985,599.37	945,535.01	69,494.21
Kentucky	9,209,324.61	6,293,275.68	15,502,600.29	238,599.85		65,869.58	1,102,256.63	1,330,367.02	136,810.28
Louisiana	7,458,833.57	7,429,731.58	14,888,565.15	275,920.76		387,592.93	1,132,205.34	1,319,470.53	21,626.69
Maine	2,466,517.52	4,407,609.05	6,874,126.57	99,680.02		15,475.87	440,167.17	1,831,179.41	70,187.14
Maryland	19,604,594.28	31,575,330.46	51,179,924.75	409,310.34		103,214.12	2,578,870.85	6,624,098.48	409,263.98
Massachusetts	38,796,331.18	50,856,249.19	89,652,580.37	756,442.37		321,624.46	5,129,536.88	15,676,430.34	748,029.45
Michigan	97,261,424.59	49,865,881.22	147,127,305.81	3,773,739.44	2,903.05	240,884.36	9,280,708.59	10,863,479.90	1,020,913.87
Minnesota	13,904,131.41	11,871,640.34	25,775,981.75	249,249.91		834,534.57	2,251,061.83	1,693,489.15	252,371.48
Mississippi	1,348,335.42	1,539,595.81	2,887,931.23	63,780.13		4,314.98	209,895.08	396,523.59	21,110.15
First Missouri	19,695,662.49	15,706,957.59	35,402,620.08	300,572.52		98,302.01	2,376,271.83	2,647,275.52	332,041.50
Sixth Missouri	7,007,778.85	5,425,260.57	12,433,039.42	232,205.88		32,815.55	1,012,436.14	1,404,570.95	107,599.44
Montana	1,300,477.69	1,340,494.11	2,640,971.80	52,295.16		10,254.64	219,030.26	161,040.73	5,379.53
Nebraska	3,955,480.84	2,936,282.30	6,891,763.14	101,687.87		191,186.23	595,864.98	622,887.81	80,247.37
Nevada	711,195.47	1,709,681.22	2,420,876.69			3,164.76	123,146.88	4,779.64	3,742.16
New Hampshire	1,313,395.32	2,523,844.29	3,837,239.61	46,910.32		22,971.12	170,095.76	1,394,103.09	35,651.84

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Income taxes: Corporation	Income taxes: Individual	Income taxes: Total income taxes	Excess profits: Sec. 702, Revenue Act of 1934, and Sec. 106, Revenue Act of 1935	Excess profits: Navy contracts (sec. 3, Vinson Act)—All profit in excess of 10 per cent of contract price	Unjust enrichment (Title III, Revenue Act of 1936)	Capital stock (sec. 401, Revenue Act of 1936), $1 per $1,000	Estate tax—Transfer of estates of decedents	Gift tax—Transfer of any property by gift
First New Jersey	$4,508,807.69	$9,836,220.27	$14,405,027.96	$37,438.57	$220.85	$17,679.47	$661,237.03	$4,251,193.58	$182,351.04
Fifth New Jersey	32,944,046.48	40,799,940.74	73,743,996.22	308,997.29	2,141.35	16,632.74	4,692,599.02	11,769,071.98	716,502.61
New Mexico	409,841.46	671,934.65	1,081,776.11	31,243.41		3,922.82	50,331.16	55,659.06	1,372.55
First New York	12,132,354.93	24,826,853.71	36,959,238.64	200,023.75	14,015.31	26,061.41	1,538,001.69	34,037,257.21	660,358.47
Second New York	131,487,504.19	163,042,592.04	294,530,156.63	1,259,528.40	12,959.22	159,664.53	17,428,081.45	4,109,958.41	2,725,926.89
Third New York	52,317,555.94	98,447,033.14	184,784,589.08	1,755,285.61		274,170.04	11,598,637.81	22,045,014.84	2,590,516.70
Fourteenth New York	15,892,096.22	19,829,260.60	35,721,356.82	173,868.00	1,002.91	29,749.33	1,748,207.14	9,012,890.43	446,500.87
Twenty-first New York	4,724,052.20	5,005,297.91	9,819,380.11	57,932.71		30,468.76	828,669.39	1,499,253.47	61,906.94
Twenty-eighth New York	17,219,783.70	15,145,955.52	32,365,744.22	458,005.56		42,072.48	2,135,554.02	2,918,700.29	201,867.33
North Carolina	14,559,304.62	9,844,322.49	24,403,627.11	242,041.43		194,031.56	1,579,832.96	3,602,304.16	201,479.79
North Dakota	389,576.94	348,210.52	737,788.46	21,046.41		9,078.20	70,478.48	38,423.75	5,195.26
First Ohio	15,001,496.08	15,245,841.73	30,247,338.41	419,395.98	341.42	74,002.97	1,983,891.40	4,235,866.06	354,001.23
Tenth Ohio	9,587,571.70	6,119,631.04	15,707,162.74	179,260.87		113,257.08	1,160,970.90	938,703.57	27,488.88
Eleventh Ohio	4,323,429.49	4,281,729.32	8,607,158.81	158,465.55		27,030.00	731,203.41	1,502,902.09	58,360.12
Eighteenth Ohio	37,494,156.03	23,584,041.92	61,078,197.95	639,575.06	1,085.37	70,982.96	4,956,017.34	4,953,314.32	523,014.21
Oklahoma	10,502,330.38	6,401,078.01	16,904,308.39	268,080.07		23,695.46	1,012,877.52	517,135.07	76,731.58
Oregon	2,917,783.01	3,006,682.08	5,924,465.09	143,612.84		105,814.00	627,441.17	1,004,983.00	45,975.09
First Pennsylvania	40,870,333.59	48,760,300.03	89,645,633.62	590,412.09	24,584.41	160,557.00	5,744,053.50	16,571,408.13	754,845.23
Twelfth Pennsylvania	4,168,340.36	5,355,351.73	9,523,692.00	118,471.13		10,441.72	841,883.82	2,729,046.01	27,920.00
Twenty-third Pennsylvania	29,325,582.17	39,127,045.74	68,452,627.91	834,267.55		25,464.99	5,222,772.06	33,380,225.07	607,259.08
Rhode Island	4,808,038.31	9,051,290.19	13,859,329.50	129,664.23		10,942.73	681,831.03	3,275,709.56	68,068.98
South Carolina	3,416,008.53	1,549,229.05	4,966,237.58	61,688.31		69,357.08	893,501.92	320,707.20	2,148.13
South Dakota	416,481.88	447,233.95	863,715.83	21,789.81		7,210.26	81,480.74	118,490.26	10,015.80
Tennessee	6,810,689.34	5,429,894.37	13,240,583.71	83,943.90		282,723.86	877,008.74	1,002,601.72	76,053.90
First Texas	13,216,781.86	18,348,683.96	29,565,305.82	443,489.80		61,265.08	2,100,801.84	1,370,151.50	172,747.45
Second Texas	11,910,122.01	12,072,636.00	23,087,758.01	429,151.04		49,370.83	1,725,985.60	1,258,678.48	208,035.30
Utah	1,999,132.59	1,228,230.02	3,227,362.61	56,937.61		13,730.18	327,906.64	285,052.80	26,439.90
Vermont	913,983.10	1,070,064.46	1,984,047.56	21,275.04	8,084.99	4,859.07	129,289.46	446,447.46	12,230.64
Virginia	12,075,881.05	9,286,434.90	21,362,315.95	288,621.67		101,921.23	1,348,902.60	2,109,923.12	347,781.81
Washington	7,029,489.23	8,999,458.63	14,028,947.86	238,916.35		101,848.62	1,228,868.48	1,882,809.10	68,683.54
West Virginia	6,524,698.03	4,305,973.74	10,830,671.77	219,635.55		33,718.74	879,009.91	381,407.05	149,778.77
Wisconsin	15,206,222.55	12,976,588.77	27,381,811.32	575,075.55	412.59	55,281.27	2,061,482.97	6,833,519.01	235,145.90
Wyoming	344,719.28	1,016,602.94	1,361,322.22	17,173.87		1,754.13	90,859.12	126,366.32	918.36
Philippine Islands									
Total	1,050,923,129.52	1,091,740,746.47	2,148,663,875.99	24,992,697.65	111,910.07	6,073,351.02	137,499,246.53	281,635,983.21	23,911,763.26

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

Alaska	$170,808.34	$277,995.70	$448,604.10	$5,495.45			$328,942.93		$54.69
California	62,383,459.59	71,986,929.96	134,070,389.55	1,213,527.97		$181,989.22	8,072,304.83	$10,741,601.98	1,317,640.54
District of Columbia	5,852,149.73	9,769,223.77	15,621,373.50	132,867.89		1,703.03	661,703.64	3,508,300.83	132,101.92
Illinois	111,195,367.41	89,499,272.30	200,694,639.71	3,862,390.12	$14,306.00	365,203.81	11,957,406.96	13,007,801.24	1,613,620.14
Maryland	13,752,444.55	21,806,100.71	35,558,551.26	278,442.54		101,511.09	1,907,111.01	3,115,797.65	277,162.80
Missouri	26,703,441.34	21,132,218.16	47,835,659.50	532,778.40		130,977.56	3,368,707.97	4,051,840.47	439,040.94
New Jersey	37,512,854.17	50,636,170.01	88,149,024.18	346,435.86	2,408.21	34,312.21	5,354,236.05	16,050,265.53	898,883.65
New York	267,773,472.18	326,386,993.52	594,160,465.70	3,891,684.13	27,977.44	562,680.52	36,295,311.50	74,220,080.05	6,740,387.22
Ohio	66,408,653.00	49,231,201.01	115,639,854.01	1,394,097.46	1,426.79	285,339.07	8,328,119.05	11,752,876.94	903,854.44
Pennsylvania	74,370,296.12	93,251,697.50	167,621,953.62	1,503,150.87	24,584.41	186,463.71	11,808,709.47	52,681,580.10	1,450,025.26
Texas	25,130,903.87	28,421,220.56	53,552,124.43	872,640.84		100,644.91	3,826,747.53	2,634,829.98	381,682.75
Washington	7,458,880.89	6,721,462.87	14,180,343.76	233,420.00		101,848.62	1,199,422.65	1,882,809.10	68,028.85

TABLE I.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, 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	$1,651.20	$2,605.68	$30,347.20						
Arizona	487.91	11,552.16	2,869.10		$3,463.55			$1,651.48	
Arkansas		264.74	4,338.74		789.20			2,790.60	
First California	1,336,189.91	4,102,525.95	70,396.39	$162.24	77,519.56	$0.50	$1,072.00	235,967.32	$760.22
Sixth California	1,475,637.84	3,907,622.95	84,581.55	6,955.62	65,342.31	134.50	1,543.00	191,431.37	839.57
Colorado	67,778.66	244,222.20	40,552.81		3,592.34			8,986.15	
Connecticut	233,849.53	188,612.85	21,565.21		88,536.47			144,312.99	
Delaware		15,987.32	1,228.42					2,981.05	
Florida	212,358.57	3,171.65	13,608.90		2,552.95			4,508.75	
Georgia	4.93		27,789.21					2.12	
Hawaii	90,784.97	41,701.88	973.13		1,686.39			4,847.80	
Idaho			2,071.92					.75	
First Illinois	4,333,937.14	8,259,656.36	45,229.09		310,236.21			556,088.49	20.00
Eighth Illinois		56,301,177.50	22,313.00		515,432.00	4.90	144.00	1,330,662.55	51.04
Indiana	3,066,374.99	26,347,914.15	37,745.50		1,878,412.35	3.50		1,021,678.01	
Iowa	3,902.40	1,413.74	8,221.77		985.51			182.49	
Kansas			10,587.33						
Kentucky	78,528.90	37,362,421.41	10,033.11		74,398.81	.80	21,008.00	1,575,983.71	900.00
Louisiana	113,128.72	2,235,209.80	10,853.59		21,721.14	.80		79,218.99	40.00
Maine	108.93	28.00	6,880.22		597.48			386.97	
Maryland	2,887,510.30	23,200,654.56	23,128.23		3,145,803.94	.70	16,604.00	1,068,364.92	100.00
Massachusetts	1,148,910.84	7,150,175.38	36,488.08	152.24	414,443.56	9.40	182.00	450,335.83	500.00
Michigan	1,292,594.35	1,859,126.04	30,223.57		90,075.74			144,382.43	18.79
Minnesota	406,371.92	704,142.85	30,949.93		25,690.66		4.00	45,763.54	
Mississippi			11,285.72						
First Missouri	280,536.67	559,637.87	15,496.93		13,198.91		148.00	103,116.40	145.84
Sixth Missouri		1,063,373.02	21,011.99		13,692.02			70,409.14	40.00
Montana	3,900.00	15,315.63	8,515.51		47.88			643.73	
Nebraska	62,811.77	1,984.64	6,413.68					379.48	
Nevada			5,992.04	729.16				5.66	
New Hampshire			4,232.63					.60	
First New Jersey		222,915.90	7,327.01	91.61	457.77	.20		11,166.86	
Fifth New Jersey		11,794,022.37	25,372.05		836,852.71	.10		520,704.12	204.38
New Mexico			7,632.49		1,362.80			3,293.27	
First New York		16,211.56	12,683.37	648.13	28,970.21			66,028.64	
Second New York	9,732,969.98	841,244.57	7,140.11		14,336.36	1.00	138.00	481,183.34	100.00
Third New York		1,362.47	11,267.34	14,607.13	118,778.72			108,023.48	40.00
Fourteenth New York	357.50	3,282,925.54	22,411.49		16,038.75			77,594.85	
Twenty-first New York	363,557.89	90,477.00	8,023.33					4,662.76	
Twenty-eighth New York	197,855.03	54,482.31	24,674.33		2,887.79			4,031.53	180.00
North Carolina		101.37	24,399.45					.51	
North Dakota	4.25	119.00	1,078.58		2.44				
First Ohio		15,512,147.54	195,312.74		544,741.16			746,170.28	360.00
Tenth Ohio			12,121.69					.46	
Eleventh Ohio		280.22	15,203.09					22.10	
Eighteenth Ohio	767,514.02	825,245.15	50,179.89		54,397.34		10.00	34,635.75	40.00
Oklahoma		1,981.25	7,618.28					10.00	
Oregon	212,232.97	63,176.49	1,616.89		766.60			6,409.59	
First Pennsylvania	1,011,340.54	22,869,674.45	22,529.92	629,746.46	1,034,431.98	41.50	152.00	534,870.24	260.00
Twelfth Pennsylvania		26,927.00	26,124.92		58.44			.78	
Twenty-third Pennsylvania	1,394,941.72	10,662,842.39	37,271.50	66.04	1,607,940.08	25.60	23,116.00	677,424.69	
Rhode Island	77,868.16	3,184.83	6,012.77		331.76			5,962.40	
South Carolina	25,151.68	1,048.46	14,677.04					61.20	
South Dakota		130.65	1,022.47		74.00			439.32	
Tennessee	6,031.75	2,367.26	10,269.67						
First Texas	39,139.39	12,992.24	25,496.69		17.86			865.06	
Second Texas	229,274.86		18,649.52					431.80	
Utah	7.20	199.67	571.02		10.00			.99	
Vermont	17,829.30	8,239.60	520.22		949.50			378.00	
Virginia	16,646.81	280,675.80	15,626.69					10,686.45	20.00
Washington	879,118.33	97,611.24	9,665.20		6,444.64			39,427.76	20.00
West Virginia		158,200.57	5,754.82					65.26	360.00
Wisconsin	167,792.04	179,238.77	31,700.01		17,336.90			49,227.20	
Wyoming		7,167.62	1,070.03					8.29	
Philippine Islands									
Total	32,256,773.87	240,558,701.62	1,253,818.56	653,158.68	11,035,437.67	223.60	63,119.00	10,427,870.37	4,999.84

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

Alaska	$2.70								
California	2,811,827.75	$8,010,148.90	$113,977.94	$7,117.86	$142,861.87	$135.00	$2,615.00	$427,398.69	$1,599.79
District of Columbia		13,600.77	2,983.00					1,226.77	
Illinois	4,333,937.14	64,560,863.80	67,542.75		825,669.11	4.90	144.00	1,885,751.04	71.04
Maryland	2,887,510.30	23,187,053.79	20,145.23		3,145,803.94	.70	16,604.00	1,067,138.15	100.00
Missouri	280,520.67	1,623,010.89	36,478.92		26,890.93		148.00	173,525.54	185.84
New Jersey		12,016,938.33	32,649.06	91.61	837,310.48	.30		531,870.98	204.38
New York	10,294,740.40	4,282,704.64	86,199.96	15,255.31	181,011.83	1.00	138.00	741,524.60	320.00
Ohio	767,514.02	15,337,672.91	272,817.41		599,138.50		10.00	780,328.59	400.00
Pennsylvania	2,406,282.26	33,643,443.84	85,926.34	629,812.50	2,642,430.50	67.20	22,266.00	1,212,295.71	260.00
Texas	268,414.25	12,992.24	44,146.51		17.86			1,296.86	
Washington	879,115.63	97,611.24	9,665.20		6,444.64			39,427.76	20.00

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Distilled spirits—Continued							
	Special or occupational 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	Retail liquor dealers at large, $25 per year	Total from distilled spirits taxes
		Less than 500 barrels, $100 per year	500 barrels or or more, $200 per year					
Alabama		$225.00		$5,084.20	$53,042.70	$100.00		$94,035.98
Arizona		100.00		5,241.69	32,037.35	3,741.32		61,144.55
Arkansas				3,707.53	26,101.19	300.00		38,332.09
First California	$179.18	5,075.91	$2,400.00	66,956.95	454,040.07	16,479.90		6,379,336.16
Sixth California	154.18	1,989.07	1,400.00	47,556.07	833,550.80	32,885.01		6,101,623.93
Colorado			600.00	10,166.86	85,950.70	9,841.94	$127.09	421,808.73
Connecticut	50.00	2,438.34	600.00	7,731.20	83,260.27	361.25		770,418.20
Delaware				833.84	10,488.91	100.00		31,619.04
Florida		413.76		11,678.22	157,205.23		52.09	405,550.12
Georgia				8,045.05	100,954.99	75.00		139,872.20
Hawaii		100.00		6,201.68	15,089.77	403.82		161,879.44
Idaho				7,074.99	24,514.95	268.34		33,930.95
First Illinois	$82.50	9,027.02	8,500.00	47,706.74	446,692.79	12,513.23	16,646.15	14,040,356.32
Eighth Illinois	140.00	1,674.20	925.00	13,450.15	127,976.32	2,824.97		58,316,805.59
Indiana		1,786.30	2,133.34	5,678.88	142,385.90			83,505,112.90
Iowa		88.25	166.67	290.84	32,254.60			47,456.27
Kansas				541.82	26,060.24	50.00		37,239.39
Kentucky	145.84	775.01	800.00	12,945.61	63,977.68	4,799.59	225.00	39,206,743.47
Louisiana	4.17	1,303.80	800.00	8,761.01	114,680.63			2,685,782.65
Maine				417.67	4,760.83	100.00		13,280.10
Maryland	92.09	1,660.50	2,066.67	12,973.01	140,218.72	2,723.18	2,475.00	80,510,375.82
Massachusetts	287.51	2,639.59	2,450.00	21,765.90	176,134.13	44,850.68	1,600.00	9,439,923.74
Michigan	25.75	2,068.18	1,000.00	20,587.06	300,807.87	25.00	25.00	3,740,459.78
Minnesota		809.93	600.00	6,965.08	96,824.38	18,112.68		1,333,234.97
Mississippi				1,316.70	35,015.01	50.00		47,646.83
First Missouri		310.01	400.00	6,940.09	88,746.59	9,734.61		1,077,300.92
Sixth Missouri	67.63	323.15	200.00	4,242.91	53,497.73			1,226,857.59
Montana		899.38		2,867.82	37,919.50	77.09		68,186.52
Nebraska				3,900.05	40,202.09	1,300.00		116,771.61
Nevada				2,243.35	20,155.53	1,143.76		30,270.50
New Hampshire				100.00	4,491.62	672.95		9,497.80
First New Jersey		353.34	200.00	3,778.14	90,258.93	50.00		336,624.82
Fifth New Jersey	166.47	933.34	2,400.00	10,089.62	232,038.55			13,422,733.71
New Mexico		100.00		2,568.78	21,750.86			36,708.19
First New York		453.34	1,076.67	7,310.85	244,177.04	300.00	175.00	278,039.90
Second New York	335.22	370.88	400.00	14,077.82	34,999.37	100.00	520.17	11,127,925.62
Third New York	41.67	541.08	12,741.55	9,222.24	84,954.62	885.21	14.59	362,480.75
Fourteenth New York		330.34	200.00	4,210.70	163,397.06			3,567,473.21
Twenty-first New York		95.31		300.00	54,024.07	314.59		497,744.05
Twenty-eighth New York	29.16	96.84		3,015.31	100,862.14			398,113.43
North Carolina				7,804.13	74,075.13	1,582.60		107,023.00
North Dakota		239.59		2,932.25	24,617.35	1,409.21		30,402.73
First Ohio	4.17	1,048.80	1,000.00	11,237.83	43,237.76			17,055,800.34
Tenth Ohio				11,822.81	54,063.36			78,008.32
Eleventh Ohio		114.21		11,468.78	48,482.70			75,571.16
Eighteenth Ohio	170.84	3,908.95	1,000.00	35,676.70	208,532.72	50.00		1,981,381.42
Oklahoma				2,930.15	45,428.31			67,067.99
Oregon		219.04		15,840.05	55,253.34	656.25		356,172.12
First Pennsylvania	195.84	266.85	2,613.75	61,541.26	199,511.57	176.00		20,367,351.46
Twelfth Pennsylvania		661.05		41,776.03	113,257.40	152.50		202,958.12
Twenty-third Pennsylvania	54.83	465.09	8,347.53	55,050.43	177,271.57	77.09	16.67	14,633,009.83
Rhode Island		200.00		3,700.02	39,197.34	3,996.71		140,453.99
South Carolina				4,125.77	42,622.62			87,684.77
South Dakota		109.55		709.59	22,876.26		262.54	25,621.38
Tennessee		14.25		1,200.08	40,817.37	520.81	58.36	70,288.15
First Texas	36.46	272.11		10,483.01	185,284.00	456.25		275,049.13
Second Texas				8,401.65	101,501.06			360,351.90
Utah		165.24		2,786.85	6,707.31			10,532.88
Vermont		347.70		1,941.60	10,350.12	498.44		30,054.67
Virginia	37.50			3,141.71	48,415.93	678.03	25.00	375,053.92
Washington	57.50	1,136.12	200.00	7,596.62	130,103.33			1,180,380.74
West Virginia	87.50			100.00	13,450.64	80.00		178,108.79
Wisconsin		1,174.94	600.00	15,880.00	335,844.99	15,805.68	58.34	814,188.87
Wyoming				601.37	11,829.59	300.00		21,037.70
Philippine Islands								
Total	2,446.01	48,040.02	50,621.18	736,316.84	6,274,556.31	153,622.65	22,290.00	303,556,996.22

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

Alaska				$703.34	$8,024.00			$8,820.04
California	$333.36	$7,064.38	$3,800.00	114,523.02	788,101.56	$49,364.97		12,480,900.09
District of Columbia				3,640.20	44,900.34	876.25	$75.00	67,311.33
Illinois	222.50	10,701.22	4,425.00	61,186.59	574,068.11	15,338.20	16,646.15	72,357,171.91
Maryland	92.09	1,660.50	2,066.67	9,820.81	101,318.38	1,846.93	2,400.00	80,443,004.49
Missouri	67.63	633.16	600.00	10,192.00	142,244.32	9,734.61		2,304,248.51
New Jersey	166.47	1,286.68	2,600.00	13,862.76	322,327.48	50.00		13,759,358.53
New York	406.05	1,892.39	14,418.22	38,432.72	582,414.30	1,599.80	718.76	16,221,777.88
Ohio	175.01	5,672.02	2,000.00	70,206.18	354,316.60	50.00		19,190,801.24
Pennsylvania	250.67	1,393.59	10,961.28	158,367.72	490,040.54	404.59	16.67	41,204,219.41
Texas	36.46	272.11		18,884.40	289,878.12	456.25		635,395.12
Washington	57.50	1,136.12	200.00	6,803.28	131,079.33			1,171,560.70

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Wines, cordials, etc.							
	Excise taxes [1]		Brandy for fortifying, per proof gallon, 20 cents, or 10 cents on that used subsequent to June 26, 1936	Special, or occupational taxes				Total from wines
	Imported (collected by customs collectors)	Domestic		Wholesale dealers in wines, $100 per year	Wholesale dealers in wines and malt liquors, $100 per year	Retail dealers in wines, $25 per year	Retail dealers in wines and malt liquors, $25 per year	
Alabama	$0.26							$0.26
Arizona	6.84	$0.80						7.64
Arkansas		9,715.87	$1,487.88		$33.34		$975.00	12,212.09
First California	28,867.66	2,291,697.24	2,654,513.63					4,975,078.53
Sixth California	23,979.46	794,278.71	368,701.15					1,186,959.32
Colorado	1,574.44	65,858.72					1,888.54	69,321.70
Connecticut	5,129.37	31,299.52	331.34					36,760.23
Delaware								
Florida	2,404.07	1,634.30		$108.34			952.49	5,099.20
Georgia		8,472.96			75.00			8,547.96
Hawaii	1,530.24	1,702.95	191.35					3,424.54
Idaho								
First Illinois	27,084.36	339,794.00		41.67		$10.42		366,930.45
Eighth Illinois		606.02						606.02
Indiana	2,665.01	572.23						3,237.24
Iowa		5,020.41						5,020.41
Kansas								
Kentucky	308.51	173.07						481.58
Louisiana	6,949.52	70,354.11						77,303.63
Maine	13.66							13.66
Maryland	8,871.37	16,138.20			58.34		670.06	25,737.97
Massachusetts	25,186.97	86,034.22					150.00	111,371.19
Michigan	2,206.22	85,204.76	5,264.29	525.06	520.85	129.21	9,843.79	103,494.18
Minnesota	3,220.32	1,584.00						4,804.32
Mississippi				281.68	210.85	31.26	2,304.22	2,808.01
First Missouri	2,860.74	24,154.72						27,015.46
Sixth Missouri		287.75						287.75
Montana	2.00	65.00						67.00
Nebraska	106.38	407.77						514.15
Nevada		2,902.61						2,902.61
New Hampshire								
First New Jersey		106,832.45				34.69		106,867.14
Fifth New Jersey		104,869.86	34.98	1,266.68		385.43		106,556.95
New Mexico		4,285.96						4,285.96
First New York		257,581.76	2,248.44					259,830.20
Second New York	394,142.82	257,422.69	2,077.97	625.01		285.43	451.71	655,005.63
Third New York		236,041.72	131.56	300.00		150.00	425.00	237,048.28
Fourteenth New York	18.63	101,650.55	674.53	200.00				102,543.72
Twenty-first New York	2,294.93	376.50						2,671.43
Twenty-eighth New York	1,248.75	199,869.08	26,575.73					227,693.56
North Carolina		1,426.05					368.76	1,794.81
North Dakota								
First Ohio		9,304.11	623.20		10.00			9,937.31
Tenth Ohio		41,235.70	866.08					42,101.78
Eleventh Ohio		697.77						697.77
Eighteenth Ohio	3,687.60	54,257.50	1,423.57					59,368.67
Oklahoma								
Oregon	311.24	10,287.97	27.04					10,626.25
First Pennsylvania	12,774.44	74,844.57						87,619.01
Twelfth Pennsylvania		1,929.15						1,929.16
Twenty-third Pennsylvania	1,310.74	6,546.37						7,857.11
Rhode Island	1,105.57	3,074.88	182.58					4,363.03
South Carolina	225.71	154.60					5,351.93	5,732.24
South Dakota						400.00		400.00
Tennessee	8.62	222.01			16.67	2.09		249.39
First Texas	212.55	34,801.88						35,014.43
Second Texas	2,064.00	273.00						2,337.00
Utah		88.00						88.00
Vermont	3.09				200.00		4,900.00	5,103.09
Virginia	83.16	17,605.49			100.00		13,283.35	31,072.00
Washington	870.21	51,425.18	171.24			56.25	402.10	52,924.98
West Virginia								
Wisconsin	1,831.84	10,362.79						12,194.63
Wyoming		69.80						69.80
Philippine Islands								
Total	565,161.30	5,425,497.34	3,065,526.56	3,328.44	1,225.05	1,484.78	41,766.95	9,103,990.42

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

Alaska								
California	$52,847.12	$3,085,975.95	$3,023,214.78					$6,162,037.85
District of Columbia					$58.34		$562.25	620.59
Illinois	27,084.36	340,400.02		$41.67		$10.42		367,536.47
Maryland	8,871.37	16,138.20					107.81	25,117.38
Missouri	2,860.74	24,442.47						27,303.21
New Jersey		211,702.31	34.98	1,266.68		420.12		213,424.09
New York	397,705.13	1,052,942.31	31,708.23	1,125.01		435.43	876.71	1,484,792.82
Ohio	3,687.60	105,495.08	2,912.85		10.00			112,105.53
Pennsylvania	14,085.18	83,320.09						97,405.27
Texas	2,276.55	35,074.88						37,351.43
Washington	870.21	51,425.18	171.24			56.25	402.10	52,924.98

[1] Still wines, per gallon (taxed by alcoholic content): Up to 14 per cent, 5 cents; to 21 per cent, 10 cents; to 24 per cent, 20 cents. Sparkling wines: 2½ cents per ½ pint; artificially carbonated wines, 1¼ cents per pint; cordials, etc., containing sweet wine fortified, 1¼ cents per ½ pint.

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, 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]	Retail dealers in malt liquor, at large, $20 per year	Temporary dealers in malt liquors, per month, $2			
Alabama	$3.95	$72.23		$5,320.59	$20,560.34	$58.34			$27,015.45	$121,051.69
Arizona	110,225.00		$100.00	4,345.28	7,987.67		$12.00		122,669.95	163,823.14
Arkansas	251.40			6,790.89	67,761.09	1,120.67	48.00		75,972.05	126,518.23
First California	8,990,176.47	70.00	2,524.44	18,928.34	79,743.56	144.88	1,582.68		9,003,170.37	20,447,585.06
Sixth California	4,221,462.29		1,613.34	12,920.64	46,730.63	20.00	336.00		4,283,082.00	11,571,566.16
Colorado	1,359,256.25	50.00	251.67	5,998.46	21,595.27		26.00		1,397,177.65	1,888,308.08
Connecticut	2,645,250.00		1,000.00	11,926.82	69,505.04		905.30		2,728,587.16	3,535,765.59
Delaware	37,006.25		83.34	679.17	1,773.36		44.00		39,586.12	71,205.16
Florida	1,387,994.38	150.00	625.00	4,026.60	29,816.37	18.34	30.00		1,422,630.89	1,833,280.21
Georgia	521,198.75		100.00	4,310.02	34,319.79		64.00		559,992.56	708,412.72
Hawaii	319,307.00		575.00	772.50	2,326.97		4.00		322,985.47	488,289.45
Idaho	160,700.57		433.34	5,763.35	19,086.15		28.00		186,011.51	219,942.46
First Illinois	13,314,884.44	180.00	3,566.68	39,713.87	29,318.85	80.00	3,308.00		13,391,051.81	27,798,348.81
Eighth Illinois	5,839,019.74	10.43	2,010.00	26,978.30	23,467.47		707.37		5,892,193.31	64,209,604.92
Indiana	10,665,283.88	57.30	1,516.67	13,648.81	48,270.56	40.00	744.00		10,729,561.22	43,237,911.36
Iowa	931,447.25	67.72	500.00	16,313.64	101,287.47	2,157.52	36.00		1,051,809.00	1,104,280.28
Kansas	2,337.17			17,037.95	121,802.16		308.00		141,485.28	178,724.07
Kentucky	4,709,845.94		926.25	9,802.60	96,247.79		298.00		4,817,121.58	44,024,346.63
Louisiana	3,907,191.31		852.00	7,794.82	39,407.67		212.30		3,955,458.10	6,618,544.38
Maine				3,625.97	44,862.39		8.00		48,496.36	61,790.12
Maryland	6,973,074.52		1,919.17	13,781.85	70,980.64	840.00	1,049.90		7,001,646.08	37,597,759.87
Massachusetts	6,111,978.13		1,771.25	9,229.13	17,004.22	20.00	2,446.82		6,143,349.55	15,694,644.48
Michigan	15,942,450.67		5,516.71	35,771.27	182,174.22		6,170.20		16,172,083.07	20,025,037.03
Minnesota	12,670,348.99	67.72	2,300.00	31,463.78	195,867.18	144.09	812.80		12,901,004.56	14,239,043.85
Mississippi				5,987.04	39,043.85	16.67	56.00		45,103.56	85,558.40
First Missouri	14,702,428.68		1,525.00	11,536.88	103,052.80		2,114.10		14,820,657.52	15,925,063.90
Sixth Missouri	1,449,524.50	16.67	691.67	8,597.75	58,683.82	2.00	38.50		1,517,554.91	2,744,700.25
Montana	923,051.09		921.92	4,142.02	11,057.17		22.70		939,794.90	1,008,048.42
Nebraska	2,263,450.66		375.00	9,341.06	47,113.08		14.00		2,320,293.79	2,437,579.55
Nevada	105,784.25		300.00	1,460.42	4,864.12		9.34		113,418.13	146,600.24
New Hampshire	252,338.97	16.42	100.00	1,917.82	22,602.50				276,974.71	280,472.51
First New Jersey	882,863.75		300.00	10,190.12	3,520.88		820.00		897,694.75	1,341,186.71
Fifth New Jersey	14,524,221.20		1,458.34	10,136.55	7,879.58		2,874.24		14,546,569.89	28,075,860.55
New Mexico	2,070.00		200.00	2,483.40	1,215.90		2.00		5,970.40	46,984.61
First New York	14,477,700.64		1,500.00	10,546.08	200,655.99	500.00	90.00		14,691,052.71	15,228,023.81
Second New York	20.00			1,670.49	18,727.65	100.00			20,518.14	11,903,449.39
Third New York	11,287,156.84		958.34	1,842.02	69,667.59		8.00		11,349,632.79	11,949,101.82
Fourteenth New York	7,176,894.38		1,233.34	12,086.73	145,361.00		316.30		7,335,891.75	11,005,998.70
Twenty-first New York	3,216,456.04		1,050.00	5,009.82	34,350.96		228.00		3,257,103.82	3,767,520.20
Twenty-eighth New York	8,121,388.65		1,600.00	6,883.94	56,091.28		1,576.00		8,188,441.87	8,804,248.86
North Carolina	366,300.00		100.00	4,233.41	38,425.51	31.67	52.20		408,142.79	517,860.69
North Dakota				5,806.07	29,223.78		8.30		35,038.15	65,440.88
First Ohio	7,341,301.42		916.67	2,277.53	36,148.59		772.00		7,381,416.21	24,447,213.86
Tenth Ohio	2,508,007.86		1,000.00	2,974.26	25,469.41		602.00		2,538,053.53	2,658,163.63
Eleventh Ohio	1,624,400.08		600.00	2,880.25	26,897.58		252.00		1,655,029.91	1,731,298.84
Eighteenth Ohio	8,677,806.27		1,900.00	11,376.43	46,723.38		1,296.00		8,739,102.08	10,779,832.17
Oklahoma	680,118.25		200.00	6,170.84	44,604.59		48.20		731,141.88	789,109.87
Oregon	613,788.75	37.50	500.00	4,891.07	48,026.40	20.00	96.40		667,360.12	1,034,158.49
First Pennsylvania	15,532,745.21		3,770.23	30,882.78	94,337.77		96.00		15,661,831.09	42,116,802.46
Twelfth Pennsylvania	5,957,818.75		3,388.79	12,277.38	65,297.30		234.00		6,039,016.22	6,213,903.49
Twenty-third Pennsylvania	10,110,833.42	800.00	1,886.02	37,091.21	74,423.00		594.20		10,225,627.01	24,867,304.85
Rhode Island	2,971,364.05		591.67	1,293.14	1,785.65		88.30		2,975,122.81	3,119,039.83
South Carolina				3,720.04	60,937.85		299.00		64,956.89	158,373.90
South Dakota	30,731.25			5,961.74	28,822.16		6.00		65,521.15	91,545.53
Tennessee	724,445.00		500.00	5,688.80	80,550.50	5.00	68.00		811,257.30	881,792.84
First Texas	3,174,970.31	100.00	900.00	22,614.07	96,444.93		126.00		3,295,155.31	3,605,212.87
Second Texas	494,093.00		300.00	10,676.86	64,426.91		12.00		569,508.77	932,197.76
Utah	501,050.00		200.00	2,547.32	17,572.16		6.00		521,375.48	531,996.36
Vermont	97.09			1,391.27	5,276.55		142.10		6,907.01	62,064.67
Virginia	729,232.50		700.00	6,574.91	85,564.69		26.00		822,098.10	1,229,124.02
Washington	4,259,387.11	87.50	1,766.68	12,572.55	54,486.99	308.38	144.00		4,328,753.21	5,562,058.93
West Virginia	312,753.76		283.34	8,019.98	70,153.71		6.20		391,216.00	569,325.78
Wisconsin	30,357,920.44		9,433.78	48,317.77	65,801.88	92.75	2,540.32		30,484,166.94	31,310,550.44
Wyoming	269,469.17	10.42	300.00	3,134.64	2,572.32		6.00		275,492.55	296,600.05
Philippine Islands										
Total	277,455,238.78	1,792.91	69,633.65	665,151.31	3,351,626.90	5,780.31	34,873.77		281,584,090.63	594,245,050.37

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

Alaska	$26,936.25		$200.00	$775.00	$513.00				$28,424.25	$37,244.29
California	13,211,038.76	$70.00	4,137.78	31,848.08	126,474.19	$164.88	$1,018.68		13,376,253.27	32,019,251.31
District of Columbia	455,443.75		200.00	1,607.52	10,644.06	720.00	24.00		468,639.33	538,571.25
Illinois	19,153,904.18	190.43	5,579.58	66,593.17	62,786.32	80.00	4,015.37		19,283,245.15	92,007,953.53
Maryland	6,517,630.77		1,719.17	13,174.33	60,336.58	120.00	1,025.90		6,593,006.75	37,061,188.62
Missouri	16,151,053.18	16.67	2,216.67	20,134.63	161,736.08	2.00	2,152.60		16,338,212.43	18,669,704.15
New Jersey	15,407,084.95		1,758.34	20,326.67	11,400.44		3,694.24		15,444,264.04	29,417,047.26
New York	44,270,806.55		6,341.58	38,039.08	515,763.47	660.00	2,220.30		44,842,631.08	62,549,201.78
Ohio	20,151,515.63		4,416.67	19,508.47	135,238.96		2,922.00		20,313,601.73	39,816,508.60
Pennsylvania	31,601,397.38	800.00	9,045.04	80,251.37	234,058.13		924.20		31,926,476.12	73,228,100.80
Texas	3,669,063.31	100.00	1,200.00	33,290.93	160,871.84		138.00		3,864,664.08	4,537,410.63
Washington	4,232,450.86	87.50	1,866.68	11,797.55	53,972.99	308.38	144.00		4,300,328.06	5,524,814.64

[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, 1937, 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	$933.93	$2.25	$5.25	$2.10	$6.75		$950.28	$25.60			
Arizona	140.00						140.00				
Arkansas	1,039.75	16.35	2.00				1,058.10				
First California	76,402.10	907.38	13,067.83	294.32	334.42	$8.25	91,014.30	9,872,494.26	$31.25	$2,886.00	
Sixth California	21,022.91	2,003.82	79,465.08	221.61	168.77	.04	102,882.23	525.80	16.13		
Colorado	1,313.61	15.90	440.95	8.30	3.04		1,779.80	.36			
Connecticut	53,458.87	950.81	32,814.16	9.48	1.21		87,234.53	24.45			
Delaware	329.85	5.70	45.38	3.15			384.08				
Florida	1,927,253.97	37,783.69	530,306.71	251,953.03	5,338.35	8,403.18	2,161,038.93	2,704.73			
Georgia	25,321.95	21.30	2,698.50	315.00			28,344.75				
Hawaii	40.05	.61	3.38				44.04	42.51			
Idaho	182.30		76.00				258.30				
First Illinois	40,968.74	1,327.20	50,995.32	4,191.09	620.53		97,202.88	194.40	2.88		
Eighth Illinois	13,784.96	414.13	1,430.12				14,629.21				
Indiana	178,285.74	639.74	72,416.42	166.70	13.50		251,522.10	6.46			
Iowa	7,482.50	667.41	384.88		8.91	.08	8,543.78				
Kansas	307.18		.88				308.06				
Kentucky	9,355.48	122.16	847.48		.27		10,325.39	35,222,843.40		14,771.41	$6,780.00
Louisiana	114,131.57	1,958.40	81,164.74	868.34	44.35		198,167.40	178.13			
Maine	2,790.24	185.30	3,895.98		7.77		6,879.29				
Maryland	24,707.00	717.18	2,544.53	28.26	256.11		28,253.08	53.31	44.64		
Massachusetts	56,760.49	1,699.93	62,775.87	1,079.90	2,812.58		125,128.77	27,621.00	70.96		
Michigan	207,220.54	2,718.27	182,048.21	644.88	129.04		482,760.94	14,056.47			
Minnesota	22,841.64	9.92	1,633.90			.90	24,386.36	9.50			
Mississippi											
First Missouri	11,130.70	22.05	2,887.64	80.09	438.43		14,558.91	19,636.06	144.00	238.90	
Sixth Missouri	42,683.75	318.45	2,388.00				45,390.20		1.44		
Montana	257.50	1.50	621.00				880.00	.42			
Nebraska	1,212.20	7.95	112.75				1,332.90				
Nevada	121.60		106.11				227.71				
New Hampshire	104,354.33	154.84	56,761.69	15.75			161,286.01				
First New Jersey	264,235.61	8,049.19	375,732.16	124,065.19	22,296.20		794,378.35	10.20			
Fifth New Jersey	638,088.90	51,648.39	378,269.01	16,532.12	1,546.10	1,074.75	1,087,159.27	24,736,776.51			
New Mexico											
First New York	109,765.58	3,929.85	26,848.71	1,784.84	96.54		142,425.52	153.51			
Second New York	46,810.67	4,811.97	25,830.43	8,056.74	31,220.32	2,275.13	119,005.26	337,055.86	12,437.80	188,738.30	6,482.40
Third New York	84,777.01	7,253.85	121,205.09	16,663.37	1,691.05	1,316.63	232,897.00	18,554.42	672.28	571,728.08	
Fourteenth New York	117,704.28	6,942.60	40,192.20	258.90	4.05		165,102.12	166.50			
Twenty-first New York	8,737.05	20.15	2,830.56				11,590.76				
Twenty-eighth New York	14,123.85	427.40	3,621.42	57.23	243.36		18,473.26	7.37			
North Carolina	79,077.95	.90	.78	.27	.34	12,000.00	91,080.24	254,288,443.03	4,575.60	324,752.40	
North Dakota	119.00						119.00				
First Ohio	57,273.52	559.55	5,402.76	36.75	41.27		63,313.85	2.01	.72		
Tenth Ohio	330,917.37	13,352.43	16,144.60				360,414.40	7.35			
Eleventh Ohio	29,619.96	92.70	184.51	23.10		22.50	29,942.77	48.33			
Eighteenth Ohio	101,011.82	951.60	5,003.95	28.56	6.75	297.75	107,300.43	17.63			
Oklahoma	41.15						41.15	1.50			
Oregon	746.55	.15	397.93			14.40	1,159.03	3.00			
First Pennsylvania	3,087,006.39	9,397.81	554,579.56	11,685.48	1,891.63	9.15	3,664,570.02	10,409,618.44	365.04	1.50	
Twelfth Pennsylvania	403,351.43	124.93	58,540.24	.63	4.05		552,021.28	293,011.80	864.00		
Twenty-third Pennsylvania	114,840.52	92.29	531.53	8.25	202.85	140.76	115,813.20	147.34	10.19		
Rhode Island	15,360.84		197.99				15,558.83	6.59			
South Carolina	544,548.40	43.50	185.75				544,777.65	6.15			
South Dakota	366.65	9.02	121.87				497.54				
Tennessee	3,468.22	57.00	993.55	2.10	.68		4,521.55				
First Texas	16,217.68	350.00	14,096.72	207.38		.18	30,871.96	94.77	.72		
Second Texas	101.00	52.88	3.13		4.05		161.06	3.18			
Utah	1,354.00		1,418.00		.68		2,772.68				
Vermont	30.00		2.50	2.50			35.00	.60			
Virginia	590,693.10	87.53	3,726.25	2.10		119,302.65	713,811.63	140,779,584.37			
Washington	684.25	6.12	85.88				776.25	23.14			
West Virginia	178,128.54	30.00	5.50	32.61			178,196.65	1.46			
Wisconsin	49,904.15	820.92	16,252.63	1,134.13	18.90	.02	67,630.91	17.42			
Wyoming	10.00		11.25				21.25				
Philippine Islands	324,104.44	904.90	1,232.51	2,039.12	36.13		328,317.10	2,928.00			
Total	9,737,305.33	162,198.94	2,835,477.82	442,498.37	69,479.07	144,866.37	13,391,825.90	476,027,206.64	19,237.65	1,103,114.59	13,262.40

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

Alaska	$0.05						$0.05	$0.30			
California	97,425.01	$2,911.20	$92,532.91	$515.93	$503.19	$8.29	193,896.53	9,873,020.06	$47.38	$2,886.00	
District of Columbia	105.05	43.20	11.50	11.97	135.00		306.72	24.00	43.20		
Illinois	52,853.70	1,741.33	52,425.44	4,191.09	620.53		111,832.09	194.40	2.88		
Maryland	24,601.05	673.98	2,533.03	16.29	121.11		27,948.36	29.31	1.44		
Missouri	53,814.45	340.50	5,275.64	80.09	438.43		59,949.11	19,636.06	145.44	238.90	
New Jersey	902,324.51	59,697.58	754,001.17	140,597.31	23,842.30	1,074.75	1,881,537.82	24,736,786.71			
New York	381,918.44	23,394.82	220,528.50	26,821.08	33,245.32	3,591.76	689,490.02	356,037.98	13,110.08	760,464.38	$6,482.40
Ohio	518,822.67	14,956.28	26,735.82	88.41	48.02	320.25	560,971.45	76.22	.72		
Pennsylvania	3,695,198.34	9,615.03	613,651.33	11,691.36	2,098.53	149.91	4,332,404.50	10,702,777.58	1,239.23	1.50	
Texas	16,318.68	402.88	14,099.85	207.38	4.05	.18	31,033.02	97.95	.72		
Washington	684.20	6.12	85.88				776.20	22.94			

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Tobacco manufactures—Continued			Oleomargarine								
							Special taxes					
								Wholesale dealers		Retail dealers		
	Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3350, R. S., etc.	Total, all tobacco taxes	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, $0	Total from oleomargarine taxes
Alabama		$96.06	$1,071.94					$10.00	$5,071.68		$13,927.34	$19,009.02
Arizona			140.00	$22.91			$577.09		1,620.00		5,900.75	8,120.75
Arkansas	$94.14	65.00	1,217.24				10.00		3,785.97	$33.00	11,265.05	15,094.02
First California	47,165.49		10,013,591.30		$81,392.00		1,200.00		4,000.00		27,085.86	113,677.86
Sixth California	4,241.02		107,665.18		28,800.50		3,000.00		6,083.34	2.70	34,157.87	72,044.41
Colorado	1,106.45		2,885.61		2,707.50		600.00		2,683.34	.13	12,943.32	18,934.29
Connecticut	6,361.58		93,620.56					20.00	933.34		7,097.78	8,051.12
Delaware	380,480.93		380,565.01						1,000.00		2,427.76	3,427.76
Florida	661.17		2,164,404.83						9,271.74		22,647.82	31,919.56
Georgia	291.45	10.00	28,646.20	59.61					9,037.60		17,310.76	26,408.17
Hawaii	1,406.48		1,493.03					66.67	200.00		403.93	670.60
Idaho			258.30								27.50	27.50
First Illinois	4,744,818.05	10.00	4,842,228.21	19,112.48	313,474.00		6,600.00		9,883.34		48,211.90	397,281.72
Eighth Illinois	22,031.58	82.24	37,343.03	5,128.33	9,988.50		675.00	1,120.00	15,168.36	1.00	41,731.36	73,813.45
Indiana	28,959.20	10.00	280,497.76	5,450.00	91,925.00		725.00		14,034.18	153.00	56,164.59	168,442.07
Iowa	29,307.44		37,941.22						5,966.71		24,856.88	30,823.59
Kansas	233.10		631.16	10,001.20	62,115.25		1,800.00		6,800.03	48.00	28,687.98	109,432.46
Kentucky	5,951,707.61	828.65	41,217,256.46						4,433.34	48.00	25,817.38	30,298.72
Louisiana	41.07		198,384.60					5.83	4,600.03		14,643.26	19,249.12
Maine	3.92		6,883.21						3,900.01		11,330.86	15,230.87
Maryland	127.07		28,478.10	19,500.00	19,343.65		600.00	480.00	6,050.02	2,052.00	26,933.42	74,959.09
Massachusetts	59,881.98		212,702.71			$16.80			5,250.02		24,311.91	29,578.73
Michigan	1,663,734.04		2,060,552.05	397.60	35,960.00		825.00		24,525.86		72,904.63	134,613.09
Minnesota	10,267.89		34,663.85		2,889.50		600.00		4,916.68		12,860.69	21,266.87
Mississippi		25.00	25.00	28.69			50.00	600.00	600.00	48.00	3,950.69	5,277.38
First Missouri	6,227,066.62		6,261,044.49	850.00	21,175.00		600.00		3,146.68	248.00	24,730.01	50,749.69
Sixth Missouri	301.92		45,693.56	72.00	4,855.00		600.00		5,533.35	48.00	24,632.04	35,740.39
Montana	109.10		989.52						450.00		135.65	585.65
Nebraska	4,078.19		5,411.09				25.00		4,733.35		17,402.28	22,160.63
Nevada			227.71						400.00		565.10	1,065.10
New Hampshire	143.04		161,429.65				30.50		950.00		5,423.68	6,403.68
First New Jersey	54.18		794,442.72						2,414.96		16,364.96	18,779.92
Fifth New Jersey	1,303,083.51		27,127,019.29	4,600.00	58,925.00		2,400.00		2,816.68	96.00	14,057.04	82,894.72
New Mexico									400.00		3,045.15	3,445.15
First New York	145,234.20		287,813.53						2,066.68		14,603.90	16,670.58
Second New York	41,167.53		704,887.15					955.59	2,393.35		436.75	3,785.69
Third New York	6,132.31		830,082.09		8.50			40.00	605.50		2,217.62	2,871.62
Fourteenth New York	78,712.24		243,980.86						4,603.35		21,440.78	26,044.13
Twenty-first New York	114,599.65		126,196.41	23.40					7,055.02		20,510.25	27,588.67
Twenty-eighth New York	8,213.01		26,693.64						8,049.98		20,134.83	28,184.81
North Carolina	21,746,371.16	580.00	276,455,802.43	26.10					6,887.88		15,307.18	22,221.16
North Dakota			119.00									
First Ohio	5,979,800.50		7,043,117.98	6.00	75,861.78		1,200.00		4,866.70		16,547.37	98,481.85
Tenth Ohio	1,443,059.90		1,803,481.65		35,575.00		600.00		4,100.02		18,430.13	58,705.15
Eleventh Ohio	297.00		30,288.10		103,746.00		600.00		6,664.24		24,112.72	135,122.96
Eighteenth Ohio	56,372.92	10.00	163,790.98						8,233.35		32,296.24	40,529.59
Oklahoma			42.65						330.00		2,350.84	2,680.84
Oregon	326.77		1,488.80		5,020.43		823.46		3,285.75		13,906.58	23,036.22
First Pennsylvania	345,439.62		14,419,994.62						1,766.67		10,083.51	11,850.18
Twelfth Pennsylvania	1,087,782.84		1,933,679.92						400.00		5,209.01	5,609.01
Twenty-third Pennsylvania	14,204.97		130,175.70						2,133.33		16,950.79	19,084.12
Rhode Island	1,653.55		17,218.97				723.40		1,200.00		3,864.14	5,787.54
South Carolina	2,185.02	440.00	547,408.82	40.00					4,357.55		9,841.09	14,238.64
South Dakota	177.66		675.20								359.68	359.68
Tennessee	3,363,195.73	275.64	3,367,992.92						733.34		1,634.81	2,368.15
First Texas	5,452.69		39,420.14				75.00		7,768.53	2.70	23,993.34	31,839.57
Second Texas	2.88		167.12	2,520.00	13,856.25		2,400.00	5.00	4,416.69		26,594.46	49,792.40
Utah	142.74		2,916.42						1,000.00		1,802.05	2,802.05
Vermont	5.07		40.67						2,033.36	67.60	2,072.40	4,173.36
Virginia	4,395,897.43	10.00	145,889,303.43						6,833.36	375.67	21,887.43	29,096.46
Washington	41.93		841.32								72.00	72.00
West Virginia	1,431,131.49	5.28	1,609,334.88				50.00		9,916.68	12.00	24,633.99	34,612.67
Wisconsin	28,001.54		95,709.87								22.00	22.00
Wyoming			21.25	112.89					200.00		2,195.30	2,507.99
Philippine Islands			331,245.10									
Total	61,697,050.17	2,447.87	552,254,145.22	67,051.01	967,618.86	16.80	27,388.95	3,303.09	272,362.14	3,236.70	1,006,537.60	2,348,415.24

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

Alaska			$0.36									
California	$51,406.51		10,121,256.48		$110,192.50		$4,200.00		$10,083.34	$2.70	$61,243.73	$185,722.27
District of Columbia	59.57		433.49						1,533.34	241.00	5,542.07	7,116.41
Illinois	4,767,449.63	$92.24	4,879,571.24	$24,240.81	323,462.50		7,275.00	$1,120.00	25,061.70	1.90	89,943.26	471,095.17
Maryland	67.50		28,044.61	19,500.00	19,343.65		600.00	480.00	4,716.68	1,811.00	21,391.35	67,942.68
Missouri	6,227,368.54		6,307,338.05	922.00	26,030.00		1,200.00		8,680.03	296.00	49,362.05	86,490.08
New Jersey	1,303,137.69		27,921,462.02	4,600.00	58,925.00		2,400.00		5,031.64	96.00	30,422.00	101,474.64
New York	394,058.94		2,210,653.68	23.40	8.50			995.59	24,773.88		79,344.13	105,145.50
Ohio	8,479,530.32	10.00	9,040,588.71	6.00	215,182.78		2,400.00		23,864.31		91,386.46	332,839.55
Pennsylvania	1,447,427.43		16,483,850.24						4,300.00		31,243.31	35,543.31
Texas	8,465.57		39,587.26	2,520.00	13,856.25		2,475.00	5.00	12,185.22	2.70	50,587.80	81,631.97
Washington	41.93		840.97								72.00	72.00

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Adulterated butter				Process or renovated butter		Mixed flour	
	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
Alabama					$3,038.40	$50.00		
Arizona								
Arkansas								
First California							$1,095.00	
Sixth California								$10.00
Colorado								
Connecticut								
Delaware								
Florida								
Georgia					1,380.30	50.00		
Hawaii								
Idaho								
First Illinois	$2,404.50							
Eighth Illinois								
Indiana								
Iowa							841.80	61.14
Kansas							12.00	10.00
Kentucky								
Louisiana								
Maine								
Maryland					1,265.25	150.00		
Massachusetts								
Michigan							73.20	
Minnesota							60.00	12.00
Mississippi								
First Missouri				$17.23				
Sixth Missouri								12.00
Montana								
Nebraska								
Nevada								
New Hampshire								
First New Jersey								
Fifth New Jersey								
New Mexico								
First New York								
Second New York	37.50	$1,412.50						
Third New York								
Fourteenth New York								
Twenty-first New York								
Twenty-eighth New York							305.00	24.00
North Carolina								
North Dakota								
First Ohio								
Tenth Ohio								
Eleventh Ohio								
Eighteenth Ohio								
Oklahoma								
Oregon							2,455.00	24.00
First Pennsylvania								
Twelfth Pennsylvania								
Twenty-third Pennsylvania			$48.00					
Rhode Island								
South Carolina								
South Dakota								
Tennessee								
First Texas								
Second Texas								22.50
Utah							70.00	17.60
Vermont								
Virginia					517.00	50.00		
Washington							1,173.50	84.00
West Virginia								
Wisconsin							20.00	24.00
Wyoming								
Philippine Islands								
Total	2,442.00	1,412.50	48.00	17.23	6,800.95	300.00	5,805.50	301.24

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

Alaska								
California							$1,095.00	$10.00
District of Columbia								
Illinois	$2,404.50							
Maryland					$1,265.25	$150.00		
Missouri				$17.23				12.00
New Jersey								
New York	37.50	$1,412.50					305.00	24.00
Ohio								
Pennsylvania			$48.00					
Texas								22.50
Washington							1,173.50	84.00

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Narcotics									
	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	Laboratories, etc. $1	Dealers in Untaxed narcotic preparations, $1	
Alabama	$68.00	$191.80	$50.00	$24.00	$252.70	$2,356.93	$2,496.86		$17.40	$5,457.69
Arizona		20.00	50.00		84.00	621.53	545.35		25.25	1,355.73
Arkansas		124.60	580.00		52.00	1,184.48	1,973.63	$1.00	100.65	4,116.36
First California	12.00	308.80	303.10	48.00	384.00	4,722.55	4,638.88		46.25	10,461.68
Sixth California	33.00	390.50	1,240.00	96.00	708.00	5,570.29	6,135.50	1.00	54.00	14,228.89
Colorado		114.90	1,280.25		310.80	1,506.80	1,751.90		61.20	5,085.65
Connecticut		156.00	176.00	48.00	264.00	2,631.15	2,593.01	2.00	121.35	5,991.51
Delaware	3.44	24.20		24.00	12.00	303.00	354.25		45.25	766.14
Florida		192.80	210.00		180.00	2,251.52	1,929.95		148.50	4,912.77
Georgia	73.28	267.30	4,260.15	24.00	541.60	2,875.29	2,551.98	4.25	42.40	10,640.25
Hawaii	.73	14.00	577.00	48.00	96.00	45.05	304.80		73.70	1,100.28
Idaho		31.80	480.00		57.00	639.75	464.00		4.00	1,576.55
First Illinois	1,518.00	472.15	731.00	222.00	593.00	7,592.02	8,224.28	1.00	45.00	19,398.45
Eighth Illinois	57.35	147.10	2,557.00	48.00	313.48	2,003.94	2,791.91		120.65	8,045.43
Indiana	9,040.80	251.74	775.00	154.00	640.40	3,659.75	4,344.62	4.00	241.29	19,141.60
Iowa	31.50	156.20	3,610.00	85.00	511.00	2,565.30	3,223.60	3.00	240.00	10,426.20
Kansas	1.00	101.70	610.00	33.00	222.00	2,849.63	2,437.65		95.10	6,410.08
Kentucky	58.00	180.70	3,680.25	36.00	270.60	2,460.85	2,626.38		179.49	9,492.27
Louisiana		130.50	990.96	48.00	144.00	2,773.15	2,384.00	5.25	264.93	6,740.79
Maine		74.70	50.00		72.00	1,066.30	1,196.50	1.00	229.50	2,690.00
Maryland	405.79	250.80	515.58	240.00	430.75	3,441.39	4,339.14	2.00	353.90	9,979.35
Massachusetts	1,173.84	429.72	1,909.00	120.00	576.75	6,345.52	7,447.53	16.18	176.53	18,195.07
Michigan	6,545.41	376.47	1,511.91	284.90	777.75	6,327.91	6,525.63	9.10	205.80	22,654.88
Minnesota	3.50	218.60	1,406.00	48.00	312.00	3,480.56	3,037.50	1.00	21.20	8,531.36
Mississippi		128.80	240.05		133.80	1,434.05	1,423.31		171.96	3,531.96
First Missouri	19,306.23	194.50	2,510.00	192.00	345.60	3,101.95	3,205.82		72.50	28,928.60
Sixth Missouri	15.60	177.30	1,150.00	72.00	267.70	2,385.27	2,940.60	3.00	84.75	7,105.22
Montana		36.40	585.00		36.75	846.44	586.81		10.25	2,101.65
Nebraska	48.40	104.40	1,065.00	48.00	84.00	2,070.57	1,932.29		76.25	5,435.91
Nevada		10.50	53.00		24.00	170.66	164.75		1.00	424.01
New Hampshire	73.00	36.10			24.00	565.45	678.05		115.20	1,491.80
First New Jersey	5.65	82.40		24.00	44.00	1,469.23	1,373.13		11.25	3,009.66
Fifth New Jersey	90,561.79	265.20	340.25	156.17	96.00	3,702.10	3,710.25		21.25	98,851.11
New Mexico		25.70	185.00		12.00	330.20	408.75		15.05	976.70
First New York	6,053.90	403.90	641.00	96.00	108.00	7,326.29	6,167.00	3.00	13.00	20,812.15
Second New York	402.70	97.10		192.00	438.60	900.07	830.77		21.40	2,891.84
Third New York	104.25	197.40	300.00	72.00	216.00	3,009.00	5,781.16	2.00	17.00	9,698.81
Fourteenth New York	2,806.11	314.30	532.00	216.00	372.20	4,860.38	4,660.54	1.00	37.50	13,300.03
Twenty-first New York	413.70	126.00	705.00	111.00	212.00	1,207.35	1,773.30		76.31	4,624.75
Twenty-eighth New York	338.75	177.00	2,935.00	112.00	204.60	2,614.02	2,958.55		19.40	9,350.32
North Carolina		212.90	2,836.25		237.60	2,052.88	2,471.14	1.00	424.72	8,236.40
North Dakota		31.30			88.80	801.35	589.10		3.00	1,513.55
First Ohio	333.68	128.50	665.00	168.00	240.00	1,713.23	2,105.02		68.00	5,421.43
Tenth Ohio	15.20	75.70	153.30	61.55	197.00	1,067.14	1,572.50		98.55	3,240.94
Eleventh Ohio	504.50	103.20	225.00	96.00	271.60	1,507.00	1,799.75		102.40	4,609.45
Eighteenth Ohio	208.21	269.70	1,527.05	208.00	393.75	3,627.45	3,891.46		80.30	10,295.92
Oklahoma		160.56	415.00	65.00	278.40	2,633.04	2,044.20		120.95	5,717.09
Oregon	6.00	125.50	864.00	24.00	245.60	1,650.24	1,334.70		10.00	4,260.04
First Pennsylvania	7,985.68	450.60	1,325.00	408.00	690.20	7,519.85	6,852.66	4.00	44.90	25,279.99
Twelfth Pennsylvania		120.00	270.00		170.00	2,032.55	2,189.00		2.00	4,783.55
Twenty-third Pennsylvania	222.20	209.90	1,117.90	72.00	260.00	3,976.59	4,604.19		67.40	10,590.18
Rhode Island	1.40	68.90	105.00	24.00	72.00	960.10	874.20		49.00	2,161.50
South Carolina		145.50			168.00	1,704.55	1,675.05		151.10	3,904.20
South Dakota		32.80	.77		135.00	052.45	588.80		19.55	1,729.37
Tennessee	549.60	231.50	1,125.01	72.00	324.60	2,383.27	2,766.05	3.00	176.05	7,611.68
First Texas		231.26	1,302.50	24.00	384.20	4,075.98	3,586.19		293.96	9,898.09
Second Texas	308.36	246.20	150.00	24.00	476.00	5,917.65	3,771.15		305.00	11,198.36
Utah		41.50	351.00		121.50	394.75	468.20		31.50	1,408.25
Vermont		32.60	815.00		48.00	378.13	578.95		159.45	2,012.13
Virginia	6.00	210.81	290.50	8.00	244.00	2,060.31	2,761.19	1.00	539.75	6,121.56
Washington		143.65	2,937.06		336.00	2,389.89	1,991.35		320.70	8,118.74
West Virginia		115.30	1,485.00		144.00	1,271.50	1,892.08		87.15	4,995.63
Wisconsin	33.16	221.50	1,212.50	48.00	252.00	4,012.66	3,639.70		139.70	9,559.22
Wyoming		15.00	100.00		48.00	313.55	243.70		8.00	723.25
Philippine Islands										
Total	148,920.46	10,754.90	58,167.34	4,224.62	16,251.73	160,815.80	167,213.26	58.78	7,075.02	573,492.81

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

Alaska		$2.00				$77.50	$63.00			$143.40
California	$45.60	997.30	$1,543.10	$144.00	$1,092.00	10,292.84	10,774.38	$1.00	$100.25	24,590.47
District of Columbia		75.00		72.00	178.75	1,041.80	1,517.50		17.00	2,902.05
Illinois	1,575.35	619.25	3,288.00	270.00	996.48	9,695.96	11,016.19	1.00	171.65	27,443.88
Maryland	405.79	175.80	515.58	168.00	252.00	2,399.59	2,821.64	2.00	336.90	7,077.30
Missouri	19,321.83	371.80	3,660.00	264.00	613.30	5,487.22	6,155.42	3.00	157.25	36,033.82
New Jersey	90,567.44	345.00	340.25	180.17	140.00	5,171.33	5,083.38		32.60	101,860.77
New York	9,619.56	1,315.70	5,113.00	799.00	1,551.40	19,926.11	22,171.32	6.00	184.61	60,686.70
Ohio	1,151.59	577.10	2,570.35	533.55	1,102.35	7,914.82	9,368.73		349.25	23,567.74
Pennsylvania	8,207.88	840.50	2,712.90	480.00	1,120.20	13,528.99	13,645.85	4.00	113.40	40,653.72
Texas	308.36	477.46	1,452.50	48.00	860.20	9,993.63	7,357.34		598.96	21,096.45
Washington		140.75	2,937.06		336.00	2,312.89	1,928.35		320.79	7,975.34

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, 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: Sales by postmasters	Documentary stamps: Sales by collectors	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 percent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 10 cents	Total from stamp taxes
Alabama	$45,387.12	$45,599.08					$90,986.20
Arizona	13,885.08	34,290.47			$18.29		48,193.84
Arkansas	34,670.73	18,284.52				$50.40	53,205.65
First California	393,017.72	777,734.40	$350,373.84	$22.95	22,074.34	2,667.80	1,545,891.05
Sixth California		923,547.26	244,858.18		1,134.78	231.20	1,170,771.42
Colorado	88,693.25	115,996.27	28,670.20	6.02	295.66	160.00	183,822.00
Connecticut	67,205.80	83,243.06	149,992.80		4,402.85	130.00	304,974.51
Delaware	3,549.46	72,896.49	16,715.82				92,161.77
Florida	134,558.83	50,791.88	5.45			.10	185,350.26
Georgia	73,948.71	93,462.38	20.00		.98		167,432.07
Hawaii	73.43	50,587.12	3,719.06			3,318.40	57,698.00
Idaho	16,091.76	11,556.93			2.18		27,660.87
First Illinois	189,301.35	1,816,556.91	738,391.87	3,109,707.12	6,183.56	312,682.70	6,173,323.51
Eighth Illinois		49,468.26	4,555.08				54,023.34
Indiana	167,546.94	112,027.53	630.65		5.36	78.80	280,289.18
Iowa	155,907.62	29,746.98			21.00		185,675.60
Kansas	90,788.33	30,188.59		138.78	18.48		121,129.18
Kentucky	47,264.95	82,353.91	10,032.95				139,593.81
Louisiana	76,284.48	111,180.73		187,986.27		102.60	375,553.98
Maine	59,373.00	7,834.37	3,752.75			.40	70,960.52
Maryland	83,013.50	265,362.61	81,702.71		402.16	6.70	430,477.68
Massachusetts	159,275.21	890,744.84	647,280.20		4,819.91	43.00	1,693,268.96
Michigan	128,802.01	514,326.62	170,573.63		.60	77.80	813,780.66
Minnesota	68,865.00	227,493.40	19,350.86	182,290.31	.00	85,012.80	583,012.49
Mississippi	31,831.01	10,781.98					42,613.89
First Missouri	68,648.10	201,099.05	77,721.49	3,428.00	10.93	32.20	350,939.80
Sixth Missouri	53,859.54	161,973.39	7,734.25	275,270.00		2,728.00	501,565.18
Montana	34,307.50	8,340.25					42,147.81
Nebraska	71,693.49	50,144.31	27.75	37.40	10.22		121,912.97
Nevada	3,907.14	21,745.99					25,713.13
New Hampshire	16,755.77	8,637.47	239.64				25,632.88
First New Jersey		26,843.14				870.00	27,713.14
Fifth New Jersey	153,325.82	845,370.69	13,099.62		117.88	95,204.60	1,107,118.61
New Mexico	11,369.24	5,113.56	2,069.67		.01		18,551.88
First New York		172,214.24	591.67		.17	5.20	172,811.28
Second New York	201,585.49	12,717,884.40	27,651,854.35	1,320,121.32	582,297.98	3,400.50	42,476,944.04
Third New York		81,883.83	48.56		1,501.11	111.30	83,542.80
Fourteenth New York		44,126.37				401,288.90	445,415.27
Twenty-first New York		84,848.06				5.00	84,853.06
Twenty-eighth New York		236,529.13	65,602.31		48.56	85,101.40	437,280.89
North Carolina	122,867.00	35,988.21	4,119.10				162,974.31
North Dakota	7,850.39	5,931.39					13,781.78
First Ohio	88,697.56	235,193.81	26,857.27		.47	2,809,528.50	3,230,257.61
Tenth Ohio		66,653.88	3,443.70			66.80	70,038.38
Eleventh Ohio		67,371.44	4,257.20			7.00	71,635.64
Eighteenth Ohio	146,911.85	408,164.81	115,549.55		.67	47,179.83	717,806.15
Oklahoma	110,891.61	50,477.29	209.50				161,578.40
Oregon	48,769.00	114,407.36	96.92	213.04		15.00	163,501.20
First Pennsylvania	65,485.82	946,614.33	531,006.82		50.00	13.40	1,543,170.37
Twelfth Pennsylvania		33,087.55	3,100.12				36,186.67
Twenty-third Pennsylvania	72,972.37	457,132.89	277,871.40		1.20	2.00	807,979.86
Rhode Island	10,212.16	40,837.35	48,158.01		10,250.15	10.80	109,468.47
South Carolina		10,829.91				10.00	10,839.91
South Dakota	17,503.41	2,159.57					19,662.98
Tennessee	95,729.00	63,509.78		6,465.90			165,504.68
First Texas	136,169.63	188,835.12	2.70		24.83	21.70	325,054.28
Second Texas	156,776.31	121,123.43				.20	277,899.94
Utah	10,737.40	30,820.72	7,900.00				49,458.12
Vermont	11,242.86	10,251.46				48.20	21,542.52
Virginia	103,360.71	30,017.75	7,372.86				150,696.92
Washington	50,724.14	245,147.45	7,725.09	600.12	15.00	56.40	304,268.20
West Virginia	59,298.38	15,231.01	6,669.45				81,198.82
Wisconsin	109,651.26	232,637.36	7,550.14	10,526.67		278,148.20	638,513.51
Wyoming	9,675.34	3,239.84					12,915.18
Philippine Islands		1,490.75					1,490.75
Total	4,122,534.69	24,829,175.52	31,350,507.49	-5,096,813.70	633,712.38	4,186,602.43	59,919,336.11

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

Alaska		$726.15					$726.15
California	$393,017.72	1,711,281.56	$595,232.02	$22.95	$23,209.12	$2,899.00	2,725,662.47
District of Columbia	5,149.50	135,110.14	40,802.80		398.66	1.20	181,462.30
Illinois	189,301.35	1,866,025.17	742,946.95	3,109,707.12	6,183.56	312,682.70	6,227,846.85
Maryland	77,864.00	160,312.47	40,899.91		3.50	5.50	279,015.38
Missouri	122,507.73	363,072.44	85,455.74	278,698.00	10.93	2,760.20	852,505.04
New Jersey	153,325.82	872,213.83	13,099.62		117.88	96,074.60	1,134,831.75
New York	201,585.49	15,337,188.03	27,718,094.89	1,320,121.32	583,847.41	400,602.30	43,620,847.44
Ohio	235,609.61	777,283.94	160,087.72	.48	2,916,776.13	4,059,757.78
Pennsylvania	138,458.19	1,436,834.77	811,987.34	60.20	15.40	2,387,355.90
Texas	292,946.24	309,958.55	2.70	24.83	21.90	602,954.22
Washington	50,724.14	244,421.30	7,725.09	600.12	15.00	56.40	303,542.03

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, 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 (tax repealed June 27, 1936)	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				$4.60	$184,018.57		$30,842.57	$1,389.26	$1,483.80	$53.70	$273,207.53
Arizona								817.05	903.53		136,553.71
Arkansas				221,607.18	458,819.82	$8.00		835.53	744.98	63.74	175,738.37
First California		$3,304.53	$654.20	1,661,183.69	10,653,399.85	113,995.40	10.75	65,739.72	22,357.07	4,438.73	1,140,225.35
Sixth California		60.48		1,165,059.04	11,608,180.32	4,108,226.74	759,522.45	290,213.21	859,904.58	425,932.00	907,547.12
Colorado				6,610.26	90,447.74	160,416.83	31,752.82	24,380.81	5,594.47	2,816.64	279,084.09
Connecticut				10,589.74	303,756.55	171,473.86	59,418.65	212,921.53	7,074.85	86.20	690,871.54
Delaware				146.64	46,664.47			2,133.12	644.29	23.93	65,581.49
Florida				17.34	379,050.59		8.82	10,016.77	1,628.50		470,519.93
Georgia				13,373.28	554,472.96		2,128.46	10,749.64	4,709.23		383,551.51
Hawaii				295.64	.65			332.41	277.06	17.63	95,523.69
Idaho					106.38			119.02	227.11		106,908.81
First Illinois		529,126.87		3,220,430.06	15,974,669.07	210,607.16		1,390,968.28	1,262,071.14	52,347.42	2,354,595.22
Eighth Illinois		4,635.29		155,457.11	1,344,310.09			15,537.80	12,577.01		572,580.69
Indiana		19,150.23		93,349.37	271,997.04	24,452.39	1.48	722,245.13	97,964.80	1,568,774.33	863,702.40
Iowa				26,015.08	72,092.62	129,239.41	1,559.75	19,121.36	8,138.86	445.00	632,848.32
Kansas				120,445.56	3,781,626.85			2,289.14	2,515.21	2.18	330,358.05
Kentucky				475,539.68	3,549,293.88	1.30		17,104.14	1,293.58	27.93	357,063.87
Louisiana				580,777.71	4,177,944.09			3,063.87	4,764.16		424,948.06
Maine						29.30		8.59	310.70		231,082.26
Maryland				82,794.67	5,583,274.75	658,161.21	195,658.92	19,033.48	5,154.40	585.90	816,692.97
Massachusetts				210,352.88	3,494,102.58	1,093,730.30	206,841.86	105,468.12	26,303.98	32,031.31	1,538,913.59
Michigan	$5,741.12			106,333.78	920,512.47	86,676.39	20,383.42	3,383,395.71	5,202,509.09	61,226,018.73	1,491,542.61
Minnesota				162,368.99	603,141.33	2,890.89	36,312.96	222,546.97	20,091.76	7,710.35	645,377.47
Mississippi					198,611.73			62.24	5,125.39	21.78	150,434.00
First Missouri		2,185.77		1,134,057.56	6,123,465.86	14,392.22	117,374.45	189,744.61	27,596.30	713.80	602,493.63
Sixth Missouri				69,425.65	21,362.28			34,924.24	13,051.47	82.93	486,904.60
Montana				487.58	301,274.09	.28	.24	78.79	521.12		136,692.99
Nebraska	48.40	58.05		100,261.64	22,745.31			11,802.24	1,791.07		278,726.12
Nevada											42,776.46
New Hampshire								844.73	323.00		164,289.20
First New Jersey				24,721.43		6.76		104,874.37	5,046.15		340,848.12
Fifth New Jersey				31,763.10	68,050.50	1,840.64	2.21	91,186.03	14,036.85	7,336.72	1,394,861.74
New Mexico				1,607.92	196,855.83			44.04	67.31		67,464.39
First New York		3,610.80		37,681.78	76,453.75	3,423.75	.15	74,401.64	19,732.00	12,963.54	1,810,077.64
Second New York		940.92		6,950,202.00	34,500,088.90	2,410.50	2,710.38	143,711.40	200,018.18	131,200.03	2,525,829.41
Third New York	629.60	179,443.53		794,529.70	7,583,115.17	5,837,356.96	1,143,405.09	40,925.03	13,063.12	4,601.42	20,307.02
Fourteenth New York		.67	.69	22.05	70,391.99	443.02	50.96	16,356.49	12,391.01	1,093.37	867,977.21
Twenty-first New York		1,473.21		2,325.67	40,923.45	2,673.86		49,734.83	64,534.21	988.34	672,054.53
Twenty-eighth New York				43,760.17	83,483.70	463,408.61	48,567.23	370,316.88	74,212.98	11,526.73	583,006.90
North Carolina					410,618.35	1,286.69		4,005.23	7,962.45		402,671.54
North Dakota				7,255.24				140.56	678.58	33.15	39,205.37
First Ohio				190,206.99	343,857.52	323,486.84	99,374.17	201,459.34	32,433.36	28,890.93	391,437.16
Tenth Ohio		500.00		267,100.48	2,284,573.83	52,902.63	.16	484,450.17	131,204.01	301,504.60	218,012.36
Eleventh Ohio				17,583.32	91,321.75	503,077.47	63,433.94	19,607.02	4,016.88		517,981.45
Eighteenth Ohio	25.00			1,444,853.70	4,915,451.55	17,896,423.98	3,483,168.85	537,396.95	485,387.00	155,816.24	840,351.71
Oklahoma				2,307,267.81	22,336,792.13			10,568.56	2,220.24		401,621.81
Oregon					95.86			8,130.15	2,612.29	3,496.42	607,865.18
First Pennsylvania		255.90		2,178,364.98	13,943,828.25	451,046.78	138,064.98	716,663.81	191,716.15	143,612.68	1,943,815.27
Twelfth Pennsylvania		1,937.04			21,870.62	3.90		4,891.65	2,520.65		150,070.29
Twenty-third Pennsylvania				4,147,844.64	14,712,843.54	408,974.24	83,752.23	80,102.16	22,168.89	15,966.76	1,061,600.75
Rhode Island				17,227.76	67,398.01	239.14		10,253.50	644.67	1,330.31	256,474.81
South Carolina				6.08	22,498.94			598.33	902.51		80,083.34
South Dakota					3,905.26			543.60	443.01		127,977.36
Tennessee				18,489.54	312,191.79	18,833.02	1.31	18,260.96	3,062.40	122.45	417,242.16
First Texas				2,619,295.43	14,932,286.79			12,204.99	3,916.81	141.83	503,885.96
Second Texas				322,088.80	6,656,805.38			22,438.58	4,333.17	656.40	715,705.01
Utah				33,206.60	375,670.26			63.64	1,323.50	287.42	170,418.12
Vermont								86.03	140.40		102,447.43
Virginia				2.99	133,221.39			13,232.16	5,372.92	31.05	611,130.93
Washington				301.11	29,586.85	21.51		11,044.54	30,969.63	8,553.42	421,053.85
West Virginia				143,865.06	189,631.59			1,567.53	6.85		195,741.13
Wisconsin	3,749.14	65,533.68		235,415.84	1,114,895.91	1,297,475.26	255,102.95	278,523.45	82,033.00	1,113,194.82	827,090.80
Wyoming				8.08	106,372.71			114.29	65.80	7.93	56,140.53
Philippine Islands											
Total	10,193.26	812,216.97	654.89	31,463,002.10	196,532,813.58	34,039,620.74	6,779,552.81	10,085,780.21	9,030,872.08	65,264,953.87	35,974,552.93

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

Alaska											$10,848.82
California		$3,365.01	$654.20	$2,826,242.73	$22,202,180.17	$4,222,222.14	$759,533.20	$355,952.93	$882,321.75	$430,370.73	2,047,772.47
District of Columbia				79.05	403.56	47.87		1,635.65	123.03	15.65	330,710.70
Illinois		533,762.16		3,375,887.47	17,318,879.16	210,607.16		1,406,506.08	1,275,548.15	52,347.42	2,927,165.91
Maryland				82,715.62	5,562,871.19	658,103.34	195,658.92	17,397.83	5,031.37	370.25	484,882.27
Missouri		2,185.77		1,203,483.21	6,144,828.14	14,392.22	117,374.45	224,663.85	40,547.77	796.73	989,398.23
New Jersey				56,484.53	68,050.50	1,847.40	2.21	196,060.40	19,083.99	7,335.72	1,735,709.86
New York	$629.60	185,469.13	.69	7,837,540.83	42,553,457.03	6,309,715.70	1,194,734.41	695,446.36	389,981.50	102,362.43	6,479,250.01
Ohio	25.00	500.00		1,919,744.49	7,636,204.65	18,775,890.72	3,645,977.12	1,242,908.38	653,041.84	485,681.77	1,977,582.68
Pennsylvania		2,192.94		6,326,209.62	28,678,542.41	860,024.92	221,817.21	801,657.62	216,405.69	159,519.43	3,155,495.31
Texas				2,941,383.73	21,589,092.17			34,643.57	8,249.98	798.23	1,219,681.90
Washington				301.11	29,586.85	21.51		11,044.54	30,969.63	8,553.42	410,205.03

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, 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, 3 per cent	Jewelry (tax repealed June 23, 1936)	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	83.21	$8,007.48	$293.13	$37.19	$152.60			$7,151.76	$1.11	$199.80	
Arizona		190.67	48.09		96.04			6.96			
Arkansas		935.50	30.64	24.75				32.30			
First California	1,456.22	40,703.32	22,844.19	83,161.49	33,304.74	$12,785.88	$1,594.96	20,029.53	1,087.70		$417.34
Sixth California	177.44	467,496.75	52,912.09	100,463.48	67,217.99	102,452.85	38,037.74	41,646.82	192.37	25.97	9,490.33
Colorado	5.10	7,652.67	174.86	3,086.95	2,014.44	265.63		5,697.97	2.90		
Connecticut	543.71	136,012.42	292,072.23	16,718.80	8,962.19	225,590.42	68,637.52	224,037.09	2,131,413.65	77,691.78	15,795.96
Delaware		25,742.56	3,081.07	283.91	8.00			20.20			
Florida	3,298.63	3,492.93	308.27		188.43	.54		1,951.73			
Georgia	355.53	36,887.12	5,039.85	6.37	1,157.39			11,539.94			
Hawaii	25,338.98	4,110.15	676.86		63.98	283.67		651.08	187.40		
Idaho		41.52	.53	26.17	2.83						
First Illinois	38,630.34	1,329,690.66	463,789.42	201,330.56	99,668.17	1,726,133.46	668,154.11	2,775,085.80	1,745.38		50,411.29
Eighth Illinois	1.30	12,418.21	2,618.92	2,337.26	422.95		21,592.35	82,899.88	482,850.48		
Indiana	43.50	35,880.98	58,666.50	6,296.66	965.85	461,458.55	2,167,257.08	125,671.80			
Iowa		230,308.85	99,923.78	9,275.19	21,172.74	1,900.25	3,685.41	34,860.79			7,880.46
Kansas		2,345.25		494.61	19.05	51.12		157.90			
Kentucky		26,557.72	12.94	939.85	179.84	158,866.73		94,662.21			
Louisiana		22,113.38	1,531.52	832.53	2,324.58			801.57			
Maine		88.50	97.51	1,015.33	53.33			57,250.69	1.60		
Maryland	725.63	13,076.34	9,119.92	26,645.02	12,045.99	38.10	213.30	4,806.46	166.27		
Massachusetts	170.67	271,392.24	1,112,812.45	30,664.64	10,934.56	458,586.69	3,676.06	371,825.39	221,982.85	26,010.48	24,870.16
Michigan		75,449.87	60,342.14	42,235.13	15,455.35	332,036.88	2,368,250.22	261,186.22	3,708.33		45,682.05
Minnesota		110,632.47	134,499.28	79,061.54	49,900.20	10,259.62	80,728.82	131,397.94	197,756.35		
Mississippi		1,427.65	424.45		39.26			23.64			
First Missouri	170,279.20	110,942.43	356,957.52	29,709.58	8,617.40			84,198.15	27,144.42		626.75
Sixth Missouri		327,472.65	14,455.82	29,783.97	1,922.67	131.27		29,661.47			173.10
Montana	3.14	217.01	6.26	1,561.82	45.75			955.38			
Nebraska		3,387.82	13,797.19	3,898.01	294.03			11,434.10			
Nevada		35.43	73.77		15.35						
New Hampshire		217.20	301.52	425.14	54.20		604.45	37,684.67			
First New Jersey		4,217.71	11,467.92	15,732.72	27.02	1,177,898.22	3.53	40,044.89			133.41
Fifth New Jersey	33,373.93	1,832,180.06	1,399,797.94	14,235.52	11,132.75	203,002.97	6.16	96,991.49	541.94		
New Mexico		18.03		23.82	2.79						
First New York		232,451.16	126,344.36	22,333.38	19,237.19	42,966.43	486.57	53,625.27	109.02		
Second New York	2,306,879.74	1,852,951.67	346,480.56	33,752.72	41,035.06	138,995.51		696,887.05	3,703.11	2,897.75	33,041.38
Third New York	1,115,161.39	3,080,212.98	194,718.26	4,910,935.74	193,197.65	42,979.33	1,121.32	136,909.74	20,470.42	494.77	199,875.74
Fourteenth New York	2.81	51,093.86	5,130.96	27,391.65	2,157.21	12,925.92	813.75	98,178.73			68.81
Twenty-first New York	46.02	54,593.98	11,709.04	2,340.23	1,182.91		17.89	134,548.69	136,476.48		52,333.02
Twenty-eighth New York		112,360.05	13,193.95	19,160.64	13,972.97	355,330.83	27,024.03	181,535.42			538,537.03
North Carolina		2,037.92	44.80	29.79	7.73						
North Dakota		48.95		1,101.77							
First Ohio	166,529.54	656,674.61	1,721,406.76	10,819.79	20,592.08	159,175.90	2,102,751.92	237,838.31	2.50		1.08
Tenth Ohio		7,970.33	204.43	7,219.57	5,094.70	26,993.61	4,560.37	19,216.88			
Eleventh Ohio		5,730.86	1,906.11	780.99	294.84	81.88	6,727.63	37,133.03	682.94		
Eighteenth Ohio	1,716,967.60	44,753.14	22,725.91	33,096.39	22,746.20	23,170.66	1,678,531.98	179,763.75	52.63		158.43
Oklahoma		7,012.09	324.35	2,331.86	565.63			13.43			
Oregon		4,266.75	1,249.08	3,500.99	642.38			323.90			
First Pennsylvania	.97	161,381.24	22,946.65	63,884.27	16,071.09	936,652.22	407.95	157,879.32	1,716.05	88.96	
Twelfth Pennsylvania		1,710.78	526.60	2,498.19	134.94	43,309.38	1.95	6,581.83			
Twenty-third Pennsylvania		23,506.28	4,310.73	15,419.81	25,671.33	110,597.20	652,392.79	103,200.72	2,098.06	870.54	
Rhode Island		920.84	85.05	699.95	2,090.32	14,261.07	5.75	30,255.69			
South Carolina		195.87		09.82	45.59			411.07			
South Dakota		127.81		635.18							
Tennessee		71,450.69	21,372.43	38.63	1,265.69			18,770.58			
First Texas	47.29	6,600.12	1,198.17	964.38	3,273.39			3,316.66	248.97		
Second Texas		60,426.43	1,911.37	397.63	1,696.40	322.52	750.10	11,601.43			
Utah		11,475.09	120.80	1,081.89	1,145.89			4.31			
Vermont		113.42	6.85	184.10	23.04		3.67	13,827.70	8.65		
Virginia	83.56	25,801.09	211.56	587.37	110.30			2,950.14			
Washington	295,391.71	20,969.09	1,414.52	19,931.90	5,132.01	202.47	497.28	16,836.11	4.14		
West Virginia	275,827.76	16,731.70	175.58	272.07	117.98			6,545.63			
Wisconsin	748,611.67	21,212.35	4,114.19	29,707.07	815.90	24,646.20	15,047.38	99,107.98			117.17
Wyoming	7.06	165.71	42.42	12.20	.25			222.58			
Philippine Islands											
Total	6,900,064.15	11,677,349.41	6,641,831.98	5,919,688.34	727,700.13	6,754,272.07	9,912,574.04	6,801,661.46	3,234,357.22	109,180.05	979,619.41

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

Alaska		$5.20		$747.93							
California	$1,633.66	508,290.07	$75,856.26	183,624.97	$100,522.73	$115,238.73	$39,632.70	$61,676.35	$1,280.07	$25.97	$9,913.57
District of Columbia		3,107.79	1,309.91	5,241.40	6,177.46	38.10		192.43	13.38		
Illinois	38,631.64	1,342,108.87	466,408.34	203,667.81	100,091.12	1,726,133.46	689,746.46	2,857,985.68	484,595.85		50,411.29
Maryland	725.63	9,968.55	7,810.01	21,403.56	6,769.53		213.30	4,614.03	162.89		
Missouri	170,379.20	438,415.08	371,413.34	59,493.55	10,540.07	131.27		113,859.62	27,144.42		799.85
New Jersey	33,373.93	1,836,397.77	1,411,265.86	29,968.24	11,159.77	1,380,901.19	9.69	137,036.38	541.04		133.41
New York	3,422,030.40	5,383,672.70	697,557.13	5,016,914.36	270,780.99	693,207.02	29,463.56	1,301,684.96	160,750.63	3,392.52	823,555.98
Ohio	1,883,437.14	715,128.94	1,745,343.21	51,856.74	48,726.82	209,431.05	3,791,561.90	473,951.97	738.07		159.51
Pennsylvania	.97	186,508.30	27,653.98	81,802.27	41,877.36	1,060,458.80	652,802.69	267,661.87	3,815.01	959.50	
Texas	47.29	67,026.55	3,109.54	762.01	4,969.79	322.52	750.10	14,918.09	248.97		
Washington	295,391.71	20,963.89	1,414.52	19,183.97	5,132.01	202.47	497.28	16,836.11	4.14		

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Manufacturers' excise taxes—Continued				Crude petroleum—Secs. 604 and 605, Revenue Act of 1934, as amended				
	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	Crude petroleum produced: Tax withheld by purchaser, per barrel, 1/25 cent	Crude petroleum produced: Production tax on crude used by producer, per barrel, 1/25 cent	Crude petroleum, refined or processed, per barrel, 1/25 cent	Production tax on gasoline recovered from natural gas, per barrel, 1/25 cent	Total from petroleum produced, processed, or recovered
Alabama				$506,876.01					
Arizona				138,616.05					
Arkansas				858,840.61	$2,608.01	$1,167.70	$3,597.30	$177.63	$7,550.64
First California	$1,269.28	$1,442.83	$490.67	13,886,687.34	2,102.26	12,658.58	25,287.35	1,382.10	41,430.29
Sixth California	13.65	280.63	4,303.77	21,009,523.32	31,605.81	37,427.73	53,684.16	5,433.75	127,151.45
Colorado		66.85		620,140.93	407.85	197.72	472.55	53.66	1,131.78
Connecticut	174.16			4,553,843.54					
Delaware				145,220.68			230.26		230.26
Florida		9.12	787.60	871,249.40					
Georgia				1,003,770.28			727.04		727.04
Hawaii				127,769.22					
Idaho				107,432.37					
First Illinois	455,521.29	2,670.11	815.45	32,809,251.25			4,560.17		4,560.17
Eighth Illinois			17.42	2,710,284.76	1,252.69	1,515.71	10,392.27	148.41	13,309.08
Indiana		30.89	5.00	6,507,354.16	202.94	376.36	28,540.43		29,119.73
Iowa			79.97	1,298,647.84					
Kansas				4,240,301.92	20,911.49	3,546.38	18,865.89	854.36	44,178.12
Kentucky				4,681,543.67	1,101.61		2,834.30	42.32	3,968.23
Louisiana		977.60		5,220,070.07	17,029.97	15,603.54	22,031.99	876.88	55,542.38
Maine	87.83			290,025.64					
Maryland	637.23	956.76	55.53	7,409,633.87			2,111.21		2,111.21
Massachusetts	9,430.91	60.65	203.56	9,240,065.93			4,696.01		4,696.01
Michigan	1,836.48	119.74	333.31	75,679,749.94	3,125.75	1,945.75	3,870.82	26.96	8,969.28
Minnesota		44.58		2,496,730.52					
Mississippi				358,171.04					
First Missouri		66.64		8,900,666.29					
Sixth Missouri	726.53		15.00	1,030,093.65			2,866.77		2,866.77
Montana			7.10	441,752.25	2,085.10	128.13	1,902.38	29.73	4,145.34
Nebraska				448,244.07	4.67		32.76	6.61	43.94
Nevada			.60	42,901.61					
New Hampshire				204,746.00					
First New Jersey		2,261.52	10.00	1,727,293.77			2,305.16		2,305.16
Fifth New Jersey	1,497.27	45.87	716.78	5,202,599.47			9,640.43		9,640.43
New Mexico		9.97		208,094.30	4,798.89	3,928.28	684.27	297.96	9,679.40
First New York	308,220.11	2,049.35	10,876.74	2,857,035.23			3,667.62		3,667.62
Second New York		2,648.88	4,426.40	50,125,792.64			16,716.53		16,716.53
Third New York	1,845.06	2,637.89	4,523.22	25,522,460.31			443.38		443.38
Fourteenth New York	78,751.09	50.76	2,153.20	1,256,446.30					
Twenty-first New York				1,227,956.07					
Twenty-eighth New York	6,263.03	1,775.84	3,943.33	2,954,447.38	691.36	107.73	2,874.11	.38	3,673.58
North Carolina			65.07	837,729.57					
North Dakota				48,465.63					
First Ohio	1,531.19	1,311.05		6,869,450.83		4.01	1,972.99	378.39	2,355.39
Tenth Ohio	202.39	148.25		3,812,768.77	12.10	537.15	6,880.32		7,429.57
Eleventh Ohio		131.52		1,268,502.53	260.72	2.75	1,558.18	41.98	1,863.63
Eighteenth Ohio	3,198.30	823.11	467.08	33,494,062.76	212.62	2.69	3,042.56	38.95	3,296.82
Oklahoma		98.47		25,069,716.38	55,716.27	20,278.53	25,177.08	4,799.96	105,971.84
Oregon		36.03		532,218.13					
First Pennsylvania	39,424.80	2,549.80	477.53	31,080,649.65	1,568.27	309.16	37,207.45		39,084.88
Twelfth Pennsylvania		301.94		236,368.76					
Twenty-third Pennsylvania	16,731.16	13,952.55	39.30	31,501,081.58	2,423.04	732.52	7,187.51	414.13	10,757.20
Rhode Island	1,139.12		.86	402,926.85		3.45	679.38		682.83
South Carolina			.24	104,832.79					
South Dakota			50.00	133,652.76			3.01		3.01
Tennessee	966.70			902,928.34					
First Texas				18,086,780.79	35,378.79	22,757.95	101,556.09	545.97	160,238.80
Second Texas		760.91	1,739.17	7,801,723.73	86,085.34	35,393.02	23,882.02	5,506.12	150,867.40
Utah				504,697.02		1,138.87			1,138.87
Vermont				118,851.12					
Virginia		426.82	240.05	793,465.53			26.94		26.94
Washington		438.22		862,348.36					
West Virginia				830,482.88	243.32	190.49	364.16	464.05	1,762.02
Wisconsin		212.37	1,735.79	6,216,333.91					
Wyoming				163,159.56	4,686.58	1,001.47	4,777.50	380.09	10,845.64
Philippine Islands									
Total	929,467.58	39,496.94	38,553.04	430,660,034.72	274,515.45	160,956.57	436,840.35	21,870.29	894,182.66

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

Alaska				$11,601.95					
California	$1,282.93	$1,822.86	$4,794.44	34,896,210.56	$33,708.07	$50,086.31	$77,971.51	$6,816.85	$168,581.74
District of Columbia	.60	25.33	15.00	349,136.97					
Illinois	455,521.29	2,670.11	832.87	35,519,506.01	1,252.69	1,515.71	14,952.44	148.41	17,869.25
Maryland	636.63	931.45	40.53	7,060,496.90			2,111.21		2,111.21
Missouri	726.53	66.64	15.00	9,930,759.94			2,866.77		2,866.77
New Jersey	1,497.27	2,307.39	726.78	6,929,893.24			11,945.59		11,945.59
New York	395,079.29	9,162.72	25,925.98	83,941,137.93	691.36	107.73	23,701.64	.38	24,501.11
Ohio	4,931.88	2,413.93	467.08	48,264,864.89	485.44	546.60	13,454.05	459.32	14,945.41
Pennsylvania	56,155.96	16,804.29	516.84	42,819,002.09	3,991.31	1,041.68	44,394.96	414.13	49,842.08
Texas		760.91	1,739.17	25,888,504.52	121,464.13	58,151.87	125,438.11	6,052.09	311,106.20
Washington		438.22		850,746.41					

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Coconut, etc., oils processed—Sec. 602½, Revenue Act of 1934, as amended by Sec. 702, Revenue Act of 1936										
	Sesame oil and sunflower oil, per pound, 3 cents (no tax if imported subsequent to Aug. 21, 1936)	Palm oil, per pound, 3 cents	Palm kernel 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	Fatty acids or salts derived from palm or coconut, per pound, 3 cents	Total, coconut, etc., oil processed
Alabama		$391.29									$391.29
Arizona											
Arkansas											
First California	$1,492.38	250.50		$8.30		$553.35	$223,449.86	$428.41			226,180.80
Sixth California	14,473.53	275.60	$9.92	3,819.41	$1,323.42	1,673.91	779,722.30	3,327.96	$2,044.47		806,670.52
Colorado											
Connecticut		95.72					8,890.17				8,985.89
Delaware											
Florida							4.88				4.88
Georgia											
Hawaii	78.31										78.31
Idaho											
First Illinois	132,774.15	992,726.87	13,977.70	590.84	2,170.56		1,229,708.31	134.49			2,372,082.92
Eighth Illinois											
Indiana		20.13			97.56		3,580.28				3,697.97
Iowa	24.00	1,000.73				293.55	197,945.16				199,263.44
Kansas											
Kentucky		12.96									12.96
Louisiana		846,300.76				13,094.91	381,401.13		467.52		1,241,864.32
Maine											
Maryland	1,003.38						2,039.35	397.57			3,440.30
Massachusetts	186,197.52	2,637,756.76	262,999.12	100.00	258.16	119,968.58	1,345,793.25	38.55		$42.59	4,553,154.53
Michigan		7,090.14		33.86			5,261.49	1.50			6,386.99
Minnesota			4,051.63				5,939.19				9,990.82
Mississippi											
First Missouri							355,578.38				355,578.38
Sixth Missouri											
Montana					3.17						3.17
Nebraska							114,493.32				114,493.32
Nevada											
New Hampshire											
First New Jersey		8,910.66						10,919.49			19,830.15
Fifth New Jersey	11,342.67	1,045,594.98	431,732.97		57.36		2,863,059.71	394.11			4,352,181.80
New Mexico											
First New York	204.53	456.11	1,892.30				82,385.13				84,938.17
Second New York	5,012.19	3,239.43	7,489.04	993.66	255.63		40,897.47	449.64		26.13	58,354.10
Third New York	37,216.34	56,734.41	130,822.71		68,397.75		844,130.87	24,495.53	376.12		1,162,173.73
Fourteenth New York		6.00					36.50				42.50
Twenty-first New York		18,177.86	4.50				4,116.53	1.50			22,300.39
Twenty-eighth New York	19.23	89.55					1,547,035.10				1,547,143.88
North Carolina							495.96				495.96
North Dakota											
First Ohio	306,023.58	2,341,453.95	687,370.65			578.16	5,950,269.30	778.41			9,286,474.05
Tenth Ohio					1.00				2.70		3.70
Eleventh Ohio	37,630.25	109,007.82	164,972.77				621,796.39				928,397.23
Eighteenth Ohio	138,558.84	51,014.77	328,551.30		45,960.63		1,264,045.03	2,043.02			1,830,179.59
Oklahoma							16.40				16.40
Oregon		558.00									558.00
First Pennsylvania	966.84	20,943.91	126,971.79			21.60	161,011.59				318,915.64
Twelfth Pennsylvania											
Twenty-third Pennsylvania		31.50		90.09			20,337.03	3,439.25	953.41		24,851.28
Rhode Island		7,691.40			1,207.41		502.38	11.10			9,412.29
South Carolina											
South Dakota											
Tennessee		39,548.70					9,165.60				48,714.30
First Texas	3,694.20					99.03	347.73				4,140.96
Second Texas		4,923.30						14,821.65			19,744.95
Utah											
Vermont											
Virginia											
Washington		60.75			[1]—1,201.80		478.95	268.66			747.61
West Virginia							63,165.06	3,244.17			65,268.18
Wisconsin	9.96	425.10			18.65		709.80				1,163.51
Wyoming											
Philippine Islands											
Total	876,721.91	8,192,689.66	2,160,846.31	5,634.16	118,555.50	136,883.09	18,127,809.60	65,186.01	3,844.22	68.72	29,688,239.18

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

Alaska											
California	$15,965.91	$528.10	$9.92	$3,825.71	$1,323.42	$2,227.26	$1,003,172.16	$3,756.37	$2,044.47		$1,032,851.32
District of Columbia											
Illinois	132,774.15	992,726.87	13,977.70	590.84	2,170.56		1,229,708.31	134.49			2,372,082.92
Maryland	1,003.38						2,039.35	397.57			3,440.30
Missouri							355,578.38				355,578.38
New Jersey	11,342.67	1,054,505.64	431,732.97		57.36		2,863,059.71	11,313.60			4,372,011.95
New York	42,452.30	78,703.36	140,208.55	993.66	68,653.38		2,518,601.60	24,937.67	376.12	$26.13	2,874,952.77
Ohio	482,212.67	2,496,376.54	1,180,894.72		45,967.63	578.16	7,836,110.72	2,821.43	2.70		12,044,964.57
Pennsylvania	966.84	20,975.41	126,971.70	90.09		21.60	181,348.62	3,439.25	953.41		313,766.92
Texas	3,694.20	4,923.30				99.03	347.73	14,821.65			23,885.91
Washington		60.75			[1]—1,201.80		63,165.06	3,244.17			65,268.18

[1] Reduction of 1936 collections, account of returned check.

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, 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., 1½ cents for each 50 cents of full amount of charge (charge 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	$57,054.09	$4,734.03	$175.75	$317.37			$62,281.84	$24,425.20			
Arizona	19,458.58	67.05	4.73			$291.16	19,821.52	11,617.25			
Arkansas	36,228.23	1,557.23	345.71			879.25	39,010.42	10,518.61			
First California	426,074.42	18,094.03	843.09	159.99	$861.08	48,111.57	489,144.78	296,009.92			$200.00
Sixth California	1,122,860.79	14,256.17	7,626.18	8,059.62	5,673.03	123,654.92	1,282,100.71	341,949.40		$3.42	1,285.01
Colorado	99,541.97	4,563.79	41.03		25.00	1,179.66	105,351.45	48,452.08			
Connecticut	180,432.27	2,933.36	565.50	52.48		17,262.71	201,246.32	174,652.03			200.00
Delaware	5,246.56	1,363.04				3,953.23	10,562.83	19,479.83			
Florida	254,487.67	11,707.98	1,215.66	276.56		21,272.78	288,960.65	78,339.72			
Georgia	77,230.74	7,765.35				1,675.77	86,667.86	54,765.79			
Hawaii	54,968.70	1,905.07				230.47	57,104.24	8,807.42			
Idaho	17,105.39						17,105.39	928.02			
First Illinois	1,390,053.89	44,046.87	2,031.13	317.66	7,266.69	168,926.72	1,558,642.46	695,523.17			
Eighth Illinois	33,221.51	117.15	8.79		1,260.78	289.90	34,893.13	41,354.99			
Indiana	301,732.99	6,812.14				2,624.03	311,170.16	67,890.91			
Iowa	60,268.24	3,126.75	236.10			2,625.08	75,256.17	32,563.24			
Kansas	39,181.50	973.11		41.09			40,196.00	20,269.73			83.34
Kentucky	62,069.89	21,193.08	774.30		11,829.25	7,062.01	102,828.53	30,115.49			
Louisiana	92,487.74	4,907.41				10,286.09	107,681.21	43,748.23			
Maine	33,590.06	357.35				762.62	34,710.03	27,440.90			
Maryland	500,284.17	29,412.14	4,007.08	17.54	1,037.63	34,832.07	568,591.23	160,342.39			200.00
Massachusetts	1,102,043.72	60,556.18	2,059.13	275.10	7,382.33	79,931.98	1,251,251.44	250,339.77		83.34	
Michigan	847,504.57	7,702.86	9,072.59	664.54	94.10	60,093.12	925,221.78	206,552.71			
Minnesota	148,581.43	1,301.81	854.75		84.70	23,310.99	174,133.88	111,785.00			
Mississippi	10,854.14	271.10				9.95	11,135.19	6,172.04			
First Missouri	283,800.62				4.65	21,573.40	305,438.67	123,410.40			433.34
Sixth Missouri	73,143.13	3,158.93	444.80			15,002.93	91,749.85	55,500.04			
Montana	20,018.32	612.33				49.70	21,280.44	5,928.06			
Nebraska	91,696.06	1,017.14				104.09	92,817.20	25,639.45			
Nevada	10,406.98	211.03				2,438.62	13,056.63	53.60			
New Hampshire	20,778.06	18,532.29	57.20			16.23	48,384.08	9,319.01			
First New Jersey	240,135.39	961.51	1.92			21,185.13	262,283.95	56,486.97			
Fifth New Jersey	222,441.48	2,443.74	43.00			30,251.63	255,179.85	187,871.88			
New Mexico	13,826.14	434.41	280.00			6.25	14,546.80	2,087.72			
First New York	690,649.25	12,824.11	1,301.78	2,048.49		52,438.85	755,262.48	303,629.16			100.00
Second New York	72,305.87	1,700.56	274.81	86.01	1,029.23	17,665.89	93,152.17	89,006.63	$200.00		400.00
Third New York	5,621,245.41	62,136.02	1,485.77	19,677.86	127,846.82	520,198.20	6,352,590.08	489,531.22		83.34	550.00
Fourteenth New York	232,912.31	14,144.57	2,360.70			31,125.49	280,552.07	380,500.94			
Twenty-first New York	74,310.02	3,614.35				7,331.36	85,255.73	43,124.39			
Twenty-eighth New York	197,052.44	20,518.91				28,647.54	246,218.89	130,029.45			133.34
North Carolina	77,829.22						77,829.22	31,355.37			
North Dakota	2,502.49	112.54					2,615.03	2,112.24			
First Ohio	149,758.15	1,925.02	441.86		1.42	24,590.22	176,716.67	100,016.22			
Tenth Ohio	37,679.50	564.40	.50			4,487.69	42,731.19	28,195.74			
Eleventh Ohio	43,534.55	2,455.79				9,122.52	55,137.90	30,118.23			
Eighteenth Ohio	213,155.61	5,545.90	1,742.25	2,460.73	2,404.40	43,826.59	269,165.48	173,723.53			
Oklahoma	82,780.21	4,436.18	217.28			591.30	88,024.97	55,995.68		125.80	
Oregon	70,894.25	3,638.87		53.70		2,095.60	76,357.25	37,166.52			
First Pennsylvania	574,423.31	5,741.56	530.00	524.18	2,477.53	60,687.34	644,353.92	319,008.80			
Twelfth Pennsylvania	107,001.09	1,525.01				2,356.73	110,882.83	34,850.74			
Twenth-third Pennsylvania	277,620.26	5,304.33	2,021.37		341.54	18,553.24	303,840.74	153,228.04			200.00
Rhode Island	71,146.83	101,175.86	5,904.63	124.32	127.24	4,772.65	183,441.53	42,100.41			
South Carolina	31,409.01	1,167.37					32,576.38	24,586.55			
South Dakota	9,095.51	159.95					9,255.46	1,666.12			
Tennessee	75,225.14	3,000.32	2,101.60		284.65	5,513.43	80,125.14	41,164.35			
First Texas	144,593.80	5,492.05	1,159.40	241.71	9.75	1,677.26	153,274.87	53,107.16			
Second Texas	346,473.26	12,169.76	1,600.50		5.25	836.95	360,885.72	70,396.32			
Utah	21,554.00	1,398.80				1,273.61	26,226.41	13,948.51			
Vermont	7,087.08	126.13				1,205.08	9,318.29	4,052.07			
Virginia	112,024.78					3,993.90	116,018.68	58,773.11			
Washington	177,381.00	9,276.07			.30	3,300.53	190,017.90	82,397.87			170.00
West Virginia	20,663.21	633.05	127.81				21,424.07	21,811.62			
Wisconsin	134,904.77	8,444.58	239.24	55.06	.45	8,782.24	152,456.34	87,604.06			
Wyoming	11,029.86	5.55				521.46	11,556.87	1,625.22			
Philippine Islands											
Total	17,367,439.19	560,444.74	51,393.20	35,514.01	170,047.82	1,555,352.82	19,740,191.78	6,287,768.24	200.00	295.90	3,955.03

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

Alaska	$19,657.10	$34.95					$19,692.05				
California	1,548,935.21	27,350.20	$8,469.87	$8,249.61	$6,534.11	$171,766.49	1,771,305.49	$637,959.32		$3.42	$1,485.01
District of Columbia	272,787.53	3,734.95	110.25	.75	896.78	17,568.26	295,098.50	56,836.97			
Illinois	1,399,274.90	44,164.02	2,034.92	317.66	8,527.47	169,216.62	1,623,535.59	739,878.16			
Maryland	296,496.64	25,677.19	3,897.43	16.79	140.87	17,263.81	343,492.73	103,505.42			200.00
Missouri	357,003.75	3,158.93	444.80		4.65	36,576.33	397,188.52	180,911.04			433.34
New Jersey	462,576.87	3,405.25	44.92			51,436.76	517,463.80	244,358.85			
New York	6,884,505.10	114,938.52	5,432.06	21,812.36	128,876.05	657,407.33	7,813,031.42	1,446,811.79	$200.00	83.34	1,183.34
Ohio	444,177.04	10,491.11	2,184.01	2,460.73	2,405.82	82,027.02	543,746.33	332,053.72			
Pennsylvania	959,044.66	12,570.90	2,581.37	524.18	2,819.07	81,597.31	1,059,107.49	537,097.58			200.00
Texas	491,167.06	17,662.71	2,759.90	241.71	15.00	2,314.21	514,160.59	123,503.47			
Washington	157,723.90	9,241.12			.30	3,360.53	170,325.85	82,397.87			170.00

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TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1937, by collection districts, States, and Territories*—Continued

Collection districts	Pay roll taxes: Railroad employment compensation, of the taxable pay roll, 7 per cent (Act of Aug. 29, 1935)	Pay roll taxes: Railroad employees representatives' tax, of the taxable compensation, 7 per cent	Pay roll taxes: Social Security Act: Title VIII, of the taxable pay rolls, 2 per cent	Pay roll taxes: Social Security Act: Title IX, of the wages paid to 8 or more, 1 per cent, less credits	Miscellaneous taxes: Sec. 701, Revenue Act of 1932, as amended: Telegraph, telephone, cable, and radio messages	Miscellaneous taxes: Sec. 701, Revenue Act of 1932, as amended: Leased wires, etc., 5 per cent	Miscellaneous taxes: Transportation of oil by pipe line, 4 per cent	Miscellaneous taxes: Leases of safe deposit boxes, 10 per cent	Miscellaneous taxes: Other miscellaneous receipts (including repealed check, dividend, and boat taxes)	Grand total, all internal revenue taxes
Alabama		$170.13	$1,432,512.98	$227,891.11	$14,092.89	$15.35		$7,282.97	$16.00	$10,527,462.73
Arizona		43.51	378,548.52	46,469.33	4,350.65	62.80	$30.06	4,120.79	109.30	3,172,214.44
Arkansas	$3,202.12	1,760.57	552,317.71	376,977.59	15,570.51	60.55	10,879.17	5,577.11	86.22	6,011,907.38
First California	585.12	1,624.40	5,643,996.88	1,051,741.53	976,549.08	58,665.71	425,620.64	118,264.42	10,745.07	128,502,497.83
Sixth California		1,842.53	5,957,415.74	843,236.20	362,188.53	38,470.92	418,863.01	71,740.46	892.29	125,671,543.75
Colorado	11,762.28	534.20	1,156,658.78	175,106.02	455,028.20	9,756.85	132.36	21,970.91	452.54	22,158,501.95
Connecticut		402.02	4,649,302.91	604,901.85	290,779.84	7,070.53		35,762.80	174.23	75,134,526.56
Delaware		5.33	1,151,156.73	408,915.59			90.29	5,116.06	.48	63,084,956.17
Florida		361.97	1,421,751.09	960,084.66	79,255.32	28.42		20,192.35	50.00	35,780,297.79
Georgia		940.01	2,045,755.80	1,459,179.21	1,552,732.09	3,983.75		13,815.38	641.15	25,500,757.32
Hawaii	78,302.56		403,063.95	317,043.53	8,851.20			1,978.58	84.78	11,725,876.19
Idaho		677.85	339,305.93	52,199.78	3,749.87	16.85		4,768.94	140.75	3,096,088.77
First Illinois	1,430.59	7,846.59	17,664,922.43	12,254,084.23	1,034,980.45	103,510.11	175,815.31	289,668.44	3,715.62	325,076,515.90
Eighth Illinois	564.11	2,539.66	1,877,230.00	1,099,367.62	55,587.38	41.33		27,024.08	771.99	84,616,699.90
Indiana	2,314.44	4,418.58	3,759,380.59	519,902.24	382,684.16	5,073.28	30,219.40	38,289.75	1,276.33	90,851,049.51
Iowa	5,879.30	1,568.52	1,712,244.91	309,829.40	111,111.26			21,735.84	1,035.32	18,981,523.38
Kansas		2,611.97	953,985.44	808,329.87	89,507.28	225.48	456,926.75	18,233.61	1,439.84	17,400,429.83
Kentucky		1,931.60	1,494,960.87	373,075.33	19,058.40	8.34	21,433.29	14,955.74	228.00	110,551,611.99
Louisiana	6,348.15	602.21	1,393,370.61	237,802.32	8,341.89		367,311.08	13,527.53	1,450.86	33,941,704.16
Maine		136.68	863,007.54	101,990.56	9,347.41			12,057.88	608.96	10,827,896.50
Maryland		1,195.86	3,808,381.89	749,953.01	349,624.06	7,851.37	1.03	42,420.08	7,143.71	113,628,447.88
Massachusetts		2,254.27	9,657,933.67	1,537,389.74	1,125,782.38	43,404.06		118,432.64	4,168.05	157,731,089.56
Michigan	20,705.21	2,246.02	14,360,851.10	1,763,348.98	683,623.53	31,145.58	32,315.03	61,963.51	453.11	288,919,198.70
Minnesota	1,283.32	3,718.01	2,830,930.05	912,887.95	138,304.36	3,484.77		38,990.93	526.33	52,663,151.95
Mississippi		517.65	461,873.35	53,254.81	1,553.28	1.56		4,087.20	229.38	4,645,512.27
First Missouri		1,576.56	3,620,385.39	2,956,075.16	1,908,975.47	43,484.54	670,196.88	44,164.89	199.22	82,707,072.42
Sixth Missouri	6,518.42	3,005.14	1,724,099.62	1,214,571.40	32,771.13		387,002.44	24,243.35	506.92	23,130,216.31
Montana		191.93	344,613.66	243,728.61	5,174.60		5,299.42	6,300.20	51.26	5,222,314.71
Nebraska	11,998.99	1,638.58	907,833.17	785,587.73	681,459.35	17,680.80		18,048.74	263.17	14,151,895.15
Nevada	1,775.38	131.67	286,609.14	122,180.51	7,329.07			1,791.65		3,206,579.58
New Hampshire		106.60	593,211.22	65,339.61	1,829.96			7,783.37	.71	6,919,022.32
First New Jersey		699.13	1,315,095.10	171,896.16	2,642.30			17,002.22	11.44	25,346,002.98
Fifth New Jersey		850.94	5,337,776.99	904,776.76	430,658.06	34,154.59		74,166.11	4.95	164,531,447.32
New Mexico		145.28	197,795.66	18,784.44	1,998.60	15.05	66.92	1,973.51	1.00	1,837,433.03
First New York		313.47	4,025,400.47	992,010.30	2,152.02			55,001.39	1.14	98,242,108.34
Second New York			14,017,607.81	4,915,427.18	8,228,496.50	971,795.00	666,545.64	227,017.60	609.69	455,561,695.12
Third New York			17,073,198.08	5,751,050.22	158,626.20		63,315.28	30,275.23	6,704.90	293,114,571.10
Fourteenth New York	210.96	807.04	3,183,643.98	620,050.01	34,564.72	243.52		47,167.74	129.40	64,672,153.67
Twenty-first New York	1,908.89	1,560.32	1,921,323.48	379,130.90	17,665.95			23,012.28	36.29	20,019,669.16
Twenty-eighth New York		1,293.16	3,243,760.05	827,805.32	72,345.35	624.27	1,228.24	33,355.53	7.30	56,480,302.39
North Carolina		491.79	2,307,596.55	369,944.93	82,834.07			9,026.40	846.51	311,110,992.46
North Dakota		68.07	165,602.80	110,542.73	11,715.51			3,302.43	391.35	1,314,938.55
First Ohio		562.32	3,504,083.28	563,075.34	188,071.11	5,436.27	17,253.15	25,688.70	572.91	92,740,136.44
Tenth Ohio		1,526.10	1,777,094.37	332,578.58	53,153.20	494.76	353,536.86	14,201.11	63.10	29,050,396.93
Eleventh Ohio		1,026.19	1,400,225.62	196,261.71	54,475.12		235.04	16,415.21	84.58	17,098,820.01
Eighteenth Ohio	1,131.80	2,305.97	8,473,040.58	1,096,633.65	758,532.28	30,504.45	16,418.35	45,073.17	582.08	130,171,062.93
Oklahoma	2,059.85	460.82	1,851,338.73	373,961.89	28,380.20	74.47	2,539,338.12	12,363.02	2,928.32	80,675,455.43
Oregon	25.20	1,384.99	1,218,437.32	210,280.09	14,329.40	.03		26,707.11	3,190.82	11,095,008.16
First Pennsylvania	4,845.78	10,670.36	9,055,206.06	1,528,509.76	1,168,858.51	43,877.57	510,217.53	92,400.34	1,505.78	206,390,795.25
Twelfth Pennsylvania		2,005.53	3,130,331.82	293,477.57	23,427.00	45.60		19,450.03	184.00	25,336,553.25
Twenty-third Pennsylvania	2,395.98	2,437.99	9,211,954.01	1,227,836.06	95,635.39	360.62	1,104,891.39	56,349.27	314.02	168,143,726.94
Rhode Island	10.83	3.78	1,543,432.55	220,871.12				17,451.87	87.64	23,699,637.93
South Carolina	305.95	102.22	1,018,230.17	113,695.81	24,583.41	7.56		3,379.72	743.68	7,901,940.93
South Dakota		170.25	203,455.81	25,242.81	32,056.29			4,435.77	84.01	1,626,858.86
Tennessee		1,415.96	1,846,088.13	335,665.39	34,783.40	22.56		12,187.44	583.90	23,958,495.10
First Texas	36,118.22	636.95	2,456,469.65	334,135.81	35,611.86	4.69	2,026,512.18	19,336.18	1,230.90	61,088,905.45
Second Texas	866.35	1,023.09	2,319,228.76	310,178.66	192,591.28	99.34	827,276.03	16,937.17	835.05	41,003,719.88
Utah		195.49	478,819.54	80,055.71	2,315.89			5,542.90	6.67	5,728,798.61
Vermont		36.01	357,054.93	47,544.28	3,423.57			4,076.04	66.71	3,239,031.59
Virginia		859.22	1,827,252.79	389,705.00	212,698.89			15,473.41		176,368,480.75
Washington	653.48	1,103.06	2,178,501.87	1,747,069.24	72,017.85	236.51	971.54	36,248.30	1,232.51	29,264,723.43
West Virginia	2,421.40	614.08	1,894,462.03	220,307.64	175,728.82	4,388.14	2,481.69	7,618.14	5,369.25	18,182,539.35
Wisconsin		1,965.86	4,372,194.33	509,831.72	451,489.99	3,435.34		45,441.78	319.35	81,239,424.44
Wyoming		141.01	176,100.18	117,320.35	3,708.76		2,851.75	2,610.93		2,401,142.51
Philippine Islands										332,744.85
Total	200,623.68	83,279.87	207,339,090.61	58,119,313.68	23,099,974.69	1,469,052.28	11,244,095.87	2,039,714.37	75,252.92	4,653,195,315.28

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

Alaska			$39,284.56	$40,104.22	$1,739.29			$483.85	$12.77	$634,130.05
California	$585.12	$3,466.93	11,601,412.62	1,894,977.73	1,337,738.21	$97,136.63	$844,483.65	190,004.88	20,637.30	264,174,041.68
District of Columbia		145.88	1,155,858.51	267,435.67	144,218.45	2,598.01		18,218.85	2,306.73	23,048,450.96
Illinois	1,994.70	10,377.25	19,342,152.43	13,353,451.85	1,090,567.98	103,551.44	175,815.31	216,602.52	4,487.61	409,693,214.96
Maryland		1,049.98	2,652,523.38	482,517.34	205,405.61	5,053.36	1.03	24,203.23	4,836.98	89,579,996.92
Missouri	6,518.42	4,681.70	5,344,485.01	4,170,646.56	1,941,746.60	43,484.54	1,057,199.32	68,408.24	709.14	106,837,288.73
New Jersey		1,350.07	6,652,872.09	1,076,672.92	433,300.35	34,154.59		91,188.33	16.39	189,877,450.30
New York	2,119.85	3,973.99	44,365,133.90	13,485,563.99	8,513,850.74	972,662.79	731,089.16	416,427.77	7,488.72	938,000,499.87
Ohio	1,131.80	5,420.58	15,214,444.25	2,188,549.28	1,054,231.71	36,435.48	387,443.40	101,438.19	1,302.76	269,160,406.31
Pennsylvania	7,241.76	15,114.88	21,406,491.89	3,049,823.39	1,307,020.90	44,283.79	1,614,908.92	168,199.64	2,003.80	399,677,075.44
Texas	36,983.57	1,660.04	4,775,698.41	644,314.47	228,203.14	104.03	2,853,788.21	36,273.35	2,065.05	102,092,625.33
Washington	653.48	1,103.06	2,139,517.31	1,706,965.02	70,278.56	236.51	971.54	35,754.51	1,219.74	28,630,593.38

TABLE 2.—*Comparative internal revenue collections, fiscal years 1936 and 1937, by collection districts, States, and Territories* [1]

Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1936	1937	Per cent of increase (or decrease—)	1936	1937	Per cent of increase	1936	1937	Per cent of increase
Alabama	Birmingham	$1,967,736.03	$3,379,224.23	72	$1,885,157.42	$3,166,298.20	68	$3,852,893.45	$6,545,522.43	70
Arizona	Phoenix	574,440.41	743,725.95	29	629,500.96	1,269,860.57	102	1,203,941.37	2,013,586.52	67
Arkansas	Little Rock	1,044,918.56	1,566,792.51	50	999,255.70	1,857,279.33	86	2,044,174.26	3,424,071.84	68
First California	San Francisco	24,868,434.27	29,600,998.48	19	18,931,874.36	30,397,640.29	61	43,800,308.63	59,998,638.77	37
Sixth California	Los Angeles	15,295,086.68	22,782,461.11	49	25,286,026.00	41,289,289.67	63	40,581,112.68	64,071,750.78	58
Colorado	Denver	5,067,540.77	7,655,955.93	51	4,272,565.44	7,594,001.02	78	9,340,100.21	15,249,959.95	63
Connecticut	Hartford	12,362,062.71	17,496,460.66	41	16,319,031.97	28,994,487.67	78	28,681,094.68	46,490,948.33	62
Delaware	Wilmington	20,020,260.58	32,631,786.46	63	11,365,152.44	20,104,585.39	77	31,385,413.02	52,736,371.85	68
Florida	Jacksonville	3,114,625.95	4,469,051.59	43	8,074,482.83	18,499,024.01	129	11,189,108.78	22,968,075.60	105
Georgia	Atlanta	5,672,720.58	7,320,216.05	29	4,207,892.09	7,292,002.19	73	9,880,612.67	14,612,218.24	48
Hawaii	Honolulu	3,502,970.93	5,066,797.03	45	2,284,642.34	3,850,903.41	60	5,787,613.27	8,917,760.44	54
Idaho	Boise	775,151.51	1,287,313.95	66	361,804.93	681,764.65	68	1,136,956.44	1,969,078.60	73
First Illinois	Chicago	63,234,610.13	105,288,141.43	66	49,087,252.74	83,752,970.74	71	112,321,862.87	189,041,112.17	68
Eighth Illinois	Springfield	4,207,911.97	5,907,225.98	40	3,366,883.29	5,746,301.56	71	7,574,795.26	11,653,527.54	54
Indiana	Indianapolis	10,873,481.72	16,147,607.81	48	8,520,655.85	13,665,767.68	60	19,394,137.57	29,813,375.39	54
Iowa	Des Moines	5,003,637.32	6,735,165.56	35	3,227,456.68	4,702,445.51	46	8,231,094.00	11,437,611.07	39
Kansas	Wichita	3,717,332.31	4,688,416.41	26	2,416,222.67	3,433,586.98	42	6,133,554.98	8,122,003.39	32
Kentucky	Louisville	6,987,198.53	9,209,324.61	32	3,772,481.00	6,295,275.68	67	10,759,679.53	15,502,600.29	44
Louisiana	New Orleans	5,596,701.01	7,458,833.57	33	3,662,061.17	7,429,731.58	103	9,258,762.18	14,888,565.15	61
Maine	Augusta	1,831,257.11	2,466,517.52	35	2,716,139.49	4,407,609.05	62	4,547,396.60	6,874,126.57	51
Maryland	Baltimore	15,333,313.19	19,601,594.28	28	21,692,526.60	31,575,330.48	46	37,025,839.79	51,179,924.76	38
Massachusetts	Boston	28,180,558.37	38,796,331.18	38	30,986,836.78	50,856,249.19	64	59,167,395.15	89,652,580.37	52
Michigan	Detroit	55,238,919.67	97,261,424.59	76	24,863,523.17	40,865,881.22	101	80,102,442.84	147,127,305.81	84
Minnesota	St. Paul	10,189,945.32	13,904,131.41	36	7,037,749.14	11,871,850.34	69	17,227,694.46	25,775,981.75	50
Mississippi	Jackson	828,787.85	1,348,335.42	63	768,544.60	1,539,595.81	100	1,597,332.45	2,887,931.23	81
First Missouri	St. Louis	16,041,602.49	19,695,662.49	23	9,820,902.34	15,705,957.59	60	25,862,504.83	35,402,620.08	37
Sixth Missouri	Kansas City	5,587,160.56	7,007,778.85	25	3,538,256.27	5,425,260.57	53	9,125,406.83	12,433,039.42	36
Montana	Helena	1,243,865.83	1,300,477.69	5	894,157.86	1,340,494.11	50	2,138,023.69	2,640,971.80	24
Nebraska	Omaha	2,878,790.51	3,955,480.84	37	1,967,873.71	2,936,282.30	49	4,846,664.22	6,891,763.14	42
Nevada	Reno	654,872.03	711,195.47	9	1,204,123.94	1,709,681.22	42	1,858,995.97	2,420,876.69	30
New Hampshire	Portsmouth	1,076,237.10	1,313,395.32	22	1,556,761.67	2,523,844.29	62	2,632,998.77	3,837,239.61	46
First New Jersey	Camden	2,869,654.14	4,568,807.69	59	7,168,840.28	9,836,220.27	37	10,038,504.42	14,405,027.96	44
Fifth New Jersey	Newark	24,874,371.59	32,944,016.48	32	27,960,106.16	40,799,949.74	46	52,834,477.75	73,743,966.22	40
New Mexico	Albuquerque	331,707.96	409,841.46	24	396,991.38	671,934.65	69	728,699.34	1,081,776.11	48
First New York	Brooklyn	9,369,130.97	12,132,384.93	29	16,625,964.93	24,826,853.71	49	25,995,095.90	36,959,238.64	42
Second New York	Customhouse, New York.	105,391,136.00	131,487,564.19	25	100,998,624.26	163,042,592.64	62	206,389,760.26	294,530,156.83	43
Third New York	341 Ninth Ave., New York.	62,752,826.19	86,317,555.04	38	66,062,149.86	98,447,033.14	49	128,814,976.05	184,764,589.08	43
Fourteenth New York	Albany	6,382,507.50	15,892,096.22	149	14,959,935.85	19,829,260.80	33	21,342,443.41	35,721,356.82	67
Twenty-first New York	Syracuse	3,871,491.76	4,724,082.20	22	3,039,412.02	5,095,297.91	68	6,910,903.77	9,819,380.11	42
Twenty-eighth New York	Buffalo	15,573,004.93	17,219,788.70	11	9,319,310.96	15,145,055.52	63	24,892,315.89	32,365,744.22	30
North Carolina	Greensboro	10,514,906.51	14,559,304.62	39	7,026,312.77	9,844,322.49	40	17,541,219.28	24,403,627.11	39
North Dakota	Fargo	346,087.18	389,575.94	13	235,687.40	348,210.52	48	581,774.58	737,786.46	27
First Ohio	Cincinnati	11,674,162.09	15,001,496.68	29	10,347,171.40	15,245,841.73	47	22,021,333.49	30,247,338.41	37
Tenth Ohio	Toledo	5,629,755.69	9,587,571.70	70	3,079,125.91	6,119,591.04	99	8,708,881.60	15,707,162.74	80
Eleventh, Ohio	Columbus	3,103,669.00	4,325,429.49	39	2,622,628.07	4,281,729.32	63	5,726,297.16	8,607,158.81	50
Eighteenth Ohio	Cleveland	24,397,601.66	37,494,156.03	54	12,531,445.52	23,584,041.92	88	36,929,137.18	61,078,197.95	65
Oklahoma	Oklahoma City	8,283,201.58	10,502,330.38	27	3,876,605.39	6,401,978.01	65	12,159,809.97	16,901,308.39	39
Oregon	Portland	2,014,456.88	2,917,783.81	45	1,643,615.30	3,006,582.98	83	3,658,072.18	5,924,466.59	62
First Pennsylvania	Philadelphia	31,238,529.92	40,876,333.50	31	34,524,015.57	48,769,300.03	41	65,762,545.49	89,645,633.62	36
Twelfth Pennsylvania	Scranton	2,587,878.14	4,168,340.36	61	4,033,229.18	5,355,351.73	33	6,621,107.32	9,523,692.09	44
Twenty-third Pennsylvania.	Pittsburgh	18,892,198.04	29,325,582.17	55	21,504,140.75	39,127,045.74	82	40,396,338.79	68,452,627.91	69
Rhode Island	Providence	3,453,308.20	4,808,033.31	39	5,958,179.05	9,051,296.19	52	9,411,487.34	13,859,329.50	47
South Carolina	Columbia	1,995,483.15	3,410,998.53	71	936,043.35	1,549,239.05	65	2,931,526.50	4,966,237.58	69
South Dakota	Aberdeen	342,775.73	416,481.88	22	394,800.80	447,233.95	13	737,585.53	863,715.83	17
Tennessee	Nashville	4,818,036.98	6,810,689.34	41	4,315,495.19	6,429,894.37	49	9,133,532.17	13,240,583.71	45
First Texas	Austin	7,442,768.26	13,216,781.86	78	12,240,057.17	16,348,683.96	34	19,682,825.43	29,565,365.82	50
Second Texas	Dallas	8,539,570.97	11,915,122.01	40	7,323,839.19	12,072,636.60	65	15,863,410.16	23,987,758.61	51
Utah	Salt Lake City	1,235,478.19	1,990,132.59	62	673,834.77	1,228,230.02	82	1,909,312.96	3,227,362.61	69
Vermont	Burlington	666,947.45	913,983.10	37	516,955.83	1,070,064.46	107	1,183,903.28	1,984,047.56	68
Virginia	Richmond	8,284,332.95	12,075,881.05	46	5,081,507.78	9,286,434.90	83	13,365,940.73	21,362,315.95	60
Washington	Tacoma	4,854,606.15	7,620,480.23	57	3,957,740.37	6,999,458.63	77	8,812,346.52	14,625,947.86	66
West Virginia	Parkersburg	4,951,179.63	6,524,698.03	32	2,412,516.58	4,305,973.74	78	7,363,696.21	10,830,671.77	47
Wisconsin	Milwaukee	8,597,068.38	15,205,222.65	77	6,242,591.94	12,375,588.77	98	14,839,660.32	27,581,811.32	86
Wyoming	Cheyenne	270,170.75	344,719.28	28	689,291.71	1,016,602.94	48	959,465.46	1,361,322.22	42
Philippine Islands	Manila									
Total		738,522,229.75	1,056,923,129.52	43	674,415,074.14	1,091,740,746.47	62	1,412,938,303.89	2,148,663,875.99	52

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

Alaska		$197,371.33	$170,608.34	−14	$145,654.11	$277,995.76	91	$343,025.44	$448,604.10	31
California		40,163,520.95	52,383,459.59	30	44,217,900.36	71,686,929.96	62	84,381,421.31	124,070,389.55	47
District of Columbia		4,503,173.20	5,852,149.73	30	6,647,328.39	9,769,223.77	47	11,150,501.65	15,621,373.50	40
Illinois		67,442,522.10	111,195,367.41	65	52,454,136.03	89,499,272.30	71	119,896,658.13	200,694,639.71	67
Maryland		10,830,139.93	13,752,444.55	27	15,045,198.21	21,806,106.71	45	25,875,338.14	35,558,551.26	37
Missouri		21,628,753.05	26,703,441.34	23	13,359,158.61	21,132,218.16	58	34,987,911.66	47,835,659.50	37
New Jersey		27,744,035.73	37,512,854.17	35	35,128,946.44	50,636,170.01	44	62,872,982.17	88,149,024.18	40
New York		203,340,097.40	267,773,472.18	32	211,005,397.88	326,386,993.52	54	414,345,495.28	594,160,465.70	43
Ohio		44,805,278.53	66,408,653.90	48	28,580,370.90	49,231,204.01	72	73,385,649.43	115,639,857.91	58
Pennsylvania		52,718,606.10	74,370,256.12	41	60,061,385.50	93,251,697.50	56	112,779,991.60	167,621,953.62	49
Texas		15,982,339.23	25,131,903.87	57	19,563,896.36	28,421,220.56	45	35,546,235.60	53,553,124.43	51
Washington		4,657,234.82	7,458,380.89	60	3,812,086.26	6,721,462.87	76	8,469,321.08	14,180,343.76	67

[1] Internal revenue collection districts follow State boundaries, except that the Maryland district includes the District of Columbia 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 1936 and 1937, by collection districts, States, and Territories*—Continued

Collection districts	Miscellaneous internal revenue (including excess-profits tax)			Agricultural adjustment taxes, 1936	Pay roll taxes (Social Security and Carriers Acts), 1937	Total internal revenue collections		
	1936	1937	Per cent of increase (or decrease, —)			1936	1937	Per cent of increase (or decrease, —)
Alabama	$1,893,675.01	$3,321,366.08	23	$651,212.40	$1,660,574.22	$6,397,780.95	$10,527,462.73	65
Arizona	670,471.87	733,596.56	9	39,826.07	425,061.36	1,914,239.31	3,172,244.44	66
Arkansas	1,505,363.79	1,653,577.55	10	63,627.84	934,257.99	3,613,165.89	6,011,907.38	66
First California	57,715,280.14	61,805,911.13	7	6,168,693.96	6,697,947.93	107,685,282.73	128,502,497.83	19
Sixth California	44,036,391.09	54,797,298.50	24	885,768.24	6,802,494.47	85,503,272.01	125,671,543.75	47
Colorado	6,483,071.33	5,564,540.72	−14	993,383.83	1,344,061.28	16,815,661.37	22,158,561.95	32
Connecticut	19,432,189.74	23,208,970.65	20	135,221.78	5,344,607.68	48,248,668.20	75,134,520.56	56
Delaware	7,241,694.20	8,728,516.67	21	69,494.23	1,620,077.65	38,695,601.54	63,084,966.17	63
Florida	18,623,286.82	10,410,024.47	−44	267,739.64	2,382,197.72	30,080,135.24	35,750,297.79	19
Georgia	4,684,926.11	7,382,663.16	58	1,865,020.71	3,505,875.92	16,436,559.49	25,500,757.32	55
Hawaii	2,138,171.61	2,011,705.71	−6	108,215.47	796,410.04	8,034,000.36	11,725,876.19	46
Idaho	649,934.98	734,826.61	13	280,802.77	392,183.56	2,073,694.19	3,066,088.77	49
First Illinois	98,563,491.51	106,107,119.89	8	1,535,871.24	29,928,283.84	212,441,225.62	325,076,515.90	53
Eighth Illinois	65,995,583.37	70,183,479.13	25	543,544.38	2,779,692.39	64,023,923.01	84,616,699.06	32
Indiana	61,086,268.32	56,751,658.27	11	636,192.49	4,286,015.85	71,116,598.38	90,851,049.51	28
Iowa	4,636,032.17	5,514,390.18	19	457,670.90	2,029,522.13	13,324,707.07	18,931,523.38	42
Kansas	5,319,747.11	7,483,499.16	41	536,352.06	1,794,927.28	11,989,654.15	17,400,429.83	45
Kentucky	82,127,203.11	93,179,043.90	13	2,887,022.90	1,869,967.80	95,773,905.54	110,551,511.99	15
Louisiana	13,825,169.15	17,415,015.72	26	3,769,051.13	1,638,123.29	26,852,916.46	33,941,704.16	26
Maine	3,456,592.21	2,988,635.15	−14	38,809.54	965,134.78	8,044,798.45	10,827,896.56	35
Maryland	43,006,011.91	56,888,992.36	32	2,302,732.94	4,559,530.76	82,424,584.64	112,628,447.88	37
Massachusetts	50,834,793.01	56,880,931.60	12	2,303,879.87	11,197,577.58	112,326,058.03	157,731,089.55	40
Michigan	101,466,284.90	125,644,741.58	24	1,831,768.30	16,147,151.31	183,400,495.04	288,919,198.70	58
Minnesota	20,855,270.02	23,138,350.87	11	3,495,111.84	3,748,819.33	41,578,077.22	52,663,151.93	27
Mississippi	706,185.52	1,241,930.22	56	236,965.51	515,650.82	2,630,483.46	4,644,512.27	77
First Missouri	35,910,968.14	40,726,415.23	13	973,531.65	6,578,037.11	62,747,004.62	82,707,072.42	32
Sixth Missouri	6,032,118.46	7,748,982.31	28	320,717.07	2,948,194.58	16,478,242.36	23,130,216.31	50
Montana	1,795,789.16	1,992,808.71	11	516,018.94	588,534.20	4,449,831.79	5,222,314.71	17
Nebraska	4,193,030.93	5,563,073.54	32	365,980.74	1,707,058.47	9,405,675.89	14,151,895.15	50
Nevada	398,827.56	374,005.19	−6	12,235.38	411,695.70	2,270,058.91	3,206,579.58	41
New Hampshire	1,504,252.93	2,423,135.28	61	90,437.57	658,657.43	4,227,689.27	6,919,022.32	64
First New Jersey	8,709,799.88	9,453,284.63	9	14,370.62	1,487,690.39	18,762,983.92	25,316,002.96	35
Fifth New Jersey	75,275,084.56	84,544,245.41	12	246,841.53	6,243,204.69	128,356,403.84	164,531,447.32	28
New Mexico	432,536.42	538,931.54	25	23,609.89	216,725.38	1,184,845.65	1,837,433.03	55
First New York	41,960,057.00	55,265,145.40	34	56,785.21	6,017,724.30	68,013,938.14	98,242,108.34	44
Second New York	146,862,665.79	141,108,503.30	−4	13,705,952.94	19,833,034.99	360,958,878.09	455,561,695.12	24
Third New York	104,637,613.74	85,525,733.81	−18	335,015.63	22,824,248.30	233,687,606.82	293,114,671.19	25
Fourteenth New York	31,009,327.62	25,145,884.86	−19	122,732.71	3,804,911.99	52,474,503.74	64,672,153.67	23
Twenty-first New York	8,720,795.22	7,896,365.46	−9	179,405.92	2,303,923.59	15,811,104.91	20,019,569.16	27
Twenty-eighth New York	21,004,660.37	20,041,809.61	−5	330,915.13	4,072,948.56	46,227,891.39	50,480,302.39	22
North Carolina	258,272,327.99	284,029,422.08	10	6,806,931.01	2,677,943.27	282,710,478.28	311,110,992.46	10
North Dakota	279,795.60	300,738.49	8	186,003.04	276,413.60	1,046,573.22	1,314,938.55	26
First Ohio	49,257,255.95	58,365,077.00	18	490,066.80	4,127,720.94	71,768,656.24	92,740,136.44	29
Tenth Ohio	9,475,547.31	11,332,025.14	20	501,203.67	2,111,199.05	18,685,722.58	29,150,386.93	56
Eleventh Ohio	5,367,774.95	6,894,147.68	28	174,512.70	1,597,513.52	11,268,584.81	17,098,820.01	52
Eighteenth Ohio	50,446,475.47	59,519,752.58	18	425,983.95	9,573,112.40	87,801,596.61	130,171,062.93	48
Oklahoma	32,619,672.48	31,763,316.75	−3	211,085.76	2,207,830.29	44,990,568.21	50,875,455.43	13
Oregon	2,807,408.61	3,741,303.97	33	804,907.92	1,430,137.60	7,070,448.71	11,095,908.16	57
First Pennsylvania	94,277,116.10	106,151,929.67	13	4,963,227.46	10,599,231.96	165,002,889.05	206,396,795.25	25
Twelfth Pennsylvania	12,828,829.88	12,378,045.24	−4	120,170.94	3,434,815.92	19,570,108.14	25,336,553.25	29
Twenty-third Pennsylvania	77,234,940.02	89,246,474.99	16	172,360.25	10,444,624.04	117,803,639.06	168,143,726.94	43
Rhode Island	12,436,601.01	8,075,990.15	−35	36,569.81	1,754,318.28	21,884,658.16	23,699,637.93	8
South Carolina	1,351,739.92	1,773,368.20	31	971,567.86	1,162,336.16	5,254,834.28	7,901,940.93	50
South Dakota	500,322.31	534,164.16	7	52,611.02	236,976.87	1,290,548.86	1,625,858.86	26
Tennessee	7,273,406.30	7,934,741.91	9	961,621.28	2,189,169.48	17,368,559.75	23,358,495.10	35
First Texas	26,496,279.90	28,696,179.00	8	872,582.84	2,827,500.63	47,051,687.97	61,088,905.45	30
Second Texas	12,538,531.99	14,384,665.41	15	284,855.64	2,531,295.86	28,686,797.79	41,003,719.88	43
Utah	1,554,711.54	1,942,365.16	25	608,158.19	559,070.84	4,072,182.69	5,728,798.61	41
Vermont	1,456,307.19	850,398.81	−42	73,033.05	404,535.22	2,713,303.52	3,239,081.59	19
Virginia	135,263,415.07	152,788,337.79	13	1,704,509.93	2,217,827.01	150,333,865.73	176,368,480.75	17
Washington	8,991,316.68	10,708,147.92	19	1,404,945.82	3,927,627.65	19,208,609.02	29,284,723.43	52
West Virginia	5,418,757.73	5,234,062.43	−3	213,690.11	2,117,865.16	12,996,153.05	18,182,539.35	40
Wisconsin	42,968,957.04	48,773,621.21	14	248,086.00	4,885,991.91	58,056,703.36	81,239,424.44	40
Wyoming	701,502.66	746,208.75	6	52,231.45	293,611.54	1,713,199.67	2,401,142.51	40
Philippine Islands	380,325.03	332,744.85	−13			380,325.03	332,744.85	−13
Total	2,035,632,870.50	2,238,786,131.45	10	71,637,208.70	265,745,307.84	3,520,208,381.09	4,653,195,315.28	32

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

Alaska	$100,204.81	$106,137.17	6	$560.19	$79,388.78	$443,790.44	$634,180.05	43
California	101,782,671.23	116,003,209.63	15	7,054,462.20	13,500,442.40	193,168,354.74	254,174,041.58	32
District of Columbia	5,150,247.32	6,003,637.40	−2	22,180.56	1,423,440.06	17,322,029.53	23,048,450.96	33
Illinois	154,439,074.68	175,290,599.02	14	2,079,415.62	32,707,976.23	276,465,148.63	409,693,214.90	48
Maryland	36,945,704.59	50,885,354.96	38	480,962.34	3,136,000.70	63,308,065.07	89,570,000.92	41
Missouri	41,643,086.60	48,475,397.54	16	1,294,248.72	9,526,281.69	78,225,246.98	105,837,288.73	35
New Jersey	83,954,584.44	93,997,531.04	12	261,221.15	7,730,895.08	147,119,087.76	189,877,450.30	29
New York	854,095,119.74	336,073,312.44	−5	14,733,308.77	57,856,701.73	783,173,923.79	988,090,499.87	26
Ohio	114,547,053.68	136,111,002.49	19	1,591,857.13	17,409,545.91	189,524,560.24	259,180,406.31	42
Pennsylvania	184,340,886.00	207,776,449.90	13	5,255,758.85	24,478,871.92	302,376,636.25	396,877,075.44	32
Philippine Islands [1]				891,466.19		891,466.19		
Puerto Rico [1]				902,123.85		902,123.85		
Texas	30,034,811.89	43,080,844.41	10	1,157,438.28	5,458,656.49	75,738,485.76	102,092,625.33	35
Washington	8,891,111.87	10,602,010.75	19	1,404,385.63	3,848,238.87	18,764,818.58	28,630,593.38	53

[1] Comprised part of the Maryland district for agricultural adjustment tax collections.

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, 1937, by States and Territories* [2]

States and Territories	Population as of July 1, 1936 (Bureau of the Census estimate)	Per cent of total population	Income (including excess profits) tax collections	Per cent of income tax payments	Miscellaneous internal revenue collections	Per cent of miscellaneous internal revenue payments	Pay roll taxes (collections under the Social Security and Carriers Acts)	Per cent of pay roll tax payments	Total internal revenue collections	Per cent of total internal revenue payments
Alabama	2,864,000	2.22	$6,706,208.65	0.31	$2,160,681.86	0.10	$1,660,574.22	0.03	$10,527,462.73	0.23
Alaska	61,500	.05	454,099.55	.02	100,641.72	----------	79,388.78	----------	634,130.05	.01
Arizona	408,000	.31	2,054,931.11	.09	692,251.07	.03	425,061.36	.16	3,172,244.44	.07
Arkansas	2,023,000	1.57	3,501,310.29	.15	1,576,339.10	.07	934,257.99	.35	6,011,907.38	.13
California	6,050,000	4.70	125,233,917.52	5.76	115,389,681.66	5.21	13,500,442.40	5.08	254,174,041.58	5.40
Colorado	1,060,000	.83	15,497,068.39	.71	5,317,432.28	.24	1,344,061.28	.51	22,158,561.95	.48
Connecticut	1,734,000	1.35	49,784,642.00	2.15	23,005,276.28	1.04	5,344,607.68	2.01	75,134,526.56	1.61
Delaware	259,000	.20	53,154,318.31	2.45	8,310,550.21	.38	1,620,077.65	.61	63,084,946.17	1.36
District of Columbia	619,000	.48	15,751,241.30	.73	5,870,769.00	.27	1,423,440.06	.54	23,045,450.96	.50
Florida	1,642,000	1.27	23,146,853.09	1.07	10,231,246.98	.46	2,382,197.72	.90	35,760,297.79	.77
Georgia	3,000,000	2.37	14,774,300.74	.68	7,220,574.66	.33	3,505,875.92	1.32	25,500,757.32	.55
Hawaii	425,000	.33	8,973,406.93	.41	1,956,059.22	.09	799,410.04	.30	11,725,876.19	.25
Idaho	485,000	.38	2,023,494.99	.09	680,410.22	.03	392,183.56	.15	3,096,088.77	.07
Illinois	7,845,000	6.09	204,571,335.83	9.41	172,413,902.00	7.79	32,707,976.23	12.31	409,693,214.96	8.81
Indiana	3,459,000	2.68	30,574,928.63	1.41	55,990,105.03	2.52	4,286,015.85	1.61	90,851,049.51	1.95
Iowa	2,643,000	1.97	17,761,298.83	.54	5,190,702.42	.23	2,029,522.13	.76	18,931,523.38	.41
Kansas	1,886,000	1.46	8,244,473.46	.38	7,361,029.09	.33	1,794,927.28	.68	17,400,429.83	.37
Kentucky	2,883,000	2.24	15,741,260.14	.72	92,940,444.05	4.20	1,869,987.60	.70	110,551,611.99	2.38
Louisiana	2,122,000	1.65	15,164,485.01	.70	17,139,094.96	.77	1,638,123.29	.62	33,941,704.16	.73
Maine	853,000	.66	6,974,006.50	.32	2,888,755.13	.13	965,134.78	.38	10,827,896.50	.23
Maryland	1,674,000	1.30	35,534,993.80	1.65	50,608,912.42	2.29	3,436,090.70	1.18	89,579,995.92	1.93
Massachusetts	4,425,000	3.43	90,409,022.74	4.16	56,124,489.23	2.54	11,197,577.58	4.22	157,731,089.55	3.39
Michigan	4,783,000	3.71	150,903,948.30	6.94	121,868,099.09	5.50	16,147,151.31	6.08	288,919,198.70	6.21
Minnesota	2,535,000	2.04	26,025,231.66	1.20	22,880,100.96	1.03	3,748,819.33	1.41	52,653,151.95	1.13
Mississippi	2,003,000	1.56	2,971,711.36	.14	1,158,150.09	.05	515,850.82	.19	4,645,512.27	.10
Missouri	3,959,000	3.07	48,368,437.90	2.23	47,942,619.14	2.17	9,526,231.69	3.59	105,837,288.73	2.27
Montana	531,000	.41	2,093,266.96	.12	1,940,513.55	.09	588,534.20	.22	5,222,314.71	.11
Nebraska	1,364,000	1.06	6,993,451.01	.32	5,451,385.67	.25	1,707,058.47	.64	14,151,895.15	.30
Nevada	100,000	.08	2,420,876.69	.11	374,006.10	.02	411,690.70	.16	3,206,579.58	.07
New Hampshire	508,000	.39	3,884,149.93	.18	2,376,214.96	.11	658,657.43	.25	6,919,022.32	.15
New Jersey	4,328,000	3.36	88,497,868.25	4.07	93,848,688.97	4.23	7,730,895.08	2.91	189,877,450.30	4.06
New Mexico	422,000	.33	1,113,019.52	.05	607,688.13	.02	216,725.38	.08	1,937,433.03	.04
New York	12,935,000	10.03	598,080,107.27	27.52	332,153,600.87	15.00	57,856,791.73	21.78	988,090,499.87	21.24
North Carolina	3,457,000	2.68	24,645,668.54	1.13	283,787,380.66	12.82	2,677,943.27	1.01	311,110,992.46	6.69
North Dakota	703,000	.55	758,832.87	.04	279,692.08	.01	276,413.60	.10	1,314,938.55	.03
Ohio	6,713,000	5.21	117,035,982.16	5.39	134,714,878.24	6.08	17,409,545.91	6.55	269,160,406.31	5.78
Oklahoma	2,528,000	1.96	17,172,358.46	.79	31,493,256.88	1.42	2,207,830.29	.83	50,875,456.43	1.09
Oregon	1,017,000	.79	6,068,079.43	.28	3,597,691.13	.16	1,430,137.60	.54	11,095,908.16	.24
Pennsylvania	10,136,000	7.86	169,149,688.90	7.78	206,248,714.02	9.32	24,478,671.92	9.21	399,877,075.44	8.58
Rhode Island	681,000	.53	13,988,903.73	.64	7,946,325.92	.36	1,764,318.28	.66	23,699,537.93	.51
South Carolina	1,860,000	1.44	5,027,925.89	.23	1,711,679.89	.08	1,162,335.15	.44	7,901,940.93	.17
South Dakota	692,000	.54	885,505.64	.04	512,374.35	.02	228,978.87	.09	1,626,858.86	.04
Tennessee	2,864,000	2.22	13,324,527.61	.61	7,850,798.01	.36	2,183,160.48	.82	23,358,485.10	.50
Texas	6,117,000	4.75	54,425,765.27	2.50	42,208,203.57	1.91	5,458,656.49	2.05	102,092,625.33	2.19
Utah	516,000	.40	3,284,300.22	.15	1,885,427.55	.09	559,070.84	.21	5,728,798.61	.12
Vermont	380,000	.29	2,013,407.59	.09	821,038.78	.04	404,635.22	.15	3,239,081.59	.07
Virginia	2,671,000	2.07	21,660,037.62	1.00	152,499,716.12	6.89	2,217,827.01	.83	176,368,480.75	3.79
Washington	1,643,000	1.27	14,413,764.66	.96	10,368,589.85	.47	3,848,238.87	1.45	28,630,593.38	.62
West Virginia	1,830,000	1.42	11,050,307.32	.51	5,014,426.88	.23	2,117,805.15	.80	18,182,539.35	.39
Wisconsin	2,908,000	2.26	28,157,299.46	1.30	48,198,133.07	2.18	4,883,991.91	1.84	81,239,424.44	1.74
Wyoming	233,000	.18	1,378,496.00	.06	729,034.88	.03	293,811.54	.11	2,401,142.51	.05
Philippine Islands	----------	----------	----------	----------	332,744.85	.02	----------	----------	332,744.85	.01
Total	128,016,400	100	2,173,768,483.71	100	2,213,681,523.73	100	265,745,307.84	100	[3] 4,653,195,315.28	100

[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 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)	$14,066.96
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	745,076.73
Tax on Philippine coconut oil (sec. 602¾, Revenue Act of 1934)	18,127,809.60
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	221.47
Total internal-revenue collections reported for credit to trust funds	18,887,174.46

TABLE 4.—*Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1937, by sources*

Sources of revenue	1936 July	August	September	October	November	December
Income, excess-profits, and unjust-enrichment taxes:						
Corporation income taxes	$29,065,623.08	$20,333,693.72	$149,532,159.22	$20,527,797.78	$19,459,267.02	$153,230,654.59
Individual income taxes	11,052,514.35	9,321,996.56	134,889,253.61	11,106,359.43	8,574,635.13	127,947,721.40
Total, income taxes	40,118,138.03	29,655,690.28	284,421,412.83	31,634,157.21	28,033,922.15	281,178,375.99
Excess-profits taxes	1,048,371.25	628,140.32	4,584,409.81	865,496.80	613,314.11	4,557,563.06
Unjust enrichment (Title III, Revenue Act of 1936)	----------	----------	5,633.81	----------	1,440.06	507,720.25
Total	41,166,509.28	30,283,830.60	289,011,456.45	32,499,654.01	28,648,676.32	286,243,659.30
Capital stock tax	54,547,855.46	54,880,272.98	17,912,413.58	6,402,366.82	610,228.54	411,406.09
Estate tax	29,014,452.48	9,507,454.34	10,405,400.83	6,758,594.01	11,198,274.00	35,409,627.27
Gift tax	327,212.88	2,625,039.01	392,236.59	125,284.06	274,107.79	676,000.02
Liquor taxes:						
Distilled spirits (imported), excise tax	1,815,042.17	2,701,765.05	1,817,659.92	2,825,004.24	2,400,115.86	4,923,721.95
Distilled spirits (domestic), excise tax	17,242,705.35	14,822,742.26	18,037,264.98	25,601,928.31	29,475,713.15	28,040,502.95
Distilled spirits rectification tax	647,776.00	580,922.38	834,939.77	1,222,166.73	1,457,482.44	1,513,204.40
Still or sparkling wines, cordials, etc. (imported), excise tax	32,358.41	25,093.81	30,953.36	63,599.04	83,274.02	129,101.71
Still or sparkling wines, cordials, etc. (domestic), excise tax	290,784.47	303,370.28	420,030.56	576,457.38	671,842.15	770,708.22
Brandy used for fortifying sweet wines	252,401.34	797,003.35	943,091.98	394,232.49	127,961.09	221,782.75
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	3,053,626.61	888,341.72	342,090.24	227,379.00	141,721.30	150,497.49
Stamps for distilled spirits intended for export	.70	21.30	5.40	12.00	3.90	136.80
Case stamps for distilled spirits bottled in bond	1,008.00	3,696.00	310.00	5,006.00	5,268.00	7,032.00
Container stamps (Liquor Taxing Act of 1934)	756,824.69	503,373.65	528,445.03	1,160,098.17	1,253,209.69	1,251,784.52
Floor taxes (Liquor Taxing Act of 1934)	4,830.13	105.30	2,183.20	14,717.18	2,194.93	483.19
Fermented malt liquors	34,047,695.87	29,045,556.49	25,073,008.99	20,703,001.03	17,996,596.80	19,484,105.27
Brewers; retail and wholesale dealers in malt liquors (special taxes)	1,873,205.91	509,406.20	141,842.90	111,093.20	79,833.04	65,750.38
Total	60,018,409.65	51,909,397.79	49,601,918.32	52,888,765.70	54,695,116.97	58,562,401.93
Tobacco manufactures:						
Cigars (large)	1,172,873.40	1,079,185.23	1,211,134.41	1,392,632.59	1,291,947.57	946,400.60
Cigars (small)	13,043.63	9,854.43	10,645.13	12,855.00	11,194.85	8,694.70
Cigarettes (large)	1,237.68	1,005.12	1,597.58	1,280.88	2,460.96	1,630.05
Cigarettes (small)	44,403,413.30	40,290,755.77	43,032,218.53	39,505,724.82	34,671,453.18	39,737,071.81
Snuff of all descriptions	573,380.25	493,451.33	582,091.65	651,681.00	546,259.94	530,150.61
Tobacco, chewing and smoking	5,063,381.71	4,322,631.61	4,835,632.18	5,118,604.77	4,244,103.38	4,206,613.03
Cigarette papers and tubes	67,070.39	100,563.61	85,865.08	121,053.86	105,912.91	87,432.09
Leaf dealer penalties, etc.	51.77	10.00	25.00	34.73	65.82	209.00
Total	51,296,452.52	46,297,460.10	49,759,209.60	46,902,468.31	40,873,398.71	45,518,183.95
Stamp taxes (Title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	2,479,125.58	2,453,464.00	2,157,295.95	2,291,434.98	2,110,748.96	2,738,907.29
Capital stock and similar interest sales or transfers	1,654,281.44	2,346,392.58	1,931,535.68	2,181,909.40	2,953,768.01	3,177,735.13
Sales of produce (future delivery)	253,024.75	510,643.66	456,954.10	309,225.05	270,809.51	324,790.41
Playing cards	267,104.30	275,115.76	396,044.80	576,138.10	363,297.00	425,078.53
Silver bullion sales or transfers	374,219.46	7,045.31	146,383.19	10,146.14	10,177.85	10,537.72
Total	5,052,785.53	5,592,662.15	5,098,784.67	5,368,853.07	5,708,801.33	6,677,049.08
Manufacturers' excise taxes:						
Lubricating oils	2,311,106.39	3,404,410.62	2,512,321.08	2,966,616.33	1,578,392.02	2,541,159.66
Brewers' wort and malt	151,076.30	153,904.07	82,191.13	116,955.19	35,724.41	66,681.11
Matches	436,987.17	756,397.44	538,429.01	471,390.23	280,992.12	400,025.42
Gasoline	14,512,178.75	22,552,921.67	18,049,475.80	21,024,801.81	12,880,098.46	16,483,458.20
Electrical energy	2,752,258.36	2,716,810.16	2,724,527.18	3,251,188.52	2,419,846.56	3,518,005.21
Tires and inner tubes	4,552,844.80	3,439,738.69	3,080,812.47	2,080,875.50	2,029,971.41	3,989,013.10
Toilet preparations, etc.	1,076,438.37	1,784,255.75	1,173,440.75	1,391,681.49	1,593,961.74	1,808,425.76
Articles made of fur	265,053.10	278,498.77	621,878.10	768,163.50	644,197.93	805,732.61
Automobile trucks	964,581.02	702,168.00	708,071.17	765,484.35	226,680.89	509,087.74
Other automobiles and motorcycles	7,706,395.22	4,986,611.30	3,913,300.33	3,103,288.01	1,842,467.20	4,113,062.47
Parts or accessories for automobiles	746,542.91	803,871.56	778,104.82	1,698,168.64	617,936.21	1,030,483.90
Radio sets, phonograph records, etc.	505,713.31	495,592.90	682,052.35	589,136.57	639,530.11	906,358.41
Mechanical refrigerators	982,476.25	1,003,873.10	537,514.20	572,235.46	162,090.00	319,439.34
Sporting goods	564,107.21	565,013.19	469,616.10	505,523.68	322,187.81	622,689.50
Firearms, shells, and cartridges	293,232.98	341,428.42	396,564.71	407,933.59	296,383.00	276,962.61
Pistols and revolvers	11,019.59	3,195.60	10,858.27	2,464.59	14,234.39	7,492.11
Cameras and lenses	143,918.09	46,389.72	79,715.41	67,909.00	58,173.44	64,195.15
Chewing gum	96,180.97	81,925.36	63,891.81	103,068.65	90,715.99	71,468.37
Total	38,184,710.91	44,265,615.38	37,874,039.35	39,566,076.01	27,235,190.20	37,621,925.87
Miscellaneous taxes:						
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	1,544,333.95	2,704,857.92	1,761,231.70	2,386,246.08	1,445,293.50	2,513,753.97
Transportation of oil by pipe line	856,406.75	958,962.03	937,631.14	999,103.66	720,738.59	903,560.24
Leases of safe-deposit boxes	192,854.09	193,618.23	141,431.14	141,174.02	152,287.71	143,837.43
Admission to theaters, concerts, cabarets, etc.	1,568,487.42	1,381,107.74	1,670,044.71	1,797,278.84	1,605,673.93	2,194,584.90
Club dues and initiation fees	502,471.09	601,216.61	437,739.37	406,417.25	517,455.44	440,478.32
Adulterated and process or renovated butter, mixed flour, and filled cheese	2,113.05	1,572.20	1,581.00	1,014.67	1,131.28	530.01
Oleomargarine, including special taxes	747,659.15	213,384.09	136,044.98	133,076.35	122,565.44	124,286.08
Narcotics, including special taxes	145,258.42	29,611.36	14,412.41	19,803.72	13,338.17	23,022.07
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	2,832,147.15	2,230,191.21	2,788,133.34	2,687,820.51	2,535,841.58	2,854,703.45
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	71,481.00	76,598.03	73,644.53	71,596.98	74,189.51	70,113.98
National Firearms Act	1,200.00	383.34	350.00	433.31	233.34	15.00
Repealed taxes on boats, candy, checks, dividends, soft drinks, grape concentrates, and jewelry	225,287.23	115,138.55	89,728.35	68,765.18	69,251.61	56,110.30
Receipts from other miscellaneous sources	1,952.44	84.36	102.22	245.23	496.45	911.34
Total	8,701,673.63	8,509,825.67	7,991,974.79	8,710,427.82	7,279,196.61	9,326,233.18
Pay-roll taxes:						
Social Security Act, Title IX (employment of 8 or more)	----------	----------	----------	5,138.49	4,169.88	24,290.51
Railroad employment compensation taxes	16,476.77	4,677.62	50,514.37	19,087.96	18,535.23	73,016.23
Total	16,476.77	4,677.62	50,514.37	24,226.45	22,705.11	97,306.74
Grand total	288,326,539.11	254,029,235.64	467,641,848.01	199,247,607.82	176,525,095.07	478,632,854.13

TABLE 4.—*Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1937, by sources*—Continued

Sources of revenue	1937 January	February	March	April	May	June
Income, excess-profits, and unjust-enrichment taxes:						
Corporation income taxes	$24,724,579.49	$27,230,734.21	$277,196,006.22	$27,763,025.91	$24,146,058.67	$283,715,509.01
Individual income taxes	20,521,437.82	36,804,193.73	411,806,789.35	27,680,550.96	18,802,535.28	273,232,764.85
Total, income taxes	45,246,017.31	64,034,927.94	689,002,789.57	55,443,576.87	42,948,593.95	556,948,273.86
Excess-profits taxes	527,509.64	587,650.81	3,800,998.48	1,276,235.54	1,926,897.81	4,699,020.09
Unjust enrichment (Title III, Revenue Act of 1936)	113,512.44	476,061.33	1,302,200.08	333,231.54	955,230.18	2,378,321.33
Total	45,887,039.39	65,098,640.08	694,105,988.13	57,052,043.95	45,830,721.94	564,013,615.28
Capital stock tax	240,846.96	266,235.68	445,097.90	271,966.33	330,278.01	1,180,277.98
Estate tax	22,320,894.03	26,126,156.27	28,872,951.00	30,350,640.06	26,933,152.88	44,578,386.04
Gift tax	727,535.27	786,061.29	14,372,246.51	810,765.19	623,024.52	2,173,269.23
Liquor taxes:						
Distilled spirits (imported), excise tax	2,339,891.75	2,085,889.14	2,734,080.46	2,551,984.63	2,361,603.16	2,612,015.64
Distilled spirits (domestic), excise tax	15,681,162.22	17,800,489.71	20,043,697.12	18,929,573.89	17,724,448.54	16,811,902.12
Distilled spirits rectification tax	636,811.01	749,069.71	872,200.79	971,419.63	818,231.60	731,213.32
Still or sparkling wines, cordials, etc. (imported), excise tax	33,104.26	24,397.74	37,510.19	34,117.06	32,887.23	39,762.95
Still or sparkling wines, cordials, etc. (domestic), excise tax	404,787.01	377,421.59	490,733.05	406,845.60	372,191.28	346,235.66
Brandy used for fortifying sweet wines	71,907.42	44,648.47	33,705.42	63,129.09	55,813.33	52,859.83
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	127,744.10	89,125.71	86,023.99	77,292.74	88,789.39	2,103,455.86
Stamps for distilled spirits intended for export	4.80	14.20	2.50	2.00	11.00	9.00
Case stamps for distilled spirits bottled in bond	2,232.00	6,408.00	4,930.00	4,506.00	4,896.00	17,107.00
Container stamps (Liquor Taxing Act of 1934)	655,938.60	867,772.38	787,796.08	821,155.44	707,715.13	673,775.79
Floor taxes (Liquor Taxing Act of 1934)	3,222.05	74.48	101.65	624,977.63	145.26	141.59
Fermented malt liquors	15,079,723.48	15,701,093.21	20,990,233.13	22,576,366.49	26,349,296.76	30,807,801.26
Brewers; retail and wholesale dealers in malt liquors (special taxes)	54,175.86	43,090.16	50,713.27	57,672.10	57,392.27	1,082,385.47
Total	35,090,704.56	37,789,494.10	46,131,728.56	47,122,042.09	47,663,391.06	55,278,665.49
Tobacco manufactures:						
Cigars (large)	835,628.20	857,362.89	1,140,857.13	1,096,204.52	1,059,894.86	1,162,829.07
Cigars (small)	13,710.85	9,603.75	13,556.66	14,900.63	13,423.73	14,412.53
Cigarettes (large)	2,068.78	1,282.05	1,704.00	1,340.32	1,811.62	1,312.61
Cigarettes (small)	40,308,802.98	36,988,283.52	38,375,291.88	36,630,088.83	39,210,127.37	42,776,974.56
Snuff of all descriptions	535,290.57	626,442.87	576,945.18	583,574.26	525,184.48	533,056.15
Tobacco, chewing and smoking	4,101,600.37	4,293,462.37	5,018,130.72	4,821,514.22	4,436,410.16	4,638,547.74
Cigarette papers and tubes	96,795.35	87,574.38	77,550.19	95,572.30	93,854.25	96,532.58
Leaf dealer penalties, etc.	320.00	190.00	100.00	181.56	451.34	808.65
Total	45,894,117.10	42,701,201.83	45,203,144.78	43,243,876.64	45,340,157.73	49,224,473.89
Stamp taxes (Title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.)	2,899,540.61	2,423,051.34	2,392,076.42	2,483,978.89	2,194,457.55	2,227,527.14
Capital stock and similar interest sales or transfers	3,360,656.40	3,743,362.59	3,044,692.28	3,225,565.70	2,168,727.29	1,555,071.04
Sales of produce (future delivery)	422,849.98	505,858.50	392,100.94	527,816.89	630,050.16	453,689.75
Playing cards	398,860.50	403,398.10	374,632.80	279,909.20	240,023.40	201,300.00
Silver bullion sales or transfers	4,628.28	10,312.32	28,403.50	22,239.67	1,539.28	8,079.06
Total	6,882,635.77	7,085,982.85	6,231,905.94	6,539,509.85	5,243,707.68	4,446,567.59
Manufacturers' excise taxes:						
Lubricating oils	3,535,281.35	2,016,705.44	2,057,293.36	2,317,640.29	2,971,863.62	2,050,212.00
Brewers' wort and malt	19,132.59	8,116.08	59,224.70	30,866.57	46,744.26	50,793.76
Matches	301,412.67	430,334.00	602,243.60	814,017.67	753,228.69	1,114,606.13
Gasoline	15,054,341.53	14,564,131.38	12,970,980.46	13,591,592.84	16,287,064.01	17,561,468.51
Electrical energy	3,307,860.53	2,835,821.68	3,580,935.74	2,904,212.77	3,025,483.44	2,937,593.18
Tires and inner tubes	3,741,917.84	2,255,331.98	3,082,081.78	2,563,774.98	4,459,122.91	2,743,694.09
Toilet preparations, etc.	1,228,946.53	1,190,761.06	2,769,689.00	1,477,928.09	1,168,510.87	1,687,123.38
Articles made of fur	663,472.01	505,303.19	367,129.99	355,832.14	349,982.20	293,843.84
Automobile trucks	745,846.95	909,625.95	204,786.70	667,289.48	1,548,789.59	1,008,560.24
Other automobiles and motorcycles	6,893,882.00	5,380,368.84	2,781,581.16	4,631,809.39	9,799,852.38	10,113,275.97
Parts or accessories for automobiles	832,470.18	822,774.76	628,765.11	705,455.83	1,145,857.67	813,348.72
Radio sets, phonograph records, etc.	683,578.06	464,853.41	360,922.38	331,618.50	329,074.51	394,641.50
Mechanical refrigerators	392,886.01	786,430.04	1,075,209.14	1,023,973.68	2,219,202.24	976,637.18
Sporting goods	467,320.88	460,962.58	443,371.94	640,365.24	699,768.75	860,524.58
Firearms, shells, and cartridges	31,644.65	212,691.53	145,461.22	130,163.54	230,140.93	465,459.04
Pistols and revolvers	2,068.67	7,360.44	16,909.35	5,258.81	11,591.68	10,717.55
Cameras and lenses	96,986.39	105,619.68	52,940.04	71,071.21	74,375.55	118,235.73
Chewing gum	57,043.95	54,831.17	76,213.52	68,975.46	75,225.66	89,931.86
Total	38,056,113.70	34,012,693.11	31,335,728.99	32,337,846.49	45,165,578.86	44,196,670.96
Miscellaneous taxes:						
Telephone, telegraph, radio and cable facilities, leased wires, etc.	1,859,022.41	1,504,361.88	2,784,359.28	1,777,379.00	2,079,323.57	2,129,431.05
Transportation of oil by pipe line	1,019,155.17	828,181.17	1,165,190.23	881,205.10	976,450.41	960,554.30
Leases of safe-deposit boxes	159,101.11	232,080.32	175,840.81	181,520.39	100,066.89	164,572.23
Admission to theaters, concerts, cabarets, etc.	1,505,676.17	1,473,552.91	1,539,409.05	1,529,682.52	1,537,119.30	1,874,775.29
Club dues and initiation fees	378,181.72	561,836.39	459,858.30	401,628.76	708,660.88	681,803.31
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,403.06	1,690.90	1,403.30	1,459.25	1,155.60	1,772.20
Oleomargarine, including special taxes	107,202.79	90,174.45	110,028.10	95,657.98	87,478.97	380,876.86
Narcotics, including special taxes	24,575.43	24,639.09	18,037.46	21,778.27	32,757.14	206,168.27
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	2,389,977.45	1,135,379.02	3,066,163.87	2,093,256.20	2,327,476.32	2,744,137.08
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	75,473.57	56,401.30	85,375.20	81,087.50	75,609.29	82,210.78
National Firearms Act	200.00	186.68	83.34		43.42	1,342.47
Repealed taxes on boats, candy, checks, dividends, soft drinks, grape concentrates, and jewelry	72,482.70	42,382.37	63,938.11	41,185.83	26,204.64	29,915.10
Receipts from other miscellaneous sources	439.98	910.43	1,550.88	424.23	313.06	23,801.18
Total	7,592,893.52	6,054,556.91	9,501,282.93	7,256,278.63	8,013,259.49	9,281,360.21
Pay-roll taxes:						
Social Security Act, Title IX (employment of 8 or more)	4,766,836.40	3,992,290.60	14,307,253.59	27,245,437.27	6,629,005.01	1,144,891.93
Social Security Act, Title VIII (2 percent of pay rolls)	19,444.25	13,908,989.67	44,000,516.65	48,143,812.67	49,283,580.09	51,982,747.28
Railroad employment compensation taxes	3,950.55	4,541.16	47,422.60	15,728.69	1,354.66	31,597.71
Total	4,790,231.20	17,905,821.43	58,355,192.84	75,404,978.63	55,913,939.76	53,159,236.92
Grand total	207,483,011.50	237,826,183.55	934,655,267.57	300,389,947.88	281,057,599.93	$27,482,523.59

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1936 and 1937, by sources*

Source	1936	1937	Increase or decrease (−)
Income, excess-profits, and unjust-enrichment taxes:			
Corporation income taxes	$738, 522, 229. 75	$1, 056, 923, 129. 52	$318, 400, 899. 77
Individual income taxes	674, 416, 074. 14	1, 091, 740, 746. 47	417, 324, 672. 33
Total, income taxes	1, 412, 938, 303. 89	2, 148, 663, 875. 99	735, 725, 572. 10
Excess-profits taxes	14, 509, 200. 47	25, 104, 607. 72	10, 595, 317. 25
Unjust enrichment (Title III, Revenue Act 1936)		6, 073, 351. 02	6, 073, 351. 02
Total	1, 427, 447, 504. 36	2, 179, 841, 834. 73	752, 394, 240. 37
Capital stock tax	94, 942, 751. 74	137, 499, 245. 53	42, 556, 493. 79
Estate tax	218, 780, 753. 53	281, 635, 983. 21	62, 855, 229. 68
Gift tax	160, 058, 761. 47	23, 911, 783. 26	−136, 146, 978. 21
Liquor taxes:			
Distilled spirits (imported), excise tax	19, 558, 165. 96	32, 236, 773. 87	12, 678, 607. 91
Distilled spirits (domestic), excise tax	202, 872, 340. 44	241, 812, 130. 10	38, 939, 789. 66
Distilled spirits, rectification tax	7, 881, 202. 76	11, 035, 437. 67	3, 154, 234. 91
Still or sparkling wines, cordials, etc. (imported), excise tax	654, 727. 50	565, 161. 30	−89, 566. 20
Still or sparkling wines, cordials, etc. (domestic), excise tax	8, 313, 505. 17	5, 425, 497. 34	−2, 888, 007. 83
Brandy used for fortifying sweet wines	1, 410, 745. 04	3, 065, 526. 56	1, 654, 781. 52
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes)	6, 917, 842. 56	7, 376, 088. 15	458, 245. 59
Stamps for distilled spirits intended for export	65. 30	223. 60	158. 30
Case stamps for distilled spirits bottled in bond	40, 120. 00	63, 119. 00	22, 999. 00
Container stamps (Liquor Taxing Act of 1934)	8, 621, 943. 73	10, 427, 870. 37	1, 805, 926. 64
Floor taxes (Liquor Taxing Act of 1934)	66, 941. 68	653, 158. 68	586, 217. 00
Fermented malt liquors	244, 581, 330. 96	277, 455, 238. 78	32, 873, 907. 82
Brewers: Retail and wholesale dealers in malt liquors (special taxes)	4, 545, 106. 00	4, 128, 806. 85	−416, 245. 15
Total	505, 464, 037. 10	594, 245, 086. 27	88, 781, 049. 17
Tobacco manufactures:			
Cigars (large)	12, 227, 751. 59	13, 246, 959. 53	1, 019, 207. 94
Cigars (small)	133, 243. 93	144, 866. 37	11, 622. 44
Cigarettes (large)	18, 784. 45	19, 237. 65	453. 20
Cigarettes (small)	425, 486, 470. 87	476, 027, 206. 64	50, 540, 735. 77
Snuff of all descriptions	6, 603, 039. 32	6, 659, 508. 89	56, 469. 57
Tobacco, chewing and smoking	55, 412, 759. 68	55, 037, 541. 28	−375, 218. 40
Cigarette papers and tubes	1, 282, 025. 84	1, 116, 376. 99	−165, 646. 85
Leaf dealer penalties, etc.	1, 654. 71	2, 447. 87	793. 16
Total	501, 165, 728. 39	552, 254, 145. 22	51, 088, 416. 83
Stamp taxes (Title VIII, Revenue Act of 1926, as amended):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	28, 162, 658. 42	28, 651, 710. 11	489, 051. 69
Capital stock and similar interest sales or transfers	33, 054, 798. 14	31, 350, 597. 49	−1, 704, 200. 65
Sales of produce (future delivery)	2, 943, 542. 37	5, 096, 813. 70	2, 153, 271. 33
Playing cards	4, 143, 698. 44	4, 186, 502. 43	42, 803. 99
Silver bullion sales or transfers	685, 188. 23	633, 712. 38	−51, 475. 85
Total	68, 989, 885. 60	69, 919, 336. 11	929, 450. 51
Manufacturers' excise taxes:			
Lubricating oils	27, 102, 831. 57	31, 463, 002. 16	4, 360, 170. 59
Brewers' wort and malt	1, 008, 273. 85	822, 410. 23	−185, 863. 62
Matches	6, 886, 811. 92	6, 900, 064. 15	14, 252. 23
Gasoline	177, 339, 587. 36	196, 532, 813. 58	19, 193, 226. 22
Electrical energy	33, 575, 179. 25	35, 974, 552. 33	2, 399, 373. 08
Tires and inner tubes	32, 207, 983. 03	40, 819, 179. 55	8, 611, 196. 52
Toilet preparations, etc.	13, 301, 794. 65	18, 319, 161. 39	5, 017, 366. 74
Articles made of fur	3, 321, 057. 14	5, 919, 688. 34	2, 598, 631. 20
Automobile trucks	7, 000, 281. 29	9, 030, 872. 08	2, 030, 590. 79
Other automobiles and motorcycles	48, 200, 855. 20	65, 264, 953. 87	17, 064, 098. 67
Parts or accessories for automobiles	7, 110, 188. 33	10, 085, 780. 21	2, 975, 591. 88
Radio sets, phonograph records, etc.	5, 075, 270. 82	6, 754, 272. 07	1, 679, 001. 25
Mechanical refrigerators	7, 939, 062. 75	9, 912, 574. 04	1, 973, 510. 29
Sporting goods	5, 531, 122. 72	6, 801, 661. 46	1, 270, 538. 74
Firearms, shells, and cartridges	2, 494, 574. 54	3, 234, 357. 22	739, 782. 68
Pistols and revolvers	60, 627. 64	109, 180. 05	48, 552. 41
Cameras and lenses	577, 925. 70	979, 619. 41	401, 693. 71
Chewing gum	807, 279. 40	929, 467. 58	122, 188. 18
Total	379, 539, 708. 16	449, 853, 629. 32	70, 313, 921. 56

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1936 and 1937, by sources*—Continued

Source	1936	1937	Increase or decrease (−)
Miscellaneous taxes:			
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	$21, 098, 347. 65	$24, 569, 626. 97	$3, 471, 279. 32
Transportation of oil by pipe line	9, 793, 995. 42	11, 244, 095. 87	1, 450, 100. 45
Leases of safe-deposit boxes	1, 997, 409. 57	2, 039, 714. 37	42, 304. 80
Admission to theaters, concerts, cabarets, etc.	17, 112, 175. 46	19, 740, 101. 78	2, 628, 016. 32
Club dues and initiation fees	6, 090, 923. 21	6, 287, 758. 24	196, 845. 03
Adulterated and processed or renovated butter, mixed flour, and filled cheese	16, 368. 61	17, 127. 42	758. 81
Oleomargarine, including special taxes	2, 203, 604. 01	2, 348, 415. 24	144, 811. 23
Narcotics, including special taxes	554, 028. 39	573, 492. 81	19, 464. 42
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	27, 691, 080. 79	20, 688, 239. 18	1, 997, 158. 39
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	1, 163, 754. 57	894, 182. 66	−269, 571. 91
National Firearms Act	5, 341. 72	4, 450. 93	−890. 79
Repealed taxes on boats, candy, checks, coal, dividends, soft drinks, grape concentrates, and jewelry	4, 391, 713. 50	850, 396. 12	−3, 541, 317. 44
Receipts from other miscellaneous sources	14, 732. 34	31, 261. 80	16, 529. 46
Total	92, 133, 675. 30	98, 288, 963. 39	6, 155, 288. 09
Pay-roll taxes:			
Social Security Act, Title IX (employment of 8 or more)		58, 119, 313. 68	58, 119, 313. 68
Social Security Act, Title VIII (2 percent of pay rolls)		207, 339, 090. 61	207, 339, 090. 61
Railroad employment compensation taxes	48, 278. 74	286, 903. 55	238, 624. 81
Total	48, 278. 74	265, 745, 307. 84	265, 697, 029. 10
Agricultural adjustment taxes	71, 637, 206. 70		−71, 637, 206. 70
Grand total, all collections	3, 520, 208, 381. 09	4, 653, 195, 315. 28	1, 132, 986, 934. 19

TABLE 6.—*Total internal-revenue collections, years ended June 30, 1863 to 1937*

Year	Amount	Year	Amount	Year	Amount
1863 [1]	$41, 003, 192. 93	1890	$142, 594, 696. 57	1917	$809, 393, 640. 44
1864	116, 865, 678. 26	1891	146, 035, 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, 064, 989. 67	1920	5, 407, 580, 251. 81
1867	266, 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, 121, 126. 86	1896	146, 830, 015. 56	1923	2, 621, 745, 227. 57
1870	184, 302, 528. 34	1897	146, 619, 593. 47	1924	2, 796, 179, 257. 06
1871	143, 198, 322. 10	1898	170, 866, 819. 36	1925	2, 584, 140, 268. 24
1872	130, 890, 096. 00	1899	273, 484, 573. 44	1926	2, 835, 999, 602. 19
1873	113, 504, 012. 80	1900	295, 316, 107. 57	1927	2, 865, 683, 129. 91
1874	102, 191, 016. 08	1901	306, 871, 669. 42	1928	2, 790, 535, 537. 68
1875	110, 071, 615. 00	1902	271, 867, 990. 25	1929	2, 939, 064, 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, 654, 153. 37	1905	234, 187, 976. 37	1932	1, 557, 729, 042. 64
1879	113, 449, 621. 38	1906	249, 102, 738. 00	1933	1, 819, 839, 224. 30
1880	123, 981, 916. 10	1907	269, 664, 022. 85	1934	2, 300, 816, 305. 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, 718. 22	1935	2, 773, 213, 213. 94
1883	144, 553, 344. 86	1910	289, 957, 220. 16	1935 [2]	528, 222, 358. 24
1884	121, 500, 039. 83	1911	322, 526, 299. 73	1936	3, 448, 571, 174. 39
1885	112, 421, 121. 07	1912	321, 615, 894. 69	1936 [2]	71, 637, 206. 70
1886	116, 902, 869. 44	1913	344, 424, 453. 85	1937	4, 653, 195, 315. 28
1887	118, 837, 301. 06	1914	380, 008, 893. 96		
1888	124, 326, 475. 32	1915	415, 681, 024. 86	Total	74, 402, 775, 238. 10
1889	130, 894, 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 1936 and 1937, by objects of taxation*

Articles taxed	1936	1937	Increase or decrease (−)
Fermented malt liquors	$757.53	$214.50	−$543.03
Distilled spirits and wines	218,002.69	413,297.33	195,294.64
Cigars (large)	377,044.26	328,595.56	−48,448.70
Cigarettes (large)	2.88	21.40	18.52
Cigarettes (small)	3,296.88	2,947.94	−348.94
Manufactured tobacco	2.34		−2.34
Total	599,103.58	745,076.73	145,973.15

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 1936 and 1937, by objects of taxation*

Articles taxed	1936	1937	Increase or decrease (−)
Fermented malt liquors	$1,200.00	$50.00	−$1,150.00
Distilled spirits	356,857.72	950,062.18	593,205.06
Cigars (large)	105,802.30	98,354.70	−7,447.60
Cigars (small)	1,404.30	1,372.50	−31.80
Cigarettes (large)	2,347.20	2,880.00	532.80
Cigarettes (small)	11,390.37	14,132.40	2,742.03
Total	479,601.29	1,067,451.78	588,450.49

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufactures are deposited at San Juan to the credited of the treasurer of Puerto Rico, and consequently are not shown in other collection statements herein, except that liquor taxes amounting to $2,479.57 in 1936 and $221.47 in 1937 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the act of Mar. 2, 1917.

INCOME TAX AUDIT

TABLE 9.—*Summary of work accomplished by Income Tax Unit for fiscal years ended June 30, 1933 to 1937*

	1933	1934	1935	1936	1937
Total returns closed	2,120,197	1,968,170	1,950,502	2,810,939	2,410,793
Total claims adjusted	71,095	63,217	55,731	84,084	75,819
Additional tax:					
Regular [1]	$146,789,632.25	$172,997,201.34	$154,354,717.26	$170,170,354.83	$181,461,017.80
Mimeograph 3552 [2]	21,361,130.31	18,897,448.21	23,797,541.50	49,179,528.90	57,279,977.26
Jeopardy assessments	109,895,996.57	53,296,583.68	53,472,371.77	121,065,934.91	32,855,136.42
Rejected claims [3]	1,478,847.40	2,136,096.81	887,300.73	2,743,430.75	4,020,878.01

[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 1937, by tax years*

	Without mailing 90-day letter				
	Additional tax	Certificates of overassessment	No change	Claims rejected	Total closed
1917	8	25	26	19	78
1918	13	16	28	23	80
1919	18	21	38	27	104
1920	48	22	67	26	163
1921	42	23	48	18	131
1922	48	29	67	17	161
1923	63	27	77	31	198
1924	62	46	82	32	222
1925	74	52	132	36	294
1926	106	67	174	31	377
1927	135	101	177	55	468
1928	177	146	287	85	695
1929	306	236	624	135	1,301
1930	401	313	898	182	1,794
1931	557	394	1,112	253	2,315
1932	1,218	1,066	1,871	695	4,950
1933	5,769	4,536	6,104	1,796	18,205
1934	93,188	18,972	142,426	1,443	256,029
1935	108,790	20,266	1,138,986	568	1,268,610
1936	695	211	837,250	15	838,171
Total	211,717	46,509	2,130,573	5,467	2,394,346

	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		1	10		3	18	96
1918	6	2		5		10	23	103
1919	8	2		8	1	15	34	138
1920	24	7	1	14		32	78	241
1921	14	3	1	14		7	39	170
1922	17	11		17	1	6	52	213
1923	43	25		21	2	45	136	334
1924	56	14		27	3	40	140	362
1925	67	25	2	33	1	66	194	488
1926	75	32	7	38	2	53	207	584
1927	142	38	11	53	8	52	304	772
1928	203	62	8	50	4	87	414	1,109
1929	402	91	14	86	18	149	760	2,061
1930	478	164	22	95	18	251	1,028	2,822
1931	555	160	33	88	18	138	990	3,305
1932	909	409	146	99	12	133	1,708	6,658
1933	855	1,862	611	167	8	136	3,539	21,744
1934	179	3,690	1,519	338	3	45	5,774	261,803
1935	3	379	356	232		7	976	1,269,586
1936		2	2	29			33	838,204
Total	4,040	6,978	2,833	1,422	99	1,275	16,447	2,410,793

TABLE 11.—*Income-tax returns received and disposed of during the fiscal year 1937, by tax years*

	On hand in divisions July 1, 1936	Received during year	Closed during year	Transferred during year	On hand in divisions June 30, 1937	In field June 30, 1937	Total on hand June 30, 1937	In 90-day file June 30, 1937
1917	69	210	96	102	81	21	102	9
1918	56	100	103	93	56	14	70	2
1919	63	248	135	113	60	19	79	5
1920	97	369	241	142	83	24	107	3
1921	87	313	170	144	86	28	114	6
1922	103	361	213	164	87	31	118	8
1923	115	512	334	193	100	38	138	4
1924	125	633	362	269	127	35	162	11
1925	158	839	488	345	164	48	212	14
1926	177	1,090	584	411	212	64	276	18
1927	266	1,312	772	546	262	75	337	9
1928	404	1,508	1,109	748	355	84	439	29
1929	637	3,090	2,061	1,280	580	223	803	55
1930	1,140	4,096	2,822	1,670	744	268	1,012	79
1931	1,610	4,685	3,305	2,065	925	318	1,243	97
1932	3,375	9,350	6,658	4,467	1,600	500	2,100	196
1933	9,347	30,544	21,744	14,479	3,668	1,244	4,912	583
1934	22,454	302,311	261,803	47,677	15,085	10,233	25,318	966
1935	647	1,307,384	1,269,586	20,050	18,395	126,064	144,459	735
1936		839,530	838,204	512	814	353,815	354,629	
Total	41,132	2,508,841	2,410,793	95,696	43,484	493,146	536,630	2,829

TABLE 12.—*Regular income tax assessments during the fiscal year 1937, by tax years*

(*a*) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$104,455.38	$65,674.08	$73.29	$170,202.75
1918	404,780.49	255,384.06	9,716.14	728,880.69
1919	343,054.00	215,241.58	3,663.35	561,959.89
1920	1,204,004.60	678,805.53	35,477.87	1,918,288.00
1921	732,195.30	634,622.99	84,935.66	1,451,753.95
1922	511,841.29	404,563.75	51,162.35	967,567.39
1923	869,759.23	644,992.06	38,479.36	1,553,730.65
1924	874,965.07	592,422.75	38,714.53	1,506,102.38
1925	1,151,116.88	727,981.13	40,418.59	1,919,516.60
1926	1,774,091.34	1,034,244.99	115,913.07	2,924,250.30
1927	3,991,405.37	2,052,800.36	103,058.86	6,147,273.59
1928	7,475,814.46	3,406,640.81	101,112.17	11,013,567.44
1929	12,993,222.66	4,807,409.83	319,218.79	18,219,851.28
1930	11,698,489.76	4,068,295.50	535,870.49	16,302,655.75
1931	19,260,804.48	5,437,271.06	749,979.46	25,448,055.00
1932	16,989,100.85	3,983,105.67	182,968.55	21,155,154.10
1933	21,349,372.29	3,650,026.14	715,481.77	25,744,882.20
1934	25,040,644.00	2,892,250.75	121,013.01	28,054,913.76
1935	13,307,077.22	805,827.46	76,960.15	14,189,864.83
1936	835,570.46	16,958.58	421.67	853,000.71
1937	116.34			116.34
Total	141,571,888.46	36,504,579.11	3,384,550.03	181,461,017.60

TABLE 12.—*Regular income tax assessments during the fiscal year 1937, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917	$33,111.55	$17,516.63	$73.29	$50,701.47
1918	178,273.71	69,993.55	8,712.43	256,979.69
1919	46,499.22	24,730.51	3,540.54	76,770.27
1920	433,356.23	184,225.78	11,414.96	629,096.97
1921	29,873.30	16,420.20	2,955.06	49,248.56
1922	41,036.27	23,051.73	4,863.06	68,951.06
1923	71,154.63	40,029.41	12,817.33	124,011.37
1924	243,074.20	161,477.50	8,378.69	412,930.39
1925	355,659.22	228,787.94	8,378.77	592,825.93
1926	1,002,101.21	628,003.30	62,410.65	1,658,516.16
1927	2,436,157.52	1,248,034.25	44,212.19	3,728,403.96
1928	3,681,851.50	1,651,434.66	50,630.97	5,383,927.13
1929	7,340,932.68	2,629,351.67	161,064.20	10,131,378.35
1930	4,947,610.15	1,740,653.33	136,675.42	6,824,938.90
1931	12,560,835.54	3,536,611.09	220,145.78	16,317,505.41
1932	11,149,684.17	2,666,186.35	91,890.32	13,927,760.84
1933	15,683,445.01	2,727,847.59	153,106.69	18,564,399.29
1934	21,738,924.21	2,443,247.76	74,051.22	24,256,223.19
1935	12,913,485.94	777,914.32	70,193.10	13,761,593.30
1936	834,531.24	16,954.51	431.67	851,917.42
1937	116.34			116.34
Total	95,723,763.84	20,849,502.08	1,132,010.34	117,705,315.26

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

Year	Tax	Interest	Penalty	Total
1917	$75.30	$48.97		$124.27
1918				
1919				
1920	20.00	12.48	$5.00	37.48
1921	12.00	10.06	3.00	25.06
1922				
1923				
1924				
1925	106.30	70.19	67.04	243.53
1926	6,357.91	2,464.57	2,248.03	11,100.51
1927	25,265.08	1,372.75	511.07	27,148.90
1928	7,630.89	2,754.81	3,300.01	13,685.71
1929	12,135.68	4,869.74	1,232.22	18,237.64
1930	203,185.81	66,870.26	1,321.18	271,376.25
1931	230,402.15	65,546.41	602.22	296,650.78
1932	797,682.15	173,393.55	2,325.68	973,401.38
1933	1,311,479.08	217,210.46	3,311.47	1,532,001.01
1934	1,089,734.85	122,396.42	5,546.24	1,217,677.51
1935	136,672.28	9,155.41	1,210.85	147,038.54
1936	55.47	4.32		60.79
Total	3,820,554.95	666,259.40	21,654.01	4,508,828.36

(*d*) ASSESSMENTS BY DEFAULT

Year	Tax	Interest	Penalty	Total
1917				
1918	$3,936.00	$2,506.21		$6,442.21
1919	1,154.00	763.29	$16.00	1,933.29
1920	92,964.42	57,876.67	23,301.49	174,142.58
1921	324,093.89	253,293.38	81,023.48	658,410.75
1922	180,309.49	145,976.42	44,837.15	371,123.06
1923	93,358.18	69,159.54	21,426.53	183,944.25
1924	101,654.63	70,814.16	28,294.53	200,763.32
1925	104,329.43	66,051.04	27,100.57	197,481.04
1926	146,206.57	83,918.50	42,233.26	272,358.33
1927	138,126.36	71,050.92	42,915.39	252,092.67
1928	227,269.48	104,178.89	66,202.21	397,650.58
1929	938,362.33	387,000.32	139,863.24	1,465,225.89
1930	1,130,460.83	400,350.29	379,368.31	1,910,185.43
1931	1,188,541.77	332,735.94	429,534.94	1,950,812.65
1932	988,897.96	196,869.51	79,278.94	1,265,046.41
1933	2,692,732.75	444,555.84	551,751.83	3,689,040.42
1934	2,431,342.48	280,976.39	41,629.53	2,753,948.50
1935	254,307.15	18,444.28	5,556.20	278,307.63
1936	973.75	39.75		1,013.50
Total	11,039,021.47	3,016,573.34	2,004,328.70	16,059,923.51

TABLE 12.—*Regular income tax assessments during the fiscal year 1937, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917	$71,268.53	$48,108.48		$119,377.01
1918	282,570.78	182,884.30	$3.71	465,458.79
1919	293,401.74	189,747.78	106.81	483,256.33
1920	677,663.95	436,690.60	656.42	1,115,010.97
1921	378,216.11	334,899.35	954.12	714,009.58
1922	290,495.53	235,535.60	1,462.14	527,493.27
1923	705,236.42	535,803.11	4,235.50	1,245,275.03
1924	520,236.24	360,131.12	2,041.31	892,408.67
1925	690,991.93	433,071.96	4,872.21	1,128,936.10
1926	619,395.65	322,858.62	9,022.03	951,276.30
1927	1,391,856.41	732,351.44	15,420.21	2,139,628.06
1928	3,559,052.59	1,648,272.45	34,978.98	5,242,304.02
1929	4,701,791.97	1,886,152.10	17,064.13	6,605,008.20
1930	5,417,232.97	1,860,406.62	18,505.58	7,296,145.17
1931	5,281,025.02	1,502,277.62	99,693.52	6,882,936.16
1932	4,052,842.60	926,650.26	9,473.61	4,988,975.47
1933	1,661,715.45	290,414.25	7,311.78	1,959,441.48
1934	380,642.46	45,636.18	685.92	426,964.56
1935	2,511.85	413.45		2,925.30
Total	30,988,248.20	11,972,214.29	226,487.98	43,186,950.47

TABLE 13.—*Income-tax assessments by field agreements (Mim. 3552), June 1936 through May 1937, by tax years*

Year	Tax	Interest	Penalty	Total
1917				
1918	$482.07	$319.26	$52.32	$853.65
1919				
1920				
1921	68.00	64.51	17.00	149.51
1922	210.00	178.21	52.50	440.71
1923	293.53	219.82	73.38	586.73
1924	305.90	226.32	29.46	561.68
1925	214.27	137.70	43.62	395.59
1926	172.92	102.38	33.29	308.59
1927	390.85	215.69	87.77	694.31
1928	432.70	211.32	98.24	742.26
1929	356.54	140.31	23.92	520.77
1930	9,870.20	3,339.49	127.64	13,337.33
1931	11,386.28	3,106.88	131.40	14,624.56
1932	111,637.41	25,832.40	530.15	137,999.96
1933	4,180,967.25	697,083.39	8,991.81	4,887,042.45
1934	22,740,308.61	2,100,450.06	25,110.15	24,865,868.82
1935	25,817,002.16	1,446,048.13	12,589.62	27,275,639.91
1936	77,398.43	2,786.80	25.20	80,210.43
Total	52,951,497.12	4,280,462.67	48,017.47	57,279,977.26

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1937, by tax years*

(a) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$20,150.35	$13,479.49	$20,857.27	$54,487.11
1918	20,194.80	13,460.38	9,823.60	43,478.78
1919	10,785.75	7,082.39	3,716.71	21,584.85
1920	15,526.92	10,235.33	4,531.43	30,293.68
1921	37,132.26	32,205.60	4,326.35	73,664.21
1922	68,929.45	46,579.51	15,030.67	118,539.63
1923	60,294.91	46,537.73	17,292.02	123,124.66
1924	231,704.05	164,818.87	59,225.07	455,248.59
1925	197,019.26	130,033.91	131,217.53	458,270.70
1926	154,195.18	90,766.52	93,151.64	338,113.34
1927	333,570.77	176,457.88	167,294.95	677,323.60
1928	904,094.49	420,510.79	360,029.02	1,684,634.30
1929	1,855,912.06	730,757.71	325,028.90	2,911,698.67
1930	1,404,120.65	461,774.73	288,949.30	2,154,844.68
1931	1,034,633.77	285,010.98	270,149.25	1,589,794.00
1932	886,008.42	186,466.28	336,906.02	1,408,400.72
1933	3,620,809.13	582,280.13	466,378.63	4,669,467.89
1934	5,304,758.44	576,775.08	664,102.92	6,545,636.44
1935	6,965,608.77	463,572.22	795,443.67	8,224,624.66
1936	906,733.99	4,381.17	21,304.02	932,419.18
1937	338,559.58	155.61	771.54	339,486.73
Total	24,358,243.60	4,442,362.31	4,054,530.51	32,855,136.42

TABLE 14.—*Jeopardy income-tax assessments during the fiscal year 1937, by tax years*—Continued

(b) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

Year	Tax	Interest	Penalty	Total
1917				
1918				
1919				
1920				
1921				
1922	$3,897.85	$3,085.53		$6,983.38
1923	23.69	17.32		41.01
1924	12.18	8.45		20.63
1925				
1926	10.70	6.14		16.84
1927	54,169.59	28,399.42	$2,707.08	85,276.09
1928	103,548.32	49,643.18	2,662.57	155,854.07
1929	486,862.57	192,198.97	39,923.52	718,985.06
1930	394,537.11	129,897.47	39,823.06	564,257.64
1931	264,695.99	70,251.13	86,429.82	421,376.94
1932	665,218.36	138,509.11	231,948.20	1,035,675.67
1933	2,014,190.61	320,804.02	188,648.39	2,523,643.02
1934	3,250,075.02	351,522.23	84,516.27	3,686,113.52
1935	1,020,169.47	58,034.42	43,350.59	1,121,554.48
1936	169,109.35	2,699.32	2,459.75	174,268.42
1937	196,183.23	155.61	771.54	197,110.38
Total	8,622,704.04	1,345,232.32	723,240.79	10,691,177.15

(c) FRAUD JEOPARDY (279A ONLY)

Year	Tax	Interest	Penalty	Total
1917	$20,150.35	$13,479.49	$20,857.27	$54,487.11
1918	20,194.80	13,460.38	9,823.60	43,478.78
1919	10,785.75	7,082.39	3,716.71	21,584.85
1920	15,526.92	10,235.33	4,531.43	30,293.68
1921	37,132.26	32,205.60	4,326.35	73,664.21
1922	53,031.60	43,403.98	15,030.67	111,556.25
1923	60,271.22	45,520.41	17,292.02	123,083.65
1924	231,192.47	164,810.42	59,225.07	455,227.96
1925	197,019.26	130,033.91	131,217.53	458,270.70
1926	154,184.48	90,760.38	93,151.64	338,096.50
1927	279,401.18	148,058.46	164,587.87	592,047.51
1928	800,546.17	370,867.61	357,366.45	1,528,780.23
1929	1,369,049.49	538,558.74	285,105.38	2,192,713.61
1930	1,009,583.54	331,877.26	249,126.24	1,590,587.04
1931	769,937.78	214,759.85	183,719.43	1,168,417.06
1932	220,790.06	47,977.17	103,957.62	372,725.05
1933	1,606,615.52	261,476.11	277,730.24	2,145,824.87
1934	2,054,083.42	225,252.85	579,586.65	2,859,522.92
1935	5,945,439.30	405,537.80	752,093.06	7,103,070.18
1936	737,624.04	1,681.85	18,844.27	758,150.76
1937	142,376.35			142,376.35
Total	15,735,539.56	3,097,129.99	3,331,289.72	22,163,959.27

TABLE 15.—*Tax items appealed to the United States Board of Tax Appeals during the fiscal year 1937, by tax years*

Year	Tax	Penalty	Total
1917			
1918	$778,593.51		$778,593.51
1919	1,979.43	$34.71	2,014.14
1920	5,688,242.76	170.56	5,858,413.32
1921	4,199.41	289.43	4,488.84
1922	8,981.38	1,028.38	10,009.76
1923	29,710.49	9,472.79	39,183.28
1924	118,643.75	23,856.80	142,500.55
1925	398,798.26	103,968.64	502,766.90
1926	146,901.31	40,042.27	186,943.58
1927	199,314.28	52,817.60	252,131.88
1928	668,340.80	350,843.80	1,019,184.60
1929	2,759,955.73	705,171.23	3,465,126.96
1930	9,510,482.13	843,619.86	10,354,101.99
1931	3,412,930.15	555,142.54	3,968,072.69
1932	4,818,217.28	300,579.31	5,118,796.59
1933	13,045,645.24	374,864.38	13,420,509.62
1934	25,958,903.68	401,918.09	26,360,821.77
1935	8,782,891.74	511,034.83	9,293,926.57
1936	1,502,348.83	246,866.46	1,749,215.29
1937	160,449.85		160,449.85
Total	78,195,530.01	4,521,721.68	82,717,251.69

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 16.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1936, by collection districts and by States*

	Number of factories [1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1936	Opened	Closed	In business Jan. 1, 1937	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			115						115
First California	13	0	1	12	6,057	21,342	111,498	29,022		11,971	14,029	35,336	229,255
Sixth California	13	2	1	14	776	12	15,120	5,946					21,854
Colorado	2	0	0	2			7,772						7,772
Connecticut	9	0	2	7	1,995	61	34,712						36,768
Delaware	1	0	0	1	1,691,342		17,231	440,623	428,603				2,577,799
Florida	4	0	0	4	83	37	3,836						3,956
Georgia	1	0	0	1			414	844				298	1,556
First Illinois	50	3	8	45	8,047,439	5,486,620	406,995	190,318	1,504,361	877,056	2,773,730	5,695,814	24,982,333
Eighth Illinois	35	3	4	34	200	123	132,424	113		566			133,426
Indiana	32	1	3	30	88,653		85,657	125	563	88	4,012	3,828	182,926
Iowa	17	0	2	15	11,061	494	145,634	572		1,630	7,368	7,893	174,652
Kansas	4	0	2	2			1,572	1					1,573
Kentucky	40	1	6	35	13,794,433	3,838,492	4,423,083	7,906,681	2,969,770	1,336,043	1,623,316	1,751,170	37,642,988
Louisiana	0	0	0	0		256							256
Maryland	2	1	1	2			355	56					411
Massachusetts	25	2	2	25	155,776	3,580	77,496	20,825	30,096		595	2,260	290,628
Michigan	20	2	0	22	1,326,358	3,743,486	441,393	9,162	550	525,114	1,677,356	915,907	8,639,326
Minnesota	20	1	2	19	160		57,456	488					58,104
First Missouri	10	1	0	11	2,064,179	16,778,496	734,828	3,970	1,493,479	5,094,369	4,689,848	2,712,123	33,570,292
Sixth Missouri	1	0	0	1			374						374
Montana	4	0	1	3			704						704
Nebraska	8	0	1	7			23,132					396	23,528
New Hampshire	2	0	0	2	1,063		284						1,347
First New Jersey	1	1	0	2			350						350
Fifth New Jersey	13	3	1	15	4,111,437	2,013	128,466	1,150	3,857,053	489,965	118,222	195,512	8,903,818
First New York	21	1	3	19	624,567	46,367	383,375	113	94				1,054,516
Second New York	44	15	15	44	68,856	12,626	26,704	28,755	482				137,423
Third New York	9	1	3	7	1,071	17,440	916,354		19,010				953,875
Fourteenth New York	8	1	2	7	285,643		14,110		44,050	20,951	44,605	30,972	440,340
Twenty-first New York	30	2	5	27	1,904		627,648						629,552
Twenty-eighth New York	25	3	1	27			24,136	188	25,174	4		569	50,071
North Carolina	13	0	2	11	89,563,568	503,210	11,736,197	1,044,367	1,890,611	10,403,753	14,484,974	8,712,710	138,339,410
First Ohio	16	1	1	16	11,036,199	9,757,930	3,721,730	1,588	350,237	1,983,473	6,559,322	5,161,203	38,677,772
Tenth Ohio	8	1	2	7	386,501	2,194,426	1,333,317	48,096	305,065	450,571	2,428,597	473,840	7,620,407
Eleventh Ohio	1	0	0	1			1,862						1,862
Eighteenth Ohio	31	1	2	30	45,578	3,975	198,578	67,210	507				315,848
Oregon	2	0	0	2			1,681						1,681
First Pennsylvania	66	2	8	60	125,061	19,674	1,043,947	230,599	189,630	42,044	18,731	72,167	1,741,853
Twelfth Pennsylvania	6	1	0	7	3,396,715	523,725	420,010		26	270,578	262,467	464,040	5,337,561
Twenty-third Pennsylvania	17	0	3	14	6,200	250	76,399						82,849
Rhode Island	5	1	1	5	4,118		5,299	245					9,662
South Carolina	2	0	1	1	385		12,702						13,087
South Dakota	1	0	0	1			1,209						1,209
Tennessee	14	3	4	13	9,747,553	25,990	319,946	10,446,280	1,168,565	408,907	76,047	209,138	22,402,426
First Texas	1	0	0	1	60,431						900		61,331
Utah	1	0	0	1			724						724
Virginia	7	1	0	8	9,014,989	7,298,290	843,839	1,295,672	2,039,229	1,503,608	3,860,733	1,311,535	27,263,895
Washington	1	0	0	1			69						69
West Virginia	7	0	0	7		4,325,068	520,696		25,791	457,480	429,433	2,152,659	7,921,127
Wisconsin	36	1	4	35	1,306	255	158,031	12	2,549	14	196	228	162,591
Total, 1936	702	56	94	664	155,671,557	54,604,252	29,238,473	21,773,021	16,371,495	23,978,185	39,180,481	29,909,688	370,727,252
Total, 1935	738	50	86	702	151,381,296	52,564,875	30,947,752	20,342,927	17,781,231	23,534,803	38,256,736	27,688,158	362,497,778
Increase		6	8		4,290,361	2,039,377		1,430,094		443,382	923,745	2,221,530	8,229,474
Decrease	36			38			1,709,279		1,409,736				

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	26	2	2	26	6,833	21,354	126,618	34,968		11,971	14,029	36,336	251,109
Illinois	85	6	12	79	8,047,639	5,486,743	539,419	190,431	1,504,361	877,622	2,773,730	5,695,814	25,115,759
Missouri	11	1	0	12	2,064,179	16,778,496	734,202	3,970	1,493,479	5,094,369	4,689,848	2,712,123	33,570,666
New Jersey	14	4	1	17	4,111,437	2,013	128,816	1,150	3,857,053	489,965	118,222	195,512	8,904,168
New York	137	23	20	131	982,041	76,433	1,992,336	29,056	88,810	20,955	44,605	31,541	3,265,777
Ohio	56	3	5	54	11,468,278	11,956,325	5,255,487	116,894	661,800	2,434,044	9,087,919	5,635,133	46,615,889
Pennsylvania	89	3	11	81	3,527,976	543,649	1,840,356	230,599	189,656	312,622	281,198	536,207	7,162,263

[1] Includes only those producing a taxable product, excluding 220 quasi manufacturers whose operations are reported in table 34.

TABLE 17.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1936, by collection districts and by States*

	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff [1]	Total	On hand Jan. 1, 1936	Total to be accounted for	On hand Jan. 1, 1937	Removed [2]		
									For exportation	Tax-paid during 1936	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				115	115		115			115	$20.70
First California				225,467	225,467	3,392	228,859	20,027	1,245	207,587	37,365.66
Sixth California				21,467	21,467	23	21,490	85		21,405	3,852.90
Colorado				6,648	6,648		6,648			6,648	1,196.64
Connecticut			238	36,071	36,309	21	36,330	194		36,136	6,504.48
Delaware				2,146,554	2,146,554		2,146,554		2,400	2,144,154	388,947.72
Florida				4,056	4,056	149	4,205	90		4,115	740.70
Georgia				1,530	1,530	225	1,755	202		1,553	279.54
First Illinois			1,523,602	25,052,479	26,576,081	89,355	26,665,436	131,092	9,604	26,521,006	4,773,781.08
Eighth Illinois	60	1,517	84	127,907	129,568	285	129,853			129,853	23,391.54
Indiana	1,740	51,132	423	108,662	161,957	5,153	167,110	5,751		161,359	29,044.62
Iowa			7,888	157,685	165,573	247	165,820	308		165,512	29,792.16
Kansas				1,574	1,574		1,574			1,574	283.32
Kentucky	1,042,397	1,606,219		33,205,513	35,854,129	345,287	36,199,416	384,890	676,384	35,134,995	6,324,299.10
Louisiana		256			256		256			256	46.08
Maryland				413	413		413			413	74.34
Massachusetts	645	770		332,181	333,596	8,220	341,816	9,527	504	331,795	59,723.10
Michigan	587,329	28,204	748,258	7,299,657	8,663,448	86,113	8,749,561	78,385		8,670,216	1,560,638.88
Minnesota				57,607	57,607	1,199	58,806	360		58,446	10,520.28
First Missouri	20,687,135	1,948,743	2,761	12,574,054	35,212,693	100,250	35,312,943	95,921	720,914	34,466,477	6,203,965.86
Sixth Missouri				374	374		374			374	67.32
Montana				704	704		704			704	126.72
Nebraska				23,351	23,351		23,351	103		23,248	4,184.64
New Hampshire				882	882	25	907	21		886	159.48
First New Jersey				350	350		350			350	63.00
Fifth New Jersey			9,846	7,327,527	7,337,373	11,442	7,348,815	10,091	276	7,338,448	1,320,920.64
First New York		25		871,613	871,638	5,800	877,438	19,292		858,146	154,466.28
Second New York				116,001	116,001	13,768	129,769	14,655	52	115,062	20,711.16
Third New York				74,496	74,496	863	75,359	4,405	34,165	36,789	6,622.02
Fourteenth New York			6,787	424,360	431,147		431,147			431,147	77,606.46
Twenty-first New York				632,708	632,708		632,708	360		632,348	113,822.64
Twenty-eighth New York	125	145	101	49,281	49,652	25	49,677			49,677	8,941.86
North Carolina	33,750,930	695,889		86,855,774	121,302,593	4,701,366	126,003,959	4,464,659	101,024	121,380,654	21,848,517.72
First Ohio	1,483,111	1,291	228,502	36,971,434	38,684,338	4,327	38,688,665	1,539	5,383	38,681,512	6,962,672.16
Tenth Ohio				8,047,269	8,047,269	351,265	8,398,534	189,979		8,208,555	1,477,539.90
Eleventh Ohio				1,750	1,750		1,750			1,750	315.00
Eighteenth Ohio			438	319,603	320,041		320,041			320,041	57,607.38
Oregon				1,764	1,764		1,764			1,764	317.52
First Pennsylvania			186,454	1,651,667	1,837,621	4,156	1,841,677	3,249		1,838,428	330,917.04
Twelfth Pennsylvania			1,987,832	2,846,459	4,834,291	90,212	4,924,503	66,657	3,105	4,854,741	873,853.38
Twenty-third Pennsylvania			195	82,141	82,336	163	82,499	317		82,182	14,792.76
Rhode Island				8,585	8,585	197	8,782	100		8,682	1,562.76
South Carolina				12,014	12,014	970	12,984	263		12,721	2,289.78
South Dakota				1,209	1,209		1,209			1,209	217.62
Tennessee	62,220	2,015,577		17,507,770	19,585,567	158,083	19,743,650	151,977	4,292	19,587,381	3,525,728.58
First Texas	19,667			26,557	46,224		46,224			46,224	8,320.32
Utah				724	724		724			724	130.32
Virginia	1,529,027	22,022	364,219	24,278,264	26,193,532	453,059	26,646,591	377,524	1,570,770	24,647,505	4,436,550.70
Washington				59	59		59			59	10.62
West Virginia				7,723,325	7,723,325	52,957	7,776,282	101,569	1,024	7,673,689	1,381,264.02
Wisconsin	135	374	564	154,574	155,647	4,889	160,536	5,274		155,262	27,947.16
Total, 1936	59,161,521	6,372,164	5,068,192	277,371,629	347,976,506	6,583,596	354,560,102	6,128,916	3,131,142	345,051,037	62,109,726.66
Total, 1935	60,588,460	5,604,226	4,683,060	271,852,105	342,727,851	7,392,863	350,120,714	6,583,122	2,770,670	340,475,861	61,285,655.18
Increase		767,938	385,132	5,519,524	5,248,655		4,439,388		360,472	4,578,186	824,070.48
Decrease	1,423,939					809,267		454,206			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
California				246,934	246,934	3,415	250,349	20,112	1,245	228,992	$41,218.56
Illinois	60	1,517	1,523,686	25,180,386	26,705,649	89,740	26,795,389	121,092	9,604	26,650,959	4,797,172.62
Missouri	20,687,135	1,948,743	2,761	12,574,428	35,213,067	100,250	35,313,317	95,921	720,914	34,466,851	6,204,033.18
New Jersey			9,846	7,327,877	7,337,723	11,442	7,349,165	10,091	276	7,338,798	1,320,983.64
New York	125	170	6,888	2,168,459	2,175,642	20,456	2,196,098	38,712	31,217	2,123,169	382,170.42
Ohio	1,483,111	1,291	228,940	45,340,056	47,053,398	355,592	47,408,990	191,568	5,383	47,211,858	8,498,134.44
Pennsylvania			2,174,481	4,579,667	6,754,148	94,631	6,848,679	70,223	3,105	6,775,351	1,219,563.18

[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, 45,342,446 pounds; smoking tobacco, 194,006,958 pounds; and snuff, 38,022,225 pounds.

[2] Manufactured tobacco was also removed from factories without payment of tax, as follows: (*a*) For use of the United States: First Illinois, 13,518 pounds; Kentucky, 1,500 pounds; Michigan, 960 pounds; first Missouri, 23,242 pounds; North Carolina, 128,160 pounds; Virginia, 42,869 pounds; total, 210,249 pounds. (*b*) For use as sea stores: First Illinois, 216 pounds; Kentucky, 1,647 pounds; first Missouri, 6,389 pounds; North Carolina, 19,462 pounds; first Ohio, 181 pounds; Virginia, 7,863 pounds; total, 35,758 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 1936, by collection districts and by States*

	Number of factories [1]				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
											Removed [2]		
	In business Jan. 1, 1936	Opened	Closed	In business Jan. 1, 1937	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1936	On hand Jan. 1, 1937	For exportation	Personal consumption	Tax-paid [3]
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	14	0	4	10	5,970	890	4,408	549,088	15,116	6,300		12,764	546,040
Arkansas	6	2	2	6	6,688	714	3,760	807,860	10,312	15,350		7,497	585,325
First California	77	7	6	78	672,615	133,421	1,530	41,708,494	8,843,717	10,850,336	5,000	87,587	39,590,288
Sixth California	92	5	22	75	126,894	358,308	0,317	20,754,016	1,822,581	1,089,164		119,174	26,469,162
Colorado	16	2	3	15	11,636	4,010	2,377	875,040	72,101	51,075		12,542	883,620
Connecticut	139	9	15	133	641,157	76,821	53,191	33,631,370	3,387,550	3,174,276		412,529	33,432,130
Delaware	7	0	2	5	1,284	2,327	583	196,161	1,150	1,250		1,836	104,225
Florida	206	49	58	197	6,972,514	1,288,040	7,405,057	732,839,966	24,672,657	32,285,531	373,925	4,221,893	720,631,304
Georgia	28	2	5	25	99,228	56,472	86,018	12,079,139	373,303	255,859		44,886	12,151,757
Idaho	3	0	0	3	2,209	238		105,173	4,750	4,500		723	101,700
First Illinois	403	26	42	387	357,008	156,915	135,960	31,305,823	1,394,772	1,419,300		407,471	30,813,818
Eighth Illinois	134	4	17	121	101,398	15,546	33,576	6,919,695	290,200	317,985		75,445	6,816,545
Indiana	94	4	15	83	1,103,503	671,995	217,326	99,678,914	2,334,427	8,956,361	33,200	125,306	97,895,474
Iowa	63	2	7	58	78,602	7,459	10,061	4,130,119	150,397	155,888		22,439	4,105,489
Kansas	15	0	3	12	2,509	65	1,339	137,553	239,155	205,480		428	170,800
Kentucky	31	1	4	28	107,235	6,963	6,390	4,910,080	430,423	496,361		48,407	4,810,741
Louisiana	16	1	6	11	073,904	408,758	374,562	71,958,363	2,350,402	2,230,170		142,143	71,936,416
Maine	29	3	4	28	30,325	4,998	2,510	2,204,063	49,024	71,114		28,733	2,213,240
Maryland	41	1	5	37	121,773	89,375	65,760	12,970,332	397,953	513,576		38,610	12,816,099
Massachusetts	288	18	36	270	452,057	259,220	166,761	40,830,819	3,521,981	2,409,472	41,750	274,703	41,632,575
Michigan	135	8	18	124	1,674,843	2,578,898	53,230	220,526,564	7,398,933	4,984,504		241,823	222,999,080
Minnesota	87	1	13	75	182,943	64,311	23,490	12,029,798	1,162,001	1,025,024		101,088	12,065,687
First Missouri	77	5	7	75	94,047	12,377	21,195	6,110,400	109,485	139,853		110,033	6,035,999
Sixth Missouri	23	1	4	20	124,987	201,102	54,110	23,283,813	444,789	735,284		7,963	22,985,355
Montana	11	0	3	8	1,862	3,207	20	283,172	1,000	1,450		8,922	273,800
Nebraska	19	0	1	18	10,319	2,257	2,884	744,090	71,415	66,625		5,880	743,300
Nevada	4	0	1	3	508	897	11	100,029	19,004	1,188		1,751	122,694
New Hampshire	48	4	4	48	671,202	7,274	641,793	62,210,456	477,053	746,518		181,147	61,768,844
First New Jersey	25	7	4	28	928,591	3,012,480	10,222	200,970,348	9,610,123	6,363,800	17,950	156,405	204,012,310
Fifth New Jersey	129	10	17	122	3,120,018	4,812,396	290,253	407,882,990	21,417,460	20,926,005	393,920	403,758	407,606,763
First New York	277	17	40	254	1,204,557	158,560	35,087	77,000,464	75,467,994	79,723,397	10,000	231,741	72,509,320
Second New York	156	17	21	149	506,773	144,094	34,018	30,214,145	3,584,722	3,802,150		145,590	29,851,127
Third New York	274	53	81	246	745,996	483,509	129,477	71,440,526	3,045,424	3,878,823	106,600	273,315	70,227,212
Fourteenth New York	190	30	33	187	417,860	835,458	45,101	68,081,609	6,208,913	5,345,462		127,691	69,907,279
Twenty-first New York	82	6	16	72	77,091	33,222	0,610	5,478,349	433,894	435,550		25,194	5,451,390
Twenty-eighth New York	116	2	16	102	164,478	10,052	15,089	7,824,579	1,454,839	1,470,150		41,868	7,461,400
North Carolina	9	0	0	9	254,732	870	504,055	36,015,602	772,709	811,602		50,259	35,926,450
North Dakota	3	0	0	3	1,229	58	106	58,850		1,100			57,750
First Ohio	67	2	10	59	402,900	256,200	37,211	29,347,521	1,724,519	2,013,077		182,479	28,876,484
Tenth Ohio	50	4	9	45	298,741	2,345,081	144,642	164,535,819	6,384,041	5,953,621		191,370	164,274,869
Eleventh Ohio	46	2	6	42	170,300	28,014	85,805	15,947,109	1,105,775	1,138,129		9,017	15,905,738
Eighteenth Ohio	121	5	19	107	467,916	162,116	194,927	50,487,537	2,010,816	3,011,218		97,559	49,395,376
Oklahoma	3	0	2	1	323	91	210	29,012	1,450			237	30,825
Oregon	11	1	2	10	4,904	3,373	1,475	402,018	15,650	18,450		11,843	477,375
First Pennsylvania	655	52	114	593	20,667,602	8,858,905	5,714,339	1,601,040,637	49,913,451	84,007,697	685,800	509,289	1,555,751,302
Twelfth Pennsylvania	33	2	2	33	890,213	3,717,935	4,648	247,946,086	11,547,308	17,452,776	34,750	8,478	241,997,450
Twenty-third Pennsylvania	78	1	11	68	1,038,900	16,039	101,035	56,312,859	6,436,072	5,888,528	7,000	39,581	56,822,822
Rhode Island	30	4	3	31	168,185	3,951	5,713	7,906,279	1,703,280	2,220,439		7,370	7,381,750
South Carolina	4	1	1	4	1,401,063	2,600,589	802,479	252,503,707	12,125,050	14,149,850		1,944	250,596,963
South Dakota	10	1	2	9	4,978	1,006	46	275,737	3,750	4,000		2,987	272,500
Tennessee	18	2	3	17	26,229	9,913	10,471	2,292,428	156,230	87,370		20,888	2,340,400
First Texas	15	0	0	15	232,933	442	31,881	10,807,078	478,880	349,471		5,046	10,931,450
Second Texas	6	0	2	4	1,126	247	326	76,877	2,789	1,000		1,366	77,300
Utah	2	0	0	2	4,926	12,500	181	1,020,041	35,032	39,450		11,925	1,003,698
Vermont	4	0	1	3	76	86	190	18,645	1,400	900		1,095	18,050
Virginia	20	1	2	19	4,096,993	1,085,079	164,200	271,146,286	17,580,932	27,282,947	12,850	6,147	261,420,774
Washington	15	0	1	14	3,812	1,822	2,397	395,804	26,215	18,240		11,619	392,250
West Virginia	40	1	3	38	1,811,610	21,600	173	88,076,306	4,238,017	3,372,630		3,159	88,938,654
Wisconsin	309	11	38	282	321,983	87,871	140,203	27,217,261	1,118,374	1,244,279		341,554	26,749,792
Wyoming	1	0	0	1	75	50	47	7,016				216	7,400
Total, 1936	4,905	387	770	4,522	54,759,761	35,389,409	17,947,119	5,172,278,012	298,761,868	350,179,786	1,722,745	9,655,383	5,100,469,066
Total, 1935	5,190	519	804	4,905	49,122,624	32,612,349	15,345,422	4,685,300,074	302,189,307	298,742,810	1,375,145	9,382,627	4,678,058,309
Increase					5,637,139	2,777,120	2,601,697	486,998,938		60,436,976	347,600	272,756	422,410,007
Decrease	285	132	34	383					3,427,439				

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
California	169	12	28	153	799,470	491,819	10,847	68,463,410	10,066,301	12,858,500	5,000	206,761	66,059,450
Illinois	537	30	59	508	458,406	172,491	169,536	38,285,518	1,505,032	1,767,271		482,916	37,620,363
Missouri	106	6	11	95	219,034	273,479	75,305	29,400,213	614,274	875,137		117,996	29,021,354
New Jersey	154	17	21	150	4,048,600	7,824,876	300,475	608,853,344	31,057,573	27,280,805	411,870	560,163	611,619,079
New York	1,005	125	210	1,010	3,306,755	1,664,795	266,642	259,745,572	90,285,786	91,661,831	116,600	845,399	254,407,728
Ohio	284	13	44	253	1,348,916	2,793,339	462,375	259,817,986	11,230,951	12,116,045		480,425	258,452,467
Pennsylvania	766	55	127	694	22,602,844	12,503,860	5,820,022	1,895,299,582	67,896,891	107,349,001	727,550	548,318	1,854,571,574
Texas	21	0	2	19	234,050	689	32,207	10,883,955	481,678	350,471		6,412	11,008,750

[1] The number of factories in business includes those factories which manufactured the small cigars shown in table 21.
[2] Cigars were also removed from factories without payment of tax, for use as sea stores: Virginia, 13,800 cigars.
[3] 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, 24.34 pounds.

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1936, 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	544,600	600	850			546,040	$1,096.23
Arkansas	579,850	3,825	1,650			585,325	1,179.43
First California	36,721,982	314,100	2,530,551	23,100	555	39,590,288	87,289.06
Sixth California	10,751,765	591,670	15,107,612	12,650	5,465	26,469,162	99,023.20
Colorado	787,795	4,050	91,575	100	100	883,620	2,048.02
Connecticut	26,704,485	341,080	6,385,665	900		33,432,130	86,309.99
Delaware	180,950	3,600	9,675			194,225	421.07
Florida	595,757,501	9,626,124	92,929,054	21,838,488	280,137	720,631,304	1,918,724.62
Georgia	11,627,077	8,375	489,780	26,525		12,151,757	26,005.69
Idaho	87,875		16,825			104,700	259.87
First Illinois	20,103,169	459,097	9,902,250	336,775	12,518	30,813,818	94,800.05
Eighth Illinois	6,363,570	164,375	298,600			6,816,545	14,693.27
Indiana	83,110,940	207,725	14,537,034	8,400	1,375	97,895,474	239,896.99
Iowa	3,774,855	243,600	86,150		984	4,105,489	8,724.24
Kansas	169,575	300	925			170,800	344.68
Kentucky	4,540,600	41,850	228,281		10	4,810,741	10,348.29
Louisiana	56,849,126	577,225	14,436,770	72,675	650	71,936,446	188,385.64
Maine	1,362,575	113,150	737,515			2,213,240	6,752.17
Maryland	12,074,168	251,420	490,311		200	12,816,099	27,358.85
Massachusetts	28,462,045	580,780	12,557,450	31,450	1,150	41,632,875	121,799.43
Michigan	186,562,451	862,870	35,489,934	72,575	11,250	222,900,080	554,077.00
Minnesota	11,744,257	3,000	318,430			12,065,687	25,089.69
First Missouri	5,446,374	7,250	574,475	3,500	4,400	6,035,999	13,883.02
Sixth Missouri	22,395,595	95,700	494,060			22,985,355	47,548.59
Montana	135,850	900	137,050			273,800	959.65
Nebraska	714,050	4,750	24,500			743,390	1,564.85
Nevada	87,950		34,754			122,004	349.52
New Hampshire	50,927,010	37,750	10,803,009	1,075		61,768,844	155,993.60
First New Jersey	143,201,948	3,892,990	55,008,194	1,912,234	26,950	204,042,316	593,566.12
Fifth New Jersey	313,692,960	18,320,500	74,110,996	1,647,771	34,525	407,806,763	1,068,570.11
First New York	65,640,553	1,320,298	5,360,469	184,325	3,075	72,509,320	164,029.57
Second New York	22,643,243	1,532,444	5,034,759	609,820	30,861	29,851,127	81,877.35
Third New York	42,989,012	2,443,883	23,167,353	1,612,877	114,057	70,227,212	226,571.48
Fourteenth New York	58,583,971	2,381,855	7,922,353	18,425	675	68,907,270	164,127.85
Twenty-first New York	4,854,940	11,100	585,350			5,451,390	12,689.93
Twenty-eighth New York	6,579,175	148,400	733,825			7,461,400	17,272.67
North Carolina	35,926,400	50				35,926,450	71,852.95
North Dakota	57,750					57,750	115.50
First Ohio	27,643,318	193,953	1,035,501	1,200	512	28,876,484	61,069.51
Tenth Ohio	157,043,852	4,339,795	2,891,222			164,274,869	341,563.20
Eleventh Ohio	15,830,666	36,092	38,780			15,905,738	31,963.01
Eighteenth Ohio	48,031,524	351,669	1,010,238	1,945		49,395,376	102,189.67
Oklahoma	30,825					30,825	61.55
Oregon	401,125		76,250			477,375	1,183.50
First Pennsylvania	1,445,272,407	3,191,238	105,267,702	1,001,945	18,010	1,555,751,302	3,439,220.60
Twelfth Pennsylvania	231,838,779	70,700	10,068,086	19,385	500	241,997,450	514,440.38
Twenty-third Pennsylvania	56,786,612	27,200	39,010			56,822,822	113,789.87
Rhode Island	7,349,475		32,275			7,381,750	14,800.32
South Carolina	250,507,913	15,400	43,650			250,566,963	501,280.28
South Dakota	248,350	200	23,950			272,500	617.05
Tennessee	2,099,090	19,000	221,510	200		2,340,400	5,366.03
First Texas	8,421,005	9,425	2,482,945	16,775	1,300	10,931,450	29,478.70
Second Texas	59,900	17,300	100			77,300	172.20
Utah	718,225		285,473			1,003,698	2,803.81
Vermont	18,000		50			18,050	36.25
Virginia	260,064,424	32,450	323,900			261,420,774	523,845.70
Washington	372,600	1,550	18,100			392,250	840.35
West Virginia	88,922,554	12,000	1,600	2,500		88,938,654	177,915.36
Wisconsin	23,449,574	124,675	3,084,237	90,406	900	26,749,792	63,655.77
Wyoming	5,000		2,400			7,400	22.00
Total, 1936	4,490,856,039	53,220,233	517,585,014	29,248,021	550,759	5,100,469,066	12,061,864.31
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
Increase	379,260,706		52,986,719	3,310,055	25,293	422,410,667	1,019,035.72
Decrease		13,172,106					

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	47,473,747	905,770	17,638,183	35,750	6,020	66,059,450	$186,312.26
Illinois	26,466,739	613,472	10,200,850	336,775	12,518	37,630,363	109,493.32
Missouri	27,841,969	102,950	1,068,535	3,500	4,400	29,021,354	61,431.61
New Jersey	456,894,917	22,213,490	129,119,192	3,360,005	61,475	611,649,079	1,662,136.23
New York	201,200,924	7,837,980	42,804,109	2,325,447	149,288	254,407,728	660,548.65
Ohio	218,551,560	4,921,509	4,975,741	3,145	512	228,452,467	536,786.29
Pennsylvania	1,734,867,798	3,289,138	115,374,798	1,021,330	18,610	1,854,571,574	4,097,450.85
Texas	8,480,905	26,725	2,483,046	16,775	1,300	11,008,750	29,550.90

TABLE 20.—*Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class B, by classes, calendar year 1936* [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*	
1936	5	0	0	5	348,815	426,757	118,556	53,120,407	15,620,315	65,299	23,476,426	11,116,431	1,598,702	51,877,173	$287,123.06
1935	6	0	1	5	427,289	326,302	52,656	49,380,620	13,690,086	98,550	21,990,931	11,394,549	1,446,951	48,620,767	276,805.58
Increase						100,455	65,900	3,739,877	1,930,229		1,485,795		151,751	3,256,406	10,318.08
Decrease	1		1		78,474					33,251		278,118			

[1] Compiled from monthly returns filed with the collector of customs by the manufacturers operating the warehouses. The above figures are not included in 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, 20.25 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 1936, 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, 1936	On hand Jan. 1, 1937	Removed [1] For exportation	Removed [1] Tax-paid during 1936	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	20			6,102				6,000	$4.50
Sixth California		6		2,000				2,000	1.50
Florida	10,142	3,060	6,378	5,817,977	246,740	61,337		6,003,380	4,502.54
Fifth New Jersey	184	570		240,400	288,140	87,020		447,520	335.64
Second New York	7,769	7,201	100	3,650,305	550,605	392,070	6,600	3,802,000	2,851.50
Third New York	1,276	2,998	2,351	2,172,900	140,766	118,466	20,000	2,175,200	1,631.40
North Carolina		53,404		18,419,110	820,030	1,567,130		17,672,010	13,254.01
Eleventh Ohio	12	37	53	36,700		4,700		32,000	24.00
Eighteenth Ohio	1,918	36		524,900	12,100	23,200		513,800	385.35
First Pennsylvania		24		9,000				9,000	6.75
Twenty-third Pennsylvania	1,147			238,800	27,300	25,400		240,700	180.52
Virginia	243,074	242,333	8,553	148,891,460	11,370,782	8,148,676	2,400	152,096,166	114,072.12
Total, 1936	266,442	309,659	17,435	180,005,714	13,456,463	10,423,899	28,500	182,999,776	137,249.83
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
Increase		21,315	1,907	2,183,536			23,200		
Decrease	4,289				6,795,848	3,032,564		1,612,702	1,209.53

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE									
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	20	6		8,102				8,000	$6.00
New York	9,045	10,199	2,451	5,823,205	691,371	511,436	26,000	5,977,200	4,482.90
Ohio	1,930	73	53	561,600	12,100	27,900		545,800	409.35
Pennsylvania	1,147	24		247,800	27,300	25,400		249,700	187.27

[1] Cigars were also removed from factories without payment of tax as follows—(*a*) for personal consumption and experimental purposes: First California, 102 cigars; (*b*) for use as sea stores: Virginia, 10,000 cigars.

NOTE.—The number of factories in business are included in table 18. Average quantity of leaf tobacco used per 1,000 small cigars, 3.9 pounds.

TABLE 22.—*Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1936, 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
	In business Jan. 1, 1936	Opened	Closed	In business Jan. 1, 1937	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1936	On hand Jan. 1, 1937	Removed [2] For exportation	Removed [2] Tax-paid during 1936	
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	5	0	2	3	1,152,267	7,609,485	238,030	3,642,361,723	1,645,360	3,269,770	212,927,000	3,313,444,906	$9,940,334.72
Sixth California	2	0	0	2		490	229	151,102	2,470	2,545		150,080	450.24
Connecticut	1	0	0	1		20		5,400				5,400	16.20
Florida	1	1	0	2		230	2,030	889,324	11,632	60,676		828,536	2,485.61
First Illinois	3	0	1	2			14	4,800				4,800	14.40
Kentucky	3	0	1	2	19,036,705	7,037,546	91,915	11,471,528,700	8,138,700	30,832,830	110,568,500	11,319,304,220	33,957,912.66
Massachusetts	7	1	1	7	16,400	5,215	1,108	7,793,320	256,816	713,726	100,000	7,236,410	21,709.23
Michigan	2	0	1	1			11,215	5,194,400	651,340	778,220		5,067,520	15,202.56
First Missouri	2	0	0	2			18,560	7,610,509	83,600	58,600	1,410,440	6,225,069	18,675.18
Fifth New Jersey	4	1	1	4	2,447,263	13,277,195	20,914	6,848,594,750	156,810	41,180	15,213,100	6,814,582,320	20,443,746.96
First New York	2	0	1	1	194		84	72,000	8,935	16,736	10,000	54,200	162.60
Second New York	25	11	12	24	66,790	183,626	1,312	65,018,438	872,791	1,451,557	77,500	64,386,718	283,160.15
Third New York	13	0	5	10	12,909	15,395	480	6,803,370	132,192	343,792	24,000	6,646,910	19,940.73
Fourteenth New York	2	0	1	1		10	184	57,000	1,100	500		57,600	172.80
North Carolina	7	1	0	8	24,587,953	165,014,095	1,212,412	85,392,627,122	427,387,832	377,121,628	1,715,422,740	83,383,719,146	250,151,157.44
First Pennsylvania	6	0	0	6	33,424	4,655,387	2,385,339	2,967,100,560	271,680	241,560	53,797,900	2,913,398,760	8,740,196.28
Twelfth Pennsylvania	1	0	0	1			321,001	127,688,835		10,000	114,900	127,563,935	382,691.81
Twenty-third Pennsylvania	1	0	0	1			86	28,600	6,500	2,000		33,100	99.30
Virginia	9	0	0	9	34,581,294	67,685,334	8,706,678	48,319,651,270	441,993,904	430,503,786	3,446,468,520	44,650,073,028	133,950,219.08
Total, 1936	90	15	24	87	81,935,229	265,514,078	13,020,609	158,893,058,304	881,821,642	795,449,105	5,556,134,600	152,642,782,649	457,928,347.95
Total, 1935	98	8	10	96	62,278,438	236,143,438	16,730,983	139,966,179,916	598,067,802	881,636,642	4,618,373,660	134,369,114,257	403,107,342.77
Increase		7	14		19,656,791	29,370,640		18,927,778,388	285,553,840		937,760,940	18,273,668,392	54,821,005.18
Decrease	2			9			3,710,374			86,187,537			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	7	0	2	5	1,152,267	7,609,975	238,268	3,642,512,825	1,647,830	3,272,315	212,927,000	3,313,594,986	$9,940,784.96
New York	42	11	17	36	79,893	199,031	2,060	102,070,808	1,015,018	1,812,584	111,500	101,145,428	303,436.28
Pennsylvania	8	0	0	8	33,424	4,655,387	2,706,426	3,094,883,095	278,160	253,560	53,912,800	3,040,695,795	9,122,987.39

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

[2] Cigarettes were also removed from factories without payment of tax as follows: (*a*) For personal consumption and experimental purposes: First California, 4,407; sixth California, 947; Florida, 2,744; Kentucky, 3,741,940; second New York, 5,454; third New York, 10,860; Virginia, 1,214,500; total, 4,980,852 cigarettes. (*b*) For use of the United States: Kentucky, 2,290,000; fifth New Jersey, 5,020,000; North Carolina, 30,613,960; Virginia, 11,950,000; total, 49,873,960 cigarettes. (*c*) For use as sea stores: First California, 114,361,000; Kentucky, 12,930,000; fifth New Jersey, 14,194,060; North Carolina, 413,137,480; Virginia, 171,735,340; total, 726,358,780 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 1936, by collection districts and by States*

	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1936	On hand Jan. 1, 1937	Removed For exportation	Removed Tax-paid during 1936	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	10	11	1	3,150				3,150	$22.68
Sixth California		25		6,200				6,200	44.04
Massachusetts		20	8	4,600	150	150		4,600	33.12
Fifth New Jersey	18			5,000				5,000	36.00
Second New York	5,929	1,290	12	1,489,200	48,170	54,700	4,000	1,478,670	10,646.42
Third New York	642	43		84,050	7,900	5,000		86,950	626.04
North Carolina	2,631		110	712,050			76,020	636,030	4,579.42
First Pennsylvania	201		1	43,630	900	900		43,630	314.14
Twelfth Pennsylvania			752	110,060				110,060	792.43
Total, 1936	9,431	1,398	884	2,457,940	57,120	60,750	80,020	2,374,290	17,094.89
Total, 1935	5,402	5,372	1,114	2,504,490	64,750	57,120	68,800	2,439,320	17,563.10
Increase	4,029					3,630	11,220		
Decrease		3,974	230	46,550	7,630			65,030	468.21

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	10	36	1	9,350				9,350	$67.32
New York	6,571	1,342	12	1,573,250	56,070	59,700	4,000	1,565,620	11,272.46
Pennsylvania	201		753	153,690	900	900		153,690	1,106.57

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

Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.07 pounds.

TABLE 24.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1927 to 1936* [1]

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large [2]	Small	Large	Small		
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1927	151,049,265	1,460,667	95,951	290,366,023	301,314,201	744,258,207
1928	149,093,168	1,296,722	87,632	310,070,927	293,176,353	753,624,812
1929	160,878,378	1,250,740	92,788	346,450,363	297,053,440	796,625,709
1930	136,749,916	1,151,057	65,333	347,849,453	293,990,441	779,806,202
1931	125,611,200	1,016,897	43,171	329,919,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,347	299,010,923	256,816,510	660,133,809
1933	103,053,097	745,245	17,325	326,076,032	279,875,778	710,068,377
1934	110,203,242	919,072	862,144	374,500,769	289,024,051	775,529,878
1935	113,060,319	675,894	14,050	399,444,333	262,731,465	775,932,061
1936	125,875,214	702,567	12,474	453,314,812	267,461,057	847,367,024

[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 1927 to 1936*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1927	103,918,416	7,988,251	5,266,453	(1)	237,933,577	40,107,123	396,323,820
1928	100,646,047	8,891,640	5,186,304	(1)	231,134,105	40,475,352	386,333,478
1929	90,744,046	8,187,608	5,555,620	(1)	229,585,163	41,127,453	364,199,890
1930	86,273,517	7,623,716	5,069,410	(1)	232,013,383	40,763,863	371,765,909
1931	76,652,810	6,377,436	4,170,275	61,235,195	182,947,238	39,854,343	371,237,299
1932	61,045,173	4,918,034	3,354,471	50,080,201	199,986,528	38,094,337	347,278,744
1933	61,361,405	5,041,990	3,120,427	44,724,472	191,786,362	36,068,394	342,115,150
1934	62,739,067	6,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,565,008
1935	60,588,400	5,604,226	4,683,060	44,006,896	191,750,069	36,095,140	342,727,851
1936	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,225	347,976,506

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

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
	Number	*Number*	*Number*	*Number*
1927	6,519,004,960	439,419,390	11,432,360	90,800,031,619
1928	6,373,181,751	415,535,410	10,403,004	108,705,503,650
1929	6,518,533,042	419,880,335	9,952,460	122,392,360,540
1930	5,593,890,418	383,069,950	7,366,925	123,802,166,217
1931	5,347,921,293	338,996,760	5,159,600	117,064,214,494
1932	4,382,722,918	275,748,560	3,373,577	106,632,433,834
1933	4,300,044,810	209,514,020	2,845,705	114,874,217,470
1934	4,525,780,084	221,978,561	65,202,405	129,976,333,581
1935	4,685,369,674	177,822,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,003,714	2,457,940	166,503,935,304

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 1936*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	5	Small cigars exclusively	0
Twist tobacco exclusively	11	Large cigars exclusively	4,502
Fine-cut tobacco exclusively	7	Small cigarettes exclusively	83
Scrap chewing tobacco exclusively	85	Large cigarettes exclusively	0
Smoking tobacco exclusively	348	Two or more kinds	49
Snuff exclusively	18	Total	4,634
Two or more kinds	190		
Total	664		
Quasi manufacturers except perique	180		
Perique producers and dealers	23		
Total	867		

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 1935 AND 1936

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine-cut	Scrap chewing	Smoking	Snuff	Total
1935								
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Under 50,000	713	60,222	204,246	47,514	701,731	1,320,072	94,037	2,427,822
50,000 to 100,000	20	106,678	229,861	89,461	275,229	698,398		1,369,750
100,000 to 250,000	9	34,400	315,768		356,593	379,026	216,558	1,303,147
250,000 to 500,000	11	336,310	1,184,785	25,750	310,512	2,059,713		3,936,969
500,000 to 5,000,000	15	3,416,228	1,576,323	1,783,690	3,184,032	10,157,681	2,144,473	22,264,427
Over 5,000,000	20	56,052,553	2,088,210	2,756,645	39,178,689	177,135,187	33,040,212	311,391,726
Total	788	60,568,490	5,604,226	4,653,060	44,006,896	191,750,069	36,095,140	342,727,851
1936								
Under 50,000	682	60,548	204,339	96,977	600,516	1,343,618	142,243	2,448,243
50,000 to 100,000	21	101,613	173,672	75,054	330,900	765,587		1,451,006
100,000 to 250,000	10	257,404	414,068	129,923	366,555	337,010	208,647	1,743,717
250,000 to 500,000	10	74,008	1,427,620	23,885	321,720	2,029,203		3,877,426
500,000 to 5,000,000	15	3,601,150	1,785,035	1,970,734	3,677,132	11,022,657	2,148,557	23,606,185
Over 5,000,000	20	55,038,898	2,367,430	2,771,619	40,644,921	178,604,333	33,522,738	314,849,899
Total	758	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,225	347,976,506

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1936*—Continued

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1935	1936	Increase or decrease (−)	Percent of total	
	1935	1936	Increase (+) or decrease (−)				1935	1936
				Pounds	*Pounds*	*Pounds*		
Under 50,000	719	682	−37	2,427,822	2,448,243	+20,421	0.71	0.70
50,000 to 100,000	20	21	+1	1,369,760	1,451,090	+81,330	.40	.42
100,000 to 250,000	9	10	+1	1,305,147	1,743,717	+438,570	.38	.50
250,000 to 500,000	11	10	−1	3,938,969	3,877,426	−61,543	1.15	1.12
500,000 to 5,000,000	15	15	0	22,294,427	23,606,125	+1,311,698	6.50	6.78
Over 5,000,000	20	20	0	311,391,726	314,849,899	+3,458,173	90.85	90.48
Total	788	758	−30	342,727,851	347,976,506	+5,248,655	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1935 AND 1936

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1935	1936	Increase (+) or decrease (−)	1935	1936	Increase (+) or decrease (−)	1935	1936
				Number	*Number*	*Number*		
Under 250,000	5,112	4,718	−394	196,641,030	185,648,447	−10,992,583	4.20	3.59
250,000 to 500,000	184	184	0	63,689,751	64,615,116	+925,365	1.36	1.25
500,000 to 1,000,000	119	112	−7	84,552,011	78,912,629	−5,639,382	1.80	1.53
1,000,000 to 2,000,000	84	73	−11	116,706,399	102,694,397	−14,011,932	2.49	1.98
2,000,000 to 3,000,000	40	47	+7	98,840,870	117,987,023	+19,146,353	2.11	2.28
3,000,000 to 4,000,000	28	18	−10	97,037,945	62,424,855	−34,613,090	2.07	1.21
4,000,000 to 5,000,000	14	6	−8	54,464,797	27,497,627	−26,967,170	1.38	.53
5,000,000 to 7,500,000	28	32	+4	171,884,354	197,324,707	+25,440,353	3.67	3.81
7,500,000 to 10,000,000	20	14	−6	170,848,814	119,280,244	−51,568,570	3.65	2.31
10,000,000 to 20,000,000	30	32	+2	423,622,885	441,672,046	+18,049,161	9.04	8.54
20,000,000 to 40,000,000	23	29	+6	608,292,958	850,160,218	+241,867,260	12.98	16.44
Over 40,000,000	27	27	0	2,588,788,121	2,924,061,303	+335,273,182	55.25	56.53
Total	5,709	5,292	−417	4,685,369,674	5,172,278,612	+486,908,938	100.00	100.00

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1937, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1936	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	198	1,616	1,714		100
Delaware		3,000	3,000		
First Illinois	1,237	9,599	10,214	112	510
Kentucky	68,652	775,692	767,142	839	76,363
Massachusetts	90	525	615		
First Missouri	2,080	774,234	773,776		2,538
Fifth New Jersey		372	372		
Second New York		3,195	3,195		
Third New York		19,422	18,559		863
North Carolina	4,260	114,372	110,609	40	7,983
First Ohio	548	4,513	4,838		223
Twelfth Pennsylvania		2,948	1,890		1,058
Tennessee	135	2,753	2,888		
Virginia	118,351	1,646,396	1,585,863	2,800	176,084
West Virginia	131	982	1,013		100
Total	195,682	3,359,619	3,285,688	3,791	265,822

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

District	Unaccounted for July 1, 1936	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Louisiana	12,120	137,541	149,661		
Fifth New Jersey		16,293	16,293		
Second New York		18,312	18,312		
Tenth Ohio		30,096	25,039	5,057	
First Pennsylvania		241,022	222,994		18,028
Total	12,120	443,264	432,299	5,057	18,028

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1936	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Number	*Number*	*Number*	*Number*	*Number*
First California		5,000	5,000		
Florida	7,500	294,400	274,900		27,000
Indiana	4,000	12,150	16,150		
Massachusetts	15,000	23,425	37,225		1,200
First New Jersey		30,350	27,350		3,000
Fifth New Jersey	21,500	409,645	395,145		36,000
First New York		6,030,000	30,000		6,000,000
Third New York	10,000	71,000	81,000		
First Pennsylvania	25,000	725,150	679,150		71,000
Twelfth Pennsylvania		36,250	28,650		7,600
Twenty-third Pennsylvania		27,000	27,000		
Virginia		7,550	7,550		
Total	83,000	7,671,920	1,609,120		6,145,800

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1936	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Number	*Number*	*Number*	*Number*	*Number*
Fifth New Jersey		25,000	10,000		15,000
Third New York		17,000	17,000		
Total		42,000	27,000		15,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1936	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Number	*Number*	*Number*	*Number*	*Number*
Second New York		26,000	21,000		5,000
North Carolina		64,020	58,520		5,500
Total		90,020	79,520		10,500

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1937, by collection districts*—Continued

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1936	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Number	*Number*	*Number*	*Number*	*Number*
First California	11,180,000	184,474,400	184,999,400	80,000	10,575,000
Kentucky	9,378,800	131,411,290	128,997,090	60,800	11,732,200
Massachusetts		100,000	100,000		
First Missouri		793,320	793,320		
Fifth New Jersey	615,000	16,322,100	16,222,100		715,000
First New York		10,000	10,000		
Second New York		116,990	61,990	5,000	50,000
Third New York	24,000		24,000		
North Carolina	28,720,720	1,895,505,470	1,831,813,770	447,620	89,964,800
First Pennsylvania	3,320,000	62,895,700	55,635,700	150,000	10,430,000
Twelfth Pennsylvania	50,000	41,100	91,100		
Virginia	186,603,200	3,948,388,930	3,901,622,510	957,620	212,412,000
Total	217,891,720	6,240,059,300	6,120,379,980	1,701,010	335,870,000

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Kentucky		797,544	697,544		100,000
Second New York		3,600	3,600		
Total		801,144	701,144		100,000

CIGARETTE TUBES

	Number	*Number*	*Number*	*Number*	*Number*
Second New York		70,000	70,000		

TABLE 28.—*Shipment or delivery from factory in bond, for use as sea stores, of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1937, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1936	Removed for sea stores during year	Delivered to warehouses	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First Illinois		306	216	90		
Kentucky	57	2,157	1,923	102	180	9
First Missouri	132	7,100	6,852	140		300
North Carolina	384	19,348	19,590	592		150
First Ohio		170	12	112		46
Virginia	126	10,035	9,174	632		355
Total	699	39,776	37,767	1,668	180	800

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Virginia		10,000		10,000		

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Virginia		15,000	12,500	1,500		1,000

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*	*Number*
First California	7,407,600	94,117,600	44,148,500	54,458,000	101,500	2,815,000
Kentucky	535,000	10,325,000	10,155,000	410,000		295,000
Fifth New Jersey	212,000	20,045,700	11,049,600	8,283,700	20,400	894,000
North Carolina	5,720,000	403,404,000	373,203,880	33,130,000	436,720	2,353,400
First Pennsylvania		51,000		51,000		
Virginia	5,880,200	193,102,060	167,746,810	25,737,050	508,300	4,990,100
Total	19,754,200	721,074,770	606,303,700	122,070,810	1,676,010	11,378,900

TABLE 29.—*Withdrawals from bonded tobacco sea stores warehouses of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1937, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1936	Removed from warehouses during year	Delivered to vessels	Tax-paid or returned to factory	Unaccounted for July 1, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	228	2,403	2,616	87	18
Sixth California		1,542	1,518		24
Florida		102	102		
Georgia		369	369		
Hawaii		168	12	156	
Louisiana		7,572	7,548	24	
Maryland		3,654	3,594	6	54
Massachusetts	150	480	564		66
Second New York	60	12,063	11,604	6	453
First Pennsylvania		1,413	1,365	48	
First Texas		3,258	3,222	36	
Virginia	84	3,177	3,207		54
Washington		642	636	6	
Total	522	36,873	36,357	369	609

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California	2,477,400	58,620,000	58,722,800	312,600	2,202,000
Sixth California	1,278,000	171,996,200	170,368,240	2,380,000	522,960
Florida	30,008	1,750,000	1,780,000		
Georgia		2,665,000	2,665,000		
Hawaii		7,641,180	7,613,300	27,880	
Louisiana	30,600	48,468,200	48,863,200	635,000	
Maryland		27,079,360	26,951,360	50,000	78,000
Massachusetts	4,149,280	15,868,880	17,915,160	15,000	2,108,000
Second New York	1,505,000	205,943,000	199,261,000	307,000	7,880,000
Oregon		3,804,350	3,599,600	204,750	
First Pennsylvania	10,000	12,536,000	12,321,000	205,000	20,000
First Texas	25,000	14,569,500	14,404,500	170,000	20,000
Virginia	440,000	12,010,000	12,870,000	35,000	445,000
Washington	195,000	18,597,420	18,616,020	56,400	120,000
Total	10,136,680	603,669,090	595,951,180	4,398,630	13,455,960

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First Pennsylvania		11,250	11,250		

TABLE 30.—*Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1937, by ports, and comparative totals for the years ended June 30, 1932, to June 30, 1936*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
Los Angeles	2	73	1,250			80,000	$253.65
Newport News	1					296,820	890.46
New York	2		54,175				180.50
Norfolk	15	4,798		14,400	7,700	6,847,898	21,473.46
San Francisco	17	3,215	51,000			2,800	721.23
Total, 1937	37	8,086	106,425	14,400	7,700	7,227,518	23,521.30
Total, 1936	38	8,451	74,000	16,600	16,900	7,587,964	24,648.74
Total, 1935	50	10,324	138,200	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	31,960,376	89,751.74
Total, 1932	79	85,629	20,325	143,790	110,150	96,775,076	307,178.69

TABLE 31.—*Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1937*

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Domestic manufacture	4,688,700,025	53,470,264	542,008,795	29,914,297	631,633	5,314,725,014
Bonded manufacturing warehouses [1]	15,942,040	243,926	24,364,590	11,678,875	1,682,575	53,912,012
Imported—Cuba	1,700	4,334	210,217	336,487	2,816,705	3,369,443
Imported—other countries	7,119	4,897	13,574	2,812	9,000	37,402
Total	4,704,650,890	53,723,421	566,597,176	41,932,471	5,139,913	5,372,043,871
Philippine manufacture	162,076,360	303,239	247,488	210,052	6,675	162,843,814
Puerto Rican manufacture	45,645,500	1,259,050	656,050	600	----------	47,561,200
Total	4,912,372,750	55,285,710	567,500,714	42,143,123	5,146,588	5,582,448,885

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*
Domestic manufacture	193,076,237	2,559,284	158,672,805,829	305,631,922	36,971,753	342,603,675
Imported—Cuba	3,050	70	161,332	2,064	----------	2,064
Imported—other countries	75,870	109,486	1,444,539	108,027	25,514	133,541
Total	193,155,157	2,668,840	158,674,411,700	305,742,013	36,997,287	342,739,280
Philippine manufacture	----------	2,972	982,647	----------	----------	----------
Puerto Rican manufacture	1,830,000	400,000	4,716,800	----------	----------	----------
Total	194,985,157	3,071,812	158,680,105,147	305,742,013	36,997,287	342,739,280

[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, 1937	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*
First California	9	1	0	10						772			772
Sixth California	7	0	0	7									
Colorado	1	0	1	0	10,326				10,326				
Connecticut	80	3	9	74	284,736				284,736	17,213,462	8,667		17,222,129
Delaware	1	0	0	1									
Florida	25	8	8	26	118,890	384	50		119,324	4,787,586	131,417		4,919,003
Georgia	35	259	260	35	8,690,260	25,852		65,468	8,691,627	87,240,163	1,412		87,241,575
First Illinois	23	0	2	21	350	158			508	2,511	1,880		4,391
Eighth Illinois	2	0	0	2									
Indiana	27	4	15	16	5,635	162			5,797	2,875,809			2,876,809
Kentucky	637	249	258	629	40,496,816	2,201,565	290,572	33,913	43,022,860	201,090,516	1,394	18,689	201,110,599
Louisiana	1	0	0	1		160,310			160,310	6,224	1,815	124,363	132,402
Maryland	50	6	3	55	6,404,248			327,696	6,731,944	28,868,619			28,868,619
Massachusetts	22	4	8	18	40,839				40,839	992,661	14,811	101	1,007,573
Michigan	7	0	0	7				26,163	26,163		1,133		1,133
Minnesota	2	0	0	2							986		986
First Missouri	4	0	0	4						5,935			5,935
Sixth Missouri	12	2	4	10						100,515		908	101,423
New Hampshire	0	0	0	0						1,513,708	3,933		1,517,641
Fifth New Jersey	14	2	15	1		130	10,778		10,908		536		536
First New York	3	1	1	3		170			170	4,362	17,644		21,925
Second New York	113	11	17	107	246,650	226			246,876				
Third New York	38	3	7	34	58	915		213,537	214,510	5,009,290			5,009,290
Fourteenth New York	4	2	0	6	4,558,324	234,414	4,052		4,796,790	324,645	455		8,109,562
Twenty-first New York	5	0	0	5	319,680	933			320,613	1,408,535			1,408,991
Twenty-eighth New York	6	1	1	6		8,874			8,874				
North Carolina	653	575	607	621	11,149				11,149	17,620	1,991		19,611
First Ohio	45	5	13	45	44,169,854	2,235,383	463,364	3,494,709	50,363,310	24,338	1,709		26,097
Tenth Ohio	9	1	3	9			1,894	20,455	22,349	466,471,682		750	466,472,432
Eleventh Ohio	8	1	4	5			26,826		29,826	21,602,098	16,707	7,671	21,626,466
Eighteenth Ohio	10	0	2	8						4,840,804	814	170,325	5,011,943
Oregon	1	0	0	1						22,787	80		22,867
First Pennsylvania	181	11	30	162	58,428		143,019	78,172	279,619	92,749	1,020	250	94,019
Twelfth Pennsylvania	10	0	1	9						6,466			6,466
Twenty-third Pennsylvania	11	1	3	9						24,720	61,498		34,899,681
Rhode Island	0	0	0	0						1,858	500		2,358
										3,417			3,417
											1,150		1,150

TABLE 32.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1936, 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, 1936	Opened	Closed	In business Jan. 1, 1937	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*
South Carolina	74	151	138	87	14,393,624	475,800			14,869,424	75,395,776			75,395,776
Tennessee	183	82	98	167	13,824,488	273,613	58,725	11,200	14,168,001	74,205,123		98,070	74,303,193
First Texas	2	0	0	2	5				5	36,554			36,554
Second Texas	0	0	0	0							30		30
Virginia	312	139	138	313	237,396,776	30,847,573	799,425	13,014,514	281,968,287	117,577,647		169,045	117,746,692
Washington	1	0	1	0									
West Virginia	12	3	6	9				1,877	1,877	2,518,684	1,016		2,519,700
Wisconsin	60	5	12	53						23,929,196	3,442	1,480	23,934,118
Total, 1936	2,612	1,632	1,651	2,493	370,851,142	30,462,328	1,802,620	17,287,822	426,403,912	1,175,871,233	237,982	654,300	1,176,763,515
Total, 1935	2,671	1,552	1,611	2,612	360,166,407	29,574,343	1,679,343	12,599,589	403,919,682	1,335,274,793	310,840	272,429	1,335,858,062
Increase			40		10,684,735	6,887,985	223,277	4,688,233	22,484,230			381,871	
Decrease	59	20		119						159,403,560	72,858		159,094,547

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	0	17						772			772
Illinois	25	0	2	23	350	158			508	2,511	1,880		4,391
Missouri	16	2	4	14						1,614,223	3,933	908	1,619,064
New York	160	18	26	161	4,889,209	241,391	4,967	213,637	5,349,204	9,650,106	4,155		9,654,261
Ohio	82	7	22	67			31,720	20,455	52,175	26,558,428	18,621	178,246	26,755,295
Pennsylvania	202	12	34	180	58,428		143,019	78,172	279,619	34,818,708	25,220	61,498	34,905,426
Texas	2	0	0	2	5				5	36,554	30		36,584

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1936, 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	182,943,026	71,072,475	69,795,196	19,369,827	11,820,209	5,205,908	9,697,022	140,504,545	176,302,690	220,234,150	113,261,691	155,491,547	1,175,698,286
Cigar	19,725	7,186	52,877	11,840	76,780	5,763	5,962	10,302	11,193	184,613	16,477	8,205	410,929
Tobacco	22,291	41,354	131,240	5,978	25,151	61,550	58,392	9,584	42,586	14,361	128,274	113,539	654,300
Total	182,985,042	71,121,015	69,979,313	19,387,651	11,922,140	5,273,221	9,761,376	140,524,431	176,356,469	220,433,124	113,406,442	155,613,291	1,176,763,515

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 41,472,068 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 33.—*Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1936, by collection districts and by States*

	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	2,630	536,400	1,148	540,178	23,124	284		23,408	16,027	566,311	582,338
Sixth California	16,358	770	446	17,610	35,581	673		36,254	1,111	693	1,804
Connecticut		35,120	354	35,480	2,133	398		2,531		3,950	3,950
Delaware	14,087			14,087							
Florida	169,195	1,043,436	124,744	1,337,375	49,211	875,273	89,366	1,014,850	632,500	314,589	947,089
Georgia		652		652	734			734			
First Illinois	20,203	14,802	356	35,361	70,863	31,095		101,958	14,657	19,991	34,648
Eighth Illinois		12		12		1		1	11		11
Indiana	2,466	159,691		162,147		299,108		299,108	170,702		170,702
Kentucky	1,603,741	277	4,606	1,608,624	5,616	1,298		6,914		51,330	51,330
Louisiana		16,400		16,400		86,368		86,368	47,937		47,937
Maryland	12,005			12,005	1,354	9,072		10,426		2,566	2,566
Massachusetts	28,813	21,226	1,207	51,246	87,722	123,579		211,301	90,038	152,462	242,500
Michigan	29,772	6,829	2,745	39,346	704,943	126,121		831,064	645		645
First Missouri		436	15,876	16,312							
Sixth Missouri		17		17		52,805		52,805	7		7
Montana						67		67			
New Hampshire		32		32		267		267	21,845		21,845
First New Jersey		129,402		129,402	136	222,672		222,808	124,011	6,047	130,658
Fifth New Jersey	2,374,726	355,484		2,730,210	3,505,597	374,441	729	3,980,767	233,501	35,497	268,998
First New York	300	681	3,294	4,481		3,275	122	3,397	1,058	114	1,172
Second New York	2,000,360	37,041	11,734	2,050,035	4,743,051	39,123	263	4,782,437	9,371	1,505,686	1,515,057
Third New York	2,450,563	25,491		2,476,054	2,581,683	69,438		2,651,121	80,334	1,012,102	1,092,436
Fourteenth New York	374	17,839		18,213	56,048	14,473		70,521	1,850		1,850
Twenty-first New York			223	223					731		731
North Carolina	23,830,375	4,971,214		28,801,589	243,958			243,958	2,126		2,126
First Ohio	92,624			92,624	14,919	2,970		17,889		120,818	120,818
Tenth Ohio	15,978		827	16,805	1,376,190			1,376,190	60,572	14,029	74,601
Eighteenth Ohio						10,611		10,611	6,861		6,861
First Pennsylvania	301,625	1,443,274		1,744,899	5,318,597	625,025		5,943,622	252,302	427,896	680,198
Twelfth Pennsylvania		227		227		19,310		19,310	812		812
Twenty-third Pennsylvania										2,028	2,028
Rhode Island		43	113	156					1	50	51
Tennessee	158			158		3,301		3,301			
First Texas		92,620		92,620		5		5	20,058		20,058
Virginia	10,958,100	809,020	318,453	12,116,473	909,798	67,922		977,720	447,916		447,916
Washington		12		12							
Wisconsin	5,066	678		5,744	21,487	11,182		32,669	11,693	743	12,436
Total, 1936	43,959,635	9,721,138	450,036	54,160,809	19,852,745	3,071,157	90,450	23,014,352	2,257,076	4,243,508	6,501,184
Total, 1935	46,096,552	10,664,267	1,008,472	59,769,291	40,470,966	4,014,216	370,557	44,861,771	5,021,946	5,184,874	11,106,820
Decrease	4,136,917	943,129	522,436	5,602,482	20,618,221	943,061	286,107	21,847,389	3,064,270	941,366	4,005,636

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	19,018	537,170	1,594	557,788	58,705	957		59,662	17,138	567,004	584,142
Illinois	20,203	14,814	266	35,373	70,863	31,096		101,959	14,668	19,991	34,659
Missouri		453	15,876	16,329		52,805		52,805	7		7
New Jersey	2,374,726	484,886		2,859,612	3,605,733	597,113	729	4,203,575	357,512	42,144	399,656
New York	4,451,603	82,152	15,251	4,549,006	7,380,782	129,309	385	7,507,476	93,344	2,517,902	2,611,246
Ohio	108,602		827	109,429	1,391,109	13,581		1,404,690	67,433	140,847	208,280
Pennsylvania	301,625	1,443,501		1,745,126	5,318,597	644,335		5,962,932	253,114	429,924	683,038

TABLE 34.—*Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1936*

Class [1]	Number in business Jan. 1, 1936	On hand Jan. 1, 1936					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1	13			97,387			
2	66	318,342	21,466	263,001			83
3	26		27,644	540,828			
4	54	2,033,760	25,350	2,120,376	166,585	17,555	253,115
5	4	1,404	643	211,065	400,965	153,238	83,646
6	8	294,740	663	63,769	291,775	4,243,518	92,014
7	12	2,120,450	191,834	1,865,753	5,183,778	448,274	6,410
8	22		261,510				
Total	215	4,788,696	528,810	5,162,179	6,043,103	4,862,585	435,268
	Opened	Received					
1	0			1,085,836			
2	5	2,012,236	86,057	2,349,631			82,369
3	2	14,746	130,314	2,503,644	8,934	10	264
4	1	22,296,956	4,500,174	7,742,794	61,877	697,049	274,724
5	0	3,525	1,983	498,196	52,095	901,654	332,336
6	1	22,218,398	37,993	2,492,960		101,302,809	4,692,288
7	1	14,450,915	3,011,321	3,486,002	1,454,920	2,555,547	
8	4		256,402				
			[2] 124,258				
Total	14	60,996,776	8,148,502	20,359,163	1,577,826	105,457,060	5,382,001
	Closed	Removed					
1	2			1,057,617			
2	7	425,475	104,359	3,129,529		322,500	158,282
3	1	13,747	124,326	2,556,800	8,934		20,504
4	9	849,152	47,861	27,420,987	885,456	3,703,899	1,361,551
5	1			373,551	5,561	974,969	394,316
6	0	12,633,076	5,513	1,774,147	11,290	113,682,343	978,641
7	3	854,674	4,881,205	4,011,018	12,947,213	1,451,663	
8	3		[3] 166,501				
			[4] 347,597				
Total	26	14,776,124	5,677,362	40,323,649	13,858,454	120,135,374	2,913,294
	Number in business Jan. 1, 1937	On hand Jan. 1, 1937					
1	11			61,876			
2	64	423,330	2,278	606,984			62,614
3	27	277	34,636	541,297		125	
4	56	1,145,760	28,180	2,093,555	250	40,004	309,026
5	3			159,880	447,500	3,356	164,591
6	9	1,825,974	1,006	20,192	3,590,390	5,304,874	122,283
7	10	1,823,127		1,285,852	4,924,629	438,804	46
8	23		128,072				
Total	203	5,218,468	194,172	4,772,636	8,962,969	5,786,903	658,572
Loss		45,790,880	2,805,778				2,245,403
Gain				19,674,013	15,200,494	15,602,682	

[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 8, growers of, and dealers in, perique tobacco.
[2] Grown.
[3] Exported.
[4] Sold.

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 35.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1937, or portion thereof, under the various annual rates, by collection districts and States*

Collection districts [1] or States	Distilled spirits								Wines				Fermented malt liquors								Total all classes of liquor concerns
	Manufacturers of stills, $50	Rectifiers of less than 500 barrels, $100	Rectifiers, 500 barrels or more, yearly, $200	Wholesale liquor dealers, $100	Retail liquor dealers, $25	Retail liquor dealers at large, $25	Retail dealers in medicinal liquors, $25	Wholesale dealers in wines, $100	Wholesale dealers in wines and malt liquors, $100	Retail dealers in wines, $25	Retail dealers in wines and malt liquors, $25	Brewers, less than 500 barrels, $50	Brewers, 500 barrels or more, yearly, $100	Wholesale dealers in fermented malt liquors, $50	Retail dealers in fermented malt liquors, $20	Retail dealers in malt liquors at large, $20	Temporary dealers in fermented malt liquors (fairs, picnics, etc.), per month, $5	
Alabama		2		47	2,258	1	8								1,848		1	4,347
Alaska				13	439								2	182	34			407
Arizona		1		58	1,308		143						1	9	384		6	1,967
Arkansas		1		42	1,196		2							68	3,898		22	5,297
First California	4	24	11	644	17,526		644							372	3,963	2	777	24,050
Sixth California	4	16	7	521	14,715		1,337							304	2,714		182	19,817
State of California	8	40	18	1,165	32,311		1,981							676	6,667	2	959	43,867
Colorado			2	66	1,580	1	393		61			1	5	111	1,160		13	3,383
Connecticut	1	17	5	59	3,834		7						11	261	4,034		385	8,617
Delaware				10	419								1	14	97		17	565
District of Columbia				45	1,734	1	46							38			13	2,459
Florida		5		128	7,467	5			24				6	90	557	2	15	9,905
Georgia		2		84	4,792		3		148				1	95	1,738		32	7,036
Hawaii		1		61	635		9		3				7	16	2,024		3	874
Idaho				82	1,051		8						6	119	144		14	2,268
First Illinois		10	19	514	19,163	75	500	1		1			48	835	1,285		1,550	24,190
Eighth Illinois		5	9	147	5,077		125						18	545	1,291		320	8,440
State of Illinois	4	21	28	661	25,128	75	715	1		1			66	1,380	2,580		1,870	32,639

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

TABLE 35.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1937, or portion thereof, under the various annual rates, by collection districts and States*—Continued

Collection districts or States	Distilled spirits							Wines				Fermented malt liquors						Total all classes of liquor concerns
	Manufacturers of stills, $50	Rectifiers of less than 500 barrels, $100	Rectifiers, 500 barrels or more, yearly, $200	Wholesale liquor dealers, $100	Retail liquor dealers, $25	Retail liquor dealers at large, $25	Retail dealers in medicinal liquors, $25	Wholesale dealers in wines, $100	Wholesale dealers in wines and malt liquors, $100	Retail dealers in wines, $25	Retail dealers, in wines and malt liquors, $25	Brewers, less than 500 barrels, $50	Brewers, 500 barrels or more, yearly, $100	Wholesale dealers in fermented malt liquors, $50	Retail dealers in fermented malt liquors, $20	Retail dealers in malt liquors at large, $20	Temporary dealers in fermented malt liquors (fairs, picnics, etc.), per month, $2	
Indiana		4	7	57	5,275								17	239	2,510		386	8,495
Iowa			1	4	1,179								4	349	5,487		18	7,042
Kansas				2	1,252		2							530	7,569		155	9,510
Kentucky	3	8	5	142	2,565	9	189						9	207	4,893		145	8,175
Louisiana	3	10	2	88	4,831								8	193	2,408		43	7,586
Maine				2	155		1							65	2,488		4	2,715
Maryland (State)	3	14	13	95	4,408		152				4		11	257	3,144		498	8,599
Massachusetts	6	31	12	234	7,879		1,891				12		16	188	1,006		1,144	12,419
Michigan		15	3	256	11,379	1	1	9	5	9	199		55	604	9,276		2,080	23,982
Minnesota		8	3	79	4,000		670					2	25	652	10,103		367	16,005
Mississippi				15	1,535		2	3	3	5	87			131	2,050	1	28	3,860
First Missouri	2	4	2	50	3,150		308						15	204	4,202		1,052	8,989
Sixth Missouri		3	2	64	2,451								6	201	3,300		77	6,164
State of Missouri	2	7	4	114	5,601		308						21	405	7,502		1,129	15,153
Montana		1		43	1,731		4						10	96	679		14	2,578
Nebraska				44	1,382		42						5	177	2,480		6	4,136
Nevada				24	821		33						2	30	259		3	1,172
New Hampshire				1	151		28						1	42	1,270			1,493
First New Jersey		7	1	36	3,278					1			3	172	162		403	4,063
Fifth New Jersey	1	10	13	126	10,008			4					15	190	389		668	11,424
State of New Jersey	1	17	14	162	13,286			4		1			18	362	551		1,071	15,487
New Mexico		1		33	1,014								1	45	64		1	1,157
First New York		6	5	66	5,808		15						14	167	9,045		42	15,168
Second New York	5	3	1	138	1,451	2	3	7		8	13			28	834			2,493
Third New York	1	6	6	243	3,440	1	41	2		5	12		10	55	3,177		5	7,004
Fourteenth New York	2	1	1	44	6,042								14	219	6,773		146	13,242
Twenty-first New York				13	2,601		20						13	126	2,220		38	5,031
Twenty-eighth New York	2	2		30	4,057								19	142	3,015			7,267
State of New York	10	18	13	534	23,399	3	79	9		13	25		70	737	25,064		231	50,205
North Carolina				77	3,566		64				5		1	97	1,999	2	26	5,837
North Dakota		2		33	1,007		56							130	1,642		3	2,873
First Ohio	3	11	7	109	2,168								15	73	3,013			5,400
Tenth Ohio				127	2,455								10	64	1,452		301	4,409
Eleventh Ohio		2		93	1,804								6	56	1,397		117	3,474
Eighteenth Ohio	3	10	4	251	9,039								22	149	2,680		639	12,797
State of Ohio	6	23	11	579	15,466								54	342	8,542		1,057	26,080
Oklahoma				14	2,033								2	133	2,742		24	4,948
Oregon	1	2		109	2,523		27						6	90	2,708		49	5,575
First Pennsylvania	5	2	11	295	7,770		8						45	509	4,821		48	13,614
Twelfth Pennsylvania		1		122	3,442		6						37	224	2,991		117	6,940
Twenty-third Pennsylvania		3	9	243	6,769		6						37	735	3,789		320	11,911
State of Pennsylvania	5	6	20	660	17,981		20						119	1,568	11,601		485	32,465
Rhode Island		2		41	1,901		204						6	29	104		40	2,327
South Carolina				38	1,630						257			77	3,287		106	5,305
South Dakota			1	14	1,060								1	126	1,633		2	2,837
Tennessee				17	2,223		23		1	1			3	124	4,643	1	4	7,040
First Texas				106	7,507								7	500	4,872		56	13,048
Second Texas				81	3,748								3	193	2,936		6	6,967
State of Texas				187	11,255								10	693	7,808		62	20,015
Utah				32	253								2	54	975		2	1,318
Vermont		1		23	1,018		24							31	295		13	1,405
Virginia	1			29	2,174	1	28						4	142	4,487		9	6,875
Washington	1	5	1	67	4,932					3	21	2	17	295	2,716		11	8,071
West Virginia	2			1	535		4						3	170	4,002		3	4,720
Wisconsin		5	3	157	13,489	4	602						93	1,003	3,471	3	1,176	20,008
Wyoming				6	501		13						3	60	128		4	715
Total	57	273	166	6,612	259,546	101	7,782	26	12	33	846	7	747	13,813	177,834	11	13,850	481,716

NOTE.—"Liquor dealer" stamps also cover the sales of wines and fermented malt liquors.

TABLE 35.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1937, or portion thereof, under the various annual rates, by collection districts and States*—Continued

Collection districts and States	Oleomargarine					Adulterated butter, manufacturers, $600	Process or renovated butter, manufacturers, $50	Mixed flour, manufacturers or packers, $12	Narcotics						National Firearms Act		Total number of all classes
	Manufacturers, $600	Wholesale dealers in colored, $480	Retail dealer in colored, $48	Wholesale dealer in uncolored, $200	Retail dealer in uncolored, $6				Manufacturers, etc., $24	Wholesale dealers, $12	Retail dealers, $3	Practitioners, $1	Dealers in untaxed preparations, $1	Laboratories, etc., $1	Manufacturers or importers, $500	Dealers, $200	
Alabama				33	2,420				1	26	740	1,689	19				9,576
Alaska					2						26	49					574
Arizona				7	726					6	199	469	24				3,398
Arkansas				21	2,163					10	588	1,691	172				9,842
First California	5			23	4,984			1	5	32	1,425	4,566	50			1	35,142
Sixth California	4			28	6,369				5	52	2,036	5,070	64			12	34,357
State of California	9			51	11,353			1	10	84	3,461	10,536	114			13	69,499
Colorado	1			14	2,315					29	675	1,778	62				8,157
Connecticut				5	1,313				2	20	800	2,218	123	8	1	1	13,129
Delaware				5	401						94	326	63				1,454
District of Columbia			8	8	929				2	15	320	1,379	8				5,128
Florida				51	3,870					20	809	1,840	10				16,209
Georgia				51	3,257		1		1	46	959	2,480	40	2			13,873
Hawaii				3	84				2	8	18	303	69				1,361
Idaho					6					4	201	463	3				2,945
First Illinois	9	1		54	8,776				8	56	2,793	8,001	46	1			43,854
Eighth Illinois	2	1		71	7,340				3	29	705	2,840	136				19,567
State of Illinois	11	2		125	16,116				11	85	3,498	10,841	182	1			63,421
Indiana	1		3	74	9,748				8	54	1,156	3,920	223	2			23,694
Iowa				35	3,980			4	2	48	753	3,165	246				15,284
Kansas	4		1	42	5,818			2	1	19	888	2,464	78			1	18,526
Kentucky			1	20	3,789				2	27	832	2,683	165				15,694
Louisiana				35	2,691				1	12	2,202	2,046	496	3			15,072
Maine				20	1,966				1	8	352	1,170	241				6,473
Maryland (State)	1	1	38	23	3,271		2		8	21	702	2,416	329	1		1	15,408
Massachusetts				27	4,563				8	49	2,177	6,876	193	7		1	26,319
Michigan	1			114	11,838				11	70	2,123	5,961	274	1			44,375
Minnesota	1			27	2,144			1	2	23	1,134	2,916	25				22,278
Mississippi			1	6	626					10	494	1,414	160				6,571
First Missouri	1		7	17	3,991				9	29	1,048	3,068	75			2	17,236
Sixth Missouri	1		1	30	4,460			1	4	27	828	2,470	82	2			14,070
State of Missouri	2		8	47	8,451			1	13	56	1,876	5,538	157	2		2	31,306
Montana				2	26					4	271	518	11				3,410
Nebraska				22	2,849				2	11	698	1,006	63				9,687
Nevada				2	111					1	50	151	2				1,489
New Hampshire				4	1,014					2	194	602	98				3,407
First New Jersey				10	2,169				1	4	477	1,281	6				8,013
Fifth New Jersey	3	1	1	18	2,600				6	10	1,433	3,831	21				19,348
State of New Jersey	3	1	1	28	4,769				7	14	1,910	5,112	29				27,361
New Mexico				2	539					1	125	399	15				2,238
First New York				11	2,371				4	11	2,797	6,043	17	1		1	26,424
Second New York				14	63	1			8	36	321	867	23			2	3,828
Third New York				3	403				3	18	1,049	5,325	17	2		2	13,836
Fourteenth New York				26	3,532				8	25	1,670	4,446	32	3			22,284
Twenty-first New York				35	3,397				5	20	492	1,997	84				11,061
Twenty-eighth New York				30	3,489			2	5	18	895	2,870	18			1	14,604
State of New York				128	13,255	1		2	33	128	7,224	21,558	191	6		6	92,737
North Carolina				35	2,878					22	837	2,512	350	3			12,472
North Dakota										6	259	545	2				3,685
First Ohio	2			37	3,475				8	22	552	2,019	44				11,559
Tenth Ohio	1			24	3,211				3	17	371	1,568	98				9,702
Eleventh Ohio	1			32	3,890				4	22	443	1,663	90				9,628
Eighteenth Ohio				48	6,092				10	32	1,307	3,882	72				24,240
State of Ohio	4			141	16,677				25	93	2,673	9,132	304				55,129
Oklahoma				1	344					23	915	2,415	98				8,744
Oregon	1			16	2,493			2	2	19	601	1,340	11				10,050
First Pennsylvania				9	1,278				21	62	2,548	6,745	44	1	1		24,323
Twelfth Pennsylvania				2	675					13	591	1,737	5				9,963
Twenty-third Pennsylvania				13	2,125				3	21	1,309	4,303	31			1	19,717
State of Pennsylvania				24	4,078				24	96	4,448	12,785	80	1	1	1	54,003
Rhode Island				7	974				1	7	366	930	71				4,683
South Carolina				28	1,689				1	13	432	1,299	296				9,153
South Dakota					48					8	303	600	14				3,810
Tennessee				5	320				4	30	942	2,755	163	1			11,262
First Texas				52	4,002				2	26	1,270	2,754	246				21,400
Second Texas	2			29	3,579			1	1	31	1,781	3,526	318				16,335
State of Texas	2			81	7,581			1	3	57	3,051	6,280	564				37,735
Utah				4	286			1		10	186	731	33				2,569
Vermont				8	352					4	129	544	166				2,608
Virginia				35	4,068		1		1	20	835	2,496	506				14,837
Washington (State)					11			7		30	741	1,919	32			1	10,812
West Virginia		1	1	32	6,233					12	367	1,832	83				13,300
Wisconsin					3			1	2	22	1,279	3,400	136				24,849
Wyoming				1	346					3	110	244	4				1,421
Total	41	4	57	1,471	174,591	1	5	23	191	1,386	55,843	158,935	6,800	36	2	27	881,129

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 36.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1937, by collection districts*

District	On hand July 1, 1936	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Colorado		17,577	32		17,190	355	
First Illinois	3,577	417,204	185,692	101,824	117,790		15,475
Eighth Illinois	610	58,110	51,946		6,774		
Indiana	2,030	55,320	54,790			1,246	1,314
Kansas	8,805	270,353	106,476	1,410	164,150		7,122
Maryland	7,146	242,907	192,427	50,060			7,566
First Missouri	1,980	337,448	8,340		330,398		690
Sixth Missouri	442	731	900				273
Fifth New Jersey	40,182	463,412	46,188	337,016	103,025	4,999	12,365
First Ohio		60	60				
Tenth Ohio	19,460	74,575		93,300		10	725
Second Texas	171	29,509	26,456		1,632	68	1,524
Total	84,403	1,967,206	673,307	583,610	740,960	6,678	47,054

TABLE 37.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1937, by collection districts*

District	On hand July 1, 1936	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	168,483	32,250,629	32,122,059			297,053
Sixth California	213,012	11,730,456	11,623,987			319,511
Colorado	14,611	1,181,259	1,179,663			16,207
First Illinois	1,112,311	125,018,000	124,929,030		12	1,201,269
Eighth Illinois	101,708	4,037,734	4,139,442			
Indiana	136,993	36,494,071	36,499,128		2,940	128,896
Kansas	239,514	24,877,481	24,806,678			310,417
Maryland	114,496	7,696,884	7,635,447			175,933
Michigan	311,376	14,625,556	14,644,496			292,436
Minnesota	23,836	1,215,364	1,215,200			24,000
First Missouri	45,652	8,805,358	8,850,760			150
Sixth Missouri	30,194	2,001,149	1,973,366			57,977
Fifth New Jersey	427,693	23,755,653	23,962,310			221,035
First Ohio	198,426	30,664,522	30,439,148		2,010	361,792
Tenth Ohio	78,532	14,430,724	14,427,156		40	70,060
Eleventh Ohio	152,969	41,125,609	40,941,184			337,394
Oregon	14,738	1,869,060	1,864,214			19,584
Second Texas	69,181	5,527,505	5,522,606			74,080
Total	3,391,625	387,297,043	386,775,872		5,002	3,907,794

TABLE 38.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1937, 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
1936	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	151,389	40,818	80,756	49,798	372	27,557,124	27,184,975		
August	255,012	44,804	144,330	65,152		30,100,670	30,827,667		52
September	202,620	57,919	62,786	75,328		33,517,085	32,895,404		
October	126,291	66,086	15,209	56,154	264	35,468,018	35,550,242		12
November	178,713	59,306	29,638	78,462	676	34,048,913	33,743,620		2,952
December	161,974	62,556	23,508	61,150	355	38,633,405	37,944,146		
1937									
January	168,778	58,522	48,032	66,806		32,332,519	33,253,054		1,986
February	179,224	56,758	67,232	72,364	884	29,068,256	29,010,819		
March	160,405	64,824	44,318	63,838	4,127	35,905,377	36,155,658		
April	146,064	62,490	16,628	56,994		34,208,863	33,885,029		
May	128,744	55,998	22,218	61,944		28,616,734	28,794,780		
June	107,602	43,226	28,957	33,030		27,840,433	27,564,478		
Total	1,967,206	673,307	583,610	740,960	6,678	387,297,043	386,775,872		5,002

TABLE 39.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1928 to 1937*

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*
1928	15,351,186	12,303,908	1,791,668	1,519,620	279,248,104	270,499,211		
1929	16,305,863	12,698,262	2,142,000	1,268,052	316,815,568	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	8,840,975	5,793,325	1,945,501	1,338,469	268,926,049	270,394,635	5,372	
1932	4,636,218	2,000,578	1,866,182	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	
1937	1,967,206	673,307	583,610	740,960	387,297,043	386,775,872		
Total	75,390,676	49,592,687	18,204,943	9,748,628	2,971,720,990	2,969,894,176	20,543	1,760

TABLE 40.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1937*

	Pounds		*Pounds*
Babassue oil	17,188,787	Oleo stock	1,826,798
Coconut oil	101,375,166	Ouricury	441,598
Color	1,860	Palm oil	1,607,469
Corn oil	1,326,932	Palm-kernel oil	6,089,352
Cottonseed oil	137,017,862	Peanut oil	3,732,002
Derivative of glycerine	1,194,550	Salt	18,159,063
Lecithin	26,254	Sesame oil	22,962
Milk	72,369,031	Soda (benzoate of)	192,508
Neutral lard	2,010,409	Soya bean oil	26,842,239
Oleo oil	18,039,308		
Oleo stearine	3,251,988	Total	412,687,112

TABLE 41.—*Production and withdrawals of renovated butter, year ended June 30, 1937, by collection districts*

District	On hand July 1, 1936	Produced	Withdrawn tax-paid	On hand June 30, 1937
	Pounds	*Pounds*	*Pounds*	*Pounds*
Alabama	2,340	1,488,809	1,486,517	4,632
Georgia	15,357	542,447	551,871	5,933
Maryland	26,450	500,167	526,567	50
Virginia	1,404	205,758	204,898	2,264
Total	45,551	2,737,181	2,769,853	12,879

TABLE 42.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1928 to 1937*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
1928	3,160,475	3,150,357	1934	1,219,168	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	1,499,041	1,507,408	1937	2,737,181	2,769,853
1932	1,124,299	1,117,764			
1933	1,002,131	1,008,327	Total	19,630,372	19,629,155

TABLE 43.—*Production and withdrawals of mixed flour, year ended June 30, 1937, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1936	5	2,173	5,353	1,976	446,617
First California		6,849	68,486	43,631	3,480,941
Iowa	14	443	40,702		1,643,174
Kansas	4		211	131	9,899
Minnesota		3,005			294,490
Sixth Missouri				16	384
Twenty-eighth New York		16,449			1,612,002
Oregon		41,982	142,003	32,220	9,853,817
Utah		1,762	2,387		287,582
Washington	400	29,781	47,270	3,305	4,514,072
Wisconsin		1,230			120,540
Total	418	101,501	301,059	79,303	21,816,901
Grand total	423	103,674	306,412	81,279	22,263,518

WITHDRAWN TAX-PAID

First California		6,749	67,151	42,767	3,421,592
Iowa	14	405	40,708		1,641,032
Kansas	4		212	131	9,947
Minnesota		2,972			291,256
Sixth Missouri				16	384
Twenty-eighth New York		16,585			1,625,330
Oregon		41,336	136,270	30,178	9,556,148
Utah		1,846	2,428		297,711
Washington	396	30,301	47,361	3,380	4,572,619
Wisconsin		1,228			120,344
Total	414	101,422	294,130	76,472	21,536,363
Lost or destroyed		8	13	6	2,614
Stock on hand June 30, 1937	9	2,244	12,269	4,801	724,541
Grand total	423	103,674	306,412	81,279	22,263,518

TABLE 44.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1937*

Month	On hand July 1, 1936	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1937
1936	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
July	17,387,491	3,837,442		2,566,552	107,338	44,064	25	
August		2,706,316		2,638,834	331,312	5,760		
September		2,938,039		3,846,299	70,452		27,548	
October		3,409,296		4,918,223	186,436		362	
November		3,013,975		3,777,875	92,528	864		
December		3,211,153	50	4,458,441	253,407	432	120	
1937								
January		3,645,743		4,077,189	459,033	864	60	
February		3,667,533		3,890,353	377,725		600	
March		4,363,995		3,629,120	334,775		1,553	
April		3,580,130		3,238,833	284,538	30,672	510	
May		2,748,756		2,192,343	393,164	2,016	552	
June		2,853,814		2,160,904	238,406	1,728	453	12,432,471
Total	17,387,491	39,977,192	50	41,594,966	3,219,114	86,400	31,782	12,432,471

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 45.—*Ethyl alcohol: Production and withdrawals, by months, fiscal year 1937*

(Proof gallons)

Month	Production	Withdrawals			
		Total	Tax-paid	Tax-free	
				For denaturation	For other purposes
July	17,517,065	13,632,976	2,780,251	10,622,497	230,228
August	17,998,342	15,289,215	2,528,782	12,490,219	270,214
September	16,592,972	17,999,275	2,390,862	15,329,530	278,883
October	22,086,895	29,470,380	2,951,875	26,297,155	221,350
November	20,172,095	25,658,230	3,215,129	22,213,553	229,548
December	19,943,228	23,107,362	3,315,378	19,551,500	240,484
January	18,704,895	14,241,074	2,271,992	11,617,482	351,600
February	17,571,564	11,875,150	2,064,119	9,356,791	394,240
March	19,873,456	14,761,064	2,925,812	11,329,776	505,476
April	18,824,151	15,296,670	2,740,135	12,298,870	259,674
May	16,935,983	15,948,100	2,653,563	13,002,197	292,340
June	18,657,582	17,939,318	2,391,752	15,184,803	362,763
Total	223,181,228	[1] 215,270,523	32,289,650	[1] 179,324,373	3,606,800

[1] Including 194,606 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

TABLE 46.—*Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses, by States, fiscal year 1937*

State	Number of plants operated [1]	Number of warehouses operated [1]	Production	Withdrawals	Warehouse losses	Remaining in bonded warehouses June 30
			Proof gallons	*Proof gallons*	*Proof gallons*	*Proof gallons*
California	4	6	6,119,003	6,270,853	17,070	612,795
Colorado		2		69,209	405	10,752
Delaware	[2] 2		21,205	17,816		
District of Columbia	1	1	657,027	674,420		4,336
Hawaii	1	1	459,722	465,365	2,156	14,509
Illinois	3	9	10,991,274	18,311,639	46,730	806,809
Indiana	4	4	18,014,600	22,513,229	63,316	5,690,914
Kansas	1		175,316	175,315		
Kentucky		1		17,551	1,064	3,007
Louisiana	4	5	31,203,855	12,341,632	44,767	4,128,494
Maryland	1	3	20,053,152	22,651,685	31,906	3,439,054
Massachusetts	1	4	5,991,387	7,482,759	10,302	568,663
Michigan		2		498,573	4	12,344
Minnesota	1	1	2,918	15,017	13	
Missouri		6		586,223	32	15,774
New Jersey	[3] 3	5	41,764,994	40,936,288	158,557	2,378,881
New York	3	4	6,168,911	5,587,933	10,853	585,713
Ohio	1	5	4,011,973	4,292,604	5,753	499,651
Oregon		1		26,668		8,533
Pennsylvania	3	7	49,507,373	43,862,365	98,243	7,309,780
Puerto Rico	2	2	4,128,285	4,418,421	12,744	601,263
Washington	1	1	4,025	1,229	16	2,780
West Virginia	1	1	17,493,652	23,641,356	23,281	1,631,649
Wisconsin	1	1	392,548	362,673	477	48,390
Total	35	73	223,181,228	[5] 215,220,523	[6] 528,194	[7] 28,464,541

[1] Number operated during any part of the year.
[2] Two experimental plants in Delaware and 1 in New Jersey.
[3] Including 194,606 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.
[4] In addition, 30,871 proof gallons lost in transit.
[5] Stocks in transit between bonded warehouses and quantities in receiving tanks of alcohol plants awaiting transfer to bonded warehouses not computed.

TABLE 47.—*Ethyl alcohol: Withdrawals, tax-paid and tax-free, by States, fiscal year 1937*

(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	6,270,853	872,701	5,190,336	165,003	42,003	
Colorado	69,209	49,822		19,262	125	
Delaware	17,816		17,816			
District of Columbia	674,420	6,399	639,160	26,404	2,457	
Hawaii	465,365	703	463,637	698	327	
Illinois	18,311,039	11,727,046	6,317,780	265,884	929	
Indiana	22,513,229	2,932,684	19,508,905	48,742	22,895	
Kansas	175,315		175,315			
Kentucky	17,551	10,109		7,191	251	
Louisiana	12,341,632	740,357	11,437,709	94,159	68,880	527
Maryland	22,651,685	604,382	21,780,617	170,431	96,255	
Massachusetts	7,482,759	2,196,935	4,868,223	127,954	289,647	
Michigan	498,573	418,295		80,278		
Minnesota	15,017	2,764		4,853	7,370	
Missouri	586,223	492,725		61,384	32,114	
New Jersey	40,936,288	2,845,129	37,686,188	353,824	51,143	4
New York	5,587,933	119,675	5,393,568	21,680	53,010	
Ohio	4,292,604	3,772,079	409,664	110,747	114	
Oregon	26,668	26,668				
Pennsylvania	43,862,365	5,307,695	37,972,226	182,086	374,248	26,110
Puerto Rico	[1] 4,418,421		3,643,804	1,026		136,615
Washington	1,229	1,229				
West Virginia	23,641,356	78,905	23,561,175	1,276		
Wisconsin	362,673	83,288	258,247	21,138		
Total	[2] 215,220,823	32,289,650	[3] 179,324,373	1,764,740	1,041,828	163,156
Percentage of total withdrawals	[3] 100.0	15.0	83.3	0.8	0.5	0.1

[1] Including tax-free withdrawals of 34,928 proof gallons for medicinal use, 601,435 proof gallons for beverage purposes, 19 proof gallons for food products, 190 proof gallons for physicians' prescriptions, and 504 proof gallons for industrial use. These amounts are not shown separately under tax-paid withdrawals.
[2] See footnote 3, table 46.
[3] The percentages do not add to 100 because the withdrawals for medicinal, beverage, and other authorized purposes in Puerto Rico, amounting to 0.3 percent of the total withdrawals, are not shown separately.

TABLE 48.—*Ethyl alcohol: Materials used [1] in production, by kinds and by States, fiscal year 1937*

State	Molasses	Grain			Other materials	
		Corn	Malt	Other		
	Gallons	*Pounds*	*Pounds*	*Pounds*	*Gallons*	*Pounds*
California	8,023,835	500,400	59,225	44,769		
District of Columbia	744,370					
Hawaii					[2] 3,508,222	
Illinois	6,428,560	103,136,913	10,737,790	863,083		[3] 19,180
Indiana		17,531,136	2,067,408	449,064	[4] 12,142,800	
Kansas	244,383	792,719	175,550	242,180		[5] 39,665
Louisiana	36,150,198	7,460,622	1,105,592			[6] 527,200
Maryland	30,128,939					
Massachusetts	6,492,600					
Minnesota					[7] 23,157	
New Jersey	50,979,875					
New York	7,473,655				[8] 12,060,125	
Ohio		42,557,760	4,852,400	1,113,840		
Pennsylvania	60,187,244	19,315,200	2,029,230	275,800	[9] 28,446	
Puerto Rico	5,177,291					
Washington					[10] 34,820	
West Virginia					[11] 13,349,575	
Wisconsin	97	7,172,984	8,220,072	1,954,264		[12] 107,352
Total	202,631,056	198,467,734	29,247,273	[13] 4,943,000	41,237,445	693,397

[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] Pineapple juice. [3] Diamalt. [4] Ethyl sulphate.
[5] 32,009 pounds of sweet potatoes, 5,930 pounds of sorgo, 1,161 pounds of dry feed, and 475 pounds of tankage.
[6] Manioca meal. [7] Fermented liquor. [8] Sulphite liquor. [9] Corn sirup. [10] Cider.
[11] Includes 4,598,538 pounds of rye, 256,448 pounds of barley, 23,825 pounds of rice, and 63,880 pounds of oats.

TABLE 49.—*Ethyl alcohol: Production, by kinds of materials used, fiscal year 1937*

Kind of material	Quantity used		Alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Molasses [1]	201,792,913	Gallons	169,013,295	75.73
Ethyl sulphate	25,492,675	do	33,880,083	15.18
Grain [1]	[2] 225,623,538	Pounds	18,651,946	8.36
Pineapple juice	3,598,222	Gallons	459,726	.21
Corn sirup	28,446	do	30,991	.01
Cider	34,820	do	4,025	(3)
Fermented liquor	23,157	do	2,945	(3)
Mixtures:				
Molasses	838,143	do		
Sulphite liquor	12,060,125	do		
Grain	7,053,649	Pounds		
Manioca meal	634,552	do	[4] 1,129,216	.51
Sweetpotatoes	32,099	do		
Sorgo	5,930	do		
Dry feed	1,161	do		
Tankage	475	do		
Total			223,181,227	100.00

[1] Additional amounts used in combination with other materials included under "Mixtures."
[2] Includes 19,180 pounds of diamalt.
[3] Less than 0.01 of 1 percent.
[4] Includes 23,184 proof gallons produced at experimental plants from materials not shown.

TABLE 50.—*Denatured alcohol:* [1] *Plants operated, production, withdrawals, and stocks on hand, by States, fiscal year 1937*

[Wine gallons]

State	Number of plants operated [2]	Completely denatured			Specially denatured		
		Production	Withdrawals	On hand June 30	Production	Withdrawals	On hand June 30
California	6	484,358	483,069	8,815	2,554,043	2,518,822	62,992
Delaware	[3] 1	10,087	10,087				
District of Columbia	1	36,288	52,215	10,344	571,229	565,060	6,260
Hawaii	1	195,777	195,486	5,460	5,280	5,280	
Illinois	4	1,609,518	1,597,525	30,919	2,449,285	2,449,541	31,756
Indiana	2	1,667,778	1,663,587	5,264	9,046,055	9,025,655	45,163
Kansas	1				88,682	88,206	476
Kentucky	1				551,554	548,626	27,520
Louisiana	5	2,160,503	2,215,571	19,455	3,779,144	3,765,340	13,721
Maryland	2	3,981,550	4,731,227	27,661	10,408,954	10,406,077	114,786
Massachusetts	2	268,458	394,096	205,290	2,765,820	2,754,512	22,151
Minnesota	1		1,378				
New Jersey	7	2,383,686	2,411,551	5,832	18,482,038	18,486,129	60,139
New York	3	1,388,012	1,559,616	21,272	1,618,315	1,620,725	4,812
Pennsylvania	4	6,997,243	7,076,546	516,895	14,219,669	14,174,530	124,794
Puerto Rico	2	836,630	973,698	452	947,556	948,030	5,215
West Virginia	1	904	20,956	4	12,517,747	12,246,656	275,736
Wisconsin	1	97,556	97,556		78,910	78,681	3,247
Total	45	22,118,378	23,484,104	857,663	80,084,281	79,681,876	799,468

[1] Included in denatured alcohol are 1,445,735 tax gallons of rum and 264,214 tax gallons of other spirits transferred from distilleries for denaturation.
[2] Number operated during any part of the year.
[3] Includes 1 denaturing plant operated in conjunction with an experimental alcohol plant.

TABLE 51.—*Denatured alcohol: Production, by months, fiscal year 1937*

Month	Completely denatured	Specially denatured	Total
	Wine gallons	*Wine gallons*	*Wine gallons*
July	205,980	5,915,973	6,121,953
August	1,015,188	5,938,266	6,953,454
September	2,144,764	6,487,318	8,632,082
October	7,893,330	7,179,187	15,072,517
November	5,556,990	7,059,574	12,616,564
December	1,831,934	9,284,288	11,116,222
January	667,706	6,138,820	6,806,526
February	486,698	4,987,938	5,474,636
March	260,002	6,292,297	6,552,299
April	255,623	6,843,259	7,098,882
May	921,937	6,515,668	7,437,605
June	878,226	7,441,693	8,319,919
Total	22,118,378	80,084,281	192,202,659

TABLE 52.—*Completely denatured alcohol: Withdrawals, by formulas and by months, fiscal year 1937*

[Wine gallons]

Month	Formula [1]						Total
	12	11	13	10	5-A	5	
July	27,681	9,973	39,959	268,022	45,812	168	391,615
August	658,170	139,194	23,152	104,030	21,775	167	946,492
September	962,962	515,577	459,236	97,194	33,461	385	2,068,815
October	3,175,381	3,324,922	1,270,115	1,082,715	11,830	2,592	8,847,612
November	1,994,141	2,640,329	888,995	424,926	4,718	1,045	5,954,154
December	940,773	929,199	70,683	48,771	540	383	1,990,349
January	201,007	376,574	52,210	8,190	810	278	539,069
February	139,500	281,852	1,223	1,842		111	424,528
March	155,073	56,143	14,146	1,060			226,422
April	210,839	50,537	559	[2] −411			261,524
May	352,665	68,203	497,981	612			919,461
June	572,471	227,481	13,017	1,094			814,063
Total	9,390,663	8,619,984	3,331,276	2,018,046	119,006	5,129	23,484,104

[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, 4646, and 4648.
[2] Represents an excess of returns over withdrawals.

TABLE 53.—*Specially denatured alcohol: Withdrawals, by leading* [1] *formulas and by months, fiscal year 1937*

[Wine gallons]

Formula	July	August	September	October	November	December
1	1,814,980	2,162,839	2,112,921	2,337,276	2,318,936	4,079,539
2-B	1,450,362	1,455,107	1,651,407	1,826,495	1,737,347	1,900,303
29	614,159	722,192	704,863	795,859	720,766	789,175
18	452,398	328,133	397,323	491,788	550,962	608,036
35-A	239,942	204,878	269,210	377,868	255,410	409,724
23-G	290,337	268,704	347,606	340,430	297,212	360,074
40	166,068	180,866	201,029	209,657	186,037	208,268
23-A	129,292	102,792	117,408	118,535	179,809	187,505
4	132,601	133,062	110,435	154,242	130,012	138,768
17	67,935	83,587	81,613	86,936	81,114	80,876
3-A	64,572	67,233	58,143	74,399	89,307	131,856
13-A	41,322	79,636	103,786	125,546	107,847	73,081
37	50,489	45,841	44,553	50,636	81,590	57,414
28	40,808	16,200	48,300	40,750	56,850	65,105
39-C	22,135	30,325	31,169	47,996	52,507	71,771
38-B	39,798	18,730	26,083	50,336	45,893	80,034
12-A	28,908	38,162	21,019	27,042	27,677	28,173
30	23,063	18,930	23,110	18,399	23,431	39,639
39-B	24,837	25,405	24,413	21,282	19,528	21,673
All others	49,556	46,798	61,263	88,265	62,143	64,859
Total	5,763,402	6,029,222	6,436,152	7,283,737	7,024,375	9,298,963

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

TABLE 53.—*Specially denatured alcohol: Withdrawals, by leading formulas and by months, fiscal year 1937*—Continued

[Wine gallons]

Formula	January	February	March	April	May	June	Total
1	1,907,931	1,113,347	1,678,282	1,597,043	1,613,595	2,420,011	25,156,600
2-B	1,381,148	1,400,824	1,638,517	1,647,522	1,638,485	1,731,928	19,359,445
29	923,120	548,559	783,445	993,888	1,141,484	1,028,797	9,756,303
18	607,760	551,625	744,078	703,979	517,517	408,908	6,362,507
35-A	311,276	237,608	276,615	328,251	469,881	185,165	3,565,918
23-G	202,538	217,080	247,313	252,105	215,436	381,985	3,420,840
40	151,382	158,883	186,863	164,115	209,428	221,208	2,243,746
23-A	92,190	133,801	148,430	180,270	176,499	172,814	1,739,433
4	100,420	118,647	139,967	143,525	119,116	141,487	1,562,282
17	42,624	69,489	76,431	81,951	95,117	97,834	945,507
3-A	46,991	79,356	49,494	55,152	71,330	111,679	899,522
13-A	50,990	47,124	42,215	38,488	23,675	97,953	831,643
37	39,037	42,948	54,147	32,042	56,467	92,532	647,524
28	40,440	24,363	32,513	65,026	48,726	62,576	542,257
39-C	38,170	51,105	53,728	48,004	32,370	49,595	529,475
38-B	26,335	18,679	38,075	16,941	20,530	50,164	441,398
12-A	22,213	29,310	38,282	26,261	30,588	27,276	344,911
30	30,412	33,654	20,404	18,405	22,135	34,191	305,773
39-B	16,019	11,059	18,676	21,409	14,443	21,629	243,373
All others	53,656	98,530	42,025	69,725	74,886	71,513	783,219
Total	6,084,658	4,988,079	6,309,500	6,454,712	6,591,728	7,419,345	79,681,876

TABLE 54.—*Specially denatured alcohol: Withdrawals, by formulas, fiscal year 1937*

[Wine gallons]

Formula [1]	Amount	Formula [1]	Amount	Formula [1]	Amount	Formula [1]	Amount
1	25,156,600	23	3,376	30	305,773	39-A	29,781
1-A	3,404	23-A	1,739,433	31-A	1,768	39-B	243,373
2-A	25,784	23-B	414	32	69,196	39-C	529,475
2-B	19,359,445	23-C	7,721	33	4,046	39-D	14,992
3-A	899,522	23-D	100	33-A	3	40	2,243,746
3-B	2,554	23-E	16	35	14,070	41	2,572
4	1,562,282	23-F	7,057	35-A	3,565,918	42	14,191
6-A	46,491	23-G	3,420,840	36	4,667	43	100
6-B	71,213	24	1,075	37	647,534	44	12,161
12-A	344,911	25	12,671	37-A	1,323	44-A	13,863
13-A	831,643	25-A	69,671	38	30,467	45	4,347
15	2,400	27	48,192	38-A	300	46	1,280
17	945,507	27-A	10,114	38-B	441,398	47	6,362
18	6,362,507	27-B	44,761	38-C	15,795	Total	79,681,876
19	73,410	28	542,257	38-D	14,361		
20	1,050	28-A	88,265	38-E	501		
22	1,884	29	9,756,303	39	5,450		

[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, 4578, 4644, and 4743.

TABLE 55.—*Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1937*

[Wine gallons]

State	Number dealers operating [1]	Received	Removed	On hand June 30
California	2	23,339	20,924	6,261
Connecticut	1	65,755	70,100	2,567
Georgia	2	25,030	19,543	8,197
Illinois	6	812,692	789,510	69,206
Indiana	1	2,750	2,096	702
Kentucky	1	9,819	11,954	2,426
Maryland	3	118,550	121,465	8,358
Massachusetts	8	564,081	568,428	42,044
Michigan	6	109,318	112,791	11,392
Minnesota	4	70,636	82,909	12,373
Missouri	7	186,724	192,273	18,195
New Jersey	5	1,339,337	1,310,981	86,253
New York	8	382,323	387,818	27,698
Ohio	8	214,046	212,055	28,683
Pennsylvania	2	88,654	82,378	14,513
Tennessee	1	15,930	16,524	4,428
Texas	1	13,782	12,614	4,748
Utah	1	2,902	4,114	1,745
Total	67	4,063,176	4,045,005	349,780

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

TABLE 56.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1937*

[Wine gallons]

State	Number of manufacturers operating [1]	Received	Recovered after use [2]	Used in manufacturing	On hand June 30
Alabama	40	159,683	1,943	168,542	4,588
Alaska	1			1	1
Arizona	2	30		31	
Arkansas	19	81,904		83,003	6,072
California	306	2,560,116	5,038,017	7,810,302	140,386
Colorado	30	22,889		22,947	750
Connecticut	85	996,464	1,452	973,355	75,843
Delaware	10	50,038		43,715	10,557
District of Columbia	36	507,372		503,870	6,087
Florida	30	10,579	5,837	16,213	1,466
Georgia	57	26,234		26,353	1,793
Hawaii	5	665		673	52
Idaho	6	59		57	15
Illinois	479	4,569,806	649,384	5,105,940	308,085
Indiana	120	2,504,407	1,866,593	4,261,107	136,625
Iowa	49	257,250		262,436	6,193
Kansas	28	128,944	20	128,736	1,491
Kentucky	59	395,927		376,899	38,989
Louisiana	76	803,583		796,067	8,619
Maine	6	128		109	34
Maryland	97	7,933,604	561,024	8,132,340	147,582
Massachusetts	277	3,906,233	3,724,038	7,567,761	233,806
Michigan	141	2,841,386	2,029,836	4,815,513	205,690
Minnesota	75	142,890		145,952	5,184
Mississippi	21	2,872		3,201	463
Missouri	167	1,908,413	2,507,765	4,425,965	180,824
Montana	2	15		14	8
Nebraska	30	12,484	46,238	59,285	600
New Hampshire	8	6,257		6,047	361
New Jersey	252	15,722,072	15,547,388	31,052,871	918,852
New Mexico	1	10		10	10
New York	613	9,022,743	1,889,028	10,809,381	407,879
North Carolina	39	1,293,173	34,166	1,305,199	93,340
North Dakota	7	53		60	12
Ohio	254	1,060,777	109,063	1,166,417	83,567
Oklahoma	42	40,004		47,190	5,240

[1] Number operating during any part 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.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1937*—Continued

[Wine gallons]

State	Number of manufacturers operating	Received	Recovered after use	Used in manufacturing	On hand June 30
Oregon	17	23,960		28,032	4,027
Pennsylvania	344	6,828,728	2,288,227	9,116,358	137,552
Puerto Rico	24	930,624		930,689	617
Rhode Island	35	102,320	8,527	106,899	10,252
South Carolina	13	925		995	71
South Dakota	6	99		70	67
Tennessee	77	549,196	10,491	603,549	34,000
Texas	111	277,991	6,878	274,652	19,873
Utah	14	4,148		3,408	774
Vermont	5	3,300		3,329	67
Virginia	59	379,758	61,568	438,024	29,884
Washington	35	8,628		9,289	780
West Virginia	16	13,087,423	24,151,051	37,188,759	85,813
Wisconsin	95	188,987	206,343	419,451	14,978
Wyoming	2	10		2	9
Total	4,323	70,254,231	60,744,887	130,054,515	3,369,088

TABLE 57.—*Distilled spirits: Number of distilleries and internal-revenue bonded warehouses operated,*[1] *by States, fiscal year 1937*

State	Distilleries					Internal-revenue bonded warehouses
	Whisky	Rum	Gin	Brandy	Total [2]	
Arizona	1				[3] 2	2
California	8		3	104	114	58
Colorado	1				1	2
Connecticut	1			5	6	5
Delaware				1	1	1
Hawaii				1	1	2
Illinois	5		3		5	13
Indiana	8		3		8	9
Kentucky	57	1			58	64
Louisiana	2	2	1		2	3
Maryland	13			1	14	26
Massachusetts	2	3			5	10
Michigan	2				2	2
Minnesota	1				1	2
Missouri	4				4	7
Montana						1
New Jersey				8	8	21
New York			1	4	5	8
Ohio	5				5	8
Oregon				2	2	2
Pennsylvania	11	2	3	2	15	25
Vermont					[4] 1	1
Virginia	4			4	8	8
Washington	1		1	4	5	3
Total	126	8	15	136	[2] 273	277

[1] Number operated during any part of the year.
[2] Exclusive of duplications which resulted from plants producing more than one kind of spirits.
[3] One plant produced tequila.
[4] Produced Green Mountain liquor.

TABLE 58.—*Distilled spirits: Production, by kinds and by months, fiscal year 1937*

[Tax gallons]

Month	Whisky	Rum	Gin [1]	Brandy	Other spirits	Total
July	19,040,892	191,600	922,904	224,751	452,709	21,732,856
August	17,826,522	203,673	622,013	302,335	809,892	19,764,435
September	19,052,663	282,137	570,713	3,038,370	847,980	23,701,865
October	20,298,951	236,051	530,254	5,135,331	1,432,370	27,632,957
November	18,866,862	261,623	575,302	1,803,833	1,453,247	22,963,867
December	22,287,328	213,454	552,287	613,304	1,543,121	25,209,494
January	18,012,708	199,954	303,948	213,849	1,217,708	20,848,167
February	12,933,279	147,685	359,261	264,468	598,747	14,303,390
March	16,254,803	153,938	566,620	354,056	1,064,841	22,394,258
April	19,116,957	200,371	731,177	285,757	1,410,357	21,744,619
May	17,976,589	245,224	636,719	157,732	1,160,056	20,176,320
June	15,980,344	284,917	827,887	77,991	1,313,519	18,484,658
Total	223,457,850	[2] 2,523,627	7,199,085	12,471,777	[3] 13,304,547	258,956,886

[1] For additional production of gin at rectifying plants see table 68.
[2] Includes 1,445,735 gallons produced at distilleries for denaturation.
[3] Includes 264,214 gallons produced at distilleries for denaturation.

TABLE 59.—*Distilled spirits: Production, by kinds and by States, fiscal year 1937*

[Tax gallons]

State	Whisky	Rum	Gin [1]	Brandy	Other spirits	Total
Arizona	44,676				12,502	57,178
California	2,477,410		189,638	11,944,796	11,621	14,623,465
Colorado	179,879					179,879
Connecticut	49,429			46,709		96,138
Delaware				985		985
Hawaii				21,249		21,249
Illinois	42,504,188		2,457,789		183,189	45,145,166
Indiana	38,988,687		932,104		8,886,996	48,807,787
Kentucky	91,134,222	1,038,808				92,173,030
Louisiana	381,720	470,996	8,054			860,770
Maryland	15,744,469			7,924		15,752,393
Massachusetts	2,239,186	948,985				3,188,171
Michigan	2,187,403					2,187,403
Minnesota	45,719					45,719
Missouri	129,375					129,375
New Jersey				185,560		185,560
New York			1,433,959	130,589	3,324,083	4,888,631
Ohio	6,592,481					6,592,481
Oregon				27,181		27,181
Pennsylvania	19,971,349	64,858	2,170,603	21,249	858,912	23,086,951
Vermont					27,244	27,244
Virginia	766,313			26,505		792,818
Washington	21,244		6,938	59,030		87,312
Total	223,457,850	[2] 2,523,627	7,199,085	12,471,777	[3] 13,304,547	258,956,886

[1] For additional production of gin at rectifying plants see table 69.
[2] Includes 1,445,735 gallons produced at distilleries for denaturation.
[3] Includes 264,214 gallons produced at distilleries for denaturation.

TABLE 60.—*Distilled spirits: Withdrawals, tax-paid,*[1] *by kinds and by months, fiscal year 1937*

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	4,558,579	31,622	1,006,396	92,346	124,565	5,813,508
August	4,278,284	25,630	682,079	88,835	179,850	5,254,678
September	5,952,887	45,093	585,090	126,478	220,760	6,931,308
October	8,199,806	73,606	528,636	209,469	710,636	9,722,153
November	9,575,783	82,287	599,681	244,129	1,068,964	11,570,838
December	8,844,767	93,800	568,541	315,504	742,579	10,565,181
January	4,527,656	47,401	308,220	191,639	241,526	5,316,442
February	5,775,331	38,031	328,063	153,297	505,723	6,800,445
March	5,829,234	32,587	579,628	158,353	442,685	7,042,487
April	5,449,404	22,046	657,569	114,834	396,439	6,640,292
May	5,132,539	22,428	589,274	126,265	297,211	6,167,717
June	4,491,935	20,936	843,547	98,356	443,821	5,896,595
Total	[2] 72,616,195	535,467	[3] 7,277,724	1,917,499	5,374,759	87,721,644

[1] These figures refer to spirits withdrawn subject to tax at the rate of $2 per tax gallon; in addition, 9,501,829 gallons of brandy were transferred from brandy distilleries and 1,477,018 gallons of brandy were withdrawn from internal-revenue bonded warehouses, for the fortification of wine, subject to tax at the rate of 10 cents per proof gallon.
[2] Includes 294 gallons withdrawn, tax-paid, from export storage warehouses.
[3] Includes 301 gallons withdrawn, tax-paid, from export storage warehouses.

TABLE 61.—*Distilled spirits: Withdrawals, tax-paid,*[1] *by kinds and by States, fiscal year 1937*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona					5,270	5,270
California	2,217,354	25,361	216,308	452,491		2,911,514
Colorado	71,984	166				72,150
Connecticut	76,889	1,346		16,018		94,253
Delaware				7,792		7,792
Hawaii					1,631	1,631
Illinois	17,882,983	121,843	2,573,947	251,667	49,395	20,579,835
Indiana	7,700,664		922,671	18,079	1,593,880	10,235,294
Kentucky	18,656,031	16,789	2,339	6,846		18,682,005
Louisiana	310,058	14,878	53,286			378,222
Maryland	7,988,313	4,676	223,292	15,731	2,674,390	10,906,402
Massachusetts	1,174,713	209,247	2,184	16,257		1,402,401
Michigan	511,588					511,588
Minnesota	300,372	878	4,004	42,702		347,956
Missouri	319,773	90	157	310		320,330
Montana	6,692		137			6,829
New Jersey	2,496,385	57,991	79,403	491,339	47,259	3,172,377
New York	61,024	2,110	1,204,424	423,487	283,274	1,974,319
Ohio	4,411,430	549	67,622	17,899		4,497,500
Oregon				4,474		4,474
Pennsylvania	8,578,813	79,543	1,912,864	136,339	715,540	11,423,099
Vermont					4,120	4,120
Virginia	133,307			6,779		140,086
Washington	17,822		15,086	9,289		42,197
Total	[2] 72,616,195	535,467	[3] 7,277,724	1,917,499	5,374,759	87,721,644

[1] These figures refer to spirits withdrawn subject to tax at the rate of $2 per tax gallon; in addition, 9,501,829 gallons of brandy were transferred from brandy distilleries and 1,477,018 gallons of brandy were withdrawn from internal-revenue bonded warehouses, for the fortification of wine, subject to tax at the rate of 10 cents per proof gallon.
[2] Includes 294 gallons withdrawn, tax-paid, from export storage warehouses.
[3] Includes 301 gallons withdrawn, tax-paid, from export storage warehouses.

TABLE 62.—*Distilled spirits: Bottled-in-bond withdrawals, tax-paid,*[1] *by kinds and by States, fiscal year 1937*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
California	7,559		133	36,676	44,368
Illinois	27,831			687	28,518
Kentucky	614,451		922	416	615,789
Maryland	379,621	667		7,392	387,680
Massachusetts	1,113	1,790			2,903
Minnesota	2,984				2,984
Missouri	15,032	90		128	15,250
New Jersey	2,343				2,343
New York	20,025			639	20,664
Ohio	19,032				19,032
Pennsylvania	571,897	798		58,738	631,433
Total	1,661,888	3,345	1,055	104,670	1,770,964

[1] Includes 31,863 gallons of whisky bottled in bond after tax payment.

TABLE 63.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by States, June 30, 1937*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	118,980				6,567	125,547
California	4,562,305	30,076	76,985	2,985,341	755	7,655,460
Colorado	228,562					228,562
Connecticut	73,472	7,119		29,693		110,284
Hawaii				11,359	23,870	35,229
Illinois	67,014,111	130,294	40,538	333,113	4,853	67,522,909
Indiana	76,063,446	7,302	8,519	132,518	6,731,861	82,943,646
Kentucky	174,498,315	357,108	31,482	32,359	9,515	174,928,779
Louisiana	412,368	350,189	14,126			776,683
Maryland	39,397,429	16,157	33,666	159,333	1,193,536	40,800,121
Massachusetts	3,547,710	827,230	23,336	27,772		3,426,048
Michigan	3,229,444					3,229,444
Minnesota	172,079	3,045	2,954	10,977		189,055
Missouri	339,291	102	1,788	1,016		342,197
Montana	60,956		1,037			61,993
New Jersey	3,722,358	34,409	17,541	718,796	14,209	4,507,313
New York	98,348	6,681	2,393	674,762		782,184
Ohio	16,822,665	48	7,938	56,637	5,911	16,893,199
Oregon				92,048		92,048
Pennsylvania	54,810,322	1,408,350	65,825	298,120	148,936	56,731,553
Vermont					22,895	22,895
Virginia	830,521			55,832		886,353
Washington	282,983		2,678	30,817		316,478
Total	445,285,663	3,178,110	330,806	5,650,493	8,162,909	[1] 462,607,980

[1] In addition 1,939 gallons unclassified spirits in export storage warehouses.

TABLE 64.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1937*

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	95					95
	Fall	2,256					2,256
1912	Spring	2,713					2,713
	Fall	542			362		904
1913	Spring	5,282			371		5,653
	Fall	2,014			235		2,249
1914	Spring	11,688			123		11,811
	Fall	269			375		644
1915	Spring	4,736	73	140	72		5,021
	Fall	2,291			258		2,549

TABLE 64.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds, and by years and seasons of production, June 30, 1937*—Con.

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1916	Spring	56,983	124		62		57,169
	Fall	39,969	202		907	451	41,619
1917	Spring	54,108	1,035	3,566	777	8,108	67,594
	Fall	61,957	10,691	49,129	1,387	27,983	151,147
1919	do	135			269		404
1920	Spring	3			1,130	98	1,231
	Fall	4,167					4,167
1921	Spring	8,579					8,579
	Fall	73,233			47,148		120,381
1922	Spring	975			[1] 10,383		11,358
	Fall				660		660
1928	Spring				758		758
1929	do				1,898		1,898
	Fall	930			8,265		9,195
1930	Spring	74,448	597				75,045
	Fall	2,617	293		6,124		9,034
1931	Spring	25,901	710		1,315		27,926
	Fall	110,257	29,516		33,047		182,420
1932	Spring	44,589					44,589
	Fall	402,957	15,340		62,618		480,915
1933	Spring	843,387			121,733		965,220
	Fall	3,365,618	117,093		221,111		3,704,022
1934	Spring	10,514,366	47,444	440	504,154	14,209	11,080,613
	Fall	15,368,771	397,438	21,855	289,002	131	16,077,197
1935	Spring	31,511,168	1,062,077	1,530	216,023		32,791,295
	Fall	59,446,755	269,772	14,902	962,579	5,895	60,699,303
1936	Spring	104,222,580	200,316	25,609	796,723	82,511	105,417,751
	Fall	114,498,389	412,621	3,316	1,387,276	2,665,133	118,996,735
1937	Spring	104,511,590	492,798	210,919	972,158	5,358,386	111,545,860
Total		445,285,663	3,178,110	330,806	5,650,400	8,162,908	[2] 462,607,980

[1] Due to corrections, this amount exceeds the figure reported for June 30, 1936.
[2] In addition, 1,939 gallons unclassified spirits in export storage warehouses.

TABLE 65.—*Distilled spirits: Losses in internal-revenue bonded warehouses from leakage and evaporation, by kinds of spirits and by States, and other losses, by kinds of spirits, fiscal year 1937*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses from leakage and evaporation: [1]						
Arizona					140	140
California	168,754	2,092	982	44,809		216,637
Colorado	5,832	25				5,857
Connecticut	4,081	45		1,723		5,849
Delaware				701		701
Hawaii					155	155
Illinois	1,155,199	5,084	1,359	18,259		1,179,901
Indiana	669,507		48	4,112	24,226	697,893
Kentucky	1,891,343	2,039	3,748	702	338	1,898,170
Louisiana	11,556	427	1,124			13,107
Maryland	966,319	5,032	358	13,954	49,903	1,035,566
Massachusetts	53,546	21,046		1,253		75,845
Michigan	43,074					43,074
Minnesota	18,181	71	11	2,945		21,208
Missouri	27,075		176	22		27,273
Montana	486					486
New Jersey	135,637	2,104	316	53,631	204	191,892
New York	4,520	151	12	44,247		48,930
Ohio	384,355	2	331	1,710		386,398
Oregon				354		354
Pennsylvania	1,001,670	7,338	2,529	35,798	12,239	1,059,590
Vermont					229	229
Virginia	8,657			543		9,200
Washington	1,519		31	1,519		3,069
Total	6,551,317	45,456	11,025	226,282	87,434	6,921,514
Losses from other causes [2]	4,361	44	1,322	9,524	492	15,743
Total losses	6,555,678	45,500	12,347	235,806	87,926	6,937,257

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

TABLE 66.—*Distilled spirits: Grains and molasses used in production,*[1] *by States, fiscal year 1937*

State	Grains [2]					Molasses [3]
	Corn	Rye	Malt	Other grains	Total	
	Bushels	*Bushels*	*Bushels*	*Bushels*	*Bushels*	*Gallons*
Arizona	5,915	2,465	1,479		9,859	
California	397,809	51,013	62,218	5,586	516,626	218,523
Colorado	29,082	6,240	6,240		41,562	
Connecticut	8,843	2,573	1,558		12,979	
Illinois	5,866,701	2,450,908	1,032,230	6,536	9,356,375	
Indiana	7,730,877	1,218,828	1,122,241		10,071,946	
Kentucky	13,438,605	3,065,123	2,490,009	47,315	19,041,112	1,425,522
Louisiana	87,262	4,139	12,574		103,975	665,776
Maryland	446,467	2,415,057	588,977		3,450,501	
Massachusetts	311,551	93,980	46,981		452,512	1,161,699
Michigan	306,808	95,213	57,356		459,377	
Minnesota	7,587	1,394	1,511		10,492	
Missouri	22,930	4,711	3,460		31,101	
New York	877,047	6,902	120,258		1,004,207	
Ohio	826,310	426,369	185,697		1,438,396	
Pennsylvania	2,216,630	1,678,006	637,308		4,532,544	1,968,140
Virginia	113,854	25,558	22,458		161,868	
Washington	3,736	1,432	1,460		6,628	
Total	32,698,074	11,551,026	6,394,013	[4] 59,437	50,702,560	5,439,660

[1] For materials used in brandy see table 67. In addition to the grain and molasses shown above, 71,728 gallons of maguey juice, 29,449 gallons of maple sirup, and 269,434 pounds of diamalt used in Arizona, Vermont, and Illinois, 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 218,523 gallons in California, 11,293 gallons in Louisiana, and 1,851,520 gallons in Pennsylvania used for gin.
[4] Includes 54,311 bushels of wheat and 5,126 bushels of barley.

TABLE 67.—*Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1937*

FRUIT [1]

Kind	California	New Jersey	Oregon	Virginia	Washington	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Raisins	16,188,425					16,188,425
Grapes	8,874,002					8,874,002
Apples	1,202,340	3,225,642	642,372	1,201,833	17,000	6,289,187
Apricots	1,762,654					1,762,654
Peaches	1,365,460					1,365,460
Pears			1,162,400			1,162,400
Prunes	931,566					931,566
Dates	146,306					146,306
Cherries			89,990		2,135	92,125
Total	30,470,753	3,225,642	1,894,762	1,201,833	19,135	36,812,125

[1] In addition, the following amounts of fruit residuums were used: 815,530 gallons of lees in California and 700 gallons in Washington; 8,405 gallons of apple pomace in New Jersey, 4,940 gallons in Virginia, and 3,062 gallons in Washington; 6,850 gallons of peach pomace in California and 36,320 gallons in Washington; 49,203 gallons of pear pomace in Washington.

TABLE 67.—*Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1937*—Continued

FRUIT WINE, CIDER, AND JUICE [1]

Kind	California	New Jersey	New York	Virginia	Washington	Total
	Gallons	*Gallons*	*Gallons*	*Gallons*	*Gallons*	*Gallons*
Grape	62,064,868			8,830	22,417	62,096,113
Raisin	4,498,513					4,498,513
Apple	804,847	1,339,446	1,041,655	113,795	249,732	[2] 4,058,255
Orange	295,784					295,784
Pineapple						[4] 243,859
Fig	89,250					89,250
Prune	69,400					69,400
Peach	47,600				13,169	60,769
Cherry				7,738	33,996	41,734
Blackberry					16,399	16,399
Apricot	7,041					7,041
Pear					6,588	6,588
Total	67,877,301	1,339,446	1,041,655	130,363	342,301	71,493,735

[1] Not included are 5,121,108 gallons of grape wash and 68,007 gallons of raisin wash used in California.
[2] Includes 215,623 gallons in Connecticut, 5,273 gallons in Delaware, 57,300 gallons in Maryland, 55,120 gallons in Oregon, and 182,398 gallons in Pennsylvania.
[4] Used in Hawaii.

TABLE 68.—*Rectified spirits and wines: Production, by kinds and by months, fiscal year 1937*

[Proof gallons]

Month	Whisky	Gin	Cordials and liqueurs	Other spirits	Total
July	1,822,327	920,785	307,220	61,745	3,112,077
August	1,607,277	812,256	263,960	53,231	2,736,724
September	2,411,182	603,631	310,957	50,343	3,376,113
October	3,337,373	544,220	366,336	74,279	4,322,708
November	4,400,347	714,802	632,492	87,719	5,835,360
December	4,237,212	601,212	478,654	116,448	5,453,526
January	1,769,235	530,383	278,806	59,847	2,638,271
February	2,236,090	430,674	203,038	53,595	2,923,397
March	2,898,720	639,557	214,756	47,359	3,800,392
April	2,486,039	739,476	238,400	54,215	3,518,130
May	2,303,373	792,831	272,074	50,621	3,478,899
June	1,097,495	817,717	246,159	54,004	3,115,375
Total	31,586,870	8,147,844	3,812,852	[1] 763,406	44,310,972

[1] Includes 225,019 proof gallons of alcohol, neutral spirits, high and low wines, heads and tails; 217,727 proof gallons of rum, 79,321 proof gallons of brandy, 28,331 proof gallons of vermouth, and 213,008 proof gallons of cocktails and other unclassified products.

TABLE 69.—*Rectified spirits and wines: Number of plants operated, and production by kinds and by States, fiscal year 1937*

[Proof gallons]

State	Number of plants operated [1]	Whisky	Gin	Cordials and liqueurs	Other spirits	Total
Arizona	1	11,460				11,460
Arkansas	1		4,010	900		4,910
California	51	173,734	916,197	216,049	99,458	1,405,438
Colorado	2	27	5,165	3,770	6,804	15,766
Connecticut	20	144,326	606,963	7,802	124,547	883,638
Florida	3		20,583	1	1	20,586
Hawaii	1	1,422	2,497	3,496	392	7,807
Illinois	41	1,668,350	87,016	1,022,527	52,559	2,830,452
Indiana	8	6,268,416	418,394	2,253	37,405	6,726,468
Iowa	1		503			503
Kentucky	11	148,716	112,760	100,873		362,349
Louisiana	9	2,420	72,452	60,369	8,674	143,915
Maine	1	1,363	2,382	1,232		4,977
Maryland	24	10,394,328	228,422	60,669	5,856	10,689,275
Massachusetts	37	275,895	1,105,700	936,786	62,392	2,380,773
Michigan	8	6,121	14,787	290,678	1,134	313,720
Minnesota	3	56,625	17,623	20,270	8,898	103,416
Missouri	7	6,602	132,581	67,548		206,731
New Jersey	26	2,415,970	1,855,049	173,722	4,742	4,452,483
New Mexico	1	1,428	957	2,189	1	4,575
New York	26	397,624	508,220	155,229	47,720	1,108,793
Ohio	21	1,447,359	932,830	487,061	107,335	2,974,585
Pennsylvania	22	8,142,686	1,032,889	128,336	179,643	9,483,554
Rhode Island	1	968	20	204		1,192
South Dakota	1			240		240
Vermont	1			906	3,116	4,022
Washington	4	15,680	14,241	15,716	2,972	48,609
Wisconsin	7	2,350	55,602	54,026	3,757	115,735
Total	340	31,586,870	8,147,844	3,812,852	[2] 763,406	44,310,972

[1] Number operated during any part of the year
[2] Includes 225,019 proof gallons of alcohol, neutral spirits, high and low wines, heads and tails; 217,727 proof gallons of rum, 79,321 proof gallons of brandy, 28,331 proof gallons of vermouth, and 213,008 proof gallons of cocktails and other unclassified products.

TABLE 70.—*Rectified spirits and wines: Materials dumped for rectification, by kinds and by months, fiscal year 1937*

[Proof gallons]

Month	Alcohol	Whisky	Other spirits	Wine	Total
July	2,179,467	987,912	58,752	7,748	3,233,879
August	1,832,870	909,735	56,383	7,675	2,806,663
September	2,099,078	1,200,258	53,628	8,505	3,451,469
October	2,494,883	1,866,806	73,287	13,131	4,418,107
November	3,734,574	2,136,493	86,853	19,874	5,977,894
December	3,334,973	1,937,780	91,825	23,521	5,418,097
January	1,826,614	831,372	46,991	10,521	2,715,498
February	1,990,856	869,053	41,624	8,461	2,906,994
March	2,678,209	1,385,670	53,376	12,139	4,029,394
April	2,512,570	1,050,191	55,735	11,158	3,629,754
May	2,493,725	973,599	52,021	16,656	3,538,101
June	2,180,516	884,468	46,565	11,574	3,123,123
Total	29,258,633	15,123,437	[1] 717,040	149,963	45,248,973

[1] Includes 250,530 proof gallons of gin, 208,062 proof gallons of brandy, 162,721 proof gallons of rum, and 94,827 proof gallons of miscellaneous spirits.

TABLE 71.—*Rectified spirits and wines: Materials dumped for rectification, by kinds and by States, fiscal year 1937*

[Proof gallons]

State	Alcohol	Whisky	Other spirits	Wine	Total
Arizona	5,644	6,151	78	31	11,904
Arkansas	5,027				5,027
California	1,270,135	68,570	61,483	15,454	1,415,642
Colorado	8,311	27	663	6,556	15,557
Connecticut	751,781	107,071	23,005	1,031	882,888
Florida	21,748				21,748
Hawaii	6,796	281	75	537	7,689
Illinois	2,161,207	532,248	166,470	10,616	2,870,541
Indiana	3,297,096	3,659,325	20,373	12,378	6,989,172
Iowa	513				513
Kentucky	194,477	148,276	17,637	2,236	362,626
Louisiana	118,984	7,889	16,694	134	143,701
Maine	5,016	616	10	7	5,649
Maryland	5,161,001	5,610,979	18,484	10,687	10,801,151
Massachusetts	2,143,318	190,855	59,510	2,421	2,396,104
Michigan	298,570	4,767	12,662	8,438	324,437
Minnesota	75,626	15,911	12,609	111	104,257
Missouri	203,143	4,296	643	2	208,084
New Jersey	3,816,628	609,055	29,882	8,627	4,464,792
New Mexico	2,360	1,698	601		4,659
New York	805,109	233,288	77,158	19,264	1,114,909
Ohio	2,275,162	712,436	53,808	6,354	3,047,760
Pennsylvania	5,601,585	3,212,570	129,664	29,094	9,872,893
Rhode Island	922	253	10	6	1,191
South Dakota	205				205
Vermont			4,094	7	4,101
Washington	25,753	8,241	8,005	13,344	55,343
Wisconsin	102,346	8,034	3,422	2,618	116,420
Total	29,258,533	15,123,437	[1] 717,040	145,963	45,248,973

[1] Includes 250,530 proof gallons of gin, 208,962 proof gallons of brandy, 162,721 proof gallons of rum, and 4,827 proof gallons of miscellaneous spirits.

TABLE 72.—*Cereal beverages:*[1] *Plants operated, production, and withdrawals, by States, fiscal year 1937*

State	Number of plants operated [2]	Production	Withdrawals	On hand June 30
		Gallons	*Gallons*	*Gallons*
California	1	24,963	24,963	
Illinois	1	26,226	23,777	
Minnesota	4	1,310,339	1,237,853	76,632
Missouri	1	1,518,690	1,559,303	42,532
New York	3	37,169	35,727	
Ohio	2	122,078	112,724	9,060
Virginia	1	7,750	883	
Wisconsin	4	150,412	134,021	12,536
Total	17	3,197,627	3,129,361	139,779

[1] Containing less than one-half of 1 percent of alcohol by volume.
[2] Number operated during any part of the year.

TABLE 73.—*Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1937*

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line for bottling
July	6,793,528	6,670,063	3,929,190	2,741,773
August	5,775,762	5,943,831	3,601,349	2,342,482
September	5,173,065	4,980,420	2,962,112	2,018,308
October	4,045,566	4,229,631	2,645,898	1,583,733
November	3,385,656	3,626,752	2,223,589	1,403,163
December	3,704,939	2,870,838	2,315,452	1,555,386
January	3,662,383	3,060,981	1,818,473	1,242,508
February	3,531,065	3,132,691	1,861,914	1,270,777
March	5,056,277	4,178,788	2,342,970	1,835,818
April	5,469,220	4,496,590	2,552,827	1,943,763
May	5,703,082	5,185,563	2,947,661	2,237,901
June	6,444,534	6,014,913	3,260,701	2,754,212
Total	58,748,087	55,391,960	32,462,136	22,929,824

TABLE 74.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1937*

[Quantities in barrels of 31 gallons]

State	Number of breweries operated [1]	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free [2]		
Alaska	2	4,746	5,270	157	201	686
Arizona	1	21,735	22,047	360	52	5,614
California	38	2,815,136	2,629,948	16,820	72,515	458,163
Colorado	5	259,468	273,776	2,096	6,530	73,293
Connecticut	12	561,269	528,354	6,734	31,841	66,661
Delaware	1	11,653	7,339	107	282	3,925
District of Columbia	2	96,488	93,138	4,506	4,245	29,495
Florida	8	298,278	275,439	1,898	7,933	53,195
Georgia	1	115,990	104,651	753	2,789	22,153
Hawaii	7	68,753	63,638	635	1,724	11,115
Idaho	5	34,581	33,262	755	2,038	10,340
Illinois	62	4,059,423	3,822,325	38,186	131,754	695,895
Indiana	17	2,254,190	2,124,142	10,747	55,730	338,135
Iowa	4	196,410	189,104	1,305	6,083	39,015
Kentucky	7	986,039	937,358	4,302	24,750	120,583
Louisiana	7	825,372	775,813	4,054	31,141	98,465
Maryland	12	1,338,893	1,303,049	9,376	32,392	177,456
Massachusetts	14	1,309,413	1,221,022	11,037	59,069	211,758
Michigan	53	3,393,479	3,173,013	24,001	129,918	553,662
Minnesota	25	2,701,120	2,521,905	76,640	67,804	345,036
Missouri	20	3,442,809	3,229,885	89,662	107,578	516,981
Montana	10	193,487	183,989	1,077	4,906	39,736
Nebraska	7	479,936	455,990	2,089	11,337	70,130
Nevada	2	21,388	21,282	217	139	5,821
New Hampshire	1	58,824	56,226	561	3,211	16,165
New Jersey	18	3,313,884	3,088,415	21,400	128,193	547,057
New Mexico	1	1,591	612	51	1,129	
New York	69	9,230,725	8,861,331	61,130	242,602	1,556,432
North Carolina	1	82,293	72,982	258	2,400	18,692
Ohio	55	4,281,448	4,021,614	28,411	121,762	658,216
Oklahoma	2	142,701	135,352	723	3,447	20,306
Oregon	6	124,010	121,420	1,224	2,748	27,516
Pennsylvania	100	6,614,907	6,295,073	55,825	251,283	974,968
Rhode Island	6	611,435	590,341	5,754	10,700	99,313
South Dakota	1	6,753	6,065	82	272	1,349
Tennessee	3	155,952	145,205	1,855	3,544	33,989
Texas	10	817,608	738,206	5,285	28,305	187,700
Utah	2	111,153	100,471	865	5,909	20,637
Virginia	4	154,455	144,678	1,313	4,055	29,807
Washington	17	915,391	850,534	4,545	34,399	221,373
West Virginia	4	66,601	64,783	1,260	2,706	10,857
Wisconsin	86	6,448,420	6,065,857	46,930	223,285	1,213,825
Wyoming	3	56,575	54,327	410	2,575	10,694
Total	720	58,748,087	55,391,960	532,304	1,805,607	9,591,466

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

TABLE 75.—*Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1937*

[Barrels of 31 gallons]

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	5,270		157			5,427
Arizona	5,832	16,215	360			22,407
California	989,221	1,640,727	10,961	805	5,054	2,646,768
Colorado	139,475	134,300	2,096			275,871
Connecticut	376,496	151,858	5,734			535,088
Delaware	7,339		107			7,446
District of Columbia	27,780	62,358	1,506			91,644
Florida	19,840	255,599	1,898			277,337
Georgia	8,741	95,910	753			105,404
Hawaii	23,829	39,809	635			64,273
Idaho	20,813	11,449	755			33,017
Illinois	2,454,679	1,367,648	28,772	1,649	7,795	3,860,611
Indiana	553,135	1,571,007	10,747			2,134,889
Iowa	122,336	66,768	1,305			190,409
Kentucky	331,813	605,525	4,302			941,640
Louisiana	186,186	589,627	4,016		38	779,867
Maryland	685,194	617,855	9,318		58	1,312,425
Massachusetts	922,375	298,147	11,037			1,232,059
Michigan	1,204,824	1,968,189	19,001			3,192,014
Minnesota	1,864,827	657,078	11,910	57,992		[1] 2,592,554
Missouri	1,697,227	1,532,658	20,065	61,760	7,827	3,319,537
Montana	148,979	35,010	1,977			185,966
Nebraska	144,834	309,156	2,089			456,079
Nevada	18,324	2,968	217			21,499
New Hampshire	29,971	20,255	561			50,787
New Jersey	2,101,582	981,833	18,480	44	2,876	3,104,815
New Mexico	412		51			463
New York	6,546,309	2,315,022	58,175	585	4,379	8,922,470
North Carolina	1,006	71,976	258			73,240
Ohio	2,340,896	1,680,618	24,399	4,012		4,049,925
Oklahoma	14,770	120,582	723			136,075
Oregon	96,933	24,487	1,224			122,644
Pennsylvania	3,952,170	2,342,903	64,993		832	6,360,898
Rhode Island	427,559	162,782	5,754			596,095
South Dakota	5,803	282	82			6,167
Tennessee	14,966	130,239	1,855			147,060
Texas	106,131	632,075	5,285			743,491
Utah	50,922	49,549	865			101,336
Virginia	8,444	136,234	1,063	250		145,991
Washington	531,857	318,677	4,545			855,079
West Virginia	5,401	59,382	1,260			66,043
Wisconsin	4,238,726	1,827,161	25,161	6,315	15,454	6,112,817
Wyoming	28,409	25,918	410			54,737
Total	32,462,136	22,929,824	353,862	133,382	44,313	[1] 55,924,264

[1] Including 747 barrels removed to industrial alcohol plants, which are not separately shown under tax-free withdrawals.

TABLE 76.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1937*

State	Malt	Corn and corn products	Rice	Sugar and sirups	Hops and hop extract
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alaska	202,938		42,800	24,000	3,210
Arizona	945,700	400	255,292		15,418
California	105,388,262	4,790,680	24,979,800	4,341,824	1,810,294
Colorado	12,063,990	867,220	1,931,200	28,492	158,214
Connecticut	22,152,950	4,409,600	566,209	3,871,364	517,345
Delaware	481,326	191,706			7,895
District of Columbia	3,392,456	486,400	886,771	166,405	48,267
Florida	11,611,416	1,539,372	2,087,995	448,981	193,964
Georgia	3,952,641	1,318,400		911,200	87,014
Hawaii	1,548,707	140,500	4,216,851	9,962	20,172
Idaho	1,511,380	269,200	15,400	8,176	21,419
Illinois	136,212,599	32,629,753	20,376,841	11,526,705	2,315,744
Indiana	79,768,510	21,187,220	106,912	9,822,621	1,284,407
Iowa	6,862,943	2,618,700	28,927	51,300	114,044
Kentucky	33,582,168	5,030,072	3,806,642	5,404,033	678,785
Louisiana	29,098,920	1,751,970	4,600,370	5,900,457	473,090
Maryland	48,907,570	8,664,832	5,169,470	5,471,263	883,849
Massachusetts	54,522,508	8,430,050	620,540	13,364,569	1,414,905
Michigan	122,296,664	29,899,930	18,069,725	3,251,405	1,985,824
Minnesota	91,962,986	9,033,487	5,990,767	16,225,348	1,462,317
Missouri	130,426,803	5,177,625	36,902,989	3,642,173	1,938,504
Montana	7,694,772	468,110	684,350	708,422	116,693
Nebraska	17,960,244	3,300,700	2,183,795	1,017,437	270,134
Nevada	819,309	34,554	231,800	910	13,785
New Hampshire	2,729,000			847,570	57,010
New Jersey	127,783,189	33,781,844		17,719,132	2,310,368
New Mexico	68,706	1,000		3,000	866
New York	365,982,112	66,220,393	42,148,497	27,209,257	6,254,718
North Carolina	2,004,270	989,100		317,800	56,041
Ohio	156,037,399	39,044,584	11,922,548	9,140,955	3,624,301
Oklahoma	4,482,997	1,048,960	941,961	126,088	76,904
Oregon	4,571,433	835,550	147,225	815,131	83,802
Pennsylvania	235,699,855	58,789,660	10,781,961	25,751,413	4,261,147
Rhode Island	24,856,103	3,501,856	3,443,910	7,256,565	633,770
South Dakota	303,255				4,089
Tennessee	5,614,860	1,055,890	1,556,400	192,983	86,754
Texas	30,357,016	1,191,200	10,362,965	350,623	488,485
Utah	4,048,810	466,900	621,400		67,352
Virginia	5,730,790	1,095,575	33,152	159,200	94,763
Washington	34,967,663	1,727,742	7,926,077	1,055,216	575,456
West Virginia	2,537,832	1,149,620		7,733	38,667
Wisconsin	210,5[illegible]4,307	70,468,649	7,043,330	11,077,984	1,407,251
Wyoming	2,201,364	695,430	84,500		33,953
Total	2,176,928,721	423,066,228	230,745,021	188,028,513	37,004,749

TABLE 77.—*Still wine: Production and tax-paid withdrawals, by months, fiscal year 1937*

[Wine gallons]

Month	Production [1]	Tax-paid withdrawals			
		Not over 14 percent	Over 14 and not over 21 percent	Over 21 and not over 24 percent	Total
July	1,371,300	1,350,160	2,353,273	1,286	3,604,719
August	2,496,267	1,274,137	2,252,337	1,046	3,527,520
September	38,359,035	1,657,381	3,127,660	2,116	4,787,167
October	57,267,152	2,038,523	4,300,059	3,207	6,341,789
November	15,425,502	2,419,062	4,887,462	5,949	7,312,503
December	2,788,014	2,730,007	5,888,571	15,352	8,633,930
January	708,176	1,400,974	3,246,619	8,298	4,655,891
February	706,894	1,471,210	2,972,727	268	4,444,205
March	1,054,993	1,982,265	3,660,320	2,807	5,645,692
April	751,007	1,621,862	3,153,588	1,539	4,777,089
May	559,906	1,539,274	2,733,458	10,698	4,283,430
June	496,896	1,509,045	2,509,226	3,080	4,021,352
Total	122,045,241	20,993,941	40,985,700	55,646	62,035,287

[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 80.

TABLE 81.—*Sparkling wine:* [1] *Production and tax-paid withdrawals, by months, fiscal year 1937*

[Number of half-pint units [2]]

Month	Production	Tax-paid withdrawals				
		Total	In half pints	In pints	In quarts	In other sizes
July	404,014	381,212	55,013	93,712	224,984	7,503
August	464,567	338,970	57,729	87,314	188,020	5,907
September	473,310	556,644	76,844	145,018	328,024	6,758
October	689,476	827,289	87,855	204,760	525,764	8,910
November	778,220	1,281,412	115,490	294,598	862,784	8,540
December	1,115,332	1,980,527	188,608	421,850	1,318,256	21,723
January	611,300	485,267	43,131	95,976	340,496	5,664
February	352,794	304,572	32,874	72,306	194,124	5,268
March	510,323	368,757	53,477	79,598	229,428	4,254
April	1,296,982	398,572	63,388	92,086	236,504	6,534
May	1,713,581	491,602	91,434	99,972	292,420	7,776
June	1,212,536	523,389	74,245	111,874	331,212	6,058
Total	9,622,525	7,906,213	940,178	1,799,064	5,072,076	[3] 94,895

[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," except in the case of artificially carbonated wine, the tax is payable "on each one-pint or fraction thereof" of "each bottle or other container."
[3] Represents 58,119 half-pint units in three-fourths quarts and 36,776 half-pint units in magnums.

TABLE 82.—*Sparkling wine: Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1937*

[Quantities in half-pint units [1]]

State	Number of producers operating [2]	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
California	42	1,531,358	1,179,277	96,366	102,766	2,676,732
Florida	1		5,116			12,778
Illinois	1		35,268		126	31,810
Maryland	1		692			498
Massachusetts	1		314		12	
Michigan	6	171,745	168,812		610	20,710
Missouri	1	984,022	818,912	65,058	107,231	1,689,491
New Jersey	13	1,502,366	1,565,790	2,646	17,046	654,742
New York	43	4,652,321	3,738,423	78,396	244,866	5,720,143
Ohio	11	736,705	345,431	19,000	49,514	812,331
Oregon	2		904	4,304	194	144
Pennsylvania	1	2,696				2,696
Rhode Island	1		4,710		602	19,152
Texas	1		958		34	845
Washington	2	41,312	40,546	1,200	882	6,674
Total	[3] 127	9,622,525	7,906,213	[4] 266,904	523,883	11,648,646

[1] See footnote 2 of table 81.
[2] Number operating during any part of the year.
[3] In addition, 10 bonded storerooms in California, 1 in Illinois, 1 in New Jersey, and 2 in New York.
[4] All converted into still wine with the exception of 3,628 half-pint units removed for export in California, New Jersey, and New York, and 48 half-pint units removed in New York for use of the United States.

TABLE 83.—*Sparkling wine: Tax-paid withdrawals and stocks on hand June 30, by size of container and by States, fiscal year 1937*

[Number of half-pint units [1]]

State	Tax-paid withdrawals				Stocks on hand June 30			
	In half pints	In pints	In quarts	In other sizes	In half pints	In pints	In quarts	In other sizes
California	64,516	310,414	759,652	44,695	42,572	800,736	1,657,078	176,348
Florida		1,332	3,784			2,050	10,728	
Illinois		12,944	22,324		228	9,810	21,772	
Maryland	288	404						
Massachusetts		6	308			2	490	
Michigan	29,496	50,998	88,220	108	194	6,108	14,408	
Missouri	88,126	195,882	534,904		1,903	505,476	1,182,112	
New Jersey	338,914	278,940	1,048,864	72	22,552	328,980	303,100	104
New York	508,231	849,040	2,344,528	36,624	70,921	1,431,966	4,213,584	672
Ohio	10,233	67,418	234,384	13,396	6,187	264,054	530,936	11,174
Oregon	96	96	772				144	
Pennsylvania						928	1,768	
Rhode Island		1,830	3,080			10,272	8,880	
Texas		958				812		33
Washington	288	9,002	31,256			1,896	4,676	
Total	940,178	1,799,064	5,072,076	[2] 94,895	147,557	3,363,078	7,949,880	[3] 188,331

[1] See footnote 2 of table 81.
[2] Represents 58,119 half-pint units in three-fourths quarts and 36,776 half-pint units in magnums.
[3] Represents 176,496 half-pint units in three-fourths quarts, 11,744 half-pint units in magnums, 52 half-pint units in maximums, and 39 half-pint units in jeroboams.

TABLE 84.—*Vermouth:* [1] *Number of premises operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1937.*

[Wine gallons]

State	Number of premises operated [2]	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
California	7	34,921	7,624	[3] 149	1,592	11,967
Connecticut	1		145			
Massachusetts	1	98	98			
New Jersey	7	43,400	24,696		886	17,030
New York	34	84,730	49,333		2,527	38,514
Ohio	4	1,598	816		124	803
Total	54	164,747	82,712	[3] 149	5,129	68,314

[1] Represents production at wineries under provision of the Liquor Tax Administration Act of June 30, 1936. For production of vermouth at rectifying plants see table 69.
[2] Number operated during any part of the year.
[3] Removed for export.

TABLE 85.—*Enforcement, Alcohol Tax Unit:* [1] *Seizures and persons arrested, by months, fiscal year 1937*

Month	Seizures						Persons arrested
	Stills	Distilled spirits	Mash	Automobiles	Trucks	Property (appraised value)	
		Gallons	*Gallons*				
July	1,351	49,752	1,192,025	357	46	$405,495	2,578
August	1,266	36,232	1,092,298	340	37	356,244	2,381
September	1,977	57,203	1,330,300	365	52	507,083	3,267
October	1,511	37,834	1,274,464	304	44	395,632	2,520
November	1,373	34,207	1,104,452	338	37	312,009	2,354
December	1,558	42,333	1,262,164	356	39	334,115	2,746
January	1,234	41,792	1,001,470	293	36	314,998	2,241
February	1,237	28,289	836,056	310	32	276,804	2,100
March	1,389	41,127	1,058,312	376	47	321,213	2,646
April	1,365	45,465	986,197	355	46	326,262	2,570
May	1,061	30,378	694,375	307	32	223,591	2,037
June	820	31,909	532,571	266	32	191,404	2,037
Total	[2] 16,142	[3] 476,521	12,365,234	3,973	490	3,965,360	29,477

[1] Including cases adopted as well as cases originated by the Alcohol Tax Unit.
[2] Not including stills seized at cleaning and cracking plants.
[3] Not including 33,243 gallons of denatured alcohol seized at cleaning and cracking plants.

TABLE 86.—*Enforcement, Alcohol Tax Unit:*[1] *Seizures and persons arrested, by States, fiscal year 1937*

State	Seizures							Persons arrested
	Stills	Distilled spirits	Mash	Wine	Automobiles	Trucks	Property (appraised value)	
		Gallons	*Gallons*	*Gallons*				
Alabama	2,466	21,907	798,010	1	372	42	$216,498	2,442
Arizona	29	172	2,930		14	4	5,731	64
Arkansas	342	2,661	107,070	355	56	6	32,237	363
California	134	14,628	57,805	413,353	92	5	45,117	465
Colorado	20	191	4,754		7	1	3,467	61
Connecticut	48	7,878	124,002	578	25	9	105,200	160
Delaware	16	285	6,145		16	1	3,240	59
District of Columbia	5	2,469	2,315	78	44	2	8,647	396
Florida	730	16,129	450,987	275	195	30	179,214	559
Georgia	1,550	43,349	1,630,130	1,567	303	77	280,073	2,683
Hawaii	27	411	1,978	12	5		2,296	190
Idaho	2	2						2
Illinois	299	30,024	841,736	625	77	12	279,409	633
Indiana	242	7,425	116,889	5	60	3	37,360	494
Iowa	19	8,089	9,808	62	40	2	13,975	426
Kansas	64	1,963	25,016		48	3	22,599	248
Kentucky	675	9,876	257,587		124	11	80,769	1,051
Louisiana	254	1,184	35,971	30	18	3	23,063	373
Maine	1	417	30	9	9		3,564	227
Maryland	818	12,593	258,398	6	56	7	48,245	352
Massachusetts	78	9,968	129,668	2	52	7	53,487	195
Michigan	315	9,204	106,175	4,404	77	2	48,172	472
Minnesota	30	5,408	26,360	909	64	6	23,943	584
Mississippi	644	6,167	107,977		115	12	71,637	1,280
Missouri	240	8,885	168,485	1,752	153	13	80,784	961
Montana	10	547	250	1,265	3	2	4,605	94
Nebraska	30	1,438	10,080		14		11,514	90
Nevada	5	130		10,446			1,352	7
New Hampshire	2	132	21				1,214	77
New Jersey	77	14,308	352,332	1,117	23	18	130,140	254
New Mexico	21	75	2,011		3		1,075	76
New York	506	63,521	1,256,528	9,716	176	47	434,258	1,422
North Carolina	1,444	27,853	1,691,892	275	241	19	323,550	1,134
North Dakota	32	797	1,043	4	18		6,656	143
Ohio	587	40,651	549,405	876	178	14	121,722	1,260
Oklahoma	516	7,118	148,842	33	150	12	76,777	1,240
Oregon	21	327	1,227	3,000	7	1	1,882	121
Pennsylvania	401	28,257	333,863	2,757	169	21	422,711	1,477
Rhode Island	20	1,079	54,632	112	10		3,075	76
South Carolina	649	11,736	353,760		142	11	79,291	901
South Dakota	14	29	116	13	3		331	77
Tennessee	635	11,631	482,737	6	100	16	98,893	1,032
Texas	867	16,065	835,052	145	353	34	149,527	1,982
Utah	8	34	525	45	2		675	18
Vermont	1	1,173			8		6,980	47
Virginia	1,180	33,620	1,044,910	5	266	21	159,548	1,403
Washington	43	2,623	16,172	69	33	5	17,928	194
West Virginia	429	2,800	89,935		36	2	24,342	792
Wisconsin	110	5,258	154,554	75	12	4	110,104	263
Wyoming	7	956	7,925		4	2	8,041	25
Total	[2] 16,142	[3] 476,521	12,383,224	454,012	3,973	490	3,965,360	29,477

[1] Including cases adopted as well as cases originated by the Alcohol Tax Unit.
[2] Not including stills seized at cleaning and cracking plants.
[3] Not including 33,293 gallons of denatured alcohol seized at cleaning and cracking plants.

TECHNICAL STAFF

TABLE 87.—*Analysis of the work of the Technical Staff during fiscal year 1937—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, 1936	4,072	5,046	224	319	9	56
90-day appeals filed	367	440				
Received	3,964	4,506	970	1,114	99	110
Total	8,403	9,992	1,200	1,433	108	166
Disposed of:						
Closed by agreement	1,536	1,602	277	290	75	78
Closed—no appeal filed			273	295		
Defense	1,297	1,634			3	3
Total	2,833	3,236	550	585	78	81
No recommendation	1,357	1,623	29	49	10	14
90-day appeals filed			372	448		
Total	1,357	1,623	401	497	10	14
On hand June 30, 1937	4,213	5,133	249	351	20	71

RECAPITULATION

Disposed of during year	Cases	Tax years
Appeals	2,833	3,236
90-day cases	550	585
Miscellaneous	78	81
No recommendation	1,396	1,680
Total	4,857	5,586

	Appeals	90-day cases	Miscellaneous
	Percent	*Percent*	*Percent*
Closed by agreement	54	30	96
Closed—defense	46		
Closed—no appeal filed		30	
Appeal filed		40	

	Appeals	90-day cases
Deficiency proposed on cases recommended for settlement	$19,801,230.76	$1,011,873.79
Deficiency recomputed on cases recommended for settlement[1]	8,920,835.73	1,180,410.58
Deficiency decreased	10,880,395.03	431,163.21
Percentage of decrease ... percent	55	27
Percentage sustained by agreed settlement ... do	45	73
Deficiency proposed on all cases handled		59,688,219.78
Deficiency recomputed on all cases handled		48,376,661.54
Deficiency decreased		11,311,558.24
Percentage of decrease ... percent		10

[1] The basis for Staff recording of settled estate-tax cases shows 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 Chief Counsel's office and members and field representatives of the Technical Staff. During the fiscal year ended June 30, 1937, the Staff averaged 16 men per month devoting full time to settlement work in connection with all Board circuit calendars and participated in settlement of 1,687 dockets.

TABLE 87.—*Analysis of the work of the Technical Staff during fiscal year 1937—Income, estate, and gift tax cases*—Continued

COMPROMISE CASES

On hand July 1, 1936		682
Received during the year		1,236
Total		1,918
Disposed of:		
Accepted	394	
Rejected	680	
Withdrawn	102	
Transferred	59	
		1,235
On hand June 30, 1937		683

EXTENSION OF TIME CASES

On hand July 1, 1936		7
Received during the year		203
Total		210
Disposed of:		
Granted	20	
Rejected	160	
Withdrawn	3	
		183
On hand June 30, 1937		27

SECTION 600 FINAL CLOSING AGREEMENT CASES

On hand July 1, 1936		25
Received during the year		167
Total		192
Disposed of:		
Approved	113	
Rejected	52	
		165
On hand June 30, 1937		27

OFFICE OF CHIEF COUNSEL

APPEALS DIVISION

TABLE 88.—*Record of cases appealed to the United States Board of Tax Appeals, including those appealed from Board decisions to appellate courts, fiscal years 1932 to 1937, inclusive*

Cases	1932	1933	1934	1935	1936	1937
Pending beginning of fiscal year	21,233	20,469	18,080	12,474	10,423	10,102
Filed during fiscal year	7,618	5,997	3,976	3,816	4,731	4,107
	28,851	26,466	22,056	16,290	15,154	14,209
Closed:						
By default, dismissal, etc.	1,532	1,122	574	500	313	296
By decision on merits	1,143	1,537	1,518	1,616	1,519	1,017
By agreed settlement	5,707	5,727	7,490	3,752	3,220	3,607
Total closed	8,382	8,386	9,582	5,867	5,052	4,920
Pending end of fiscal year	20,469	18,080	12,474	10,423	10,102	9,289

TABLE 89.—*Number, and amounts, of cases shown in table 88 for the fiscal year 1937 only, by class of tax*

Class of tax	Pending July 1, 1936		Filed, reopened, and adjusted fiscal year 1937		Closed fiscal year 1937		Pending June 30, 1937	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	9,478	$443,090,306	3,647	$84,680,357.00	4,634	$108,976,594	8,491	$420,704,069.00
Estate	560	73,188,205	285	43,360,168.80	249	21,016,267	596	95,532,106.80
Gift, etc.	64	2,032,114	175	4,781,251.82	37	2,078,317	202	4,735,048.82
Total	10,102	520,310,625	4,107	132,821,777.62	4,920	132,071,178	9,289	521,001,224.62

TABLE 90.—*Status of cases pending before United States Board of Tax Appeals June 30, 1937*

Issue not yet joined	406
Awaiting action:	
Referred to Special Adjustment	142
Referred to Interpretative Division	None
Referred to Technical Staff	3,877
On reserve calendar	199
Inactive for other reasons	496
Miscellaneous	83
In process of preparation for trial:	
Washington calendar	321
Field calendar	411
Ready for trial but not set:	
Washington calendar	136
Field calendar	533
Set for trial:	
Washington calendar	13
Field calendar	618
Tried by Board of Tax Appeals:	
Awaiting decision by Board	782
Awaiting expiration of appeal period	344
In process of closing	267
Total	8,028
Less cross-references	23
Total	8,005

TABLE 91.—*Progress of cases in appellate courts on appeals from decisions of the United States Board of Tax Appeals*

Cases	In circuit courts	In Supreme Court
Pending July 1, 1936:		
Appealed by Commissioner	140	1
Appealed by taxpayers	575	7
Appealed by both	45	
Total	760	8
Appealed during fiscal year:		
By Commissioner	147	9
By taxpayers	248	9
By both	10	1
Total	406	19
Taken to Supreme Court	16	
Closed during fiscal year:		
Favorable to Commissioner	187	6
Favorable to taxpayers	146	8
Modified	60	
Total	393	14
Pending June 30, 1937:		
Appealed by Commissioner	186	6
Appealed by taxpayers	529	6
Appealed by both	38	1
Total	753	13

TABLE 92.—*Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1937*

Character of closing	Number of cases	Amount in dispute	Amount allowed	Percentage of recovery
Default	296	$3,676,348	$3,500,720	95.2
Decision on merits	1,017	28,145,330	8,977,294	31.9
Agreed settlement	3,607	100,249,500	33,120,329	33.0
Total	4,920	132,071,178	45,598,343	34.5

TABLE 93.—*Result of circuit and special trips*

Class		Number of cases	Amount in dispute	Amount agreed upon	Percentage
Default	85	Regular trips 84			
		Special trips 1			
Tried	675	Regular trips 667			
		Special trips 8			
Settled	1,596	Regular trips 1,587	$22,817,069.30	$9,932,412.22	43.5
		Special trips 9	2,437,671.89	883,189.60	36.2
Total	2,356	Total	25,254,740.19	10,815,601.82	42.8
		Regular trips 2,338			
		Special trips 18			

TABLE 94.—*Disposition of cases by United States Board of Tax Appeals during the fiscal year 1937*

Character of closing	Number of cases	Amount in dispute	Amount approved		Net result	Percentage
			Deficiency	Overpayment		
Default	296	$3,676,348	$3,500,720		$3,500,720	95.2
Decision on merits	1,017	28,145,330	10,653,735	$1,676,441	8,977,294	31.9
Agreed settlement	3,607	100,249,500	35,659,945	2,539,616	33,120,329	33.0
Total	4,920	132,071,178	49,814,400	4,216,057	45,598,343	34.5

CIVIL DIVISION

TABLE 95.—*Cases received and disposed of during the fiscal year 1937* [1]

	Number
Pending July 1, 1936:	
In court (exclusive of lien cases)	3,644
Not pending in court	289
Cases in court involving liens	1,271
Cases not in court involving liens	37
Total	5,241
Received during the year:	
Suits by taxpayers	935
Suits involving liens	1,030
Cases for suit by the United States	205
Lien cases not in court	444
Total	2,614
Total to be disposed of	7,855
Closed during the year:	
Cases (exclusive of lien cases)	1,787
Cases involving liens	1,928
Total	3,715
Pending June 30, 1937	4,140

Pending July 1, 1936	$321,308,330.21
Received during fiscal year	96,841,935.82
Total	418,150,266.03
Closed during fiscal year	64,425,955.64
Pending June 30, 1937	353,724,310.39

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

TABLE 96.—*Results obtained in cases closed during the fiscal year 1937* [1]

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	880	$36,606,974.24		$3,256,012.46
Suits and claims by the United States	240	4,265,188.41	$1,379,600.69	
Injunctions: Processing taxes	667	23,553,012.99		
Total	1,787	64,425,955.64	1,379,600.69	3,256,012.46

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

TABLE 97.—*Results obtained in lien cases closed during the fiscal year 1937*

	Number of cases	Amount collected
Lien cases pending in court	1,491	$308,827.90
Lien cases not pending in court	437	167,055.52
Total	1,928	475,883.42

TABLE 98.—*Civil cases pending at the beginning and end of the fiscal year 1937* [1]

	Pending July 1, 1936	Pending June 30, 1937
For suit by the United States	289	276
Pending in district courts	2,038	2,384
Involving liens	1,308	854
Pending in circuit courts of appeals	125	107
Pending in Court of Claims	475	430
Pending in Supreme Court	2	2
Pending payment of judgment claims	74	85
State courts and miscellaneous	30	22
Total	5,241	4,140

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

TABLE 99.—*Number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year 1937*

Courts	Cases tried	Cases decided			
		For the Government	Against Government	Partly for and partly against Government	Total
District courts	168	156	137	8	301
Circuit court of appeals	54	53	31	2	86
Court of Claims	70	46	25	2	73
Supreme Court	5	15	3	0	18
Total	297	270	196	12	478

COMPROMISE SECTION

TABLE 100.—*Number of cases and tax liability pending June 30, 1937*

Class	Pending		In process of closing	
	Number	Liability	Number	Liability
Decedent estates	1,270	$19,704,514		
Insolvent banks	72	134,412		
Miscellaneous cases	272	3,597,806		
Cash offers in compromise	240	2,310,919	98	$359,939
Installment offers in compromise	81	1,770,040	39	2,553,639
Total	1,935	26,517,691	137	2,913,578

TABLE 101.—*Number of cases received and disposed of during fiscal year 1937*

	Number
Pending July 1, 1936	1,681
Received July 1, 1936, to June 30, 1937	1,714
Closed or in process of closing July 1, 1936, to June 30, 1937	1,460
Pending June 30, 1937	1,935
Number finally accepted	655
	Amount
Amount finally accepted	$3,977,256
Tax liability	11,528,838

INTERPRETATIVE DIVISION

TABLE 102.—*Number of cases received and disposed of during fiscal year 1937*

	Number
Cases on hand July 1, 1936	201
Cases received during the year	2,449
Cases disposed of during the year	2,475
Cases pending June 30, 1937:	
Involving tax years	51
Not involving tax years, administrative law, etc	124
Total	175

TABLE 103.—*Summary of 51 cases pending June 30, 1937, 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						1	1
1919						1	1
1920						1	1
1921				1		2	3
1922				1		2	3
1923				1		1	2
1924				1		1	2
1925	1			2	1	1	5
1926			1	2	1	1	5
1927				4		1	5
1928				3	1	1	5
1929		1	3	6	1	3	14
1930			1	2	2	2	7
1931				4	1	2	7
1932			1	5	1	2	10
1933		2	2		1	3	8
1934		3		5	1	5	14
1935		2	1	4	1	2	10
1936			1	1		3	5
1937						2	2
Total	1	8	10	43	11	38	111
Percent of total	0.01	0.07	0.09	0.39	0.10	0.34	100

REVIEW DIVISION

TABLE 104.—*Number of cases received and disposed of during the fiscal year 1937*

	Estate and other miscellaneous taxes	Income tax	Total
	Number	*Number*	*Number*
On hand July 1, 1936	4	84	88
Received during the fiscal year	34	267	301
Total	38	351	389
Disposed of during year	33	293	326
On hand June 30, 1937	5	58	63
Amounts involved:			
Claimed by taxpayer	$2,285,389.30	$20,048,412.77	$22,333,802.07
Approved by Review Division	1,195,081.14	12,390,131.17	13,585,212.31

TABLE 105.—*Public decisions, promulgated under Treasury Decisions 4264 and 4583, during the fiscal year 1937*

Month	Decisions numbered	Number	Income-tax cases	Estate and other miscellaneous taxes	
			Amount approved	Number	Amount approved
July 1936	5746–5752	5	$209,710.36		
August 1936	5753–5758	6	196,799.97		
September 1936	5759–5765	7	366,780.35		
October 1936	5766–5773	8	503,292.98		
November 1936	5774–5776	2	1,352,587.01	1	$20,399.18
December 1936	5777–5787	11	438,933.31		
January 1937	5788–5794	7	1,499,011.57		
February 1937	5795–5796	1	29,693.49	1	20,597.08
March 1937	5797	1	28,212.06		
April 1937	5798–5811	14	945,888.15		
May 1937	5812–5828	16	1,178,516.25	1	34,550.16
June 1937	5829–5839	11	495,927.43		
Total for fiscal year		89	7,475,330.90	3	75,546.42
Abatements			5,046,240.40		
Credits			2,474,420.87		
Refunds			1,761,225.03		75,546.42
Unadjusted			253,435.60		

NOTE.—The difference between the total of $13,555,212.31 approved in all cases reviewed and the above total of $7,550,877.32, 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.

MISCELLANEOUS STATISTICS

TABLE 106.—*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, 1937*

Internal-revenue collection districts	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			$11,158.00	$100.00		$11,258.00
Arizona			943.50		$55.02	998.52
Arkansas			345.00			345.00
California:						
First district	$1,300.00	$6,001.52	34,510.35		1,075.50	41,887.67
Sixth district	1,052.95	630,903.86	22,289.00	235.11	914.24	675,395.19
Colorado	12,342.20		1,530.00	133.76	56.40	14,004.36
Connecticut			6,239.00			6,239.00
Delaware						
Florida		1,597.71	954.00	68.57	361.91	2,892.19
Georgia	2,767.66		471.00	44.13	458.20	3,740.99
Hawaii			1,513.50		36.00	1,549.50
Idaho						
Illinois:						
First district			4,298.00		711.26	5,009.26
Eighth district		116,703.13	5,316.00		1,132.41	123,151.54
Indiana	186.44		1,000.00		290.05	1,476.49
Iowa			2,325.00		850.54	3,175.54
Kansas			710.00		153.85	863.85
Kentucky	557.80		6,714.30		309.34	7,581.44
Louisiana	41.00		3,655.01		1,493.50	5,189.57
Maine			7,260.00		1.11	7,261.11
Maryland			6,515.00		278.85	6,793.85
Massachusetts	94.00		8,686.00		284.88	9,065.27
Michigan	625.00		5,289.91		331.03	6,145.94
Minnesota			4,736.00		788.24	5,524.24
Mississippi	202.85	18,467.60	4,100.00	733.23	415.53	23,979.21
Missouri:						
First district			10,500.00		63.75	10,563.75
Sixth district		533.11	2,325.00	1.90	190.20	3,050.21
Montana			6,107.00			6,107.00
Nebraska		76,475.13	1,452.50		41.27	77,968.90
Nevada			3,529.00			3,529.00
New Hampshire			4,212.00		39.35	4,251.35
New Jersey:						
First district			900.00		66.70	966.70
Fifth district		25.00	664.80		30.00	719.80
New Mexico					30.00	30.00
New York:						
First district			300.00			300.00
Second district	582.83		5,728.06	5.26	47.12	6,363.27
Third district			3,039.19		620.00	3,659.19
Fourteenth district	120.00		6,514.00		493.61	7,127.61
Twenty-first district			2,162.00		10.75	2,172.75
Twenty-eighth district	247.50	40.00	28,945.00	1.62	145.62	29,379.74
North Carolina	495.00		16,248.27		68.50	16,811.77
North Dakota						
Ohio:						
First district			800.00		468.75	1,268.75
Tenth district			1,209.00		278.96	1,487.96
Eleventh district			400.00		230.00	630.00
Eighteenth district		28,078.89	4,250.00	2,670.61	1,774.80	34,774.30
Oklahoma	650.50	240.60	2,911.00		601.18	4,403.34
Oregon			64.00			64.00
Pennsylvania:						
First district	1,105.00		2,976.14		165.26	4,246.40
Twelfth district			7,321.00		190.56	7,511.56
Twenty-third district			7,216.93		5,060.95	12,277.58
Rhode Island	96.12		5,351.00			5,447.12
South Carolina			8,648.00			8,648.00
South Dakota			100.00			100.00
Tennessee			6,778.65		188.26	6,966.91
Texas:						
First district			11,617.15		608.78	12,225.93
Second district	80.00	5,459.03	25,633.75		31.98	31,254.76
Utah	29.75		450.00		571.11	1,050.86
Vermont			1,025.00			1,025.00
Virginia			2,825.00		147.22	2,972.22
Washington	50.00		1,493.00		416.17	1,959.17
West Virginia			5,625.00		35.00	5,660.00
Wisconsin		100.00	8,422.50			8,522.50
Wyoming			50.00			50.00
Total	22,587.32	901,565.94	338,352.51	3,996.19	22,603.57	1,289,165.53

TABLE 107.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1937*

A. DISBURSEMENTS, COLLECTORS OF INTERNAL REVENUE[1]

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$115,528.06	$12,644.10		$10.05	$1,025.29	$8,544.84	$158.00	$134,916.37
Arizona	58,216.40	4,434.17	$630.00	12.20	509.47	2,040.90	120.00	66,560.47
Arkansas	97,210.87	16,117.71		81.21	750.08	5,192.89	150.00	119,462.60
California:								
First district	351,686.50	24,744.55		23.40	2,479.45	17,396.22	1,155.34	400,387.46
Sixth district	373,933.05	17,308.11	26,223.69	24.54	4,630.93	17,438.46	2,894.66	442,453.40
Colorado	119,540.33	7,081.25		13.74	896.90	5,177.84	145.15	132,855.21
Connecticut	202,998.83	4,658.97	600.00	3.20	1,293.12	9,488.86	527.03	219,570.01
Delaware	45,632.25	2,125.69			175.49	3,314.81	65.65	51,313.79
Florida	159,576.94	11,440.50	360.00	14.97	1,831.06	4,841.17	620.85	179,614.68
Georgia	134,621.09	20,315.29		29.85	923.42	7,776.20	218.00	163,855.85
Hawaii	54,660.73	2,018.45			462.25	665.02	41.67	57,848.12
Idaho	56,965.00	6,819.30		5.15	333.86	2,337.69	49.35	66,510.41
Illinois:								
First district	674,809.29	10,007.41	2,172.00	2.90	2,787.35	24,489.18	2,715.78	716,983.96
Eighth district	181,996.89	14,227.19	153.00	9.49	955.70	8,520.46	562.70	206,385.43
Indiana	183,822.61	10,534.34		4.85	1,589.67	12,462.09	360.09	213,764.55
Iowa	193,475.02	11,387.93		3.40	607.69	10,132.50	500.93	221,505.65
Kansas	125,100.20	14,297.02		8.57	701.45	6,912.66	316.82	147,096.70
Kentucky	172,761.89	16,145.43		2.68	1,662.52	4,907.82	648.50	196,168.84
Louisiana	149,800.88	14,089.73	1,160.00	20.21	1,389.36	3,936.73	327.88	170,724.79
Maine	90,340.01	6,560.58		3.23	449.41	4,478.66	111.00	101,042.98
Maryland	408,017.08	10,584.17	77.60	1.34	2,596.97	8,205.03	1,031.20	431,274.10
Massachusetts	566,297.29	5,333.55	15.00	2.56	2,328.56	8,333.20	349.29	582,631.49
Michigan	358,377.08	20,909.39	483.00	9.05	2,292.12	12,473.43	800.58	395,351.65
Minnesota	244,276.57	11,964.52		4.50	1,074.69	8,012.93	242.00	265,565.30
Mississippi	82,210.27	11,475.34	86.25	5.25	321.91	2,572.86	133.01	96,801.93
Missouri:								
First district	191,172.67	8,411.86		2.52	591.24	11,459.89	187.50	211,825.68
Sixth district	126,608.93	11,930.66		6.80	710.54	5,193.43	94.00	144,540.46
Montana	84,346.65	14,812.97		15.37	1,804.90	2,058.25	100.07	102,098.81
Nebraska	133,820.62	12,331.69		2.24	455.72	5,360.86	18.50	152,501.63
Nevada	38,521.72	3,753.95		0.58	215.57	2,243.71	58.65	44,833.18
New Hampshire	71,851.16	4,358.80	192.00	.40	395.47	4,007.21	80.00	80,884.04
New Jersey:								
First district	112,223.85	4,747.50			834.02	7,029.11	1,107.90	126,002.47
Fifth district	357,085.75	10,958.17			2,022.56	13,210.13	981.00	383,358.61
New Mexico	48,714.36	4,523.51		21.84	257.72	2,155.14	57.75	56,030.32

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First district	465,870.28	8,891.79			1,993.18	12,653.24	516.15	489,924.62
Second district	636,678.03	3,237.40	3,235.38	15.50	2,346.84	29,569.04	892.01	676,322.20
Third district	500,451.86	2,956.84		1.67	4,503.43	16,185.79	655.17	524,817.76
Fourteenth district	238,397.87	10,886.37	1,320.00	.74	1,235.93	10,025.50	348.91	262,105.41
Twenty-first district	154,175.29	6,747.53		2.38	634.37	5,019.17	117.88	166,696.62
Twenty-eighth district	242,368.21	4,009.31		.45	1,360.84	5,464.17	398.77	253,501.75
North Carolina	132,387.19	14,805.60		95.40	741.00	3,244.36	1,762.57	153,036.44
North Dakota	57,560.46	6,558.40		3.36	445.53	3,208.90	37.10	67,803.81
Ohio:								
First district	162,104.61	2,060.93		.75	800.02	6,648.51	418.05	172,039.77
Tenth district	116,965.92	6,732.92		1.09	1,081.25	6,312.57	133.53	125,227.49
Eleventh district	102,070.18	5,604.50		2.00	655.09	2,931.78	108.87	111,702.50
Eighteenth district	305,268.67	14,796.93		53.72	2,501.89	11,397.87	460.20	334,482.28
Oklahoma	169,894.26	20,289.08		32.61	1,785.73	6,369.00	360.81	195,732.49
Oregon	122,556.31	9,602.71	120.00	7.99	420.48	5,501.21	104.55	138,433.25
Pennsylvania:								
First district	442,874.01	12,081.33		.75	2,718.45	10,217.57	2,647.21	470,570.22
Twelfth district	138,361.92	4,365.92		.28	574.10	5,643.22	187.10	149,102.63
Twenty-third district	309,045.50	10,710.92		.25	664.36	6,103.58	508.72	327,093.63
Rhode Island	100,047.62	1,315.79		.37	915.18	2,987.82	110.40	105,377.18
South Carolina	86,485.72	5,065.69		5.48	1,032.32	1,151.70	202.37	93,823.48
South Dakota	57,045.10	8,533.70		2.89	250.30	3,084.27	48.20	69,570.46
Tennessee	130,706.95	17,307.41		6.00	909.80	7,084.24	263.46	157,038.75
Texas:								
First district	181,918.29	21,571.04	2,441.28	57.33	3,421.83	9,160.43	555.24	219,125.44
Second district	187,810.08	25,523.48		19.43	1,510.46	5,837.06	202.67	220,900.22
Utah	64,721.88	3,220.27		1.21	384.14	2,070.95	20.05	70,439.50
Vermont	62,609.84	4,150.77	233.50		358.46	2,580.48	77.02	70,025.54
Virginia	161,611.25	14,673.73	500.00	2.97	1,244.12	6,533.45	1,739.33	180,208.85
Washington	179,521.41	9,721.07		42.48	1,574.41	7,616.22	430.30	198,945.49
West Virginia	115,003.91	11,429.14		10.97	2,305.03	5,933.60	781.22	136,513.13
Wisconsin	285,327.54	15,704.37		4.72	1,372.22	7,173.09	798.47	310,380.41
Wyoming	55,688.80	6,904.68		53.86	410.09	3,127.40	72.24	66,257.60
Total	12,336,842.83	656,867.81	40,002.50	739.72	82,419.64	470,545.60	32,173.76	13,619,591.86

[1] From the appropriation "Collecting the internal revenue, 1937."

TABLE 107.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1937*—Continued

B. DISBURSEMENTS, COLLECTORS OF INTERNAL REVENUE[1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$33,940.23	$3,368.43			$404.94	$489.36		$38,202.96
Arizona	5,211.02	221.80	$157.50	$1.06	101.70		$32.59	5,725.66
Arkansas	24,083.11	1,141.91			178.71	487.92	10.67	25,860.42
California:								
First district	26,274.84	299.86			434.40	662.79		27,671.98
Sixth district	22,927.27	2,092.51	899.04		12.00	635.37	3.83	26,570.62
Colorado	15,755.90	1,324.95		.25	38.30	85.84	3.76	17,209.08
Connecticut	9,358.22	210.33			76.45	126.41	8.00	9,785.41
Delaware	6,323.20	149.91			20.40	11.13	22.65	6,533.35
Florida	20,987.90	3,505.06			85.98	250.60	1.00	24,830.54
Georgia	51,207.39	3,873.45		8.73	230.37	433.46	125.00	55,378.40
Hawaii	11,834.82	342.17			197.00	63.75	25.75	12,463.49
Idaho	10,920.56	147.77			66.24	52.54	14.86	11,201.97
Illinois:								
First district	31,404.09	442.05	1,170.00		43.58	712.76	852.00	34,630.48
Eighth district	27,448.05	2,716.91		.25	52.74	895.35	50.00	30,663.90
Indiana	27,701.40	2,764.50		100.00	305.06	622.39	1.50	31,494.78
Iowa	44,039.31	3,307.06		2.86	205.38	288.74		47,843.35
Kansas	19,350.58	2,335.68		1.61	237.95	676.90	65.95	22,671.67
Kentucky	34,006.42	5,115.51			56.74	157.09	10.00	40,035.36
Louisiana	29,830.70	2,481.87		3.25	172.22	644.17	6.64	33,127.85
Maine	8,343.82	277.75			67.36	71.67	26.33	8,786.02
Maryland	68,218.54	903.35	684.00	9.67	202.77	2,370.25	388.02	72,850.60
Massachusetts	33,574.82	287.21			288.67	530.79	68.69	34,750.09
Michigan	50,072.83	4,508.76		1.08	526.37	604.46	145.50	55,857.00
Minnesota	33,138.21	4,472.82			42.00	1,488.67	5.00	39,146.70
Mississippi	10,936.38	2,033.41		.25	4.85	78.37		13,051.76
Missouri:								
First district	16,759.07	2,340.69			51.55	145.96		19,330.27
Sixth district	21,193.90	944.32				31.40	1.45	22,171.07
Montana	18,374.08	885.09				25.59		19,224.76
Nebraska	26,743.97	4,748.34			79.77	54.07	.25	31,626.40
Nevada	3,360.62	382.53			110.78	56.65	20.69	3,943.27
New Hampshire	9,048.96	294.30			.21.90	29.61	15.00	9,408.87
New Jersey:								
First district	7,405.64	281.60			150.00	72.10	45.00	7,953.34
Fifth district	20,002.15	1,254.34			333.59	193.84	15.00	21,848.92
New Mexico	4,070.00	370.65				13.40		4,454.05

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
New York:								
First district	13,640.42	655.41			51.71	493.89	5.00	14,846.43
Second district	55,459.60	193.27	631.62		161.02	704.37	27.51	57,216.39
Third district	42,294.87	315.25			1,478.44	346.67	.75	44,436.98
Fourteenth district	20,638.92	807.08	270.00		29.50	291.84	77.40	22,114.60
Twenty-first district	17,425.30	2,045.92		.78	32.14	38.22	.11	19,542.53
Twenty-eighth district	22,210.28	1,512.17			185.88	61.50		23,999.83
North Carolina	25,169.69	0.95		22.41	134.83	418.51	139.68	25,592.07
North Dakota	10,803.92	1,258.36		.50	220.30	14.37	.38	12,297.83
Ohio:								
First district	20,382.25	196.77			73.34	74.00		20,726.36
Tenth district	17,517.02	2,481.64		.75	31.00	368.05	21.66	20,430.12
Eleventh district	16,060.70	230.63			42.88	82.32		17,316.55
Eighteenth district	13,084.43	179.31			85.89	253.82	87.18	13,695.13
Oklahoma	33,522.84	4,502.68			111.73	416.42	20.30	38,573.97
Oregon	18,455.11	1,580.22				80.25	2.25	20,120.83
Pennsylvania:								
First district	48,790.81	1,906.05		100.00	1,209.07	333.94	145.50	52,476.37
Twelfth district	24,812.38	734.73			24.24	198.61	8.24	25,778.20
Twenty-third district	22,774.74	544.57			33.04	42.18	25.00	23,419.53
Rhode Island	7,062.70	415.07			48.02	63.60	3.00	7,592.39
South Carolina	22,335.59	3,294.89		4.99	333.15	162.72	50.00	26,202.34
South Dakota	7,957.04	2,581.90		1.46	90.61	141.71	44.00	10,805.72
Tennessee	49,450.23	953.04			138.06	298.59	25.00	50,873.92
Texas:								
First district	40,281.54	1,649.58	192.00		102.04	1,339.14		43,564.96
Second district	22,036.42	2,141.30		10.09	293.39	257.55	68.62	24,820.37
Utah	4,104.02	170.26			60.12	30.73	0.00	4,471.03
Vermont	6,107.68	998.95			299.59	242.41	43.95	7,780.88
Virginia	42,514.03	2,726.90	200.00	.65	30.29	548.29	101.50	46,111.66
Washington	18,544.97	455.13			215.41	1,055.76	50.25	20,341.52
West Virginia	16,984.03	3,532.60		.50	41.05	446.03		23,004.21
Wisconsin	42,731.82	4,915.16			107.06	55.74		47,809.78
Wyoming	8,155.92	1,215.30				207.03		9,578.25
Total	1,498,952.69	103,594.10	4,214.42	280.14	10,657.58	21,045.70	2,925.31	1,642,269.94

[1] From the appropriation "Salaries and administrative expenses, section 916, Revenue Act of 1936 (Transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937."

TABLE 107.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1937*—Continued

C. DISBURSEMENTS, INTERNAL-REVENUE AGENTS[1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$160,390.72	$10,472.96		$68.24	$253.42	$824.71	$352.00	$162,312.05
Baltimore	421,509.06	8,622.44			619.79	2,317.38	405.45	431,564.12
Boston	721,457.67	18,663.25		1.85	1,091.31	1,618.36	556.57	743,388.61
Brooklyn	486,964.20	7,400.03	$6,250.00		2,586.44	5,037.77	832.00	509,077.43
Buffalo	372,266.75	14,770.47	7,677.83	5.52	994.53	2,575.25	1,163.71	390,363.06
Chicago	633,566.23	9,927.87		3.15	1,601.44	4,727.09	649.46	650,475.24
Cincinnati	214,988.88	11,127.27	1,200.00	2.17	454.75	493.79	422.80	228,689.16
Cleveland	420,411.54	16,171.81	15,794.78	4.10	2,048.00	2,047.78	1,576.45	458,655.34
Columbia	79,563.50	4,690.99	247.50	.60	329.88	652.70	126.00	85,611.13
Dallas	546,157.45	38,103.56	701.06	41.84	1,440.59	2,233.42	1,004.70	589,772.62
Denver	145,956.12	10,937.54		4.00	541.89	1,360.95	263.90	159,064.20
Detroit	417,782.72	19,400.07		5.48	758.80	824.46	680.08	439,431.61
Greensboro	152,882.20	14,262.03		19.21	270.14	1,058.63	474.25	168,972.45
Honolulu	77,738.67	7,758.48			132.67	581.86	87.00	86,298.68
Huntington	91,219.61	7,407.18		4.05	361.22	488.02	288.65	99,768.66
Indianapolis	183,425.77	11,042.65		3.17	219.70	777.37	323.85	195,792.51
Jacksonville	199,327.90	12,549.18	788.66	11.83	513.34	764.25	596.85	214,552.01
Los Angeles	586,885.47	17,478.78	20,314.42	9.94	2,313.81	1,800.50	1,498.15	630,400.07
Louisville	120,993.98	7,024.73		1.75	228.86	306.87	163.00	128,739.19
Milwaukee	202,912.12	7,754.29		.62	369.11	1,627.00	422.12	213,105.26
Nashville	213,429.36	12,438.05		11.10	633.55	1,617.11	643.25	228,742.42
Newark	519,863.11	11,313.43	16,103.37	.35	4,570.46	1,820.04	928.40	553,600.16
New Haven	268,130.79	9,538.95		.25	939.12	1,060.88	529.25	280,199.24
New Orleans	155,523.88	14,252.09		4.15	379.87	605.64	328.00	171,094.53
New York:								
Second division	1,166,583.23	15,841.51	37,808.99	5.65	4,390.90	4,345.97	1,907.00	1,230,883.28
Upper division	983,270.23	9,390.00		1.31	3,677.57	2,950.32	1,133.00	1,000,429.42
Oklahoma	222,790.87	23,342.00		4.66	644.94	1,381.86	453.25	248,617.60
Omaha	250,793.81	16,212.64	1,816.98	4.47	468.76	8,632.24	535.40	278,464.30
Philadelphia	717,743.02	17,385.49	14,563.56	.50	2,470.06	1,600.00	772.17	764,534.80
Pittsburgh	374,670.59	9,146.55		1.74	288.96	732.39	369.69	385,200.04
Richmond	174,840.88	12,287.84		2.35	647.85	782.92	411.50	188,953.94
Salt Lake City	130,778.50	10,962.05		4.20	360.96	554.67	174.50	142,836.08
San Francisco	423,538.77	18,683.47		3.71	1,401.88	1,298.18	563.61	445,889.62
Seattle	277,830.42	9,890.45		3.32	851.56	1,496.95	520.38	290,593.08
Springfield	122,842.85	12,792.16		3.33	430.62	1,045.80	456.50	137,571.28
St. Louis	378,465.14	9,135.28		3.91	247.06	1,214.75	398.77	389,464.89
St. Paul	227,668.54	20,590.44		3.10	1,086.01	787.84	400.00	250,535.93
Wichita	103,539.77	10,169.56		4.68	223.69	783.42	89.75	114,810.87
Total	13,138,804.08	497,025.24	122,227.13	190.33	40,870.43	65,531.16	22,872.42	13,887,523.78

D. DISBURSEMENTS, DISTRICT SUPERVISORS' OFFICES[1]

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	$712,228.43	$57,801.77	$420.00	$72.12	$2,860.29	$8,207.54	$35,502.37	$817,152.52
New York	935,816.01	85,078.50	2,880.00	168.22	6,182.05	18,245.48	57,195.51	1,105,563.77
Philadelphia	943,395.03	72,322.78	2,494.14	91.21	2,952.49	8,984.58	38,630.84	1,068,811.07
Newark	493,032.46	18,213.08		44.18	2,065.93	7,278.04	16,996.58	537,630.27
Baltimore	742,198.79	81,728.98		184.90	3,380.48	11,767.20	53,808.39	893,068.74
Atlanta	406,275.41	85,911.18	72.67	435.20	2,595.52	21,139.62	60,913.39	577,343.99
Louisville	720,835.35	88,156.53	362.49	83.35	1,383.46	8,704.18	22,291.33	791,816.69
Cleveland	699,304.80	82,332.74	21,873.12	259.60	3,779.71	12,401.09	45,452.79	865,403.85
Chicago	1,141,949.70	100,530.31	6,948.38	239.23	3,022.61	13,715.31	57,017.02	1,322,822.56
New Orleans	552,260.89	84,441.01	10,209.74	377.04	2,591.46	14,607.42	43,184.85	707,761.92
Kansas City	504,614.80	92,908.82		104.39	5,800.18	12,926.01	36,682.40	652,836.60
St. Paul	367,800.15	62,767.35		224.04	1,517.23	12,669.84	30,989.96	475,974.57
Denver	199,123.29	32,188.05	5,110.40	81.03	946.76	5,800.03	12,071.88	255,712.04
San Francisco	821,028.47	79,171.43	2,039.00	177.53	3,390.80	18,725.13	27,950.43	950,482.82
Seattle	225,513.22	27,765.61		41.36	827.55	4,429.09	12,283.92	270,860.75
Total	9,465,442.24	1,001,316.14	51,839.94	2,584.40	43,396.01	177,451.18	551,271.67	11,293,302.16

E. 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, 1937	$11,201,048.19	$445,595.72	$16,862.89	$6,766.50	$38,848.67	$2,660.92	$206,267.21	$15,509.98	$138,617.25	$12,072,267.33
Salaries and administrative expenses, section 976, Revenue Act of 1936 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937	994,464.00	2,668.36	35,802.82	132.25	1,514.83	108,082.06	26,838.64	141.94	39,762.35	1,208,407.25
Total	12,195,512.19	448,264.08	52,665.71	6,898.75	40,363.50	110,742.98	233,105.85	15,741.92	178,379.60	13,280,674.58

[1] From the appropriation "Collecting the internal revenue, 1937."

TABLE 107.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1937*—Continued

F. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1937:								
Collectors [1]	$12,336,842.63	$856,567.51	$40,002.00	$739.72	$92,419.64	$170,545.80	$32,173.76	$13,619,491.80
Agents [2]	13,138,604.08	497,025.24	122,227.13	190.33	40,870.43	68,534.15	22,872.42	13,897,623.78
Supervisors [3]	9,403,412.24	1,001,316.14	51,539.94	2,561.40	43,300.61	177,461.10	551,271.07	11,293,302.16
Chief disbursing officer, Treasury Department and General Accounting Office [4]	11,201,048.19	445,195.72	16,662.89	9,766.50	38,848.67	208,928.13	154,217.23	12,072,267.33
Subtotal	46,142,137.34	2,600,504.61	230,932.56	10,280.95	205,535.35	622,450.24	760,535.03	50,872,685.13
Salaries and administrative expenses, section 916, Revenue Act of 1936 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937:								
Collectors [1]	1,408,932.69	103,594.10	4,214.42	280.14	10,657.58	21,046.70	2,925.31	1,642,260.04
Chief disbursing officer, Treasury Department and General Accounting Office [4]	994,464.06	[5] 2,668.36	35,802.82	132.25	1,514.83	133,920.70	39,004.29	1,206,497.25
Subtotal	2,403,416.69	106,262.46	40,017.24	412.39	12,172.41	155,560.40	42,929.60	2,850,077.19
Total	48,636,554.03	2,707,067.07	270,949.80	10,693.34	217,707.76	1,078,025.64	803,464.63	53,723,362.32

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1936 and prior years	1937 and prior years	Total
Refunding taxes illegally collected	$28,239,008.00	$4,014,795.00	$32,253,803.00
Refunding processing taxes, Title IV, Revenue Act of 1936 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937			6,617,458.82

[1] $807,435.74 retirement deductions included.
[2] $450,282.76 retirement deductions included.
[3] $330,816.48 retirement deductions included.
[4] $372,089.17 retirement deductions included.
[5] $907.95 retirement deductions included.
[6] $28,040.30 retirement deductions included.

TABLE 108.—*Summary of internal-revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1936 and 1937*

Kind	Quantity 1936	Quantity 1937	Value 1936	Value 1937
Distilled spirits and wines:				
Domestic distilled spirits	1,874,200	2,142,500	$109,344,050.00	$221,036,140.00
Certificates of tax payment, distilled spirits for shipment in tank cars		1,750		(1)
Export (acts of 1878 and 1936)	4,000	4,000	400.00	280.00
Case, export (bottled-in-bond)	4,500	3,300	450.00	330.00
Case, domestic (bottled-in-bond)	382,040	639,080	38,204.00	63,908.00
Container or bottle strips	893,729,842	1,072,766,038	8,700,534.67	10,414,441.90
Rectified, class B	48,300	27,200	651,051.00	351,984.00
Rectified, class A	3,700	17,900		
Industrial alcohol transfer	123,200	138,000		
Warehousing	21,000	41,000		
Wholesale liquor dealer	15,200	3,600		
Wine	15,836,784	16,401,918	8,509,562.25	5,751,177.44
Fermented malt liquors	68,190,940	68,999,500	245,385,025.00	286,995,625.00
Tobacco:				
Manufactured tobacco	2,409,970,870	2,361,182,400	55,004,216.21	55,605,871.67
Snuff	388,296,432	385,405,006	6,976,406.91	6,729,752.78
Tinfoil wrappers	2,133,109	2,143,500	24,064.76	23,998.78
Cigars, large	170,850,100	163,700,420	12,085,532.97	14,235,355.44
Cigars, small	15,033,200	17,213,600	120,807.00	139,502.70
Cigarettes, class A	7,064,470,300	8,114,015,400	424,875,712.80	488,400,272.70
Cigarettes, class B	273,900	231,600	37,975.68	43,308.48
Cigarette tubes	1,001,300	1,056,000	12,015.00	14,000.00
Oleomargarine:				
Domestic, colored	22,325	26,750	47,908.00	61,400.00
Domestic, uncolored	20,154,100	21,500,000	938,732.99	994,105.00
Process or renovated butter	142,000	187,300	6,001.00	6,007.50
Mixed flour	451,400	579,000	4,063.00	6,370.00
Playing card	35,517,210	46,521,280	3,851,721.00	4,052,128.00
Documentary	13,273,608	17,015,800	26,071,165.00	28,735,500.00
Stock transfer	24,963,938	27,589,186	31,553,801.00	32,831,034.00
Future delivery	163,336	215,630	2,739,347.00	5,343,721.00
Silver transfer	37,420	2,136	748,550.00	31,015.00
Potato and tobacco, agricultural adjustment acts	8,975,050		4,702,133.50	
Narcotic	3,078,675	3,331,025	125,090.00	127,072.00
Order forms for opium	1,087,000	1,118,000	10,870.00	11,180.00
Machine guns (Firearms Act)	40	20	8,000.00	4,000.00
Special, or occupational, stamps	1,049,910	1,121,030	17,486,570.00	18,348,360.00
Total	11,144,798,920	12,345,394,029	1,060,861,227.34	1,180,122,453.59

[1] Value inserted when purchased.

TABLE 109.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1936 and 1937*

Class of work	1936 Quantity	1936 Cost	1937 Quantity	1937 Cost
Publications, regulations, decisions, etc	4,390,500	$123,015.79	495,950	$64,450.00
Blank forms	146,126,000	300,071.11	141,265,000	301,125.30
Letterheads	6,718,000	13,395.14	7,550,000	11,360.00
Miscellaneous: Binding, memorandum sheets, etc		7,085.46		8,715.62
Total		443,567.50		385,650.92