ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1938

UNITED STATES
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TREASURY DEPARTMENT

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Internal Revenue

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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 31, 1938.

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, 1938:

COLLECTIONS

Total collections of internal revenue taxes during the year [1] amounted to $5,658,765,314, as compared with $4,653,195,315 during the fiscal year 1937, an increase of $1,005,569,999, or 21.6 percent. Collections during the year exceeded those of any previous fiscal year in the history of the Bureau of Internal Revenue.

Income-tax collections amounted to $2,586,243,954 for the year, as compared with $2,148,663,876 for 1937, a gain of $437,580,078, or 20.4 percent.

Miscellaneous internal revenue, comprising collections from all sources except income and social security taxes, increased 4.1 percent from $2,238,786,131 for the year 1937 to $2,329,861,134 for 1938.

Social security tax collections during the year, under title VIII of the Social Security Act, amounted to $502,918,025, and collections under title IX of the Social Security Act amounted to $90,266,534. The collections under the Carriers Taxing Act of 1937 amounted to $149,475,666 during the year.

Summary of collections, fiscal years 1937 and 1938

General source	Fiscal year 1937	Fiscal year 1938	Increase or decrease (−)
Income Tax Unit:			
Corporation income tax	$1,056,923,129.52	$1,299,932,071.95	$243,008,942.43
Individual income tax	1,091,740,746.47	1,286,311,881.92	194,571,135.45
Excess-profits tax	25,104,607.72	36,569,041.83	11,464,434.11
Unjust enrichment tax	6,073,351.02	6,216,735.52	143,384.50
Dividend tax [1] (repealed)	35,581.20	42,308.51	6,727.31
Total	2,179,877,415.93	2,629,072,039.73	449,194,623.80
Alcohol Tax Unit:			
Distilled spirits, imported, excise tax	32,236,773.87	28,250,370.79	−3,986,403.08
Distilled spirits, domestic, excise tax	241,812,130.10	231,815,900.00	−9,996,140.10
Distilled spirits, rectification tax	11,035,437.67	10,833,776.29	−201,661.38

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

[1] The year, unless otherwise noted, means the fiscal year ended June 30, 1938.

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Summary of collections, fiscal years 1937 and 1938—Continued

General source	Fiscal year 1937	Fiscal year 1938	Increase or decrease (−)
Alcohol Tax Unit—Continued			
Floor taxes, spirits and wines [1]	$653,158.68	$11,016.46	−$642,142.22
Bottle, or container, stamps	10,491,212.97	9,813,660.41	−677,552.54
Wines, including fortifying brandy	9,056,185.20	6,947,688.26	−2,108,496.96
Fermented malt liquors, excise tax	277,455,238.78	269,347,987.45	−8,107,251.33
Special, or occupational, taxes	11,504,949.00	10,958,111.87	−546,837.13
Total	594,245,086.27	567,978,601.53	−26,266,484.74
Miscellaneous Tax Unit:			
Capital stock tax	137,499,245.53	139,348,566.58	1,849,321.05
Estate and gift taxes	305,547,765.47	416,874,064.85	111,326,299.38
Tobacco taxes	552,254,145.22	568,181,967.53	15,927,822.31
Sales taxes (manufacturers' excise taxes, admissions, communications, oleomargarine, documentary stamps, etc.)	617,392,635.64	560,727,009.53	−56,665,626.11
Silver bullion transfer tax	633,712.38	142,107.43	−491,604.95
Bituminous coal tax		3,211,601.04	3,211,601.04
Sugar tax		30,569,130.14	30,569,130.14
Total	1,613,327,505.24	1,719,054,447.10	105,726,941.86
Social Security Tax Division: [2]			
Social Security Act, title VIII, taxes	207,339,090.61	502,918,025.46	295,578,934.85
Social Security Act, title IX, taxes	58,119,313.68	90,266,534.13	32,147,220.45
Carriers Act taxes	286,903.55	149,475,660.38	149,188,762.83
Total	265,745,307.84	742,660,225.97	476,914,918.13
Total, all collections	4,653,195,315.28	5,658,765,314.33	1,005,569,999.05

[1] Floor tax on tax-paid stocks on hand Jan. 12, 1934.
[2] Consolidated with Accounts and Collection Unit on Apr. 1, 1938.

Comparative statement of tax collections by quarters, fiscal years 1937 and 1938

Quarter ended—	Income taxes	Miscellaneous internal-revenue taxes	Social Security and Carriers Act taxes	Total collections
Sept. 30, 1936	$354,195,241.14	$855,727,713.46	$71,068.76	$1,009,994,623.36
Dec. 31, 1936	340,846,455.35	513,415,464.27	144,238.30	854,406,157.92
Mar. 31, 1937	798,283,734.62	500,529,482.33	81,051,245.47	1,379,864,462.02
June 30, 1937	655,238,444.68	569,113,471.39	184,478,155.31	1,408,930,071.38
Fiscal year 1937	2,148,663,875.99	2,238,786,131.45	265,745,307.84	4,653,195,315.28
Sept. 30, 1937	571,700,169.28	715,809,568.99	163,192,773.03	1,450,762,511.30
Dec. 31, 1937	559,655,282.37	567,626,772.09	250,349,463.47	1,377,531,518.83
Mar. 31, 1938	826,357,778.15	517,528,594.84	159,048,645.06	1,502,935,018.02
June 30, 1938	628,530,724.07	528,936,197.70	170,069,344.41	1,327,536,266.18
Fiscal year 1938	2,586,243,953.87	2,329,861,134.49	742,660,225.97	5,658,765,314.33

In the appendix will be found tables showing the amount of internal-revenue tax receipts in detail for the year, with statements of comparative collections by districts, States, and Territories during the fiscal years 1937 and 1938. Tables are presented also showing the quantities of liquor, tobacco, oleomargarine, etc., tax paid for consumption.

Additional assessments.—The additional assessments, including interest and penalties, resulting from office audits and field investigations made during the fiscal years 1937 and 1938, were as follows:

Class of tax	Fiscal year 1937	Fiscal year 1938
Income	$285,765,138.19	[1] $262,335,901.07
Miscellaneous internal revenue:		
Estate	56,964,968.59	53,307,904.68
Gift	7,241,234.38	9,438,926.69
Tobacco	198,900.77	254,034.49
Sales	14,776,581.91	8,170,923.22
Capital stock	1,601,601.08	1,103,743.43
Liquors	8,623,742.90	5,371,753.30
Miscellaneous	19,404,654.35	18,158,429.45
Coal		31,086.37
Silver		124,980.87
Sugar		839.38
Total miscellaneous	108,959,683.98	[2] 96,022,591.88
Social Security and Carriers Acts	4,723,880.36	25,344,576.02
Grand total	399,448,702.53	384,703,067.97

[1] Includes, for income taxes, $250,475,473.07 from the Income Tax Unit and $11,860,428 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include $45,867,553.42 made under the jeopardy provisions of section 279 of the Revenue Act of 1926 and section 273 of subsequent Revenue Acts.
[2] Includes, for miscellaneous internal revenue, $73,968,093.68 from the Miscellaneous Tax Unit, $16,681,845 from the Accounts and Collections Unit, and $5,371,753.30 from the Alcohol Tax Unit.

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 the fiscal years 1937 and 1938

Class of tax	Number of claims 1937	Number of claims 1938	Amount refunded or repaid 1937	Amount refunded or repaid 1938	Interest allowed (included in amount refunded) 1937	Interest allowed (included in amount refunded) 1938
Refund of internal-revenue collections:						
Income taxes	152,365	159,233	$22,320,784.26	$24,329,415.27	$4,305,941.00	$5,217,768.39
Miscellaneous internal-revenue taxes:						
Bituminous coal	1,603	101	643,583.40	2,762.18	17,154.84	77.19
Capital stock	4,803	4,199	420,879.49	563,221.26	32,683.71	85,676.33
Distilled spirits	4,411	5,131	365,506.10	215,884.90	26,018.85	6,386.04
Estate	1,009	1,413	2,376,760.02	4,599,790.84	279,309.14	853,035.37
Gift	562	676	260,410.56	543,887.04	12,921.20	51,459.22
Legacy	1		10,907.70			
Miscellaneous stamps	235	416	106,236.24	192,835.04	7,727.53	21,923.22
Narcotics	119	150	183.90	274.46		3.19
Sales	2,052	1,414	3,842,417.23	1,187,022.01	1,248,944.49	82,630.78
Silver	1		3,552.82		41.46	
Sugar		1		1,070.00		
Tobacco	12	5	373.67	144.64	7.17	4.46
Pay roll taxes:						
Carriers	118	1,247	1,513.10	131,806.92	41.27	9.74
Social security, title VIII		1,023		43,201.54		2,155.16
Social security, title IX		5,409		420,877.45		19,463.83
Agricultural adjustment	39,459	18,968	6,817,458.32	10,200,359.64		303,456.80
Total	206,750	199,988	37,160,556.90	42,432,553.21	5,930,750.66	6,734,049.72

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1937 and 1938—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1937	1938	1937	1938	1937	1938
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits	3,867	3,436	$803,876.52	$130,748.31	$18,899.23	$1,681.85
Miscellaneous	3,128	2,667	195,693.76	170,584.31	9,052.58	7,802.81
Narcotics	71	60	374.56	282.98		1.54
Silver	4	2	30.24	2,346.56		
Tobacco	1,631	1,663	1,245,151.89	1,297,271.27		
Total	8,701	7,828	1,745,126.97	1,610,233.43	27,951.81	9,486.20
Drawbacks:						
Alcohol	578	814	142,056.21	224,126.86		
Tobacco	37	22	23,521.30	6,694.29		
Total	615	836	165,577.51	230,821.15		
Grand total	216,066	208,652	32,071,261.38	44,273,607.79	5,958,742.47	6,743,535.92

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amounts of $205,613.63, including $1,120.59 interest, covering 870 claims during the fiscal year 1937, and $481,891.66, including $35.11 interest, covering 759 claims during the fiscal year 1938.

The figures in this table will not agree with those 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 $58,290,520 was appropriated for the fiscal year 1938, 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 were $58,204,050. The unexpended balance of this appropriation, $86,470, will revert to the general fund of the Treasury. The cost of collecting a total of $5,658,765,314 during the year was $1.03 per $100.

During the year $7,578,906 was transferred from the Department of Agriculture 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 $3,354,264, leaving an unexpended balance of $4,224,642, of which $4,200,000 was made available for such salaries and expenses for 1939.

During the year $1,127,469 was transferred from the appropriation of the Social Security Board for salaries and administrative expenses in connection with the verification of social security information returns. The amount expended and obligated from this fund amounted to $1,122,410, leaving an unexpended balance of $5,059.

There was allocated during the year, to the Bureau of Internal Revenue from funds appropriated in the Emergency Relief Appropriation Act of 1937, $1,381,309 for work relief projects. Obligations incurred during the year for these projects amounted to $1,337,818.

The amount expended by the Bureau of Internal Revenue is shown in detail in the appendix, table 112, by collection districts, internal-revenue agents' divisions, district supervisors' offices, and by the chief disbursing officer, Treasury Department and General Accounting Office.

Personnel.—A comparative statement of the number of employees in the various branches of the Internal Revenue Service on June 30, 1937, and on June 30, 1938, is given in the following table:

Branch of service	June 30, 1937	June 30, 1938	Increase or decrease (—)
Employees in Washington	4,602	[1] 4,580	—22
Collectors' offices	7,726	[2] 8,264	538
Internal revenue agents' forces:			
Income and estate taxes	4,320	[3] 4,638	318
Miscellaneous and sales taxes	49	[4] 49	
Offices of district supervisors	4,101	[5] 4,102	1
Miscellaneous field force (Alcohol Tax Unit)	19	19	
Supervisors of accounts and collections	32	45	13
Intelligence force	276	299	23
Field force (Assistant General Counsel's office)	23	27	4
Field force (Technical Staff)		22	22
Special employees (fraud fund)		1	1
Total	21,148	22,046	898

[1] Exclusive of 580 employees on the refunding processing tax roll and 7 employees on the silver tax roll.
[2] Exclusive of 319 temporary employees on the internal revenue roll, 929 permanent and 23 temporary employees on the refunding processing tax roll, and 359 permanent employees on the working fund, Social Security Board roll.
[3] Exclusive of 8 temporary employees.
[4] Exclusive of 105 general deputy collectors on the refunding processing tax roll and 8 employees on the silver tax roll.
[5] Exclusive of 7 temporary employees.

There were 95 employees retired on annuity during the fiscal year 1937, of whom 51 were retired on account of disability.

IMPORTANT LEGISLATIVE AND OTHER CHANGES AFFECTING THE BUREAU DURING THE FISCAL YEAR 1938

The Revenue Act of 1937, approved August 26, 1937, added new provisions relating to taxation of foreign personal holding companies; amended the existing provisions relating to surtax on personal holding companies; expanded the list of deductions disallowed in connection with losses from sales or exchanges of property between certain persons; and effected changes in the taxation of certain nonresident alien individuals having gross incomes of more than $21,600.

As the result of a thorough survey, an experimental program of decentralization was inaugurated at Los Angeles, Calif., on March 1, 1938, by the establishment of the Los Angeles division of the Technical Staff. The head of the Staff division was given final authority to act for the Commissioner in settling certain cases of taxpayers located in southern California and Arizona.

An order was issued on May 9, 1938, creating the Pacific division of the Technical Staff with coordinate offices at Los Angeles, San Francisco, and Seattle and branch offices at other points. The Pacific division under this order, effective July 1, 1938, includes the States of Washington, Oregon, California, Idaho, Montana, Utah, Nevada, and Arizona and the Territories of Hawaii and Alaska. Other orders were issued prior to the close of the fiscal year directing the establishment of similar Staff divisions at New York, effective August 1, 1938, and at Chicago, effective September 1, 1938.

The Marihuana Tax Act of 1937, effective October 1, 1937, imposed an occupational tax upon certain dealers in marihuana and transfer taxes upon certain dealings in marihuana. This legislation is in the nature of a regulatory measure, and, as in the case of the Harrison narcotic law, is administered jointly by the Bureau of Narcotics and the Bureau of Internal Revenue.

Provision was made in the Second Deficiency Appropriation Act, fiscal year 1938, approved June 25, 1938, for the refunding of taxes collected under the Bankhead Cotton Act of 1934, the Kerr Tobacco Act, and the Potato Act of 1935.

The taxes under the Social Security Act and under the Carriers Taxing Act of 1937 were administered by the Social Security Tax Unit from July 1, 1937, to March 31, 1938. Effective April 1, 1938, that unit was consolidated with the Accounts and Collections Unit.

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. Since April 1, 1938, the Unit has been concerned with the administration of the taxes under the Social Security Act and under the Carriers Taxing Act of 1937.

There were 25,584,889 tax returns filed in collectors' offices during the year, as compared with 15,257,987 filed during 1937, an increase of 10,326,902. Of the total returns filed, 7,616,196 were income-tax returns, compared with 6,735,454 filed in 1937, an increase of 880,742. The remainder of the increase may be attributed to returns filed under titles VIII and IX of the Social Security Act.

A total of 12,064,313,036 revenue stamps, valued at $1,113,890,081, were issued to collectors of internal revenue and the Postmaster General during the year, compared with 12,345,394,029 stamps, valued at $1,180,122,454, issued during 1937.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to $30,692,051. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. There were 755 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, as compared with 301 applications in the preceding year.

During the year, 55,882 income tax, 14,056 miscellaneous tax, and 320,467 social security tax returns were investigated by field deputy collectors and 7,683,746 information returns were verified. At the close of business June 30, 1938, there were outstanding in the 64 collection districts, for field investigation, 7,416 income-tax returns, compared with 8,487 as of June 30, 1937. The number of information returns on hand June 30, 1938, was 6,658,256, compared with 3,961,611 as of June 30, 1937. On June 30, 1938, there were 123,780 warrants for distraint in the custody of the collectors' field forces for collection, compared with 53,270 as of June 30, 1937.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 325,749 claims, as compared with 250,785 in 1937, an increase of 74,964. The number of claims on hand in collectors' offices at the end of the fiscal year was 7,875, compared with 12,367 at the close of the previous fiscal year.

During the year 179,090 warrants for distraint were served by field deputy collectors of internal revenue, which resulted in the collection of $40,393,267. An average of 2,688 producing field deputy collectors made a total of 2,745,923 revenue-producing investigations, including the serving of warrants for distraint, compared with 805,089 such investigations made by an average of 1,967 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was $92,709,897, as compared with $77,660,684 in the previous year. The average number of investigations made per field deputy and the average amount of tax collected and reported for assessment were 1,022 and $34,490, respectively, as compared with 409 and $39,482 in 1937. The total collections and assessments for the fiscal year 1938, namely, $92,709,897, represent the largest amount of revenue produced by the field deputy collectors since 1920, when the present system of keeping production records went into effect, and is the greatest in the history of the Bureau.

The supervisors of accounts and collections submitted 100 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 103 reports submitted during 1937. Every collector's office was examined at least once, and all but 30 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 year. Six new collectors and four acting collectors were installed during the fiscal year. Forty 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 to maintaining the usual high standard of requirement for employment.

The Disbursement Accounting Division administratively examined and recorded 1,433 monthly accounts of collectors of internal revenue, internal-revenue agents in charge, district supervisors, including the Philippine branch of the district of Maryland, the internal-revenue salary payments made by the special disbursing agent, San Juan, P. R., and the special disbursing agent, Paris, France, comprising a total of 119,917 vouchers, in addition to which 5,481 expense vouchers of employees and 13,095 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.

Assessments of social security taxes.—During the year 3,438 assessment lists were approved by the Commissioner, which included original and additional assessments of taxes under titles VIII and IX of the Social Security Act and under the Carriers Taxing Act of 1937.

Included in this total were 1,276 lists prepared by the collectors' offices and adjusted by the Bureau. There were 2,162 lists prepared in the Bureau, consisting of 86,728 items, totaling $2,567,262, as further analyzed in the following tabulation:

Analysis of social security tax assessments appearing on Commissioner's lists

Sources	Tax	Penalty	Interest	Total
Title VIII, Social Security Act	$512,030.73	$414,387.78	$16,010.10	$942,428.61
Title IX, Social Security Act	1,343,374.22	102,375.28	43,973.10	1,519,722.60
Carriers Taxing Act	74,244.55	283.15	583.23	75,110.93
Total	1,929,649.50	577,046.21	60,566.43	2,567,262.14

Taxes under title VIII of the Social Security Act.—Collections of taxes imposed under title VIII of the Social Security Act amounted to $502,918,025 for the year, as compared with $207,339,091 for 1937, an increase of $295,578,934. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 percent of taxable wages paid. There were 13,604,481 monthly returns and 1,728,215 quarterly returns filed during the fiscal year, as compared with 5,970,261 monthly returns filed during the preceding year.

Extensive studies were conducted during the year to effect a simplification of collecting the taxes and securing reports of the amounts of taxable wages paid to each employee under title VIII of the Social Security Act. For the calendar year 1937 each employer was required to make 12 monthly tax returns and 2 six-month information returns, an aggregate of 14 returns. Effective January 1, 1938, a quarterly return method was adopted, combining the tax and information features of the old plan. Only 4 payments per year are required of employers, against 12 under the previous system, and only 4 returns per year are required, as compared with the 14 for the calendar year 1937. Substantial savings in expense and effort on the part of employers in rendering reports, and in expense on the part of the Government in administering the taxes under title VIII, have resulted from the change. Furthermore, the period from the receipt of the returns until they have been audited in the offices of collectors of internal revenue and the information portion thereof forwarded to the Social Security Board for posting to the accounts of the individual employees' amounts of taxable wages reported, has been materially reduced.

Originally the monthly tax returns under title VIII of the Social Security Act were audited in the Bureau in Washington. Because it was believed that this audit could be conducted more effectively in the field, where closer contact can be had with the taxpayer, the complete and final audit was transferred to the offices of collectors of internal revenue on November 1, 1937.

There were 52,981 title VIII tax returns on hand July 1, 1937; during the year, 8,737,365 were received, and 8,790,295 were closed, leaving 51 on hand June 30, 1938.

The following table sets forth information relative to claims disposed of under title VIII of the Social Security Act:

Claims under title VIII of the Social Security Act received and disposed of during the fiscal year 1938

	Number
Claims:	
Pending at beginning of year	None
Filed during year (new claims)	21,811
Received from other sources	33
Total to be disposed of	21,844
Allowed in full or in part	8,772
Rejected	1,206
Canceled	53
Total disposed of	10,031
Pending at end of year	11,813
Overassessments settled by:	*Amount*
Abatement	$157,121.48
Refund	44,723.65
Total	201,845.13
Interest	2,381.32
Grand total	204,226.45

NOTE.—There were also allowed 98 collectors' claims recommending refunds of $1,829.98, plus interest of $76.19. Of the claims disposed of during the year, the amount rejected totaled $81,202.61.

A plan for coordination between the Bureau and the Social Security Board was adopted for the purpose of achieving uniformity and consistency in the interpretation and application of the provisions of the Social Security Act which are common to title VIII, imposing the taxes on employers and employees, and title II, providing for old-age benefits. From the inception of the plan in January 1938, to the close of the fiscal year, the Bureau received from the Board 71 inquiries relative to cases concerning an individual or individuals involved in both a tax claim or request for a ruling pending before the Bureau and a claim for old-age benefits pending before the Board. Twenty-four of these inquiries were disposed of, leaving 47 pending at the close of the fiscal year. Copies of 273 legal opinions of the general counsel of the Social Security Board were furnished to the Bureau and copies of 300 opinions of, and rulings approved by, the chief counsel for the Bureau were transmitted to the Board.

Tax under title IX of the Social Security Act.—The tax under title IX of the Social Security Act is imposed on employers of eight or more. The rate is 2 percent on taxable wages payable with respect to employment for 1937. Collections amounted to $90,266,534, as compared with $58,119,314 for the fiscal year 1937, an increase of $32,147,220. There were 339,651 returns filed during the fiscal year, as compared with 264,983 filed during the preceding fiscal year.

The return 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. While a general extension to April 1, 1937, was granted to all taxpayers for 1936, extensions for 1937 were granted only upon application by the employer.

Against the tax imposed under title IX, a taxpayer is entitled to a credit (not exceeding 90 percent of the tax) for contributions paid to unemployment funds under a State law approved and certified by the Social Security Board to the Secretary of the Treasury if such

contributions are paid before the date the Federal return is required to be filed. An exception to the foregoing was provided by section 810 of the Revenue Act of 1938, under which credit against the tax for 1936 is allowable for contributions for that year paid on or before July 26, 1938. In view of this provision of the Revenue Act of 1938 it was necessary to reaudit the 1936 returns of taxpayers who had paid contributions to the States subsequent to March 31, 1937, and as a result 3,200 certificates of overassessment amounting to $360,720 were issued and 7,800 returns for 1936 were accepted as filed that otherwise would have resulted in tax due the Federal Government in the amount of $1,066,513.

For the year 1936 there were 35 States and the District of Columbia having unemployment compensation laws certified by the Board, and for the year 1937 there were 48 States, the District of Columbia, and the Territories of Alaska and Hawaii with laws so certified.

For the purpose of enabling the Bureau to determine whether the credit claimed by a taxpayer for contributions to a State is correct, each State executes and furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer before the date the Federal return is required to be filed and the amount paid thereafter. During the fiscal year 1938 there were received from the States 27,657 such statements for 1936 and 492,686 for 1937.

Number of title IX returns (annual) received and closed by the Bureau during the fiscal year 1938 and the number pending at the beginning and close of the year, by tax years

Tax year	On hand July 1, 1937	Received during year	Closed during year	On hand June 30, 1938
1936	192,557	99,345	268,276	23,626
1937		278,472	1,991	276,481
Total	192,557	377,817	270,267	300,107

The Bureau submitted 1,572 returns to the field for investigation during the fiscal year. Independent of these cases, the field force submitted reports, prepared in connection with income tax investigations, in 1,874 cases, of which 1,368 were closed in the Bureau during the year.

The following table sets forth information relative to claims disposed of and certificates of overassessment issued under title IX of the Social Security Act:

Claims under title IX of the Social Security Act received and disposed of and certificates of overassessment issued during the fiscal year 1938

Claims:	Number
Pending at beginning of year	2,793
Filed during year (new claims)	8,479
Received from other sources	5
Total to be disposed of	11,277
Allowed in full or in part	3,775
Rejected	1,217
Canceled	51
Total disposed of	5,043
Pending at end of year	6,234
Certificates of overassessment issued when no claims filed	6,287

Claims under title IX of the Social Security Act received and disposed of and certificates of overassessment issued during the fiscal year 1938—Continued

Overassessments settled by—	Amount
Abatement	$315,845.19
Credit	1,459.33
Refund	433,578.64
Total	750,883.16
Interest	21,238.96
Grand total	772,122.12

NOTE.—There were also allowed 511 collectors' claims recommending refunds of $23,571.67, plus interest of $1,008.79. Of the claims disposed of during the year, the amount rejected totaled $221,840.24.

Taxes under the Carriers Taxing Act of 1937.—Collections of employers' tax and employees' tax under the Carriers Taxing Act of 1937, approved June 29, 1937, aggregated $149,434,336. Each tax was imposed at the rate of 2¾ percent of the taxable compensation. Collections of employee representatives' tax, which was imposed at the rate of 5½ percent of the taxable compensation, amounted to $41,330. There were 20,558 returns filed by employers, and 871 returns filed by employee representatives.

Number of returns under the Carriers Taxing Act of 1937 received and closed by the Bureau during the fiscal year 1938 and the number pending at the beginning and close of the year [1]

	Received during year	Closed during year	On hand June 30, 1938
Employers' returns	20,018	18,943	1,075
Employee representatives' returns	669	596	73
Total	20,687	19,539	1,148

[1] Returns due during the year covered the following three return periods, for each of which a separate return was required: 9-month period ended Sept. 30, 1937; 3-month period ended Dec. 31, 1937; and 3-month period ended Mar. 31, 1938.

The following table sets forth information relative to claims disposed of under the Carriers Taxing Act:

Claims under the Carriers Taxing Act received and disposed of during the fiscal year 1938

Claims:	Number
Pending at beginning of year	82
Filed during year (new claims)	2,221
Received from other sources	6
Total to be disposed of	2,309
Allowed in full or in part	1,516
Rejected	72
Canceled	10
Total disposed of	1,598
Pending at end of year	711
Overassessments settled by:	**Amount**
Abatement	$2,993,928.80
Credit	30,890.99
Refund	133,030.75
Total	3,157,850.54
Interest	.70
Grand total	3,157,851.24

NOTE.—There were also allowed 4 collectors' claims recommending refunds of $325.87, plus interest of $9.04. Of the claims disposed of during the year, the amount rejected totaled $178,990.33.

INCOME TAX UNIT

The Income Tax Unit is concerned with the administration of the internal-revenue laws as they relate to taxes on income, excess profits of corporations, excess profits on Navy contracts, unjust enrichment and refunds of certain processing taxes under title VII of the Revenue Act of 1936; and is required, when necessary, to make field examinations of returns filed under title IX of the Social Security Act.

Collections during the fiscal years 1937 and 1938

Sources	Fiscal years		Increase
	1937	1938	
Income and excess-profits taxes:			
Corporation income	$1,056,923,129.52	$1,299,932,071.95	$243,008,942.43
Individual income	1,091,740,746.47	1,286,311,881.92	194,571,135.45
Excess profits	25,164,607.72	36,569,041.83	11,404,434.11
Unjust enrichment	6,073,351.02	6,216,735.52	143,384.50
Dividend [1]	35,581.20	42,308.51	6,727.31
Total	2,179,877,415.93	2,629,072,039.73	449,194,623.80
Social security (title IX)	58,119,313.68	(2)	(2)
Total	2,237,996,729.61	2,629,072,039.73	391,075,310.12

[1] Tax due on dividends declared between June 15 and Dec. 31, 1933.
[2] Administered by Accounts and Collections Unit.

Returns.—The number of returns examined and closed during the fiscal year 1938 was 2,718,442, of which 1,975,358 were filed by individuals and partnerships and 743,084 by corporations.

Number of returns received and closed during the fiscal year 1938 and the number pending at the beginning and close of the year, by tax years

	On hand July 1, 1937	Received during year	Closed during year	On hand June 30, 1938
1917	102	109	99	112
1918	70	126	125	71
1919	79	148	137	90
1920	107	171	193	85
1921	114	147	172	89
1922	118	181	209	90
1923	138	276	303	111
1924	162	275	314	123
1925	212	354	412	154
1926	276	385	460	201
1927	337	308	392	253
1928	439	654	776	317
1929	803	1,060	1,247	616
1930	1,012	1,617	1,839	790
1931	1,243	1,846	2,212	877
1932	2,100	3,253	4,101	1,265
1933	4,912	5,955	8,308	2,559
1934	25,318	33,920	38,397	10,841
1935	144,459	94,716	210,667	28,508
1936	354,629	1,438,664	1,556,777	230,513
1937		1,190,926	891,042	308,884
1938		246	60	186
Total	536,630	2,774,570	2,718,442	592,758

As of June 30, 1938, 891,042 returns for 1937, filed on or about March 15, 1938, had been closed and 410,845 calendar and fiscal returns for that year had been referred to the field for examination.

Method of closing the returns shown in the above table during the fiscal year 1938

Tax years	Deficiency taxes assessed				Overassessments scheduled	No change	Total
	Agreement [1]	Default [2]	Decision [3]	Jeopardy [4]			
1917	23	7	2	16	8	43	99
1918	23	5	8	24	13	52	125
1919	22	14	8	24	17	52	137
1920	36	16	9	28	20	84	193
1921	31	9	11	28	12	83	172
1922	37	12	11	29	15	104	200
1923	56	18	23	39	24	143	303
1924	73	16	28	44	28	128	314
1925	81	18	48	45	43	177	412
1926	115	18	42	49	46	100	460
1927	142	19	59	52	65	244	592
1928	182	28	92	55	88	331	776
1929	252	57	197	77	130	534	1,247
1930	316	73	771	89	287	803	1,839
1931	384	87	401	83	273	924	2,212
1932	697	150	849	85	698	1,622	4,101
1933	1,584	420	1,279	136	1,589	3,300	8,308
1934	11,160	1,987	713	235	6,700	17,532	38,397
1935	83,471	2,661	197	350	18,206	105,762	210,667
1936	91,525	196	3	344	19,531	1,444,678	1,556,777
1937	2,907	3		31	401	887,700	891,042
1938	3				2	55	60
Total	193,120	5,834	4,318	1,911	48,497	2,464,762	2,718,442

[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 193,120, or 94 percent of the cases in which deficiency taxes were assessed.

During the fiscal year 750,714 returns were sent to the field divisions, which, in addition to the 493,146 on hand at the beginning of the fiscal year, made a total of 1,243,860. Of this number, 695,580 were disposed of, leaving 548,280 returns pending June 30, 1938. Of the returns disposed of, 429,601, or 62 percent, were investigated, 233,975 were returned to Washington without examination, and 32,004 were transferred to other divisions or to collectors' offices for investigation.

Changes in tax liability were recommended by the field forces in 258,998, or 60 percent, of the returns audited. In 229,729, or 89 percent, of the changed returns, taxpayers reached agreements with the field agents, consenting to the immediate assessment and collection of deficiencies amounting to $93,797,011.

Analysis of returns, original and reopened and pending at the close of the fiscal year 1938

Tax year	Audit Divisions						Conference Division	
	Individual returns		Corporation returns		Consolidated returns			
	Original	Reopened	Original	Reopened	Original	Reopened	Original	Reopened
1917		10		13		1		1
1918		27		7		2		1
1919		31		10		6		2
1920		19		6		4		3
1921		17		9		6		3
1922		12		9		3		4
1923		17		12		6		3
1924		20		11		7	1	4
1925		25		13	1	9	2	5
1926		27		17	4	8	4	6
1927		27		21	3	11	2	7
1928		32		31	8	9	1	11
1929	1	65		59	15	8	8	7
1930	3	83	3	86	22	9	10	22
1931	5	94	6	95	21	12	23	29
1932	24	185	19	109	30	11	54	7
1933	95	386	71	232	46	23	150	53
1934	595	1,128	1,061	553	13	9	797	133
1935	5,075	778	3,028	318	3	4	959	41
1936	10,461	832	4,922	235	3	1	355	7
1937	568	18	529	25			6	2
1938	9		10					
Grand total	17,036	3,842	9,649	1,871	169	149	2,362	350

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			35		69		43		112
1918			24		61		10		71
1919			24		73		17		90
1920			30		62		23		85
1921			31		66		23		89
1922			30		58		32		90
1923			36		74		37		111
1924		2	37	1	81		41	1	122
1925		4	51	3	107		44	3	151
1926		9	75	8	142		54	8	196
1927	4	9	98	9	173		71	9	244
1928	8	9	126	17	218		82	17	300
1929	22	14	227	45	350		190	46	570
1930	33	11	259	71	470		249	71	719
1931	42	14	245	97	488		291	97	780
1932	90	30	298	217	640		426	217	1,058
1933	108	77	391	450	1,161		948	450	2,109
1934	939	158	535	3,505	2,516		4,820	3,505	7,336
1935	1,595	32	668	10,670	1,841		15,997	10,670	17,838
1936	1,861	6	579	17,702	1,560	217,151		234,853	1,660
1937	27		46	1,230	91	307,563		308,793	91
1938	1			20		166		186	
Grand total	4,830	375	3,845	34,040	10,432	524,880	23,400	558,926	33,832

Final notices of deficiency.—There were 10,241 final notices of deficiency mailed to taxpayers during the year, as compared with 11,989 in 1937.

Number of final notices released during the fiscal years 1937 and 1938

Quarter	1937	1938
September	2,663	2,350
December	3,170	2,272
March	3,059	3,414
June	3,097	2,205
Total	11,989	10,241

The number of tax-year cases appealed increased from 4,567 in the fiscal year 1937 to 5,881 in 1938.

Number of tax years involved in petitions filed with the Board of Tax Appeals during the fiscal years 1937 and 1938

Tax year	1937	1938	Tax year	1937	1938
1917	13	20	1928	97	64
1918	7	27	1929	155	129
1919	9	36	1930	170	124
1920	10	28	1931	269	156
1921	10	28	1932	584	239
1922	20	32	1933	1,315	682
1923	29	37	1934	1,465	2,165
1924	37	41	1935	228	1,571
1925	40	46	1936	5	360
1926	45	46	1937		5
1927	59	51	Total	4,567	5,881

Additional revenue.—The total additional revenue made available for collection was $205,862,242, as compared with $242,761,874 in 1937. Of the amount assessed in 1938, $53,877,036 was listed under the provisions of collectors' mimeograph 3552 and $151,985,206 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 1937 and 1938

Procedure	1937		1938	
	Amount assessed	Percent of total	Amount assessed	Percent of total
Assessments based on agreements executed prior to mailing of 90-day letters	$117,705,315.26	63.5	$95,809,169.46	63.1
Assessments based on agreements executed subsequent to mailing of 90-day letters	4,508,828.36	2.4	4,982,020.43	3.3
Assessments listed in cases where taxpayers neither executed agreements nor filed appeals	16,059,923.51	8.6	14,945,180.90	9.8
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	43,186,950.47	23.3	34,994,503.44	23.0
Abatement and credit claims rejected	4,020,878.91	2.2	1,254,322.49	.8
Total	185,481,896.51	100.0	151,985,206.72	100.0

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

Additional revenue assessed under the jeopardy provisions of revenue acts during fiscal years 1937 and 1938

	1937	1938
Under bankruptcy and dissolution procedure	$8,622,704.04	$16,292,236.71
Other jeopardy assessments	15,735,539.56	15,319,282.88
Total assessed	24,358,243.60	31,611,519.59
Interest	4,442,362.31	10,641,124.18
Penalties	4,054,530.51	3,614,909.65
Grand total	32,855,136.42	45,867,553.42

Agreements to additional assessments in excess of $25,000.—During the year 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 1938

Size of deficiency	Number of cases agreed to	Aggregate deficiencies
Between $25,000 and $50,000	310	$10,814,248.71
Between $50,000 and $100,000	127	9,004,407.41
Between $100,000 and $250,000	76	11,231,250.16
Between $250,000 and $500,000	21	6,914,023.17
Between $500,000 and $1,000,000	6	3,667,555.86
Over $1,000,000	6	6,574,838.64
Total	546	48,206,323.95

Deficiencies recommended by the field service.—The net deficiencies (total deficiencies, $282,322,939, minus overassessments, $23,520,556) recommended by the field forces for the year amount to $258,802,383, an average of $81,692 for each of the 3,168 agents and auditors.

Claims and overassessments.—The following table shows the number of claims disposed of and certificates of overassessment issued, together with the amounts of overassessment involved, during the fiscal years 1937 and 1938:

Number of claims disposed of and certificates and amounts of overassessments issued during the fiscal years 1937 and 1938

	1937	1938
Claims:	*Number*	*Number*
Pending at beginning of year	26,605	24,517
Filed during year (new claims)	36,742	53,050
Received from other sources	3,283	49
Total to be disposed of	66,630	77,616
Allowed in full or in part	30,545	34,123
Rejected	11,568	11,078
Total disposed of	42,113	45,201
Pending at end of year	24,517	32,415
Certificates of overassessment issued when no claims had been filed	33,706	25,934
Overassessments settled by—	*Amount*	*Amount*
Abatement	$116,024,168.48	$69,328,034.50
Credit	17,918,052.13	13,488,159.44
Refund	18,014,843.26	19,111,646.88
Total	151,957,063.87	101,927,840.82
Interest	4,305,941.00	5,217,768.39
Grand total	156,263,004.87	107,145,609.21

NOTE.—The amount involved in claims filed during the year 1938 was $100,546,057, compared with $81,264,584 the preceding year. Of the claims disposed of during the year, the amount rejected totaled $78,567,466, compared with $132,928,177 the preceding year.

There were also allowed 17,308 collectors' claims; of which 15,407 recommended abatements or credits and 1,901 recommended refunds. These claims were largely multiple item claims or claims for refund to numbers of taxpayers, and involved 31,632 items for abatement or credit and 126,107 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 21,897 claims for refund, involving alleged overpayments in the amount of $22,730,958, investigated by the field forces during the fiscal year. Overassessments totaling $7,095,547, or 31.2 percent of the total amount claimed, were recommended, and the balance ($15,635,411) 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 $6,145,945.

Depreciation.—Depreciation deductions claimed by taxpayers on returns filed were disallowed in the aggregate amount of $224,194,504. Additional tax resulting from such disallowances was proposed in the amount of $29,922,127, of which $26,290,020 was agreed to by the taxpayers.

Decentralized procedure in the Cleveland, Dallas, San Francisco, and upper New York divisions.—The following tables disclose the results obtained under the decentralized procedure which is being tested in the Cleveland, Dallas, San Francisco, and upper New York divisions:

CLEVELAND DIVISION

90-day procedure summary—Apr. 1, 1936, to June 30, 1938

	Number of cases	Proposed deficiency	Approved	
			Overassessment	Deficiency
FOLLOW-UP NOTICES				
Received from 30-day file	3,360	$11,535,219.31		
Total	3,360	11,535,219.31		
Additional tax agreed	1,820	3,178,037.36		$1,902,234.85
Additional tax not agreed "To Bureau"	213	3,026,981.57		2,862,879.94
Jeopardy assessment recommended "To Bureau"	6	46,394.91		45,801.56
Proposed deficiency changed to—				
No tax	150	235,049.53		
Overassessment agreed to	54	90,285.56	$10,705.25	
Overassessment not agreed to	6	86,275.95	22,030.56	
90-day letter issued	540	2,225,181.67		2,070,750.50
Deficiency partially agreed to before issuance of 90-day letter (9 cases)				296,765.70
Total	2,789	8,888,156.58	32,735.81	7,148,462.55
Returns on hand June 30, 1938	571	2,647,062.73		
90-DAY CASES				
Received	540	2,070,750.50		
Total	540	2,070,750.50		

CLEVELAND DIVISION—continued

90-day procedure summary—Apr. 1, 1936, to June 30, 1938—Continued

	Number of cases	Proposed deficiency	Approved	
			Overassessment	Deficiency
90-DAY CASES—continued				
Agreement without consideration by Technical Staff	67	$72,497.16		$72,497.16
Agreement Technical Staff in whole	7	8,014.22		8,014.22
Agreement Technical Staff in part	5	3,580.74		1,751.02
Agreement Technical Staff no deficiency	1	53.48		
90-days expired	169	158,696.84		158,696.84
Jeopardy assessment recommended "To Bureau"	1	2,377.36		2,377.36
Transferred	1	1,335.64		1,335.64
Appealed	233	1,212,206.48		
Total	484	1,458,701.02		344,672.24
Returns on hand June 30, 1938	56	611,988.58		
CASES APPEALED				
Received from 90-day cases	233	1,212,206.48		
Total	233	1,212,206.48		
By Board of Tax Appeals:				
Bureau sustained in whole	7	6,602.12		7,234.81
Bureau sustained in part	1	1,722.01		1,377.61
No tax	3	4,383.41		
By Technical Staff and Assistant General Counsel:				
Agreement to total deficiency proposed	14	27,626.97		[1] 28,154.28
Agreement to part of deficiency proposed	28	110,538.95		56,606.46
Transferred for trial	7	26,596.64		
Transfer adjustment	1	(10,287.20)		
No tax	3	7,493.98		
Total disposal of	64	174,676.88		93,373.16
On hand June 30, 1938	169	1,037,529.60		

	Number of overassessment years	Proposed overassessment	Approved	
			Overassessment	Deficiency
FOLLOW-UP NOTICES				
Received from 30-day file	45	$42,988.61		
Total	45	42,988.61		
Proposed deficiency changed to—				
Overassessment agreed to	15	2,609.95	$2,629.09	
Overassessment not agreed to	4	28,487.53	28,487.53	
Total	19	31,097.48	31,116.53	
Returns on hand June 30, 1938	26	11,891.13		

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

DALLAS DIVISION

90-day procedure summary—July 1, 1937, to June 30, 1938

	Number of cases	Proposed deficiency	Approved	
			Overassessment	Deficiency
FOLLOW-UP NOTICES				
Received from 30-day file	2,173	$5,143,407.08		
Total	2,173	5,143,407.08		
Additional tax agreed	1,250	1,815,524.88		$1,035,488.47
Additional tax not agreed "To Bureau"	46	478,533.37		476,846.30
Proposed deficiency changed to—				
No tax	116	279,363.17		
Overassessment agreed to	59	62,881.49	$9,796.69	
Overassessment not agreed to	1	999.86	53.20	
90-day letter issued	365	1,157,616.08		1,127,922.74
Total	1,839	3,794,618.35	9,849.85	2,640,257.51
Returns on hand June 30, 1938	334	1,348,788.73		
90-DAY CASES				
Received	365	1,127,922.74		
Total	365	1,127,922.74		
Agreement without consideration by Technical Staff	32	8,684.59		8,684.09
Agreement Technical Staff in part	4	2,251.40		1,576.81
90 days expired	70	44,179.11		44,179.09
Appealed	133	622,007.84		622,007.84
Total	239	677,122.94		676,447.83
Returns on hand June 30, 1938	126	450,799.80		
CASES APPEALED				
Received	133	622,007.84		
Total	133	622,007.84		
By Technical Staff and Assistant General Counsel—				
Agreement to part of deficiency proposed	4	19,976.37		6,080.33
Total disposed of	4	19,976.37		6,080.33
On hand June 30, 1938	129	602,031.47		
FOLLOW-UP NOTICES				
Received from 30-day file	51	376,003.35		
Total	51	76,903.35		
Additional tax agreed	7	6,685.84	$217.31	$5,035.51
Proposed deficiency changed to—				
No tax	2	124.24		
Overassessment agreed to	15	5,800.33	6,370.60	
Total	24	12,610.41	6,587.91	5,035.51
Returns on hand June 30, 1938	27	64,292.94		

SAN FRANCISCO DIVISION

90-day procedure summary—July 1, 1937, to June 30, 1938

	Number of cases	Proposed deficiency	Approved	
			Overassessment	Deficiency
FOLLOW-UP NOTICES				
Received from 30-day file	1,980	$3,356,133.65		
Proposed overassessment received from Bureau file	7	75,020.33		
Total	1,987	3,431,153.98		
Additional tax agreed	1,080	1,110,541.54		$674,152.06
Additional tax not agreed "To Bureau"	59	85,258.30		85,258.30
Proposed deficiency changed to—				
No tax	85	101,430.02		
Overassessment agreed	36	32,757.15	$9,274.55	
Jeopardy assessment recommended "To Bureau"	2	50,845.51		50,845.51
Proposed overassessment changed to agreed deficiency	5	(571.60)		232.10
90-day letter issued	263	962,416.51		900,979.59
Agreement to part of original deficiency before issuance of 90-day letter (13 cases)				48,694.92
Total	1,530	2,342,679.43	9,274.55	1,709,162.48
Returns on hand June 30, 1938	457	1,088,474.55		
90-DAY CASES				
Received	263	909,979.59		
Received from Bureau "Jeopardy"	1	1,417.92		
Total	264	911,397.51		
Agreed without consideration by Technical Staff	41	11,069.31		11,069.31
Agreed Technical Staff in whole	2	3,773.10		3,773.10
Agreed Technical Staff in part	1	207.21		122.96
90 days expired	35	14,514.67		14,514.67
Appealed	71	635,821.14		635,821.14
Total	150	665,385.43		665,301.18
Returns on hand June 30, 1938	114	246,012.08		
CASES APPEALED				
Received	71	$635,821.14		
Total	71	635,821.14		
By Technical Staff and Assistant General Counsel—				
Agreement to part of deficiency proposed	3	992.42		$689.08
Total disposed of	3	992.42		689.08
Returns on hand June 30, 1938	68	634,828.72		

SAN FRANCISCO DIVISION—Continued

90-day procedure summary—July 1, 1937, to June 30, 1938—Continued

	Number of overassessment years	Proposed overassessment	Approved	
			Overassessment	Deficiency
FOLLOW-UP NOTICES				
Received from 30-day file	20	$20,895.25		
Proposed overassessment received from Bureau file	3	466.70		
Total	23	21,361.95		
Additional tax agreed	2	1,820.30	$1,820.30	
Proposed deficiency changed to—				
No tax	1	70.78		
Overassessment agreed	4	379.42	379.42	
Proposed overassessment changed to agreed deficiency	6	943.86		$498.39
90-day letter issued	1	431.70	431.70	
Total	14	3,646.06	2,631.42	498.39
Returns on hand June 30, 1938	9	17,715.87		

UPPER NEW YORK DIVISION

90-day procedure summary—July 1, 1937, to June 30, 1938

	Number of cases	Proposed deficiency	Approved overassessment	Approved deficiency
Follow-up notices—				
Received from 30-day file	3,558	$17,346,044.40		
Total	3,558	17,346,044.40		
Agreement secured—				
As result of follow-up notices	5	963.29		$963.29
As result of personal contact	546	245,261.86		245,257.98
As result of conference	1,410	4,323,505.78		2,817,333.92
Total	1,961	4,569,730.93		3,063,555.19
Agreement not secured—Cases forwarded to Washington for immediate issuance of 90-day letter—				
Conference—taxpayer refuses to sign	190	$590,331.92		$562,382.90
Total	190	590,331.92		562,382.90
Proposed deficiency changed to—				
No tax	209	938,023.22		
Overassessment agreed	45	102,354.85	$15,742.40	
Overassessment not agreed	1	154.00	1,217.27	
Nonagreed cases forwarded to Washington for regular consideration—not immediate issuance of 90-day letter	31	425,533.41		408,404.53
Total	286	1,466,065.57	16,959.67	408,404.53
Grand total	2,437	6,626,128.42	16,959.67	4,034,342.62
Returns on hand June 30, 1938	1,121	10,719,915.98		

Changes in organization and improvements in procedure.—In order that the field force might commence the examination of the larger and more important income tax returns at an early date following filing, agents in charge were directed to requisition those returns which in their opinion justified immediate attention. A total of 17,591 such returns was requisitioned and provision was made for sending them to the field.

A new division was established in the Income Tax Unit on June 1, 1938, to administer, beginning July 1, 1938, those claims for refund of processing taxes and related floor stock tax claims requiring field investigation, previously administered by the Processing Tax Division of the Miscellaneous Tax Unit. The new division is also responsible for the disposition of all unjust enrichment tax returns. Arrangements have been made to appoint a substantial number of general deputy collectors for assignment in 13 regional districts to expedite this work.

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 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 more detailed information with respect to these taxes is set forth below under the caption of the particular division affected.

Collections of miscellaneous taxes for the fiscal year 1938 exceeded the collections of such taxes for the preceding year by $105,733,669.

ESTATE TAX DIVISION.—The various laws under which taxes are imposed applicable to estates and gifts are administered by the Estate Tax Division.

Collections of estate tax for the year reached the highest level in the history of this tax and amounted to $382,175,326, which is $100,539,343 in excess of the collections for the previous year. This increase is attributable largely to the lowered exemption and the higher tax rates provided by the Revenue Act of 1935. Collections, however, were somewhat adversely affected by the operation of the optional valuation clause contained in the Revenue Act of 1935, which permits executors to value estates either as of the date of death or as of one year after the date of death. The election to return tax upon the lower basis was taken in 2,411 estates and resulted in a reduction in collections of more than $27,000,000. The collections of gift tax increased from $23,911,783 in 1937 to $34,698,739 in 1938. The collection of approximately $35,500,000, representing deficiencies asserted in 742 estate and gift tax cases, was delayed pending adjudication of appeals filed with the United States Board of Tax Appeals.

Returns.—There were 17,794 estate-tax returns filed during the year, which represents an increase of 2,550 over the previous year.

There were 16,601 gift-tax returns filed during the year, which represents a decrease of 445 returns from the previous year.

A field investigation is made of every estate-tax return filed for a resident decedent. Nonresident estate-tax returns and gift-tax returns, however, are investigated only at the specific direction of the Miscellaneous Tax Unit in Washington. Major reports were filed in 14,955 estate-tax cases and in 2,179 gift-tax cases, representing a gain of 3,567 reports over 1937. There were also filed 2,497 collateral and supplemental reports.

Approximately 69.2 percent of the estate-tax cases and 85 percent of the gift-tax cases were closed as a result of the first audit. Protests against deficiencies proposed in tentative audit letters were filed in 2,454 estate-tax cases and in 1,353 gift-tax cases. Deficiency tax of $47,222,255 was assessed in estate tax and $7,773,128 in gift tax as a result of these audits.

Number of estate-tax and gift-tax returns investigated and audited during the fiscal years 1937 and 1938

	Estate tax		Gift tax	
	1937	1938	1937	1938
Returns in field:				
On hand at beginning of year	4,454	6,476	$272	$945
Received for investigation	13,600	16,203	2,664	$1,532
Total to be disposed of	18,054	22,681	2,936	2,477
Major reports submitted by field force	11,576	14,955	1,991	2,179
On hand at end of year	6,478	7,726	945	298
Returns in Bureau:				
On hand at beginning of year	9,290	11,309	12,732	9,146
Received	15,244	17,794	17,046	16,601
Reopened	309	293	862	93
Total to be disposed of	24,843	29,396	30,640	25,840
Disposed of	13,534	16,518	21,494	20,746
On hand at end of year	11,309	[1] 12,878	9,146	[1] 5,094
Protest letters of taxpayers as a result of tax determined by audit:				
On hand at beginning of year	421	654	149	274
Received	2,443	2,454	1,093	1,353
Total to be disposed of	2,864	3,108	1,242	1,627
Disposed of	2,210	2,738	968	1,245
On hand at end of year	654	370	274	382

[1] Included in the returns on hand at the end of the year are 620 estate-tax returns and 387 gift-tax returns pending before the Board of Tax Appeals.

Claims.—The refunds of estate and gift taxes, with interest thereon, allowed during the year amounted to $5,135,322. Judgment claims in the amount of $975,916 were allowed during the year.

Estate and gift tax claims received and disposed of during the fiscal year 1938

	Estate-tax claims				Gift-tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1937	264	$3,367,473.67	7	$15,826.94	139	$6,421,766.70		
Received	786	5,922,656.32	288	2,962,410.60	589	1,008,179.57	55	$154,617.47
Reopened	27	307,959.49			21	72,003.79		
Total to be disposed of	1,077	9,598,089.48	295	2,978,237.54	749	7,502,550.06	55	154,617.47
Allowed	575	1,882,088.11	284	2,966,466.48	391	332,856.57	54	134,130.48
Rejected	238	3,802,378.53	4	347.48	162	1,436,974.46	1	20,486.99
Total disposed of	813	5,684,466.94	288	2,966,813.96	553	1,769,831.03	55	154,617.47
On hand June 30, 1938	264	3,913,622.54	7	11,423.58	196	5,732,719.03		
No claims filed, overassessments allowed	835	1,858,240.06	293	6,542,566.01	285	159,932.24	43	100,942.46
Interest allowed		850,745.82				51,459.22		
Total amount allowed, including interest	1,410	4,591,079.99	577	9,509,032.49	676	544,248.03	97	235,072.94

TOBACCO DIVISION.—This division is concerned with the administration of the laws and regulations relating to the tax on tobacco, snuff, cigars and cigarettes, cigarette papers and tubes, the purchase and sale of leaf tobacco, and the manufacture and removal of the articles mentioned; the removal, tax-free, for use of the United States, and the removal without the payment of tax for export, and for use as sea stores beyond the jurisdiction of the internal-revenue laws of the United States. The tobacco tax collections represent one of the principal sources of income in the Federal revenue system.

Collections of tobacco taxes amounted to $568,181,968 for the fiscal year 1938, which represents the largest annual collection from this source since the first internal-revenue taxes in 1862, making the fourth consecutive year that these collections have exceeded all previous annual collections. The collections show an increase of $15,927,822, or approximately 3 percent over the collections for 1937.

Detailed analysis of the tobacco taxes collected during the fiscal years 1937 and 1938

Source	1937	1938	Increase or decrease (−)	
			Amount	Percent
Cigars (large):				
Class A	$9,737,305.33	$9,449,179.36	−$288,125.97	−3.0
Class B	162,198.94	166,189.42	3,990.48	2.5
Class C	2,835,477.82	2,659,853.80	−175,624.02	−6.2
Class D	442,498.37	414,069.82	−28,428.55	−6.4
Class E	69,479.07	61,622.65	−7,856.42	−11.3
Total	13,246,959.53	12,750,915.05	−496,044.48	−3.7
Cigars (small)	144,866.37	130,994.26	−13,872.11	−9.6
Cigarettes (large)	19,237.65	21,185.72	1,948.07	10.1
Cigarettes (small)	476,027,206.64	493,432,959.72	17,405,753.08	3.7
Tobacco, manufactured	55,037,541.28	53,982,098.23	−1,055,443.05	−2.0
Snuff	6,659,508.89	6,678,853.67	19,344.78	.3
Total	61,697,050.17	60,660,951.90	−1,036,098.27	−1.7
Leaf tobacco sold	2,447.87	2,421.90	−25.97	−1.1
Cigarette papers	1,103,114.59	1,170,602.98	67,488.39	6.1
Cigarette tubes	13,262.40	11,936.00	−1,326.40	−10.0
Grand total	552,254,145.22	568,181,967.53	15,927,822.31	2.9

The tax on small cigarettes amounted to $493,432,960, an increase of $17,405,753, or 3.66 percent, over the previous year, and represents 86.8 percent of the total tobacco taxes collected during the year.

The total collections of taxes on both cigarette papers and tubes amounted to $1,182,539, an increase of $66,162 over the collections from this source during the preceding year. Packages of cigarette papers containing not more than 25 papers each are not subject to the tax. Cigarette tubes removed from the place of manufacture for use by cigarette manufacturers are exempt from tax.

During the fiscal year, 1,911 permits were issued for the withdrawal of tobacco products tax-free for use of the United States. These permits covered 56,700,000 cigarettes and 224,533 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 1938

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1937	3	$1,346.12	271	$134,476.01	17	$11,055.75			2	$1,746.78
Received	7	103.66	1,653	1,295,968.52	83	31,573.61	10	$1,715.55	20	4,947.54
Allowed	5	[1] 140.18	1,663	1,297,271.27	61	16,058.78	3	1,313.46	22	6,694.29
Rejected	4	107.36	23	6,019.38	21	4,504.88	7	402.09		.03
On hand June 30, 1938	1	4,262.24	238	127,153.88	17	22,005.70				

[1] In addition, interest in the amount of $4.46 was allowed.

The sum of $1,297,271, representing claims allowed for redemption of stamps, includes the following: Stamps which were rendered useless, $806,727; stamps for which the owner alleged he had no further use, $14,860; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, $475,684.

Under the provisions of section 317 of the Tariff Act of 1930, manufacturers are authorized to withdraw from their factories tobacco products without the payment of tax, for use as sea stores. These products are delivered directly to vessels or to bonded tobacco sea stores warehouses for subsequent delivery to vessels. There are 22 such warehouses now in operation.

Detailed statistics covering the manufacture and removal of manufactured tobacco, snuff, cigars, and cigarettes, the receipt and shipment of leaf tobacco, and the removal of cigarette papers and tubes will be found in the tables in the appendix.

A member of the special field force operating under the supervision of the Miscellaneous Tax Unit assigned to the duty of investigating violations of the tobacco tax laws reported approximately 200 cases involving violations of the laws relating to tobacco during the fiscal year ended June 30, 1938. Great quantities of cigars and cigarettes found to be in illegal condition, due to bearing revenue stamps that had been previously used, were seized on the premises of retail stores. Thirty-two seizures of factories were made and 52 special inventories were taken, resulting in assessment of approximately $51,000. Thirty-five cases were reported to the United States attorney for appropriate action.

Bituminous Coal and Silver Tax Division.—The activities of the Bituminous Coal and Silver Tax Division relate to the administration of the taxes imposed under the Bituminous Coal Act of 1937 and the Silver Purchase Act of 1934.

Coal tax.—The Bituminous Coal Act of 1937 imposes two taxes upon the sale or other disposal of bituminous coal by the producer: a tax of 1 cent per ton on all sales or other disposals; and a tax amounting to 19½ percent of the selling price or fair market value of the coal while the producer is not a member of the Bituminous Coal Code if the transaction is subject to the code. The act specifies that all interstate transactions after the effective date are subject to the code. Under authority contained in the act, the National Bituminous Coal Commission to date has found the code likewise applicable to intrastate transactions in 19 of the largest producing States.

Returns totaling 48,765 were received, and assessments amounting to $3,367,944 were entered and approved by the Commissioner. Largely as the result of a cooperative plan of coverage worked out with the Coal Commission, whereby a number of its inspectors are assisting collectors of internal revenue, there had been an increase of 50 percent in the number of returns filed by the end of the fiscal year.

Credit cases.—During the fiscal year, 1,906 coal-tax credit cases involving $34,799 were received, and 1,889 cases involving $34,422 were disposed of. Of this number, 1,814 cases involving $33,031 were allowed, while 75 in the amount of $1,390 were rejected. At the close of the fiscal year there were on hand 17 cases involving $377.

Claims.—An analysis of the claims for the refund and abatement of the coal tax which were received and adjusted during the year is shown in the accompanying table:

Number of coal tax claims for refund and abatement received and disposed of

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1937								
Received	112	$2,991.35	74	$5,345.79	8	$131.88	194	$8,469.02
Reopened								
Allowed	101	2,684.99	30	874.50	8	131.88	139	3,691.43
Rejected	4	143.78	39	2,987.71			43	3,131.49
On hand June 30, 1938	7	162.58	5	1,483.62			12	1,646.10

Silver tax.—The Silver Purchase Act of 1934 imposed 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 totaled $142,107, and additional assessments amounted to $124,550. During the year, 81 abatement claims in the amount of $3,479 were received and allowed; 3 claims for the redemption of stamps in the amount of $2,509 were received, of which number, 2, amounting to $2,428, were allowed, leaving on hand at the end of the year 1 claim in the amount of $81.

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, marihuana, and the transfer of machine guns, is conducted by the Sales Tax Division.

Miscellaneous taxes collected during the fiscal years 1937 and 1938

Source	1937	1938	Increase or decrease (−)
Documentary stamps:			
Bonds of indebtedness, capital stock, issues, etc.	$28,651,710.11	$20,083,581.36	−$8,568,128.75
Capital stock sales or transfers	31,350,597.49	18,355,346.01	−12,995,251.48
Sales of produce (future delivery)	5,096,813.70	3,599,388.57	−1,497,425.13
Playing cards	4,186,502.43	4,052,567.33	−133,935.10
Total	69,285,623.73	46,090,883.29	−23,194,740.44
Oleomargarine:			
Colored	67,951.01	65,450.35	−2,500.66
Uncolored	967,635.66	1,033,045.37	65,409.71
Special taxes	1,312,828.57	1,367,429.91	54,601.34
Total	2,348,415.24	2,465,925.63	117,510.39
Adulterated butter	3,919.73	10,989.31	7,069.58
Renovated butter	7,100.95	6,306.22	−794.73
Mixed flour	6,106.74	5,818.73	−288.01
Filled cheese	.00	17,011.71	17,011.71
Total	17,127.42	40,125.97	22,998.55
Manufacturers' excise taxes (title IV, Revenue Act of 1932, as amended)	413,709,897.34	378,210,451.88	−35,559,445.46
Transportation of oil by pipe line	11,244,068.57	12,517,030.37	1,272,961.80
Electrical energy	35,673,552.32	38,455,401.97	2,450,849.64
Telegraph, telephone, cable and radio messages, etc.	23,069,974.60	22,494,497.13	−605,477.56
Leased wires, etc. (telegraph and telephone)	1,469,652.28	1,482,567.39	12,915.11
Safe deposit boxes	2,039,714.37	2,013,158.73	−26,555.64
Total	487,597,860.88	455,173,107.47	−32,424,779.41

Miscellaneous taxes collected during the fiscal years 1937 and 1938—Continued

Source	1937	1938	Increase or decrease (−)
Admissions	$19,740,191.76	$20,800,779.49	$1,060,587.71
Dues and initiation fees	6,287,768.24	6,550,931.12	263,162.88
Total	26,027,960.02	27,351,710.61	1,323,750.59
Pistols and revolvers	109,180.05	87,662.48	−21,517.57
Narcotics	573,492.81	565,060.60	−8,432.21
Marihuana	.00	9,103.71	9,103.71
Delinquent under repealed laws	[1] 814,814.92	[2] 461,796.24	−353,018.68
Total	1,497,487.78	1,123,623.03	−373,864.75
Coconut, etc., oils processed	29,685,239.18	27,470,030.40	−2,218,208.78
Crude petroleum processed, refined, etc	894,182.66	991,248.01	97,065.35
National Firearms Act	4,450.93	10,746.62	6,295.69
Total	30,586,872.77	28,472,025.03	−2,114,847.74
Other miscellaneous receipts	31,261.80	9,608.50	−21,653.30
Total miscellaneous taxes	617,392,635.64	560,727,009.53	−56,665,626.11

[1] Includes taxes of $727,700.13 on jewelry, $39,496.94 on candy, $38,553.04 on soft drinks, $8,220.99 on checks, $654.89 on grape concentrates, and $188.93 on yachts and boats.
[2] Includes taxes of $398,167.90 on jewelry, $35,051.97 on soft drinks, $14,769.82 on checks, $13,737.54 on candy, $68.06 on yachts and boats, and $0.95 on grape concentrates.

Admission taxes.—During the year considerable attention has been paid to cases wherein attempts have been made to avoid payment of proper taxes on tickets or cards of admission to theaters, operas, or other places of amusement, sold at newsstands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at prices in excess of the established price therefor. As a result of a concerted drive, several theater ticket brokers were prosecuted for failure to properly stamp tickets and for evading payment of the appropriate tax. Convictions were obtained and fines 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, exclusive of playing cards, decreased from $65,099,121 for the fiscal year 1937 to $42,038,316 for the fiscal year 1938.

Playing cards.—There were 75 manufacturers, repackers, or importers of playing cards registered during the year, and there were manufactured, repacked, or imported a total of 41,909,961 packs of cards, as compared with 39,977,142 packs during the preceding year.

Oleomargarine; adulterated, process, or renovated butter.—During the year investigations of violations of the Oleomargarine Act in the Eastern and Southern States were continued, involving the manufacture of several thousand pounds of a product sold as butter but found, upon investigation, to be colored oleomargarine. Assessments of oleomargarine taxes were made as a result of such investigations and indictments for violations of the laws were obtained in those cases reported for prosecution.

The number of manufacturers of uncolored oleomargarine engaged in business at the beginning of the year was 38, and at the close of the year was 37. The number of manufacturers of colored oleomargarine was 21 at the beginning of the year, and 22 at the close of the year.

There were produced during the fiscal year 1,649,356 pounds of colored and 413,754,759 pounds of uncolored oleomargarine, as compared with 1,967,206 pounds of colored and 387,297,043 pounds of uncolored oleomargarine during the fiscal year 1937. (See pp. 134 and 135 for additional statistics.) During the fiscal year 19,461 returns were filed by manufacturers and wholesale dealers in oleomargarine.

During the year 200,401 pounds of colored oleomargarine were withdrawn, tax-free, for export, as compared with 583,610 pounds withdrawn during the preceding year. There were withdrawn, tax-free, during the year for use of the United States, 837,588 pounds of colored oleomargarine, as compared with 740,960 pounds so withdrawn during the previous year.

There were no registered manufacturers of adulterated butter engaged in business during the fiscal year. Four manufacturers of process or renovated butter were in business and produced a total of 2,435,499 pounds of process or renovated butter, as compared with a production of 2,737,181 pounds in the previous year.

Mixed flour.—Twenty-four makers, packers, or repackers of mixed flour were engaged in business during the year and made, packed, or repacked a total of 22,507,478 pounds of mixed flour, as compared with 22,263,518 pounds in the fiscal year 1937.

Firearms.—In accordance with the requirements of the National Firearms Act, there were registered with the Bureau of Internal Revenue during the fiscal year 5,800 machine guns and other firearms subject to the provisions of the act, and transfers of 13,844 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, 1938, was 43,512. Collections of taxes under the National Firearms Act (including special taxes) amounted to $10,747.

Narcotics and marihuana.—The collection of taxes on narcotics (including special taxes) amounted to $565,060, which represented a decrease of $8,432 as compared with the fiscal year 1937.

New legislation enacted during the year imposed occupational taxes upon certain dealers in marihuana and transfer taxes upon certain dealings in marihuana. The taxes from this source amounted to $9,104 during the year.

Assessments.—A total of $1,130,498,554, representing 1,078,104 items, was approved by the Commissioner on the 2,832 miscellaneous assessment lists, which included original and additional assessments of all miscellaneous internal-revenue taxes, except silver taxes for the 10-month period from July 1937 through April 1938 (at which time such taxes were on separate lists). Included in the lists were 39,601 additional assessments resulting from office audits and field investigations, representing taxes of $73,968,994. The interest assessed and paid on the miscellaneous tax lists approved by the Commissioner amounted to $10,204,860.[1]

Field reports and returns.—There were on hand at the beginning of the fiscal year 499 field reports in the amount of $6,735,866, covering additional taxes in connection with various miscellaneous and sales taxes. During the year 10,731 field reports were received, represent-

[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, the Capital Stock Tax Division, the Bituminous Coal and Silver Tax Division, and the Processing Tax Division with respect to sugar tax claims.

ing $16,339,181 additional taxes; 11,038 were examined and closed, representing taxes amounting to $14,779,496; and 149 reports in the amount of $7,242,968 were awaiting additional evidence on June 30, 1938. There were on hand 43 reports aggregating $1,052,583 which had not been reached for consideration. In addition to the foregoing, 549,719 sales tax returns in the amount of $528,269,214 were received and examined during the fiscal year.

Claims.—Adjustment of claims by this division is shown in the accompanying table. Interest amounting to $125,724 was allowed for refunds and for redemption of stamps, compared with $1,265,725 allowed in 1937.

Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1938

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1937	1,507	$4,653,590.13	2,160	$7,653,258.76			312	$153,424.60
Received	2,387	6,431,740.75	1,803	6,925,468.91			2,318	974,004.01
Reopened	102	57,272.16	113	303,917.02			1	50.66
Allowed	2,206	1,652,930.05	2,630	4,110,756.87			2,616	1,125,492.42
Rejected	983	4,344,977.36	913	5,205,178.91			11	1,865.16
On hand June 30, 1938	807	5,144,695.63	533	5,566,708.91			4	121.69
Miscellaneous stamps:								
On hand July 1, 1937	149	281,678.82	196	494,867.71	885	$90,448.24	35	6,873.20
Received	418	925,801.82	304	997,568.82	3,004	330,288.92	231	166,127.90
Reopened	10	3,981.41	8	19,504.24	26	1,070.38		
Allowed	448	193,531.38	291	484,275.19	2,913	223,981.22	315	172,638.13
Rejected	71	513,865.03	151	537,494.51	609	97,388.79		
On hand June 30, 1938	58	504,065.64	66	490,171.67	303	100,437.53	1	362.97
Narcotics:								
On hand July 1, 1937	3	31.10	3	5.05		58.71	1	7.50
Received	161	287.24	14	108.93	72	364.99	11	550.36
Reopened								
Allowed	159	290.17	14	101.20	63	102.87	12	537.86
Rejected	1	25.00	2	8.03	5	8.53		
On hand June 30, 1938	4	3.17	1	4.75	4	12.00		
Total claims:								
On hand July 1, 1937	1,659	4,935,300.05	2,359	8,145,131.52	885	90,506.95	348	160,305.30
Received	2,966	7,357,829.81	2,121	7,923,146.66	3,076	330,653.91	2,610	1,140,662.27
Reopened	112	61,253.57	121	323,421.26	26	1,070.38	1	50.66
Allowed	2,813	1,846,751.60	2,935	4,595,133.26	2,976	224,384.09	2,943	1,298,668.41
Rejected	1,055	4,855,867.39	1,066	5,742,681.45	704	97,397.62	11	1,865.16
On hand June 30, 1938	869	5,648,764.44	600	6,056,884.73	307	100,449.53	5	484.66

Credit cases.—At the beginning of the fiscal year there were on hand 3,949 sales tax credit cases involving $2,116,321. During the fiscal year 11,299 cases involving $10,873,384 were received, and 13,306 cases involving $12,345,229 were disposed of. Of this number, 12,497 cases involving $12,256,301 were allowed, while 809 cases in the amount of $88,928 were rejected. At the close of the fiscal year there were on hand 1,942 sales tax credit cases involving $644,477.

Offers in compromise.—On July 1, 1937, there were on hand 1,572 offers in compromise, aggregating $383,830, which had been submitted in settlement of liabilities incurred in connection with various excise and miscellaneous taxes. There were 7,011 offers, aggregating $3,866,266, received; 7,435 offers, in the amount of $405,938, accepted; 489 offers, amounting to $296,136, rejected; and 79 offers, in the amount of $100,697, withdrawn during the fiscal year. At the close of the year there were on hand 580 offers, aggregating $3,447,325, awaiting additional evidence and consideration.

Miscellaneous tax special squads.—The small group of internal revenue agents and general deputy collectors assigned to duty under the direction of the Miscellaneous Tax Unit, who operate chiefly as a mobile force investigating delinquent taxes on gasoline, lubricating oil, transportation of oil by pipe line, admissions, documentary stamps, adulterated or renovated butter, oleomargarine, tobacco, and various miscellaneous excise taxes, obtained excellent results in connection with these activities. During the year these field officers reported a total of 2,580 cases involving $5,660,269 in additional taxes, penalties, and interest.

CAPITAL STOCK TAX DIVISION.—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, is administered by the Capital Stock Tax Division.

The collections of capital stock tax during the fiscal year 1938 amounted to $139,348,567, which represents the largest amount ever collected from this source, exceeding the receipts for 1937 by $1,849,321. Under the provisions of the Revenue Act of 1935, as amended, corporations were required to show an adjusted declared value on their 1937 capital stock tax returns based on the original declared value reported on the return for the previous year. The adjustments provided by the act reflected only those transactions during the corporations' income-tax taxable year ended on or prior to June 30, 1937. The fact that the original declarations reported on the 1936 capital stock tax returns were comparatively high, together with substantial earnings and other additional adjustments reported by numerous corporations, accounts in part for the increase in capital stock tax collections during the fiscal year.

Returns were received as follows: 419,989 taxable and 117,574 nontaxable domestic corporation returns, and 459 taxable and 255 nontaxable foreign corporation returns, a total of 538,277.

Of the total number of returns received, 33,349 were filed by new corporations incorporated subsequent to June 30, 1936, and 40,197 were delinquent returns covering the years 1933 to 1936, inclusive. There were 11,872 affiliated groups of corporations which filed 49,801 returns. Twelve of the largest of these groups paid in excess of $15,000,000 during the fiscal year.

As a result of the review and audit of returns during the fiscal year, 16,311 assessments were made involving tax in the amount of $1,163,743, as compared with 17,367 assessments totaling $1,661,601 during the fiscal year 1937. Of the total of $1,163,743, $833,923 was assessed on 4,174 returns formerly classified as nontaxable but converted, upon review, into taxable returns as the result of the rejection of claims for exemption from the capital stock tax.

Number of capital stock tax claims received and disposed of during 1938

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1937	378	$109,090.56	160	$77,905.18	94	$4,654.86	632	$191,610.00
Received	73,581	76,113,510.15	987	195,823.02	1,140	95,785.05	75,718	76,407,118.22
Reopened	62	40,114.00	10	1,965.69	1	5.00	73	42,084.69
Allowed	4,557	507,359.17	730	93,103.21	1,123	89,484.31	6,410	689,946.69
Rejected	68,193	74,754,287.38	270	133,007.11	18	1,560.01	68,481	74,888,944.50
On hand June 30, 1938	1,281	1,003,028.16	157	49,403.57	94	9,400.59	1,532	1,061,922.32

Of the 73,591 claims for refund filed during the year, 68,049 were based on the contention that the capital stock tax statute is unconstitutional. These claims were rejected upon receipt, since the taxes involved were collected under existing law and the United States Supreme Court has not passed upon the constitutional question. The Court of Claims of the United States, however, rendered a decision on May 31, 1938, in the case of the *Chicago Telephone Supply Co.* v. *United States*, upholding the constitutionality of the law imposing the capital stock tax for the year 1934.

PROCESSING TAX DIVISION.—The adjustment of certain claims for refund or payment authorized by titles IV and VII of the Revenue Act of 1936, and the administration of the tax imposed on the manufacture of manufactured sugar under the provisions of section 402 of the Sugar Act of 1937, are the principal concerns of the Processing Tax Division. This latter tax became effective at the first moment of September 1, 1937. During the period from that date until the end of the fiscal year, 1,283 monthly returns were filed by manufacturers and tax was collected in the amount of $30,569,130.

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, the exportation, the manufacture of large cotton bags, or a 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. An appropriation for the payment of claims filed under title VII of the Revenue Act of 1936 first became available July 1, 1937. Effective July 1, 1938, the administrative functions relating to claims under title VII of the Revenue Act of 1936, requiring field investigations by officers under internal revenue agents, were transferred to a new division established in the Income Tax Unit on June 1, 1938.

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 Bankhead Cotton Act, approved April 21, 1934, the Kerr Tobacco Act, approved June 28, 1934, and the Potato Act of 1935, approved August 24, 1935.

The Second Deficiency Appropriation Act, fiscal year 1938, approved June 25, 1938, authorizes refund of taxes collected under the three acts named, and provides that no refund shall be made unless a claim is filed after the date of its enactment and prior to July 1, 1939, and in the case of claims filed for refund of tax collected under the Bankhead Cotton Act refund shall be allowed to the ginner of the cotton only to the extent that the ginner has not shifted the burden of the tax by including it in any charge or fee for ginning, or by collecting it from the owner or owners of the cotton ginned, or in any manner whatsoever, and refund shall be allowed to the owner or owners of the cotton at the time of ginning to the extent that the amount of tax was shifted to such owner or owners by the cotton ginner and was not shifted by such owner or owners to other persons.

Processing-tax claims received and disposed of during the fiscal year 1938

	On hand July 1, 1937		Received		Reopened	
	Number	Amount	Number	Amount	Number	Amount
Revenue Act of 1936:						
Sec. 601	304	$214,601.88	307	$186,773.85	443	$140,049.43
Sec. 602	18,248	20,992,735.40	2,513	4,591,913.61	1,255	1,031,838.23
Title VII	8,721	42,841,012.46	18,963	500,597,308.82	57	8,506.10
Sugar Act of 1937			295	316,570.02		
Cotton Ginning Act	3	709.14	44	38,611.16	1	151.77
Tobacco Act	18	8,157.99	1,558	122,221.75	2	431.16
Potato Act						
Other claims	3,496	57,678,681.86	14	333,170.69	1	10.99
Total	30,790	130,735,893.73	23,694	506,186,569.91	1,759	1,180,087.68

	Allowed		Rejected		On hand June 30, 1938	
	Number	Amount	Number	Amount	Number	Amount
Revenue Act of 1936:						
Sec. 601	577	$245,599.30	476	$280,145.85	1	$15,380.01
Sec. 602	7,467	8,608,700.88	12,907	14,935,317.23	1,642	12,072,469.13
Title VII	9,561	1,491,702.15	4,774	11,364,030.99	13,406	530,591,094.24
Sugar Act of 1937	1	1,070.00			294	315,500.02
Cotton Ginning Act	5	591.44	33	11,452.05	10	27,398.58
Tobacco Act	15	921.34	834	67,433.25	729	69,456.32
Potato Act						
Other claims			3,511	58,011,863.54		
Total	17,626	10,348,885.11	22,535	84,670,272.91	16,082	543,084,298.30

ALCOHOL TAX UNIT

Collections of the liquor taxes amounted to $567,978,601 in the fiscal year 1938, as compared with $594,245,086 in 1937, a decrease of $26,266,485, or 4.4 percent. In comparing the yield from the excise taxes on liquors (see table 1, pp. 48 to 83, for taxes grouped under this heading), it is found that the largest decrease was in distilled spirits, for which collections decreased 5.0 percent from the previous year. The collections of excise taxes on fermented malt

liquors decreased 2.9 percent, while the collections of the excise tax on wines decreased 1.7 percent.

Of the total liquor taxes collected, $287,648,816 came from distilled spirits, $7,137,327 came from wines, and $273,192,458 came from fermented malt liquors. Taxes collected from distilled spirits constituted 50.6 percent of the total in 1938, compared with 51.1 percent in the previous year.

On June 30, 1938, the following 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	39
Brandy	142
All other	143
Warehouses:	
Alcohol	62
Internal revenue bonded warehouses	276
Wineries	1,112
Bonded wine storerooms	88
Breweries	658
Rectifying plants	287
Wholesale liquor dealers	5,618
Wholesale malt liquor dealers	11,453
Denaturing plants	38
Bonded dealers in specially denatured alcohol	57
Bonded manufacturers using specially denatured alcohol	4,244
Hospitals, laboratories, and educational institutions using tax-free alcohol	6,281

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.

Regulations relating to the bottling in bond of distilled spirits were revised during the year and the stamp requirements were considerably simplified. Bottled-in-bond stamps have heretofore been overprinted at the Bureau of Engraving and Printing, with the name of the producer of the spirits and the age and bottling season. This overprinting will hereafter be done locally. These stamps may now be purchased from the collector at any time, and need not, as heretofore, be ordered from the Bureau of Engraving and Printing. The delay involved in the past in obtaining the stamps had been a serious matter to users of the stamps.

Statistics.—The Statistical Section compiles and analyzes data regarding the enforcement activities of the Alcohol Tax Unit, and 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. Regular monthly releases were issued containing preliminary information regarding fermented malt liquors, ethyl and denatured alcohol, distilled spirits, and wines.

Ethyl and denatured alcohol.—Over 201,000,000 proof gallons of ethyl alcohol were produced during the fiscal year 1938, which was a decrease of 22,000,000 proof gallons from the previous fiscal year. Of the denatured alcohol produced, approximately 25,600,000 wine gallons were completely denatured and 69,000,000 wine gallons were specially denatured. This compares with approximately 22,000,000 wine gallons of completely denatured and 80,000,000 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 1938 was over 150,000,000 tax gallons, or a decrease of 42 percent from the production in the fiscal year 1937. Brandy production totaled over 22,500,000 tax gallons in 1938, which was over 10,000,000 tax gallons more than in 1937. The production of spirits other than whisky, rum, gin, or brandy increased by more than 3,000,000 tax gallons, and for the fiscal year 1938 totaled approximately 16,400,000 tax gallons. Compared with the previous year, whisky production was reduced over 54 percent and amounted to approximately 103,000,000 tax gallons. Stocks of aged whisky continued to mount rapidly. On June 30, 1937, the stocks of whisky 2 years old or older amounted to 62,606,331 tax gallons, whereas on June 30, 1938, similar stocks had increased to 170,131,686 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, 150,311 tax gallons; in tank cars, 6,545,805 tax gallons. During the year, 1,199,743 tax gallons were withdrawn tax-paid in tank cars from internal revenue bonded warehouses. See table 64 for withdrawals from internal revenue bonded warehouses in cases and table 63 for total tax-paid withdrawals.

Fermented malt liquors.—Approximately 56,250,000 barrels of fermented malt liquors were produced during the fiscal year. This figure represents a decrease in production of almost 2,500,000 barrels, or 4.1 percent, from the preceding fiscal year.

Wine.—The production of still wine was the greatest of any fiscal year, amounting to approximately 228,750,000 gallons. Tax-paid withdrawals decreased, however, from 62,000,000 gallons in 1937 to 61,250,000 gallons in the fiscal year 1938.

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, 11,407 stills were seized, having an aggregate mash capacity of 1,917,785 gallons, and in connection therewith 7,553,848 gallons of mash were seized and destroyed. The investigators also seized 344,668 gallons of spirits and 4,225 automobiles and trucks. The total appraised value of the property seized amounted to $2,599,999. A total of 25,867 persons were arrested for Federal liquor law violations. Compared with the previous fiscal year, still seizures declined 29 percent, mash seizures declined 39 percent, and

arrests declined 12 percent, which reflects the effectiveness of the unit's enforcement program.

This is the first year since the enactment of the twenty-first amendment and the repeal of the National Prohibition Act that there has been a decline in illicit distillery seizures.

During the fiscal year investigations in 520 conspiracy cases, which are cases involving major violations of internal revenue liquor laws, were initiated. Conspiracy cases terminated by court action totaled 402 and resulted in the conviction of 2,040 defendants, involving some of the most notorious racketeers engaged in the illicit liquor traffic.

The raw materials program was continued, with more than 6,000 distributors submitting returns showing sales, and over 1,700 distributors of denatured alcohol making similar reports of their sales under Regulations 92. The constitutionality of the raw materials law was definitely established by court decisions during the year. The preventive effect of this program has been reflected in the reduction of the quantities of materials purchased by illicit distillers. There were more than 300 illicit distillery seizures during the fiscal year as a direct result of information furnished by dealers under Regulations 17.

During the fiscal year, 358 applications for pardon and 4,071 applications for parole were examined and reports submitted. A total of 364 applications for pardon and 3,912 applications for parole were received. Fifty-four percent of all defendants incarcerated in penitentiaries were involved in cases made by this unit.

Field Inspection Division.—This division plans, coordinates, and supervises the inspection service of the 15 supervisory districts in the United States which are under the jurisdiction of the district supervisors, and provides for the general instruction of the inspectors and storekeeper-gaugers in the several districts.

The division is charged with the assignment, direction, and supervision of a group of technically trained field inspectors operating directly from the headquarters office, and is responsible for the proper functioning of the inspection divisions and storekeeper-gangers in the field offices.

Final determination for the approval or disapproval of applications for the establishment of industrial alcohol plants, alcohol bonded warehouses and denaturing plants, distilleries, fruit distilleries, distillery denaturing bonded warehouses, internal revenue bonded warehouses, and rectifying plants is made by the division. Final review of qualifying documents submitted in connection with the establishment of bonded field warehouses, bonded storerooms, bonded wineries, and breweries is handled by the division.

Many changes were made in the premises, construction, and equipment of established plants during the fiscal year, requiring examination of applications, notices, bonds, consents of surety, plats, plans, and other documents submitted in connection with such changes. The total number of such examinations, including those covering 345 new plants, was 17,068.

The frequency of test of brewery meters was changed to provide for a check of bottling house meters at intervals of 30 days and racking meters at intervals of 60 days, to make possible more frequent collection of stamps representing the tax on bottled fermented malt liquors and to reduce the number and amounts of claims by brewers for refund of tax. Arrangements were made with meter manufacturers to furnish rebuilt meters, at a nominal price, for replacement of obsolete meters that may now be in service in breweries.

A conference of field inspectors was held in this office, for the purpose of developing more efficient methods of control and supervision of producing and processing plants, and to provide simplified and standard procedures pertaining to the activities of the inspection divisions of the field districts of this unit.

Special inspection courses were continued in each district for the benefit of inspectors and storekeeper-gaugers, to improve their knowledge of the practical phases of plant operation and to provide standard methods for greater efficiency and economy in the conduct of their duties.

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 64,884 inspections of plants and permittees was made during this period by inspectors in the supervisory districts.

Laboratory Division.—The Laboratory Division comprises a central laboratory in Washington, D. C., and 15 branch laboratories located throughout the country. These laboratories perform all the chemical work for the Bureau of Internal Revenue, Bureau of Narcotics, and the Federal Alcohol Administration. During the past year the division has rendered substantial aid to the Secret Service, Procurement Division, and the Bureau of Customs.

During the year, 67,743 samples were examined in the branch laboratories, which is 7,262 less than for the preceding fiscal year.

Most of the samples examined consisted of distilled spirits, fermented liquors, mashes, denatured alcohol, toilet preparations, medicinal preparations, flavoring extracts, rectified products, and narcotic drugs. While formulae for rectified products, medicinal preparations, and preparations that are manufactured with specially denatured alcohol were examined and passed upon in the laboratory in Washington, D. C., the field laboratories examined the samples which were taken by the field officers for the purpose of ascertaining whether they were manufactured in accordance with the regulations and approved formulae. These check analyses were used when necessary in permit revocation proceedings, civil suits, and criminal prosecutions. Practically all samples taken in enforcement cases were examined in the field laboratories, and 1,725 days were spent by the field laboratory chemists in attending court proceedings as expert witnesses. Chemists in the field laboratories also make check analyses of the alcoholic content of mashes in industrial alcohol plants for the purpose of checking the amount of alcohol actually reported as having been produced against the theoretical yield. This procedure will reveal the illegal removal of alcohol from industrial alcohol plants.

The services of chemists in the field laboratories are utilized by the supervisors for investigating and inspecting industrial alcohol plants, distilleries, rectifying plants, breweries, wineries, and permittees using specially denatured alcohol, in cases where technical knowledge is valuable. The policy of using technically trained men in this manner has proven to be of great assistance to the supervisors in the examination of seized illicit plants recovering potable alcohol from denatured

alcohol, and has resulted in preventing the issuance of permits to applicants who were not qualified or equipped to carry on legitimate chemical or technical operations requiring the use of industrial alcohol. They have been of assistance in checking the operations of breweries, distilleries, and rectifying plants.

The Washington laboratory examined 8,526 samples during the year, which is 354 samples less than were examined during the previous fiscal year.

The formulae of all preparations and processes using denatured alcohol are submitted to the laboratory at Washington, D. C., for review and approval before permits are issued by the district supervisors for the withdrawal of alcohol. This work requires that the employees of the Washington laboratory be familiar with the preparations and processes in which denatured alcohol is to be used. The policy of exercising extreme care in approving preparations manufactured with specially denatured alcohol and processes in which specially denatured alcohol is used has reduced to a minimum the illegal distillation of alcoholic preparations for the purposes of obtaining potable alcohol which is sold for beverage purposes, resulting in the loss of revenue levied on distilled spirits. Preparations which are susceptible of yielding potable alcohol by simple distillation or manipulation are disapproved, and the addition of bona fide essential oils or other ingredients that cannot be easily eliminated or removed is required.

Preparations manufactured with tax-paid alcohol and wine are examined for the purpose of determining whether they are fit for use as a beverage and thus subject to the tax levied on rectified spirits. Processes used in distilleries and rectifying plants are reviewed by the laboratory for the purpose of determining whether they should be classed as rectification under the laws and regulations. Preparations are also examined to ascertain whether they should be classed as specialties or distilled spirits under the provisions of Regulations 13. All commodities such as oleomargarine, mixed flour, filled cheese, adulterated butter, etc., which are subject to internal revenue taxes are examined in the Washington laboratory, and the proper tax rate determined.

In addition to the chemical work performed in connection with the administrative and permissive functions of the office, extensive research was conducted on the following projects: Character of foreign and domestic rum; character of whisky congeners; denatured alcohol and denaturants; wood oils and their composition; rubbing alcohol; improved methods of analysis; narcotic drugs; identification of the active principle in marihuana; development of fingerprint powders; identification of grape wine in blackberry wine; character of wine concentrates; character of foreign and domestic brandies; character of fruit wines; and color tests for marihuana.

During the year chemists in the Washington and branch laboratories participated in the Treasury training school fingerprint and moulage course, which was conducted in Washington and the offices of the district supervisors throughout the country. Numerous classes were held in the various laboratories for the purpose of instructing the enforcement officers in the technique of using moulage materials and the development of fingerprints. A number of improved fingerprint powders were developed by the chemists and made available for use by the investigators. These schools brought about a closer cooperation and coordination between investigators and the technicians in the laboratories.

Extensive research was conducted on various species of marihuana grown on the Arlington Experimental Farm of the Department of Agriculture. Hundreds of samples were examined for the purpose of identifying the active principle, and for determining at what stage during the growth of the plant the active principle developed. The methods for identifying marihuana were improved.

Ampules containing a reagent with which narcotic agents can detect opium derivatives were developed. These ampules will enable narcotic officers to identify suspected samples of opium derivatives during the course of their investigations in the field.

During the year completely denatured alcohol formula No. 11 was revoked and completely denatured alcohol formula No. 14 was authorized. Completely denatured alcohol formula No. 14 was developed in order to furnish to the trade denatured alcohol with a less obnoxious odor. Specially denatured alcohol formulae Nos. 23-G and 29 were revised. Eight specially denatured alcohol formulae were omitted because of nonuse. Research was conducted throughout the year for the purpose of developing more efficient denaturants which would not interfere or destroy the utility of the alcohol for legitimate commercial uses. The polorograph and spectagraph were investigated and studied for the purpose of determining whether they could be used in solving some of the problems which confront the laboratory.

The services of technical experts in the Washington laboratory were utilized on numerous occasions throughout the year in revocation proceedings held by the Federal Alcohol Administration, involving the misbranding and labeling of distilled spirits, cordials, etc. These experts also participated in suits brought against the Government involving the refund of taxes collected on miscellaneous articles. The Laboratory Division acted as technical adviser to the Alcohol Tax Unit and the Miscellaneous Tax Unit, and also handled the technical and chemical correspondence for the Alcohol Tax Unit. It passed on the tax status of numerous miscellaneous products upon which taxes were levied.

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 is also under supervision of this division.

Assessments.—During the fiscal year, 10,372 reports of violations of the internal-revenue laws pertaining to alcoholic liquors were received from the field offices and audited, and tax liabilities disclosed thereby were assessed, including ad valorem penalties. There were also certified to the Commissioner for assessment 15,872 items, total-

ing $5,371,653, listed in the Bureau, and 149,695 items, aggregating $60,126,182, listed by collectors.

Number of claims received and disposed of by the Audit Division during the fiscal year 1938

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
	Number	*Number*	*Number*	*Number*	*Number*	
On hand July 1, 1937	226	86	786	425	1,523	$13,704,803.87
Received during year	3,912	6,012	1,769	14,025	25,718	12,663,645.08
Total	4,138	6,098	2,555	14,450	27,241	26,368,448.95
Allowed	3,346	5,199	1,745	14,112	24,402	8,901,009.88
Rejected	642	457	666	287	2,052	8,162,577.81
On hand June 30, 1938	150	442	144	51	787	9,304,861.26
Total	4,138	6,098	2,555	14,450	27,241	26,368,448.95

Offers in compromise.—At the beginning of the fiscal year there were on hand 728 offers in compromise, aggregating $43,920. During the year, 18,830 offers, amounting to $1,412,518, were received, of which 373 were forwarded to the Department of Justice and 243 were returned to the field offices. During the year, 17,441 offers, aggregating $879,901, were accepted, and 995 offers, totaling $428,468, were rejected, leaving 506 offers on hand at the end of the fiscal year.

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 7,723 memoranda, 287 briefs, 5,370 opinions, 57 parole cases, 318 libels, and 18 indictments. Review work included 7,447 case reports, 130 claims of over $5,000 each, and 19,262 compromise cases. In addition, 111 revocation cases were handled, and 655 petitions for remission or mitigation of forfeitures were examined and finally passed upon.

WORKS PROGRESS ADMINISTRATION PROJECTS

The work relief projects administered by the Bureau of Internal Revenue are under the supervision of the Accounts and Collections Unit and the Alcohol Tax Unit. The expenses of these projects were paid from funds provided under the Emergency Relief Appropriation Act of 1937, and the workers were recruited and employed in accordance with the regulations of the Works Progress Administration and the United States Employment Service of the Department of Labor. All workers were paid the security wage rates as stipulated in the Executive order of May 20, 1935, and its amendments.

Beginning July 1, 1937, and continuing through June 30, 1938, 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 766 weekly. During the year $7,767,508 of miscellaneous taxes were assessed or recommended for assessment and actual collections totaled $4,153,630. The salaries and operating expenses in connection with this project amounted to $906,602.

The inspection, inaugurated September 1, 1935, of retail liquor dealers in various cities of the United States, was continued during the fiscal year 1938 for the purpose of seeing that the retail liquor dealers comply with the requirements of the law as it relates to their business. During the year, allocations to this project amounted to $454,501, and obligations were incurred totaling $431,217. As a result of these inspections, 18,586 dealers were found violating the internal revenue liquor statutes. The total revenue collected under this project during the year amounted to $370,336.

TECHNICAL STAFF

The principal function of the Technical Staff is the settlement of tax disputes covering cases docketed by the United States Board of Tax Appeals and cases in the so-called "90-day" status. It is an independent agency in the Commissioner's office and considers proposals for settlement of income, estate, and gift tax liabilities as asserted in the deficiency notices issued under the various revenue acts. The senior technical advisor considers the proposal for settlement in each case and makes his recommendation directly to the Commissioner. If agreements are not reached, memoranda of facts and law are prepared to assist the Chief Counsel for the Bureau of Internal Revenue in the defense of docketed cases which are to be tried before the Board.

In addition, the Staff considers certain classes of offers in compromise of income tax liability and applications for extensions of time within which to pay income taxes. It also reviews for the Commissioner final closing agreements executed pursuant to section 606 of the Revenue Act of 1928, as amended.

On July 1, 1937, there were on hand 4,213 income, estate, and gift tax docketed cases which involved 5,133 tax years, together with 249 cases in the "90-day" status and other miscellaneous work. During the fiscal year, 3,356 docketed cases were received and 3,159 cases were considered to a conclusion. In addition there were returned to the chief counsel prior to the completion of consideration 1,408 dockets. Under a new plan for the decentralization of settlement of tax disputes, 150 dockets were transferred to the Los Angeles division of the staff. On June 30, 1938, there were on hand in Washington 2,852 dockets involving 3,645 tax years, also 187 "90-day" cases and a few miscellaneous cases.

Of the 3,159 dockets considered to a conclusion, approximately 50 percent, or 1,570 dockets, were settled by stipulation. These 1,570

dockets involved asserted deficiencies of $25,482,829; the recomputed settlement deficiencies totaled $11,495,693, or 45 percent. The foregoing figures include 1,373 income tax cases involving asserted deficiencies of $21,273,578, and agreed settlement deficiencies of $9,485,849, or 45 percent. Other dockets to the number of 1,589 were fully considered and transmitted with memoranda of facts and law to the Office of the Chief Counsel for defense before the Board.

In addition to the above-described 3,159 dockets, the staff considered 68 dockets involving the accumulation of surplus to evade surtaxes or involving personal holding company surtaxes, of which 40 were settled by agreement. These 40 dockets involved asserted deficiencies of $5,055,178 and agreed deficiencies of $1,570,140; 4 other such cases were considered and settled in the "90-day" status involving relatively small amounts of tax.

During the fiscal year the Staff also considered 965 income, estate, and gift tax cases in the "90-day" status. Of these cases, 280 were settled by agreement, 311 were closed with no petition filed (the deficiency asserted in the statutory notice being assessed in full), and 374 were appealed to the Board. As to the 591 cases settled or closed without the filing of petitions, the aggregate of the proposed deficiencies was $5,965,013, and the total of the deficiencies assessed was $3,120,797.

During the fiscal year the field representatives of the Staff at Cleveland, Dallas, and San Francisco collaborated with the attorneys of the Chief Counsel's Office in the settlement of cases in which deficiency notices were issued by the internal revenue agents in charge at those points. A total of 112 income, estate, and gift tax cases, including 13 in the "90-day" status, were considered. Of these cases, 43 were settled involving proposed deficiencies of $92,113 and agreed settlement deficiencies of $53,847.

During the 4-month period ended June 30, 1938, the Los Angeles division, operating under the procedure of decentralization, received from the Bureau in Washington 346 docketed cases, and disposed of 148 dockets, of which 122 were settled by stipulation. The 122 dockets thus settled involved asserted deficiencies of $2,194,856 and recomputed deficiencies of $873,198. In addition, 19 cases were handled in the "90-day" status, of which 11 were settled by agreement. The Los Angeles division also considered 93 cases prior to the issuance of the statutory notice and settled 74 of such cases by agreement during the period ended June 30, 1938.

There were on hand July 1, 1937, 683 compromise cases; 964 cases were received during the year and 1,195 disposed of, leaving a balance of 452 on hand June 30, 1938. There were 27 extension of time cases on hand July 1, 1937; 252 were received and 257 disposed of, leaving 22 cases on hand June 30, 1938. With respect to closing agreement cases, there were 27 on hand for review at the beginning of the year; 146 were received and 165 disposed of, leaving a balance on hand June 30, 1938, of 8 cases.

The total number of all classes of cases considered to a conclusion by the Washington office of the Staff during the fiscal year ended June 30, 1938, was 5,534. This figure does not include the results of the circuit calendar settlement groups composed of attorneys of the Chief Counsel's Office and members and field representatives of the Technical Staff. During the fiscal year an average of 17 men per month

devoted full time to settlement work in connection with Board circuit calendars, and participated in the settlement of 2,168 dockets, including 79 cases on the Los Angeles circuit calendar handled by the Los Angeles division.

An analysis of the work of the Staff is shown in table No. 89, page 160 of this report.

OFFICE OF THE CHIEF COUNSEL

The activities of the office of the Chief Counsel for the Bureau of Internal Revenue include the defense of all Federal tax cases appealed to the United States Board of Tax Appeals; the review of refunds, credits, and abatements in excess of $20,000; considering various administrative and internal-revenue tax matters referred to that office by the Secretary, the Under Secretary, an Assistant Secretary of the Treasury, the General Counsel for the Department of the Treasury, the Commissioner, the assistant to the Commissioner, the heads of units of the Bureau, collectors of internal revenue, and other branches of the Department. They include 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 requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. 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 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. Since February 1938 the committee has been charged with the final review of cases involving compromises, closing agreements, and extensions of time for payment of tax previous to their being sent to the Secretary of the Treasury for his approval. At the beginning of the year the committee had on hand 13 cases; during the year it received 722 and disposed of 695, leaving 40 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 1938

Cases pending July 1, 1937	2,943
New cases received during fiscal year	1,227
	4,170
Cases disposed of:	
Cases closed	1,320
Duplications	22
Changed to bankruptcy	186
Changed to receivership	12
	1,540
Cases pending June 30, 1938	2,630

In 466 of the corporate reorganization cases closed under sections 77 and 77B during the year, claims were filed in the amount of $9,888,403, and were settled for $2,455,352. In addition to these, there were 854 cases closed in which no tax claims were filed.

Number of bankruptcy and receivership cases closed during the year

Cases pending July 1, 1937	2,153
New cases received during fiscal year	2,797
	4,950
Cases disposed of:	
Cases closed	1,730
Eliminated	14
	1,744
Cases pending June 30, 1938	3,206

In the 1,730 cases closed relating to bankruptcy and receivership, claims were filed in the amount of $5,865,693, and the sum of $2,490,541 was collected.

During the fiscal year, 2,573 new bankruptcy and receivership cases, other than reorganization cases under sections 77 and 77B, were received, and 224 cases were added in which the debtor companies were originally involved in reorganization proceedings but later went into liquidation. The 14 bankruptcy or receivership cases which were eliminated were found to be involved in reorganization proceedings.

Appeals Division.—This division has immediate charge of all cases involving income, excess profits, unjust enrichment, estate, and gift taxes pending before the United States Board of Tax Appeals and all cases involving refunds of amounts collected under the Agricultural Adjustment Act pending before the United States Processing Tax Board of Review. 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 work of the Civil Division includes the preparation of statements of fact for the Department of Justice in all actions brought by taxpayers to recover taxes and for injunctions in the Federal courts, which statements set forth the position of the Bureau on the issues involved and contain references to applicable sections of the revenue acts, regulations, and decisions of the courts. The division also assembles the evidence, obtains witnesses, and assists at the trial of cases when requested by the Department of Justice; prepares recommendations for or against the institution of suits in connection with claims of the Government against taxpayers, transferees, bonding companies, and others; and, when suits are recommended, prepares statements for the Department of Justice similar to those in actions brought by taxpayers. Stipulations of facts for the use of the Department of Justice and for submission to the courts in actions in the district courts and in the Court of Claims are examined and approved, modified, disapproved, or new stipulations prepared; and the division makes recommendations for or against an appeal from adverse judgments of district courts and for or against applications to the Supreme Court for writs of certiorari in cases of adverse decisions rendered by the circuit court of appeals and the Court of Claims. The division makes recommendations for or against acceptance of offers submitted for settlement or compromise of cases pending in court.

It also handles all cases in which liens for taxes are involved in mortgage foreclosure actions pending in Federal and State courts. The division also considers all applications for the release of Federal tax liens and the discharge of property from such liens which are permissible under section 3186 of the Revised Statutes as amended by section 613 of the Revenue Act of 1928 and section 509 of the Revenue Act of 1934.

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, is handled by the Compromise Section. At the request of the Department of Justice, this section assists in trials involving the above type of claims.

Interpretative Division.—The function of this division is to consider for administrative purposes the various statutes relating to the internal revenue, and questions of law arising thereunder. In addition to the duties thus described in general terms, the division edits the material submitted for publication in the Internal Revenue Bulletin and reviews other material submitted to it for consideration by other branches of the General Counsel's office and of the Bureau of Internal Revenue.

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, 1,082 cases were pending in the Penal Division. New cases in the number of 903 were received and 946 cases disposed of during the year, leaving 1,039 cases pending on June 30, 1938, a net decrease of 43.

Formal claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year ended June 30, 1938, as follows: pending July 1, 1937, 269; presented or reopened during year, 182; disposed of during year, 122; pending June 30, 1938, 329. Of the 122 claims disposed of, 76 were rejected, and 46 were allowed in a total sum of $54,994, all of which were paid during the fiscal year. The 329 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 113 informal claims disposed of during the fiscal year, which left 70 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 or credits of any tax in excess of $20,000. It prepares the reports to the Joint Committee on Internal Revenue Taxation required by section 710 of the Revenue

Act of 1928, where the overpayments of income, excess profits, war profits, estate, or gift taxes exceed $75,000, and prepares public decisions where the overassessments exceed $20,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau.

LEGISLATION AND REGULATIONS DIVISION.—The regulations issued under the internal-revenue laws and the reports on legislation introduced in Congress affecting the internal revenue, except as they relate to taxes on alcoholic beverages, are prepared or reviewed in this division. In addition, this division considers suggestions for amendments of and additions to the various internal revenue laws and prepares reports thereon for the consideration of the Commissioner and the General Counsel.

An analysis of the work of the Chief Counsel's Office, by divisions, is shown in tables on pages 162 to 167 of this report.

INTELLIGENCE UNIT

The Intelligence Unit is principally concerned with the investigation of cases involving alleged evasions of taxes; 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, 794 investigations were made of alleged evasions of income tax, resulting in the recommendation for prosecution in 196 cases, involving 309 individuals. There were 50 convictions on this charge, and 4 acquittals. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties aggregating $26,106,014.

There were 3,988 investigations of applications of attorneys and agents to practice before the Treasury Department and 85 investigations of charges against enrolled agents and attorneys, resulting in the disbarment of 6, the reprimand of 3, and the rejection of applications of 44.

During the fiscal year, 145 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the service of 89 employees and the prosecution of 20, of which number 18 have been convicted and 2 acquitted.

There were 3,429 cases of miscellaneous character investigated, including investigations of a number of cases for the Bureau of Narcotics, the Customs Service, and investigations of persons under consideration for appointment to various positions in the Treasury Department. Included in this number were applicants for appointment to the positions of revenue agents, deputy collectors, and various other positions in the Internal Revenue Service.

CONCLUSION

In submitting this report for the fiscal year 1938, during which collections were the greatest in the history of the Bureau of Internal Revenue, it is appropriate to state that in meeting the tremendous increase in work and the many new and complicated problems, the continued cooperation of every branch of the Internal Revenue Service proved invaluable.

Respectfully submitted.

GUY T. HELVERING,
Commissioner of Internal Revenue.

APPENDIX

STATISTICAL TABLES

RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*

Collection districts	Income taxes: Corporation	Income taxes: Individual	Income taxes: Total income taxes	Excess profits: Section 106, Revenue Act of 1935	Excess profits: Navy contracts (sec. 3, Vinson Act)	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
Alabama	$4,401,614.55	$1,293,024.85	$5,694,639.40	$230,350.01	----------	$22,154.05	$570,397.49	$1,450,122.58	$123,012.08
Arizona	992,204.84	1,558,452.30	2,550,657.14	81,435.14	----------	16,531.02	130,996.53	152,665.75	20,075.44
Arkansas	1,955,085.51	2,213,627.34	4,168,712.85	129,925.76	----------	75,306.92	253,578.58	263,667.74	16,756.96
First California	40,485,510.12	34,445,672.32	74,931,182.44	1,428,901.88	$99.05	202,274.74	4,751,344.52	9,689,419.27	615,660.60
Sixth California	32,477,791.14	48,885,670.02	81,363,461.16	1,522,650.06	----------	76,691.77	3,608,571.91	10,536,144.15	1,026,981.46
Colorado	8,270,199.06	9,302,702.83	17,572,901.89	336,630.02	----------	22,271.44	917,103.27	2,529,062.55	946,120.35
Connecticut	21,874,239.63	36,577,005.04	58,451,244.67	572,860.13	9,501.54	67,107.28	1,832,049.30	10,118,976.27	3,150,395.85
Delaware	44,073,645.18	24,558,726.43	68,632,371.61	329,856.72	126,146.01	1,314.86	3,431,241.71	1,891,031.77	2,028,042.29
Florida	6,046,756.41	22,519,165.04	28,565,921.45	303,710.01	----------	30,216.69	745,963.82	2,448,363.60	465,251.34
Georgia	10,045,053.22	8,850,129.27	18,895,182.49	308,791.37	----------	67,318.12	1,028,095.05	1,149,770.54	273,387.00
Hawaii	5,738,278.08	4,457,684.88	10,195,962.96	100,204.89	----------	9,011.46	510,167.93	1,010,751.15	211,123.39
Idaho	1,613,464.68	823,405.81	2,436,870.49	152,629.06	----------	7,508.02	170,839.08	32,734.00	603.10
First Illinois	120,979,239.94	101,736,498.47	222,715,738.41	3,115,442.52	144,082.70	427,290.29	11,416,907.69	27,829,864.25	1,729,335.82
Eighth Illinois	7,334,820.88	6,946,890.82	14,281,711.70	1,264,886.73	----------	140,016.60	788,017.73	1,890,603.55	82,258.65
Indiana	20,329,550.61	16,573,612.92	36,903,163.53	706,739.42	----------	155,317.41	1,055,071.94	3,388,458.70	213,244.04
Iowa	7,575,843.50	5,325,347.08	12,901,190.58	340,865.80	----------	169,032.10	913,183.74	1,778,023.92	428,721.53
Kansas	5,118,010.25	4,355,076.57	9,473,086.82	109,285.89	----------	41,052.21	972,553.10	921,978.91	82,117.67
Kentucky	10,544,445.30	6,892,022.56	17,436,467.86	427,509.16	----------	60,220.28	1,143,573.95	1,619,580.70	265,270.21
Louisiana	10,371,989.25	8,977,470.41	19,349,459.66	352,759.05	----------	110,146.37	1,100,100.73	959,856.42	88,232.31
Maine	3,328,234.63	5,439,682.83	8,767,917.46	72,728.01	----------	22,118.22	405,839.47	2,174,880.49	66,174.07
Maryland	24,990,170.72	39,230,762.92	64,238,923.64	595,500.52	----------	96,502.31	2,568,567.78	10,696,168.64	751,248.33
Massachusetts	42,514,697.05	57,362,503.40	99,877,200.45	817,015.07	----------	159,231.22	5,303,020.17	19,526,452.21	1,446,282.93
Michigan	101,569,253.23	59,421,059.08	160,990,312.31	1,767,610.25	175.68	237,032.35	9,708,350.30	22,495,227.17	1,718,735.10
Minnesota	17,340,872.46	13,874,291.62	31,215,161.08	237,808.57	----------	181,998.27	2,145,180.55	2,511,613.03	800,693.51
Mississippi	1,950,538.44	1,758,648.22	3,709,186.66	239,459.22	----------	51,230.48	107,721.11	425,676.24	22,563.14
First Missouri	24,830,449.11	19,357,431.50	44,187,880.61	598,619.43	----------	112,535.60	2,427,469.82	3,343,213.81	651,283.08
Sixth Missouri	8,226,972.25	6,410,190.05	14,637,162.30	309,213.52	----------	58,187.61	1,026,823.98	883,050.35	73,244.20
Montana	1,421,645.08	1,277,337.46	2,698,982.54	60,091.72	----------	10,168.77	227,606.18	161,302.11	3,817.35
Nebraska	4,540,850.57	3,280,433.63	7,821,284.20	189,302.30	----------	60,163.41	597,220.81	1,093,647.45	41,395.54
Nevada	860,740.44	2,653,688.81	3,514,429.25	29,087.63	----------	36,886.01	156,524.67	234,959.26	22,361.45
New Hampshire	1,755,507.36	3,353,303.79	5,108,811.15	78,081.55	----------	17,490.79	205,825.49	1,572,418.18	38,905.02
First New Jersey	5,630,981.71	9,475,002.25	15,105,983.96	71,103.76	6,530.51	16,716.07	606,850.40	7,857,895.79	287,491.01
Fifth New Jersey	38,728,981.17	46,564,128.29	85,293,109.46	556,818.56	16,510.91	32,052.13	4,857,868.09	8,003,868.30	896,321.49
New Mexico	515,947.06	1,048,755.37	1,564,702.43	52,895.33	----------	28,452.06	80,922.07	207,738.84	1,134.47
First New York	12,680,664.70	27,322,505.18	40,003,169.88	300,728.28	----------	124,879.47	1,646,751.30	20,834,273.59	710,942.81
Second New York	156,716,955.08	177,957,216.79	334,674,171.87	2,528,530.57	275,880.57	256,391.81	16,021,880.38	5,463,972.06	3,563,948.67
Third New York	110,081,628.57	115,494,179.48	225,575,808.05	1,565,320.44	----------	721,859.63	12,007,088.82	57,763,103.21	3,389,087.85
Fourteenth New York	17,038,950.95	22,301,593.55	39,340,544.50	222,233.41	----------	90,143.40	1,799,282.01	44,321,269.30	806,653.83
Twenty-first New York	6,142,098.35	6,067,933.72	12,210,032.07	105,523.14	4,534.06	53,040.44	829,652.38	2,655,381.33	264,573.27
Twenty-eighth New York	21,187,105.63	18,513,002.90	39,700,108.53	445,910.68	----------	131,222.27	2,064,234.42	4,902,091.55	340,969.15
North Carolina	16,403,823.20	11,255,638.21	27,659,461.41	469,022.34	----------	84,218.01	1,637,002.76	6,661,772.76	264,510.08
North Dakota	376,375.22	393,820.94	770,196.16	18,537.64	----------	9,078.40	67,619.02	63,752.45	4,557.58
First Ohio	21,443,372.11	18,854,604.35	40,297,976.46	602,641.61	109.50	51,509.21	2,026,325.81	5,088,900.56	522,634.13
Tenth Ohio	14,030,239.75	7,561,188.46	21,592,428.21	490,524.61	----------	36,010.81	1,103,801.78	1,135,752.53	85,948.66
Eleventh Ohio	5,837,573.65	5,255,020.04	11,092,593.69	305,873.32	----------	52,190.39	725,241.48	1,793,647.62	107,465.83
Eighteenth Ohio	50,097,569.32	31,541,857.65	81,639,426.97	2,391,594.23	----------	123,747.85	5,032,417.36	7,043,780.28	1,196,236.52
Oklahoma	13,019,179.70	8,567,448.38	21,586,628.08	301,252.47	----------	70,022.05	1,951,703.62	1,193,373.15	313,470.95
Oregon	3,881,840.69	3,623,512.03	7,505,352.72	220,533.01	----------	97,297.09	616,801.01	777,838.00	9,827.67
First Pennsylvania	46,494,479.53	52,106,098.36	98,600,577.89	1,221,450.36	73,343.42	189,514.90	5,579,862.77	13,637,306.24	1,062,114.11
Twelfth Pennsylvania	6,870,079.10	6,052,804.91	12,922,884.01	168,749.60	----------	87,618.65	1,052,497.16	2,085,896.31	147,663.42
Twenty-third Pennsylvania	45,028,126.34	50,332,049.18	95,360,175.52	1,738,358.03	----------	110,167.38	5,307,440.50	14,716,816.53	1,003,508.26
Rhode Island	6,262,655.04	11,218,300.58	17,480,955.62	301,016.27	----------	27,611.70	690,450.42	5,689,117.12	377,951.31
South Carolina	5,113,186.60	2,025,688.60	7,138,875.20	237,955.05	----------	36,698.97	395,501.61	533,239.87	89,550.74
South Dakota	476,989.98	446,269.99	923,259.97	30,207.41	----------	30,659.29	78,400.30	56,644.55	7,159.94
Tennessee	8,729,354.21	7,997,487.38	16,726,841.59	210,977.40	----------	74,335.40	878,771.26	1,770,924.52	147,394.08
First Texas	17,209,905.56	20,709,640.61	37,919,546.17	1,339,330.10	----------	130,958.71	2,315,817.82	1,907,184.69	270,917.93
Second Texas	16,710,355.30	15,310,000.15	32,020,355.45	730,553.90	----------	236,924.57	1,731,125.68	3,382,415.99	275,353.15
Utah	2,308,599.28	1,618,060.03	3,926,659.31	90,505.02	----------	4,121.48	314,676.75	233,459.59	11,419.84
Vermont	1,226,644.61	1,239,418.26	2,466,062.87	59,070.49	----------	7,468.51	130,124.28	669,033.27	7,761.07
Virginia	10,256,445.79	12,435,609.12	22,692,054.91	106,355.20	----------	182,613.53	1,369,850.24	1,855,410.94	150,958.77
Washington	9,192,171.53	8,591,060.35	17,783,231.88	401,546.29	----------	60,866.68	1,213,159.09	1,475,953.04	173,290.60
West Virginia	8,172,523.35	5,632,751.36	13,805,274.71	336,641.32	----------	50,004.18	879,780.85	715,087.08	106,545.61
Wisconsin	22,077,280.13	14,913,215.37	36,990,495.50	1,197,454.60	----------	180,998.04	2,043,012.69	6,623,035.32	288,863.40
Wyoming	424,327.22	1,150,455.81	1,574,783.03	27,895.93	----------	6,002.26	91,169.97	471,024.49	8,231.53
Philippine Islands	----------	----------	----------	----------	----------	----------	----------	----------	----------
Total	1,299,932,071.95	1,286,311,881.92	2,586,243,953.87	35,012,037.86	657,003.97	6,210,735.52	130,348,565.58	382,175,325.84	34,698,739.01

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

Collection districts	Corporation	Individual	Total income taxes	Section 106, Revenue Act of 1935	Navy contracts (sec. 3, Vinson Act)	Unjust enrichment	Capital stock	Estate tax	Gift tax
Alaska	$153,477.13	$384,498.29	$537,975.42	$18,493.86	----------	----------	$28,312.82	$24,553.98	----------
California	72,963,301.26	83,331,342.34	156,294,643.60	2,951,551.94	$99.05	$278,966.51	8,360,916.46	20,125,563.42	$1,642,645.06
District of Columbia	7,456,742.06	12,091,698.62	19,548,440.68	149,329.20	----------	27,670.82	626,814.78	5,614,512.92	272,258.62
Illinois	128,314,060.82	108,683,389.29	236,997,450.11	4,380,320.25	144,082.70	570,336.95	12,236,715.42	29,720,467.80	1,811,644.47
Maryland	17,512,428.66	27,148,054.30	44,690,482.96	446,171.29	----------	68,831.49	1,942,053.00	5,081,675.72	478,974.71
Missouri	33,057,420.39	25,767,621.35	58,825,041.74	907,832.95	----------	170,723.27	3,454,293.80	4,226,264.16	724,527.34
New Jersey	44,359,915.88	56,039,160.54	100,399,076.42	627,952.32	23,041.42	48,768.80	5,664,722.49	15,871,764.09	1,183,819.13
New York	321,847,413.28	367,656,421.62	691,503,834.90	5,171,261.42	280,414.63	1,377,237.00	35,168,880.37	141,940,092.04	9,077,075.58
Ohio	91,417,754.83	63,204,670.50	154,622,425.33	3,790,633.77	109.50	263,597.20	8,917,786.43	15,062,170.99	1,912,185.04
Pennsylvania	98,382,684.97	108,490,952.45	206,873,637.42	3,128,558.68	73,343.42	387,330.93	11,940,800.43	30,440,019.08	2,213,287.79
Texas	33,920,260.86	36,019,640.76	69,939,901.62	2,070,884.15	----------	367,883.28	4,046,943.50	5,379,600.68	546,271.08
Washington	9,038,694.40	8,206,562.06	17,245,256.46	383,052.43	----------	60,866.68	1,204,846.27	1,451,430.08	173,280.83

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

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	Container stamps, 1 cent per bottle or ¼ cent if less than one-half pint		Stills or worms manufactured, $20 each
	Imported (collected by customs), $2 per taxable gallon	Domestic, $2 per taxable gallon					Bottled-in-bond stamps	Red strip stamps	
Alabama	$7,421.77	$4,250.83	$20,926.85				$0.15	$27.13	
Arizona	185.19	107,309.99	5,913.50		$36.86			5,939.09	
Arkansas		29.90	3,058.34		2,110.48			14,078.24	
First California	1,381,405.82	4,828,615.19	57,869.64		80,675.99	$64.20	1,824.00	263,709.08	$1,290.41
Sixth California	1,342,796.63	2,883,417.21	54,799.38		39,554.51	1,188.80	1,270.60	131,770.80	347.30
Colorado	79,007.64	222,137.80	44,474.81		1,644.53			7,352.64	
Connecticut	257,068.39	203,800.00	17,450.38		82,938.03			116,415.48	
Delaware			1,161.84					37.21	
Florida	256,666.58	14,448.76	11,722.65		3,235.35			10,389.24	
Georgia	2,950.16	465.01	21,502.18					79.85	
Hawaii	106,934.33	38,206.47	604.06		2,944.63			3,966.40	
Idaho			1,319.26					.03	
First Illinois	3,314,026.22	5,092,218.69	46,378.23		231,337.12		2,594.40	476,038.49	
Eighth Illinois		46,608,622.12	37,082.17		490,809.14	1.90	4,744.80	1,372,874.55	80.00
Indiana	3,049,547.86	37,749,669.38	7,524.61		2,502,288.80			1,145,834.12	
Iowa	8,893.11	1,667.97	9,189.82		46.31			424.50	
Kansas			11,728.07						
Kentucky	39,181.79	38,483,774.25	6,189.40		346,190.76	1.80	189,746.40	1,419,707.88	280.00
Louisiana	190,468.61	2,696,465.84	7,719.46		12,211.96	1.60		76,342.80	
Maine	104.58	10.00	9,968.61		2,088.37			2,155.26	
Maryland	2,535,257.65	22,541,815.32	16,744.88		3,007,344.03	28.50	36,729.20	1,119,166.21	41.00
Massachusetts	1,018,471.40	5,682,697.97	22,216.66		272,610.11	7.30	408.00	342,634.74	240.00
Michigan	1,120,572.18	1,887,456.60	24,105.29		62,582.55			115,192.70	4.23
Minnesota	485,990.07	691,025.03	25,748.52		20,099.29		1,267.20	37,146.50	
Mississippi			4,375.35					.16	
First Missouri	309,827.81	918,875.94	11,291.48		9,564.35		9,170.33	70,610.72	
Sixth Missouri		1,088,444.23	11,125.88		8,479.76		288.00	77,072.04	
Montana		18,124.42	1,981.69		8.90			905.20	
Nebraska	64,900.47		5,863.70					109.16	
Nevada			3,535.40	$606.25				.69	
New Hampshire		93.23	2,599.92					.08	
First New Jersey		382,245.98	7,362.42		297.17			13,228.50	
Fifth New Jersey		8,039,618.60	15,863.02		770,466.14	3.70	187.20	440,074.06	200.00
New Mexico			14,673.98		682.20			2,099.19	
First New York		29,329.34	5,823.42	203.17	88,790.71		30.00	73,003.26	
Second New York	8,933,275.86	742,065.92	5,141.77	9,586.01	28,950.39	.50	523.20	375,793.58	40.00
Third New York		153.96	2,590.27	589.40	143,767.83			67,836.78	1,007.02
Fourteenth New York	4,487.97	2,381,689.85	10,178.23		10,436.87			70,217.28	
Twenty-first New York	359,247.02	126,698.60	12,453.80		172.02			4,367.24	
Twenty-eighth New York	149,536.53	33,376.26	13,979.19		5,954.66			708.80	
North Carolina		448.54	29,355.32					.18	20.00
North Dakota		585.46	3,130.65					.21	
First Ohio		13,758,185.95	135,353.32		433,880.64			639,978.44	100.00
Tenth Ohio			9,614.20					.08	
Eleventh Ohio		272.35	3,057.07					.05	
Eighteenth Ohio	473,175.27	676,374.20	14,978.10		32,876.29			18,481.82	
Oklahoma		2,010.89	13,401.15						10.00
Oregon	128,248.81	70,587.51	2,829.83		602.40			5,827.86	120.00
First Pennsylvania	1,126,214.77	20,747,639.01	13,595.01	31.00	1,086,159.72	61.80	2,608.80	508,612.07	265.00
Twelfth Pennsylvania		11,338.40	14,174.62					.18	
Twenty-third Pennsylvania	282,180.19	10,781,711.00	21,733.61	.63	1,053,062.18	26.40	57,690.40	368,675.66	20.00
Rhode Island	89,657.84	2,339.28	4,879.28		402.45			4,761.25	
South Carolina	44,689.11	2,465.13	12,887.54		191.48			10.11	
South Dakota		41.60	1,285.00					.70	
Tennessee	12,600.00	3,126.74	10,115.10						
First Texas	37,447.67	11,962.33	21,155.58		1,177.19			783.21	
Second Texas	268,640.20		12,077.37					241.92	
Utah	10.75		491.45					.11	
Vermont	15,154.70	427.85	182.00		76.14			117.12	
Virginia	15,999.07	317,504.40	15,703.51					12,385.63	
Washington	545,296.20	76,002.35	10,695.27		9,144.49			24,851.26	76.86
West Virginia		26,747.20	1,697.22					.09	350.00
Wisconsin	192,830.57	228,161.06	40,896.79		11,821.39			43,790.75	
Wyoming		1,869.83	3,744.25					.18	
Philippine Islands									
Total	28,250,370.79	230,318,541.74	997,478.26	11,016.46	10,833,776.20	1,386.50	308,482.68	9,503,791.23	4,491.82

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

Alaska			$408.85						
California	$2,724,202.45	$7,712,032.40	112,669.02		$120,230.50	$1,253.00	$3,094.60	$395,539.88	$1,637.71
District of Columbia		19,391.40	1,292.07					918.85	
Illinois	3,314,026.22	51,700,840.81	83,460.40		722,146.26	1.90	7,339.20	1,849,813.05	80.00
Maryland	2,535,257.65	22,522,423.92	15,452.81		3,007,344.03	28.50	36,729.20	1,118,247.36	41.00
Missouri	309,827.81	2,007,320.17	22,417.36		18,044.11		9,458.33	147,683.36	
New Jersey		9,021,764.58	23,225.44		770,763.31	3.70	187.20	462,302.56	200.00
New York	9,446,547.38	3,313,313.93	56,166.68	$10,378.58	248,074.68	.50	553.20	600,927.00	1,047.02
Ohio	473,175.27	14,434,832.50	103,002.78		466,756.93			657,460.39	100.00
Pennsylvania	1,408,394.96	31,540,688.41	49,503.24	31.63	2,139,221.90	88.20	60,299.20	877,287.91	285.00
Texas	306,087.87	11,962.33	33,232.95		1,177.19			1,025.13	
Washington	545,296.20	76,002.35	10,228.42		9,144.49			24,851.26	76.86

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Distilled spirits—Continued							
	Special or occupational taxes							Total from distilled spirits taxes
	Manufacturers of stills, $50 per year	Rectifiers		Wholesale liquor dealers, $100 per year	Retail liquor dealers, $25 per year	Retail dealers in medicinal spirits, $25 per year	Retail liquor dealers at large, $25 per year	
		Less than 500 barrels, $100 per year	500 barrels or more, $200 per year					
Alabama				$2,232.20	$22,863.16	$143.75	$33.86	$57,889.70
Arizona		$100.00		5,274.15	31,617.90	3,707.24		160,113.92
Arkansas		100.00		5,477.98	19,253.32	25.00		44,133.26
First California	$941.51	3,393.76	$2,607.32	58,498.37	410,878.74	1,803.03	22.92	7,093,719.98
Sixth California	179.17	1,306.11	1,005.00	41,745.68	313,201.42	28,936.72		4,811,569.33
Colorado		114.59	200.00	4,506.76	34,095.39	9,197.25	597.92	403,329.33
Connecticut	100.00	1,066.67	1,525.00	10,228.48	116,576.51	150.00		807,324.94
Delaware				975.01	10,064.76	150.00		12,408.82
Florida		125.00	450.00	11,051.46	147,068.60		19.67	455,174.51
Georgia				6,617.41	74,303.85	25.00		105,978.46
Hawaii		100.00		5,758.36	18,273.01	425.00		177,412.76
Idaho				6,525.00	25,395.56	50.00		33,289.85
First Illinois	41.67	4,803.25	3,482.50	47,061.98	437,031.01	7,801.47	19,879.56	9,683,591.59
Eighth Illinois	54.17	990.68	800.00	12,927.21	139,051.62	2,808.36		48,671,446.73
Indiana		508.34	1,200.00	4,793.34	105,454.44			44,566,820.89
Iowa		8.33	200.00	198.67	43,313.31	644.61		61,566.63
Kansas				585.11	23,832.33	272.92		36,418.43
Kentucky	91.67	658.35	1,316.68	16,216.85	59,434.41	3,426.71	637.50	40,566,254.45
Louisiana		700.00	400.00	8,105.82	109,999.44			3,102,415.53
Maine				804.19	5,306.85		125.00	29,502.86
Maryland	56.25	1,400.01	2,333.34	11,705.63	144,524.93	850.00	2,687.62	29,420,884.57
Massachusetts	300.00	2,868.76	2,000.00	22,306.78	182,598.69	45,065.19	1,835.43	7,506,261.03
Michigan	15.77	4,015.75	200.00	22,461.63	358,200.64	25.00		3,591,862.31
Minnesota		604.78	600.00	5,849.89	88,107.16	11,592.56		1,368,093.00
Mississippi				924.59	31,314.97	20.84		36,065.91
First Missouri	50.00	100.00	400.00	3,810.19	83,071.82	12,326.21		1,429,337.85
Sixth Missouri		387.38	200.00	5,052.05	51,266.40	50.00	22.92	1,242,389.86
Montana		172.96		2,350.02	37,515.16			61,058.35
Nebraska				3,176.07	32,926.61	1,247.93		108,224.54
Nevada				2,298.79	22,205.58	744.80		29,301.51
New Hampshire				100.00	5,135.63	535.43		8,454.29
First New Jersey		179.17		2,688.35	86,977.40			491,978.99
Fifth New Jersey	125.00	600.00	2,800.00	10,822.16	241,074.35			10,136,734.23
New Mexico		100.00		3,512.51	23,290.24			41,364.12
First New York		415.87	800.00	6,668.21	127,594.91	75.00	312.51	303,016.40
Second New York	205.00	222.71	87.51	7,851.53	24,152.24	25.00	879.18	10,128,800.00
Third New York	100.00	443.23	498.62	18,449.60	69,456.63	550.00	56.26	305,509.60
Fourteenth New York	60.00	200.00	200.00	3,391.81	150,883.55			2,646,717.56
Twenty-first New York	50.00	221.26		1,710.42	74,347.16	250.00		579,517.52
Twenty-eighth New York	50.00	191.67		2,496.68	91,451.89			297,745.72
North Carolina	50.00	239.54		6,618.58	51,811.21	750.00		89,317.20
North Dakota		20.84		2,209.81	22,092.23	669.07		28,708.27
First Ohio	79.18	799.34	1,000.00	9,891.78	53,642.10			15,031,910.75
Tenth Ohio				8,872.13	58,494.46	56.25		75,037.12
Eleventh Ohio		305.00		8,235.00	43,101.47			55,002.54
Eighteenth Ohio	20.84	6,078.96	800.00	29,030.41	231,157.93			1,482,973.91
Oklahoma				235.42	41,722.97			57,380.43
Oregon	87.51	225.01		14,795.21	69,558.11	627.09		293,509.34
First Pennsylvania	66.67	58.14	2,337.11	52,474.92	108,399.00	125.00	600.00	23,739,248.02
Twelfth Pennsylvania		275.02		12,150.01	82,264.00	100.00		120,393.13
Twenth-third Pennsylvania	26.05	401.74	1,200.68	46,227.24	173,024.60	75.00		12,786,121.38
Rhode Island		413.07		3,876.26	47,511.31	4,907.75		158,901.49
South Carolina				7,920.43	29,372.56			97,536.36
South Dakota		157.50		1,165.84	23,276.24			25,926.88
Tennessee				6,487.74	59,094.10	603.75		91,997.43
First Texas			152.50	7,780.31	162,141.28	693.20		213,293.27
Second Texas				4,747.47	63,640.36			349,347.32
Utah				2,193.35	5,637.33			8,632.99
Vermont				200.00	4,335.92	387.50		20,881.23
Virginia				3,358.33	41,171.35	769.17		405,891.46
Washington	16.35	396.01	200.00	14,329.68	126,025.94			807,001.41
West Virginia	90.00			184.17	7,791.01	108.34		36,028.03
Wisconsin		1,433.63	200.00	17,349.65	336,328.78	16,276.30	79.19	888,108.11
Wyoming				319.38	13,015.02	202.50		19,651.76
Philippine Islands								
Total	2,840.81	36,928.13	29,262.28	643,674.87	6,014,365.50	159,645.94	27,786.54	287,648,816.82

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

Alaska				$1,500.00	$12,437.34			$14,406.79
California	$1,120.68	$4,699.87	$3,612.32	100,243.05	724,080.16	$30,849.75	$22.92	11,935,289.31
District of Columbia				3,634.68	38,889.59	450.00	737.62	65,314.21
Illinois	95.84	5,793.93	4,282.50	59,989.19	576,682.63	10,609.83	19,879.56	58,355,041.32
Maryland	56.25	1,400.01	2,333.34	8,070.95	105,535.54	400.00	1,950.00	29,355,370.26
Missouri	50.00	487.38	600.00	8,901.81	134,338.32	12,576.21	22.92	2,671,727.71
New Jersey	125.00	779.17	2,800.00	13,510.51	327,051.75			10,628,713.22
New York	455.00	1,694.74	1,586.13	40,568.23	537,876.38	900.00	1,247.95	14,241,337.40
Ohio	100.02	7,164.30	1,800.00	56,059.95	684,395.96	56.25		16,644,924.35
Pennsylvania	92.72	735.80	3,603.79	110,852.17	463,687.60	300.00	600.00	36,645,672.53
Texas			152.50	12,527.78	225,781.64	693.20		592,640.59
Washington	16.35	396.01	200.00	12,829.68	113,588.00			792,628.22

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Wines, cordials, etc.							
	Excise taxes [1]		Brandy for fortifying, per proof gallon, 10 cents	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	$1.00	$23.10					$559.98	$594.08
Arizona	7.36							7.36
Arkansas		15,361.01	$2,471.97		$729.17		8,561.34	27,123.49
First California	29,005.53	2,309,010.57	900,710.93					3,238,727.03
Sixth California	22,366.97	891,991.85	128,432.61			$680.86	22.92	843,495.21
Colorado	1,039.22	48,565.61				50.00	4,481.94	54,235.77
Connecticut	7,355.22	27,807.69	147.34					35,310.25
Delaware								
Florida	4,116.78	2,641.90			1,195.85		22,346.67	30,301.20
Georgia		11,956.64	5.04	$100.00	400.00	221.27	9,619.72	22,302.67
Hawaii	986.16	1,919.93						2,906.09
Idaho								
First Illinois	29,074.32	295,760.96		391.67		97.92		325,324.87
Eighth Illinois		513.02						513.02
Indiana	2,443.26	209.99				243.28	15,674.17	18,569.80
Iowa	28.48	5,150.92						5,179.40
Kansas								
Kentucky	488.88	470.00					75.00	1,033.88
Louisiana	6,979.68	70,383.69						77,363.37
Maine	17.46					50.00		67.46
Maryland	10,957.83	16,274.05					2,386.16	29,618.04
Massachusetts	24,740.47	67,659.65						92,400.12
Michigan	1,356.80	87,448.59	1,932.28	558.34	533.36	154.18	6,231.92	98,216.47
Minnesota	3,291.80	2,759.60						6,041.40
Mississippi		50.00		643.77	991.69	122.31	8,569.26	10,377.03
First Missouri	2,995.17	22,251.62						25,246.79
Sixth Missouri		698.97						698.97
Montana		95.30						95.30
Nebraska	349.43	103.69						453.02
Nevada		4,203.71						4,203.71
New Hampshire								
First New Jersey		106,160.19	433.36					106,593.55
Fifth New Jersey		170,943.60		2,850.00		710.43		174,504.03
New Mexico		2,576.50						2,576.50
First New York		202,993.30	5,114.12	100.00		50.00		208,257.42
Second New York	327,929.47	254,791.72	2,628.13	3,405.04	25.00	899.20	1,179.02	590,858.68
Third New York		217,106.68	56.60	3,953.36	100.00	1,105.85	2,943.52	225,306.01
Fourteenth New York	13.73	148,093.02	55.73	950.01		33.34		149,145.83
Twenty-first New York	2,093.90	883.69						2,977.49
Twenty-eighth New York	1,220.97	188,004.03	7,491.73					196,718.73
North Carolina		4,324.24		200.00	267.92	50.00	4,696.21	9,538.37
North Dakota								
First Ohio		18,802.35	304.73					18,907.08
Tenth Ohio		34,751.28	1,713.43					36,464.71
Eleventh Ohio		862.62						862.62
Eighteenth Ohio	5,093.93	76,139.15	2,782.24					84,015.32
Oklahoma								
Oregon	486.16	10,191.42						10,677.58
First Pennsylvania	11,752.87	71,334.40						86,087.27
Twelfth Pennsylvania		2,601.04						2,601.04
Twenty-third Pennsylvania	280.98	772.98						1,053.96
Rhode Island	1,490.58	3,305.00	216.49					5,012.07
South Carolina	211.18	278.25			700.00		31,947.68	33,137.11
South Dakota			.25					.25
Tennessee	143.08	215.75		66.67	70.00		396.39	891.89
First Texas	405.80	7,816.16						8,221.96
Second Texas	2,922.80							2,922.80
Utah								
Vermont	2.87				1,791.67		18,922.96	20,717.50
Virginia	45.37	49,531.59		100.00	891.68	25.00	25,486.36	76,080.00
Washington	1,717.33	59,085.36	1,573.06					62,375.75
West Virginia								
Wisconsin	2,844.84	7,529.36						10,374.20
Wyoming		58.00						58.00
Philippine Islands								
Total	506,247.88	6,385,362.54	3,056,078.04	13,348.86	7,696.34	4,493.64	164,100.32	7,137,327.42

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

Alaska								
California	$51,372.50	$3,001,002.42	$1,029,143.54			$680.86	$22.92	$4,082,222.24
District of Columbia		58.59					2,041.91	2,097.50
Illinois	29,074.32	296,273.98		$391.67		97.92		325,837.89
Maryland	10,957.83	16,218.46					344.25	27,520.54
Missouri	2,995.17	22,950.59						25,945.76
New Jersey		277,103.79	433.36	2,850.00		710.43		281,097.58
New York	331,258.07	1,071,872.34	15,354.31	8,438.41	$125.00	2,088.39	4,122.54	1,433,259.06
Ohio	5,093.93	130,355.40	4,800.40					140,249.73
Pennsylvania	12,033.85	77,708.42						89,742.27
Texas	3,328.60	7,816.16						11,144.76
Washington	1,717.33	59,085.36	1,573.06					62,375.75

[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 one-half pint; artificially carbonated wines, 1½ cents per pint; cordials, etc., containing sweet wine fortified, 1½ cents per one-half pint.

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Fermented malt liquors								All liquor taxes, total
		Special taxes							
	Excise tax, per barrel of 31 gallons, $6	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	Retail dealers in fermented malt liquors, $20 per year	Retail dealers in malt liquor, at large, $20 per year	Temporary dealers in malt liquors, per month, $2	Total from fermented malt liquor taxes	
Alabama				$6,100.74	$64,320.76		$2.00	$70,423.50	$123,897.28
Arizona	$130,357.76		$100.00	2,408.99	5,926.29		22.00	138,815.04	298,956.32
Arkansas				6,427.19	63,092.59	$10.00	20.00	69,549.78	140,806.53
First California	8,245,727.53	$110.00	2,450.00	15,704.51	71,936.07	55.02	2,210.09	8,337,753.22	18,670,200.23
Sixth California	4,259,547.21		1,258.75	10,358.42	51,575.64	26.68	526.00	4,323,292.70	10,008,357.21
Colorado	1,333,708.13	66.22	400.00	4,556.12	20,300.15	40.00	32.00	1,359,102.62	1,816,667.72
Connecticut	2,300,272.50		1,100.00	13,813.36	76,331.26		1,576.50	2,393,093.62	3,235,728.81
Delaware	125,056.25		141.67	670.84	1,425.45		52.00	127,346.19	139,755.01
Florida	1,314,709.38		816.57	4,045.92	33,826.07	304.44	48.00	1,353,750.38	1,839,226.09
Georgia	423,610.25		100.00	3,725.49	35,794.24		56.00	463,285.98	591,567.11
Hawaii	388,278.55	47.50	700.00	863.97	2,114.10		2.00	392,006.12	572,324.97
Idaho	160,966.28	50.00	445.86	4,719.18	21,202.48		37.84	187,481.64	220,771.49
First Illinois	12,968,857.63	55.23	4,950.02	41,984.37	23,305.41	225.00	3,426.00	13,042,803.66	23,051,723.12
Eighth Illinois	5,983,063.68		1,800.00	23,181.56	22,002.67		908.94	6,030,956.85	54,702,916.60
Indiana	8,954,517.51		1,800.00	9,491.96	45,920.22	55.00	1,074.00	9,012,867.69	53,593,258.38
Iowa	861,938.75	5.21	400.00	17,004.93	98,336.47	36.68	52.00	978,674.04	1,048,420.07
Kansas	1,675.14			16,879.61	102,436.00	12.00	150.00	121,202.75	157,621.18
Kentucky	4,080,650.02		791.67	10,530.99	83,214.59	448.24	312.00	4,175,947.51	44,743,235.84
Louisiana	4,190,746.14		700.75	8,566.25	45,339.89		1,512.00	4,246,865.03	7,426,643.93
Maine				3,305.30	41,068.88		20.00	44,394.18	65,024.50
Maryland	6,795,574.40		1,100.00	12,884.30	68,498.80	201.67	1,267.80	6,879,526.97	36,329,829.58
Massachusetts	6,072,634.38		1,400.00	9,100.53	14,212.83	20.00	2,144.00	6,099,511.74	13,788,174.89
Michigan	14,019,446.94		3,416.67	41,394.73	111,702.53	827.90	6,562.46	14,183,351.23	17,870,429.04
Minnesota	12,886,246.96		2,757.50	31,643.80	183,436.89	18.34	1,122.00	13,105,226.39	14,479,300.79
Mississippi		15.63		4,971.55	38,410.15	16.68	104.00	43,518.01	90,560.95
First Missouri	15,792,116.36		1,300.00	10,476.02	91,487.52		2,437.67	15,897,817.57	17,352,402.21
Sixth Missouri	1,386,223.24	42.06	660.42	8,689.24	65,306.56	18.34	198.00	1,461,137.86	2,704,226.69
Montana	917,884.41		1,105.00	4,580.50	11,310.63		40.10	934,920.64	996,074.29
Nebraska	1,981,039.41		700.00	7,313.37	41,065.57		38.00	2,030,176.35	2,138,853.01
Nevada	94,262.50		200.00	2,133.99	4,942.98		10.00	101,549.47	135,054.69
New Hampshire	179,839.35	55.00	100.00	2,066.68	24,949.55			207,010.58	215,464.87
First New Jersey	828,925.00		300.00	8,502.03	3,287.30		926.00	841,740.33	1,440,312.87
Fifth New Jersey	15,322,543.61		1,316.67	11,982.91	7,548.02		3,413.15	15,316,804.36	25,658,042.62
New Mexico	28,292.60		100.00	1,154.18	523.34		2.00	30,072.02	77,012.64
First New York	15,319,715.00		1,000.00	7,253.30	169,218.93	908.34	394.00	15,498,489.57	16,069,793.39
Second New York	300.00			1,537.09	11,497.99	263.34	117.51	13,715.93	10,733,372.11
Third New York	10,487,484.46		600.00	1,615.76	55,947.67		88.34	10,545,736.23	11,076,551.84
Fourteenth New York	7,321,663.78		1,495.00	10,532.89	133,578.17		849.90	7,468,119.74	10,263,953.13
Twenty-first New York	2,847,480.11		1,043.75	6,312.69	44,551.87		360.00	2,899,748.42	3,482,243.43
Twenty-eighth New York	7,484,003.13		1,400.00	6,844.17	52,797.92		1,820.00	7,546,865.22	8,041,327.67
North Carolina	407,975.00		100.00	5,661.03	77,280.20		80.20	491,096.43	589,952.00
North Dakota	4.45			4,827.04	21,980.06		30.00	26,850.15	53,588.42
First Ohio	8,943,574.86		1,600.00	5,414.68	40,777.35		743.03	6,992,109.92	22,012,927.75
Tenth Ohio	2,365,406.97		891.67	5,626.48	25,257.23		567.30	2,397,749.83	2,509,231.46
Eleventh Ohio	1,471,921.98		700.00	4,170.72	20,768.93	60.00	190.00	1,497,811.01	1,533,676.77
Eighteenth Ohio	8,187,321.93		2,396.67	8,598.97	38,264.20		2,085.00	8,238,666.77	9,805,650.03
Oklahoma	628,846.86		316.67	7,335.17	61,686.57		142.20	698,327.40	755,707.92
Oregon	642,506.00	18.60	600.00	3,030.08	38,384.18	40.00	238.15	685,714.21	889,001.13
First Pennsylvania	15,041,101.51		4,551.68	25,600.17	63,464.14	40.00	88.00	15,154,805.50	38,980,240.70
Twelfth Pennsylvania	5,638,782.30		2,250.00	6,104.86	36,873.76		238.00	5,684,339.12	5,807,243.29
Twenty-third Pennsylvania	8,405,249.85	20.00	4,630.00	32,360.34	45,557.18		658.94	8,488,480.31	22,275,655.65
Rhode Island	3,102,468.25		1,800.00	1,317.92	2,000.19		174.60	3,107,820.96	3,271,734.52
South Carolina				3,941.72	55,436.93		224.40	59,613.05	190,286.52
South Dakota	22,120.00		100.00	6,511.18	30,033.54	66.67	26.68	58,858.07	84,784.20
Tennessee	558,477.50		100.00	5,062.74	70,582.37	31.67	34.00	634,298.29	727,177.60
First Texas	3,702,693.35		400.00	22,254.91	88,478.49		378.24	3,814,144.09	4,065,600.22
Second Texas	330,402.50		300.00	9,142.16	52,232.83	55.02	42.33	392,174.84	744,444.96
Utah	535,037.50		100.00	2,589.46	22,233.88	20.00		560,580.84	569,213.83
Vermont	66.17			1,063.36	5,001.73		30.00	6,161.26	47,759.99
Virginia	630,378.75		400.00	6,467.46	80,913.68	106.72	179.81	724,444.42	1,207,116.88
Washington	4,293,287.52	87.50	1,500.00	11,009.10	41,575.80		123.89	4,347,583.81	5,216,903.97
West Virginia	260,812.50		466.68	7,337.09	70,768.30		22.00	339,406.57	376,334.60
Wisconsin	20,474,859.85	229.65	8,528.91	41,394.63	64,330.25	115.69	3,096.60	29,592,555.58	30,491,097.89
Wyoming	289,216.40		241.67	2,654.82	2,250.02		50.44	294,413.35	314,123.11
Philippine Islands									
Total	269,347,987.45	800.60	69,924.25	626,321.50	3,100,014.24	4,023.44	43,386.61	273,192,458.29	567,978,601.53

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

Alaska	$20,156.25		$100.00	$933.34	$539.68			$21,728.27	$36,134.46
California	12,504,774.74	$110.00	3,708.75	26,122.93	123,511.71	$81.70	$2,736.09	12,561,045.92	28,678,557.47
District of Columbia	394,990.00		400.00	1,133.34	8,969.39	120.00	40.10	405,652.83	473,064.54
Illinois	18,951,921.31	55.23	6,750.02	65,165.93	45,308.08	225.00	4,334.94	19,073,760.51	77,754,639.72
Maryland	6,400,581.40		700.00	11,750.06	59,529.41	81.67	1,227.70	6,473,874.14	35,856,765.04
Missouri	17,178,339.60	42.06	1,960.42	10,165.26	156,794.08	18.34	2,635.67	17,358,955.43	20,050,628.90
New Jersey	16,151,466.61		1,616.67	20,284.94	10,835.32		4,339.15	16,188,544.69	27,098,355.49
New York	43,460,646.48		5,538.75	34,095.90	467,592.55	1,171.68	3,629.75	43,972,575.11	59,607,271.57
Ohio	18,968,225.72		5,588.34	23,810.83	125,067.71	60.00	3,585.33	19,126,337.93	35,911,512.01
Pennsylvania	30,105,133.86	20.00	11,431.68	64,221.37	145,895.08	40.00	982.94	30,327,724.93	67,063,139.73
Texas	4,033,095.85		700.00	31,397.07	140,651.32	55.02	420.57	4,200,319.83	4,810,105.18
Washington	4,273,131.27	87.50	1,400.00	10,075.76	41,037.12		123.89	4,325,855.54	5,180,850.51

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

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	$995.30	$1.46	$5.50		$29.12		$731.27	$0.90			
Arizona											
Arkansas	238.70	16.80	4.00	$0.26			279.76				
First California	86,761.99	862.80	11,618.25	196.45	202.18	$5.55	99,647.22	9,534,110.19	$11.99	$2,500.40	
Sixth California	19,302.34	3,635.09	76,174.26	189.36	518.95	21.52	99,841.52	509.33	217.86		
Colorado	1,104.25	10.48	356.31	8.40	6.75		1,488.19	28.74			
Connecticut	88,394.09	808.37	32,744.69	5.38	.34		121,952.86	7.20		53,244.72	
Delaware	341.50	2.70	43.88		5.40		393.48				
Florida	1,508,786.77	52,141.23	519,555.08	229,911.96	5,171.37	7,848.84	2,323,382.25	1,876.18	170.55		
Georgia	18,544.25		2,374.88	131.25			21,050.38	.90			
Hawaii	59.40	.54	.56	2.10			62.60	8.13			
Idaho	87.70		57.50				145.20				
First Illinois	37,603.97	1,246.37	48,856.37	4,128.15	345.88		92,180.74	73.23	6.88		
Eighth Illinois	11,964.76	492.60	1,440.73				13,898.09	10.00			
Indiana	170,417.99	955.35	65,357.04	90.83	4.94		236,826.15	12.16			
Iowa	6,420.42	560.10	337.25	1.08	21.06		7,339.91	1.38			
Kansas	264.99	.03					265.02	1.53			
Kentucky	8,094.85	86.10	868.99				9,049.94	37,750,933.98		16,807.91	$6,500.00
Louisiana	113,657.57	2,219.86	84,613.44	929.46	30.46		201,450.79	17.88			
Maine	2,587.56	164.25	3,118.52				5,870.33	.90			
Maryland	22,016.66	696.75	2,239.77	54.51	153.93		25,191.72	41.42	60.55		
Massachusetts	58,689.58	1,854.66	52,297.35	784.53	2,089.78		115,715.90	49,122.22	59.66	25.00	36.00
Michigan	241,930.65	1,584.96	127,111.03	455.07	158.87	.42	371,241.00	45.44			
Minnesota	16,192.74	14.86	1,430.62		13.50		17,651.72	6.39			
Mississippi											
First Missouri	11,450.98	24.00	2,672.78	68.28	444.69		14,660.73	12,897.00		35.99	
Sixth Missouri	37,765.40	683.10	6,207.26				44,655.76				
Montana	194.02		480.50				674.52				
Nebraska	927.60	7.65	84.50				1,019.75				
Nevada	12.00						12.00				
New Hampshire	102,840.76	83.45	51,001.68	22.32			153,948.21				
First New Jersey	248,334.63	5,108.76	323,548.35	119,830.69	19,616.34		716,338.77	2.96			
Fifth New Jersey	697,262.29	45,564.63	375,761.54	13,491.29	830.26	5,352.92	1,138,255.93	21,625,408.20		1.20	
New Mexico	.10						.10				
First New York	95,657.71	3,566.84	25,172.44	1,313.08	39.63		95,729.90	280.78			
Second New York	34,882.54	4,371.98	24,889.34	6,929.87	27,618.11	1,504.66	100,106.50	460,700.05	15,258.25	126,634.59	5,400.00
Third New York	91,306.77	7,191.82	107,803.77	17,001.80	1,438.57	1,532.78	226,278.51	3,353.04	458.10	592,747.20	
Fourteenth New York	111,509.05	7,870.90	40,332.80	312.95	4.33		160,030.12	171.93			
Twenty-first New York	7,613.66	26.70	2,443.24				10,113.00				
Twenty-eighth New York	13,623.05	408.36	2,980.23	65.12	305.79	.12	17,379.67	22.00			
North Carolina	84,493.60	5.55	1.75		.68	12,750.00	97,257.58	257,312,370.79	3,794.40	378,895.32	
North Dakota	105.05	.15	5.00				110.20				
First Ohio	44,679.20	503.82	4,954.97	83.48	51.13		50,274.60	5.27	1.44		
Tenth Ohio	332,627.16	10,993.80	15,219.35				358,840.31	2.18			
Eleventh Ohio	24,605.52	494.73	492.75		13.59		25,605.50	36.60			
Eighteenth Ohio	90,525.92	803.55	4,327.58	6.57	22.95	94.65	95,841.22	13.14			
Oklahoma	5.05						5.05				
Oregon	707.40	.46	395.30		1.35		1,104.51	12.57			
First Pennsylvania	2,805,338.56	9,241.13	541,447.71	12,629.70	2,081.79		3,370,738.89	14,554,498.87	343.74	7.05	
Twelfth Pennsylvania	488,818.80	113.10	63,510.04		4.05		552,446.59	170,156.10	792.00		
Twenty-third Pennsylvania	81,224.95	127.31	178.18	95.57	357.26	95.80	82,079.07	125.46			
Rhode Island	18,037.70		131.25				18,168.95				
South Carolina	537,783.10	159.75	39.75		.09	.60	537,983.29	15.00			
South Dakota	240.94		90.50				331.44				
Tennessee	2,041.56	46.50	594.26	3.42	.08		2,685.81				
First Texas	15,241.40	1.20	14,630.14	169.58	3.31		30,045.63	2.46			
Second Texas	83.40	45.15	.87	2.63	10.81		142.86	4.08	2.88		
Utah	1,376.50		1,487.51		16.20		2,880.21				
Vermont	24.00				.09		24.09				
Virginia	465,977.25	98.63	1,313.93		6.75	101,786.40	569,182.96	151,964,274.86		3.60	
Washington	551.79	8.26	202.55				762.60	16.38			
West Virginia	173,501.99	32.48	9.00	31.50			173,574.97	.24	.06		
Wisconsin	47,558.27	403.59	14,918.83	1,244.73	14.20		64,169.62	12.44			
Wyoming	40.00		78.75				118.75				
Philippine Islands	396,018.87	908.82	1,776.70	3,875.35	87.87		402,667.41	1,759.92	7.30		
Total	9,449,179.36	166,189.42	2,659,653.80	414,000.82	51,632.65	130,994.36	12,881,909.31	493,432,959.72	21,185.72	1,170,602.98	11,936.00

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

Alaska											
California	$106,064.33	$4,497.89	$87,792.51	$385.81	$721.13	$27.07	$199,488.74	$9,534,619.52	$229.85	$2,500.40	
District of Columbia	59.60	41.48	6.51	.53	47.26		155.38	23.06	58.39		
Illinois	49,568.73	1,648.97	50,297.10	4,128.15	345.88		105,988.83	83.23	6.88		
Maryland	21,987.06	655.27	2,239.26	54.08	106.67		25,036.34	18.36	2.16		
Missouri	49,216.38	707.10	8,880.04	68.28	444.69		59,316.49	12,897.00		35.99	
New Jersey	945,596.92	50,663.39	699,309.89	133,321.98	20,316.60	5,352.92	1,854,594.70	21,625,411.16		1.20	
New York	324,602.78	23,442.60	203,621.91	25,622.82	29,466.63	3,037.56	609,734.30	464,537.40	15,716.35	719,381.79	$5,400.00
Ohio	492,437.80	12,857.90	24,994.65	90.05	87.07	94.65	530,562.72	57.19	1.44		
Pennsylvania	3,375,382.31	9,481.64	605,136.53	12,725.27	2,443.10	95.80	4,005,264.55	14,724,780.43	1,135.74	7.05	
Texas	15,324.80	46.35	14,631.01	172.21	14.12		30,188.49	6.54	2.88		
Washington	551.79	8.26	202.55				762.60	16.38			

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Tobacco manufactures—Continued			Oleomargarine								
						Special taxes						Total from oleomargarine taxes
							Wholesale dealers		Retail dealers			
	Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Leaf tobacco sold or removed, in violation of sec. 3360, R. S., etc.	Total, all tobacco taxes	Colored, per pound, 10 cents	Uncolored, per pound, ¼ cent	Manufacturers, $600	Colored oleomargarine, $480	Uncolored oleomargarine, $200	Colored oleomargarine, $18	Uncolored oleomargarine, $6	
Alabama			$731.87	$1.00	$366.77	$400.00	$28.87	$6,383.37		$15,114.81	$22,294.02	
Arizona						1,038.17		1,272.73		5,286.45	7,597.40	
Arkansas	$97.74	$209.16	586.65					3,856.67		11,298.81	15,155.48	
First California	54,123.49		9,690,393.29		93,968.30	3,000.00		5,750.04	$3.55	32,445.09	135,168.98	
Sixth California	3,923.05		104,491.76		29,970.50	2,600.00		5,213.36	.13	34,439.22	72,223.21	
Colorado	1,088.79		2,605.72		1,055.00			3,390.86		14,187.20	18,633.06	
Connecticut	5,359.87		180,564.66				25.00	2,866.72		8,549.34	11,441.06	
Delaware	355,469.27		355,862.75					1,100.00		2,495.63	3,595.63	
Florida	384.29		2,325,813.27					13,000.10		25,435.79	39,335.89	
Georgia	238.95		21,290.23			187.08		9,920.92		10,103.69	20,212.50	
Hawaii	1,542.35		1,613.08					1,000.00		1,851.88	2,851.88	
Idaho			145.20							46.50	46.50	
First Illinois	4,605,336.97		4,697,507.82	21,969.00	328,925.50	4,200.00		10,850.22		53,801.64	419,755.56	
Eighth Illinois	21,540.99	1,029.33	36,388.41	510.30		450.00	480.00	13,460.03	4.38	44,112.23	58,016.94	
Indiana	27,218.66	362.22	264,419.19	5,550.00	104,947.25	600.00		15,560.98	46.00	57,382.32	184,088.55	
Iowa	27,749.94		35,091.23					5,624.84		20,180.41	25,805.25	
Kansas	249.30		515.85	9,646.00	89,290.50	3,000.00		8,783.36	48.00	30,298.69	121,066.55	
Kentucky	5,610,285.16	25.00	43,393,301.99	40.00				3,591.68	65.40	23,594.33	27,291.61	
Louisiana	50.94		201,519.61				10.00	8,126.70		18,551.13	26,687.83	
Maine	4.14		5,875.37					4,550.02		12,629.11	17,179.20	
Maryland	52.36		25,376.05	19,839.10	26,526.50	600.00	480.00	6,753.35	1,083.20	26,305.61	82,580.76	
Massachusetts	56,554.34		221,513.12					6,050.02		22,987.15	29,037.17	
Michigan	1,545,535.70		1,916,822.14	25.00	49,050.00	600.00		22,308.40		60,048.26	132,031.66	
Minnesota	8,771.32		26,429.43		3,227.50	1,200.00		4,953.35		11,256.03	20,636.88	
Mississippi							603.00	1,533.35	6.00	3,629.61	5,771.96	
First Missouri	5,656,853.08		5,684,446.80	1,531.20	21,475.00	1,604.20		3,783.36	104.00	23,239.29	51,737.05	
Sixth Missouri	394.55		45,050.31	180.00	6,690.00	600.00		7,635.88	84.00	27,124.58	42,314.46	
Montana	53.08		727.00					200.00		203.83	403.83	
Nebraska	3,881.34		4,901.09					4,400.01		15,759.61	20,159.62	
Nevada			12.00					650.00		1,154.92	1,804.92	
New Hampshire	47.70		158,995.91			50.00		1,783.30	45.00	6,606.37	8,484.73	
First New Jersey	17.10		716,358.83			25.00		2,046.67		11,905.34	13,977.01	
Fifth New Jersey	1,227,013.23		23,990,678.56	3,380.00	74,298.75	600.00		4,470.01		13,229.99	95,978.75	

New Mexico			.10					1,150.01		3,625.52	4,775.53
First New York	56,037.81		152,068.40					2,083.34		13,400.78	15,484.12
Second New York	47,388.51		755,397.50				508.00	3,076.67		160.37	3,745.04
Third New York	6,279.50		829,116.44		25.00			400.00		2,129.20	2,554.20
Fourteenth New York	70,499.79		230,707.81					5,760.02		20,706.80	26,466.82
Twenty-first New York	109,665.49		119,779.00					6,506.67		20,247.13	26,813.80
Twenty-eighth New York	7,587.91		24,989.63					6,983.40		10,579.32	28,462.72
North Carolina	22,228,472.98	390.00	280,021,181.07					8,566.09		19,724.12	28,290.81
North Dakota			110.20							13.50	13.50
First Ohio	6,682,532.78		6,792,614.09	15.00	70,266.30	1,200.00		6,100.03		20,701.36	98,283.29
Tenth Ohio	1,264,609.93		1,623,452.42		33,505.00			5,933.35		19,243.82	58,682.17
Eleventh Ohio	300.18		25,049.37		94,005.00	625.00		7,216.69		20,016.56	124,763.25
Eighteenth Ohio	54,836.93		150,601.29					9,800.69		41,889.70	51,736.39
Oklahoma		39.61	44.66					200.00		3,292.17	3,492.17
Oregon	290.85		1,407.93		5,737.50	1,400.00		3,840.28		16,050.47	27,028.25
First Pennsylvania	358,896.85		18,284,485.40					1,200.00		8,719.42	9,919.42
Twelfth Pennsylvania	1,120,883.94		1,844,278.63					400.00		3,407.19	3,807.19
Twenty-third Pennsylvania	13,218.79	2.00	95,425.32	10.15				2,421.30		12,468.65	14,903.10
Rhode Island	1,763.26		19,032.21					1,666.67		7,178.95	8,815.62
South Carolina	2,004.21	310.00	540,312.50					5,050.02		10,173.45	15,223.47
South Dakota	254.07		586.41							302.62	302.62
Tennessee	3,495,432.78	54.50	3,498,173.18			100.00		1,150.00		2,213.48	3,493.48
First Texas	7,310.61		37,358.70	18.00		207.80		10,412.40	1,133.00	22,427.76	37,198.96
Second Texas	2.52		152.31	2,730.00	17,715.00	600.00	2.50	9,069.71		21,104.62	51,277.83
Utah	109.62		2,089.83					866.67		1,709.94	2,666.61
Vermont	3.78		27.87					1,350.00		2,677.68	4,027.68
Virginia	4,480,099.61		157,001,461.03	5.00				8,216.71	272.00	24,571.21	33,064.92
Washington	20.24		808.22							138.96	138.96
West Virginia	1,410,025.26		1,583,600.83					11,183.36	16.00	25,314.16	36,513.52
Wisconsin	27,620.01		61,802.07							300.00	300.00
Wyoming			118.75					58.34		2,216.06	2,274.40
Philippine Islands			401,434.69								
Total	60,660,951.90	2,421.90	508,181,007.53	65,450.35	1,033,045.37	21,838.18	2,137.17	315,509.50	3,812.60	1,021,082.43	2,465,925.63

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

Alaska										$93.08	$93.08
California	$58,046.54		$9,794,885.05		$123,938.80	$5,600.00		$10,963.40	$3.63	66,581.31	207,390.19
District of Columbia	58.60		295.43					1,516.67	472.00	5,610.28	7,598.95
Illinois	4,626,877.96	$1,029.33	4,733,986.23	$22,479.30	328,925.50	4,650.00	$480.00	24,319.25	4.38	97,914.07	478,772.50
Maryland	23.76		25,080.62	19,839.10	26,526.50	600.00	480.00	5,266.68	1,511.20	20,758.33	74,981.81
Missouri	5,657,247.63		5,729,497.11	1,711.20	28,165.00	2,204.20		11,410.24	188.00	50,367.87	94,051.51
New Jersey	1,227,030.33		24,707,037.39	3,380.00	74,298.75	625.00		6,516.68		25,135.33	100,955.76
New York	297,479.10		2,112,248.91		25.00		508.00	21,770.10		76,223.60	101,526.70
Ohio	8,002,285.82		8,532,907.17	15.60	199,776.30	1,825.00		29,416.76		102,731.44	333,465.10
Pennsylvania	1,492,990.58	2.00	20,221,189.33	10.15				4,021.30		24,595.26	28,629.71
Texas	7,313.13		37,511.01	2,748.00	17,715.00	807.80	2.50	22,479.11	1,133.00	43,501.38	88,476.79
Washington	20.24		808.22							45.83	45.83

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Adulterated butter				Process or renovated butter		Mixed flour		Filled cheese	
	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, $600	Wholesale dealers' special tax, $480	Retail dealers' special tax, $48	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers' special tax, $50	Per barrel, 4 cents	Manufacturers' or packers' special tax, $12	Per pound, 1 cent	Manufacturers' special tax, $400
Alabama					$3,112.30	$50.00				
Arizona										
Arkansas										
First California							$1,213.00	$25.00		
Sixth California										
Colorado										
Connecticut										
Delaware										
Florida										
Georgia					1,471.50	50.00				
Hawaii										
Idaho										
First Illinois	$4,753.75	$1,385.00	$638.14						$14,925.42	$2,086.29
Eighth Illinois	368.75	262.50								
Indiana										
Iowa							464.74	46.35		
Kansas							5.00	21.00		
Kentucky										
Louisiana										
Maine										
Maryland					1,204.50	54.17				
Massachusetts										
Michigan										
Minnesota							128.00	12.00		
Mississippi										
First Missouri										
Sixth Missouri								12.00		
Montana										
Nebraska										
Nevada										
New Hampshire										
First New Jersey										
Fifth New Jersey										
New Mexico										
First New York										
Second New York	778.56	600.00								
Third New York										
Fourteenth New York										
Twenty-first New York										
Twenty-eighth New York							300.00	24.00		
North Carolina										
North Dakota										
First Ohio										
Tenth Ohio										
Eleventh Ohio										
Eighteenth Ohio										
Oklahoma										
Oregon							2,349.00	37.00		
First Pennsylvania		575.00								
Twelfth Pennsylvania										
Twenty-third Pennsylvania										
Rhode Island										
South Carolina										
South Dakota										
Tennessee										
First Texas										
Second Texas										
Utah							71.00			
Vermont										
Virginia					313.75	50.00				
Washington							1,003.80	84.00		
West Virginia										
Wisconsin	1,627.60						20.00			
Wyoming										
Philippine Islands										
Total	7,528.67	2,822.50	638.14		8,102.05	204.17	5,656.36	202.35	14,925.42	2,086.29

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

Alaska										
California							$1,213.00	$25.00		
District of Columbia										
Illinois	$5,122.50	$1,647.50	$638.14						$14,925.42	$2,086.29
Maryland					$1,204.50	$54.17				
Missouri								12.00		
New Jersey										
New York	778.56	600.00					300.00	24.00		
Ohio										
Pennsylvania		575.00								
Texas										
Washington							1,003.80	84.00		

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Narcotics (opium, coca leaves, or derivatives thereof)									
	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	$68.02	$186.30	$175.00	$24.00	$323.00	$2,246.95	$2,200.11		$11.00	$5,234.08
Arizona		35.10	260.00		155.00	335.22	529.40	$1.00	19.00	1,024.72
Arkansas		124.50	160.40		156.60	2,376.28	1,841.46		257.05	4,916.27
First California	6.50	293.80	206.00	96.00	333.75	4,147.16	4,806.82	1.00	43.00	9,934.03
Sixth California	33.00	378.90	885.00	177.00	602.99	6,577.61	6,512.00	7.00	395.05	14,569.48
Colorado		103.30	325.00		401.39	1,748.76	1,757.85		61.35	4,397.15
Connecticut		147.40	6.00	48.00	201.00	2,197.69	2,177.42	11.20	70.60	4,859.31
Delaware	4.00	23.10	15.00	24.00	12.10	273.00	312.05		42.50	700.05
Florida		190.40	500.00		250.80	2,050.80	1,939.85		14.75	4,946.60
Georgia	50.00	259.50	1,755.00	24.00	540.00	3,249.31	2,971.80	4.84	38.00	8,843.03
Hawaii	24.78	12.50	3,771.00	24.00	120.00	67.75	345.85	1.00	65.10	4,431.98
Idaho		31.40			24.00	642.25	504.35		4.00	1,200.00
First Illinois	1,048.00	443.50	2,175.00	216.20	755.60	9,033.09	8,677.50	4.50	45.20	22,393.19
Eighth Illinois	79.88	146.75	2,095.00	72.00	405.00	2,488.53	3,189.61		152.40	8,629.17
Indiana	7,053.89	230.72	350.00	168.00	587.00	3,462.22	3,953.15	2.00	199.41	16,006.39
Iowa	39.50	155.80	240.00	48.00	499.60	2,550.56	3,030.09	2.00	223.00	6,808.45
Kansas		148.10	200.00	64.00	248.00	2,524.28	2,593.70		90.85	5,858.93
Kentucky	51.00	176.20	2,792.10	24.00	322.00	2,342.27	2,401.13		132.78	8,290.48
Louisiana		126.60	1,085.00	24.00	144.75	2,353.20	2,213.26	1.00	225.73	6,173.54
Maine		72.40	105.00	49.20	120.60	1,004.70	1,222.15		207.10	2,781.15
Maryland	271.81	212.10	2,600.00	196.00	593.10	3,257.83	4,183.39	2.25	161.05	11,397.53
Massachusetts	1,216.88	416.72		192.00	553.00	6,309.79	7,820.24	13.10	168.00	16,699.73
Michigan	7,016.65	363.70	325.85	291.00	865.10	6,059.90	6,275.34	8.00	259.20	21,464.80
Minnesota		210.40	1,030.00	48.00	267.00	3,161.75	2,950.25		17.25	7,684.05
Mississippi		120.90	65.00		96.00	1,300.17	1,441.80		162.90	3,186.77
First Missouri	17,787.08	175.60	745.00	192.00	276.00	3,365.53	3,244.10		76.50	25,861.81
Sixth Missouri	26.40	174.00	150.00	74.00	366.25	2,702.83	2,625.58	7.00	79.05	6,205.16
Montana		40.50	425.00		60.00	909.18	629.58		19.00	2,083.26
Nebraska	52.30	87.30	610.00	48.00	186.00	1,994.42	1,707.30		30.50	4,805.82
Nevada		8.80	396.00		12.00	157.53	178.15		1.00	753.48
New Hampshire	38.00	31.82		36.00	85.20	586.01	683.07		80.00	1,539.10
First New Jersey	4.60	79.30		44.00	82.00	1,415.78	1,717.65		14.00	3,357.33
Fifth New Jersey	101,112.29	246.83	275.00	144.00	114.00	4,254.30	4,336.29	1.50	266.25	110,749.96
New Mexico		25.40	30.00		12.00	394.10	431.05		29.95	922.50
First New York	5,275.40	332.80	450.00	72.00	130.00	8,645.64	7,101.65	4.00	17.00	22,178.49
Second New York	382.42	77.80	20.00	178.00	407.00	1,083.40	994.00		30.31	3,082.03
Third New York	98.00	182.70	311.00	96.00	180.00	2,928.21	6,804.87	13.00	15.75	10,629.63
Fourteenth New York	2,318.75	289.20	705.00	168.00	288.00	5,456.33	4,979.60		35.42	14,134.30
Twenty-first New York	197.00	119.00	106.00	192.00	274.00	1,617.59	2,209.11		81.00	4,796.21
Twenty-eighth New York	319.00	185.00	1,030.00	316.00	402.80	2,260.80	2,911.80	7.27	40.05	7,372.72
North Carolina		214.00	1,722.75		295.00	2,822.57	3,029.36	1.00	392.45	8,478.13
North Dakota		27.50			67.00	720.60	519.80		1.00	1,335.30
First Ohio	416.64	111.90	260.00	137.50	273.00	1,719.30	2,179.36		53.00	5,141.70
Tenth Ohio	9.60	74.60	702.20	24.00	206.00	1,111.34	1,510.05		92.80	3,140.19
Eleventh Ohio	958.56	101.50	200.00	72.00	252.00	1,021.00	1,004.25		53.00	4,262.31
Eighteenth Ohio	256.31	256.70	625.00	326.50	494.70	3,974.18	4,328.34		75.70	10,337.43
Oklahoma		153.70	240.00	2.03	109.60	3,120.55	2,978.52		92.60	6,746.00
Oregon	15.28	121.10	445.00	84.00	275.50	1,958.91	1,417.45	2.00	11.25	4,330.49
First Pennsylvania	8,339.26	430.10	540.00	462.81	738.00	7,101.14	6,961.40	5.92	43.00	24,621.63
Twelfth Pennsylvania		111.50	105.00		158.00	1,408.00	1,570.45		7.00	3,359.95
Twenty-third Pennsylvania	121.72	249.60	712.35	73.30	241.60	3,711.28	4,495.50		28.60	9,633.95
Rhode Island		61.00	5.00		72.00	1,252.47	1,116.70		81.70	2,586.87
South Carolina		133.64			170.45	1,506.90	1,933.96		32.25	3,777.20
South Dakota		31.00	67.25		43.00	718.50	552.70		12.00	1,428.35
Tennessee	482.64	218.20	215.00	72.00	336.30	2,774.00	2,811.35		102.50	7,011.09
First Texas		214.20	235.00	21.00	388.15	3,350.69	3,013.88		250.02	7,476.51
Second Texas	209.00	243.42	3,105.30	6.00	275.00	4,471.44	3,417.30		242.56	11,970.02
Utah		40.50			48.00	500.50	486.75		23.00	1,098.75
Vermont		29.00			48.00	370.05	522.65	2.00	145.35	1,117.05
Virginia	7.01	199.20	500.00	41.20	286.50	2,518.47	2,827.05	4.25	528.85	7,005.28
Washington		158.25	467.00		338.00	2,568.81	2,131.10	51.00	3.00	5,716.96
West Virginia		115.05	325.00		141.75	1,263.25	2,089.77		61.00	3,998.82
Wisconsin	31.74	209.00	25.00	48.00	242.00	1,799.35	4,707.50	1,028.00	119.65	8,210.84
Wyoming		16.50	50.00		40.75	330.75	292.90		5.00	735.90
Philippine Islands										
Total	155,316.51	10,278.40	36,391.20	4,531.64	18,975.13	160,923.57	172,996.80	1,185.33	6,359.93	565,000.00
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT										
Alaska		$1.00				$107.90	$65.00			$167.80
California	$39.50	672.70	$1,091.00	$273.00	$936.74	9,724.77	11,319.75	$8.00	$438.05	24,503.51
District of Columbia		75.70	855.00	52.00	248.00	1,158.01	1,513.55	1.00	7.00	3,908.26
Illinois	1,122.88	590.25	4,270.00	287.20	1,160.60	11,522.22	11,867.11	4.50	197.60	31,022.36
Maryland	271.81	186.40	4,745.00	144.00	255.10	2,101.82	2,649.84	1.25	154.05	7,489.27
Missouri	17,813.48	340.00	895.00	266.00	642.25	6,058.41	5,809.88	7.00	155.56	32,066.97
New Jersey	101,116.89	326.13	275.00	188.00	196.00	5,670.08	6,058.94	1.00	280.25	114,107.29
New York	8,490.57	1,247.10	2,622.00	922.00	1,681.80	21,991.88	24,995.03	24.27	219.53	62,194.18
Ohio	1,641.11	544.70	1,187.20	560.00	1,236.30	7,816.82	9,831.00		274.50	22,881.63
Pennsylvania	8,460.98	791.20	1,357.35	536.01	1,137.60	12,220.42	13,027.45	5.92	78.60	37,615.58
Texas	209.00	457.62	3,340.30	30.00	663.15	7,822.19	6,431.18		493.18	19,446.56
Washington		156.35	467.00		338.00	2,460.71	2,073.10	51.00	3.00	5,549.16

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Marihuana Tax Act of 1937									
	Marihuana transfers, per ounce, $1	Transfers to unregistered persons, per ounce, $100	Marihuana order forms, each 2 cents	Fines, penalties, etc., for violation of the Marihuana Act	Special, or occupational, taxes					Total from marihuana taxes
					Importers, manufacturers, and compounders, $24	Dealers, $3	Practitioners, $1	Laboratories, $1	Producer, $1	
Alabama						$63.50	$44.00			$107.50
Arizona						11.25	3.00			14.25
Arkansas	$1.00		$0.02			18.00	27.00			46.02
First California					$51.00	49.50	8.00	$2.00		113.50
Sixth California					150.00	145.50	180.00	1.00		476.50
Colorado						50.25	51.00			113.25
Connecticut						4.50	4.00			8.50
Delaware							1.00			1.00
Florida					12.00	105.00	9.00			126.00
Georgia						313.00	176.00			489.00
Hawaii							8.00			8.00
Idaho										
First Illinois					42.00	85.25	46.00			173.25
Eighth Illinois						5.25	55.85		$38.75	99.85
Indiana						53.50	350.25	2.00		405.75
Iowa						18.00	100.00		2.00	120.00
Kansas						6.00	49.00			55.00
Kentucky	.50				18.00	163.48	143.75		171.50	497.23
Louisiana						28.77	1.00			29.77
Maine						14.00	20.00			34.00
Maryland	4.00		.02		42.00	48.90	87.60	2.00		184.52
Massachusetts						100.50	307.05	7.00	.12	414.67
Michigan					18.00	453.50	1.00		49.00	521.50
Minnesota					36.00	121.75	48.25		183.00	389.00
Mississippi						10.50	2.00		1.00	13.50
First Missouri						6.75	9.23			15.98
Sixth Missouri						56.25	23.00			79.25
Montana						25.50				25.50
Nebraska						12.75	19.00			31.75
Nevada							12.25			12.25
New Hampshire										
First New Jersey						20.25	60.00		18.00	98.25
Fifth New Jersey						69.75	20.00			89.75
New Mexico						2.00	17.00			19.00
First New York					82.00	122.00	17.00	1.00		222.00
Second New York						38.82	8.00			46.82
Third New York					18.00	138.25	47.00	1.00		204.25
Fourteenth New York						32.72	41.00			73.72
Twenty-first New York						57.25	223.00			280.25
Twenty-eighth New York						341.02	158.90	1.25		501.17
North Carolina							1.00			1.00
North Dakota						12.23	9.15			21.38
First Ohio	3.00		.02		42.00	30.00	28.00		8.00	111.02
Tenth Ohio						49.50	134.50			184.00
Eleventh Ohio						24.12	129.95			154.07
Eighteenth Ohio						156.12	81.60			237.72
Oklahoma						12.34	4.00			16.34
Oregon						115.34	45.10			160.44
First Pennsylvania					14.00	173.25	46.00	1.00	64.00	298.25
Twelfth Pennsylvania						157.50	129.00	1.00		287.50
Twenty-third Pennsylvania	1.00		.02			100.99	57.20			159.21
Rhode Island						17.08	5.00			22.08
South Carolina			.04			131.75	69.00			200.79
South Dakota						2.25	4.00			6.25
Tennessee						158.75	86.00			244.75
First Texas						104.50	23.00	1.00		128.50
Second Texas						16.50	2.00			18.50
Utah				$100.00		9.00	4.00			113.00
Vermont							9.25			9.25
Virginia						45.00	42.25			87.25
Washington			.40			84.00	69.20			153.00
West Virginia						68.75	32.00	1.00		101.75
Wisconsin					10.00	24.00	9.00		157.00	200.00
Wyoming						19.50	26.00			45.50
Philippine Islands										
Total	9.50		.52	100.00	538.00	4,314.74	3,427.33	21.25	692.37	9,103.71

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

Alaska										
California					$204.00	$195.00	$188.00	$3.00		$590.00
District of Columbia						7.50	18.00	2.00		27.50
Illinois					42.00	90.50	101.85		$38.75	273.10
Maryland	$4.00		$0.02		42.00	41.40	69.60			157.02
Missouri						63.00	32.23			95.23
New Jersey						90.00	80.00		18.00	188.00
New York					100.00	730.06	494.90	3.25		1,328.21
Ohio	3.00		.02		42.00	259.74	374.05		8.00	686.81
Pennsylvania	1.00		.02		14.00	431.74	232.20	2.00	64.00	744.96
Texas						121.00	25.00	1.00		147.00
Washington			.40			84.00	69.20			153.60

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)						
	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, passage tickets, foreign insurance policies, and deeds of conveyance		Capital stock transfers, on each $100 of face value or fraction thereof, 4 or 5 cents	Future delivery sales of produce on exchange, etc., for each $100 of face value or fraction thereof, 3 cents	Silver bullion transfers, 50 per cent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 10 cents	Total from stamp taxes
	Sales by postmasters	Sales by collectors					
Alabama	$07,400.19	$23,808.93				$1.00	$61,210.12
Arizona	10,458.17	21,423.28			$12.96	1.30	31,895.71
Arkansas	27,039.22	12,788.10				2.60	39,829.92
First California	313,827.79	600,005.44	$144,221.99	$25.97	89.34	2,206.40	1,060,376.03
Sixth California		733,970.54	117,948.46		12.34	206.80	852,198.14
Colorado	38,246.19	83,448.58	17,153.93		12.58	173.80	139,035.08
Connecticut	68,727.87	61,892.14	78,744.98		94.31	158.00	199,127.30
Delaware	3,910.00	96,930.27	47,065.23			.80	147,906.30
Florida	101,661.70	44,101.24	81.35			3.70	145,847.99
Georgia	58,278.46	38,176.32				.70	96,455.48
Hawaii	12.32	60,190.85	4,174.31			3,425.50	67,802.98
Idaho	15,102.52	6,817.31					21,919.83
First Illinois	171,352.15	1,386,640.88	350,693.57	2,211,395.32	26,611.51	379,969.50	4,526,662.93
Eighth Illinois		48,790.98	7,387.10				56,178.08
Indiana	135,932.97	67,394.59	611.32			244.80	204,183.88
Iowa	140,667.88	25,083.08	29.00			.20	165,780.16
Kansas	78,062.00	27,013.27			.02		105,075.29
Kentucky	48,956.74	67,725.42	5,976.06		.51		122,658.73
Louisiana	61,438.58	101,593.61		107,576.02		5.50	273,713.71
Maine	44,047.00	3,801.47	1,801.65			.60	49,650.72
Maryland	85,220.02	184,514.09	48,249.14		2,420.86	3.30	320,407.41
Massachusetts	125,757.58	531,883.69	372,673.45		22,776.82	17.40	1,053,108.94
Michigan	109,140.92	265,278.70	66,693.23		30.38	6.90	441,150.13
Minnesota	66,244.00	177,223.51	12,645.42	157,160.71		92,013.60	505,287.24
Mississippi	30,590.52	7,328.77					37,919.29
First Missouri	71,693.97	144,928.73	60,062.04	2,558.00	8.39	22.70	279,271.83
Sixth Missouri	44,722.78	104,246.68	6,181.55	211,711.25		1,877.40	368,739.06
Montana	25,674.57	4,796.26			.02		30,470.85
Nebraska	60,989.56	41,062.92	417.19		2.46		102,472.13
Nevada	4,341.77	12,884.40					17,226.17
New Hampshire	15,201.81	7,524.74	58.77				22,785.32
First New Jersey		55,025.00				$862.10	55,887.10
Fifth New Jersey	135,913.03	473,525.68	37,046.57		426.79	270.00	647,182.07
New Mexico	12,453.51	5,701.14	2,379.65				20,534.30
First New York		154,100.78	250.38		.31	.40	154,351.87
Second New York	184,423.92	8,059,101.52	16,354,339.69	897,061.50	86,113.21	7,926.90	25,588,966.84
Third New York		117,466.03	148.56		3,068.97	83.60	120,767.16
Fourteenth New York		36,700.65				256,611.70	293,408.35
Twenty-first New York		56,769.78	133.50			10.30	56,913.56
Twenty-eighth New York		193,225.22	37,954.17		246.72	69,611.30	301,037.41
North Carolina	97,420.77	27,774.20	4,220.85			.40	129,416.22
North Dakota	10,461.78	3,991.26					14,453.04
First Ohio	76,599.30	191,599.95	21,420.79			2,873,466.00	3,153,186.05
Tenth Ohio		48,904.44	2,134.70			45.20	51,084.34
Eleventh Ohio		47,905.51	1,936.00			.20	49,841.71
Eighteenth Ohio	127,120.91	286,790.96	44,289.85			8.30	458,210.05
Oklahoma	102,819.72	64,812.26	281.00				167,912.98
Oregon	45,291.00	66,578.09	386.60	213.87			112,469.56
First Pennsylvania	59,925.48	411,000.75	334,990.88	.08	.33	6.40	805,923.92
Twelfth Pennsylvania		24,452.81	2,656.07			18.00	27,126.88
Twenty-third Pennsylvania	64,873.98	198,836.70	112,697.18			1.90	376,400.85
Rhode Island	9,411.94	29,594.23	28,659.85		122.74	1.00	67,789.76
South Carolina		9,386.11				.40	9,386.51
South Dakota	15,207.29	2,373.08					17,580.37
Tennessee	75,147.00	43,100.82		5,484.68		.60	123,733.10
First Texas	107,709.92	386,544.83	16.50		25.06	20.20	494,316.51
Second Texas	152,314.85	88,654.90			12.33		240,982.08
Utah	9,185.67	23,468.63	5,046.50		.01		37,700.81
Vermont	11,634.53	5,266.48				50.40	16,951.41
Virginia	84,832.32	37,079.00	5,277.54				127,238.86
Washington	52,577.69	170,856.53	3,646.68	911.85	20.46	182.80	228,196.01
West Virginia	56,612.58	9,568.77	7,629.98			.20	73,811.53
Wisconsin	110,793.69	145,710.15	4,932.78	5,289.32		362,976.53	629,702.47
Wyoming	8,956.23	13,643.53					22,599.76
Philippine Islands		1,570.25					1,570.25
Total	3,596,436.39	16,487,144.99	18,355,346.01	3,599,388.57	142,107.43	4,052,567.33	46,232,990.72

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

Alaska		$934.84					$934.81
California	$313,827.79	1,333,975.98	$262,170.45	$25.97	$101.68	$2,473.20	1,912,575.07
District of Columbia	4,207.50	81,995.95	28,020.44		141.96	1.90	114,367.75
Illinois	171,352.15	1,435,431.84	358,080.67	2,211,395.32	26,611.51	379,969.50	4,582,810.99
Maryland	81,012.52	102,518.14	20,228.70		2,278.90	1.40	206,039.66
Missouri	116,416.75	249,175.41	66,243.59	214,269.25	6.39	1,900.10	648,011.49
New Jersey	135,913.03	528,550.68	37,046.57		426.79	1,132.10	703,069.17
New York	184,423.92	8,617,400.06	16,392,826.30	897,061.50	89,429.21	334,244.20	26,515,445.19
Ohio	203,720.24	575,300.87	69,781.34			2,873,519.70	3,722,322.15
Pennsylvania	124,799.46	634,290.35	450,344.13	.08	.33	26.30	1,209,460.65
Texas	260,024.77	475,199.73	16.50		37.39	20.20	735,298.59
Washington	52,577.69	169,921.69	3,646.68	911.85	20.46	182.80	227,261.17

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

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	$2.80			$10.30	$172,219.42		$28,541.60	$1,626.05	$1,114.74	$2.07	$310,917.98
Arizona								557.98	701.17		148,211.37
Arkansas				321,195.95	539,044.11			185.77	875.62	3.49	196,624.12
First California		$7,271.71		1,275,401.43	9,836,117.57	$97,971.73		63,229.64	25,235.58	1,879.95	1,367,261.76
Sixth California				1,422,687.40	13,053,308.43	2,631,093.29	516,264.51	124,914.81	619,550.26	166,342.47	832,918.85
Colorado				5,630.27	300,109.91	167,966.16	26,883.69	26,565.69	7,717.13	546.39	438,065.66
Connecticut				12,522.22	308,687.03	208,949.00	46,257.80	169,031.04	11,171.06	1,556.71	774,817.79
Delaware			$0.95	148.57	56,028.78			1,683.91	576.88		69,077.14
Florida					379,214.34			2,657.45	1,457.80		540,296.67
Georgia				82,716.39	472,074.49	7.26	1,381.61	4,113.34	2,213.08	2,847.33	352,296.09
Hawaii				425.95				329.19	319.68		112,094.88
Idaho					20.97			39.01	310.02		119,553.14
First Illinois		328,371.37		2,914,792.26	16,699,795.52	122,734.98		1,146,170.03	999,704.41	69,371.37	2,358,693.87
Eighth Illinois		908.10		163,394.06	1,444,649.18			12,084.43	6,091.01	.04	590,200.07
Indiana		10,489.44		87,870.62	344,033.05	19,847.50	2.04	571,778.20	69,500.01	1,105,403.46	933,288.56
Iowa				21,014.85	50,063.58	239,141.20	1,707.91	13,718.43	8,126.39	158.77	641,726.86
Kansas				116,242.47	3,730,010.92			1,658.41	979.91	125.71	345,135.14
Kentucky				458,721.23	3,798,479.22	1.42	60.00	8,564.20	519.77		376,791.62
Louisiana				600,227.36	4,389,893.32			1,647.91	5,544.06	574.50	456,276.03
Maine						6.91			266.49		251,107.22
Maryland				69,780.52	5,780,559.50	287,487.84	44,521.88	17,811.35	5,154.01	1,050.54	844,988.88
Massachusetts				238,919.56	3,427,518.24	893,727.12	126,943.88	70,783.64	18,095.13	29,029.78	1,663,617.28
Michigan				114,840.07	1,475,008.04	128,068.38	17,869.56	2,619,299.81	3,566,205.43	40,285,265.11	1,531,427.09
Minnesota				204,953.74	902,923.67	5,081.61	37,662.04	218,103.26	12,259.02	1,360.44	646,871.05
Mississippi					202,711.67			390.30	3,066.81	1,269.17	163,561.34
First Missouri		765.09		1,074,053.59	6,478,741.21	35,816.88	127,607.53	147,459.26	9,698.21	1,208.12	511,112.04
Sixth Missouri				60,645.34	27,834.70			30,040.08	16,050.69	417.96	533,852.95
Montana				352.51	405,829.39	.39	.11	89.42	986.51		137,802.90
Nebraska		5.40		105,784.05	27,606.85			10,757.32	1,464.19	1,073.46	327,260.85
Nevada					29.51						43,215.48
New Hampshire								94.70	197.75		177,050.24
First New Jersey				21,400.40		20.78		78,961.10	3,972.35		359,813.35
Fifth New Jersey				112,545.41	79,990.24	1,359.55	1,500.00	110,972.52	17,798.36	7,013.00	1,671,648.02
New Mexico					203,563.11			21.98	166.53		77,178.11
First New York		7,899.78		40,836.00	65,624.41	2,661.69	.72	63,563.36	25,426.02	12,084.90	1,888,287.71
Second New York		270.51		5,336,237.92	37,122,448.98	2,321.41	3,322.86	124,580.26	209,988.86	168,373.48	2,536,652.19
Third New York	91.70	86,720.85		678,990.09	5,889,936.24	4,193,964.91	806,352.22	28,969.81	15,205.88	5,679.76	58,414.81
Fourteenth New York				8.15	82,262.35	341.30	.67	15,592.27	14,180.66	1,895.65	825,502.25
Twenty-first New York		1,218.27		2,028.12	42,256.88	1,656.73		52,079.43	58,913.77	1,409.52	677,206.76
Twenty-eighth New York	1,000.00			46,259.30	110,809.63	594,208.76	71,692.36	287,592.19	23,803.16	3,116.39	567,968.60
North Carolina				.61	472,664.02	77.45	1.01	3,864.34	5,935.42		460,657.87
North Dakota				5,578.68				191.87	1,279.58		41,240.87
First Ohio				229,861.24	395,068.58	181,263.63	58,942.37	166,486.34	31,027.92	31,791.63	444,746.66
Tenth Ohio				206,504.65	2,025,373.44	38,400.27	46.47	372,499.02	196,595.76	245,960.00	227,935.52
Eleventh Ohio				15,202.35	110,244.50	555,008.25	59,517.37	34,700.80	2,248.81		561,000.17
Eighteenth Ohio				1,101,846.85	4,564,932.65	13,017,982.56	2,927,654.03	477,438.65	331,017.56	198,914.79	937,033.23
Oklahoma				2,605,964.30	24,419,310.25			9,183.64	3,152.23		472,961.42
Oregon					14.50			7,637.51	2,867.96	949.68	500,504.97
First Pennsylvania	148.81	122.83		2,052,129.99	15,676,747.91	390,737.28	123,446.48	476,941.23	140,346.09	126,294.88	2,123,140.61
Twelfth Pennsylvania		956.25		27.77	15,972.45			907.00	2,248.97		153,054.88
Twenty-third Pennsylvania	61.56			5,548,725.94	13,943,490.26	297,674.22	80,098.31	78,017.90	20,952.29	10,027.65	1,198,634.59
Rhode Island				13,596.55	80,831.58	169.79		12,302.90	461.81	1,229.61	299,614.35
South Carolina					11,730.92			358.92	693.98		93,656.03
South Dakota					5,758.23			137.85	186.61		139,062.37
Tennessee				32,040.46	319,671.96	613,686.61	1,439.76	18,455.06	4,291.25	92.64	467,962.68
First Texas				3,502,218.63	16,118,004.10			11,251.01	4,304.83		567,695.11
Second Texas				381,746.71	6,557,063.49			22,202.34	6,160.52	5.87	731,649.91
Utah				44,514.63	332,616.40				1,011.81	57.10	205,559.49
Vermont								47.43	48.01		112,130.79
Virginia				10.11	142,758.27	50.67	204.57	7,997.57	6,336.24	764.55	698,855.86
Washington				216.57	93,599.49	21.58		8,414.88	24,126.75	4,956.61	498,324.87
West Virginia				37,756.56	225,368.30			817.79	86.98		216,466.47
Wisconsin	20.60	41,254.39		194,419.99	1,121,278.81	1,459,587.05	266,304.11	247,357.52	151,711.24	868,585.67	915,692.23
Wyoming					131,494.06			50.60	96.76		60,277.70
Philippine Islands											
Total	1,325.47	486,243.59	.95	31,565,020.49	203,648,078.78	26,190,976.19	5,376,207.47	7,988,801.79	6,096,866.82	43,364,839.25	38,455,401.97

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

Alaska											$11,349.23
California		$7,271.71		$2,698,088.83	$22,889,426.00	$2,731,005.02	$516,264.51	$188,144.45	$644,885.84	$167,222.42	2,200,210.61
District of Columbia				61.06	973.24	43.19		1,220.19	202.02	14.10	294,441.32
Illinois		329,279.47		3,078,176.32	18,144,444.70	122,734.98		1,158,254.46	1,005,795.42	69,371.41	2,948,893.94
Maryland				69,728.40	5,779,890.26	287,424.65	44,521.88	16,591.16	4,951.99	1,030.44	530,547.56
Missouri		765.09		1,134,698.93	6,506,575.91	35,816.88	127,607.53	178,099.33	24,748.90	1,629.08	1,044,964.99
New Jersey				133,945.81	79,990.24	1,380.33	1,500.00	189,933.62	21,770.71	7,013.00	1,931,461.37
New York	$1,091.70	96,099.41		6,102,359.58	43,313,338.49	4,794,154.80	881,368.83	572,477.31	345,498.35	190,048.64	6,532,032.33
Ohio				1,553,505.09	7,095,619.17	13,792,654.71	3,046,160.24	1,051,124.81	560,890.06	476,666.42	2,170,715.58
Pennsylvania	210.37	1,078.88		7,600,883.70	29,836,210.65	688,411.50	203,544.79	558,866.13	163,547.35	145,922.53	3,475,436.08
Texas				3,883,965.34	21,675,067.68			33,543.35	10,465.35	5.87	1,299,345.02
Washington				216.57	93,599.49	21.58		8,414.88	24,126.75	4,956.61	486,975.64

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

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	Toothpastes, toilet soaps, etc., 5 per cent								
Alabama		$7,456.51	$363.89	$39.17	$163.79			$3,117.86			
Arizona		204.07	28.35	76.80				4.33			
Arkansas		1,002.79	13.47	49.13				18.23		$21.26	
First California	$2,064.53	41,265.77	23,283.35	59,341.31	10,010.64	$13,070.36	$1,571.95	23,106.73	$1,627.09		$334.49
Sixth California	39.30	321,439.87	80,967.47	103,762.42	69,474.79	109,852.58	38,124.50	33,129.53	2,533.63	4.26	4,621.22
Colorado		9,216.74	295.89	1,651.53	349.58	231.96		12,745.00			
Connecticut		126,012.43	172,409.74	7,317.02	15,895.40	207,360.85	30,437.58	228,214.29	1,730,703.14	65,667.97	12,420.43
Delaware		28,920.43	4,190.22	104.97				21.30			
Florida	1,353.57	1,755.85	266.56	15.45	35.69			2,150.95			
Georgia	63.66	39,136.26	2,777.63	4.58		29.71		11,054.97			
Hawaii	22,831.40	4,275.34	672.97			226.12		524.63	69.49		
Idaho		35.02	1.50	44.60				2.00			
First Illinois	62,711.20	1,166,197.28	458,492.33	170,698.94	5,766.35	1,537,049.16	634,940.92	2,705,738.41	1,433.76		103,993.69
Eighth Illinois	.40	16,111.50	333.03	2,325.15	3.47		13,824.22	29,674.30	477,152.01		
Indiana		35,982.99	57,049.25	5,520.46	34.24	362,895.27	1,753,490.70	139,796.41			
Iowa		179,559.46	70,230.81	8,046.69	7.62	609.63	18.21	48,195.27			6,315.93
Kansas		3,426.56		642.16	78.77	1.42	15.08	103.19			
Kentucky		25,709.40	321.10	982.92	199.70	151,431.07		90,190.76			
Louisiana		19,858.50	1,195.71	137.30				711.27			
Maine		54.36	78.66	958.14	3.65			44,750.57			
Maryland	5,225.23	11,214.23	5,565.57	20,731.71	7,209.43	236.06	58.87	5,025.88	204.13		
Massachusetts	11.14	818,657.93	1,082,006.94	38,557.83	103.95	289,423.73	258.90	477,327.10	159,428.80	19,501.34	35,444.92
Michigan		64,083.83	61,374.07	34,700.33	11,468.36	264,841.66	1,630,438.78	241,522.50	3,177.30		82,912.30
Minnesota		36,801.74	75,896.28	82,159.29	1,214.48	5,310.14	88,686.30	110,256.67	181,582.40		
Mississippi		1,397.96	362.28					98.50			
First Missouri	179,550.07	74,557.40	370,311.66	19,384.88	345.22		21.98	102,772.38	24,652.33		500.73
Sixth Missouri		153,565.82	7,500.13	26,905.76				20,806.30			116.00
Montana		116.59	2.64	1,087.91				202.43			
Nebraska		2,540.50	3,916.83	2,924.97	50.00			14,223.14			
Nevada		11.43	70.78								
New Hampshire		276.17	280.78	183.56			506.91	31,831.15			
First New Jersey		4,740.04	8,936.21	13,740.53		1,085,133.92	1.31	41,074.21			
Fifth New Jersey	26,808.64	1,790,688.86	1,298,154.83	14,062.84	7,360.56	128,524.56	1,814.15	97,033.37	1,073.98		134.21
New Mexico		33.73		5.42							
First New York		574,117.63	122,476.60	20,557.93	9,171.67	47,404.58	3,557.98	43,734.85	105.30		
Second New York	1,383,420.45	1,454,124.83	369,847.99	20,084.29	8,155.38	88,309.54		522,585.25	6,144.44	2,149.45	7,843.12
Third New York	1,340,367.69	2,115,828.20	204,269.01	4,434,783.86	92,841.53	86,266.16	1,639.33	133,942.45	44,477.38	230.41	284,185.87
Fourteenth New York		56,131.46	5,102.55	19,742.59	72.33	13,866.11	97.76	117,178.57	11.78		
Twenty-first New York	.01	46,979.03	11,106.13	1,881.27				135,703.25	169,660.85		87,660.73
Twenty-eighth New York		102,759.50	11,953.10	19,430.70	2,313.00	351,302.46	28,604.35	155,158.42			730,020.68
North Carolina		1,957.88	1.27	69.91							
North Dakota		20.10		1,162.51							
First Ohio	155,533.37	502,644.38	1,914,499.00	11,743.81	113,719.70	127,388.39	2,157,549.28	295,608.34	4.01		
Tenth Ohio	233.87	6,239.07	82.32	3,475.84	153.46	74,534.85	7,135.46	20,143.95	200.00		
Eleventh Ohio		6,276.04	2,330.88	1,239.74		1,732.00	6,662.21	35,862.18	1,072.72		
Eighteenth Ohio	849,079.30	32,311.29	26,056.54	34,696.53	7,956.94	27,062.64	1,673,012.35	200,060.34	64.05	4.03	237.11
Oklahoma		4,144.41	126.38	1,474.79	16.83			724.40			
Oregon		4,549.82	975.02	3,752.56	2.31			547.15			23.68
First Pennsylvania		152,850.81	18,091.82	60,751.46	472.11	778,141.56	2,415.97	180,229.79	3,226.90	33.74	15.00
Twelfth Pennsylvania		213.57	840.47	2,234.65		46,382.35		2,308.22			
Twenty-third Pennsylvania		35,530.57	4,528.81	11,932.60	5,024.50	35,264.51	738,980.53	92,036.38	14,296.72		
Rhode Island		581.56	28.19	508.95	9,285.88	10,420.02	88.01	25,702.19			
South Carolina		154.31		78.83				1,387.36			
South Dakota		72.70		560.80							
Tennessee		86,512.04	17,886.39	23.54	140.57		2,323.39	22,327.01			
First Texas		7,428.57	910.84	404.80	.39		1.72	4,571.56	363.16		
Second Texas		34,759.87	4,618.32	428.07		8,126.28		6,092.22			
Utah		12,731.89	104.26	262.08	816.88			15.88			
Vermont		96.45	5.00	176.65			4.08	13,993.21	6.03		
Virginia		24,245.03	156.93	922.05		4,906.68		4,998.19			
Washington	193,466.92	23,215.73	1,353.60	17,354.87	17,968.43	46.03	39.93	17,153.72			20.46
West Virginia	154,412.88	11,376.51	30.89	416.32				8,624.80			
Wisconsin	306,397.05	22,905.32	3,890.86	24,772.99		21,250.28	11,705.37	104,285.59			34.93
Wyoming		907.54	6.67								
Philippine Islands											
Total	4,083,873.16	9,808,340.82	6,528,215.01	5,341,980.60	398,187.90	5,848,841.04	8,820,048.33	6,663,204.48	2,820,973.06	87,002.48	1,356,864.25

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

Alaska		$2.10		$681.61							
California	$2,103.83	302,705.04	$103,856.02	163,603.73	$79,485.43	$122,922.94	$39,696.45	$56,230.26	$4,160.72	$4.26	$5,005.71
District of Columbia		2,979.07	830.92	4,547.60	578.46	91.00		73.41	.18		
Illinois	62,711.60	1,181,809.08	468,825.88	173,524.09	5,769.82	1,537,049.16	648,765.14	2,735,412.80	478,585.77		103,993.69
Maryland	5,225.23	8,240.56	5,734.65	16,184.11	6,720.97	145.06	58.87	4,952.47	303.95		
Missouri	179,550.67	228,113.22	377,820.79	46,290.04	345.22		21.98	123,578.68	24,652.33		616.73
New Jersey	26,808.64	1,795,434.90	1,307,091.04	27,803.37	7,360.56	1,213,658.48	1,815.46	138,107.53	1,073.98		134.21
New York	2,723,788.05	4,349,940.71	724,845.41	4,569,480.64	112,553.91	567,148.85	34,029.47	1,108,302.79	220,309.73	2,429.86	1,109,589.10
Ohio	1,005,148.54	540,372.76	1,942,998.74	51,055.02	121,830.10	230,717.88	3,845,259.30	554,674.81	1,391.88	4.03	237.11
Pennsylvania		188,603.05	23,461.10	74,968.61	5,696.91	859,988.42	741,396.50	274,574.39	17,523.71	33.74	15.00
Texas		42,188.44	5,528.88	892.67	.39	8,126.28	1.72	10,663.77	363.16		
Washington	193,466.92	23,215.03	1,353.60	16,873.26	17,968.43	46.03	39.93	17,153.72			20.46

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Manufacturers' excise taxes—Continued				Crude petroleum—Secs. 604 and 605, Revenue Act of 1934, as amended				
					Crude petroleum produced				
	Chewing gum, 2 per cent	Candy (delinquent; tax repealed May 11, 1934)	Soft drinks, etc., (delinquent; tax repealed May 11, 1934)	Total manufacturers' excise taxes	Tax withheld by purchaser, per barrel, 1/25 cent	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				$525,635.68					
Arizona				140,844.07					
Arkansas				1,059,115.01	$4,042.32	$1,187.76	$3,785.00	$187.83	$9,202.91
First California	$2,143.25	$237.86	$641.04	12,853,623.54	2,147.04	14,106.58	23,734.63	3,697.47	43,685.72
Sixth California	180.54	53.01	162.69	20,132,155.83	41,679.45	44,642.44	61,160.42	6,386.93	153,809.24
Colorado		6.00		997,801.00	661.61	185.84	886.86	4.98	1,739.29
Connecticut	2,359.15			4,131,700.70					
Delaware				100,752.15			156.67		156.67
Florida	100.00			929,340.03					
Georgia				970,716.73			302.20		302.20
Hawaii	4.53			141,774.18					
Idaho				120,015.35					
First Illinois	468,872.72	1,238.66		31,966,767.22	283.63	3.03	5,494.71		5,786.97
Eighth Illinois			.16	2,756,241.03	1,775.46	1,884.69	12,626.68	37.23	16,324.06
Indiana				5,497,042.27	220.87	.92	28,077.52		28,299.31
Iowa			18.04	1,299,359.44					
Kansas				4,199,410.34	21,682.29	3,576.47	19,030.33	661.14	44,950.23
Kentucky		2.93	25.23	4,011,801.66	1,231.38		3,899.57	56.04	5,186.99
Louisiana		197.35		5,458,275.40	18,542.25	16,517.14	25,973.72	1,494.61	62,527.72
Maine	94.85			297,329.85					
Maryland	334.49	384.50		7,109,633.62	.42	167.42	1,158.46		1,326.30
Massachusetts	17,110.92		40.00	8,906,988.13			2,219.15		2,219.15
Michigan	1,354.63	1,268.81		52,125,725.15	5,568.62	1,813.48	4,818.73	660.29	12,861.12
Minnesota				2,595,012.13					
Mississippi				372,858.03					
First Missouri				9,158,559.17					
Sixth Missouri	185.14			877,519.87			2,685.41		2,685.41
Montana				546,530.53	1,799.37	119.17	2,275.89	34.53	4,228.96
Nebraska				497,607.56	10.77		177.48		188.25
Nevada				43,377.10					
New Hampshire	.13			210,119.39					
First New Jersey			2.50	1,617,502.70			3,100.20		3,106.20
Fifth New Jersey	1,432.90		352.24	5,270,508.24			10,744.50		10,744.50
New Mexico				280,970.88	8,809.09	4,713.18	1,204.47	363.08	13,089.82
First New York	321,657.41	554.52	2,017.98	3,250,101.04			3,619.57		3,619.57
Second New York		6,648.41	11,865.62	49,383,378.20			10,029.70		10,029.70
Third New York	6,226.27	892.48	17,552.72	20,533,252.39	1.06		501.99		503.05
Fourteenth New York	91,805.62		628.42	1,217,690.50					
Twenty-first New York				1,287,855.75					
Twenty-eighth New York	7,515.83	650.79	766.34	3,116,925.46	735.14	106.57	3,039.78	.71	3,972.20
North Carolina	379.03	15.09	.70	945,621.60					
North Dakota				49,473.01					
First Ohio	3,021.06	207.31		6,821,309.95		253.28	2,487.89	1.46	2,742.63
Tenth Ohio	174.30	100.00		3,427,768.29	1,004.84	71.03	6,873.35		7,949.22
Eleventh Ohio		254.00		1,393,414.02	601.20	1.14	1,408.07	38.37	2,048.78
Eighteenth Ohio	3,110.08			26,411,301.52	183.08	4.35	2,914.41	59.43	3,161.27
Oklahoma				27,517,056.65	60,608.73	23,434.21	25,695.72	5,199.33	114,937.99
Oregon				321,884.16				.65	.65
First Pennsylvania	46,895.97	146.20	253.65	22,356,787.10	7,772.38	547.40	36,700.97		45,020.75
Twelfth Pennsylvania				225,946.48					
Twenty-third Pennsylvania	26,423.75	623.28		22,151,983.67	2,603.51	834.90	7,042.83	480.48	10,861.81
Rhode Island	532.82		10.00	458,673.81		82.62	871.44		954.06
South Carolina			1.24	103,091.50					
South Dakota			32.07	145,810.72			4.91		4.91
Tennessee	824.69			1,586,678.05		20.95			20.95
First Texas				19,217,214.83	41,072.62	25,790.34	110,627.27	568.95	187,065.18
Second Texas		157.04	56.74	7,753,157.93	87,021.01	34,077.29	23,647.48	5,988.66	151,337.44
Utah				507,690.42		1,245.00			1,245.00
Vermont				126,508.85					
Virginia		66.02	176.72	882,449.39			7.44	.69	8.13
Washington		31.68		900,312.12					
West Virginia				655,359.50	306.37	220.13	998.76	751.64	2,276.90
Wisconsin		.95	117.27	5,764,662.05					
Wyoming				192,803.42	5,275.86	1,400.97	4,903.51	370.46	11,950.80
Philippine Islands									
Total	1,004,740.08	13,737.54	35,051.97	417,200,474.69	314,148.37	117,110.99	472,953.69	27,034.96	991,248.01

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

Alaska				$12,032.94					
California	$2,323.79	$200.87	$804.33	32,985,779.37	$43,826.49	$58,749.02	$84,895.05	$10,084.40	$197,554.96
District of Columbia		336.71		306,357.07					
Illinois	468,872.72	1,238.66	.16	34,723,008.86	2,064.09	1,888.32	18,121.39	37.23	22,111.03
Maryland	334.49	47.79		6,802,046.55	.42	167.42	1,158.46		1,326.30
Missouri	185.14			10,036,070.04			2,685.41		2,685.41
New Jersey	1,432.90		354.74	6,888,670.04			13,850.70		13,850.70
New York	429,205.13	8,746.23	33,161.08	78,819,190.40	736.20	196.57	26,251.04	.71	27,184.52
Ohio	6,305.44	561.31		38,056,813.74	1,789.12	329.80	13,683.72	98.26	15,901.90
Pennsylvania	73,319.72	769.57	253.65	44,734,717.25	10,275.89	1,382.39	43,743.80	480.48	55,882.56
Texas		157.64	56.74	26,970,372.30	128,696.63	59,873.63	143,274.75	6,557.61	338,402.62
Washington		31.68		888,270.18					

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

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., oils processed
Alabama		$303.56									$303.56
Arizona											
Arkansas											
First California		3,298.02	$11.85	$725.04	$988.00	$332.45	$80,397.11	$13,614.12		$1.23	99,367.82
Sixth California	$16,808.31	14.40	34,012.47	325.56	35,572.97		884,564.60	1,328.63	$61.29		972,688.53
Colorado											
Connecticut		61.56					3,445.08				3,506.64
Delaware											
Florida							6.00				6.00
Georgia											
Hawaii							346.50				346.50
Idaho											
First Illinois	51,727.20	597,603.61	21,559.98	9,051.71		3,030.00	696,423.09	15.31			1,379,411.79
Eighth Illinois							193.34				193.34
Indiana		9.00	9.30				3,046.05				3,064.35
Iowa		2,196.45					127,820.92				130,017.37
Kansas											
Kentucky											
Louisiana	11,012.40	381,364.98					281,996.94				674,374.32
Maine											
Maryland				9.00			1,625.94	278.55			1,913.49
Massachusetts		3,059,977.64	768,672.39		392.10	903.80	1,183,637.78	88.62		1.80	5,013,674.13
Michigan		876.05	9.42				5,119.06				6,004.53
Minnesota	1,040.42		26,778.96				40,468.12		186.20		68,473.70
Mississippi											
First Missouri							237,062.78				237,062.78
Sixth Missouri							110.82				110.82
Montana											
Nebraska							25,260.93				25,260.93
Nevada											
New Hampshire											
First New Jersey		5,491.17						12,249.62			17,740.79
Fifth New Jersey	9.50	1,041,655.13	647,490.28		3,735.18		2,212,189.92				3,905,080.01
New Mexico											
First New York	18,597.91	312.80					77,075.53				95,986.24
Second New York	291.15	2,069.44	7,369.52				43,031.11	20.31			52,781.53
Third New York	36,240.50	25,861.95	110,187.51	60.00	13,342.77	20.46	452,827.04	162,225.34	80.41		800,845.98
Fourteenth New York		101.04					30.00				131.04
Twenty-first New York		11,472.00	2,752.74				2,861.05	1.50			17,087.29
Twenty-eighth New York		74.76					1,313,755.46				1,313,830.22
North Carolina							129.12				129.12
North Dakota											
First Ohio	43.20	3,534,285.39	1,467,380.88	50.70	597.12	1,224.04	4,398,327.55	7,292.79			9,409,201.76
Tenth Ohio											
Eleventh Ohio		60,026.39	138,794.73				546,678.59				745,499.71
Eighteenth Ohio	186.09	122,651.52	443,678.53	2,213.46	53,537.00		1,370,906.61	2,424.13			1,995,597.39
Oklahoma							.32				.32
Oregon		780.00									780.00
First Pennsylvania		212,772.52	28,062.59		30.51		140,173.12	3,972.01			390,019.75
Twelfth Pennsylvania											
Twenty-third Pennsylvania		11,169.27		566.61			15,272.58	63.75	907.23		27,979.47
Rhode Island		8,284.68			9.27		225.03				8,518.98
South Carolina											
South Dakota											
Tennessee							3,664.80				3,664.80
First Texas						998.20	49.36				1,047.56
Second Texas		13,318.50									13,318.50
Utah											
Vermont											
Virginia							9.00				9.00
Washington							54,291.53				54,291.53
West Virginia											
Wisconsin		354.71					354.00				708.71
Wyoming											
Philippine Islands											
Total	135,956.68	9,090,386.64	3,696,771.20	13,002.50	108,213.92	6,508.95	14,203,377.67	208,574.68	1,235.13	3.03	27,470,030.40

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

Alaska											
California	$16,808.31	$3,312.42	$34,024.32	$1,050.90	$36,560.97	$332.45	$964,961.71	$14,942.75	$61.29	$1.23	$1,072,056.35
District of Columbia											
Illinois	51,727.20	597,603.61	21,559.98	9,051.71		3,030.00	696,617.32	15.31			1,379,605.13
Maryland				9.00			1,625.94	278.55			1,913.49
Missouri							237,173.60				237,173.60
New Jersey	9.50	1,047,146.30	647,490.28		3,735.18		2,212,189.92	12,249.62			3,922,820.80
New York	55,129.56	39,891.99	120,309.77	60.00	13,342.77	20.46	1,889,580.19	162,247.15	80.41		2,280,662.30
Ohio	229.29	3,716,963.30	2,049,854.19	2,264.25	54,134.12	1,224.04	6,315,912.75	9,716.92			12,150,298.86
Pennsylvania		223,011.79	28,062.59	566.64	39.51		155,445.70	9,035.76	907.23		417,999.22
Texas		13,318.50				998.20	49.36				14,366.06
Washington							54,291.53				54,291.53

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

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, or pawnbrokers, $300
Alabama	$52,918.40	$3,521.10			$16.87		$56,459.37	$98,792.55			
Arizona	20,780.43	269.30				$280.71	21,359.44	12,165.37			
Arkansas	44,922.73	4,862.23	$177.36		115.00	530.31	50,607.63	10,636.32			
First California	500,564.11	13,490.14	1,989.44	$13.72	1,126.69	50,423.62	627,707.72	284,660.30			
Sixth California	1,451,733.11	21,309.02	11,612.58	6,049.14	6,593.51	141,270.46	1,668,574.42	309,789.17			$3,716.68
Colorado	113,007.76	2,901.40	.80	1.40	107.04	726.18	116,744.58	56,835.90	$214.23		386.39
Connecticut	187,171.28	2,925.62				15,269.71	205,369.61	171,328.11		$500.00	300.00
Delaware	42,975.30	176.35				4,690.65	47,842.30	21,371.93			183.34
Florida	258,768.57	1,985.56	282.10		48.87	25,372.34	286,457.46	78,620.14			
Georgia	71,486.00	11,424.51	188.82	145.55		271.29	83,515.78	56,785.47	200.00		
Hawaii	59,351.44	858.91		1,156.95		306.24	61,673.44	9,446.35			
Idaho	15,817.78						15,817.78	775.81			
First Illinois	1,600,642.72	76,705.92	1,719.71	3,443.60	8,509.64	159,698.96	1,850,744.55	698,313.41			
Eighth Illinois	28,906.40	519.75	843.84			233.09	30,503.08	42,609.61			50.00
Indiana	294,370.32	6,579.78				3,157.99	304,108.16	74,706.85			
Iowa	66,018.86	2,113.33	25.20			2,482.49	71,239.88	37,922.87			
Kansas	49,844.00	2,639.30	100.00			33.00	52,616.30	23,157.41			133.33
Kentucky	90,497.04	28,843.00	717.47		14,210.70	17,356.29	120,324.50	41,017.39			
Louisiana	89,983.23	2,705.32	642.77	5.04		10,804.82	104,111.18	48,608.27			
Maine	32,651.54	230.47			2.90	2,216.40	35,101.31	19,549.39			
Maryland	563,908.14	31,590.93	2,495.82	148.49	991.02	30,743.42	629,967.82	161,541.89	625.13		200.00
Massachusetts	1,068,915.55	87,501.58	2,096.08	18.23	6,645.78	72,660.05	1,227,837.27	257,455.33		200.00	
Michigan	612,927.58	10,536.91	9,317.99	175.72	89.68	64,923.25	696,771.16	296,635.36			150.00
Minnesota	185,465.87	1,299.30				22,586.13	209,351.30	119,912.40			
Mississippi	7,822.85	335.68					8,158.53	5,763.59			
First Missouri	280,749.66	666.91		201.95	33.10	19,572.48	301,224.13	128,916.30	200.00		
Sixth Missouri	61,395.53	6,165.90	535.87		8.40	13,144.69	84,250.39	59,777.10			100.00
Montana	18,206.35	172.32				25.65	18,404.32	6,097.09			
Nebraska	48,173.37	1,410.35	526.73			118.18	50,228.63	30,908.44			
Nevada	8,312.78	100.09				2,072.61	10,485.48	58.00			
New Hampshire	59,209.24	20,112.46	235.43			7.20	79,614.32	9,218.74			
First New Jersey	268,530.93	2,658.73	3.15	3.20		25,275.68	296,471.69	49,252.70			
Fifth New Jersey	224,027.94	3,132.00				31,533.61	258,693.45	103,259.07		166.66	66.66
New Mexico	13,741.68	523.32				63.69	14,328.69	2,472.10			
First New York	705,278.78	11,869.22	1,732.50	112.00	259.40	48,135.38	767,388.58	303,878.53			200.00
Second New York	66,756.21	2,078.95	210.73	151.24	699.07	14,227.12	84,144.32	74,053.04	200.00		804.10
Third New York	5,554,984.01	57,854.81	1,504.91	30,410.34	140,602.94	401,340.55	6,276,736.95	592,701.10			733.34
Fourteenth New York	304,407.59	26,757.58	3,493.19			35,336.40	369,994.74	378,596.23			
Twenty-first New York	68,824.63	4,261.73				6,116.88	79,203.24	42,478.54			
Twenty-eighth New York	237,658.03	18,227.08				23,868.53	275,753.64	151,286.00			400.00
North Carolina	69,466.72						69,466.72	44,363.30			
North Dakota	3,056.09	95.80					3,151.89	1,990.55			
First Ohio	131,316.45	356.23	1,957.63			19,691.18	153,791.49	93,065.19			150.00
Tenth Ohio	46,362.45	885.44				3,597.04	50,844.93	30,930.25			
Eleventh Ohio	133,057.37	3,551.73				11,850.69	148,459.79	35,525.54			
Eighteenth Ohio	215,708.03	13,776.14	2,348.24	34.00	2,288.40	40,272.14	294,426.95	190,452.11			
Oklahoma	88,160.86	4,237.53	477.85		32.65	1,437.75	94,346.64	53,390.49			
Oregon	90,180.34	7,750.44				1,251.21	99,181.99	49,620.19			
First Pennsylvania	489,290.35	3,146.60	261.32	148.35	3,414.35	54,177.79	550,438.76	314,896.56		500.00	
Twelfth Pennsylvania	103,257.21	1,288.58				3,309.78	107,855.57	31,431.20			
Twenty-third Pennsylvania	308,326.55	5,678.01	2,790.45		447.30	20,302.63	337,544.94	196,814.71			200.00
Rhode Island	137,316.19	36,320.50	2,611.60	78.10	89.87	3,725.35	180,141.61	42,908.33			
South Carolina	26,097.12	663.98					26,761.10	18,269.10			
South Dakota	8,560.04	199.35					8,759.39	1,561.75			
Tennessee	87,816.27	3,364.43	1,988.57		11.36	3,941.86	97,122.49	48,697.87			
First Texas	150,188.77	5,872.92	1,277.80	36.99	169.40	669.33	158,215.21	60,166.19			
Second Texas	331,100.44	3,354.56				13.96	334,468.96	68,404.92			
Utah	41,322.04	765.07				144.72	42,231.83	15,411.07			
Vermont	6,806.51	73.79		10.00	42.90	1,121.33	8,054.53	4,799.46			
Virginia	115,402.88					4,932.93	120,335.81	65,108.51			
Washington	174,961.94	6,261.13	722.70		5.00	3,094.61	185,045.38	89,405.42			166.67
West Virginia	22,823.45	1,077.46	157.29				24,058.20	22,439.16			
Wisconsin	130,986.33	6,395.55	47.18	610.09		6,998.25	145,037.40	85,611.44			
Wyoming	10,741.37	20.90				259.52	11,121.79	1,197.12			
Philippine Islands											
Total	18,423,307.09	575,954.55	55,196.82	42,954.10	186,618.84	1,516,748.09	20,800,779.49	6,550,931.12	1,439.36	1,366.66	[1] 7,940.60

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

Alaska	$21,764.96	$32.80					$21,797.76				
California	2,042,397.22	34,709.76	$13,602.02	$6,002.86	$7,726.20	$191,694.08	2,296,282.14	$684,449.47			$3,716.68
District of Columbia	260,103.25	3,048.31			676.84	10,572.71	274,401.11	48,986.17			
Illinois	1,629,549.12	77,225.67	2,587.55	3,443.60	8,509.64	159,612.05	1,881,247.63	740,953.02			
Maryland	303,894.89	28,542.62	2,495.82	148.49	314.18	20,170.71	355,560.71	112,555.72	$625.13		200.00
Missouri	345,145.19	6,832.84	535.87	201.95	41.50	32,717.17	385,474.52	188,723.40	200.00		100.00
New Jersey	492,558.77	5,790.73	3.15	3.20		56,809.29	555,165.14	242,511.77		$166.66	66.66
New York	6,323,009.25	121,020.35	6,971.03	30,673.58	141,612.41	819,025.80	7,461,221.48	1,542,994.43	200.00		2,137.53
Ohio	546,944.30	18,568.54	4,305.87	34.00	2,288.40	75,381.05	647,522.16	349,973.09			150.00
Pennsylvania	900,874.11	10,113.10	3,051.77	148.35	3,861.65	77,790.20	995,839.27	543,142.47		500.00	200.00
Texas	481,289.21	9,227.48	1,277.80	36.99	169.40	683.20	492,684.17	128,570.81			
Washington	153,196.98	6,228.33	722.70		5.00	3,094.61	163,247.62	89,405.42			166.67

[1] Pawnbrokers' special tax collections included above were reported as follows: Colorado, $386.39; Michigan, $100; and sixth Missouri, $100.

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Pay roll taxes						
	Railroad employment compensation, of the taxable pay roll, 5½ per cent	Railroad employees representatives' tax, of the taxable compensation, 5½ per cent	Total from levies under the Carriers Taxing Act	Title VIII, Social Security Act, of the taxable pay rolls, 2 per cent	Title IX, Social Security Act, of the wages paid to 8 or more, 1 per cent on 1936, and 2 per cent on 1937 pay rolls, less credits	Total, Social Security Act	Total, all pay roll taxes
Alabama	$738,440.92	$27.08	$738,468.00	$3,649,532.40	$480,015.26	$4,135,547.75	$4,874,015.75
Arizona	15,768.96	15.01	15,783.97	853,247.21	89,196.45	977,443.66	993,227.63
Arkansas	97,251.97	1,937.00	99,188.97	1,328,328.14	295,219.50	1,623,547.64	1,722,736.61
First California	7,076,075.96	818.45	7,076,894.41	15,551,052.68	2,049,720.61	17,630,771.49	24,707,665.90
Sixth California	564,194.01	4,800.53	568,994.54	15,625,028.38	1,589,487.99	17,214,516.37	17,783,510.91
Colorado	1,455,359.35	101.47	1,455,460.82	3,071,399.48	367,504.71	3,438,904.19	4,894,365.01
Connecticut	2,652,153.45	47.65	2,652,201.10	9,485,870.94	1,438,002.10	10,923,879.13	13,576,080.23
Delaware	529.87		529.87	2,825,053.13	565,212.82	3,390,885.95	3,391,395.82
Florida	386,416.99	3.30	386,414.29	3,477,357.23	744,120.94	4,221,508.17	4,607,922.46
Georgia	1,463,417.32	139.18	1,463,557.00	4,795,650.07	1,285,302.76	6,080,952.83	7,524,509.83
Hawaii	51,001.66		51,001.66	955,729.32	229,548.73	1,185,278.05	1,237,179.71
Idaho	52,398.97	67.37	52,466.34	905,233.51	92,028.05	1,004,261.56	1,116,727.90
First Illinois	22,814,667.03	2,451.82	22,817,118.85	43,458,923.48	12,155,753.84	55,624,675.82	78,441,794.67
Eighth Illinois	176,468.87	268.33	176,737.20	4,022,210.44	1,024,383.08	5,046,593.52	5,223,330.72
Indiana	24,078.80	484.90	25,463.79	8,802,225.02	1,094,351.78	9,896,576.80	9,922,043.59
Iowa	189,133.00	9.53	189,142.53	4,444,950.40	499,032.10	4,943,982.56	5,133,125.09
Kansas	4,851,721.01		4,851,721.91	2,380,816.66	760,468.58	3,141,335.24	7,993,057.15
Kentucky	3,008,572.87	561.23	3,009,134.10	3,839,042.86	689,370.71	4,528,422.37	7,597,556.47
Louisiana	339,795.35	131.51	339,926.86	3,687,484.25	444,188.37	4,131,672.62	4,471,599.48
Maine	777,208.59	9.51	777,218.10	2,031,158.82	244,922.15	2,276,090.97	3,053,309.07
Maryland	10,866,240.04	70.91	10,866,316.95	8,431,566.15	1,544,411.89	9,975,978.04	20,842,294.99
Massachusetts	1,612,401.65	279.18	1,612,773.83	22,733,378.11	3,041,473.87	25,774,851.98	27,387,625.81
Michigan	1,442,765.08	1,034.78	1,443,789.86	30,994,359.29	3,990,439.01	34,903,798.30	36,407,588.16
Minnesota	7,386,742.53	212.33	7,386,954.86	7,585,729.61	1,380,047.35	8,965,776.96	16,352,731.85
Mississippi	109,123.47	34.38	109,157.85	1,200,056.75	123,077.32	1,323,134.07	1,432,291.92
First Missouri	7,793,040.67	506.72	7,794,447.39	8,969,089.27	2,974,149.95	11,934,238.22	19,728,685.61
Sixth Missouri	608,453.52	371.83	608,825.35	4,672,811.01	1,102,080.16	5,774,898.06	5,783,723.41
Montana	59,904.27		59,904.27	942,094.02	195,280.78	1,137,383.80	1,197,288.07
Nebraska	4,419,392.53	179.04	4,419,571.57	2,397,248.26	767,156.21	3,164,404.47	7,583,976.04
Nevada	13,400.56	52.40	13,452.96	587,378.47	111,867.75	699,246.12	712,699.08
New Hampshire	2,085.44		2,085.44	1,321,859.21	140,456.78	1,462,314.99	1,464,400.43
First New Jersey	1,999.16	313.59	2,312.74	3,485,838.36	392,962.50	3,878,800.95	3,881,113.69
Fifth New Jersey	1,191,511.42	4,211.84	1,195,723.26	14,790,459.75	2,029,820.25	16,823,280.00	18,019,003.26
New Mexico	4,189.12		4,189.12	544,794.72	46,576.88	591,371.60	595,560.72
First New York	4,226.68	6,144.51	10,371.19	11,148,946.53	1,931,858.15	13,080,804.78	13,091,175.97
Second New York	2,207,633.68		2,207,633.88	31,930,825.48	9,497,874.20	41,198,199.68	43,405,833.56
Third New York	19,427,909.84		19,427,909.84	43,872,678.54	11,606,646.71	55,479,325.25	74,907,235.09
Fourteenth New York	1,004,538.21	916.71	1,005,774.95	9,577,035.83	1,497,004.50	11,074,040.35	12,080,715.30
Twenty-first New York	15,830.87	19.91	15,840.78	4,595,150.56	852,200.51	5,447,361.07	5,463,201.85
Twenty-eighth New York	24,669.55	159.08	24,828.63	8,153,000.34	1,564,635.62	9,717,635.96	9,742,514.59
North Carolina	1,820,357.68	506.69	1,820,864.37	5,529,680.83	752,909.52	6,573,700.35	8,394,654.72
North Dakota	4,540.38		4,540.38	445,661.46	63,215.43	508,876.83	513,417.21
First Ohio	174,616.73	55.78	174,672.51	8,312,828.53	1,133,102.28	9,446,000.81	9,620,673.32
Tenth Ohio	204,691.55	660.39	205,351.94	4,424,980.83	566,610.15	4,991,591.00	5,196,942.94
Eleventh Ohio	4,051.60	23.52	4,075.12	3,587,250.44	422,512.37	4,009,762.81	4,013,837.93
Eighteenth Ohio	8,581,135.60	601.77	8,581,737.37	18,176,685.53	2,537,987.92	20,714,673.45	29,296,410.82
Oklahoma	186,965.57	378.29	187,343.86	4,862,580.07	735,326.07	5,598,507.00	5,785,850.86
Oregon	393,210.31	101.59	393,312.20	3,282,081.13	392,024.75	3,674,105.88	4,067,418.08
First Pennsylvania	19,109,118.91	565.35	19,109,684.26	22,619,757.70	3,101,755.65	25,721,513.35	44,831,197.61
Twelfth Pennsylvania	355,484.43	255.88	355,740.31	6,159,568.53	704,296.70	6,863,865.23	7,219,605.54
Twenty-third Pennsylvania	1,170,585.09	203.19	1,170,588.28	21,424,147.72	2,609,327.06	24,033,475.68	25,204,363.96
Rhode Island	4,077.35	.33	4,077.68	3,382,465.13	448,051.66	3,831,416.79	3,835,494.47
South Carolina	35,746.76	18.67	35,765.43	2,375,347.66	293,815.56	2,669,163.22	2,674,928.65
South Dakota	4,872.47	81.27	4,953.74	467,407.50	43,314.88	510,752.38	515,696.12
Tennessee	995,425.02	204.10	995,629.21	4,478,847.10	665,539.28	5,144,386.38	6,140,025.59
First Texas	3,160,777.26	339.06	3,161,116.32	6,147,319.01	651,802.03	6,802,621.04	9,963,737.36
Second Texas	2,891,134.52	892.07	2,895,026.59	5,774,204.30	665,708.31	6,439,973.24	9,334,999.83
Utah	151,011.37	13.43	151,023.80	1,215,903.72	132,101.09	1,348,001.21	1,499,028.01
Vermont	244,211.86	20.36	244,232.22	828,916.52	106,206.56	935,123.08	1,179,355.30
Virginia	4,877,688.47	354.19	4,878,012.66	5,002,852.38	368,868.36	5,371,720.01	10,249,733.60
Washington	161,959.27	219.99	162,179.26	5,951,162.31	1,338,842.15	7,293,004.46	7,455,183.72
West Virginia	21,680.55	214.49	21,895.04	4,522,021.51	530,545.34	5,052,566.85	5,074,461.89
Wisconsin	83,251.63	9,239.82	92,491.45	10,618,884.66	1,142,234.41	11,761,119.07	11,853,610.52
Wyoming	884.13	19.22	853.35	475,038.95	88,872.22	563,911.17	564,764.52
Philippine Islands							
Total	149,434,336.36	41,330.02	149,475,666.38	592,918,025.46	90,266,534.13	683,184,559.59	742,660,225.97

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

Alaska	$35,334.63		$35,334.63	$158,004.51	$27,020.58	$185,025.09	$220,959.72
California	7,640,269.97	$5,618.98	7,645,888.95	31,206,079.26	3,039,208.60	34,845,287.86	42,491,176.81
District of Columbia	4,694,029.59	4.78	4,694,014.37	2,815,845.56	500,558.19	3,496,403.85	8,190,418.22
Illinois	22,091,135.90	2,720.15	22,093,856.05	47,491,132.92	13,180,136.42	60,671,269.34	83,665,125.39
Maryland	5,972,236.45	66.13	5,972,302.58	5,615,720.40	953,853.70	6,569,574.19	12,541,876.77
Missouri	8,402,391.19	878.55	8,403,272.74	13,032,901.18	4,076,235.10	17,109,136.28	25,512,409.02
New Jersey	1,193,516.57	4,625.43	1,198,036.00	18,282,298.11	2,419,782.84	20,702,080.95	21,900,116.95
New York	22,665,115.96	7,240.31	22,692,359.27	109,148,047.40	26,850,269.69	135,998,317.09	158,690,670.36
Ohio	8,904,495.48	1,341.46	8,965,836.94	34,501,725.35	4,660,302.72	39,162,028.07	48,127,865.01
Pennsylvania	20,635,258.43	1,024.42	20,636,312.85	80,203,473.95	6,415,380.31	86,618,854.26	77,255,167.11
Texas	6,054,911.78	1,231.13	6,056,142.91	11,922,053.91	1,320,510.37	13,242,564.28	19,298,737.19
Washington	120,624.64	219.99	120,844.63	5,795,557.80	1,311,821.57	7,107,379.37	7,234,224.00

TABLE 1.—*Receipts from specified sources of internal revenue, fiscal year ended June 30, 1938, by collection districts, States, and Territories*—Con.

Collection districts	Miscellaneous taxes								Grand total, all internal revenue taxes
	Bituminous Coal Act of 1937		Sugar, per pound, approximately, ¼ cent	Sec. 701, Revenue Act of 1932, as amended		Transportation of oil by pipe line, 4 per cent	Leases of safe deposit boxes, 10 per cent	Other miscellaneous receipts (including repealed check, dividend, and boat taxes)	
	Per ton, 1 cent	Of the value of disposals by nonnode mines, 19½ per cent		Telegraph, telephone, cable, and radio messages	Leased wires, etc., 5 per cent				
Alabama	$102,834.46	$0.78		$15,633.88	$199.15		$6,982.03	$0.15	$16,929,203.24
Arizona	2.44			4,523.69	136.11		4,523.42		4,513,075.19
Arkansas	10,304.77			13,395.40	77.65	$356,318.53	4,771.87	3.96	8,046,468.34
First California			$3,070,495.21	747,923.96	40,620.22	498,654.24	126,450.85	60.10	164,190,319.13
Sixth California			18,912.80	429,556.31	47,887.12	513,732.39	70,271.77	323.83	151,379,708.87
Colorado	54,536.82	31.46	3,338,281.59	420,319.71	9,149.34	34,331.00	20,164.96	1,981.25	34,282,873.53
Connecticut				284,068.11	7,343.34		35,963.58	1.30	96,310,520.35
Delaware	4,152.92			10.90		229.34	5,181.44		56,717,110.47
Florida	.14		35,818.82	77,257.48	46.30		20,231.23		42,959,445.41
Georgia	22.47		892,854.35	1,683,337.38	27,812.39		10,408.45	2,230.45	33,724,693.99
Hawaii			198,939.05	10,679.70			2,369.45		14,394,589.01
Idaho	323.95		45,951.58	3,357.88	.83		4,913.82	167.09	4,362,441.74
First Illinois	357,835.48			1,061,079.17	107,244.95	171,012.54	179,041.36	680.24	416,371,738.60
Eighth Illinois	79,088.35	21.95		95,105.94	41.00		27,023.34	310.50	81,501,778.82
Indiana	133,825.75	975.31	98,173.02	380,682.52	3,649.37	26,824.92	39,450.20	993.74	114,163,319.54
Iowa	20,119.92	67.28		121,391.01			33,529.41	31.13	24,593,358.38
Kansas	20,301.76	7.80	50,079.07	105,356.81	171.76	43,530.86	18,356.46	1,647.32	24,637,981.03
Kentucky	185,614.79			32,930.99	27.47	24,111.81	13,857.69	228.44	122,200,619.24
Louisiana			4,468,749.80	9,859.02	2,454.39	560,287.66	12,812.17	218.05	45,786,260.09
Maine				7,585.68			11,899.99	257.93	15,075,260.28
Maryland	14,261.08	22.48	852,295.35	402,003.16	8,959.35	210.58	43,030.57	183.11	145,586,609.66
Massachusetts	45,217.11		942,019.63	1,053,570.92	51,962.54		116,032.34	4,557.58	186,277,559.11
Michigan	25,790.69		494,447.70	646,252.82	33,188.79	78,464.79	63,701.81	1,036.05	308,182,920.50
Minnesota	20,301.24			127,847.38	2,873.43		31,876.45	2,598.49	71,466,304.30
Mississippi				1,008.06			4,067.74	499.13	6,610,559.32
First Missouri	40,311.12			2,052,209.19	45,635.38	682,000.54	42,729.49	582.18	107,132,991.61
Sixth Missouri	18,339.36	53.83		26,156.31		450,914.99	23,815.56	215.31	27,184,031.96
Montana	5,987.61	181.55		5,525.65		8,421.02	6,128.00	9.36	6,000,459.32
Nebraska	1,653.70			692,012.04	18,964.02		15,987.49	104.17	20,991,112.10
Nevada				7,852.56	285.52		1,709.64		4,925,530.06
New Hampshire				2,191.93			7,439.69	.71	9,496,853.32
First New Jersey				2,349.10			18,195.58	464.48	32,169,033.03
Fifth New Jersey				416,760.69	32,249.31		74,191.60	180.60	178,340,503.61
New Mexico	10,921.06			2,229.80	515.76	440.36	2,151.45	61.87	2,958,951.78
First New York			1,183,854.76	189,752.26			53,990.68	.15	104,844,588.53
Second New York	27,871.83		10,527,901.60	7,437,757.96	931,446.48	1,018,950.33	226,600.80	15,783.77	513,977,500.00
Third New York	98,177.36	1,086.86		361.72		46,976.44	31,911.95	1,372.97	416,357,952.61
Fourteenth New York				68,658.40	433.36		47,225.12	196.78	111,602,443.08
Twenty-first New York	.05			17,598.54			22,068.19	36.45	26,743,090.93
Twenty-eighth New York				127,825.38	1,274.01	1,706.05	32,409.68	17,721.76	70,773,065.88
North Carolina				100,745.50			9,026.22	854.69	327,018,171.48
North Dakota				14,479.21			3,312.46	378.39	1,579,263.21
First Ohio	53,601.83			160,493.48	5,594.57	40,900.87	25,051.45	42.53	107,022,851.25
Tenth Ohio	8,036.93		97,698.54	61,817.45		407,483.70	13,395.72	136.27	38,053,304.28
Eleventh Ohio	71,595.31	153.84		50,593.21		253.84	15,243.33	37.31	22,312,352.42
Eighteenth Ohio	192,021.71	226.69		747,914.76	32,837.62	17,949.06	42,168.73	41.16	168,028,590.94
Oklahoma	11,427.76	192.75		19,621.41	10.61	2,897,372.04	12,768.61	3,605.34	62,661,773.46
Oregon	17.30			15,111.94			20,562.87	47.05	14,939,960.63
First Pennsylvania	165,725.33		2,749,910.76	1,183,125.89	47,621.41	683,406.85	58,963.94	279.92	251,918,158.73
Twelfth Pennsylvania	55,575.74	35.27		15,432.11			18,954.80	43.74	31,786,295.13
Twenty-third Pennsylvania	606,213.02	200.61		98,549.70	12,377.98	1,211,418.12	54,844.33	434.03	191,612,446.45
Rhode Island							16,769.99	26.00	32,478,532.75
South Carolina				26,923.97	6.93		3,474.14	1,629.76	12,101,084.27
South Dakota	988.88			34,474.46			4,356.05	11.29	1,070,673.23
Tennessee	51,165.43	5.90		33,517.96	91.51		12,146.73	105.89	32,142,317.07
First Texas	56.47		675,012.19	42,630.38	2,713.49	2,291,310.58	19,817.27	385.05	81,285,806.39
Second Texas	192.24			202,470.69	74.00	940,540.25	15,711.94	1.94	58,210,242.92
Utah	30,839.90		745,456.07	2,353.54			9,051.68		8,138,003.37
Vermont				3,539.81			4,076.20	15.56	4,735,709.45
Virginia	121,950.55	85.03		213,503.59			14,042.30		202,103,815.19
Washington	9,753.74			80,102.58	47.11	1,911.33	36,223.39	2,090.00	25,395,703.22
West Virginia	413,525.12	486.18		170,778.69	3,613.61	3,139.83	7,559.52	437.45	24,348,370.55
Wisconsin			82,248.25	461,984.34	2,920.21		46,371.04	351.37	96,981,214.06
Wyoming	41,348.93	.85		3,114.99		4,145.48	2,717.57	506.66	3,352,877.76
Philippine Islands									406,004.94
Total	3,207,852.42	3,748.62	30,569,130.14	22,494,497.13	1,482,567.39	12,517,030.37	2,013,158.75	66,754.89	5,658,765,314.33

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

Alaska	$780.24			$2,289.95			$458.37	$40.15	$905,025.27
California			$3,089,408.01	1,177,433.27	$88,507.34	$1,012,386.63	196,722.62	384.02	315,570,028.00
District of Columbia				174,262.79	3,161.12		15,172.09	64.41	35,760,942.29
Illinois	436,923.83	$21.95		1,156,185.11	107,285.95	171,012.54	206,064.70	990.74	497,903,517.42
Maryland	14,261.08	22.48		228,400.57	5,708.23	210.58	27,888.48	118.70	168,073,372.02
Missouri	58,650.48	53.83		2,080,366.55	45,635.38	1,133,005.53	66,545.05	827.49	134,817,025.97
New Jersey				419,109.70	32,249.31		92,357.18	645.08	210,509,618.66
New York	126,049.24	1,086.86	11,711,756.36	7,811,954.36	923,153.85	1,067,632.85	414,213.42	35,114.88	1,244,298,641.03
Ohio	325,255.78	380.53	97,698.54	1,021,318.90	38,433.19	466,577.47	95,859.26	257.27	335,417,098.89
Pennsylvania	917,514.09	235.88	2,749,910.76	1,297,107.70	59,999.39	1,894,824.97	132,763.27	757.69	475,310,900.31
Texas	238.71		675,012.19	245,101.07	2,787.49	3,231,850.83	35,529.21	886.99	139,526,049.31
Washington	8,973.50			77,812.63	47.11	1,911.33	35,765.02	2,049.85	34,490,677.95
Puerto Rico			852,295.35						852,295.35

TABLE 2.—*Comparative internal revenue collections, fiscal years 1937 and 1938, by collection districts, States, and Territories* [1]

Collection districts	Location of collector's office	Corporation 1937	Corporation 1938	Corporation Per cent of increase (or decrease, —)	Individual 1937	Individual 1938	Individual Per cent of increase (or decrease, —)	Total income taxes 1937	Total income taxes 1938	Total income taxes Per cent of increase
Alabama	Birmingham	$3,370,224.23	$4,401,614.55	30.3	$3,166,298.20	$4,293,024.85	35.6	$6,643,522.43	$8,694,639.40	32.8
Arizona	Phoenix	743,725.93	992,204.84	33.4	1,269,660.57	1,558,452.30	25.1	2,013,386.52	2,550,657.14	26.7
Arkansas	Little Rock	1,566,702.51	1,955,085.51	24.8	1,857,276.33	2,213,627.34	19.2	3,424,071.84	4,168,712.85	21.7
First California	San Francisco	29,600,998.48	40,485,510.12	36.8	30,397,640.29	34,445,672.32	13.3	59,998,638.77	74,931,182.44	24.9
Sixth California	Los Angeles	22,782,461.11	32,477,791.14	42.5	41,289,259.67	48,885,670.02	18.4	64,071,750.78	81,363,461.16	27.0
Colorado	Denver	7,055,955.93	8,270,109.00	8.0	7,594,004.02	9,302,702.89	22.5	15,249,960.05	17,572,901.89	15.2
Connecticut	Hartford	17,496,409.66	21,874,239.63	25.0	28,994,457.67	36,577,005.04	26.1	46,490,918.33	58,451,244.67	25.7
Delaware	Wilmington	32,631,786.46	44,073,645.18	35.1	20,194,555.39	24,558,726.43	22.1	52,736,371.85	68,632,371.61	30.1
Florida	Jacksonville	4,409,051.59	6,016,750.44	35.3	18,499,024.01	22,519,165.01	21.7	22,968,075.60	28,565,921.45	24.4
Georgia	Atlanta	7,320,216.05	10,045,053.22	37.2	7,292,002.19	8,850,129.27	21.4	14,612,218.21	18,895,182.49	29.3
Hawaii	Honolulu	5,000,797.03	5,738,278.08	13.2	3,850,963.41	4,457,684.88	15.7	8,917,760.44	10,195,962.96	14.3
Idaho	Boise	1,287,313.95	1,613,401.68	25.3	681,764.65	823,405.81	20.8	1,969,078.60	2,436,870.49	23.7
First Illinois	Chicago	105,238,111.43	120,976,246.91	14.9	83,752,970.74	101,736,498.47	21.5	189,011,112.17	222,715,738.41	17.8
Eighth Illinois	Springfield	5,907,225.08	7,345,820.88	21.2	5,746,301.56	6,916,890.82	20.9	11,653,527.64	14,261,711.70	22.5
Indiana	Indianapolis	16,147,607.81	20,329,550.54	25.9	13,665,767.58	16,573,606.99	21.3	29,813,375.39	36,903,163.53	23.8
Iowa	Des Moines	6,715,165.50	7,575,813.60	12.5	4,702,445.51	5,328,346.98	13.3	11,437,611.07	12,901,190.58	12.8
Kansas	Wichita	4,688,416.41	5,118,010.25	9.1	3,433,586.98	4,355,076.57	26.8	8,122,003.39	9,473,086.82	16.6
Kentucky	Louisville	9,209,324.61	10,544,445.30	14.5	6,293,275.68	6,892,022.56	9.5	15,502,600.29	17,436,467.86	12.5
Louisiana	New Orleans	7,458,833.57	10,371,690.25	39.0	7,429,781.58	8,977,470.41	20.8	14,888,565.15	19,349,459.66	30.0
Maine	Augusta	2,466,517.52	3,328,264.63	34.9	4,407,609.05	5,439,082.83	23.4	6,874,126.67	8,767,947.46	27.5
Maryland	Baltimore	19,601,594.28	24,999,170.72	27.5	31,575,330.48	39,239,752.92	24.3	51,176,924.76	64,238,923.64	25.5
Massachusetts	Boston	38,796,331.18	42,514,697.05	9.6	50,350,249.19	57,362,503.40	12.8	89,652,550.37	99,877,200.45	11.4
Michigan	Detroit	97,264,424.59	101,559,253.23	4.4	49,955,881.22	69,421,039.08	19.2	147,127,305.81	160,980,312.31	9.4
Minnesota	St. Paul	13,004,131.41	17,340,872.46	21.7	11,871,850.34	13,874,291.62	16.9	24,875,981.75	31,215,164.08	21.1
Mississippi	Jackson	1,318,335.42	1,950,535.44	44.6	1,539,595.81	1,758,648.22	14.2	2,887,931.23	3,709,186.66	28.4
First Missouri	St. Louis	19,695,662.49	24,830,418.14	26.1	15,705,957.50	19,357,431.50	23.3	35,402,620.09	44,187,879.64	21.8
Sixth Missouri	Kansas City	7,007,778.85	8,226,072.25	17.4	5,425,290.57	6,410,190.05	18.2	12,433,069.42	14,637,162.30	17.7
Montana	Helena	1,300,477.69	1,421,645.08	9.3	1,340,494.11	1,277,337.46	—4.7	2,640,971.80	2,698,982.54	2.2
Nebraska	Omaha	3,955,489.84	4,540,850.57	14.8	2,936,282.30	3,280,433.03	11.7	6,891,763.14	7,821,284.20	13.5
Nevada	Reno	711,106.47	860,740.41	21.0	1,709,881.22	2,663,688.81	55.8	2,420,876.69	3,514,429.25	45.2
New Hampshire	Portsmouth	1,313,305.32	1,756,637.30	33.6	2,523,844.29	3,373,306.79	33.8	3,837,239.61	5,108,844.15	33.1
First New Jersey	Camden	4,568,897.69	5,630,604.71	23.2	9,896,220.27	9,475,002.25	—3.7	14,405,027.96	15,105,966.96	4.9
Fifth New Jersey	Newark	32,014,046.48	38,728,981.17	17.6	40,799,949.74	46,564,128.29	14.1	73,743,996.22	85,293,109.46	15.7
New Mexico	Albuquerque	409,811.46	515,017.09	25.9	671,934.65	1,045,786.37	56.2	1,081,776.11	1,561,702.43	44.6
First New York	Federal Bldg., Brooklyn	12,132,384.93	12,690,064.70	4.5	24,825,853.71	27,322,505.18	10.0	36,959,238.64	40,003,109.88	8.2
Second New York	Customhouse, New York	131,487,564.19	156,716,955.08	19.2	163,042,592.64	177,957,210.79	9.2	294,530,156.83	334,674,171.87	13.6
Third New York	341 9th Ave., New York	86,317,555.94	110,051,628.57	27.5	98,447,033.14	115,494,179.48	17.3	184,764,589.08	225,575,808.05	22.1
Fourteenth New York	Albany	13,893,096.22	17,038,960.95	7.2	19,529,260.60	22,301,553.55	12.5	35,721,336.82	39,340,544.50	10.1
Twenty-first New York	Syracuse	4,724,052.20	5,142,098.35	30.0	5,005,297.91	6,097,933.72	19.1	9,819,350.11	12,210,032.07	24.4
Twenty-eighth New York	Buffalo	17,210,758.70	21,187,105.63	23.0	15,145,955.52	18,513,002.90	22.2	32,365,744.22	39,700,108.53	22.7
North Carolina	Greensboro	14,559,304.62	16,403,823.20	12.6	9,844,322.49	11,235,638.21	14.3	24,403,627.11	27,639,461.41	13.3
North Dakota	Fargo	389,575.94	376,375.22	—3.4	348,210.52	393,820.04	13.1	737,786.46	770,196.16	4.4
First Ohio	Cincinnati	15,001,496.68	21,443,372.11	42.9	15,245,841.73	18,934,601.35	23.7	30,247,338.41	40,297,973.46	33.2
Tenth Ohio	Toledo	9,587,571.70	14,039,230.75	46.4	6,110,591.64	7,553,188.46	23.4	15,707,162.74	21,592,419.21	37.5
Eleventh Ohio	Columbus	4,325,429.49	5,837,573.65	35.0	4,291,729.32	5,255,020.01	22.7	8,607,158.81	11,092,593.69	28.9
Eighteenth Ohio	Cleveland	37,494,156.03	50,007,509.32	33.6	23,584,041.02	31,511,857.65	33.7	61,078,197.05	81,519,428.97	33.7
Oklahoma	Oklahoma City	10,502,330.38	13,019,170.70	24.0	6,491,978.01	8,567,448.39	33.8	16,994,308.39	21,586,628.09	27.7
Oregon	Portland	2,917,783.61	3,831,840.60	33.0	3,006,682.98	3,923,612.03	30.5	5,924,466.59	7,505,352.72	26.7
First Pennsylvania	Philadelphia	40,876,333.59	46,484,479.63	13.7	48,769,300.03	52,103,098.36	6.8	89,645,633.62	98,590,577.89	10.0
Twelfth Pennsylvania	Scranton	4,169,340.36	5,870,079.16	64.8	5,353,351.73	6,052,801.01	13.0	9,523,692.09	12,922,884.01	35.7
Twenty-third Pennsylvania	Pittsburgh	29,325,582.17	45,038,120.34	53.5	39,127,045.74	50,332,049.18	28.6	68,452,627.91	95,360,175.52	39.3
Rhode Island	Providence	4,808,033.31	5,252,655.04	30.2	9,051,236.19	11,219,309.58	23.9	13,859,329.50	17,480,955.62	26.1
South Carolina	Columbia	3,418,998.53	5,113,186.60	49.6	1,549,239.05	2,023,658.60	30.7	4,968,237.58	7,139,875.20	43.7
South Dakota	Aberdeen	416,431.89	476,635.98	14.5	447,233.95	446,259.99	—.2	863,715.83	923,258.97	6.9
Tennessee	Nashville	6,810,689.34	8,739,354.21	28.3	8,423,804.37	7,937,487.38	21.2	12,240,583.71	16,726,841.59	26.3
First Texas	Austin	13,216,781.86	17,209,905.56	30.2	16,348,583.96	20,709,640.61	26.7	29,565,365.82	37,919,546.17	28.3
Second Texas	Dallas	11,945,122.01	16,710,355.30	40.2	12,072,636.60	16,319,000.15	26.8	23,997,758.61	32,029,355.45	33.4
Utah	Salt Lake City	1,999,132.59	2,308,599.28	15.5	1,228,230.02	1,618,060.03	31.7	3,227,362.61	3,926,659.31	21.7
Vermont	Burlington	913,953.10	1,226,614.01	34.2	1,070,064.46	1,239,448.26	15.8	1,984,017.56	2,466,062.87	24.3
Virginia	Richmond	12,078,881.05	16,256,445.79	34.6	9,286,434.06	12,435,000.12	33.9	21,362,315.95	28,692,054.91	34.3
Washington	Tacoma	7,829,489.23	9,192,171.53	20.5	6,999,459.63	8,591,060.35	22.7	14,828,917.86	17,783,231.88	21.6
West Virginia	Parkersburg	6,524,698.03	8,172,523.36	25.2	4,305,973.74	6,632,751.36	54.0	10,830,671.77	13,805,274.71	27.5
Wisconsin	Milwaukee	15,206,292.55	22,077,280.13	45.2	12,375,588.77	14,913,215.37	20.5	27,581,811.32	36,990,495.50	34.1
Wyoming	Cheyenne	344,719.28	424,327.22	23.1	1,016,602.94	1,160,455.81	13.2	1,361,322.22	1,574,783.03	15.7
Philippine Islands	Manila									
Total		1,056,923,129.52	1,299,932,071.95	23.0	1,091,740,746.47	1,286,311,881.92	17.8	2,148,663,875.99	2,586,243,953.87	20.4

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

Alaska		$170,608.34	$153,477.13	—10.0	$277,995.76	$334,408.29	33.3	$448,604.10	$537,975.42	20.0
California		52,383,459.59	72,963,301.26	39.3	71,656,929.96	83,331,342.34	16.2	124,040,389.55	156,294,643.60	26.0
District of Columbia		5,853,149.73	7,456,742.06	27.4	9,769,223.77	12,091,698.62	23.8	15,622,373.50	19,548,440.68	25.1
Illinois		111,195,367.41	123,314,060.92	15.4	88,499,272.30	108,683,359.29	21.4	200,694,639.71	236,997,450.11	18.1
Maryland		13,752,444.55	17,542,428.66	27.5	21,506,106.71	27,148,054.30	21.5	35,558,551.26	44,690,482.96	25.7
Missouri		26,703,441.34	33,057,420.39	23.8	21,132,218.16	25,707,621.55	21.6	47,835,659.50	58,825,041.94	23.0
New Jersey		37,512,854.17	44,359,945.88	18.3	50,636,170.01	56,039,130.54	10.7	88,149,024.18	100,399,076.42	13.9
New York		267,772,472.18	323,847,413.28	20.9	326,386,903.52	367,456,421.62	12.6	594,159,405.70	691,303,834.90	16.4
Ohio		60,408,653.90	81,417,784.80	37.7	49,231,201.01	63,204,670.50	28.4	115,639,857.91	144,622,425.33	33.7
Pennsylvania		74,370,256.12	98,382,684.97	32.3	93,251,697.58	109,406,952.45	16.3	167,621,953.62	208,873,637.42	23.4
Texas		25,131,903.37	33,920,260.86	35.0	28,421,239.56	36,019,610.76	26.7	53,553,124.43	69,939,901.62	30.6
Washington		7,458,880.99	9,038,094.40	21.2	6,721,462.87	8,200,502.00	22.1	14,180,343.78	17,245,256.40	21.6

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

TABLE 2.—*Comparative internal revenue collections, fiscal years 1937 and 1938, by collection districts, States, and Territories*—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Pay roll taxes (Social Security and Carriers Acts), 1937	Pay roll taxes (Social Security and Carriers Acts), 1938	Total internal revenue collections		
	1937	1938	Per cent of increase (or decrease, −)			1937	1938	Per cent of increase (or decrease, −)
Alabama	$2,321,366.08	$3,390,548.09	44.8	$1,660,574.22	$1,874,015.76	$10,527,462.73	$16,920,203.24	60.8
Arizona	733,526.56	939,190.42	28.0	425,061.36	993,227.03	3,172,244.44	4,513,075.10	42.3
Arkansas	1,653,577.55	2,155,018.88	30.4	934,257.00	1,722,736.61	6,011,007.38	8,046,468.34	33.8
First California	61,806,911.13	64,651,470.79	4.4	6,697,947.03	24,707,005.90	128,502,497.83	164,190,310.13	27.8
Sixth California	54,707,208.50	52,232,736.80	−4.7	6,802,491.47	17,783,510.91	125,671,543.75	161,970,708.87	30.5
Colorado	5,564,540.72	11,816,306.60	112.3	1,344,061.28	4,891,365.01	22,158,501.95	34,282,573.50	51.7
Connecticut	23,298,970.55	24,283,201.45	4.2	5,344,607.68	13,576,080.23	75,134,526.56	96,310,520.35	28.2
Delaware	8,729,516.67	8,603,343.04	−.4	1,620,077.05	3,391,395.82	63,084,066.17	80,717,110.47	28.0
Florida	10,410,024.47	9,756,601.50	−6.0	2,382,197.72	4,007,922.46	35,760,297.79	42,959,445.41	20.2
Georgia	7,382,663.10	7,305,000.77	−1.0	3,305,575.92	7,524,509.53	25,500,757.32	33,724,693.09	32.2
Hawaii	2,011,705.71	2,901,416.34	47.2	796,410.01	1,237,179.71	11,725,870.19	14,394,580.01	22.8
Idaho	734,526.61	808,643.35	10.0	392,183.50	1,116,727.00	3,096,058.77	4,362,441.74	40.9
First Illinois	106,107,119.89	115,214,205.52	8.6	29,925,283.64	75,441,704.07	325,070,515.90	416,371,738.60	28.1
Eighth Illinois	70,183,479.13	62,059,736.40	−11.5	2,779,692.30	5,223,330.72	84,616,699.06	81,591,778.82	−3.6
Indiana	56,751,658.27	67,335,112.42	18.7	4,294,015.85	9,922,043.50	90,851,049.51	114,163,319.84	25.7
Iowa	5,514,390.18	6,556,042.71	18.9	2,029,522.13	5,133,125.00	18,981,521.38	24,593,358.38	29.6
Kansas	7,453,400.16	7,170,937.06	−4.2	1,794,927.28	7,093,057.16	17,400,429.83	24,637,081.03	41.6
Kentucky	93,179,043.00	97,166,594.91	4.3	2,869,067.80	7,697,556.47	110,651,611.99	122,200,610.21	10.5
Louisiana	17,415,015.72	21,965,201.55	26.1	1,638,121.29	4,471,599.43	33,941,704.16	45,786,260.09	34.9
Maine	2,988,535.15	3,254,003.76	8.9	965,134.78	3,053,309.07	10,877,892.50	15,075,260.28	39.2
Maryland	56,888,092.36	60,705,391.03	6.7	4,559,530.76	20,642,291.09	112,028,447.38	145,586,009.66	29.3
Massachusetts	86,980,031.60	80,012,732.85	3.7	11,197,577.69	27,387,675.81	157,731,089.55	186,277,559.11	18.1
Michigan	125,044,741.58	110,705,020.03	−11.8	16,147,151.31	36,407,558.16	289,919,198.70	308,182,920.50	6.7
Minnesota	23,138,380.87	24,808,408.37	3.3	3,748,810.37	16,352,731.65	52,563,161.95	71,466,304.30	35.7
Mississippi	1,241,030.22	1,469,000.74	18.3	515,550.82	1,432,201.02	4,616,512.27	6,610,539.33	42.3
First Missouri	40,726,105.23	43,216,428.76	6.1	6,578,037.11	19,728,686.61	82,707,072.42	107,132,991.01	29.5
Sixth Missouri	7,749,082.31	7,003,146.26	−8.9	2,948,194.68	5,783,723.41	23,130,216.31	27,481,031.06	18.8
Montana	1,002,809.71	2,101,188.71	5.6	588,534.20	1,107,298.07	5,222,314.71	6,900,459.32	14.9
Nebraska	5,553,073.51	5,595,851.86	.6	1,707,058.47	7,583,976.04	14,161,895.15	20,091,112.10	48.3
Nevada	371,006.19	698,401.73	86.7	411,696.70	712,699.08	3,200,579.58	4,925,539.00	53.9
New Hampshire	2,423,125.28	2,623,008.74	8.3	659,657.43	1,404,400.41	6,919,022.32	9,196,853.52	32.9
First New Jersey	9,453,281.63	13,181,072.40	39.4	1,487,690.39	3,881,113.69	25,340,002.98	32,169,085.05	26.9
Fifth New Jersey	84,544,246.41	75,028,452.89	11.3	6,243,204.09	18,019,003.26	164,531,447.32	178,340,565.01	8.4
New Mexico	528,931.64	708,683.63	48.2	216,725.38	595,560.72	1,837,433.03	2,058,051.78	61.1
First New York	56,265,145.40	51,750,242.68	−8.0	5,017,721.30	13,001,175.97	98,242,108.34	104,844,588.50	6.7
Second New York	141,198,303.30	135,897,404.57	−3.8	19,833,034.99	43,405,833.56	455,561,695.12	513,977,500.00	12.8
Third New York	85,525,733.81	115,574,909.47	35.5	22,824,249.30	74,007,245.09	293,114,571.19	416,357,052.61	42.0
Fourteenth New York	25,145,884.86	60,181,183.28	139.3	3,804,911.99	12,080,715.30	64,672,153.67	111,002,443.08	72.0
Twenty-first New York	7,800,365.46	9,069,857.01	14.9	2,303,923.59	5,403,201.85	20,019,569.16	26,743,090.93	33.6
Twenty-eighth New York	26,041,009.61	21,390,412.76	−6.4	4,072,948.56	9,742,514.59	56,460,302.39	70,773,065.88	25.3
North Carolina	284,029,422.08	290,904,055.35	2.4	2,677,943.27	8,304,054.72	311,110,992.46	327,018,171.48	5.1
North Dakota	300,738.43	205,049.84	−1.7	276,413.60	513,417.21	1,314,938.55	1,579,203.21	20.1
First Ohio	58,365,077.00	57,108,201.47	−2.1	4,127,720.94	9,020,673.32	92,740,136.44	107,022,851.25	15.4
Tenth Ohio	11,332,025.14	11,263,993.13	−.6	2,111,199.06	5,196,942.04	29,150,385.93	38,053,304.28	30.5
Eleventh Ohio	6,894,147.68	7,205,920.80	4.5	1,597,513.52	4,013,837.03	17,098,820.01	22,312,352.42	30.5
Eighteenth Ohio	59,519,752.58	57,092,763.15	−4.1	9,573,112.40	29,206,410.82	130,171,062.93	168,028,500.04	29.1
Oklahoma	31,763,316.75	35,259,254.52	11.1	2,207,830.29	5,785,850.86	50,875,455.43	62,601,773.40	23.2
Oregon	3,741,303.97	3,367,159.83	−10.0	1,430,137.60	4,067,418.08	11,095,908.16	14,699,960.03	34.6
First Pennsylvania	106,151,929.67	108,496,353.23	2.2	10,599,231.96	44,831,107.01	206,396,795.25	251,016,156.73	22.0
Twelfth Pennsylvania	12,378,045.21	11,043,805.58	−6.0	3,434,815.92	7,210,905.54	25,336,553.25	31,786,295.13	25.5
Twenty-third Pennsylvania	89,246,474.09	71,047,906.97	−20.4	10,444,624.04	23,204,303.96	168,143,726.94	191,612,446.45	14.0
Rhode Island	8,075,990.15	11,162,082.68	38.2	1,764,318.28	3,835,491.47	23,699,637.93	32,479,532.75	37.0
South Carolina	1,773,368.20	2,287,280.42	29.0	1,162,335.15	2,674,925.63	7,901,940.93	12,101,084.27	53.1
South Dakota	534,164.16	501,728.14	−6.1	228,978.87	345,696.12	1,626,558.86	1,970,673.23	21.2
Tennessee	7,934,741.91	9,275,450.49	16.9	2,183,189.48	6,140,023.59	23,358,495.10	32,142,317.67	37.6
First Texas	28,696,179.00	33,402,522.86	16.4	2,827,360.63	9,963,737.36	61,083,905.45	81,285,806.39	33.1
Second Texas	14,384,665.41	16,884,857.64	17.4	2,631,295.86	9,331,099.83	41,003,719.85	58,240,242.92	42.0
Utah	1,942,365.16	2,712,316.05	39.6	559,070.84	1,499,025.01	5,728,708.61	8,138,003.37	42.0
Vermont	850,398.81	1,090,351.28	28.2	404,635.22	1,179,356.30	3,239,081.59	4,735,709.45	46.2
Virginia	152,789,237.70	163,462,026.98	7.0	2,217,827.01	10,219,761.60	176,368,480.75	202,403,845.49	14.8
Washington	10,708,147.02	10,157,287.62	−5.1	3,927,627.65	7,455,183.72	29,264,723.43	35,395,703.22	21.0
West Virginia	5,234,062.43	5,468,633.95	4.5	2,117,805.15	5,074,461.80	18,182,539.35	24,348,370.55	33.9
Wisconsin	48,773,621.21	48,137,108.94	−1.3	4,883,991.01	11,833,010.52	81,289,424.44	96,081,214.00	18.4
Wyoming	746,208.75	1,213,330.21	62.6	293,611.54	581,764.52	2,401,142.51	3,352,877.76	39.6
Philippine Islands	332,744.84	406,004.94	22.0			332,744.86	406,004.91	22.0
Total	2,236,780,131.45	2,320,861,134.49	4.1	265,745,307.84	742,000,225.07	4,653,195,315.28	5,658,705,314.33	21.6

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

Alaska	$106,137.17	$146,000.13	37.7	$79,388.78	$220,959.72	$634,130.05	$905,025.27	42.7
California	110,603,209.03	110,784,207.59	0.1	13,500,442.40	42,491,176.81	254,174,041.58	315,570,028.00	24.2
District of Columbia	6,003,637.40	8,112,083.39	35.1	1,423,440.06	8,100,418.22	23,048,450.96	35,700,942.20	55.1
Illinois	175,290,599.02	177,300,941.92	0.6	32,707,976.23	83,665,125.39	409,693,214.96	497,963,517.42	21.5
Maryland	50,884,354.06	51,741,012.29	1.7	3,135,090.70	12,541,876.77	89,579,996.02	108,953,372.02	21.6
Missouri	45,475,307.54	50,270,575.01	3.7	9,526,231.69	25,512,409.02	105,837,288.73	134,817,025.97	27.2
New Jersey	93,097,531.04	88,210,425.29	−6.2	7,730,695.08	21,900,116.95	189,877,450.30	210,509,615.66	10.9
New York	336,073,242.41	394,101,129.77	17.3	57,556,791.73	158,690,676.36	988,090,499.87	1,244,298,641.03	25.9
Ohio	136,111,002.49	132,666,508.55	−2.5	17,499,845.91	48,127,883.01	269,160,406.31	305,417,098.59	24.0
Pennsylvania	207,776,449.90	191,188,095.75	−8.0	21,478,671.92	77,255,167.11	399,877,075.44	475,316,900.31	18.9
Texas	43,080,844.41	50,287,410.50	16.7	5,458,656.40	19,298,737.19	102,092,025.33	139,526,049.31	36.7
Washington	10,602,010.75	10,011,107.40	−0.6	3,848,238.87	7,234,224.00	28,530,593.38	34,496,677.95	20.5
Puerto Rico		852,205.35					852,205.35	

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, 1935, by States and Territories* [2]

States and Territories	Population as of July 1, 1937 (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	2,895,000	2.23	$8,930,990.31	0.34	$3,124,197.13	0.14	$4,674,015.75	0.66	$16,929,203.24	0.30
Alaska	61,500	.05	556,469.28	.02	127,500.27	.01	220,959.72	.03	905,025.27	.02
Arizona	412,000	.32	2,562,142.28	.10	857,705.28	.04	993,227.83	.13	4,413,075.19	.08
Arkansas	2,048,000	1.58	4,298,638.61	.16	2,025,093.12	.10	1,722,736.81	.23	8,046,468.34	.14
California	6,154,000	4.74	159,246,287.59	6.07	113,832,503.60	4.96	42,491,170.81	5.72	315,570,028.00	5.58
Colorado	1,071,000	.83	17,909,532.81	.68	11,473,675.71	.50	4,894,365.01	.66	34,282,573.53	.61
Connecticut	1,741,000	1.34	59,033,326.34	2.25	23,701,122.78	1.03	13,576,080.23	1.83	96,310,529.35	1.70
Delaware	261,000	.20	69,088,374.37	2.63	8,237,310.28	.36	3,391,395.82	.46	80,717,110.47	1.42
District of Columbia	627,000	.48	19,697,769.94	.75	7,932,754.13	.35	8,100,418.22	1.09	35,760,942.29	.63
Florida	1,676,000	1.29	28,869,651.46	1.10	9,481,871.49	.41	4,607,922.46	.62	42,959,445.41	.76
Georgia	3,085,000	2.38	19,203,976.58	.73	6,998,206.40	.31	7,524,509.83	1.01	33,721,693.09	.60
Hawaii	425,900	.33	10,305,107.84	.39	2,852,241.46	.12	1,237,179.71	.17	14,394,589.01	.25
Idaho	493,000	.38	2,569,600.15	.10	656,213.69	.03	1,116,727.90	.15	4,342,441.74	.08
Illinois	7,878,000	6.07	241,521,862.15	9.21	172,776,529.88	7.53	83,665,125.39	11.26	497,963,517.42	8.80
Indiana	3,474,000	2.68	37,869,902.95	1.41	66,571,373.00	2.90	9,922,043.59	1.34	114,163,319.54	2.02
Iowa	2,652,000	1.97	13,245,056.44	.51	6,215,176.85	.27	5,133,125.00	.69	24,593,358.38	.43
Kansas	1,864,000	1.44	9,872,372.71	.37	6,971,651.17	.30	7,993,057.15	1.08	24,637,081.03	.44
Kentucky	2,920,000	2.25	17,863,077.02	.63	98,739,035.76	4.22	7,597,556.47	1.02	122,200,619.24	2.16
Louisiana	2,132,000	1.64	19,702,219.31	.75	21,612,442.20	.94	4,471,599.48	.60	45,786,260.99	.81
Maine	856,000	.66	8,810,976.37	.34	3,181,274.81	.14	3,053,309.07	.41	15,075,260.28	.27
Maryland	1,079,000	1.29	45,130,651.22	1.73	51,204,841.03	2.24	12,841,876.77	1.69	108,973,372.02	1.93
Massachusetts	4,426,000	3.41	100,694,246.12	3.84	58,195,687.18	2.54	27,387,625.81	3.69	186,277,559.11	3.29
Michigan	4,830,000	3.72	162,748,128.24	6.21	109,027,204.10	4.75	36,407,588.16	4.90	308,182,920.50	5.45
Minnesota	2,652,000	2.04	31,453,032.65	1.20	23,690,539.80	1.03	16,362,731.85	2.20	71,466,304.30	1.26
Mississippi	2,023,000	1.56	3,947,646.88	.15	1,230,601.52	.05	1,432,201.02	.19	6,610,539.32	.12
Missouri	3,989,000	3.07	52,732,904.89	2.28	49,371,712.06	2.15	25,512,409.02	3.44	131,617,025.97	2.33
Montana	539,000	.42	2,769,977.26	.11	2,043,193.99	.09	1,197,288.07	.16	6,000,459.32	.11
Nebraska	1,364,000	1.05	8,007,686.50	.31	5,399,549.56	.24	7,583,976.01	1.02	20,991,112.10	.37
Nevada	101,000	.08	3,543,516.88	.14	669,314.10	.03	712,690.08	.10	4,925,530.06	.09
New Hampshire	510,000	.39	5,186,025.70	.20	2,545,527.19	.11	1,464,400.43	.20	9,195,853.32	.16
New Jersey	4,343,000	3.35	101,050,070.16	3.85	87,559,431.55	3.82	21,600,116.95	2.95	210,509,618.66	3.72
New Mexico	422,000	.32	1,617,597.76	.06	745,793.30	.03	805,560.72	.08	2,958,951.78	.05
New York	12,959,000	9.99	696,955,510.85	26.57	388,852,453.82	16.95	158,690,670.36	21.37	1,244,298,641.03	21.99
North Carolina	3,492,000	2.69	23,128,483.75	1.07	290,495,003.01	12.66	8,394,684.72	1.13	327,018,171.48	5.78
North Dakota	700,000	.54	788,733.70	.03	277,112.30	.01	513,417.21	.07	1,579,263.21	.03
Ohio	6,733,000	5.19	158,413,258.60	6.04	128,875,975.28	5.63	48,127,863.01	6.48	335,417,098.89	5.93
Oklahoma	2,548,000	1.96	21,887,889.56	.83	34,988,042.05	1.53	5,785,850.86	.78	62,661,773.46	1.11
Oregon	1,027,000	.79	7,725,885.73	.29	3,146,056.82	.14	4,067,418.08	.55	14,939,960.63	.26
Pennsylvania	10,176,000	7.84	210,075,539.52	8.00	187,986,193.68	8.20	77,256,167.11	10.40	475,316,900.31	8.40
Rhode Island	681,000	.52	17,781,971.59	.68	10,561,066.39	.47	3,835,494.47	.52	32,478,532.75	.57
South Carolina	1,875,000	1.45	7,426,860.85	.28	1,999,294.77	.09	2,074,928.65	.30	12,101,084.27	.21
South Dakota	692,000	.53	953,456.38	.04	471,520.73	.02	545,686.12	.07	1,970,673.23	.03
Tennessee	2,893,000	2.23	16,937,819.08	.65	9,064,473.00	.40	6,140,025.59	.83	32,142,317.67	.56
Texas	6,172,000	4.76	72,059,753.77	2.75	48,107,526.35	2.10	19,298,737.19	2.60	139,526,019.31	2.46
Utah	519,000	.40	4,017,164.33	.15	2,621,811.03	.11	1,499,028.01	.20	8,138,003.37	.14
Vermont	383,000	.30	2,525,139.36	.10	1,031,274.79	.04	1,179,355.30	.16	4,735,769.45	.09
Virginia	2,706,000	2.09	28,708,410.11	1.10	163,355,671.78	7.12	10,219,763.60	1.38	202,403,845.49	3.58
Washington	1,658,000	1.28	17,628,308.89	.67	9,628,145.06	.42	7,234,224.00	.97	34,490,677.95	.61
West Virginia	1,865,000	1.44	14,141,916.03	.54	5,131,992.63	.22	5,074,401.89	.68	24,348,370.55	.43
Wisconsin	2,926,000	2.26	38,177,900.30	1.46	46,949,704.14	2.05	11,852,610.82	1.60	96,981,214.98	1.71
Wyoming	235,000	.18	1,402,778.96	.06	1,185,334.28	.05	564,784.52	.07	3,352,877.76	.06
Philippine Islands					498,004.94	.02			498,004.94	.01
Puerto Rico					852,295.35	.04			852,295.35	.01
Total	129,744,400	100.00	2,622,812,995.70	100.00	2,293,292,092.66	100.00	742,660,225.97	100.00	[3] 5,658,765,314.33	100.00

[1] The figures concerning internal-revenue receipts as given in this report differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of documentary 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)	$13,988.00
Tax on Philippine manufactured products (Act of Aug. 5, 1909)	694,424.03
Tax on Philippine coconut oil (sec. 602½, Revenue Act of 1934)	14,203,377.67
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	10,320.51
Total internal-revenue collections reported for credit to trust funds	14,921,116.21

TABLE 4.—*Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1938, by sources*

Sources of revenue	1937					
	July	August	September	October	November	December
Income, excess-profits, and unjust-enrichment taxes:						
Corporation income taxes	$28,708,145.71	$21,060,358.92	$248,120,360.86	$29,773,652.89	$23,493,883.03	$250,053,419.71
Individual income taxes	13,755,340.47	13,770,457.69	246,284,505.63	11,897,652.22	11,793,190.58	232,643,483.94
Total income taxes	42,464,486.18	34,830,816.61	494,404,866.49	41,671,305.11	35,287,073.61	482,696,903.65
Excess-profits taxes	813,357.03	777,008.42	4,137,279.38	1,158,019.98	736,280.77	4,231,546.60
Unjust enrichment (title III, Revenue Act of 1936)	290,767.38	392,120.56	615,995.40	156,374.14	430,063.88	443,683.29
Total	43,569,110.59	35,999,943.59	499,158,141.27	42,985,699.23	36,453,418.26	487,372,033.54
Capital stock tax	72,894,421.18	59,183,468.80	3,372,146.31	2,090,261.94	129,489.69	286,561.45
Estate tax	40,671,332.66	36,699,449.27	20,797,324.85	26,692,240.18	38,314,814.36	36,726,083.61
Gift tax	327,794.01	553,226.69	249,126.60	369,666.95	606,116.19	686,625.51
Liquor taxes:						
Distilled spirits (imported), excise tax	1,874,705.29	1,992,027.92	2,574,248.12	3,416,567.36	3,651,210.06	4,368,382.33
Distilled spirits (domestic), excise tax	15,372,496.28	18,237,430.80	20,816,571.73	26,358,189.66	27,971,319.86	22,612,903.62
Distilled spirits, rectification tax	567,403.16	658,034.15	975,323.55	1,390,099.45	1,495,098.29	1,429,172.17
Still or sparkling wines, cordials, etc. (imported), excise tax	31,446.62	29,423.86	36,774.13	58,283.46	69,371.05	114,074.39
Still or sparkling wines, cordials, etc. (domestic), excise tax	357,514.21	338,302.17	465,046.71	564,710.49	605,293.66	583,798.58
Brandy used for fortifying sweet wines	56,777.85	19,474.35	21,407.36	38,642.60	50,541.29	26,192.12
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes)	3,042,723.07	940,288.17	197,696.66	166,209.12	133,352.93	102,442.45
Stamps for distilled spirits intended for export	64.60	7.90	3.20	2.20	.70	.80
Case stamps for distilled spirits bottled in bond	4,518.60	1,904.40	8,148.00	21,172.80	20,222.40	17,404.80
Container stamps (Liquor Taxing Act of 1934)	651,723.60	657,732.83	927,069.89	1,167,579.33	1,220,441.40	969,210.20
Floor taxes (Liquor Taxing Act of 1934)	52.00	68.50	6,719.13		314.72	1,002.00
Fermented malt liquors	32,437,889.37	30,860,992.44	25,932,432.84	20,627,267.46	19,700,001.98	16,402,140.47
Brewers; retail and wholesale dealers in malt liquors (special taxes)	1,720,863.56	551,095.16	134,505.87	95,977.27	74,796.70	52,664.73
Total	56,118,178.17	52,277,772.15	52,095,947.19	53,004,701.20	55,052,997.04	48,779,988.66
Tobacco manufactures:						
Cigars (large)	1,156,287.14	1,112,384.04	1,251,205.97	1,351,683.19	1,299,459.21	855,062.13
Cigars (small)	13,067.78	11,191.60	12,431.56	13,423.17	12,227.08	8,218.25
Cigarettes (large)	1,164.24	1,174.33	2,710.73	2,229.27	3,160.91	1,094.10
Cigarettes (small)	45,870,972.93	45,293,684.86	44,561,953.72	41,676,482.90	38,359,088.29	37,832,796.35
Snuff of all descriptions	500,902.04	541,705.02	560,224.17	537,830.52	578,976.30	611,952.87
Tobacco, chewing and smoking	4,806,979.20	4,563,319.77	4,737,169.79	4,694,510.61	4,283,497.17	3,834,133.98
Cigarette papers and tubes	97,673.40	97,256.19	92,249.80	123,774.36	91,217.60	82,842.17
Leaf dealer penalties, etc		255.00	37.72	50.80	25.55	222.74
Total	52,453,766.73	51,620,971.71	51,247,983.46	48,399,984.82	44,627,652.17	43,226,922.59
Stamp taxes (title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	2,051,217.19	2,180,407.42	1,654,018.45	1,639,620.43	1,888,675.59	1,738,507.67
Capital stock and similar interest sales or transfers	1,232,189.86	1,492,007.71	1,235,220.06	2,044,562.19	2,897,764.07	1,691,993.61
Sales of produce (future delivery)	570,774.54	588,500.34	416,090.83	337,899.30	324,861.73	265,886.41
Playing cards	187,925.60	264,790.20	419,805.40	402,030.80	369,850.50	304,187.10
Silver bullion sales or transfers	26,820.22	8,619.56	7,555.52	42,322.92	1,999.84	11,572.02
Total	4,068,933.41	4,532,335.23	3,732,690.28	4,464,435.64	5,483,171.73	4,072,076.81
Manufacturers' excise taxes:						
Lubricating oils	4,371,623.80	1,809,342.63	4,034,460.17	2,581,168.07	2,457,517.36	2,558,476.42
Brewers' wort and malt	71,490.02	69,476.80	73,761.15	34,360.68	28,804.24	30,246.01
Matches	1,335,438.80	451,523.40	753,020.74	285,752.34	261,540.00	282,641.14
Gasoline	19,590,748.63	13,721,606.20	25,154,689.86	18,267,971.77	18,674,817.07	17,585,707.17
Electrical energy	3,066,655.66	2,848,331.34	3,047,331.10	3,384,900.03	2,760,121.64	3,554,717.34
Tires and inner tubes	3,972,608.62	2,657,535.32	4,301,463.51	3,538,240.78	2,018,917.09	3,753,315.44
Toilet preparations, etc	1,007,925.29	1,032,283.12	1,565,326.61	1,480,085.40	1,383,612.07	2,020,233.93
Articles made of fur	336,395.59	425,641.00	630,097.28	812,214.20	701,200.30	768,976.68
Automobile trucks	814,461.79	364,257.33	730,023.52	805,749.64	496,183.06	456,077.63
Other automobiles and motorcycles	4,048,131.54	2,065,110.82	5,285,657.98	4,612,775.44	2,022,615.36	7,091,823.00
Parts or accessories for automobiles	678,334.24	545,507.23	704,900.34	972,803.27	813,689.08	955,919.32
Radio sets, phonograph records, etc	433,243.61	761,882.87	632,593.30	885,862.70	711,146.04	669,545.35
Mechanical refrigerators	1,540,151.06	895,323.53	752,954.38	597,903.74	550,297.90	444,144.87
Sporting goods	509,006.00	500,340.64	534,163.02	531,973.20	472,287.65	536,974.06
Firearms, shells, and cartridges	300,581.20	524,347.70	432,715.39	471,447.01	349,902.05	72,279.28
Pistols and revolvers	4,145.62	10,264.09	15,207.12	8,277.24	7,748.62	9,718.79
Cameras and lenses	204,603.49	54,355.06	145,675.51	114,427.69	85,798.09	132,153.79
Chewing gum	85,654.06	109,937.55	46,470.14	102,016.05	82,853.79	106,182.30
Total	42,371,199.90	28,835,726.83	48,860,022.62	39,462,930.30	33,885,151.41	41,029,132.52
Miscellaneous taxes:						
Sugar Act of 1937						
Bituminous Coal Act of 1937					1,099,792.14	2,688,863.83
Telephone, telegraph, radio, and cable facilities, leased wires, etc	31,329.40	246,003.14	284,229.75	356,532.26	355,882.55	360,663.52
Transportation of oil by pipe line	2,165,003.43	1,352,101.97	2,217,738.85	2,601,979.66	1,673,268.97	2,514,513.73
Leases of safe-deposit boxes	1,105,461.04	1,277,829.02	1,079,484.16	983,846.68	922,322.48	1,074,545.86
Admission to theaters, concerts, cabarets, etc	187,513.81	171,655.68	150,441.67	143,703.02	139,024.46	151,454.71
Club dues and initiation fees	1,633,088.05	1,599,242.24	1,722,468.14	1,966,617.57	2,242,573.72	2,290,027.37
Adulterated and process or renovated butter, mixed flour, and filled cheese	548,399.30	657,840.68	493,451.88	501,711.74	583,147.28	480,506.20
Oleomargarine, including special taxes	1,881.00	2,311.90	2,170.60	1,946.38	2,091.87	1,581.70
Narcotics, including special taxes	756,908.15	231,162.27	128,151.91	161,550.17	143,871.84	179,974.96
Coconut, etc., oils processed (sec. 602¼, Revenue Act of 1934)	143,318.71	27,205.00	18,909.71	19,663.86	20,565.80	22,428.07
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	2,744,626.45	1,727,063.54	2,764,433.89	2,739,672.76	2,587,578.80	2,375,702.78
National Firearms Act	84,695.03	88,503.90	94,104.31	82,677.47	80,460.66	80,775.60
Repealed taxes on boats, candy, checks, dividends, soft drinks, grape concentrates, and jewelry	3,400.00	566.68	366.67	483.33	283.34	
Receipts from other miscellaneous sources	52,338.99	37,846.95	43,769.03	42,995.17	27,154.97	37,441.11
	507.59	199.49	1,670.79	2,803.20	957.08	930.69
Total	9,458,470.95	7,419,532.46	9,001,391.36	9,606,123.27	9,858,975.96	12,412,800.33
Pay roll taxes:						
Social Security Act, title IX (employment of 8 or more)	6,625,458.51	4,755,627.73	587,794.21	5,899,104.66	4,740,188.71	281,203.57
Social Security Act, title VIII (old-age benefits)	47,491,093.50	54,218,334.91	49,448,432.38	50,349,344.32	45,423,550.05	51,910,338.30
Railroad employment compensation taxes	24,476.20	28,579.08	13,076.51	23,432.82	50,960,615.74	40,761,585.30
Total	54,141,028.21	59,002,441.72	50,049,303.10	56,271,881.80	101,124,354.50	92,953,227.17
Grand total	376,073,575.81	336,124,858.45	738,564,077.04	284,249,925.33	325,736,141.31	767,545,452.19

TABLE 4.—*Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1938, by sources*—Continued

Sources of revenue	1938					
	January	February	March	April	May	June
Income, excess-profits, and unjust-enrichment taxes:						
Corporation income taxes	$31,029,983.46	$26,793,008.40	$303,100,300.44	$31,026,019.46	$22,860,196.98	$283,013,740.05
Individual income taxes	21,007,347.14	40,793,324.39	403,634,814.30	14,905,309.47	17,838,985.44	247,980,470.65
Total income taxes	52,036,330.62	67,586,332.79	706,735,114.74	45,931,328.95	40,699,184.42	541,900,210.70
Excess-profits taxes	1,138,504.41	1,197,436.27	8,869,072.10	2,874,044.76	1,792,979.52	8,843,014.59
Unjust enrichment (title III, Revenue Act of 1936)	267,255.92	490,874.83	1,593,621.12	327,485.42	462,426.08	746,164.50
Total	53,442,090.95	69,274,643.89	717,197,810.96	49,132,859.13	42,954,590.02	551,489,389.79
Capital stock tax	289,174.08	273,367.44	247,356.19	165,807.22	141,968.06	274,544.22
Estate tax	39,623,050.28	20,036,264.24	37,468,500.63	24,350,500.44	24,150,929.72	36,635,736.60
Gift tax	1,269,837.52	1,367,130.10	25,217,672.22	1,105,174.51	771,828.09	1,913,534.60
Liquor taxes:						
Distilled spirits (imported), excise tax	1,731,910.30	1,417,251.44	1,871,103.88	1,600,025.95	1,804,327.70	1,808,544.41
Distilled spirits (domestic), excise tax	14,020,509.58	13,843,653.04	18,810,815.50	17,625,409.06	17,623,281.27	20,593,409.74
Distilled spirits, rectification tax	636,020.58	637,739.77	830,569.58	718,650.07	712,626.33	777,003.19
Still or sparkling wines, cordials, etc. (imported), excise tax	25,431.32	24,600.06	30,002.28	27,508.53	28,278.89	30,092.60
Still or sparkling wines, cordials, etc. (domestic), excise tax	379,075.44	355,031.97	447,591.56	382,312.14	351,941.27	303,758.24
Brandy used for fortifying sweet wines	87,592.06	32,462.01	211,604.51	153,374.11	74,879.13	283,050.65
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes)	95,068.87	78,513.67	71,354.61	63,191.60	86,970.26	2,135,799.22
Stamps for distilled spirits intended for export	357.70	11.60	508.00	23.00	45.50	271.60
Case stamps for distilled spirits bottled in bond	34,939.98	43,500.36	34,268.91	59,592.07	34,015.20	28,705.17
Container stamps (Liquor Taxing Act of 1934)	535,365.84	552,237.46	730,333.53	698,329.36	704,136.86	630,630.03
Floor taxes (Liquor Taxing Act of 1934)	81.57	12.00		328.50	2,244.54	93.50
Fermented malt liquors	15,413,335.02	15,974,322.91	20,322,421.20	20,673,991.16	22,698,964.89	26,304,195.05
Brewers; retail and wholesale dealers in malt liquors (special taxes)	46,997.91	45,602.53	44,600.52	41,753.54	50,545.42	983,807.61
Total	33,006,714.17	33,005,298.81	43,450,434.90	42,034,519.62	44,202,657.32	54,049,392.30
Tobacco manufactures:						
Cigars (large)	701,798.64	807,898.33	1,033,890.17	932,881.17	1,025,181.87	1,163,177.10
Cigars (small)	12,140.26	11,272.80	11,725.51	5,393.35	10,268.70	9,634.21
Cigarettes (large)	1,419.05	1,310.84	1,820.68	1,381.32	1,679.91	1,439.54
Cigarettes (small)	39,175,466.12	34,476,276.38	41,184,489.46	37,580,276.61	43,271,444.71	44,160,027.30
Snuff of all descriptions	524,528.67	510,803.00	622,081.54	528,734.00	661,690.00	591,303.88
Tobacco, chewing and smoking	4,203,867.54	4,003,555.45	4,916,167.37	4,422,948.37	4,644,374.12	4,871,574.80
Cigarette papers and tubes	86,204.04	93,007.24	85,993.90	110,933.76	117,300.04	105,016.88
Leaf dealer penalties, etc.	428.77	26.47	118.08	54.99	1,057.08	146.00
Total	44,767,843.99	39,904,160.81	47,855,302.61	43,582,603.57	49,632,997.12	50,862,377.93
Stamp taxes (title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.	1,633,707.32	1,477,266.25	1,349,799.03	1,499,457.32	1,395,730.46	1,575,174.25
Capital stock and similar interest sales or transfers	1,502,959.37	1,613,946.22	949,158.15	1,412,725.48	1,154,607.74	937,201.52
Sales of produce (future delivery)	210,066.00	191,216.84	159,813.94	192,400.38	173,724.53	168,153.74

Playing cards	381,992.80	393,775.80	468,144.60	346,810.83	203,049.70	200,204.20
Silver bullion sales or transfers	19,351.13	10,206.96	6,407.19	1,401.30	1,124.25	6,717.52
Total	4,045,076.42	3,586,412.07	2,914,322.94	3,452,798.31	2,928,236.68	2,947,511.20
Manufacturers' excise taxes:						
Lubricating oils	2,211,295.67	1,715,439.02	1,876,304.57	2,456,640.72	2,365,109.46	3,107,035.70
Brewers' wort and malt	13,209.44	23,650.66	30,534.06	38,014.78	46,261.05	27,760.17
Matches	128,394.74	427,254.70	309,735.25	377,152.57	153,275.76	128,037.63
Gasoline	16,531,890.23	13,541,199.98	14,218,796.50	16,436,553.87	14,380,266.47	15,543,571.81
Electrical energy	3,307,616.27	3,176,425.85	3,604,402.72	3,251,180.35	3,374,506.06	3,081,163.54
Tires and inner tubes	1,274,593.15	2,150,652.98	1,399,720.13	2,155,980.92	1,828,292.57	2,476,803.15
Toilet preparations, etc.	1,370,740.38	1,158,282.34	1,000,789.74	1,064,250.16	1,456,129.16	1,190,907.21
Articles made of fur	509,051.62	407,018.82	310,731.98	227,131.92	135,938.08	77,882.13
Automobile trucks	559,225.91	710,818.74	274,290.90	747,762.74	350,597.92	387,318.64
Other automobiles and motorcycles	4,306,187.93	3,853,048.32	1,584,458.20	4,289,635.57	1,396,702.88	2,803,002.06
Parts or accessories for automobiles	703,729.44	567,059.76	476,317.73	675,528.25	375,217.03	510,060.08
Radio sets, phonograph records, etc.	307,742.97	260,580.34	249,256.08	231,055.49	197,050.28	448,892.01
Mechanical refrigerators	463,424.49	618,684.12	595,575.83	1,097,320.79	708,158.47	566,129.15
Sporting goods	825,430.91	431,571.14	495,617.27	564,018.43	610,899.91	650,013.25
Firearms, shells, and cartridges	30,411.05	51,796.45	100,961.43	114,554.25	204,065.86	173,681.33
Pistols and revolvers	4,455.53	6,737.68	7,180.16	1,479.46	6,648.37	10,609.20
Cameras and lenses	121,438.02	110,067.20	75,409.47	125,474.21	61,107.73	125,053.00
Chewing gum	78,854.87	45,940.72	102,036.73	82,316.25	66,511.57	94,386.18
Total	32,797,631.64	29,296,538.82	26,713,748.75	34,366,631.08	27,726,938.64	31,407,863.82
Miscellaneous taxes:						
Sugar Act of 1937	4,915,427.99	4,306,430.21	4,090,690.34	4,974,974.60	3,815,256.80	4,517,076.14
Bituminous Coal Act of 1937	360,805.74	251,701.75	309,155.74	237,913.44	211,608.95	205,714.80
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	2,130,614.63	1,907,014.88	2,548,317.90	2,096,958.62	1,795,641.22	1,873,910.58
Transportation of oil by pipe line	1,044,468.39	1,094,970.02	1,177,678.03	890,762.59	800,380.10	1,068,283.00
Leases of safe-deposit boxes	157,990.08	239,584.04	179,105.91	170,755.69	164,720.94	150,846.92
Admission to theaters, concerts, cabarets, etc.	1,353,415.63	1,659,640.53	1,773,075.47	1,541,517.57	1,394,659.40	1,024,463.11
Club dues and initiation fees	355,023.05	680,495.87	501,909.84	456,067.37	662,329.46	646,547.53
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,810.90	1,315.32	3,768.91	1,350.21	18,145.40	1,751.78
Oleomargarine, including special taxes	133,986.97	113,321.30	115,096.30	91,234.85	56,333.55	370,833.56
Narcotics, including special taxes	19,534.30	17,733.50	22,452.36	15,552.27	32,313.30	214,347.43
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	2,011,543.99	2,327,107.48	1,630,095.53	2,358,046.61	2,269,477.25	1,033,691.04
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	74,101.51	91,064.92	83,026.51	79,450.82	80,286.07	72,100.71
National Firearms Act	466.67	625.13	320.83	250.00	800.02	3,183.33
Repealed taxes on boats, candy, checks, dividends, soft drinks, grape concentrates, and jewelry	41,652.45	28,784.13	13,873.03	13,582.71	61,165.43	103,493.68
Receipts from other miscellaneous sources	429.30	1,267.24	527.65	61.90	1,904.77	−1,651.20
Total	12,601,873.40	11,821,375.52	12,409,664.61	12,931,475.55	11,395,783.44	12,788,182.75
Pay roll taxes:						
Social Security Act, title IX (employment of 8 or more)	21,838,930.98	31,394,110.97	2,358,225.35	6,409,626.57	4,784,149.42	592,213.47
Social Security Act, title VIII (old-age benefits)	45,856,623.88	25,727,104.81	1,016,466.70	70,092,854.79	56,956,529.86	4,327,351.06
Railroad employment compensation taxes	16,746,347.81	14,915,041.17	95,703.38	14,780,879.19	12,118,367.71	7,371.44
Total	83,641,902.68	72,036,256.95	3,470,485.43	91,283,360.55	73,859,046.99	4,926,936.87
Grand total	305,388,195.13	280,601,454.65	916,945,303.24	302,475,820.00	277,764,976.08	747,295,470.10

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1937 and 1938, by sources*

Source	1937	1938	Increase or decrease (−)
Income, excess-profits, and unjust-enrichment taxes:			
Corporation income taxes	$1,056,923,129.52	$1,299,932,071.95	$243,008,942.43
Individual income taxes	1,091,740,746.47	1,286,311,881.92	194,571,135.45
Total, income taxes	2,148,663,875.99	2,586,243,953.87	437,580,077.88
Excess-profits taxes	25,104,607.72	36,569,041.83	11,464,434.11
Unjust enrichment taxes (title III, Revenue Act of 1936)	6,073,351.02	6,216,735.52	143,384.50
Total	2,179,841,834.73	2,629,029,731.22	449,187,896.49
Capital stock tax	137,499,245.53	139,348,566.58	1,849,321.05
Estate tax	281,635,983.21	382,175,325.84	100,539,342.63
Gift tax	23,911,783.26	34,698,739.01	10,786,955.75
Liquor taxes:			
Distilled spirits (imported), excise tax	32,236,773.87	28,250,370.79	−3,986,403.08
Distilled spirits (domestic), excise tax	241,812,130.10	231,815,990.00	−9,996,140.10
Distilled spirits, rectification tax	11,035,437.67	10,833,776.29	−201,661.38
Still or sparkling wines, cordials, etc. (imported), excise tax	565,161.50	506,247.68	−58,913.62
Still or sparkling wines, cordials, etc. (domestic), excise tax	5,425,497.34	5,385,362.54	−40,134.80
Brandy used for fortifying sweet wines	3,065,526.56	1,056,078.04	−2,009,448.52
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes)	7,376,088.15	7,113,641.03	−262,447.12
Stamps for distilled spirits intended for export	223.80	1,386.50	1,162.96
Case stamps for distilled spirits bottled in bond	63,119.00	308,482.68	245,363.68
Container stamps (Liquor Taxing Act of 1934)	10,427,870.37	9,503,791.23	−924,079.14
Floor taxes (Liquor Taxing Act of 1934)	653,158.66	11,016.46	−642,142.22
Fermented malt liquors	277,455,238.78	269,347,987.45	−8,107,251.33
Brewers, retail and wholesale dealers in malt liquors (special taxes)	4,128,860.85	3,844,470.84	−284,390.01
Total	594,245,086.27	567,978,601.53	−26,266,484.74
Tobacco manufactures taxes:			
Cigars (large)	13,246,959.53	12,750,915.05	−496,044.48
Cigars (small)	144,866.37	130,994.26	−13,872.11
Cigarettes (large)	19,237.65	21,185.72	1,948.07
Cigarettes (small)	476,027,206.64	493,432,959.72	17,405,753.08
Snuff of all descriptions	6,659,508.89	6,678,853.67	19,344.78
Tobacco, chewing and smoking	55,037,541.28	53,982,098.23	−1,055,443.05
Cigarette papers and tubes	1,116,378.99	1,182,538.98	66,161.99
Leaf dealer penalties, etc	2,447.87	2,421.90	−25.97
Total	552,254,145.22	568,181,967.53	15,927,822.31
Stamp taxes (title VIII, Revenue Act of 1926, as amended):			
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	28,651,710.11	20,083,581.38	−8,568,128.73
Capital stock and similar interest sales or transfers	31,350,597.49	18,355,346.01	−12,995,251.48
Sales of produce (future delivery)	5,096,813.70	3,599,398.57	−1,497,425.13
Playing cards	4,186,503.43	4,052,567.33	−133,935.10
Silver bullion sales or transfers	633,712.38	142,107.43	−491,604.95
Total	69,919,336.11	46,232,990.72	−23,686,345.39
Manufacturers' excise taxes:			
Lubricating oils	31,463,002.16	31,565,020.49	102,018.33
Brewers' wort and malt	822,410.23	487,569.06	−334,841.17
Matches	6,900,064.15	4,683,873.16	−2,216,190.99
Gasoline	196,532,813.58	203,648,079.78	7,115,266.20
Electrical energy	35,974,552.33	38,455,401.97	2,480,849.64
Tires and inner tubes	40,819,179.55	31,567,183.96	−9,251,995.59
Toilet preparations, etc	18,519,181.39	16,536,565.43	−1,982,615.96
Articles made of fur	5,919,688.34	5,341,980.60	−577,707.74
Automobile trucks	9,030,872.08	6,696,865.82	−2,334,005.26
Other automobiles and motorcycles	65,264,953.87	43,364,839.25	−21,900,114.62
Parts or accessories for automobiles	10,085,780.21	7,988,801.79	−2,096,978.42
Radio sets, phonograph records, etc	6,754,272.07	5,848,841.64	−905,430.43
Mechanical refrigerators	9,912,574.04	8,829,048.33	−1,083,526.71
Sporting goods	6,801,661.46	6,663,204.48	−138,456.98
Firearms, shells, and cartridges	3,234,357.22	2,826,973.06	−407,384.16

TABLE 5.—*Summary of internal-revenue collections, years ended June 30, 1937 and 1938, by sources*—Continued

Source	1937	1938	Increase or decrease (−)
Manufacturers' excise taxes—Continued			
Pistols and revolvers	$109,180.05	$87,662.48	−$21,517.57
Cameras and lenses	979,619.41	1,356,864.25	377,244.84
Chewing gum	929,467.58	1,004,740.08	75,272.50
Total	449,853,629.72	416,753,516.33	−33,100,113.39
Miscellaneous taxes:			
Bituminous Coal Act of 1937		3,211,601.04	3,211,601.04
Telephone, telegraph, radio, and cable facilities, leased wires, etc	24,569,626.97	23,977,064.52	−592,562.45
Transportation of oil by pipe line	11,244,095.57	12,517,030.37	1,272,934.50
Leases of safe-deposit boxes	2,039,714.37	2,013,158.73	−26,555.64
Admission to theaters, concerts, cabarets, etc	19,740,191.78	20,800,779.49	1,060,587.71
Club dues and initiation fees	6,287,768.24	6,550,931.12	263,162.88
Adulterated and processed or renovated butter, mixed flour, and filled cheese	17,127.42	40,125.97	22,998.55
Oleomargarine, including special taxes	2,348,415.24	2,465,925.63	117,510.39
Narcotics, including special taxes and marihuana	573,492.81	574,164.31	671.50
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934)	29,688,339.18	27,470,030.40	−2,218,308.78
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	894,182.66	991,248.01	97,065.35
National Firearms Act	4,450.93	10,746.52	6,295.59
Repealed taxes on boats, candy, checks, dividends, soft drinks, grape concentrates, and jewelry	850,396.12	504,104.75	−346,291.37
Receipts from other miscellaneous sources	31,261.80	9,608.50	−21,653.30
Total	98,288,963.39	101,136,519.46	2,847,556.07
Sugar Act of 1937		30,569,130.14	30,569,130.14
Pay roll taxes:			
Social Security Act, title IX	58,119,313.68	90,266,534.13	32,147,220.45
Social Security Act, title VIII	207,339,090.61	502,918,025.46	295,578,934.85
Railroad employment compensation taxes	286,903.55	149,475,666.38	149,188,762.83
Total	265,745,307.84	742,660,225.97	476,914,918.13
Grand total, all collections	4,653,195,315.28	6,658,765,314.33	1,005,569,999.05

TABLE 6.—*Total internal-revenue collections, years ended June 30, 1863 to 1938*

Year	Amount	Year	Amount	Year	Amount
1863 [1]	$41,003,192.93	1889	$130,894,434.20	1915	$415,681,023.86
1864	116,985,578.26	1890	142,594,896.57	1916	512,723,287.77
1865	210,855,864.53	1891	146,035,415.97	1917	809,393,640.44
1866	310,120,448.13	1892	153,857,544.85	1918	3,698,955,820.93
1867	265,064,938.43	1893	161,004,989.67	1919	3,850,150,079.66
1868	190,374,925.59	1894	147,168,449.70	1920	5,407,580,251.81
1869	159,124,126.80	1895	143,246,077.75	1921	4,595,357,061.95
1870	184,302,528.34	1896	146,830,615.66	1922	3,197,451,083.00
1871	143,198,322.10	1897	146,619,593.47	1923	2,621,745,227.57
1872	130,890,096.90	1898	170,868,819.56	1924	2,796,179,257.06
1873	113,504,012.80	1899	273,484,573.44	1925	2,584,140,268.24
1874	102,191,016.98	1900	295,316,107.57	1926	2,835,909,892.19
1875	110,071,515.00	1901	306,871,869.42	1927	2,865,083,129.91
1876	116,768,096.22	1902	271,867,990.25	1928	2,790,535,537.68
1877	118,549,130.25	1903	230,740,925.22	1929	2,939,054,375.43
1878	110,684,163.37	1904	232,903,781.06	1930	3,040,145,733.17
1879	113,449,621.38	1905	234,187,976.37	1931	2,428,226,754.22
1880	123,981,916.10	1906	249,102,738.00	1932	1,557,729,042.64
1881	135,229,912.30	1907	269,664,022.85	1933	1,619,639,224.30
1882	146,523,273.72	1908	251,665,950.04	1934	2,672,232,194.52
1883	144,553,344.86	1909	246,212,719.22	1935	3,299,435,572.18
1884	121,590,039.83	1910	269,057,220.16	1936	3,520,208,381.09
1885	112,421,121.07	1911	322,526,299.73	1937	4,653,195,315.28
1886	116,002,869.44	1912	321,615,894.69	1938	5,658,765,314.33
1887	118,837,301.06	1913	344,424,453.85		
1888	124,326,475.32	1914	380,008,893.96	Total	80,061,540,552.43

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

TABLE 7.—*Internal-revenue tax on manufactured products from Philippine Islands, fiscal years 1937 and 1938, by objects of taxation*

Articles taxed	1937	1938	Increase or decrease (—)
Distilled spirits and wines	$413,297.33	$288,922.99	—$124,374.34
Fermented malt liquors	214.50	943.30	728.80
Cigars (large)	328,595.56	402,758.59	74,163.03
Cigarettes (large)	21.40	7.36	—14.04
Cigarettes (small)	2,947.94	1,781.29	—1,166.65
Manufactured tobacco		10.50	10.50
Total	745,076.73	694,424.03	—50,652.70

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

TABLE 8.—*Internal-revenue tax on manufactured products from Puerto Rico, fiscal years 1937 and 1938, by objects of taxation*

Articles taxed	1937	1938	Increase or decrease (—)
Distilled spirits and wines	$950,662.18	$1,431,318.18	$480,656.00
Fermented malt liquors	50.00		—50.00
Cigars (large)	98,354.70	23,350.55	—75,004.15
Cigars (small)	1,372.50	597.51	—774.99
Cigarettes (large)	2,880.00	1,838.52	—1,041.48
Cigarettes (small)	14,132.40	14,695.80	563.40
Total	1,067,451.78	1,471,800.56	404,348.78

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufactures are deposited at San Juan to the credit of the treasurer of Puerto Rico, and consequently are not shown in other collection statements herein, except that liquor taxes amounting to $221.47 in 1937 and $19,326.51 in 1938 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, 1934 to 1938*

	1934	1935	1936	1937	1938
Total returns closed	1,908,170	1,950,502	2,810,939	2,410,793	2,718,442
Total claims adjusted	62,317	55,731	54,064	75,819	81,135
Additional tax:					
Regular [1]	$172,997,201.34	$154,354,717.26	$170,176,355.33	$181,461,017.60	$150,730,883.23
Mimeograph 3552 [2]	18,897,448.21	23,797,541.50	49,179,526.90	57,279,977.26	53,877,936.42
Jeopardy assessments	53,296,583.68	53,472,371.77	121,055,904.91	32,855,136.42	45,867,550.42
Rejected claims [3]	2,136,096.81	887,309.73	2,749,430.75	4,000,878.91	1,254,322.49

[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 1938, by tax years and procedure involved in settlement*

Year	Without mailing 90-day letter				
	Additional tax	Certificates of overassessment	No change	Claim rejected	Total closed
1917	23	8	28	10	69
1918	23	13	35	12	83
1919	21	17	39	7	84
1920	34	20	63	13	130
1921	27	12	63	12	114
1922	35	15	67	12	129
1923	52	22	82	11	167
1924	60	28	91	16	201
1925	80	40	151	19	270
1926	111	45	144	23	323
1927	133	65	166	48	412
1928	175	88	207	63	533
1929	242	123	371	87	823
1930	206	278	556	152	1,292
1931	369	265	658	160	1,452
1932	655	686	1,075	386	2,802
1933	1,461	1,507	2,093	981	6,102
1934	10,440	6,691	15,689	1,707	34,527
1935	82,479	18,204	104,329	1,383	206,395
1936	91,282	19,831	1,444,270	595	1,555,984
1937	2,907	401	887,688	12	891,008
1938	3	2	55		60
Total	190,917	48,410	2,457,906	5,708	2,702,950

Year	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	2	7		16		5	30	99
1918	8	5		24		5	42	125
1919	6	14	1	24		6	53	137
1920	9	16	2	28		8	63	193
1921	11	9	4	26		8	58	172
1922	11	12	2	29		26	80	209
1923	23	18	4	39	2	50	136	303
1924	25	16	4	44	2	22	113	314
1925	48	18	1	45	3	27	142	412
1926	42	18	4	49	1	23	137	460
1927	69	19	9	52	1	20	160	693
1928	92	28	7	55		61	243	776
1929	197	57	10	77	7	76	424	1,247
1930	271	73	20	89	9	95	557	1,839
1931	461	87	15	83	8	106	760	2,212
1932	840	150	42	85	12	161	1,290	4,101
1933	1,279	420	123	136	22	226	2,206	8,308
1934	713	1,987	720	285	9	156	3,870	38,397
1935	197	2,681	992	350	2	50	4,272	210,667
1936	3	196	243	344		7	793	1,556,777
1937		3		31			34	891,042
1938								60
Total	4,318	5,834	2,203	1,911	78	1,148	16,492	2,718,442

TABLE 11.—*Income tax returns received and disposed of during the fiscal year 1938, by tax years*

Year	On hand in divisions July 1, 1937	Received during year	Closed during year	Transferred during year	On hand in divisions June 30, 1938	In field June 30, 1938	Total on hand June 30, 1938	In 90-day file June 30, 1938
1917	81	228	99	141	69	43	112	14
1918	56	241	125	111	61	10	71	3
1919	60	301	137	151	73	17	90	6
1920	83	336	193	164	62	23	85	5
1921	86	298	172	146	66	23	89	7
1922	87	347	209	167	58	32	90	9
1923	100	495	303	218	74	37	111	8
1924	127	536	314	269	82	41	123	16
1925	164	653	412	305	110	44	154	23
1926	212	764	450	366	150	54	204	23
1927	262	934	592	422	182	71	253	20
1928	355	1,193	776	537	235	82	317	20
1929	580	1,928	1,247	835	426	190	616	38
1930	744	2,608	1,839	972	541	249	790	42
1931	925	3,113	2,212	1,240	586	291	877	53
1932	1,600	5,761	4,101	2,403	857	428	1,285	121
1933	3,668	11,718	8,308	5,467	1,611	948	2,559	186
1934	15,085	52,674	38,397	23,341	6,021	4,820	10,841	118
1935	18,395	239,728	210,667	34,945	12,511	15,997	28,508	537
1936	814	1,693,780	1,556,777	18,455	19,362	217,151	236,513	447
1937		892,981	891,042	618	1,321	307,563	308,884	12
1938		81	60	1	20	166	186	
Total	43,484	2,810,710	2,718,442	91,274	44,478	548,280	592,758	1,712

TABLE 12.—*Regular income tax assessments during the fiscal year 1938, by tax years*

(*a*) TOTAL REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$10,103.28	$5,258.24	$940.74	$16,302.24
1918	345,987.16	237,667.26	912.97	584,567.39
1919	54,160.06	32,919.64	978.79	88,058.49
1920	223,920.49	140,588.33	3,067.62	367,576.44
1921	128,269.33	71,463.09	2,637.77	202,370.19
1922	270,908.28	220,505.98	4,942.13	496,356.39
1923	489,582.31	349,782.16	10,055.88	849,420.35
1924	655,960.16	487,422.16	10,365.67	1,183,747.99
1925	728,365.12	511,869.61	22,288.96	1,262,523.69
1926	1,748,951.70	1,118,392.60	82,799.13	2,950,143.43
1927	2,001,989.48	1,160,734.39	65,890.17	3,228,614.04
1928	2,779,888.85	1,353,705.75	112,138.01	4,245,732.61
1929	5,731,361.62	2,556,399.09	181,270.66	8,469,031.37
1930	6,630,308.11	2,495,293.67	195,612.52	9,321,214.30
1931	9,275,102.74	3,179,503.41	185,352.72	12,639,958.87
1932	10,434,024.69	2,997,520.73	239,117.36	13,670,662.78
1933	14,735,817.96	3,295,865.10	882,423.49	18,914,106.55
1934	21,150,217.87	3,512,432.26	221,042.55	24,883,692.68
1935	23,856,892.29	2,497,550.41	180,433.32	26,534,876.02
1936	18,605,321.41	1,034,513.26	76,568.79	19,716,403.46
1937	1,091,482.57	13,266.47	759.91	1,105,508.95
1938	15.00			15.00
Total	120,978,630.46	27,272,653.61	2,479,599.16	150,730,883.23

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

1917	$9,190.77	$4,613.35	$594.26	$14,398.38
1918	27,082.06	12,110.79	433.89	39,627.54
1919	8,193.18	3,471.44	423.00	12,087.62
1920	23,191.71	12,497.95	2,224.86	37,914.52
1921	14,631.44	5,931.19	1,534.93	22,097.56
1922	60,747.81	40,057.72	1,662.92	102,468.45
1923	76,479.06	47,411.31	2,798.65	126,689.02
1924	92,310.46	69,386.19	8,248.54	169,945.29
1925	311,118.63	221,277.42	17,756.47	550,152.52
1926	1,086,113.45	698,852.06	76,499.82	1,861,465.33
1927	736,440.36	421,169.97	38,546.64	1,196,156.97
1928	1,582,991.35	785,845.46	23,474.53	2,392,311.34
1929	2,894,051.36	1,234,434.33	36,608.12	4,165,693.81
1930	3,724,659.42	1,326,946.95	33,738.00	5,085,344.37
1931	4,210,687.44	1,431,727.78	22,906.67	5,665,321.89
1932	3,578,957.47	1,030,312.17	61,659.71	4,670,929.35
1933	7,121,556.23	1,613,323.13	95,624.43	8,830,503.79
1934	15,272,707.62	2,494,133.02	104,568.59	17,871,409.23
1935	20,394,712.51	2,105,053.33	127,637.40	22,627,403.84
1936	18,205,048.66	1,008,863.97	58,964.85	19,272,877.48
1937	1,090,380.33	13,215.82	759.91	1,104,356.06
1938	15.00			15.00
Total	80,521,867.22	14,570,635.95	716,668.29	95,809,169.46

TABLE 12.—*Regular income tax assessments during the fiscal year 1938, by tax years*—Continued

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

Year	Tax	Interest	Penalty	Total
1917				
1918				
1919				
1920	$128.00	$92.00	$32.00	$252.00
1921	3,190.16	2,297.75	205.84	5,693.75
1922	1,785.36	1,606.11	5.50	3,396.97
1923	152,204.64	120,285.81	18.89	272,509.34
1924	83,973.62	62,446.54	67.13	146,487.29
1925	18,200.28	13,301.16		31,501.44
1926	30,667.29	20,491.09	1,565.57	52,723.95
1927	42,474.72	25,326.86	9,189.34	76,990.92
1928	126,655.15	14,701.74	13,925.80	155,282.69
1929	23,430.98	10,864.76	8,199.18	42,494.92
1930	25,531.71	11,093.53	1,520.80	38,146.04
1931	71,516.60	23,756.99	556.68	95,830.27
1932	182,784.17	48,375.24	4,051.08	235,210.49
1933	738,613.28	164,604.11	17,760.46	920,977.85
1934	1,227,378.43	216,766.26	9,221.66	1,453,366.35
1935	1,072,006.33	118,718.95	6,992.80	1,197,719.08
1936	238,006.69	14,026.03	1,413.36	253,446.08
Total	4,038,547.41	888,755.93	74,726.09	4,982,029.43

(*d*) ASSESSMENTS BY DEFAULT

1917	$764.64	$538.03	$346.49	$1,649.15
1918	1,800.44	1,288.28	416.52	3,511.24
1919	11,294.59	8,147.80	555.79	19,998.18
1920	4,110.36	2,924.57	629.53	7,664.46
1921	3,163.48	352.09	508.16	4,033.73
1922	187,693.37	161,199.70	1,679.08	350,572.15
1923	14,552.26	9,094.41	6,135.10	29,781.77
1924	81,366.68	63,739.93	1,236.37	146,342.98
1925	14,118.39	10,011.49	791.43	24,921.31
1926	13,729.37	8,860.08	2,737.80	25,327.25
1927	7,356.68	4,341.71	1,444.03	13,142.62
1928	99,687.31	51,365.40	20,149.95	171,202.66
1929	340,778.19	155,911.86	121,338.89	618,028.94
1930	440,609.04	176,003.53	144,455.41	761,067.98
1931	475,486.68	157,724.92	141,238.59	774,450.39
1932	1,120,360.15	306,773.36	164,155.83	1,591,289.34
1933	2,555,022.68	534,398.45	761,679.68	3,852,000.81
1934	3,496,702.81	601,911.97	101,730.56	4,200,345.34
1935	1,900,179.36	217,700.53	45,213.08	2,163,092.97
1936	158,062.49	11,351.67	16,190.68	185,604.74
1937	1,102.24	50.65		1,152.89
Total	10,928,847.61	2,483,700.43	1,532,632.86	14,945,180.90

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

1917	$147.85	$106.86		$254.71
1918	317,097.76	224,268.19	$62.56	541,428.51
1919	34,672.29	21,300.40		55,972.69
1920	196,490.42	125,073.81	181.23	321,745.46
1921	107,284.25	62,872.06	388.84	170,545.15
1922	20,681.74	17,642.45	1,594.63	39,918.82
1923	246,346.35	172,990.63	1,103.24	420,440.22
1924	428,309.40	291,849.50	813.53	720,972.43
1925	384,927.82	267,270.54	3,741.06	655,948.42
1926	618,441.59	390,189.37	1,995.94	1,010,626.90
1927	1,215,717.52	709,895.85	16,710.16	1,942,323.53
1928	970,555.04	501,793.15	54,587.73	1,526,935.92
1929	2,472,501.09	1,165,188.14	15,124.47	3,652,813.70
1930	2,439,507.94	981,249.66	15,898.31	3,436,655.91
1931	4,517,411.82	1,566,293.72	20,650.78	6,104,356.32
1932	5,551,922.90	1,612,050.96	9,250.74	7,173,233.60
1933	4,319,735.77	983,519.41	7,358.92	5,310,624.10
1934	1,153,429.01	199,621.01	5,521.74	1,358,571.76
1935	489,994.09	56,076.00	590.04	546,660.13
1936	4,203.57	271.59		4,475.16
Total	25,489,368.22	9,343,551.30	155,573.92	34,994,503.44

TABLE 13.—*Income tax assessments by field agreements (Mimeograph 3552), June 1937 through May 1938, by tax years*

Year	Tax	Interest	Penalty	Total
1917				
1918				
1919				
1920	$52.36	$36.97	$13.09	$102.42
1921	81.40		20.35	101.75
1922	121.47		30.37	151.84
1923	9,038.25	802.96	33.60	9,874.81
1924	327.74	248.09	18.94	594.77
1925	8,824.73	6,003.92	12.10	14,840.75
1926	726.49	455.21	87.57	1,269.27
1927	1,442.94	829.42	110.79	2,383.15
1928	1,935.51	996.72	28.68	2,960.91
1929	2,647.83	1,179.27	152.70	3,979.80
1930	4,562.82	1,798.27	155.20	6,516.29
1931	6,248.91	2,252.12	494.08	8,995.11
1932	102,641.15	26,835.55	496.00	129,972.71
1933	459,971.00	96,059.32	951.37	556,981.69
1934	3,110,051.93	471,100.10	5,063.99	3,586,216.02
1935	22,145,234.73	2,079,283.40	31,006.49	24,255,524.62
1936	23,729,167.09	1,299,368.41	11,406.78	25,039,942.28
1937	246,255.04	9,830.95	314.92	256,401.91
1938	224.24	2.08		226.32
Total	49,829,556.64	3,997,082.76	50,397.02	53,877,036.42

TABLE 14.—*Jeopardy income tax assessments during the fiscal year 1938, by tax years*

(*a*) TOTAL JEOPARDY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	$131,146.90	$87,497.41	$140,541.50	$359,185.81
1918	343,668.89	232,600.25	115,426.91	691,695.05
1919	537,131.77	367,233.40	56,583.79	960,948.96
1920	856,964.22	590,617.85	120,497.26	1,568,079.33
1921	655,665.41	530,975.40	8,996.25	1,195,637.06
1922	367,195.88	217,897.23	13,711.56	598,804.67
1923	658,176.16	467,005.71	295,271.61	1,420,453.48
1924	565,947.32	425,764.65	203,759.92	1,195,471.89
1925	299,126.33	208,973.18	107,182.69	615,282.20
1926	496,599.29	321,434.27	88,427.41	906,460.97
1927	612,912.52	357,197.14	120,321.62	1,090,431.28
1928	513,779.38	259,284.89	121,091.83	894,156.10
1929	1,504,548.52	715,069.78	613,290.56	2,832,908.86
1930	2,125,238.13	882,087.79	112,459.81	3,119,785.73
1931	5,641,083.85	2,069,477.52	63,569.41	7,774,130.78
1932	3,501,649.77	1,091,187.72	140,069.85	4,732,907.34
1933	4,485,874.04	1,050,724.46	179,151.15	5,715,749.68
1934	2,210,991.43	372,981.40	316,799.34	2,900,772.17
1935	2,072,262.48	224,479.64	398,102.28	2,694,844.40
1936	3,064,187.75	163,691.98	388,504.67	3,616,384.40
1937	967,369.55	4,942.48	11,151.23	983,463.26
Total	31,611,519.59	10,041,124.18	3,614,909.65	45,867,553.42

(*b*) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

1917	$619.81	$434.17	$309.91	$1,363.89
1918	627.44	439.52	156.86	1,223.82
1919	438.81	307.38	109.70	855.89
1920	11,831.32	8,365.14	116.33	20,312.79
1921	7,429.03	6,844.30	87.19	14,360.52
1922	6,555.17	5,645.15	105.55	12,305.87
1923	8,742.71	7,006.35	7,439.21	23,188.27
1924	6,689.32	4,971.72	3,171.57	14,832.61
1925	4,723.83	3,321.95	2,209.85	10,255.63
1926	4,643.02	2,984.66	2,077.94	9,705.62
1927	130,387.26	77,188.50	173.98	207,749.74
1928	10,918.03	5,646.37	3,767.17	20,329.57
1929	875,885.13	423,856.35	447,446.07	1,747,187.55
1930	1,742,867.65	726,697.05	936.99	2,470,701.69
1931	5,130,131.32	1,900,608.87	1,697.76	7,032,437.95

TABLE 14.—*Jeopardy income tax assessments during the fiscal year 1938, by tax years*—Continued

(*b*) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE—Continued

Year	Tax	Interest	Penalty	Total
1932	$3,005,964.96	$952,380.41	$1,395.47	$3,959,738.84
1933	3,433,704.18	809,321.27	11,211.92	4,254,297.37
1934	554,240.43	91,784.17	48,739.79	694,764.39
1935	476,922.69	54,762.23	48,128.08	579,813.00
1936	773,139.00	48,466.87	28,924.42	850,530.29
1937	105,717.60	2,831.94	1,152.51	109,702.05
Total	16,292,236.71	5,134,064.37	609,356.27	22,035,657.35

(*c*) FRAUD JEOPARDY ASSESSMENTS

1917	$130,527.00	$87,063.24	$140,231.59	$357,821.92
1918	343,041.45	232,160.73	115,269.05	690,471.23
1919	536,602.96	360,926.02	56,474.09	960,093.07
1920	845,132.90	582,252.71	120,380.93	1,547,766.54
1921	646,236.38	524,131.10	8,009.06	1,181,276.54
1922	360,640.71	212,252.08	13,600.01	586,498.80
1923	649,433.45	459,999.36	287,832.40	1,397,265.21
1924	559,258.00	420,792.00	200,588.35	1,180,639.28
1925	294,402.50	205,651.23	104,972.84	605,026.57
1926	491,956.27	318,449.61	86,349.47	896,755.35
1927	482,525.26	280,008.64	120,147.64	882,681.54
1928	502,863.35	253,638.52	117,324.66	873,826.53
1929	628,663.39	291,213.43	165,844.49	1,085,721.31
1930	382,370.48	155,190.74	111,522.82	649,084.04
1931	510,952.53	168,868.65	61,971.65	741,692.83
1932	495,684.81	138,807.31	138,676.38	773,168.50
1933	1,052,109.86	241,403.22	167,939.23	1,461,452.31
1934	1,656,751.00	281,197.23	268,059.55	2,206,007.78
1935	1,595,339.79	169,717.41	349,974.20	2,115,031.40
1936	2,291,048.75	115,225.11	359,580.25	2,765,854.11
1937	861,651.95	2,110.54	9,998.72	873,761.21
Total	15,319,282.88	5,507,050.81	3,065,553.38	23,831,896.07

TABLE 15.—*Tax items appealed to the United States Board of Tax Appeals during the fiscal year 1938, by tax years*

Year	Tax	Penalty	Total
1917	$140,062.29	$158,377.58	$298,439.87
1918	292,230.72	114,831.20	407,061.92
1919	968,770.00	57,543.42	1,026,313.51
1920	744,407.14	102,791.54	847,198.68
1921	671,030.07	11,214.95	682,245.02
1922	692,624.14	25,608.09	718,232.23
1923	179,120.08	50,036.31	229,156.39
1924	556,056.45	85,026.70	641,083.15
1925	1,834,351.88	171,031.78	2,005,383.66
1926	1,281,334.97	104,290.42	1,385,625.39
1927	1,335,805.32	142,071.77	1,477,877.09
1928	1,334,357.00	247,580.72	1,581,937.72
1929	5,597,222.43	926,259.97	6,523,482.40
1930	1,570,972.02	220,763.88	1,791,735.90
1931	2,147,645.29	260,145.46	2,407,790.75
1932	3,781,813.87	326,330.39	4,108,144.26
1933	10,950,256.76	559,013.70	11,509,270.46
1934	41,083,223.43	1,097,727.99	42,180,951.42
1935	12,771,332.14	946,445.98	13,717,778.12
1936	2,934,029.20	261,007.92	3,195,337.12
1937	131,306.20	305.22	131,671.42
Total	90,998,011.49	5,868,704.99	96,866,716.48

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 16.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1937, by collection districts and by States*

DISTRICT	Number of factories [1]				Materials used in manufacturing tobacco								
	In business Jan. 1, 1937	Opened	Closed	In business Jan. 1, 1938	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Arkansas	1	0	0	1			110						110
First California	12	2	1	13	13,553	39,173	101,333	53,635		15,459	21,619	46,208	290,980
Sixth California	14	1	0	15	389	3,354	14,367	3,236					21,346
Colorado	2	0	0	2			5,819						5,819
Connecticut	7	0	1	6	1,342		31,859						33,201
Delaware	1	0	0	1	1,683,957		2,023	370,674	426,893				2,483,547
Florida	4	2	2	4			2,469						2,469
Georgia	1	0	0	1			1,245					310	1,555
First Illinois	45	3	2	46	8,004,876	5,093,899	377,903	171,345	1,435,899	829,691	2,571,516	5,691,047	24,176,076
Eighth Illinois	34	2	3	33		6	105,335						105,341
Indiana	30	0	1	29	97,159	352	70,681	188	1,399	23	5,900	4,858	180,560
Iowa	15	1	1	15	17,899	824	136,694			1,702	11,631	5,939	174,589
Kansas	2	0	1	1	50		1,684						1,734
Kentucky	35	1	6	30	12,533,790	3,373,665	2,985,836	7,402,609	1,941,549	1,295,182	1,331,591	1,446,999	32,311,221
Louisiana	0	0	0	0		122							122
Maryland	2	0	1	1			210						210
Massachusetts	25	3	2	26	82,701	2,459	149,446	23,496	23,315	16	343	9,249	291,024
Michigan	22	1	0	23	721,764	4,357,128	425,052	16,400	140,568	546,507	1,790,415	920,729	8,918,563
Minnesota	19	0	2	17	260		54,056	50				116	54,482
First Missouri	11	1	1	11	2,838,947	15,800,548	778,856	310,640	1,348,980	4,905,920	3,992,785	2,557,794	32,594,470
Sixth Missouri	1	1	0	2			473						473
Montana	3	0	1	2			250						250
Nebraska	7	0	0	7			20,711					587	21,298
New Hampshire	2	0	0	2	147		398						545
First New Jersey	2	0	1	1			245						245
Fifth New Jersey	15	0	0	15	3,747,116	25,964	133,945		4,023,677	455,426	116,608	114,915	8,617,651
First New York	19	3	2	20	553,883	2,201	254,281	46					810,411
Second New York	44	4	10	38	66,943	17,236	23,777	60,825	6,594	96	113	440	176,024
Third New York	7	8	4	11	1,213	5,580	44,644	969				20	53,426
Fourteenth New York	7	1	1	7	268,222		14,848		41,136	20,216	40,625	32,706	417,813
Twenty-first New York	27	0	2	25	27	104	631,683		68				631,882
Twenty-eighth New York	27	3	2	28	232	50	20,593	2,138	20,008	15		322	43,358
North Carolina	11	0	0	11	87,167,035	1,232,436	13,468,337	704,388	2,219,632	10,200,075	14,290,685	8,752,705	138,025,193
First Ohio	16	3	0	19	10,302,689	9,763,877	3,755,819	1,378	403,084	1,683,771	6,705,202	4,083,675	36,899,495
Tenth Ohio	7	1	2	6	347,242	2,160,123	1,333,026	46,854	275,115	440,045	2,347,250	453,796	7,402,451
Eleventh Ohio	1	0	0	1			1,811						1,811
Eighteenth Ohio	30	4	3	31	37,641	2,390	187,704	66,537	1,572	95		230	296,169
Oregon	2	0	0	2			1,360						1,360
First Pennsylvania	60	1	5	56	95,251	467,664	907,189	87,606	169,958	44,525	158,201	58,126	1,887,220
Twelfth Pennsylvania	7	0	0	7	4,694,818	734,638	476,580			487,455	267,774	651,143	7,312,408
Twenty-third Pennsylvania	14	1	1	14	5,468	625	72,059						78,152
Rhode Island	5	0	0	5	3,704		5,181	231					9,116
South Carolina	1	0	0	1			12,066						12,066
South Dakota	1	0	0	1			1,292						1,292
Tennessee	13	1	0	14	10,155,434	39,545	238,441	9,692,167	1,155,210	378,042	69,330	215,019	21,943,188
First Texas	1	1	0	2	53,865		175				900		64,030
Utah	1	0	0	1			535						535
Virginia	8	0	1	7	8,557,648	6,797,233	2,208,742	655	2,160,035	1,832,569	3,830,388	1,420,969	26,908,229
Washington	1	0	0	1	88		10						98
West Virginia	7	0	0	7		4,201,948	871,166	588		484,120	442,791	2,175,897	8,176,500
Wisconsin	35	1	5	31	868	50	152,410	7,697	90	19	25	94	161,253
Total, 1937	604	50	64	650	152,165,913	54,124,194	29,982,629	19,024,352	15,704,742	23,880,968	37,993,572	28,643,893	361,611,263
Total, 1936	702	56	94	664	155,671,657	54,604,252	29,238,473	21,773,021	16,371,495	23,978,165	39,180,481	29,909,688	370,727,252
Increase							744,156						
Decrease	38	6	30	14	3,504,744	480,058		2,748,669	576,753	97,217	1,186,909	1,265,795	9,115,989

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	26	3	1	28	13,942	42,527	115,700	56,871		15,450	21,619	46,208	312,326
Illinois	79	5	5	79	8,004,876	5,093,905	483,138	171,345	1,435,899	829,691	2,571,516	5,691,047	24,281,417
Missouri	12	2	1	13	2,838,947	15,800,548	779,329	310,640	1,348,980	4,905,920	3,992,785	2,557,794	32,594,943
New Jersey	17	0	1	16	3,747,116	25,964	134,190		4,023,677	455,426	116,608	114,915	8,617,896
New York	131	19	21	129	890,522	26,171	989,826	63,978	67,866	20,327	40,738	33,488	2,132,916
Ohio	54	8	5	57	10,687,572	11,925,390	5,277,390	114,789	679,771	2,323,911	9,052,452	4,537,701	44,599,926
Pennsylvania	81	2	6	77	4,796,237	1,202,927	1,355,828	87,606	169,958	531,080	423,975	709,269	9,277,780

[1] Includes only those producing a taxable product, excluding 227 quasi manufacturers whose operations are reported in table 35.

TABLE 17.—*Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1937, by collection districts and by States*

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff [1]	Total	On hand Jan. 1, 1937	Total to be accounted for	On hand Jan. 1, 1938	Removed [2]		
									For exportation	Tax-paid during 1937	
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
Arkansas				110	110		110			110	$19.80
First California				287,465	287,465	20,027	307,492	37,276	1,878	268,338	48,300.84
Sixth California				21,270	21,270	85	21,355	43		21,312	3,836.16
Colorado				5,609	5,609		5,609			5,609	1,009.62
Connecticut				32,282	32,282	194	32,476	80		32,396	5,831.28
Delaware				2,033,815	2,033,815		2,033,815	600	2,400	2,030,815	365,546.70
Florida				2,571	2,571	90	2,661	52		2,609	469.62
Georgia				1,530	1,530	2,025	3,555	2,025		1,530	275.40
First Illinois			1,512,198	24,034,691	25,546,889	121,003	25,667,892	103,199	10,465	25,544,786	4,598,001.48
Eighth Illinois	370	1,516		119,823	121,708		121,708	159		121,549	21,878.82
Indiana		54,874		109,510	164,384	5,751	170,135	7,416		162,719	29,289.42
Iowa			7,245	153,075	160,320	308	160,628			160,628	28,913.04
Kansas				1,695	1,695		1,695			1,695	287.10
Kentucky	950,090	1,754,002		28,471,755	31,175,853	384,890	31,560,743	444,789	787,302	30,328,472	5,453,984.96
Louisiana		122			122		122			122	21.96
Maryland				210	210		210			210	37.80
Massachusetts		122		305,615	305,737	9,527	315,264	8,190	404	306,530	55,175.40
Michigan	557,601	30,236	734,011	7,550,779	8,873,617	78,385	8,952,002	164,900		8,774,622	1,579,431.96
Minnesota				52,380	52,380	360	52,740	164		52,576	9,463.68
First Missouri	19,669,644	2,025,073	3,893	12,407,545	34,106,155	95,949	34,202,104	114,926	810,325	33,258,775	5,986,579.50
Sixth Missouri				473	473		473			473	85.14
Montana				250	250		250			250	45.00
Nebraska				21,528	21,528	103	21,631			21,631	3,893.58
New Hampshire				441	441	21	462			462	83.16
First New Jersey				245	245		245			245	44.10
Fifth New Jersey			10,316	7,089,446	7,099,762	9,903	7,109,665	9,374	360	7,099,931	1,276,367.58
First New York				659,239	659,239	19,394	678,633	20,830		657,803	118,404.54
Second New York				173,291	173,291	14,638	187,929	24,479	4,813	158,637	28,554.60
Third New York				52,622	52,622	4,405	57,027	3,414	26,402	27,251	4,905.18
Fourteenth New York			6,296	406,256	412,552		412,552			412,552	74,259.36
Twenty-first New York				624,346	624,346	360	624,706			624,706	112,447.08
Twenty-eighth New York	237	113	35	43,582	43,967		43,967	6		43,961	7,912.98
North Carolina	33,918,613	773,907	4,878	86,339,625	121,037,053	4,464,659	125,501,712	3,339,800	114,230	121,902,911	21,942,523.98
First Ohio	1,334,533	1,486	142,548	36,221,853	37,700,420	1,589	37,702,009	2,105	5,183	37,680,179	6,782,432.22
Tenth Ohio				7,801,486	7,801,486	189,979	7,991,465	427,963		7,563,502	1,361,430.36
Eleventh Ohio				1,700	1,700		1,700			1,700	306.00
Eighteenth Ohio		999	2,405	303,125	306,529		306,529			306,529	55,175.22
Oregon	96			1,307	1,403		1,403			1,403	252.54
First Pennsylvania			255,184	1,719,829	1,975,013	3,370	1,978,383	4,721		1,973,662	355,259.16
Twelfth Pennsylvania			1,974,222	4,539,377	6,513,599	66,657	6,580,256	61,465	2,568	6,516,223	1,172,920.14
Twenty-third Pennsylvania				74,795	74,795	317	75,112	155		74,957	13,492.26
Rhode Island				8,499	8,499	100	8,599	114		8,485	1,527.30
South Carolina				11,616	11,616	203	11,819	382		11,437	2,058.46
South Dakota				1,292	1,292		1,292			1,292	232.56
Tennessee	72,439	2,068,149		16,907,602	19,048,190	151,977	19,200,167	201,326	2,387	18,996,454	3,419,361.72
First Texas		12,579	151	36,246	48,976		48,976			48,976	8,815.68
Utah				535	535		535			535	96.30
Virginia	1,526,968	50,590	344,853	23,680,209	25,002,710	377,630	26,380,340	409,913	1,680,199	24,132,438	4,343,838.84
Washington				31	31		31			31	5.58
West Virginia				8,017,284	8,017,284	101,569	8,118,853	207,212	989	7,910,652	1,423,917.36
Wisconsin	84	425	95	154,131	154,735	5,274	160,009	3,584		156,426	28,156.50
Total, 1937	58,370,801	6,774,192	4,999,260	279,474,951	340,579,204	6,130,892	346,710,096	5,601,882	3,429,035	337,429,056	60,737,230.08
Total, 1936	60,164,521	6,372,164	5,068,192	277,371,629	347,976,506	6,583,606	354,560,102	6,128,916	3,131,142	345,054,037	62,109,726.66
Increase		402,028							297,913		
Decrease	833,720		68,932	6,896,678	7,397,302	452,704	7,850,006	527,034		7,321,981	1,372,496.58

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE											
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	
California				308,735	308,735	20,112	328,847	37,310	1,878	289,659	$52,137.00
Illinois	370	1,516	1,512,198	24,154,514	25,668,597	121,003	25,789,600	103,358	10,465	25,696,335	4,625,340.30
Missouri	19,669,644	2,025,073	3,893	12,408,018	34,106,628	95,949	34,202,577	114,926	810,325	33,259,219	5,986,604.64
New Jersey			10,316	7,089,691	7,099,007	9,903	7,108,910	9,374	360	7,099,176	1,276,411.68
New York	237	113	6,331	1,959,336	1,966,017	38,797	2,004,814	48,629	31,275	1,924,910	346,483.80
Ohio	1,334,533	2,485	144,953	44,328,164	45,810,135	191,568	46,001,703	430,128	5,183	45,551,910	8,199,343.80
Pennsylvania			2,229,406	6,334,001	8,563,407	70,344	8,633,751	66,344	2,568	8,564,842	1,541,671.56

[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, 45,550,414 pounds; smoking tobacco, 187,774,329 pounds; and snuff, 37,141,208 pounds.

[2] Manufactured tobacco was also removed from factories without payment of tax as follows: (*a*) For use of the United States: First Illinois, 9,316 pounds; Kentucky, 1,500 pounds; Massachusetts, 50 pounds; Michigan, 10,480 pounds; first Missouri, 1,516 pounds; North Carolina, 124,409 pounds; first Ohio, 14,364 pounds; Virginia, 47,433 pounds; total, 209,067 pounds. (*b*) For use as sea stores: First Illinois, 216 pounds; Kentucky, 1,680 pounds; first Missouri, 7,263 pounds; North Carolina, 21,102 pounds; first Ohio, 118 pounds; Virginia, 10,357 pounds; total, 40,736 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 1937, 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, 1937	Opened	Closed	In business Jan. 1, 1938	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1937	On hand Jan. 1, 1938	For exportation	Personal consumption	Tax-paid [3]
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
Alabama	10	0	2	8	5,278	691	2,958	394,922	6,300	10,550		9,122	381,550
Arkansas	6	0	1	5	2,985	617	1,376	232,104	15,350	700		4,239	242,575
First California	78	6	11	73	702,645	125,158	1,808	45,432,489	10,874,336	11,777,118	10,000	78,407	44,441,210
Sixth California	75	16	14	77	127,681	390,276	4,010	27,570,372	1,989,164	2,237,208	4,200	114,731	27,203,397
Colorado	15	0	3	12	6,840	5,252	2,178	665,026	51,075	41,320		9,429	665,352
Connecticut	133	5	18	120	620,544	82,477	52,495	32,776,529	3,174,276	2,099,863		417,032	33,433,310
Delaware	5	1	1	5	1,377	2,091	492	183,068	1,250	1,400		1,218	181,700
Florida	197	25	40	182	7,558,916	1,327,501	8,483,258	846,661,250	32,285,531	41,717,813	605,080	4,278,143	832,445,746
Georgia	25	0	2	23	55,790	93,659	74,278	11,613,686	255,859	448,875		85,014	11,335,656
Idaho	3	0	0	3	1,728	323		85,280	4,500	1,075		405	88,300
First Illinois	387	31	42	376	331,111	168,255	127,730	30,512,139	1,449,306	1,538,189		399,646	30,023,610
Eighth Illinois	121	2	12	111	90,402	18,118	35,349	6,557,289	317,965	249,775		70,059	6,555,420
Indiana	83	2	10	75	1,224,230	722,297	215,897	103,459,874	3,956,361	4,854,604	1,000	91,207	102,468,424
Iowa	58	1	11	48	68,933	6,762	9,278	3,767,085	158,588	143,163		21,627	3,760,883
Kansas	12	0	0	12	1,764	272	552	119,918	205,480	191,155		593	133,650
Kentucky	28	1	2	27	101,085	5,428	3,309	4,655,231	495,361	473,542		53,420	4,624,630
Louisiana	11	1	1	11	642,405	421,412	376,156	72,998,851	2,230,176	1,773,758		33,771	73,431,498
Maine	28	1	1	28	37,659	4,506	2,892	2,147,875	71,114	75,902		27,147	2,115,940
Maryland	37	1	4	34	111,816	130,088	54,979	12,779,162	513,576	589,861		41,985	12,660,894
Massachusetts	270	14	35	249	401,466	253,609	169,212	41,239,859	2,397,072	2,684,335	24,925	268,234	40,659,437
Michigan	124	9	25	108	1,139,666	1,835,233	29,481	148,137,303	4,975,460	6,136,316		215,485	146,760,982
Minnesota	75	2	10	67	119,390	61,070	37,284	10,068,091	1,025,024	639,524		87,408	10,366,183
First Missouri	75	1	8	68	102,939	8,432	24,426	6,462,396	137,853	139,630		112,061	6,347,658
Sixth Missouri	20	1	1	20	140,143	234,637	32,422	20,866,351	735,284	585,300		7,313	21,009,022
Montana	8	0	0	8	1,444	2,621		225,102	1,450	1,150		5,952	219,450
Nebraska	18	0	2	16	7,042	1,854	2,732	553,589	86,625	47,175		4,539	568,500
Nevada	3	0	1	2	161	134	11	17,573	1,188	50		411	18,300
New Hampshire	48	1	7	42	663,095	6,218	611,892	63,089,038	746,518	138,838		175,851	63,520,867
First New Jersey	28	5	6	27	902,587	2,782,593	17,915	186,022,484	6,363,800	4,089,816	30,225	156,465	188,100,788
Fifth New Jersey	122	9	16	115	2,973,485	6,023,240	308,696	427,910,995	20,940,405	29,901,313	623,527	426,812	417,899,748
First New York	254	29	36	247	1,103,349	128,426	30,150	56,801,153	79,816,797	61,652,241	10,020,000	182,761	64,822,948
Second New York	149	18	33	134	409,768	142,316	48,446	26,842,872	3,814,825	4,048,336		128,003	26,481,358
Third New York	246	59	63	242	640,345	486,331	92,104	71,878,819	3,878,373	4,847,397	25,500	247,748	70,630,547
Fourteenth New York	187	22	28	183	429,549	851,832	81,212	69,006,095	5,946,852	6,881,824		118,695	67,352,428
Twenty-first New York	72	3	12	63	70,243	25,599	6,058	4,555,833	435,659	425,998		18,209	4,547,685
Twenty-eighth New York	102	1	11	92	109,045	13,769	15,089	7,484,506	1,476,150	1,490,154		36,017	7,425,585
North Carolina	9	1	1	9	302,560	693	621,531	41,836,079	811,002	641,495		51,036	41,955,150
North Dakota	3	0	0	3	849	20	571	57,050	1,100	500			57,650
First Ohio	50	0	8	51	382,560	280,409	32,990	29,556,877	2,013,077	3,367,039		167,119	28,035,796
Tenth Ohio	45	1	4	42	308,111	2,657,851	146,728	183,656,018	5,953,621	6,498,142		171,378	182,942,119
Eleventh Ohio	42	2	8	36	142,825	71,529	77,401	14,849,519	1,138,029	882,941		7,161	15,095,546
Eighteenth Ohio	107	8	22	93	430,723	151,485	212,280	50,405,099	3,011,218	3,157,572		60,401	50,169,344
Oklahoma	1	0	1	0	70	5	62	5,850					5,850
Oregon	10	3	0	13	4,685	3,330	1,064	452,945	18,450	8,050		10,386	452,990
First Pennsylvania	593	25	104	514	20,138,390	10,325,502	5,321,320	1,816,934,378	84,010,547	90,417,907	566,600	496,426	1,909,463,992
Twelfth Pennsylvania	33	0	2	31	967,938	3,981,400	11,380	263,697,400	17,452,776	17,493,831	72,000	8,370	263,475,975
Twenty-third Pennsylvania	68	5	15	58	935,589	9,209	67,686	49,242,483	5,898,528	5,035,004	40,000	27,856	50,028,151
Rhode Island	31	1	0	32	170,425	4,721	6,842	7,967,743	2,220,439	1,648,480		9,827	8,529,875
South Carolina	4	1	2	3	1,700,166	2,866,525	811,804	290,378,424	14,149,850	28,702,211	129,722	1,824	275,694,517
South Dakota	9	0	5	4	2,683	850	19	161,564	4,000			1,765	163,799
Tennessee	17	2	6	13	22,839	4,490	8,088	1,583,016	87,220	84,280		19,391	1,667,165
First Texas	15	0	3	12	249,840	8,299	2,144	10,480,156	349,471	174,821		2,771	10,652,035
Second Texas	4	0	0	4	843	179	271	57,951	1,000	1,200		901	56,850
Utah	2	1	0	3	4,900	11,891	117	992,876	39,450	43,350		12,099	976,877
Vermont	3	0	1	2	44	58	184	15,192	900	900		1,092	14,100
Virginia	19	0	5	14	4,868,378	1,130,467	22,762	272,816,822	27,282,947	29,458,172	14,300	4,799	270,616,998
Washington	14	1	2	13	3,150	1,354	2,318	339,655	18,240	25,425		9,795	322,675
West Virginia	38	0	6	32	1,928,074	22,669	813	95,390,055	3,372,630	8,649,908		3,294	90,109,483
Wisconsin	282	11	32	261	326,744	68,116	162,836	28,739,149	1,244,279	1,174,488		337,082	28,471,858
Wyoming	1	1	0	2	130	124	53	17,563		1,750		213	15,600
Total, 1937	4,522	331	696	4,157	53,939,036	36,988,168	18,467,437	5,303,368,834	359,283,277	389,409,234	12,067,079	9,314,695	5,251,855,603
Total, 1936	4,905	387	770	4,522	54,759,763	35,389,469	17,947,119	5,172,278,612	298,761,868	359,179,786	1,722,745	9,655,383	5,100,469,066
Increase						1,598,699	520,318	131,090,222	60,521,409	30,229,448	10,344,334		151,386,537
Decrease	383	56	74	365	820,727							340,688	

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*
California	153	22	25	150	830,326	515,434	5,816	73,002,861	12,863,500	14,014,326	14,200	193,198	71,644,637
Illinois	508	33	54	487	421,513	186,373	162,079	37,069,428	1,767,271	1,787,964		460,705	36,579,030
Missouri	95	2	9	88	243,082	243,069	56,848	27,328,747	873,137	724,930		120,274	27,356,680
New Jersey	150	14	22	142	3,876,072	7,805,833	328,611	613,933,479	27,304,205	33,991,129	653,752	583,267	606,009,636
New York	1,010	133	183	960	2,822,299	1,548,261	273,059	236,629,378	94,768,850	79,354,350	10,045,500	731,433	241,366,551
Ohio	253	11	42	222	1,264,049	3,167,274	409,399	278,467,513	12,113,945	13,903,594		435,050	276,242,805
Pennsylvania	694	30	121	603	22,041,917	14,316,111	5,400,386	1,929,774,261	107,351,851	112,948,742	678,600	532,652	1,923,968,118
Texas	19	0	3	16	250,683	6,478	2,415	10,538,107	350,471	175,021		3,672	10,708,885

[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, 5,500 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, 24.11 pounds.

TABLE 19.—*Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1937, 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	380,100	450	1,000			381,550	$760.55
Arkansas	236,875	5,100	600			242,575	492.05
First California	41,494,454	295,401	2,925,755	25,425	205	44,441,240	97,273.02
Sixth California	10,243,989	912,716	16,022,732	22,125	2,335	27,203,397	103,601.12
Colorado	586,115	3,850	75,387			665,352	1,860.72
Connecticut	26,415,735	296,300	6,719,775	500		33,433,310	87,325.50
Delaware	172,700	1,600	7,400			181,700	387.40
Florida	696,585,015	15,745,208	99,391,870	20,430,205	293,387	832,445,745	2,153,843.61
Georgia	19,535,769	375	520,822	19,700		11,385,656	21,528.60
Idaho	71,375		16,925			88,300	227.38
First Illinois	19,001,905	429,720	10,197,920	391,861	2,195	30,023,610	94,426.70
Eighth Illinois	6,141,470	118,550	205,400			6,565,420	14,115.50
Indiana	88,261,901	261,625	13,933,013	12,300	585	102,469,424	217,110.79
Iowa	3,475,010	212,250	72,375		1,248	3,760,853	7,065.49
Kansas	133,500		160			133,650	267.75
Kentucky	4,420,555	32,075	171,990		10	4,624,630	9,797.42
Louisiana	55,367,940	747,550	17,207,758	87,950		73,421,498	109,971.70
Maine	1,354,205	58,275	703,370			2,115,940	6,403.27
Maryland	11,925,965	246,290	488,684		50	12,660,892	27,034.40
Massachusetts	28,220,313	576,410	11,800,158	22,900	650	40,639,437	117,497.59
Michigan	115,914,601	720,443	30,056,819	56,925	12,175	146,760,962	385,656.70
Minnesota	10,061,946	4,100	300,062	75		10,366,183	21,637.29
First Missouri	5,756,358	8,560	505,520	2,775	4,425	6,347,658	14,474.90
Sixth Missouri	20,013,347	176,850	818,825			21,009,022	44,651.37
Montana	106,750	200	112,500			219,450	776.60
Nebraska	545,400	1,300	21,800			568,500	1,203.70
Nevada	12,550		5,750			18,300	53.85
New Hampshire	52,249,770	52,350	11,215,997	2,750		63,520,867	100,705.45
First New Jersey	128,517,283	1,827,955	55,382,301	2,354,639	27,550	188,109,788	564,525.87
Fifth New Jersey	321,592,179	16,038,491	78,538,403	1,516,825	113,850	417,899,749	1,101,635.43
First New York	58,232,939	1,283,340	5,157,809	146,400	2,400	64,522,918	147,674.84
Second New York	19,506,292	1,455,000	4,530,734	569,537	23,775	26,481,358	74,042.46
Third New York	42,990,814	2,368,040	23,474,936	1,706,578	94,113	70,636,517	229,671.34
Fourteenth New York	56,776,400	2,425,315	8,127,918	22,325	470	67,352,428	161,709.09
Twenty-first New York	4,005,225	8,400	534,060			4,547,685	10,705.95
Twenty-eighth New York	6,625,085	133,750	666,750			7,425,585	16,985.17
North Carolina	41,954,750	50	350			41,955,150	83,911.40
North Dakota	57,650					57,650	115.30
First Ohio	28,771,815	180,375	1,077,192	4,900	1,484	29,035,766	69,842.25
Tenth Ohio	174,504,506	4,409,540	3,927,473			182,942,119	382,076.50
Eleventh Ohio	14,882,898	130,996	81,652			15,095,546	30,567.04
Eighteenth Ohio	48,973,357	308,055	886,502	475	925	50,169,344	103,320.92
Oklahoma	5,850					5,850	11.70
Oregon	369,750		83,210			452,960	1,155.55
First Pennsylvania	1,483,062,031	3,073,414	111,976,952	1,292,075	59,520	1,609,463,992	3,369,509.36
Twelfth Pennsylvania	250,830,759	14,900	12,630,006		250	263,475,975	564,830.92
Twenty-third Pennsylvania	49,383,616	36,300	107,935		300	50,028,151	100,419.80
Rhode Island	8,498,650		31,225			8,529,875	17,153.43
South Carolina	275,658,667	11,100	24,850			275,694,617	551,474.65
South Dakota	143,725	1,050	19,024			163,799	383.72
Tennessee	1,392,250	15,450	150,335	100		1,567,165	3,028.04
First Texas	7,689,975	1,575	2,941,010	19,275	200	10,652,035	80,204.81
Second Texas	40,100	16,750				56,850	130.45
Utah	684,875		290,802		1,200	976,877	2,039.90
Vermont	13,100		1,000			14,100	31.20
Virginia	269,830,243	52,200	728,555			270,615,998	543,471.60
Washington	306,075	1,250	14,450			322,075	689.95
West Virginia	90,008,583	10,500	1,800	3,600		90,109,483	180,205.46
Wisconsin	24,921,665	140,560	3,224,080	119,963	700	28,471,858	67,710.41
Wyoming	8,500		7,100			15,600	52.60
Total, 1937	4,629,229,523	54,864,306	538,202,439	28,825,243	644,002	5,251,855,603	12,425,873.51
Total, 1936	4,499,856,039	53,220,233	517,585,014	29,248,021	580,759	5,100,469,066	12,061,864.31
Increase	129,373,484	1,635,103	20,707,425		93,243	151,386,537	364,009.20
Decrease				422,778			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Number*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	51,738,443	1,208,117	18,847,987	47,550	2,540	71,044,637	$200,874.74
Illinois	25,143,375	548,270	10,403,329	391,861	2,195	30,579,030	108,542.38
Missouri	25,779,735	185,400	1,384,345	2,775	4,425	27,356,680	90,126.27
New Jersey	460,209,462	17,866,446	133,920,764	3,871,464	141,400	606,009,538	1,666,161.35
New York	188,226,755	7,073,651	42,798,347	2,446,840	120,758	241,206,351	640,788.65
Ohio	205,232,936	5,020,266	5,972,818	5,375	2,409	276,242,805	575,500.72
Pennsylvania	1,793,776,406	3,124,614	124,714,953	1,292,075	60,070	1,922,968,118	4,234,879.14
Texas	7,730,075	18,325	2,941,010	19,275	200	10,708,885	30,425.26

TABLE 20.—*Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1937*[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*	
1937	5	0	1	4	389,920	404,437	25,809	54,362,977	15,433,017	297,432	23,758,464	11,769,803	1,503,280	52,851,996	$295,642.86
1936	5	0	0	5	348,815	426,757	118,656	53,120,497	15,620,315	65,299	23,476,426	11,116,431	1,598,702	51,877,173	287,123.66
Increase			1		41,105			1,242,480		232,133	282,038	653,372		974,823	8,519.20
Decrease				1		22,320	92,687		187,298				5,422		

[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, 17.73 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 1937, 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, 1937	On hand Jan. 1, 1938	Removed[1]		
							For exportation	Tax-paid during 1937	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	13	5	8	11,089				10,900	$8.17
Florida	31,924	15,886	7,332	16,079,052	61,337	466,235		15,580,320	11,685.24
Fifth New Jersey	12,989	4,659	251	4,798,521	87,020	335,461		4,550,080	3,412.56
Second New York	3,834	3,170		2,510,255	392,970	620,625	5,000	2,277,600	1,708.20
Third New York	955	173	4,756	1,937,500	118,466	130,066	6,000	1,919,900	1,439.92
North Carolina		48,307		16,657,140	1,567,130	1,903,120		16,321,150	12,240.86
Eighteenth Ohio	425	159	579	244,634	23,200	1,500		266,000	199.50
Oregon	41			9,541				9,408	7.06
First Pennsylvania	12			4,200				4,200	3.15
Twenty-third Pennsylvania	633			137,400	25,400	12,700		150,100	112.58
Virginia	279,374	234,078	13,050	156,104,740	8,143,676	10,698,124		153,625,292	115,218.97
Total, 1937	330,200	306,437	25,976	198,584,972	10,419,199	14,157,831	11,000	194,714,950	146,036.21
Total, 1936	266,442	309,699	17,435	180,005,714	13,456,463	10,423,809	28,400	182,999,776	137,249.83
Increase	63,758		8,541	18,579,258		3,733,932		11,715,174	8,786.38
Decrease		3,222			3,037,264		17,400		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE									
New York	*Pounds* 4,780	*Pounds* 3,343	*Pounds* 4,756	*Number* 4,447,765	*Number* 511,436	*Number* 760,691	*Number* 11,000	*Number* 4,197,500	$3,148.12
Pennsylvania	645			141,600	25,400	12,700		154,300	115.73

[1] Cigars were also removed from factories without payment of tax as follows: (*a*) For personal consumption and experimental purposes: First California, 189; Florida, 104,734; eighteenth Ohio, 334; Oregon, 133; total, 105,390 cigars. (*b*) For use as sea stores: Virginia, 15,000 cigars.

NOTE.—The number of factories in business are included in table 18. Average quantity of leaf tobacco used per 1,000 small cigars, 3.0 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 1937, 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, 1937	Opened	Closed	In business Jan. 1, 1938	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1937	On hand Jan. 1, 1938	Removed [2] For exportation	Removed [2] Tax-paid during 1937	
DISTRICT					*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	3	2	0	4	1,097,741	6,577,573	164,141	3,560,270,376	3,269,770	1,725,000	258,704,400	3,200,886,681	$9,602,660.04
Sixth California	2	0	0	2	4	442		148,433	2,545	1,627		148,430	445.29
Connecticut	1	0	0	1		10		3,200				3,200	9.60
Florida	2	0	0	2	34	31	1,223	578,103	60,676	100,916		537,828	1,613.48
First Illinois	2	0	0	2			16	4,800				4,800	14.40
Kentucky	2	1	0	3	19,973,904	8,710,850	43,371	12,537,451,970	30,832,830	77,042,040	162,696,910	12,305,728,790	36,917,186.37
Massachusetts	7	1	0	8	20,146	28,099	1,682	18,904,750	713,726	460,286		19,158,190	57,474.57
Michigan	1	0	0	1			4,060	1,916,600	778,220			2,694,820	8,034.46
First Missouri	2	0	0	2			17,587	6,120,884	58,600	150,000	572,520	5,456,964	16,400.89
Fifth New Jersey	4	0	0	4	2,768,392	15,673,914	39,300	8,070,985,030	41,180	46,540	16,027,700	8,020,205,370	24,060,610.11
First New York	1	0	0	1	62			9,000	16,735	1,435		24,300	72.90
Second New York	24	1	9	16	82,209	256,350	596	132,766,820	1,451,557	1,394,185	406,290	132,412,130	397,236.39
Third New York	10	1	3	8	4,444	1,862	241	2,210,880	348,792	41,242		2,502,750	7,508.25
Fourteenth New York	1	0	0	1			164	54,500	500	800		54,300	162.90
Twenty-eighth New York	0	1	0	1									
North Carolina	8	0	0	8	24,575,706	169,038,445	2,460,210	83,232,630,595	277,121,628	164,766,200	1,934,401,000	85,888,329,123	257,664,987.37
First Pennsylvania	6	0	0	6	37,461	9,835,752	38	4,253,783,010	211,560	2,743,260	77,114,400	4,378,810,910	12,524,432.73
Twelfth Pennsylvania	1	0	0	1			202,258	78,750,170	10,000		54,300	78,705,870	236,117.61
Twenty-third Pennsylvania	1	0	0	1		83	79	54,100	2,000	450		55,650	166.95
Virginia	9	1	1	9	42,731,001	73,583,604	4,846,592	53,072,616,559	480,503,786	170,803,262	4,186,451,121	48,951,900,672	146,855,702.02
Total, 1937	87	7	13	81	91,291,191	283,707,015	7,781,588	169,960,319,880	795,449,105	128,277,243	6,886,429,611	102,782,630,778	188,347,892.33
Total, 1936	96	15	24	87	31,935,229	265,514,078	13,020,609	158,893,958,304	881,621,642	795,449,105	5,556,131,690	152,642,782,649	457,928,347.95
Increase					9,355,965	18,192,937		11,075,361,576			1,130,295,041	10,139,848,129	30,419,544.38
Decrease	9	8	11	6			5,239,021		86,172,537	367,171,862			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
					Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
California	5	2	0	6	1,097,745	6,578,015	164,141	3,560,418,809	3,272,315	1,726,627	258,704,400	3,201,035,111	$9,603,105.33
New York	36	3	12	27	86,805	258,212	1,001	135,011,390	1,812,584	1,437,662	406,390	134,993,480	404,980.44
Pennsylvania	8	0	0	8	37,461	9,835,835	202,375	4,332,587,260	253,560	2,743,710	77,168,700	4,252,572,430	12,757,717.26

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

[2] Cigarettes were also removed from factories without payment of tax as follows: (*a*) For personal consumption and experimental purposes: First California, 3,065; sixth California, 921; Florida, 35; Kentucky, 3,533,060; second New York, 5,672; third New York, 10,680; Virginia, 1,308,760; total, 4,862,193 cigarettes. (*b*) For use of the United States: Kentucky, 8,670,000; fifth New Jersey, 8,239,000; North Carolina, 20,340,000; Virginia, 14,090,000; total, 51,350,000 cigarettes. (*c*) For use as sea stores: First California, 102,221,000; Kentucky, 10,614,000; fifth New Jersey, 26,490,600; North Carolina, 451,985,000; first Pennsylvania, 356,000; Virginia, 219,566,530; total, 811,219,130 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.82 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 1937, 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, 1937	On hand Jan. 1, 1938	Removed For exportation	Removed Tax-paid during 1937	
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
First California	2	3		760				760	$5.47
Massachusetts		19	1	3,200				3,200	23.04
First Missouri			120	20,000				20,000	144.00
Second New York	1,736	9,131	11	2,199,430	54,700	125,110	68,000	2,061,020	14,839.34
Third New York	401	68		67,200	5,000	6,000		66,200	476.64
North Carolina	1,724		609	619,610			29,000	590,640	4,252.61
First Pennsylvania	369			45,030	900	1,200		44,730	322.06
Twelfth Pennsylvania			831	110,200			500	109,700	789.84
Twenty-third Pennsylvania		6		1,000				1,000	7.20
Total, 1937	4,232	9,227	1,623	3,066,400	60,600	132,310	97,500	2,897,250	20,860.20
Total, 1936	9,431	1,398	884	2,457,940	57,120	60,750	80,020	2,374,290	17,094.89
Increase		7,829	739	608,520	3,480	71,560	17,480	522,960	3,765.31
Decrease	5,199								

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE									
	Pounds	*Pounds*	*Pounds*	*Number*	*Number*	*Number*	*Number*	*Number*	
New York	2,137	9,199	11	2,266,630	59,700	131,110	68,000	2,127,220	$15,315.98
Pennsylvania	369	6	831	156,230	900	1,200	500	155,430	1,119.10

NOTE.—The number of factories in business are included in table 22. Average quantity of leaf tobacco used per 1,000 large cigarettes, 6.1 pounds.

TABLE 24.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1928 to 1937* [1]

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large [2]	Small	Large	Small		
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1928	149,993,168	1,296,722	87,632	310,070,927	293,176,363	754,624,812
1929	150,878,378	1,250,740	92,788	346,450,363	297,953,440	796,625,709
1930	136,749,916	1,151,057	65,333	347,849,455	293,990,441	779,806,202
1931	126,611,200	1,016,997	40,171	329,919,304	294,812,985	752,403,657
1932	103,233,757	1,054,270	18,347	299,010,925	288,316,510	690,133,809
1933	103,953,997	745,245	17,325	326,076,032	279,875,778	710,668,377
1934	110,203,242	919,872	882,144	374,500,760	289,024,051	775,629,878
1935	113,066,319	675,894	14,050	399,444,333	262,731,465	775,932,061
1936	125,875,214	702,567	12,474	453,314,612	267,461,957	847,367,024
1937	127,879,843	773,417	16,699	479,942,605	264,309,344	872,923,958

[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.

TABLE 25.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1928 to 1937*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1928	100,646,047	8,891,040	5,186,304	(1)	231,134,195	40,475,382	386,333,478
1929	96,744,046	8,187,608	5,555,620	(1)	229,585,153	41,127,453	381,199,880
1930	86,273,517	7,623,716	5,089,410	(1)	232,013,383	40,765,883	371,765,909
1931	76,652,810	6,377,436	4,170,275	61,235,195	182,947,238	39,854,345	371,237,299
1932	61,945,173	4,918,034	3,354,471	50,080,201	190,986,528	35,994,337	347,278,744
1933	61,361,495	5,041,990	3,120,427	44,724,472	191,766,382	36,098,394	342,113,160
1934	62,759,957	5,079,904	2,970,421	44,786,387	193,075,426	36,893,903	345,565,998
1935	60,588,460	5,604,226	4,683,050	44,006,896	191,750,009	36,095,140	342,727,851
1936	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,725	347,976,506
1937	58,330,601	6,774,192	4,999,260	45,559,414	187,774,329	37,141,208	340,579,204

[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*
1928	6,373,181,751	415,535,410	10,403,004	108,705,505,650
1929	6,518,533,042	419,880,335	9,952,480	122,392,360,846
1930	6,893,890,418	383,069,980	7,360,025	123,802,186,217
1931	5,847,921,293	338,996,760	5,159,660	117,064,214,494
1932	4,352,722,018	278,748,580	3,373,577	106,632,483,834
1933	4,300,044,810	209,514,620	2,845,705	114,874,217,470
1934	4,525,780,084	221,876,561	88,202,405	129,976,333,581
1935	4,685,369,674	177,823,178	2,504,490	139,966,179,916
1936	5,172,278,612	180,005,714	2,457,940	158,893,958,304
1937	5,300,368,834	198,584,972	3,066,460	169,969,319,880

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 1937*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing—		Producing—	
Plug tobacco exclusively	4	Small cigars exclusively	3
Twist tobacco exclusively	7	Large cigars exclusively	4,135
Fine cut tobacco exclusively	5	Small cigarettes exclusively	51
Scrap chewing tobacco exclusively	94	Large cigarettes exclusively	0
Smoking tobacco exclusively	372	Two or more kinds	49
Snuff exclusively	17		
Two or more kinds	151	Total	4,238
Total	650		
Quasi manufacturers except perique	165		
Perique producers and dealers	36		
Total	851		

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 1936 AND 1937

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
		1936						
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Under 50,000	682	60,548	204,339	96,977	600,518	1,343,618	142,243	2,448,243
50,000 to 100,000	21	101,613	173,672	73,054	330,900	769,857		1,451,096
100,000 to 250,000	10	287,404	414,068	129,923	366,665	337,016	208,657	1,743,717
250,000 to 500,000	10	74,998	1,427,820	23,885	321,720	2,029,203		3,877,426
500,000 to 5,000,000	15	3,601,150	1,733,035	1,970,734	3,077,732	11,022,887	2,148,537	23,606,125
Over 5,000,000	20	55,038,808	2,367,430	2,771,619	40,644,921	178,504,383	35,522,738	314,849,899
Total	758	59,164,521	6,372,164	5,068,192	45,342,446	194,006,958	38,022,725	347,976,506
		1937						
Under 50,000	640	18,625	229,218	59,321	558,587	1,417,274	92,538	2,375,563
50,000 to 100,000	20	99,384	102,707	27,860	422,555	796,710		1,449,216
100,000 to 250,000	7	87,270	242,879		354,311	305,995	206,816	1,181,273
250,000 to 500,000	12	395,047	1,484,505	231,227	405,214	1,942,790		4,329,783
500,000 to 5,000,000	13	3,778,878	2,248,177	4,873	2,212,792	4,109,099	2,033,816	14,387,639
Over 5,000,000	22	54,000,597	2,466,576	4,675,944	41,605,985	179,298,561	34,808,037	316,855,700
Total	714	58,330,601	6,774,192	4,999,260	45,559,414	187,774,329	37,141,208	340,579,204

TABLE 26.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1937*—Continued

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1936	1937	Increase (+) or decrease (−)	Percent of total	
	1936	1937	Increase (+) or decrease (−)				1936	1937
				Pounds	*Pounds*	*Pounds*		
Under 50,000	682	640	−42	2,448,243	2,375,553	−72,690	0.70	0.70
50,000 to 100,000	21	20	−1	1,461,096	1,449,246	−1,850	.42	.43
100,000 to 250,000	10	7	−3	1,743,747	1,181,273	−562,444	.50	.35
250,000 to 500,000	10	12	+2	3,877,426	4,329,783	+452,357	1.12	1.27
500,000 to 5,000,000	15	13	−2	23,000,125	14,387,639	−8,216,486	6.78	4.22
Over 5,000,000	20	22	+2	314,849,890	316,855,700	+2,005,810	90.48	93.03
Total	758	714	−44	347,976,506	340,579,204	−7,397,302	100.00	100.00

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1936 AND 1937

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1936	1937	Increase (+) or decrease (−)	1936	1937	Increase (+) or decrease (−)	1936	1937
				Number	*Number*	*Number*		
Under 250,000	4,718	4,315	−403	185,648,147	173,575,430	−12,072,967	3.59	3.27
250,000 to 500,000	184	173	−11	64,615,115	59,362,706	−5,252,409	1.25	1.12
500,000 to 1,000,000	112	103	−9	78,912,029	71,777,478	−7,135,151	1.53	1.36
1,000,000 to 2,000,000	73	72	−1	102,604,337	108,167,709	+5,473,372	1.94	2.04
2,000,000 to 3,000,000	47	31	−16	117,987,025	76,966,642	−41,020,383	2.28	1.45
3,000,000 to 4,000,000	78	79	+1	62,424,856	61,031,870	−1,392,985	1.21	1.15
4,000,000 to 5,000,000	9	15	+6	27,497,627	61,269,494	+33,771,867	.53	1.16
5,000,000 to 7,500,000	32	25	−7	197,324,707	150,646,305	−46,678,402	3.81	2.84
7,500,000 to 10,000,000	14	13	−1	119,280,244	111,424,886	−7,855,358	2.31	2.10
10,000,000 to 20,000,000	32	33	+1	441,672,016	458,862,682	+17,190,666	8.55	8.65
20,000,000 to 40,000,000	29	27	−2	850,100,218	793,916,550	−56,213,668	16.44	14.97
Over 40,000,000	27	29	+2	2,924,001,303	3,176,368,971	+252,367,668	56.53	59.89
Total	5,292	4,853	−439	5,172,278,012	5,303,398,534	+131,090,222	100.00	100.00

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1938, by collection districts*

TOBACCO AND SNUFF

District	Unaccounted for July 1, 1937	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1938
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
First California	100	1,567	1,534		133
Delaware		3,000	3,000		
First Illinois	510	10,856	10,719	22	625
Kentucky	76,363	805,582	807,282	60	74,603
Massachusetts		480	480		
First Missouri	2,538	813,526	812,964	14	3,086
Fifth New Jersey		228	228		
First New York		19	19		
Second New York		1,693	1,693		
Third New York	853	61,698	62,561		
North Carolina	7,983	106,311	113,349	612	333
First Ohio	223	5,740	5,572		291
First Pennsylvania		5,390	5,390		
Twelfth Pennsylvania	1,058	2,378	3,436		
Tennessee		3,001	3,001		
Virginia	176,084	1,717,662	1,782,050	208	111,488
West Virginia	100	992	1,008		84
Total	265,822	3,549,123	3,614,386	916	190,643

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

	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Louisiana		114,705	114,680	25	
Fifth New Jersey		23,885	23,885		
Second New York		56,178	55,706		472
Tenth Ohio		2,078	2,078		
First Pennsylvania	18,028	110,204	128,232		
Total	18,028	307,050	324,581	25	472

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
First California		5,000	5,000		
Sixth California		7,800	7,800		
Florida	27,000	808,139	795,039		40,100
Massachusetts	1,200	31,200	32,400		
First New Jersey	3,000	35,350	36,350		2,000
Fifth New Jersey	36,000	657,127	656,127		37,000
First New York	6,000,000	4,000,000	10,000,000		
Third New York		14,500	14,500		
First Pennsylvania	71,000	349,650	403,650		17,000
Twelfth Pennsylvania	7,600	78,400	86,000		
Twenty-third Pennsylvania		20,000	20,000		
South Carolina		225,372	213,372	2,500	9,500
Virginia		30,000	20,000		10,000
Total	6,145,800	6,262,538	12,290,238	2,500	115,600

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Florida		4,460	460		4,000
Fifth New Jersey	15,000	35,000	50,000		
Third New York		10,000	10,000		
Total	15,000	49,460	60,460		4,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	*Number*	*Number*	*Number*	*Number*
Second New York	5,000	46,000	51,000		
North Carolina	5,500	31,500	37,000		
Total	10,500	77,500	88,000		

TABLE 27.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1938, by collection districts*—Continued

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1937	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1938
	Number	*Number*	*Number*	*Number*	*Number*
First California	10,575,000	265,152,000	268,597,000		7,130,000
Kentucky	11,732,200	191,763,800	177,724,000	5,000	25,767,000
First Missouri		597,140	547,140		50,000
Fifth New Jersey	715,000	13,988,000	14,453,000		250,000
Second New York	50,000	458,000	502,000		6,000
North Carolina	89,964,800	2,041,123,700	2,119,465,640	411,060	11,211,800
First Pennsylvania	10,430,000	94,189,000	97,889,000	10,000	6,720,000
Twelfth Pennsylvania		29,300	29,300		
Virginia	212,412,000	4,446,422,070	4,487,417,610	452,260	170,964,200
Total	335,879,000	7,053,723,010	7,166,624,690	878,320	222,099,000

CIGARETTE PAPER BOOKS

	Number	*Number*	*Number*	*Number*	*Number*
Kentucky	100,000	760,000	860,000		
Second New York		5,400	5,400		
Total	100,000	765,400	865,400		

TABLE 28.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, fiscal year ended June 30, 1938*

Class of product	Unaccounted for July 1, 1937	Withdrawn from factory during year	Delivered to sea stores warehouses
Tobacco and snuff ... pounds	860	37,240	36,462
Small cigars ... number		20,000	
Large cigars ... do	1,000	8,500	5,000
Small cigarettes ... do	11,378,360	816,484,420	700,845,010

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1938
	In foreign trade	In intercoastal trade	U. S. Government		
Tobacco and snuff ... pounds	786	12	460	15	362
Small cigars ... number	15,000	5,000			
Large cigars ... do	4,000			500	
Small cigarettes ... do	33,693,230	7,612,840	73,891,250	312,460	11,507,990

TABLE 29.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,*[1] *for shipment or delivery as sea stores, fiscal year ended June 30, 1938*

Class of product	Unaccounted for July 1, 1937	Withdrawn from warehouses during year
Tobacco and snuff ... pounds	669	36,916
Large cigars ... number		5,000
Small cigarettes ... do	13,455,960	704,317,870

[1] There are now 22 such warehouses in operation.

TABLE 29.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses, for shipment or delivery as sea stores, fiscal year ended June 30, 1938*—Continued

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1938
	In foreign trade	In intercoastal trade	U. S. Government		
Tobacco and snuff ... pounds	31,641	2,668	2,591	274	411
Large cigars ... number	4,000	1,000			
Small cigarettes ... do	414,614,065	68,801,615	216,841,310	7,074,440	10,442,400

TABLE 30.—*Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1938, by ports, and comparative totals for the years ended June 30, 1933, to June 30, 1937*

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	Number	*Pounds*	*Number*	*Number*	*Number*	*Number*	
Newport News	2					896,362	$2,589.03
Norfolk	5	5,161		21,330	9,880	632,149	2,912.54
San Francisco	15	5,523	35,000				1,092.67
Total, 1938	22	10,684	35,000	21,330	9,880	1,528,511	6,694.29
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	36,600	63,110	96,200	17,770,502	58,470.72
Total, 1933	61	38,605	87,750	78,950	77,270	34,961,376	89,751.74

TABLE 31.—*Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1929, to June 30, 1938, inclusive*

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
1929	127,069,562	188,948,000	316,017,562	1,194,946	106,455,027	107,649,973
1930	28,952,334	107,040,000	135,992,334	1,282,670	117,312,536	118,595,206
1931	112,462,049	99,030,432	211,492,481	1,695,537	122,697,578	124,393,115
1932	1,018,676,818	242,599,233	1,261,276,051	8,007,826	119,045,072	127,052,898
1933	1,458,496,429	457,074,483	1,915,570,912	9,819,889	57,894,783	67,714,672
1934	1,930,133,447	539,625,666	2,469,759,113	9,729,959	59,141,230	68,871,189
1935	2,684,926,917	2,482,499	2,687,409,416	11,593,440	59,448,000	71,141,440
1936	2,860,219,326	1,333,333	2,861,552,659	69,797,387	21,622,890	91,420,277
1937	2,711,554,987	800,000	2,712,354,987	61,571,548	17,797,240	79,368,788
1938	1,952,699,101	500,000	1,953,199,101	76,475,882	7,221,550	83,697,432

TABLE 31.—*Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1929, to June 30, 1938, inclusive*—Continued

Fiscal year	Cigarette papers—Continued			Cigarette tubes		
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
				Number	*Number*	*Number*
1929	$11,925.96	$1,164,419.57	$1,176,345.53	35,900,725		35,900,725
1930	12,826.70	1,307,749.42	1,320,576.12	29,830,250		29,830,250
1931	16,955.37	1,421,044.60	1,437,999.97	39,416,050		39,416,050
1932	85,332.63	1,559,909.32	1,645,241.95	13,865,050		13,865,050
1933	134,050.20	784,502.64	918,552.84	20,893,300		20,893,300
1934	134,864.73	822,829.85	957,694.58	23,251,430		23,251,430
1935	162,116.24	801,641.92	963,758.16	26,170,100		26,170,100
1936	982,625.68	286,325.30	1,268,950.98	19,172,450		19,172,450
1937	877,204.09	225,910.50	1,103,114.59	20,429,660		20,429,660
1938	1,070,406.53	100,196.45	1,170,602.98	12,495,700	70,000	18,565,700

Fiscal year	Cigarette tubes—Continued					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
	Number	*Number*	*Number*			
1929	15,500,000	400,000	15,900,000	$3,100.00	$80.00	$3,180.00
1930	14,953,000	1,045,000	15,998,000	3,100.00	209.00	3,309.00
1931	18,047,700	972,998	19,020,698	3,631.84	194.60	3,826.44
1932	135,980,500	140,596,150	276,576,650	27,141.67	28,119.23	55,260.90
1933	25,896,200	171,702,500	197,598,700	5,252.00	34,340.50	39,592.50
1934	21,214,900	56,048,000	77,262,900	4,150.00	11,209.60	15,359.60
1935	24,827,000	36,613,000	61,440,000	4,987.40	7,322.60	12,310.00
1936	64,047,900	614,300	64,662,200	12,950.00	122.86	13,072.86
1937	65,360,100	150,000	65,510,100	13,232.40	30.00	13,262.40
1938	58,179,100	180,000	58,359,100	11,900.00	36.00	11,936.00

TABLE 32.—*Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1938*

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	*Number*	*Number*	*Number*	*Number*	*Number*
Domestic manufacture	4,507,180,202	54,850,092	507,787,758	27,784,363	546,453	5,098,148,868
Bonded manufacturing warehouses [1]	16,293,324	203,386	23,118,373	10,982,656	1,469,961	52,067,700
Imported—Cuba	6,323	3,855	189,803	290,767	2,536,126	3,026,874
Imported—Other countries	11,951	4,690	17,708	4,559	4,722	43,630
Total	4,523,491,800	55,062,023	531,113,642	39,062,345	4,557,262	5,153,287,072
Philippine manufacture	198,044,197	308,630	356,218	309,078	6,507	199,084,630
Puerto Rican manufacture	9,378,875	325,150	722,000	700		10,426,725
Total	4,730,914,872	55,695,803	532,191,860	39,432,123	4,563,769	5,362,798,427

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*
Domestic manufacture	174,585,137	2,821,687	164,474,883,099	299,785,567	37,076,320	336,861,887
Imported—Cuba	2,000	8,010	181,264	1,526		1,526
Imported—Other countries	70,876	111,742	1,235,277	98,054	28,277	126,331
Total	174,659,013	2,941,439	164,476,299,640	299,885,147	37,104,597	336,989,744
Philippine manufacture		1,022	593,763	58		58
Puerto Rican manufacture	796,680	255,350	4,898,600			
Total	175,455,693	3,197,811	164,481,792,003	299,885,205	37,104,597	336,989,802

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

TABLE 33.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1937, by collection districts and by States*

District	Dealers in leaf tobacco					Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—				
	In business Jan. 1, 1937	Opened	Closed	In business Jan. 1, 1938	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	10	0	2	8									8,028
Sixth California	7	0	0	7								160	160
Colorado	7	0	0	7									
Connecticut	74	1	1	72	270,171				270,171	21,804,604	4,167		21,808,671
Delaware	1	0	0	1									
Florida	26	12	18	20	135,215	60		183,278	183,278	6,051,729	151,206		6,202,935
Georgia	35	279	35	279	8,808,274	35,068		8,843,342	8,843,342	82,794,777	1,760		82,796,537
First Illinois	21	1	3	19	250			250	250	5,043	2,101		7,149
Eighth Illinois	2	0	0	2									
Indiana	15	2	2	15									
Kentucky	526	250	255	521	41,260,924	2,708,845	228,304	993,791	43,193,464	3,367,016		15,184	3,382,200
Louisiana	0	0	0	0	5,440	87,220			92,660	260,296,806	1,373	269,652	260,567,831
Maine	56	16	66	6							6		6
Maryland	18	1	2	17	5,498,408	11		29,024	5,498,443	30,489,731			30,489,731
Massachusetts	7	0	0	7	79,711				79,711	908,804	9,385		918,189
Michigan	1	0	0	1						6,024	109		6,133
Minnesota	2	0	0	2							608		608
First Missouri	4	0	0	4						260,770			260,770
Sixth Missouri	10	4	2	12	3,400			3,400	3,400	2,986,405	145		2,986,550
Fifth New Jersey	16	0	0	16	155,249		13,273	168,522	168,522	34,192	10,496		44,688
First New York	3	0	0	3							250		250
Second New York	107	10	16	101	8,536,240	35,180	20,520	165,404	8,757,754	8,367,966			8,367,966
Third New York	34	13	7	40	347,268	11,777			539,045	2,025,922			2,025,922
Fourteenth New York	6	0	2	4							281		281
Twenty-first New York	5	0	0	5						816	3,078		3,894
Twenty-eighth New York	6	0	0	6	8,947				8,947	32,909	2,275		35,184
North Carolina	621	580	596	603	42,996,560	6,441,029	69,704	1,806,958	51,311,251	585,016,126			585,016,126
First Ohio	45	6	11	40	2,126				2,125	16,519,126	5,502	1,266	16,525,894
Tenth Ohio	3	0	1	2						4,657,734	100	132,579	4,790,413
Eleventh Ohio	5	0	3	2						48,319	25		48,344
Eighteenth Ohio	6	1	0	7						300,719	334		301,053
Oregon	1	0	0	1							85	100	185
First Pennsylvania	162	5	44	123	110,369	15,683	37,357	38,793	204,122	42,485,005	10,079	37,138	42,532,222
Twelfth Pennsylvania	9	0	1	8									

[1] In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 28,193,039 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 33.—*Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1937, 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, 1937	Opened	Closed	In business Jan. 1, 1938	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*
Twenty-third Pennsylvania	9	0	4	5						7,323	231		7,554
South Carolina	87	165	163	89	25,360,109	160,979	62,182		25,583,270	108,826,239			108,826,239
Tennessee	167	96	95	168	21,876,536	551,255	132,793	21,685	22,582,269	82,390,303		39,605	82,429,908
First Texas	2	0	0	2						60,620			60,620
Virginia	313	129	135	307	228,691,490	25,728,807	103,605	12,940,261	267,464,163	112,327,970		167,259	112,495,229
Washington	0	0	0	0									
West Virginia	0	6	5	9						2,820,768	598		2,821,366
Wisconsin	53	3	10	46	278				278	19,404,052	1,037	1,478	19,406,567
Total, 1937	2,493	1,588	1,578	2,403	384,147,987	35,777,914	668,648	15,988,916	436,503,465	1,395,769,935	205,121	665,023	1,396,640,129
Total, 1936	2,612	1,532	1,651	2,493	370,851,142	36,462,328	1,802,620	17,287,822	426,403,912	1,175,871,203	237,932	654,360	1,176,763,515
Increase		56	27		13,296,845				10,159,553	219,898,752		10,723	219,876,614
Decrease	119			90		684,414	1,133,972	1,318,906			32,861		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE													
	Number	*Number*	*Number*	*Number*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	17	0	2	15						7,456		732	8,188
Illinois	23	1	3	21	250				250	5,048	2,101		7,149
Missouri	14	4	2	16	3,400				3,400	3,247,175	145		3,247,320
New York	161	23	25	159	8,872,455	46,957	20,930	165,404	9,105,746	10,437,613	5,884		10,443,497
Ohio	67	7	15	59	2,125				2,125	21,525,898	5,961	133,945	21,665,804
Pennsylvania	180	5	49	136	110,389	17,683	37,257	39,793	204,122	42,492,328	10,310	37,138	42,539,776

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1937, 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	193,767,247	123,038,406	35,873,676	8,153,338	3,338,007	6,011,551	19,187,670	175,097,840	239,550,366	260,558,841	131,036,123	200,156,860	1,395,769,985
Cigar	4,456	48,095	83,429	12,833	3,284	18,025	3,506	6,962	2,867	2,968	9,999	7,997	205,121
Tobacco	170,578	109,189	12,358	8,544	545	7,493	9,057	12,734	598	282	128,615	205,030	665,023
Total	193,942,281	123,195,290	35,969,463	8,174,715	3,341,836	6,037,069	19,200,333	175,117,536	239,553,831	260,562,091	131,174,737	200,369,887	1,396,640,129

TABLE 34.—*Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1937, by collection districts and by States*

DISTRICT	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama						1		1	50		50
First California	22,730	26	1,185	23,941	69,555	4,042	159	73,756	24,860	408,622	433,482
Sixth California	6,142	312		6,454	124,823	1,061		125,884	475	808	1,283
Connecticut	229	24,158		24,387	133			133	529	425	954
Florida	31,638	1,160,706	57,041	1,249,385	20,171	944,077	123,441	1,087,689	788,413	249,116	1,037,529
First Illinois	90,692	12,309	308	103,309	290,300	32,640		322,940	5,038	9,921	14,959
Eighth Illinois										760	760
Indiana		115,750		115,750		452,973		452,973	58,071		58,071
Kentucky	1,897,542		62,864	1,960,406	253	126		379			
Louisiana		8,035		8,035		140,142		140,142	83,612		83,612
Maryland					2,430	9,855		12,285		290	290
Massachusetts	2,827	28,477		31,304	18,252	121,573	212	140,037	62,820	2,207	65,027
Michigan		33,455	2,752	36,207	611,930	287,587		899,517	3,616		3,616
Minnesota						11		11	16		16
First Missouri			21,639	21,639							
Sixth Missouri						75,226		75,226			
New Hampshire		360		360		966		966			
First New Jersey		170,328		170,328		262,044		262,044	85,505		85,505
Fifth New Jersey	3,146,248	466,454		3,612,702	4,000,201	584,844		4,585,045	545,970	67,944	613,914
First New York			3,103	3,103	588	352	191	1,131	406		406
Second New York	1,703,447	36,971	8,390	1,748,808	6,017,154	27,716	6,983	6,051,847	26,054	3,177,560	3,203,614
Third New York	1,785,845	54,693	143	1,840,681	2,571,174	231,836		2,803,010	51,299	3,200,009	3,251,308
Fourteenth New York	95	16,409		16,504	57,424	1,429		58,853	2,699	1,195	3,894
North Carolina	35,398,040	5,993,774		41,391,814		37,368		37,368	1,133		1,133
First Ohio	171,065			171,065	17,353	108		17,461		72,896	72,896
Tenth Ohio	197,891	966		198,857	1,894,981			1,894,981	58,697	12,192	70,889
Eighteenth Ohio					128	15,417		15,545	12,460		12,460
First Pennsylvania	191,606	1,379,009		1,570,615	4,257,298	1,043,959	5,786	5,307,043	360,302	241,667	601,969
Twelfth Pennsylvania						39,970		39,970			
Twenty-third Pennsylvania		149		149							
Rhode Island			28	28						2,828	2,828
South Carolina	35,062			35,062							
Tennessee	41,550	5		41,555	21,278	1,693		22,971			
First Texas		128,964		128,964					37,274		37,274

TABLE 34.—*Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1937, by collection districts and by States*—Continued

DISTRICT—continued	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Virginia	5,718,181	5,188,523	45,091	13,931,795	3,509,115	206,729	150	3,715,644	544,101	400,430	944,101
Washington	12,454	19		19	26,936	5,582		34,518	7,504	1,533	9,037
Wisconsin		133		12,617							
Total, 1937	63,453,314	14,819,985	202,544	65,475,843	23,513,477	4,529,321	136,772	28,179,570	2,700,964	7,440,973	10,210,937
Total, 1936	43,959,635	9,721,138	450,036	54,166,809	19,852,745	3,071,157	90,480	23,014,382	2,257,076	4,243,505	6,501,184
Increase	9,493,679	5,098,847		14,309,034	3,660,732	1,458,164	46,292	5,165,188	503,288	3,206,465	3,709,753
Decrease			283,492								
TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT											
STATE	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	28,872	338	1,185	30,395	194,378	5,103	150	199,640	25,535	409,430	431,765
Illinois	90,692	12,309	308	103,309	290,300	32,640		322,940	5,039	10,681	15,719
Missouri			21,639	21,639		75,226		75,226			
New Jersey	3,146,248	606,782		3,753,030	4,090,201	846,899		4,817,080	631,475	67,944	699,419
New York	3,489,387	108,073	11,636	3,609,096	8,646,340	361,327	7,174	8,014,841	80,519	6,378,784	6,459,282
Ohio	308,956	968		309,922	1,912,462	16,525		1,927,987	71,157	85,058	156,215
Pennsylvania	191,906	1,370,158		1,570,764	4,257,298	1,053,929	5,786	5,317,013	360,332	244,405	604,797

TABLE 35.—*Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1937*

Class [1]	Number in business Jan. 1, 1937	On hand Jan. 1, 1937					
		Unstemmed	Stemmed	Scraps	In process	Stems	Siftings
		Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
1	12			182,656			
2	60	46,509	2,118	235,336			422
3	24	277	180	455,209			
4	61	1,515,583	61,267	2,516,756	250	40,004	328,596
5	3	2,012	1,906	74,113		3,356	2,954
6	10	1,765,577	1,006	197,541	4,038,090	5,346,192	267,698
7	10	1,832,689		1,252,311	4,914,629	438,804	46
8	23		128,072				
Total	203	5,162,647	194,639	4,944,132	8,962,969	5,828,456	599,746
	Opened	Received					
1				1,341,012			
2	6	71,608	132,562	1,137,639		450	25,135
3		3		3,386,355			2,198
4	1	21,602,731	387,913	8,221,325	37,750	50,172	223,062
5	1	95,502	97,988	2,197,921		600,470	15,586
6		18,381,797	45,029	5,587,434	51,799	97,181,361	3,970,307
7	1	9,755,384	100	3,618,350	1,595,430	19,636,738	312,240
8	15	38,789	230,153				
			[2] 265,682				
Total	24	42,947,904	1,259,487	25,550,026	1,684,979	117,569,191	4,550,428
	Closed	Removed					
1	1			1,424,257			
2	8	107,985	231,939	1,519,453			31,627
3	4	260	780	3,400,566			26,877
4	10	704,277	152,104	22,005,299	68,603	3,401,598	1,205,501
5				1,939,334	60,803	672,518	65,753
6		[3] 13,941	12,061	474,305	203,631	2,096,426	221,007
7		[4] 16,681,551	11,034	1,411,154	4,802	110,673,025	868,067
8	1	42,531		3,483,784	10,398,525	388,224	12,013
	2		[5] 109,678				
			[6] 247,142				
Total	26	17,610,565	764,158	35,358,152	10,741,367	117,231,791	2,430,095
	Number in business Jan. 1, 1938	On hand Jan. 1, 1938					
1	11			74,350			
2	55	5,299	195	224,508		450	690
3	20			306,535			
4	52	1,813,628	33,419	2,753,355		103,601	127,685
5	4	2,546	2,589	245,508		2,409	2,150
6	10	1,018,394		164,007	3,305,836	4,005,492	51,139
7	10	1,726,293		1,355,270	6,079,610	6,426,816	199,604
8	30		266,790				
Total	201	4,565,860	302,996	5,159,559	9,385,446	11,139,768	371,228
Loss		32,934,126	356,972				2,353,031
Gain				10,063,883	9,478,865	4,973,912	

[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] Material transferred to other registries.

[4] Used in production of nicotine, extract, and fertilizer.

[5] Exported.

[6] Sold.

TABLE 36.—*Tobacco material held or owned by dealers in leaf tobacco and cigar and tobacco manufacturers on Jan. 1, 1938, by collection districts and by States*

	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
DISTRICT	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama				1,531	579	1,429			
Arkansas				758	158	371			
First California	110,649	50,473		140,898	685,556	61,049	2,692	30,529	12,922
Sixth California	40,011	48,318		10,569	8,514	16,813	4,363	142	3,793
Colorado	6,031			1,490	1,135	1,118			1,380
Connecticut	35,133,170	102,616		136,371	16,287	43,210	3,351		10,497
Delaware	4,808,598			70	205	203	283,355		
Florida	2,090,490	15,333		1,256,511	450,499	1,557,210	4,560	14,407	195,743
Georgia	2,785,689	1,243,899	83,307	4,092	3,165	3,525			671
Idaho				84	342	308			
First Illinois	265,148	31,841	11,100	87,453	31,602	40,573	2,162,498	716,881	138,594
Eighth Illinois	9,992	1,210		28,104	4,474	13,335			16,310
Indiana	150,492	5,055	10	794,037	603,796	98,911	14,925		24,375
Iowa				23,736	4,442	5,552			14,586
Kansas				15,968	793	2,036			
Kentucky	437,203,837	28,499,200	9,874,952	105,035	30,548	16,517	1,692,736	83,796	227,975
Louisiana				38,103	61,010	146,311		266,790	
Maine				4,047	1,152	4,590			
Maryland	16,065,783			18,503	8,873	14,300	557		167
Massachusetts	742,976	7,954		143,339	35,811	48,121	179,923	2,109	218,632
Michigan	534,581	2,532,306	74,809	215,988	284,275	43,938	41,832	242,344	179,275
Minnesota	15,649	10,219		8,089	3,254	22,480	78	48	3,574
First Missouri	34,957,152	13,449,554	640,743	26,348	5,844	3,855	536,490	226,395	302,824
Sixth Missouri	141,075		23,788	28,888	10,305	5,809			16
Montana				1,556	447	157			4
Nebraska				4,232	545	1,392			2,640
Nevada				37	89	335			
New Hampshire				97,638	7,421	101,182	327		
First New Jersey				313,550	331,668	64,438			41,051
Fifth New Jersey	8,002,608	5,883,858	381,945	558,776	383,388	554,800	835,451	6,750	52,178
First New York	3,856	2,161		333,177	208,007	28,235	4,475	68,279	22,084
Second New York	17,603,491	2,003,971		142,997	68,378	33,861	23,884	8,458	195,234
Third New York	34,208,900	1,098,317	281	92,016	62,584	83,245	488	26	392,770
Fourteenth New York	293,941	20,829		105,723	146,497	32,588	13,175		5,388
Twenty-first New York	41,704	4,495		35,970	8,528	8,785	1,010	317	176,983
Twenty-eighth New York	108,435	3,258		58,218	3,040	10,276	997		4,711
North Carolina	646,187,409	105,842,095	23,816,892	585,514	1,953,280	43,759	4,836,410	566,435	1,542,117
North Dakota				63	26	183			
First Ohio	39,559,410	5,136,306	469,030	86,893	50,215	27,398	233,322	226,380	1,455,610
Tenth Ohio	7,247,297	1,218,468	4,848	125,451	210,039	131,191	404,575	266,859	898,983
Eleventh Ohio	7,000			30,894	13,271	15,644	123,335		32,594
Eighteenth Ohio	245,995	3,488		62,525	13,980	40,182	13,874	1,777	30,262
Oregon	545	205		1,333	625	729			660
First Pennsylvania	83,575,771	10,248,196	32,723	3,712,050	1,864,935	587,802	1,323,459	248,967	2,787,323
Twelfth Pennsylvania	785,746	923,537	1,456	29,886	81,658	36,741	200,415	2,749	108,463
Twenty-third Pennsylvania	5,778,757	1,073,010		128,277	15,428	25,123	1,800		10,426
Rhode Island				53,108	3,017	13,782	1,545		3,165
South Carolina	6,077,169	632,717	2,376,251	205,914	187,438	156,598			5
South Dakota				1,621	120	93			
Tennessee	57,935,627	1,972,998	859,530	1,660	301	1,187	2,372,820	58,171	99,813
First Texas	117,260			54,669	50,780	27,493	2,114		
Second Texas				47	4	137			
Utah				705	677	530			
Vermont				33	12	101			
Virginia	283,841,778	62,951,886	3,056,881	1,470,811	1,002,682	1,626,199	374,047	302,772	48,883
Washington				1,987	656	1,588	1,376		668
West Virginia	994,466	679,240	9,170	395,523	74,466	7,800		432,642	365,634
Wisconsin	45,412,707	420,504	2,415	65,311	16,871	41,735	287		28,083
Wyoming				68	31	173			
Total, 1938	1,773,183,369	246,110,670	43,719,634	11,837,337	9,030,551	5,863,343	16,696,542	3,772,043	9,655,006
Total, 1937	1,779,807,597	222,853,340	40,685,998	14,074,153	8,903,807	5,827,095	17,339,806	3,735,561	9,611,387
Increase		23,257,230	3,033,636		126,744	36,248		36,482	43,619
Decrease	6,624,228			2,216,816			1,643,264		

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
California	150,660	98,791		151,457	694,069	77,862	7,655	30,671	16,715
Illinois	275,140	33,051	11,100	115,557	36,136	53,908	2,162,496	716,881	154,904
Missouri	35,098,227	13,440,554	664,531	55,236	25,149	9,655	536,490	226,395	302,840
New Jersey	8,002,608	5,883,858	381,945	882,326	715,056	619,238	835,451	6,750	93,229
New York	52,260,327	3,131,031	281	768,131	496,974	193,990	44,029	77,099	797,200
Ohio	47,059,703	6,359,260	473,878	304,703	287,505	220,415	775,105	495,010	2,417,439
Pennsylvania	90,140,268	12,244,793	34,179	3,870,223	1,982,021	649,666	1,525,674	249,716	2,904,212
Texas	117,250			54,716	50,784	27,630	2,114		

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 37.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1938, or portion thereof, under the various annual rates, by collection districts and States*

Collection districts [1] and 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	
Alabama				19	898	2	7	1			25			136	3,376		1	4,465
Alaska				11	164						247		1	13	22			458
Arizona		1		57	1,279		142						1	52	338		12	1,882
Arkansas		1		64	877		3		6		280			138	3,613		11	4,887
First California	8	22	10	618	18,511	1	91					4	24	341	4,177	3	962	24,769
Sixth California	4	10	6	461	14,251		1,326						15	204	2,956	4	265	19,502
State of California	12	32	16	1,076	32,762	1	1,417					4	39	545	7,133	7	1,227	44,271
Colorado			2	50	1,498	15	391				211		4	96	1,147		16	3,430
Connecticut	1	11	6	92	4,383		5						10	276	3,756		745	9,282
Delaware				9	445		3						2	17	95		23	594
District of Columbia				42	1,612	39	16				83		2	25	450	42	22	2,342
Florida		4	1	101	6,453	2			11		1,008		8	92	1,850	1	24	9,655
Georgia				82	3,307		1	1	4	9	415		1	77	1,014		28	5,839
Hawaii			1	61	655		10						7	16	103			862
Idaho				73	1,114		3					1	4	102	1,115		17	2,429
First Illinois		14	18	513	19,168	793	331	4		4			45	829	1,131	8	1,716	24,565
Eighth Illinois	6	4	4	133	5,692		99						17	405	1,078		458	7,896
State of Illinois	6	18	22	646	24,860	793	430	4		4			62	1,225	2,209	8	2,174	32,461
Indiana		3	8	49	4,940					10	326		18	204	2,359	5	522	8,444
Iowa			1	1	1,726		22						4	356	4,833	2	25	6,964
Kansas				6	1,024		11							248	5,498		79	6,864
Kentucky	2	9	8	165	2,692	21	145				1		9	205	4,503	3	187	7,950
Louisiana		8	2	75	4,582								7	163	2,566		54	7,458
Maine			1	7	170	7								70	2,042		11	2,308
Maryland	2	14	12	80	4,382	82	15				18		11	263	3,466	8	605	8,558
Massachusetts	12	26	10	225	7,486	71	1,808						16	191	759	1	1,070	11,745
Michigan		21	3	232	14,336	1	1	8	9	10	598		46	873	7,561		3,547	27,246
Minnesota		9	8	58	3,980		512						24	663	10,614	1	560	16,433
Mississippi				10	1,459		1	7	8	6	381			108	2,126	1	54	4,161
First Missouri	2	1	2	45	3,359		448						14	212	5,105		1,210	10,398
Sixth Missouri	1	4	1	43	2,097	1	2						8	191	3,706	5	98	6,157
State of Missouri	3	5	3	88	5,456	1	450						22	403	8,811	5	1,308	16,555
Montana		1		37	1,602								10	81	493		18	2,242
Nebraska				32	1,466		57						5	170		2,392	18	4,140
Nevada				21	846		31						2	35	257		4	1,196
New Hampshire				1	183		22						1	43	1,381		3	1,634
First New Jersey		1		36	3,519								3	185	173		400	4,317
Fifth New Jersey	5	6	14	101	9,868			22		27			15	222	354		1,589	12,223
State of New Jersey	5	7	14	137	13,387			22		27			18	407	527		1,989	16,540
New Mexico		1		34	970								1	30	30		1	1,067
First New York		4	4	67	5,993	17	4						13	134	9,088	78	199	15,601
Second New York	4	1	1	111	1,330	27	4	33	1	35	52			31	800	5	39	2,474
Third New York	2	3	1	131	2,655	2	22	45		42	133		3	31	2,860	1	41	5,974
Fourteenth New York	1	2	1	35	6,129			9		2			14	217	6,523		400	13,333
Twenty-first New York		1		14	3,036		8						11	126	2,011		180	5,387
Twenty-eighth New York	1	2		26	4,076								14	141	2,789		926	7,975
State of New York	8	13	7	384	23,219	46	38	87	1	79	185		57	680	24,071	84	1,785	50,744
North Carolina	1			67	2,007		25	2	1		321		1	105	3,619		31	6,180
North Dakota				26	970		37							96	1,245		20	2,394
First Ohio	3	6	6	117	2,897	1							17	110	2,872		344	5,373
Tenth Ohio				94	2,384		2						11	117	1,371		283	4,262
Eleventh Ohio				87	1,581								6	57	1,022		88	2,841
Eighteenth Ohio		51	3	267	8,836								20	130	1,738			11,045
State of Ohio	3	57	9	565	15,198	1	2						54	414	6,503		715	23,521
Oklahoma				9	1,725								3	147	3,472		60	5,416
Oregon	3	3		160	2,838		26						6	90	1,983	2	100	5,210
First Pennsylvania	4	1	13	289	8,040		6						43	564	3,761		41	12,752
Twelfth Pennsylvania		1		121	3,600		5						27	209	2,225		115	6,303

[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 37.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1938, or portion thereof, under the various annual rates, by collection districts and States*—Continued

Collection districts and 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	
Twenty-third Pennsylvania		1	11	242	7,008		4						34	506	2,868		335	11,069
State of Pennsylvania	4	3	24	652	18,648		15						104	1,329	8,854		491	30,124
Rhode Island		1		36	1,821		197		25				5	24	93		77	2,279
South Carolina				62	1,226				5		1,371			61	3,188		112	6,025
South Dakota			1	9	1,038									128	1,619		6	2,801
Tennessee				38	2,390		21	1	1		11		3	106	3,993	2	17	6,583
First Texas				71	7,418								8	475	4,965		194	13,131
Second Texas				55	3,247								3	219	3,291		23	6,838
State of Texas				126	10,665								11	694	8,256		217	19,969
Utah				27	217								2	53	1,175			1,474
Vermont		1		3	172		16		19		799			31	296		13	1,350
Virginia				20	1,459	1	26	1	10		1,461		4	128	4,155		30	7,307
Washington		5	1	58	200			11	91	13	4,608	2	19	232	1,074		70	7,344
West Virginia	1			1	362		5					1		177	4,178		6	4,731
Wisconsin		5	2	171	13,768	4	601					2	83	651	3,346	2	1,389	20,224
Wyoming				8	530		11						3	64	141		26	773
Total	62	262	157	6,067	249,485	1,087	6,595	145	101	158	12,349	10	690	12,727	166,615	2,566	19,535	478,701

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

Collection districts and States	Oleomargarine					Process or renovated butter, manufacturers, $50	Mixed flour, manufacturers or packers, $12	Narcotics						Marihuana				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, etc., $24	Dealers, $3	Producers, $1	Practitioners and laboratories, $1	Manufacturers or importers, $500	Dealers, $200, or pawnbrokers, $300	
Alabama	1			34	2,428	1		1	25	682	1,882	17	57		26		33			9,642
Alaska					14					26	53									551
Arizona				10	953				10	185	481	21			2		2			3,546
Arkansas				24	2,362				9	594	1,755	160			9		27			9,827
First California	5			25	5,696		1	4	29	1,542	4,629	33	2	2	16		6			36,759
Sixth California	3			34	6,580			5	45	1,863	6,110	51	3	6	51		104		16	34,373
State of California	8			59	12,276		1	9	74	3,405	10,739	84	5	8	67		110		16	71,132
Colorado	1			29	2,551				32	587	1,775	65			17		36			8,514
Connecticut				13	1,436			2	19	827	2,203	111	10		2		3	1	2	13,911
Delaware				5	437			1	1	100	340	49					1		1	1,529
District of Columbia			12	9	978			2	17	342	1,393	8			4		13			5,120
Florida				71	4,102				20	782	1,941	6			39		9			16,625
Georgia				55	3,491	1		1	43	1,037	2,671	36	3		122		141			13,440
Hawaii				3	299			2	10	21	306	57	1				5			1,576
Idaho					7				3	204	463	4								3,110
First Illinois	8			57	9,080			8	57	2,712	7,915	44	3	1	33		21			44,504
Eighth Illinois		1		77	7,562			3	30	715	2,859	136			12		33			19,324
State of Illinois	8	1		134	16,642			11	87	3,427	10,774	180	3	1	45		54			63,828
Indiana	1		1	81	9,939			7	62	1,174	4,076	205	2		17		242		1	24,242
Iowa				28	3,935		4	2	43	659	3,131	240	1		8	2	69			15,286
Kansas	4		1	48	5,464		2	1	20	885	2,405	77			12		17		1	15,801
Kentucky			1	23	4,304			1	27	838	2,648	163		1	67	154	102			16,279

TABLE 37.—*Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1938, or portion thereof, under the various annual rates, by collection districts and States*—Continued

Collection districts and States	Oleomargarine							Narcotics						Marihuana				National Firearms Act		Total number of all classes
	Manufacturers, $500	Wholesale dealers in colored, $480	Retail dealer in colored, $48	Wholesale dealer in uncolored, $200	Retail dealer in uncolored, $6	Process or renovated butter, manufacturers, $50	Mixed flour, manufacturers or packers, $12	Manufacturers, etc., $24	Wholesale dealers, $12	Retail dealers, $3	Practitioners, $1	Dealers in unlaxed preparations, $1	Laboratories, etc., $1	Manufacturers, etc., $24	Dealers, $3	Producers, $1	Practitioners and laboratories, $1	Manufacturers or importers, $500	Dealers, $200, or pawnbrokers, $300	
Louisiana				40	3,006			1	13	778	2,061	237	3		9		1			13,607
Maine				25	2,037			1	8	344	1,179	215			5		12			6,164
Maryland	1	1	36	29	3,519	3		8	24	706	2,431	257	1	1	10		40		1	15,626
Massachusetts				32	5,011			7	50	2,185	7,025	173	12		34		229		1	26,494
Michigan	1			120	12,505			12	71	2,137	4,994	250	4	1	176		31		[1] 2	47,550
Minnesota	1			24	2,221		1	2	24	1,154	2,976	21		2	37	183	31			23,110
Mississippi				11	665				9	485	1,419	154			2	1	2			6,909
First Missouri	1		3	21	4,248			9	28	1,066	3,084	75			3		8		1	18,945
Sixth Missouri	1		2	39	4,844		1	3	27	844	2,404	75	2		24		9			14,432
State of Missouri	2		5	60	9,092		1	12	55	1,910	5,488	150	2		27		17		1	33,377
Montana				1	28				4	283	524	11			7					3,100
Nebraska				25	2,959			2	15	703	1,788	74			3		11			9,720
Nevada				3	162				1	53	167	1			1		5			1,589
New Hampshire				11	1,243			1	5	195	682	78								3,819
First New Jersey				11	2,380			1	4	500	1,343	9		58	13					8,636
Fifth New Jersey	2		1	21	2,580			6	11	1,403	3,831	25	91		22		15	1	1	20,233
State of New Jersey	2		1	32	4,960			7	15	1,903	5,174	34	91	58	35		15	1	1	28,869
New Mexico				6	671				1	141	415	19			1		12			2,333
First New York				10	2,604			4	11	2,789	6,349	17	3	2	38		9		1	27,438
Second New York				15	77			9	38	331	864	24			13		4		4	3,853
Third New York				1	400			4	14	964	6,028	15	5	1	81		51		5	13,543
Fourteenth New York				27	3,697			8	24	1,661	4,549	31	2		14		35			23,381
Twenty-first New York				37	3,567			5	20	619	2,006	81			18		185			11,903
Twenty-eighth New York				38	3,607		2	9	34	778	2,546	40	6		176		169		1	15,381
State of New York				128	13,952		2	39	141	7,042	22,342	208	16	3	340		433		11	95,401
North Carolina				46	3,146				21	815	2,395	349	1				1			12,954
North Dakota					4				6	256	535	2			4	2	3			3,200
First Ohio	2			36	3,300			6	23	837	1,831	62		1	8		20		1	11,506
Tenth Ohio	1			27	3,247			1	15	364	1,451	92			21		91			9,572
Eleventh Ohio	1			38	3,966			4	21	427	1,647	87			8		85			9,125
Eighteenth Ohio				54	6,100			10	34	1,124	3,863	77	6		58		55			22,426
State of Ohio	4			155	16,613			21	93	2,752	8,792	318	6	1	95		257		1	52,629
Oklahoma				1	716				23	935	2,345	98			4		4			9,542
Oregon	1			15	2,693		3	3	22	605	1,327	11	1		28		16			9,936
First Pennsylvania				7	1,398			18	58	2,477	6,839	43	5	2	57		67	1		23,724
Twelfth Pennsylvania				2	721				14	556	1,757	4			58		64			9,509
Twenty-third Pennsylvania				13	2,503			3	20	1,307	4,339	24			35		37		1	19,351
State of Pennsylvania				22	4,622			21	92	4,340	12,935	71	5	2	150		198	1	1	52,584
Rhode Island				8	1,057			1	7	369	936	54			5		3			4,719
South Carolina				29	1,925				14	534	1,318	13			44		50			9,952
South Dakota					51				7	316	568	18			1		2			3,764
Tennessee				5	375			3	30	933	2,739	144	2		55		60			10,930
First Texas				55	4,297			1	43	1,292	3,248	256			12		22			22,357
Second Texas	3			47	4,853			2	27	1,745	3,682	237			6		2			17,442
State of Texas	3			102	9,150			3	70	3,037	6,930	493			18		24			39,799
Utah				5	266		1		9	196	507	11			6		2			2,477
Vermont				7	451				4	121	535	151	1				6			2,626
Virginia			6	43	4,141	1		2	19	702	2,479	488	2		17		22			15,229
Washington					3		7		57	762	1,922	34			21		38		1	10,189
West Virginia			1	58	4,875				12	432	1,967	84			25		23			12,208
Wisconsin					50		1	2	23	1,284	3,413	127		1	8	111	6			25,250
Wyoming				1	397				3	109	251	2			6		17			1,509
Total	38	2	64	1,665	184,214	6	23	188	1,440	54,492	150,608	5,843	229	79	1,611	453	2,435	3	[1] 41	891,135

[1] Includes one pawnbroker.

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 38.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1938, by collection districts*

District	On hand July 1, 1937	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1938
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Colorado		5,010			5,010		
First Illinois	15,475	504,215	205,085	76,268	296,058		2,348
Indiana	1,314	56,740	55,318			1,596	1,140
Kansas	7,122	318,025	88,450		229,636		7,061
Maryland	7,566	209,413	198,832	195	8,160		9,794
First Missouri	690	244,992	13,600		229,254		2,768
Sixth Missouri	273	1,339	1,678				134
Fifth New Jersey	12,365	216,578	35,508	121,195	65,058		7,082
First Ohio		84	84				
Tenth Ohio	775	2,693		3,743		225	450
Second Texas	1,524	29,005	24,756		4,372	455	1,006
Total	47,054	1,649,356	624,362	200,401	837,558	2,276	31,783

TABLE 39.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1938, by collection districts*

District	On hand July 1, 1937	Produced	Withdrawn tax-paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1938
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alabama		150,427	145,104			5,323
First California	297,053	27,164,815	37,140,207		330	321,331
Sixth California	319,511	11,961,405	12,125,837		1,110	153,969
Colorado	16,207	392,539	408,638		108	
First Illinois	1,201,269	133,359,404	133,081,494		168	1,479,011
Indiana	128,896	42,165,876	42,138,079		16,224	139,569
Kansas	310,417	27,511,890	27,537,342			284,965
Maryland	175,933	10,498,343	10,426,916			247,360
Michigan	292,436	19,572,472	19,717,384			147,524
Minnesota	24,000	1,297,497	1,293,314			28,183
First Missouri	150	8,530,138	8,450,488			79,800
Sixth Missouri	57,977	2,452,355	2,400,073			50,259
Fifth New Jersey	221,035	29,640,229	29,531,726			329,538
First Ohio	361,792	28,269,764	28,313,610			317,966
Tenth Ohio	70,050	13,099,732	13,075,058		2,380	92,354
Eleventh Ohio	337,394	38,350,583	38,448,462			250,515
Oregon	19,584	2,384,388	2,382,361			21,611
Second Texas	74,080	6,953,882	6,895,900		420	131,642
Total	3,907,794	413,754,759	413,560,893		20,740	4,080,920

TABLE 40.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1938, 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
1937	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
July	156,413	41,676	32,605	80,188	25	26,131,640	26,795,738		378
August	115,972	38,254	17,956	63,208		28,573,664	28,346,142		
September	134,371	49,426	10,836	80,430		34,712,152	34,772,173		1,000
October	164,409	63,312	10,795	75,360	455	40,302,594	39,663,987		930
November	113,919	61,354	12,733	52,780	1,596	37,375,194	38,016,253		15,512
December	132,525	59,928	11,931	50,274	200	40,604,804	39,608,397		600
1938									
January	150,959	61,150	11,162	85,422		40,229,267	40,762,497		
February	142,139	65,700	11,073	67,660		36,065,592	36,230,559		120
March	160,896	62,256	10,474	78,102		40,812,991	39,623,303		120
April	134,170	49,954	15,126	72,134		32,528,126	33,059,232		900
May	122,373	36,352	20,226	64,346		28,393,709	28,735,368		
June	121,204	32,770	17,258	67,684		28,024,676	27,856,922		180
Total	1,649,356	624,362	200,401	837,588	2,276	413,754,759	413,560,893		20,740

TABLE 41.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1929 to 1938*

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*
1929	16,305,663	12,095,252	2,142,000	1,268,052	316,815,553	315,984,160	5,548	1,760
1930	17,102,771	13,734,548	2,030,752	1,463,186	332,020,954	331,288,735	8,736	
1931	8,546,975	5,793,325	1,945,501	1,338,460	268,926,040	270,394,635	5,372	
1932	4,630,215	2,090,578	1,066,182	910,749	210,706,042	210,450,678	15	
1933	2,813,198	500,021	1,570,511	708,714	216,229,634	215,990,086	180	
1934	2,680,095	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	350,113,803	222	
1936	2,773,194	527,419	1,471,424	781,292	368,964,422	368,986,799	330	
1937	1,967,206	573,307	683,610	740,960	387,297,043	386,775,872		
1938	1,649,356	624,362	200,401	837,588	413,754,759	413,560,893		
Total	61,088,847	37,913,141	14,613,676	9,426,596	3,106,127,645	3,103,955,858	20,543	1,760

TABLE 42.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1938*

	Pounds		*Pounds*
Babassue oil	10,452,639	Oleo stock	1,739,914
Coconut oil	57,054,115	Palm oil	109,615
Color	1,714	Palm kernel oil	7,503,744
Corn oil	1,234,607	Peanut oil	3,243,767
Cottonseed oil	177,482,605	Rice oil	69,658
Derivative of glycerine	1,220,507	Salt	18,085,183
Lecithin	70,462	Soda (benzoate of)	164,726
Milk	76,976,779	Soya bean oil	33,222,115
Neutral lard	1,604,925	Vitamin concentrate	11,517
Oleo oil	11,739,156		
Oleo stearine	5,443,955	Total	435,120,306

TABLE 43.—*Production and withdrawals of renovated butter, year ended June 30, 1938, by collection districts*

District	On hand July 1, 1937	Produced	Withdrawn tax-paid	On hand June 30, 1938
	Pounds	*Pounds*	*Pounds*	*Pounds*
Alabama	4,632	1,251,580	1,255,147	1,065
Georgia	5,933	602,843	603,425	5,351
Maryland	50	455,064	394,482	60,632
Virginia	2,264	126,012	128,216	60
Total	12,879	2,435,499	2,381,270	67,108

TABLE 44.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1929 to 1938*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	*Pounds*		*Pounds*	*Pounds*
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	1,117,784	1938	2,435,499	2,381,270
1933	1,002,131	1,008,327			
1934	1,219,160	1,205,475	Total	18,905,406	18,860,079

TABLE 45.—*Production and withdrawals of mixed flour, year ended June 30, 1938, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1937	9	2,244	12,269	4,801	724,541
First California		9,173	73,303	43,192	4,285,423
Iowa		1,104	44,345	592	1,827,487
Kansas	6		180	63	8,390
Minnesota		5,948			582,904
Sixth Missouri				28	672
Twenty-eighth New York		14,628			1,433,544
Oregon		42,224	129,919	26,197	9,386,393
Utah		1,912	2,573		311,009
Washington	450	33,763	31,694	2,215	4,010,406
Wisconsin		625			61,250
Total	456	109,077	282,014	72,290	22,807,478
Grand total	465	111,021	294,283	77,091	23,232,019

WITHDRAWN TAX-PAID

First California		9,522	75,157	43,235	4,346,553
Iowa		825	41,054	295	1,720,081
Kansas	6		178	69	8,390
Minnesota		5,921			580,235
Sixth Missouri				28	672
Twenty-eighth New York		14,599			1,430,702
Oregon		42,987	133,302	27,819	9,365,204
Utah		1,059	2,678		320,657
Washington	451	33,586	31,564	2,265	4,365,793
Wisconsin		624			61,152
Total	457	110,023	284,862	73,709	22,639,792
Lost or destroyed		340	2,379	354	140,306
Stock on hand June 30, 1938	8	1,558	7,041	2,008	461,921
Grand total	465	111,021	294,253	77,091	23,232,019

TABLE 46.—*Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1938*

Month	On hand July 1, 1937	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1938
1937	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*	*Packs*
July	12,432,471	3,272,695		1,674,762	307,850	2,592		
August		3,412,020		2,587,715	202,575		118	
September		3,609,999		4,089,308	213,115		120	
October		3,774,983		4,037,763	128,468	1,008	160	
November		3,297,294		3,691,625	147,404	7,920	264	
December		3,306,236		3,832,543	324,035		109	
1938								
January		3,333,318		3,610,822	127,612		280	
February		3,308,945		4,283,522	135,032		336	
March		3,980,430		4,467,818	269,987	30,528	360	
April		4,302,717		3,040,534	335,240	2,592	264	
May		3,384,065		2,299,643	142,704		2,510	
June		2,797,250		2,247,520	234,065	3,312	152	11,737,185
Total	12,432,471	41,909,961		39,863,575	2,689,047	47,952	4,673	11,737,185

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 47.—*Ethyl alcohol: Production and withdrawals, by months, fiscal year 1938*

[Proof gallons]

Month	Production	Withdrawals			
		Total	Tax-paid	Tax-free	
				For denaturation	For other purposes
July	18, 253, 750	15, 558, 496	2, 242, 006	13, 010, 408	306, 082
August	17, 067, 262	17, 037, 551	2, 375, 005	14, 413, 534	248, 742
September	17, 219, 398	22, 308, 272	2, 505, 561	19, 552, 138	250, 575
October	18, 786, 249	27, 656, 504	2, 875, 926	24, 496, 831	283, 747
November	18, 179, 322	19, 845, 778	2, 942, 249	16, 626, 824	276, 703
December	17, 361, 670	14, 658, 202	2, 515, 430	11, 855, 474	256, 298
January	15, 607, 206	12, 020, 045	1, 534, 787	9, 705, 305	419, 973
February	16, 765, 189	10, 692, 075	1, 502, 579	8, 874, 133	315, 363
March	18, 329, 001	12, 712, 030	2, 201, 773	10, 140, 250	370, 607
April	12, 816, 786	12, 878, 007	2, 134, 514	10, 481, 412	262, 081
May	14, 252, 840	13, 265, 997	2, 340, 385	10, 615, 467	310, 165
June	16, 395, 185	18, 214, 983	3, 506, 434	14, 400, 136	338, 413
Total	201, 033, 858	[1] 196, 878, 568	28, 976, 609	[2] 164, 263, 210	3, 638, 749

[1] Including 660,271 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

TABLE 48.—*Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses June 30, by States, fiscal year 1938*

[Quantities in proof gallons [1]]

State	Number of plants operated [2]	Number of warehouses operated [3]	Production	Withdrawals	Warehouse losses	Remaining in bonded warehouses June 30
California	4	6	5,470,922	5,371,789	21,778	747,206
Colorado		2		62,777	1,113	16,228
Delaware	[3] 1		33,501	34,321		
District of Columbia	1	1	565,615	574,976		1,178
Hawaii	1	1	179,236	185,556	612	7,736
Illinois	4	8	5,085,301	11,480,619	35,291	1,794,735
Indiana	4	4	25,744,384	28,256,043	127,595	7,078,607
Kansas	1		631,950	631,950		
Kentucky		1		11,281		1,128
Louisiana	4	4	26,333,219	11,284,862	35,843	3,113,134
Maryland	2	4	23,040,530	21,724,072	24,566	3,727,088
Massachusetts	1	4	4,679,286	5,653,625	10,099	544,079
Michigan		2		365,304		13,119
Missouri		4		673,368	8	20,485
New Jersey	[3] 3	5	38,790,619	40,119,357	108,537	2,405,568
New York	1	3	1,638,097	1,900,315	10,155	196,863
Ohio	1	5	2,386,128	3,164,915	2,550	355,643
Oregon		1		31,415	3	7,703
Pennsylvania	4	8	44,039,525	41,345,902	113,036	10,628,777
Puerto Rico	2	2	4,336,935	4,004,917	16,918	916,502
Washington		1		2,719	50	
West Virginia	[4] 1	1	17,796,558	19,684,895	15,955	449,117
Wisconsin	1	1	281,002	313,590	860	20,536
Total	[4] 36	68	201,033,858	[5] 196,878,568	[6] 524,879	[7] 32,046,632

[1] The figures are in proof gallons. The tax on alcohol is collected on the basis of proof gallons. A standard proof gallon is a gallon of spirits "which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60 degrees Fahrenheit." (See sections 3240, 3250, Revised Statutes.)

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

[3] Includes 1 experimental plant in Delaware and 1 in New Jersey.

[4] Exclusive of 1 plant producing noncommercial alcohol in an impure state, since the operations of this plant are not included elsewhere in these statistics.

[5] Including 660,271 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

[6] In addition, 41,048 proof gallons lost in transit.

[7] Stocks in transit between bonded warehouses and quantities in receiving tanks of alcohol plants awaiting transfer to bonded warehouses not computed.

TABLE 49.—*Ethyl alcohol: Withdrawals, tax-paid and tax-free, by States, fiscal year 1938*

[Proof gallons]

State	Total withdrawals	Tax-paid withdrawals	Tax-free withdrawals				
			Total	For denaturation	For hospital and scientific use	For use of United States and subdivisions	For export
California	5, 371, 789	689, 240	4, 682, 549	4, 437, 807	176, 253	68, 489	
Colorado	62, 777	42, 176	20, 061		20, 537	64	
Delaware	34, 321		34, 321	34, 321			
District of Columbia	574, 976	9, 677	565, 299	534, 142	27, 184	3, 973	
Hawaii	185, 556	832	184, 724	184, 232	407	85	
Illinois	11, 480, 619	5, 659, 170	5, 821, 449	5, 562, 996	257, 917	536	
Indiana	28, 256, 043	5, 413, 371	22, 842, 672	22, 767, 430	67, 444	7, 798	
Kansas	631, 950		631, 950	631, 950			
Kentucky	11, 281	3, 453	7, 828		7, 761	67	
Louisiana	11, 284, 862	949, 366	10, 335, 496	10, 167, 568	98, 339	68, 050	1, 539
Maryland	21, 724, 072	1, 380, 854	20, 343, 218	20, 001, 558	199, 355	142, 305	
Massachusetts	5, 653, 625	1, 602, 969	4, 050, 656	3, 765, 370	137, 870	147, 416	
Michigan	365, 304	283, 054	82, 250		82, 250		
Missouri	673, 368	573, 691	99, 677		66, 857	32, 820	
New Jersey	40, 119, 357	2, 568, 534	37, 550, 623	37, 122, 702	360, 376	64, 151	3, 594
New York	1, 900, 315	21, 379	1, 878, 936	1, 867, 205	11, 731		
Ohio	3, 164, 915	2, 917, 438	247, 477	121, 520	125, 805	152	
Oregon	31, 415	31, 415					
Pennsylvania	41, 345, 902	6, 702, 277	34, 643, 625	34, 009, 249	186, 331	399, 654	48, 391
Puerto Rico	4, 004, 917		[1] 4, 004, 917	3, 220, 102	249		114, 010
Washington	2, 719	2, 719					
West Virginia	19, 684, 895	13, 397	19, 671, 498	19, 653, 992	2, 306	15, 200	
Wisconsin	313, 590	111, 597	201, 993	181, 066	20, 927		
Total	196, 878, 568	28, 976, 609	[1] 167, 901, 959	[2] 164, 263, 210	1, 849, 899	950, 760	167, 534
Percentage of total withdrawals	100.0	14.7	85.3	83.4	0.9	0.5	0.1

[1] Including tax-free withdrawals of 32,471 proof gallons for medicinal use, 635,795 proof gallons for beverage purposes, and 2,200 proof gallons for industrial use. These amounts are not shown separately under tax-free withdrawals.

[2] See footnote 5, table 48.

TABLE 50.—*Ethyl alcohol: Materials used [1] in production, by kinds and by States, fiscal year 1938*

State	Molasses	Grain			Other materials	
		Corn	Malt	Other		
	Gallons	*Pounds*	*Pounds*	*Pounds*	*Gallons*	*Pounds*
California	7, 676, 131	492, 104		51, 620		
District of Columbia	733, 721					
Hawaii						
Illinois					[2] 2, 007, 339	
Indiana	619, 834	43, 720, 152	4, 454, 546	1, 346, 257		[3] 17, 114
Kansas		82, 720, 285	5, 082, 602	1, 990, 184	[4] 13, 230, 000	
Louisiana	952	9, 290, 506	779, 446	297, 605		[5] 16, 350
Maryland	25, 660, 321	5, 784, 486	726, 218		[6] 156, 296	
Massachusetts	25, 104, 170	7, 959, 702	920, 528			
New Jersey	5, 396, 904					
New York	47, 287, 077					
Ohio	1, 986, 981					
Pennsylvania		22, 958, 760	2, 620, 100	595, 140		
Puerto Rico	42, 633, 527	10, 313, 030	1, 263, 352	146, 584		
West Virginia	5, 456, 312					
Wisconsin					[4] 13, 317, 150	
Total	162, 557, 843	189, 235, 340	26, 832, 102	[7] 5, 732, 698	28, 740, 785	83, 404

[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] 16,150 pounds of sorgo and 200 pounds of tankage.

[6] Manioca meal.

[7] Includes 5,356,117 pounds of rye, 235,251 pounds of barley, 69,530 pounds of screenings, 33,940 pounds of rice, and 2,700 pounds of wheat.

TABLE 51.—*Ethyl alcohol: Production, by kinds of materials used, fiscal year 1938*

Kind of material	Quantity used		Alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Molasses [1]	162,556,847	Gallons	147,024,454	73.13
Ethyl sulphate	26,577,150	do	35,372,152	17.59
Grain [1]	[2] 221,215,640	Pounds	18,326,104	9.12
Pineapple juice	2,007,339	Gallons	179,236	.09
Manioca meal	156,296	Pounds	72,617	.04
Mixtures:				
Corn	469,521	do		
Malt	55,045	do		
Rice	38,940	do		
Barley	34,405	do	[3] 35,295	.03
Sorgo	16,150	do		
Rye	3,700	do		
Tankage	200	do		
Molasses	962	Gallons		
Total			201,033,858	100.00

[1] Additional amounts used in combination with other materials included under "Mixtures."
[2] Includes 17,114 pounds of diamalt.
[3] Includes 33,971 proof gallons produced at experimental plants from materials not shown.

TABLE 52.—*Denatured alcohol:* [1] *Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1938*

[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	292,594	298,622	2,287	2,383,324	2,418,943	27,069
Delaware	[3] 1	19,468	18,717	3,641			9,201
District of Columbia	1	51,694	44,111	17,067	430,741	427,800	
Hawaii	1		1,705	3,563	11,660	11,660	
Illinois	4	1,346,586	1,354,106	21,878	2,159,334	2,149,919	18,607
Indiana	2	5,570,989	5,570,347	6,218	7,218,669	7,203,439	41,297
Kansas	1				319,133	317,737	1,271
Kentucky	1				548,609	544,536	28,656
Louisiana	4	2,744,347	2,728,240	34,747	2,514,847	2,517,336	8,189
Maryland	2	3,952,565	3,914,948	50,801	9,331,503	9,371,122	69,155
Massachusetts	2	173,041	307,266	70,745	2,341,976	2,333,538	27,858
New Jersey	[3] 6	2,220,418	2,180,125	45,701	18,323,425	18,306,943	72,583
New York	2	157,854	138,009	40,437	911,830	915,034	920
Pennsylvania	5	8,463,202	8,473,850	401,598	10,469,032	10,470,949	114,697
Puerto Rico	2	557,564	553,202	486	1,515,378	1,475,171	41,922
West Virginia	2	827	828	3	10,442,063	10,084,998	27,659
Wisconsin	1	46,870	46,870		87,490	87,963	2,768
Total	43	25,598,717	25,727,645	699,772	69,009,024	69,253,228	491,852

[1] Included in denatured alcohol are 1,448,370 tax gallons of rum and 136,860 tax gallons of other spirits transferred from distilleries for denaturation. The number of wine gallons is not reported.
[2] Number operated during any part of the year.
[3] Includes 1 denaturing plant operated in conjunction with an experimental alcohol plant.

TABLE 53.—*Denatured alcohol: Production, by months, fiscal year 1938*

Month	Completely denatured	Specially denatured	Total
	Wine gallons	*Wine gallons*	*Wine gallons*
July	1,027,067	5,725,806	6,752,873
August	1,813,306	6,118,283	7,931,689
September	4,806,615	6,706,038	11,512,653
October	7,849,380	6,514,411	14,363,791
November	4,127,663	5,480,908	9,608,571
December	1,826,805	5,185,331	7,012,136
January	168,465	5,714,329	5,882,794
February	154,360	4,933,550	5,087,910
March	130,745	6,076,205	6,206,950
April	297,743	5,988,829	6,286,572
May	903,603	5,188,803	6,092,406
June	2,492,965	5,376,531	7,869,496
Total	25,598,717	69,009,024	94,607,741

TABLE 54.—*Completely denatured alcohol: Withdrawals, by formulas and by months, fiscal year 1938*

[Wine gallons]

Month	Formula [1]					Total
	11	12	13	14	10	
July	239,989	670,203	11,605		4,236	926,013
August	64,388	1,229,857	436,200		50,062	1,780,507
September	2,317,094	1,718,392	553,855		59,426	4,648,767
October	4,975,445	1,312,043	1,658,171		26,685	8,272,344
November	2,541,100	943,360	779,633		2,312	4,266,405
December	1,151,072	490,134	198,977		892	1,841,075
January	91,852	74,567	11,296		442	178,157
February	103,102	46,559	1,351		142	151,154
March	87,543	23,831	10,021		139	121,534
April	89,555	209,113	1,512		168	300,348
May	496,552	21,422	2,404	283,320	165	803,863
June	1,614,479	30,366	178,432	608,879	[2] 2,247	[3] 2,437,779
Total	13,772,151	7,678,847	3,843,457	892,199	142,422	25,727,946

[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, 4648, and 4802.
[2] Represents an excess of returns over withdrawals.
[3] Includes returns of 644 gallons of formula 5 and 486 gallons of formula 5-A.

TABLE 55.—*Specially denatured alcohol: Withdrawals, by leading* [1] *formulas and by months, fiscal year 1938*

[Wine gallons]

Formula	July	August	September	October	November	December
1	1,452,425	1,639,185	1,951,210	1,918,114	1,710,250	1,584,417
2-B	1,394,426	1,554,673	1,624,335	1,704,597	1,357,745	1,342,158
29	1,133,619	1,141,787	1,010,371	738,157	608,995	493,525
35-A	328,301	418,182	471,805	376,794	589,735	708,528
23-G	210,950	220,511	267,795	250,330	251,931	254,345
40	231,541	362,205	368,883	327,450	248,836	172,596
4	172,645	170,504	187,828	270,851	186,798	148,766
23-A	134,345	138,560	136,925	125,508	127,018	111,817
17	160,672	144,345	130,401	165,875	119,406	81,827
3-A	66,836	79,305	96,017	124,733	109,769	116,710
13-A	81,961	71,758	77,028	85,489	70,365	86,654
37	55,510	79,957	29,999	85,893	43,090	32,371
39-C	31,291	45,141	48,318	63,455	34,448	36,855
28-A	30,544	31,699	53,667	46,101	62,788	51,060
34-B	54			5	35	5,799
30	20,976	18,734	35,179	58,875	10,322	14,574
28	18,929	26,135	20,382	19,457	20,314	16,323
12-A	48,324	16,096	40,342	40,392	16,046	8,150
39-B	18,493	19,303	24,489	26,972	37,404	21,082
All others	19,152	19,681	20,907	23,596	20,475	10,054
Total	46,345	44,882	56,527	70,505	50,891	22,042
	5,637,649	6,242,666	6,650,398	6,722,984	5,685,503	5,129,560

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

TABLE 55.—*Specially denatured alcohol: Withdrawals, by leading formulas and by months, fiscal year 1938*—Continued

Formula	January	February	March	April	May	June	Total
1	1,412,966	1,157,431	1,638,538	1,486,289	1,368,667	1,312,254	18,421,779
2-B	1,388,195	1,286,110	1,433,518	1,402,189	1,413,870	1,423,130	17,382,747
29	798,519	601,890	781,798	1,081,408	604,189	638,550	9,725,817
18	754,761	701,324	789,885	630,958	573,772	505,690	6,852,795
35-A	200,637	181,803	260,678	245,375	200,888	317,271	2,958,512
23-G	151,298	162,906	197,314	196,362	191,997	224,337	2,831,725
40	155,144	154,728	186,264	161,692	180,794	197,335	2,173,259
4	132,794	117,080	143,244	156,152	127,643	129,757	1,583,043
23-A	87,282	65,070	85,712	89,500	80,517	106,490	1,318,000
17	98,796	94,750	118,182	123,365	128,161	153,352	1,312,917
3-A	93,075	82,350	56,720	63,551	55,424	81,470	905,845
13-A	83,452	44,522	57,422	76,062	53,753	61,944	704,267
37	57,711	33,826	41,957	55,718	27,521	47,026	525,267
39-C	44,873	31,728	48,762	39,479	29,766	19,621	491,086
28-A	41,464	18,046	67,148	66,398	65,404	53,841	318,194
35-B	29,002	25,505	20,772	20,896	8,753	10,538	283,126
30	37,259	18,290	17,212	21,197	18,376	11,974	251,848
28	24,306		16,300	16,180			226,136
12-A	10,806	11,488	18,499	11,752	11,295	10,987	222,563
39-B	17,250	14,197	15,083	15,226	14,838	15,278	211,763
All others	45,017	37,120	51,516	40,609	32,744	53,471	552,569
Total	5,760,616	4,845,062	6,046,524	6,063,358	5,268,570	5,374,308	69,253,258

TABLE 56.—*Specially denatured alcohol: Withdrawals, by formulas, fiscal year 1938*

[Wine gallons]

Formula [1]	Amount	Formula [1]	Amount	Formula [1]	Amount	Formula [1]	Amount
1	18,421,779	23	885	30	251,848	39-B	211,763
1-A	1,085	23-A	1,318,000	31-A	3,581	39-C	491,086
2-A	13,356	23-B	199	32	41,565	39-D	17,600
2-B	17,382,747	23-C	4,115	33	3,491	40	2,173,259
3-A	905,845	23-D	51	35	19,964	41	2,036
3-B	1,497	23-E	21	35-A	2,958,512	42	15,582
4	1,583,043	23-F	53	36	4,111	43	50
6-A	46,217	23-G	2,831,725	37	525,267	44	14,457
6-B	55,919	24	1,145	37-A	1,848	44-A	3,244
12-A	222,563	25	10,322	38	22,190	45	7,173
13-A	704,267	25-A	50,621	38-A	100	46	1,202
15	1,401	27	24,087	38-B	283,126	47	4,225
17	1,312,917	27-A	8,746	38-C	18,927	Total	69,253,258
18	6,852,795	27-B	29,984	38-D	18,408		
19	72,889	28	226,136	38-E	184		
20	1,260	28-A	318,194	39	6,428		
22	732	29	9,725,817	39-A	23,708		

[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, 4727, 4743, 4765, and 4790.

TABLE 57.—*Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1938*

[Wine gallons]

State	Number of dealers operating [1]	Received	Removed	On hand June 30
California	2	21,498	21,084	6,675
Connecticut	1	29,388	24,953	7,000
Georgia	2	15,358	20,502	3,024
Illinois	5	586,407	615,253	42,638
Indiana	1	2,435	1,841	1,296
Kentucky	1	9,293	9,484	2,238
Maryland	2	106,584	109,572	5,162
Massachusetts	8	394,726	395,549	41,011
Michigan	4	73,656	76,776	8,262
Minnesota	4	77,617	74,932	12,655
Missouri	4	162,870	162,507	18,307
New Jersey	5	1,110,732	1,125,867	70,701
New York	8	200,460	200,691	24,461
North Carolina	1	3,042	1,144	1,898
Ohio	8	171,132	174,754	22,401
Pennsylvania	4	47,157	58,205	3,415
Tennessee	1	21,871	21,549	4,844
Texas	1	20,977	22,439	3,286
Utah	1	3,997	4,521	1,185
Washington	1	4,446	1,499	2,947
Total	64	3,083,646	3,120,322	283,200

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

TABLE 58.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1938*

[Wine gallons]

State	Number of manufacturers operating [1]	Received	Recovered after use [2]	Used in manufacturing	On hand June 30
Alabama	35	71,166	4,121	76,564	3,316
Alaska	1			1	
Arizona	2	35		34	1
Arkansas	16	69,208		59,700	16,578
California	298	2,416,021	4,428,066	6,823,134	156,684
Colorado	32	62,194		56,437	6,492
Connecticut	81	760,090	685	796,553	40,494
Delaware	13	60,859	114,902	174,270	11,837
District of Columbia	34	448,774		447,809	7,020
Florida	32	9,749	5,190	15,037	1,358
Georgia	52	22,152	1,312	23,242	2,018
Hawaii	5	11,730		11,772	11
Idaho	5	36		37	14
Illinois	488	3,862,055	640,195	4,600,023	198,417
Indiana	116	1,854,660	2,294,616	4,092,976	108,678
Iowa	52	164,066		165,386	4,828
Kansas	30	391,824	51	314,180	43,464
Kentucky	55	292,011		313,435	17,427
Louisiana	83	498,929		505,073	2,057
Maine	8	6,133	14,888	19,330	1,725
Maryland	96	7,451,175	477,574	7,769,607	160,828
Massachusetts	287	2,842,663	2,481,070	5,346,874	194,862
Michigan	141	2,090,821	2,368,532	4,551,727	108,701
Minnesota	67	145,926	339	141,065	10,204
Mississippi	25	7,998		3,728	4,732
Missouri	160	1,505,198	2,281,556	3,842,927	121,532
Montana	2	15		20	3
Nebraska	20	9,894	38,502	48,599	478
New Hampshire	8	5,906		5,168	99
New Jersey	260	14,210,222	12,662,667	27,073,324	585,313
New York	621	[3] 8,040,731	1,584,192	9,700,417	310,523
North Carolina	40	1,711,941	125,675	1,839,294	91,675
North Dakota	5	31		33	10

[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.
[3] Includes 224,073 wine gallons recovered from solutions received containing specially denatured alcohol.

TABLE 58.—*Specially denatured alcohol: Operations of bonded manufacturers, by States, fiscal year 1938*—Continued

[Wine gallons]

State	Number of manufacturers operating	Received	Recovered after use	Used in manufacturing	On hand June 30
Ohio	257	902,415	116,668	1,035,166	7,037
Oklahoma	37	48,510		46,709	86,350
Oregon	22	40,982		38,052	7,839
Pennsylvania	338	4,852,539	2,250,379	7,027,500	112,292
Puerto Rico	20	1,457,648		1,457,222	1,048
Rhode Island	33	82,197	8,570	94,757	6,327
South Carolina	12	814		773	113
South Dakota	5	50		74	43
Tennessee	73	663,404	5,215	656,530	44,232
Texas	115	316,531	4,092	325,245	15,200
Utah	14	4,602		4,755	618
Vermont	5	5,980		5,907	155
Virginia	57	468,451	151,091	610,388	38,885
Washington	36	7,697		7,457	1,020
West Virginia	16	11,000,333	25,012,975	36,918,704	79,371
Wisconsin	98	182,943	124,770	308,883	13,724
Wyoming	2			4	4
Total	4,321	69,959,309	57,198,813	127,456,902	2,708,739

TABLE 59.—*Distilled spirits: Number of distilleries and internal-revenue bonded warehouses operated,*[1] *by States, fiscal year 1938*

State	Distilleries					Internal-revenue bonded warehouses
	Whisky	Rum	Gin	Brandy	Total [2]	
Arizona	1				[3] 2	2
California	6		3	106	114	56
Colorado						2
Connecticut				4	4	5
Hawaii				1	1	2
Illinois	3		3		3	14
Indiana	7		3		7	9
Kentucky	54	1			55	72
Louisiana	1	2	1		2	3
Maryland	13			1	14	21
Massachusetts	3	3			6	10
Michigan	1				1	2
Minnesota						2
Missouri	5				5	9
Montana	1				1	1
New Jersey				9	9	17
New York			1	4	5	8
Ohio	3				3	8
Oregon				3	3	3
Pennsylvania	7	2	1	2	10	23
Vermont						1
Virginia	2			3	5	8
Washington				5	5	4
Wisconsin	1				1	1
Total	108	8	12	138	[3] 256	285

[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] Includes 1 plant producing tequila.

TABLE 60.—*Distilled spirits: Production, by kinds and by months, fiscal year 1938*

[Tax gallons [1]]

Month	Whisky	Rum	Gin [2]	Brandy	Other spirits	Total
July	7,522,248	205,812	714,756	92,105	778,677	9,313,598
August	6,842,528	210,953	611,052	196,512	1,047,107	8,908,152
September	8,349,306	328,591	600,622	3,360,894	1,239,181	13,869,594
October	7,873,700	182,859	528,725	9,042,421	1,420,733	19,048,438
November	9,867,221	176,794	551,548	6,470,001	1,467,807	18,533,371
December	10,044,207	139,729	360,241	1,846,023	1,582,428	13,952,628
January	11,038,612	148,258	302,590	500,966	2,027,290	14,023,724
February	10,251,223	163,854	362,122	238,972	1,972,396	12,991,367
March	9,885,597	157,416	416,213	189,788	1,634,353	12,283,369
April	8,244,100	150,208	579,158	215,113	927,823	10,116,402
May	7,652,736	181,718	450,924	234,050	1,138,846	9,658,274
June	4,721,394	124,275	670,040	151,455	1,189,843	6,857,007
Total	102,895,872	[3] 2,170,269	6,148,000	22,544,330	[4] 16,397,453	150,155,924

[1] The figures are in tax gallons. The tax on distilled spirits is collected on the basis of proof gallons, or wine gallons when below proof. A standard proof gallon is a gallon of spirits "which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60 degrees Fahrenheit." (See secs. 3249, 3250, Revised Statutes.)
[2] For additional production of gin at rectifying plants see table 70.
[3] Includes 1,119,370 gallons produced at distilleries for denaturation.
[4] All high-proof spirits produced under provisions of the Liquor Tax Administration Act of June 26, 1936, except 136,666 gallons of spirits produced for denaturation and 1,806 gallons of tequila.

TABLE 61.—*Distilled spirits: Production, by kinds and by States, fiscal year 1938*

[Tax gallons]

State	Whisky	Rum	Gin [1]	Brandy	Other spirits	Total
Arizona	149,111				1,806	150,917
California	1,695,623		287,493	21,233,789	15,638	23,132,543
Connecticut				61,174		61,174
Hawaii				21,696		21,696
Illinois	29,201,867		2,001,559		759,122	32,112,548
Indiana	9,067,981		955,810		10,240,061	20,863,861
Kentucky	41,671,416	865,166				42,530,582
Louisiana	300,640	186,587	8,393			495,620
Maryland	10,970,807			12,444		10,983,251
Massachusetts	2,105,519	1,012,400				3,117,919
Michigan	100,166					100,166
Missouri	346,142					346,142
Montana	53,811					53,811
New Jersey				465,281		465,281
New York			1,760,691	337,805	3,306,596	4,805,092
Ohio	1,418,520					1,418,520
Oregon				92,929		92,929
Pennsylvania	4,674,504	106,116	1,644,045	72,855	2,074,230	8,571,750
Virginia	551,087			76,370		627,457
Washington				169,987		169,987
Wisconsin	28,678					28,678
Total	102,895,872	[2] 2,170,269	6,148,000	22,544,330	[3] 16,397,453	150,155,924

[1] For additional production of gin at rectifying plants see table 71.
[2] Includes 1,448,370 gallons produced at distilleries for denaturation.
[3] All high-proof spirits produced under provisions of the Liquor Tax Administration Act of June 26, 1936, except 136,666 gallons of spirits produced for denaturation and 1,806 gallons of tequila.

TABLE 62.—*Distilled spirits: Total withdrawals, tax-paid,*[1] *by kinds and by months, fiscal year 1938*

[Tax gallons]

Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	4,125,786	20,971	746,251	93,724	317,023	5,303,755
August	4,657,691	29,237	609,043	103,476	391,031	5,790,478
September	6,342,612	50,495	588,431	160,135	778,583	7,920,256
October	8,104,153	74,033	503,401	244,185	1,157,082	10,083,454
November	9,106,745	80,087	578,227	234,012	1,247,105	11,226,176
December	6,782,772	53,507	383,615	253,690	1,033,963	8,484,547
January	4,231,269	27,533	279,453	140,524	418,026	5,096,807
February	4,381,836	24,355	331,653	105,158	524,030	5,367,032
March	5,647,553	31,497	476,072	125,572	974,547	7,255,241
April	4,936,562	19,484	618,400	92,367	717,502	6,386,415
May	5,110,985	22,571	502,534	76,398	730,841	6,443,329
June	5,174,086	25,414	574,769	76,871	740,656	6,592,296
Total	68,611,650	439,784	6,161,849	1,706,112	9,030,391	[2] 85,949,786

[1] These figures refer to spirits withdrawn subject to tax at the rate of $2 per tax gallon; in addition, 17,772,349 tax gallons of brandy were transferred from brandy distilleries and 1,040,473 tax 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 (1) withdrawals in packages from cistern rooms as follows: 25,949 gallons of whisky, 79,984 gallons of gin, and 44,378 gallons of other spirits; (2) withdrawals in tank cars as follows: from cistern rooms, 3,749,911 gallons of gin and 2,795,804 gallons of other spirits; from internal-revenue bonded warehouses, 1,199,743 gallons of gin; (3) withdrawals from export storage warehouses as follows: 244 gallons of whisky and 547 gallons of gin.

TABLE 63.—*Distilled spirits: Total withdrawals, tax-paid,*[1] *by kinds and by States, fiscal year 1938*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	51,559				1,996	53,555
California	2,333,711	23,584	257,055	376,994		2,991,344
Colorado	68,641					68,641
Connecticut	90,048	2,113		9,728		101,889
Hawaii				390	1,234	1,624
Illinois	16,957,141	48,236	2,142,403	270,094	733,711	20,150,585
Indiana	7,903,210	1,718	949,891	30,945	4,559,492	13,445,256
Kentucky	19,106,652	6,489	592	3,713		19,117,446
Louisiana	379,494	8,295	9,840			397,630
Maryland	7,209,992	9,622	34,800	30,233	2,599,428	9,884,065
Massachusetts	980,349	187,267	5,865	43,526	5,995	1,222,972
Michigan	655,862					655,862
Minnesota	298,965	1,395	7,099	39,297		346,757
Missouri	430,617	6		107		430,730
Montana	8,642		258			8,900
New Jersey	1,384,357	40,807	1,923	395,862	87,925	1,910,874
New York	65,525	495	1,160,691	367,673	19	1,594,403
Ohio	4,281,337		41,868	16,694	5,867	4,345,768
Oregon				3,820		3,820
Pennsylvania	6,221,552	109,756	1,549,564	98,807	1,034,553	9,014,232
Vermont					201	201
Virginia	154,249			4,756		159,005
Washington	29,756			4,473		34,229
Total	68,611,650	439,784	6,161,849	1,706,112	9,030,391	[2] 85,949,786

[1] These figures refer to spirits withdrawn subject to tax at the rate of $2 per tax gallon; in addition, 17,772,349 tax gallons of brandy were transferred from brandy distilleries and 1,040,473 tax 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 (1) withdrawals in packages from cistern rooms as follows: 25,949 gallons of whisky, 79,984 gallons of gin, and 44,378 gallons of other spirits; (2) withdrawals in tank cars as follows: from cistern rooms, 3,749,911 gallons of gin and 2,795,804 gallons of other spirits; from internal-revenue bonded warehouses, 1,199,743 gallons of gin; (3) withdrawals from export storage warehouses as follows: 244 gallons of whisky and 547 gallons of gin.

TABLE 64.—*Distilled spirits: Bottled-in-bond*[1] *withdrawals, tax-paid, by kinds and by States, fiscal year 1938*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Total
California	27,778	68	76	37,392	65,307
Illinois	98,076	70		2,260	100,406
Indiana	5,112	1,425		7,905	14,442
Kentucky	2,137,679	4	379	211	2,138,273
Maryland	528,762	240		9,484	538,476
Massachusetts		4,932			4,932
Minnesota	14,765				14,765
Missouri	20,968	6		66	21,040
New Jersey	1,532				1,532
New York	8,081			2,583	10,664
Ohio	119,421				119,421
Pennsylvania	724,019	8,864		25,614	758,497
Total	3,686,178	15,607	455	85,515	3,787,755

[1] These spirits were bottled in bond prior to the payment of tax, with the exception of 226,533 gallons of whisky and 1,514 gallons of brandy bottled in bond after payment of tax. The figures in this table are included in total withdrawals as shown in tables 62 and 63.

TABLE 65.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by States, June 30, 1938*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	210,647				6,312	216,959
California	5,158,227	26,950	101,053	4,136,115	755	9,423,100
Colorado	196,391					196,391
Connecticut	163,617	4,893		24,251		192,761
Hawaii				9,179	22,448	31,627
Illinois	75,419,140	100,314	24,620	521,597	23,456	76,089,127
Indiana	74,959,025	17,407	10,661	107,376	10,006,583	85,101,052
Kentucky	191,911,672	374,987	27,393	29,544	8,976	192,352,572
Louisiana	430,854	429,139	12,445			872,438
Maryland	44,370,005	947		102,238	2,758,477	47,231,667
Massachusetts	3,632,607	975,052	624	47,308		4,655,591
Michigan	2,013,699					2,013,699
Minnesota	282,093	1,564	852	11,171		295,680
Missouri	569,835	95	1,788	899		572,617
Montana	105,594		1,037			106,631
New Jersey	2,353,478	5,734	13,400	973,852		3,348,464
New York	48,170	6,109	2,043	793,591		849,913
Ohio	14,235,586	48	528	62,595	1,201,008	15,499,765
Oregon				105,208		105,208
Pennsylvania	53,646,580	1,456,971	81,764	381,480	1,176,460	56,743,255
Vermont					22,674	22,674
Virginia	1,166,851			118,809		1,285,660
Washington	256,790		2,678	34,758		294,226
Wisconsin	28,678					28,678
Total	471,159,539	3,400,210	280,886	7,459,971	15,227,149	[1] 497,527,755

[1] In addition, there were 3,029 gallons of unclassified spirits in export storage warehouses.

TABLE 66.—*Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by years and seasons of production, June 30, 1938*

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	95					95
	Fall	1,645					1,645
1912	Spring	1,309					1,309
	Fall	393			362		755
1913	Spring	4,317			371		4,688
	Fall	1,737			175		1,912
1914	Spring	7,726			105		7,831
	Fall	[1] 578			366		944
1915	Spring	3,995	67		6		4,068
	Fall	1,600			251		1,851
1916	Spring	38,758			62		38,820
	Fall	25,403	195		927	451	26,976
1917	Spring	22,625	729	3,449	610	8,108	35,521
	Fall	35,365	776	41,268	[1] 1,392	27,085	105,886
1919	Fall	87			179		266
1920	Spring	3			757	98	858
	Fall	2,598					2,598
1921	Spring	5,477					5,477
	Fall	65,916			23,683		89,599
1922	Spring	474			7,773		8,247
	Fall				375		375
1928	Spring				758		758
1929	Spring				1,048		1,048
1930	Spring	2,904					2,904
	Fall	1,778			3,683		5,461
1931	Spring	10,814	141				10,955
	Fall	55,540	17,568		9,077		82,185
1932	Spring	19,941					19,941
	Fall	172,140	14,193		27,784		214,117
1933	Spring	397,282			58,429		455,711
	Fall	1,214,618	98,344		71,715		1,384,677
1934	Spring	6,553,074	43,543		346,078		6,942,695
	Fall	12,976,401	302,647	1,676	171,786	[1] 5,613	13,458,123
1935	Spring	22,381,680	1,003,158	821	106,755	[1] 15,692	23,508,106
	Fall	40,860,851	174,904	12,851	606,094	1,143	41,655,643
1936	Spring	85,264,499	216,330	21,142	567,257	521	86,099,749
	Fall	104,910,971	328,855	[1] 5,542	1,061,810	1,454,353	107,761,471
1937	Spring	96,617,926	460,553	24,718	[1] 669,866	2,455,636	100,228,699
	Fall	47,904,904	516,573	23,207	2,612,226	4,328,250	55,387,160
1938	Spring	51,592,112	191,634	146,412	1,108,211	6,930,199	59,968,568
Total		471,159,539	3,400,210	280,886	7,459,971	15,227,149	[2] 497,527,755

[1] Due to corrections, these amounts exceed the figures reported for June 30, 1937.
[2] In addition, there were 3,022 gallons of unclassified spirits in export storage warehouses.

TABLE 67.—*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 1938*

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses from leakage and evaporation:[1]						
Arizona	5,887				64	5,951
California	266,158	1,882	2,659	38,961		309,660
Colorado	6,520					6,520
Connecticut	6,921	113		837		7,871
Hawaii				30	188	218
Illinois	1,555,393	3,266	657	18,957	735	1,579,038
Indiana	914,905	44	54	2,628	113,137	1,030,768
Kentucky	2,640,475	829	3,007	632	225	2,651,171
Louisiana	12,878	830	237			13,945
Maryland	1,093,379	6,764	60	4,741	112,170	1,217,114
Massachusetts	47,831	20,950	33	2,165	122	71,101
Michigan	59,640					59,640
Minnesota	31,813	86	49	3,135		35,083
Missouri	46,319			10		46,329
Montana	721					721
New Jersey	123,952	1,876	14	38,273	2,851	166,966
New York	4,456	78	11	45,709		50,254
Ohio	445,293		156	1,859	45	450,353
Oregon				473		473
Pennsylvania	912,751	11,475	975	17,070	12,220	954,492
Vermont					20	20
Virginia	13,567			544		14,141
Washington	3,166			1,597		4,763
Total	8,201,059	48,193	7,912	177,671	241,777	8,676,612
Losses from other causes:[2]	2,318	56	1,064	2,687	2,547	8,672
Total losses	8,203,377	48,249	8,976	180,358	244,324	8,685,284

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

TABLE 68.—*Distilled spirits: Grains and molasses used in production,[1] by States, fiscal year 1938*

State	Grains[2]					Molasses[3]
	Corn	Rye	Malt	Other grains	Total	
	Bushels	*Bushels*	*Bushels*	*Bushels*	*Bushels*	*Gallons*
Arizona	19,851	5,270	4,964		33,085	
California	268,019	17,434	37,856	2,278	325,359	212,021
Illinois	4,189,621	1,797,657	670,078		6,657,356	
Indiana	3,403,523	405,026	462,833		4,271,382	
Kentucky	6,004,544	1,363,622	1,133,100	39,134	8,540,400	1,187,108
Louisiana	56,672	997	7,398		65,067	212,926
Maryland	391,672	1,592,037	450,522		2,434,231	
Massachusetts	279,030	125,746	52,370		457,146	1,188,832
Michigan	11,954	7,157	2,965		22,076	
Missouri	56,207	13,578	8,832		78,617	
Montana	8,244	2,353	1,710		12,309	
New York	819,088	5,292	118,011		942,391	
Ohio	140,581	74,254	31,399		246,234	
Pennsylvania	718,819	519,380	211,953	419	1,450,569	1,363,746
Virginia	75,432	24,451	15,730		115,603	
Wisconsin	4,898	1,307	1,061		7,266	
Total	16,448,145	5,958,563	3,210,582	[4] 41,831	25,659,121	4,164,633

[1] For materials used in the production of brandy see table 69. In addition to the grain and molasses shown above, 26,500 gallons of maguey juice used in Arizona, 265,362 pounds of diamalt in Illinois, and 785 pounds in Kentucky.
[2] In measuring grain at a distillery, 56 pounds equal 1 bushel (U. S. Rev. Stats., sec. 3309).
[3] All used in the production of rum with the exception of 212,021 gallons in California, 11,203 gallons in Louisiana, and 1,249,842 gallons in Pennsylvania used for gin.
[4] Includes 41,268 bushels of wheat and 563 bushels of barley.

TABLE 69.—*Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1938*

FRUIT[1]

Kind	California	New Jersey	Oregon	Virginia	Total
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Grapes	52,355,712				52,355,712
Apples	1,466,300	5,451,585	67,163	2,776,399	9,761,447
Raisins	7,696,048				7,696,048
Apricots	2,145,387				2,145,387
Peaches	1,775,000				1,775,000
Prunes	919,000	82,000			1,001,000
Pears	445,000				445,000
Dates	244,432				244,432
Total	67,049,879	5,533,585	67,163	2,776,399	75,427,026

FRUIT WINE, CIDER, AND JUICE[2]

Kind	California	New Jersey	New York	Oregon	Washington	Total
	Gallons	*Gallons*	*Gallons*	*Gallons*	*Gallons*	*Gallons*
Grape	126,097,914	113,032			74,075	126,285,021
Apple	1,471,309	2,906,325	2,681,751	675,671	1,106,263	[3] 10,197,958
Raisin	1,058,104	29,310				1,117,414
Prune	220,190	7,060			9,845	237,095
Pineapple						[4] 228,984
Blackberry	13,914	132,679		597	50,670	197,860
Pear				158,328		158,328
Peach	56,341				47,954	[5] 104,540
Cherry		5,537			63,275	68,812
Orange	24,446					24,446
Plum	11,751			9,230		21,011
Loganberry					7,805	7,805
Apricot				3,500	2,900	6,400
Fig		4,426				4,426
Strawberry					3,282	3,282
Total	128,983,999	3,198,569	2,681,751	847,326	1,428,069	138,663,382

[1] In addition, the following amounts of fruit residuums were used: 1,651,768 gallons of lees in California and 3,415 gallons in Virginia; 1,268,426 gallons of grape pomace in California; and 123,630 gallons of apple pomace in Virginia.
[2] Not included are 10,483,674 gallons of grape wash used in California.
[3] Includes 221,620 gallons in Connecticut, 130,275 gallons in Maryland, 599,304 gallons in Pennsylvania, and 342,151 gallons in Virginia.
[4] Used in Hawaii.
[5] Includes 245 gallons used in Connecticut.

TABLE 70.—*Rectified spirits and wines: Production, by kinds and by months, fiscal year 1938*

[Proof gallons [1]]

Month	Whisky	Gin	Cordials and liqueurs	Other spirits	Total
July	1,821,101	856,920	188,868	34,444	2,901,333
August	2,005,982	796,650	215,771	32,455	3,050,858
September	2,952,878	620,498	294,501	41,504	3,909,381
October	4,135,968	568,316	470,508	62,789	5,237,581
November	4,571,861	567,203	312,476	67,019	5,518,559
December	3,995,256	579,416	397,978	59,364	5,032,014
January	1,945,880	380,113	171,149	52,450	2,549,592
February	1,921,963	348,763	123,815	25,658	2,423,229
March	2,705,594	679,738	132,595	27,014	3,544,941
April	2,035,257	743,219	128,390	32,238	2,959,104
May	2,233,905	727,603	134,336	26,420	3,122,264
June	2,326,977	795,424	181,371	37,322	3,311,094
Total	32,675,622	7,663,863	2,721,758	[2] 498,707	43,559,950

[1] The figures are in proof gallons. Except for compounds containing sweet wine fortified with grape brandy, the tax on rectified products is collected on the basis of proof gallons. (See sec. 605, Revenue Act of 1918, as amended.) For a definition of a proof gallon see table 60.

[2] Includes 190,946 proof gallons of alcohol, 182,552 proof gallons of rum, 33,824 proof gallons of brandy, 20,508 proof gallons of wine, 6,736 proof gallons of vermouth, and 64,141 proof gallons of cocktails and other unclassified spirits.

TABLE 71.—*Rectified spirits and wines: Number of plants operated and production by kinds, by States, fiscal year 1938*

[Proof gallons]

State	Number of plants operated [1]	Whisky	Gin	Cordials and liqueurs	Other spirits	Total
Arizona	1	192			11	203
Arkansas	1		11,676	7,646		19,322
California	42	172,404	735,007	175,349	45,833	1,128,653
Colorado	2		3,601	2,104	584	6,289
Connecticut	16	145,383	450,573	97,023	38,673	731,652
Florida	3		32,645	2,358		35,003
Hawaii	1	1,452	1,000	1,404	902	4,857
Illinois	36	1,582,761	199,585	823,285	43,949	2,649,580
Indiana	9	8,418,405	436,492	3,827	30,057	8,888,781
Iowa	1		2,457			2,457
Kentucky	11	1,126,685	70,301	45,400	10,448	1,252,834
Louisiana	10	1,272	101,487	37,638	1,987	202,384
Maine	1	4,743	16,983	1,870		23,596
Maryland	27	9,951,291	237,046	27,697	12,142	10,228,776
Massachusetts	34	317,743	779,783	524,479	25,979	1,647,984
Michigan	5	1,017	5,181	208,978	9,706	219,882
Minnesota	3	54,242	10,845	11,309	3,081	79,477
Missouri	7	4,801	120,602	51,662		176,965
New Jersey	21	2,607,008	1,950,858	122,827	6,832	4,687,525
New Mexico	1			2,209	70	2,279
New York	20	479,006	495,463	130,526	42,819	1,147,814
Ohio	17	1,257,958	730,521	296,072	71,922	2,356,473
Oregon	2			2,244	115	2,359
Pennsylvania	21	6,610,724	1,121,224	111,558	145,667	7,998,173
Rhode Island	1	1,143	28	356		1,527
Washington	4	29,725	31,428	5,238	380	67,771
Wisconsin	7	637	56,416	32,699	7,550	97,304
Total	304	32,675,622	7,663,863	2,721,758	[2] 498,707	43,559,950

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

[2] Includes 190,946 proof gallons of alcohol, 182,552 proof gallons of rum, 33,824 proof gallons of brandy, 20,508 proof gallons of wine, 6,736 proof gallons of vermouth, and 64,141 proof gallons of cocktails and other unclassified spirits.

TABLE 72.—*Rectified spirits and wines: Materials dumped for rectification, by kinds and by months, fiscal year 1938*

[Proof gallons]

Month	Alcohol	Whisky	Other spirits	Wine	Total
July	2,090,819	859,976	42,303	7,712	3,000,810
August	2,253,849	929,539	49,081	12,204	3,244,733
September	2,604,394	1,186,796	61,200	13,620	3,866,009
October	3,380,568	1,762,925	94,000	18,830	5,256,308
November	3,586,811	1,852,721	90,007	17,275	5,646,814
December	3,326,111	1,678,250	89,407	13,664	5,107,362
January	1,675,527	764,086	37,534	8,125	2,485,172
February	1,611,772	780,192	39,498	7,926	2,439,388
March	2,536,521	1,085,701	33,680	8,900	3,664,802
April	2,127,260	770,467	30,093	7,658	2,936,078
May	2,130,725	953,044	43,134	15,471	3,142,374
June	2,201,905	945,673	36,070	9,110	3,196,426
Total	29,626,345	13,573,665	[1] 647,702	140,134	43,987,846

[1] Includes 248,548 proof gallons of brandy, 164,885 proof gallons of rum, 134,660 proof gallons of gin, 70,551 proof gallons of cordials and liqueurs, 14,179 proof gallons of vermouth, and 14,949 proof gallons of miscellaneous spirits.

TABLE 73.—*Rectified spirits and wines: Materials dumped for rectification, by kinds and by States, fiscal year 1938*

[Proof gallons]

State	Alcohol	Whisky	Other spirits	Wine	Total
Arizona		157			157
Arkansas	19,657				19,657
California	993,400	55,220	51,529	19,393	1,119,542
Colorado	6,141	16	328	130	6,615
Connecticut	507,129	107,858	18,298	765	724,050
Florida	34,672	3	209		34,884
Hawaii	3,250	563	417	1,030	5,260
Illinois	2,015,716	472,644	147,250	14,839	2,650,449
Indiana	6,925,148	2,902,796	12,788	18,775	8,859,507
Iowa	2,360		100		2,460
Kentucky	112,533	1,142,910	9,630	4,527	1,269,600
Louisiana	191,670	4,588	4,768	119	201,445
Maine	21,352	1,533			22,885
Maryland	5,530,169	4,699,539	13,288	8,490	10,260,486
Massachusetts	1,452,089	153,517	53,510	1,779	1,660,895
Michigan	181,909	4,616	29,409	5,312	221,246
Minnesota	66,546	36,349	9,807	15	112,717
Missouri	174,223	2,960	163		177,346
New Jersey	3,817,639	747,445	34,942	9,649	4,609,668
New Mexico	2,295	77	438		2,810
New York	817,225	245,013	72,550	26,682	1,161,470
Ohio	1,694,103	628,551	29,570	5,106	2,357,330
Oregon	518		85	2,091	2,694
Pennsylvania	5,812,105	2,337,509	150,509	15,866	8,325,989
Rhode Island	1,128	264	33	6	1,431
Washington	51,316	6,986	2,589	3,901	64,792
Wisconsin	83,059	22,221	5,492	1,659	112,431
Total	29,626,345	13,573,665	[1] 647,702	140,134	43,987,846

[1] Includes 248,548 proof gallons of brandy, 164,885 proof gallons of rum, 134,660 proof gallons of gin, 70,551 proof gallons of cordials and liqueurs, 14,179 proof gallons of vermouth, and 14,949 proof gallons of miscellaneous spirits.

TABLE 74.—*Cereal beverages:* [1] *Plants operated, production, and withdrawals, by States, fiscal year 1938*

[Quantities in gallons]

State	Number of plants operated [2]	Production	Withdrawals	On hand June 30
California	1	18,228	18,228	
Kentucky	2	36,735	8,618	23,824
Minnesota	2	1,810,413	1,490,518	73,718
Missouri	1	386,322	419,080	8,874
New Jersey	1	2,700	2,608	
New York	2	20,243	14,756	4,402
Ohio	2	116,301	112,577	8,835
Wisconsin	4	64,263	68,743	
Total	15	2,155,195	2,130,028	119,653

[1] Containing less than ½ of 1 percent of alcohol by volume.
[2] Number operated during any part of the year.

TABLE 75.—*Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1938*

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line for bottling
July	6,285,580	6,468,099	3,570,504	2,897,595
August	5,892,522	6,219,499	3,381,338	2,838,161
September	5,129,463	5,131,995	2,808,417	2,323,578
October	3,831,087	4,187,382	2,412,088	1,775,301
November	3,642,953	3,926,357	2,220,851	1,705,406
December	3,511,410	3,729,329	2,123,040	1,606,289
January	3,574,004	3,072,289	1,685,097	1,387,192
February	3,673,201	3,247,256	1,814,270	1,432,986
March	5,021,700	4,014,986	2,162,898	1,853,988
April	4,967,015	4,163,586	2,306,771	1,856,815
May	5,109,392	4,561,410	2,465,418	2,096,001
June	5,510,852	5,203,914	2,709,253	2,494,661
Total	56,340,163	53,926,018	29,659,955	24,266,063

TABLE 76.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1938*

[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	5,357	4,031	130	235	1,596
Arizona	1	27,012	26,068	203		6,309
California	38	2,568,639	2,501,536	12,724	70,903	446,715
Colorado	5	277,738	267,664	1,578	5,283	75,625
Connecticut	10	494,855	455,446	4,965	35,489	63,776
Delaware	2	33,978	28,463	367	681	10,392
District of Columbia	2	82,432	79,443	339	4,080	23,544
Florida	8	274,445	262,993	2,230	10,133	52,285
Georgia	1	84,360	84,311	429	1,710	26,063
Hawaii	7	86,024	77,467	815	2,104	16,667
Idaho	5	35,942	32,318	700	1,851	7,188
Illinois	62	3,958,465	3,891,560	34,387	125,472	699,922
Indiana	17	1,843,896	1,804,547	9,439	47,107	320,038
Iowa	4	178,190	150,257	913	7,272	39,021
Kentucky	7	836,801	810,070	6,093	22,189	119,832

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

TABLE 76.—*Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1938*—Continued

State	Number of breweries operated	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free		
Louisiana	7	879,945	841,956	5,035	31,457	100,005
Maryland	11	1,309,982	1,270,421	7,937	37,119	165,061
Massachusetts	15	1,309,953	1,223,889	11,893	75,461	210,719
Michigan	47	2,602,378	2,817,528	17,755	101,740	479,857
Minnesota	23	2,742,802	2,581,464	77,981	76,376	352,754
Missouri	21	3,752,571	3,444,235	39,550	136,571	555,235
Montana	10	190,444	183,970	2,097	5,374	36,740
Nebraska	5	411,118	395,146	1,900	12,170	72,032
Nevada	2	17,748	18,944	118	930	3,564
New Hampshire	[illegible]	36,300	36,080	488	4,554	7,344
New Jersey	17	3,391,847	3,236,322	18,900	133,189	651,216
New Mexico	[illegible]	10,129	5,614	11	3	4,511
New York	65	9,005,905	8,691,646	57,966	241,552	1,574,144
North Carolina	1	83,136	82,003	202	2,897	16,575
Ohio	54	3,976,566	3,805,440	26,661	127,211	671,499
Oklahoma	5	129,435	128,096	771	3,181	10,092
Oregon	6	111,620	100,120	996	3,620	25,404
Pennsylvania	103	6,331,301	6,032,800	51,436	245,489	976,977
Rhode Island	8	666,750	620,853	5,009	44,018	96,150
South Dakota	1	4,142	4,097	81	233	1,080
Tennessee	3	116,931	112,406	2,143	4,730	31,641
Texas	10	820,133	799,115	5,150	33,440	175,117
Utah	2	115,194	106,948	677	5,532	22,677
Virginia	4	128,752	126,723	996	5,432	25,409
Washington	16	862,696	850,039	4,955	21,664	238,698
West Virginia	4	50,302	49,729	874	1,584	8,972
Wisconsin	84	6,164,727	5,883,579	42,959	203,580	1,248,434
Wyoming	3	64,512	56,913	410	2,856	14,860
Total	696	56,340,163	53,926,018	450,813	1,891,617	9,660,903

TABLE 77.—*Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1938*

[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	4,031		130			4,161
Arizona	5,193	10,875	203			16,271
California	705,313	1,799,226	10,217	588	1,919	2,517,262
Colorado	134,701	143,463	1,878			280,042
Delaware	301,034	154,412	4,965			460,411
District of Columbia	19,794	5,669	367			25,830
Florida	24,956	54,487	939			80,382
Georgia	18,961	244,032	2,130			265,223
Hawaii	5,838	78,473	418			84,740
Idaho	21,878	55,589	813			78,240
Illinois	18,628	13,720	796			33,144
Indiana	2,154,149	1,647,431	25,941		8,446	3,835,967
Iowa	409,827	1,394,720	9,439			1,813,986
Kentucky	94,602	75,555	913			171,170
Louisiana	251,167	558,908	4,314	1,779		816,168
Maryland	128,428	713,528	5,035			846,991
Massachusetts	641,493	634,928	7,617		910	1,284,948
Michigan	880,107	343,087	11,893			1,235,782
Minnesota	1,147,556	1,669,970	17,755			2,835,281
Missouri	1,703,010	873,454	11,301	66,050		2,658,845
Montana	1,601,170	1,841,965	15,682	14,918	4,950	3,483,785
Nebraska	139,496	44,474	3,097			186,007
Nevada	117,449	277,097	1,900			397,346
New Hampshire	15,914	3,630	118			19,662
New Jersey	22,763	13,317	488			36,568
New Mexico	2,033,583	1,101,739	16,640	90	2,170	3,155,222
New York	3,437	2,162	111			5,715
	6,370,158	2,321,487	40,925		8,041	8,740,611

TABLE 77.—*Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1938*—Continued

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	
North Carolina	789	51,304	203			82,356
Ohio	1,943,203	1,862,237	22,838	3,803		3,832,101
Oklahoma	9,307	117,389	771			127,467
Oregon	80,459	28,670	990			110,119
Pennsylvania	3,600,336	2,342,464	51,439			6,084,239
Rhode Island	446,670	174,183	5,009			625,862
South Dakota	3,413	684	81			4,178
Tennessee	8,825	103,551	2,143			114,549
Texas	99,771	699,344	5,150			804,265
Utah	54,260	52,688	677			107,625
Virginia	3,351	123,372	996			127,719
Washington	474,515	375,524	4,955			854,994
West Virginia	3,543	46,186	874			50,603
Wisconsin	3,842,742	2,040,837	26,684	2,671	14,604	5,926,538
Wyoming	28,430	28,483	410			57,323
Total	20,059,965	24,266,063	330,474	82,809	40,440	54,386,831

TABLE 78.—*Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1938*

State	Malt	Corn and corn products	Rice	Sugar and sirups	Hops and hop extract
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Alaska	197,510		52,600	12,065	4,837
Arizona	975,200		251,400	2,500	17,666
California	96,556,422	3,914,860	22,597,413	4,676,731	1,611,196
Colorado	10,685,440	202,100	2,674,200	20,805	164,160
Connecticut	18,719,056	4,066,820	246,831	3,615,004	427,515
Delaware	1,408,755	415,040	99,720		23,379
District of Columbia	2,606,550	40,100	1,252,000	50,923	38,790
Florida	10,139,476	522,800	2,296,180	838,913	183,391
Georgia	2,855,673	973,900		644,675	61,858
Hawaii	1,887,410	26,200	4,982,138	230,495	23,336
Idaho	1,570,861	69,400	194,100	5,092	23,332
Illinois	131,403,876	31,907,370	22,489,138	7,742,505	2,155,512
Indiana	64,642,939	17,554,670		7,438,071	1,017,589
Iowa	6,017,534	2,183,310	221,400	88,133	102,087
Kentucky	29,418,687	3,572,480	3,770,101	3,804,291	550,001
Louisiana	31,470,873	94,400	5,931,140	6,399,332	480,399
Maryland	45,109,621	6,345,970	5,503,968	5,304,721	855,603
Massachusetts	54,055,569	7,965,914	954,860	13,410,461	1,356,184
Michigan	103,313,288	21,788,584	19,244,091	2,909,749	1,622,323
Minnesota	93,354,718	8,522,151	7,477,909	16,385,196	1,479,728
Missouri	134,371,173	4,527,570	47,201,698	2,105,727	2,093,305
Montana	7,536,962	458,100	1,039,350	587,945	110,243
Nebraska	15,009,570	2,639,700	1,865,316	905,267	234,526
Nevada	645,545	85,550	166,000	2,500	10,589
New Hampshire	1,366,575	92,400		386,145	27,880
New Jersey	131,902,400	31,066,390	1,093,863	17,857,485	2,332,763
New Mexico	307,004		93,500		6,645
New York	349,538,482	67,476,809	36,842,800	22,709,122	6,009,779
North Carolina	2,891,715	973,600		308,100	48,642
Ohio	141,551,365	33,012,028	13,831,037	8,751,085	2,448,492
Oklahoma	4,060,803	856,420	899,850	184,553	64,331
Oregon	4,155,815	561,240	177,600	557,063	74,665
Pennsylvania	229,621,793	50,848,650	17,769,912	26,669,092	4,084,155
Rhode Island	24,450,020	3,602,740	3,438,290	6,843,570	643,721
South Dakota	162,510	27,640			2,322
Tennessee	4,050,504	616,315	1,309,500	172,800	70,289
Texas	29,706,446	238,100	11,402,998	326,738	468,856
Utah	4,045,950	432,200	670,250		67,302
Virginia	4,673,960	1,405,540	158,622	50,400	69,135
Washington	31,531,577	1,018,752	8,802,293	955,929	517,607
West Virginia	1,926,138	672,120		12,300	33,607
Wisconsin	223,891,081	63,462,073	13,121,226	12,821,717	3,185,861
Wyoming	2,461,002	699,810	100,400		41,014
Total	2,050,842,865	375,029,816	260,224,294	175,811,690	34,874,575

TABLE 79.—*Still wine: Production and tax-paid withdrawals, by months, fiscal year 1938*

[Wine gallons [1]]

Month	Production [2]	Tax-paid withdrawals			
		Not over 14 percent	Over 14 and not over 21 percent	Over 21 and not over 24 percent	Total
July	517,075	1,452,682	2,196,694	4,245	3,653,621
August	1,523,610	1,525,544	2,402,067	2,201	3,929,812
September	39,603,798	1,918,266	3,272,923	1,682	5,192,871
October	105,393,091	2,325,341	4,091,886	7,010	6,427,237
November	60,505,834	2,577,202	4,902,060	2,056	7,481,318
December	14,101,935	2,579,827	5,306,013	2,754	7,888,594
January	2,014,229	1,398,410	2,907,160	1,690	4,307,260
February	1,132,225	1,383,557	2,665,123	2,806	4,051,486
March	952,738	1,652,643	3,517,550	1,979	5,172,172
April	993,873	1,621,194	2,912,524	2,644	4,536,862
May	954,027	1,429,325	2,841,006	2,313	4,272,647
June	1,033,933	1,485,916	2,769,250	6,736	4,261,902
Total	228,726,368	21,352,910	39,784,556	38,116	61,175,582

[1] Standard United States gallon of 231 cubic inches.

[2] 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 82.

TABLE 80.—*Still wine: Bonded wineries and bonded storerooms operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1938*

[Quantities in wine gallons]

State	Number of premises operated [1]		Production [2]	Withdrawals		Losses	On hand June 30
	Bonded wineries	Bonded storerooms only		Tax-paid	Other		
Arkansas	84		184,258	151,320	1,396	28,902	175,646
California	540	69	215,876,474	33,861,024	139,004,975	3,504,875	87,324,607
Colorado	2		61,495	540,672	681	11,429	64,066
Connecticut	4	2	4,817	339,794	50	5,423	53,145
Florida	9		47,816	36,560	430	9,398	78,002
Georgia	10		143,098	182,781		14,434	123,098
Hawaii	2		23,354	17,092	16	4,807	27,272
Idaho	2		329	138	9	19	515
Illinois	10	7	66,221	3,439,195		45,053	734,267
Iowa	5		12,474	51,192	34	1,233	23,187
Kentucky	1		1,000	539		46	1,078
Louisiana	10	1	348,575	1,001,186	36	26,155	139,302
Maryland	4	1	85,891	196,250	2,155	12,848	123,193
Massachusetts	6	2	2,710	937,898	12,043	32,484	95,211
Michigan	14		1,305,482	792,073	6,376	76,489	1,416,128
Minnesota	1		17,000	29,501		865	50,741
Missouri	14	1	42,098	47,513	105,090	67,176	127,816
Nebraska	1			2,071	120	90	
Nevada	2	1	1,079	39,699	80	1,516	7,675
New Jersey	54	3	235,445	2,381,966	111,679	63,818	953,210
New Mexico	6		7,545	28,142	153	1,203	9,764
New York	123	13	4,988,351	12,988,457	401,834	605,070	6,813,477
North Carolina	15		63,791	9,914	581	2,954	118,602
Ohio	138		1,580,501	1,540,622	27,011	97,060	2,114,284
Oregon	28		1,110,133	109,813	840,221	24,340	297,001
Pennsylvania	4	1	5,546	916,781		12,110	164,241
Rhode Island	1		12,407	41,211	225	1,253	37,876
South Carolina	2		4,112	3,263	3	554	4,560
Tennessee	1		3,010	3,785	46	117	995
Texas	16	1	59,007	142,527	17	7,576	42,797
Virginia	6		40,884	533,502	193	5,526	73,482
Washington	45		2,385,534	749,677	1,450,393	67,132	784,865
Wisconsin	3		4,491	65,322	1,307	5,489	33,010
Total	1,175	102	228,726,368	61,175,582	[4] 142,100,113	4,734,486	102,016,413

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

[2] 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 82.

[3] Represents 141,064,608 gallons removed as distilling material; 503,785 gallons used in the manufacture of champagne or artificially carbonated wines; 161,305 gallons removed for export; 189,684 gallons removed for manufacture of vermouth; 118,020 gallons removed for manufacture of vinegar; 20,842 gallons removed for family use; and 6 gallons removed for use of United States.

TABLE 81.—*Still wine: Tax-paid withdrawals and stocks on hand June 30, by alcoholic grades and by States, fiscal year 1938*

[Wine gallons]

State	Tax-paid withdrawals			Stocks on hand June 30		
	Not over 14 percent	Over 14 and not over 21 percent	Over 21 and not over 24 percent	Not over 14 percent	Over 14 and not over 21 percent	Over 21 and not over 24 percent
Arkansas	38,073	99,818	13,429	140,983	19,719	5,944
California	9,099,463	24,147,261	17,300	31,972,680	53,212,347	2,139,580
Colorado	100,911	439,761		18,800	44,634	1,032
Connecticut	129,851	209,943		22,982	30,020	143
Florida	27,149	9,411		71,759	6,243	
Georgia	125,414	57,367		94,991	28,107	
Hawaii		17,092		13,509	13,763	
Idaho		138			516	
Illinois	1,094,117	2,345,078		218,059	516,208	
Iowa	2,226	48,972		1,806	21,381	
Kentucky	539			1,078		
Louisiana	599,052	404,534		102,183	37,172	
Maryland	84,467	111,783		85,501	37,692	
Massachusetts	246,823	691,075		32,528	65,683	
Michigan	49,586	742,507		994,985	421,143	
Minnesota	5,651	23,950		7,630	43,111	
Missouri	39,037	8,476		121,295	5,221	
Nebraska	2,071					
Nevada	26,486	13,213		5,558	2,117	
New Jersey	1,070,414	1,311,552		568,986	384,129	95
New Mexico	8,424	10,718		6,150	3,614	
New York	6,399,127	5,584,325	5,005	3,268,854	3,354,794	199,819
North Carolina	8,480	1,434		114,934	3,668	
Ohio	717,878	822,744		1,689,916	423,350	1,018
Oregon	41,718	68,095		103,439	188,562	
Pennsylvania	241,482	675,209		65,828	98,413	
Rhode Island	20,306	20,905		27,160	10,716	
South Carolina	3,076	189		4,560		
Tennessee	3,335	450		705	290	
Texas	115,934	26,593		41,058	1,739	
Virginia	95,063	438,439		29,552	43,030	
Washington	341,544	396,651	2,382	301,252	483,238	255
Wisconsin	17,539	50,783		19,160	13,850	
Total	21,352,910	39,784,556	38,116	40,151,838	59,516,689	2,347,886

TABLE 82.—*Still wine: Amelioration and fortification occurring after fermentation, by States, fiscal year 1938*

[Wine gallons]

State	Wine ameliorated	Resulting product	Wine fortified	Resulting product
Arkansas	140,702	177,285	107,241	125,517
California	5,258,870	7,241,061	50,307,111	60,087,697
Colorado			32,637	49,823
Connecticut	874	940	3,192	3,529
Georgia	134,554	140,537	37,706	41,646
Hawaii	10,013	10,932	41,984	44,328
Illinois	13,840	15,106		
Maryland			2,930	3,327
Massachusetts			1,520	1,741
Michigan	527,546	582,909	432,248	455,301
Missouri	34,267	40,435	8,039	8,922
New Jersey	16,681	17,331		
New Mexico	470	500		
New York	2,892,091	3,093,574	1,510,751	1,708,126
North Carolina	256	290		
Ohio	328,932	355,044	330,679	367,858
Oregon	50,217	56,613	152,940	210,914
Texas	17,021	17,842		
Virginia	30,501	31,462	30,209	42,788
Washington	559,806	612,943	461,822	571,887
Total	10,023,671	12,395,822	53,461,015	[1] 53,723,314

[1] In producing fortified wine a total of 18,754,585 proof gallons of brandy and 3,045 proof gallons of tax-paid alcohol were used.

TABLE 83.—*Sparkling wine:*[1] *Production and tax-paid withdrawals, by months, fiscal year 1938*

[Number of half-pint units [2]]

Month	Production	Tax-paid withdrawals				
		Total	In half-pints	In pints	In quarts	In other sizes
July	362,226	384,371	63,060	83,408	235,524	2,289
August	295,303	394,784	50,379	89,292	250,080	4,113
September	293,305	533,769	63,068	130,998	365,152	4,551
October	1,181,207	956,052	98,810	184,324	668,652	4,366
November	863,562	1,235,966	122,958	237,562	867,076	8,370
December	796,845	1,575,386	139,686	298,328	1,125,976	11,396
January	611,329	461,709	45,634	63,884	349,872	2,499
February	478,903	457,780	57,153	75,350	321,620	3,657
March	804,068	244,503	29,339	40,770	169,948	4,446
April	1,949,263	234,857	32,391	38,372	161,142	2,682
May	1,477,504	341,740	35,222	72,850	230,500	3,168
June	666,497	372,429	55,845	68,510	245,908	5,166
Total	9,780,274	7,223,416	793,545	1,330,738	4,992,520	[3] 56,613

[1] Includes champagne, other sparkling wine, and artificially carbonated wine.
[2] Reported figures have been converted to one-half pint units. Data on sparkling wine are reported to the Bureau in bottles and other containers of varying sizes, according to the number of taxable units contained. 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. Since the passage of the Liquor Tax Administration Act of June 25, 1936, the tax on artificially carbonated wine is payable "on each one-half pint or fraction thereof" of "each bottle or other container."
[3] Represents 31,749 half-pint units in three-fourths quarts and 24,864 half pint units in magnums.

TABLE 84.—*Sparkling wine: Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1938*

[Quantities in half-pint units [1]]

State	Number of producers operating[2]	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
California	36	1,582,676	1,300,508	65,270	102,432	2,693,533
Florida	1	7,104	3,058		5,252	11,572
Illinois	1		18,298	1,188	54	33,438
Massachusetts	1		220		22	256
Michigan	6	152,049	121,968		10,246	41,245
Missouri	1	2,079,238	791,434	131,402	86,9[illegible]3	2,742,060
New Jersey	11	1,551,598	1,456,188	1,860	21,114	716,064
New York	42	3,892,974	3,230,537	61,009	308,093	5,989,455
Ohio	13	471,897	204,261		59,937	967,411
Oregon	2	7,968	5,867			2,245
Pennsylvania	1	84			2	2,778
Rhode Island	1	4,512	5,390		760	17,514
Tennessee	1	825	825			
Texas	1		566		129	150
Washington	2	5,323	6,290		282	4,941
Wisconsin	1	24,026	18,386		454	5,186
Total	[3] 121	9,780,274	7,223,416	[4] 260,729	595,590	13,248,748

[1] See footnote 2 of table 83.
[2] Number operating during any part of the year.
[3] In addition, 4 bonded storerooms in California, 1 in Illinois, and 2 in New York.
[4] All converted into still wine with the exception of 1,572 half-pint units removed for export in California, Missouri, and New York, and 2,480 half-pint units removed for family use in California and New Jersey.

TABLE 85.—*Sparkling wine: Tax-paid withdrawals and stocks on hand June 30, by size of container and by States, fiscal year 1938*

[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	72,197	295,476	915,276	17,559	39,957	802,166	1,843,600	7,810
Florida		174	2,884			1,140	10,432	
Illinois		5,430	12,868			11,950	21,508	
Massachusetts			220				256	
Michigan	19,480	32,104	68,684		4,291	15,430	21,524	
Missouri	81,870	170,176	539,388		1,050	486,138	2,244,232	10,040
New Jersey	231,422	172,550	1,052,096	1,0	19,032	304,376	303,428	128
New York	382,439	621,566	2,201,768	25,004	46,145	1,307,750	4,534,408	1,152
Ohio	4,137	55,060	192,220	9,964	7,085	312,256	847,612	20,458
Oregon		4,082	144	1,641		1,438		867
Pennsylvania						926	1,852	
Rhode Island		1,574	3,816			9,052	8,432	
Tennessee		600		225				
Texas		566				150		
Washington		1,094	3,150	2,040		1,572		3,339
Wisconsin		18,386				5,186		
Total	793,545	1,389,738	4,992,520	[2] 56,613	117,560	3,259,540	9,827,284	[3] 44,364

[1] See footnote 2 of table 83.
[2] Represents 41,749 half-pint units in three-fourths quarts and 24,864 half-pint units in magnums.
[3] Represents 26,409 half-pint units in three-fourths quarts; 23,884 half-pint units in magnums; 87 half-pint units in marimums; and 30 half-pint units in jeroboams.

TABLE 86.—*Vermouth:* [1] *Number of premises operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1938*

[Quantities in wine gallons]

State	Number of premises operated [2]	Production	Withdrawals		Losses	On hand June 30
			Tax paid	Other		
California	17	105,536	30,894		2,954	59,835
Connecticut	1	50				50
Illinois	1		50			1,259
Maryland	1		147			95
Massachusetts	3	510	598	1,286	148	1,540
New Jersey	12	23,707	27,033	744	1,078	14,390
New York	47	70,568	91,536	430	3,330	25,001
Ohio	5	1,060	2,949		308	879
Total	88	201,481	[3] 153,207	[4] 2,460	7,818	103,089

[1] Represents production at wineries under provision of the Liquor Tax Administration Act of June 26, 1936. For production of vermouth at rectifying plants, see table 71.
[2] Number operated during any part of the year.
[3] Represents 1,286 gallons removed for manufacture of vinegar and 1,174 gallons removed for export.

TABLE 87.—*Enforcement, Alcohol Tax Unit:* [1] *Seizures and persons arrested, by months, fiscal year 1938*

Month	Seizures						Persons arrested
	Stills	Distilled spirits	Mash	Automobiles	Trucks	Property (appraised value)	
		Gallons	*Gallons*				
July	930	24,194	624,617	263	37	$194,359	2,121
August	850	27,889	587,755	289	28	183,448	1,968
September	750	23,502	460,235	267	32	177,492	1,676
October	792	26,782	605,351	296	54	233,649	2,087
November	870	25,352	647,606	280	40	221,438	2,016
December	1,036	27,936	804,684	324	35	225,885	2,309
January	963	31,444	597,790	283	38	272,374	2,162
February	888	30,853	618,938	306	25	190,066	2,102
March	1,034	33,583	599,059	367	52	244,406	2,418
April	1,148	31,109	768,266	333	51	239,730	2,197
May	1,081	30,326	633,271	350	43	210,260	2,326
June	1,075	31,398	565,216	372	52	206,892	2,225
Total	[2] 11,407	[3] 344,668	7,553,848	3,730	495	2,599,999	25,867

[1] Includes 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 28,926 gallons of denatured alcohol seized at cleaning and cracking plants.

TABLE 88.—*Enforcement, Alcohol Tax Unit:* [1] *Seizures and persons arrested, by States, fiscal year 1938*

State	Seizures							Persons arrested
	Stills	Distilled spirits	Mash	Wine	Automobiles	Trucks	Property (appraised value)	
Alabama	1,617	18,012	555,980	1,590	297	38	$160,495	1,986
Arizona	11	32	538		3		650	28
Arkansas	196	2,284	60,242	22	50	12	26,187	598
California	114	4,527	97,447	69,304	34	6	25,922	310
Colorado	3	50	635	42	1		176	19
Connecticut	24	6,520	73,053	742	26	6	45,779	74
Delaware	37	364	9,070		21	1	3,490	70
District of Columbia	7	2,589	3,157	17	24	2	4,458	352
Florida	650	19,252	432,545	715	277	59	183,331	1,402
Georgia	1,145	46,675	1,011,725		280	78	200,278	2,339
Hawaii	22	258	1,859	11	2		1,159	155
Idaho	2	5	150		1		144	13
Illinois	205	22,340	395,234	2,708	80	10	156,009	485
Indiana	151	8,825	82,263	11	88	4	40,923	235
Iowa	10	1,848	10,612	2	82	1	15,840	217
Kansas	67	1,439	15,932	150	24	2	9,825	133
Kentucky	509	11,600	212,815	250	135	12	68,890	1,321
Louisiana	121	604	9,351	3	22	5	10,801	230
Maine	4	306	259	32	5		3,103	215
Maryland	146	4,900	111,887	373	76	9	33,116	395
Massachusetts	63	4,407	31,941	859	33	14	26,974	169
Michigan	136	3,485	24,339	509	40	3	26,440	338
Minnesota	29	2,812	3,648	6,837	44		15,093	205
Mississippi	523	4,455	140,737	15	84	13	62,401	1,288
Missouri	147	5,710	73,489	280	78	11	25,091	596
Montana	4	4	450		1		851	14
Nebraska	15	163	1,375		11		5,672	60
Nevada		1,150		50			8	1
New Hampshire	2	21	80	16	2		1,709	125
New Jersey	51	10,989	460,240	552	28	8	28,807	200
New Mexico	9	78	740	1,386	5	1	2,958	43
New York	446	34,700	810,756	25,957	197	36	425,693	1,435
North Carolina	911	27,946	826,345	2	395	32	169,646	1,702
North Dakota	2	50	115		1		350	26
Ohio	369	16,796	182,914	10	109	7	59,632	1,141
Oklahoma	467	5,103	131,936	6	98	8	55,955	1,097
Oregon	16	79	504	329			447	45
Pennsylvania	280	12,577	230,279	8,032	131	21	234,421	1,282
Rhode Island	24	1,425	32,210	46	23		3,587	68
South Carolina	675	13,193	309,079		229	18	80,241	970
South Dakota	4	43	138	15	3	1	925	17
Tennessee	568	11,243	385,486		144	14	99,170	1,083
Texas	619	8,525	164,734	752	251	34	93,817	1,426
Utah	3	16	75	9				7
Vermont	5	248	100	1	2		2,525	37
Virginia	667	21,599	544,115	409	256	26	123,286	1,235
Washington	24	521	4,971	416	14	1	4,459	73
West Virginia	206	1,781	37,238		30	2	15,664	618
Wisconsin	45	2,597	71,170	4	17	3	55,976	114
Wyoming								1
Total	[2] 11,407	[3] 344,668	7,553,848	123,324	3,730	495	2,599,999	25,867

[1] Includes 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 28,926 gallons of denatured alcohol seized at cleaning and cracking plants.

TECHNICAL STAFF

TABLE 89.—*Analysis of the work of the Technical Staff during fiscal year 1938—Income, estate, and gift tax cases*

WASHINGTON OPERATIONS

	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, 1937	4,213	5,133	249	351	20	71
90-day appeals filed	374	465				
Received	2,982	3,603	959	1,255	74	91
Total	7,569	9,200	1,208	1,606	94	162
Disposed of:						
Closed by agreement	1,570	1,851	280	325	75	90
Closed—no appeal filed			311	354		
Defense	1,589	1,799			8	9
Total	3,159	3,650	591	679	83	99
No recommendation	1,408	1,718	39	63	6	7
90-day appeals filed			374	468		
Total	1,408	1,718	413	531	6	7
Transferred to Los Angeles division	150	188	17	18		
On hand June 30, 1938	2,862	3,643	187	378	5	56

RECAPITULATION

Disposed of during year	Cases	Tax years
Appeals	3,159	3,650
90-day cases	591	679
Miscellaneous	83	99
No recommendation	1,453	1,788
Transferred to Los Angeles Division	167	206
Total	5,453	6,422

	Appeals	90-day cases	Miscellaneous
	Percent	*Percent*	*Percent*
Closed by agreement	50	29	90
Closed—defense	50		
Closed—no appeals filed		32	
Appeal filed		39	

	Appeals	90-day cases
Deficiency proposed in cases recommended for settlement	$25,482,829.16	$5,965,013.06
Deficiency recomputed on cases recommended for settlement [1]	11,495,692.69	3,120,797.23
Deficiency decreased	13,987,136.47	2,844,215.83
Percentage of decrease ... percent	55	48
Percentage sustained by agreed settlement ... do	45	52
Deficiency proposed on all cases handled		62,340,097.88
Deficiency recomputed on all cases handled		45,478,745.58
Deficiency decreased		16,831,352.30
Percentage of decrease ... percent		27

[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 Staff division at Los Angeles or other decentralized areas; nor do they 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, 1938, the Staff averaged 17 men per month devoting full time to settlement work in connection with all Board circuit calendars and participated in the settlement of 2,168 dockets.

TABLE 89.—*Analysis of the work of the Technical Staff during fiscal year 1938—Income, estate, and gift tax cases*—Continued

COMPROMISE CASES

On hand July 1, 1937		683
Received during the year		964
Total		1,647
Disposed of:		
Accepted	421	
Rejected	561	
Withdrawn	115	
Transferred	98	
		1,195
On hand June 30, 1938		452

EXTENSION OF TIME CASES

On hand July 1, 1937		27
Received during the year		252
Total		279
Disposed of:		
Granted	21	
Rejected	232	
Withdrawn	2	
Transferred	2	
		257
On hand June 30, 1938		22

SECTION 609 FINAL CLOSING AGREEMENT CASES

On hand July 1, 1937		27
Received during the year		146
Total		173
Disposed of:		
Approved	126	
Rejected	39	
		165
On hand June 30, 1938		8

LOS ANGELES DIVISION

[Four months ended June 30, 1938]

APPEALS FILED WITH BOARD—DOCKETED CASES

On hand March 1, 1938		
Received		346
Total		346
Disposed of:		
Closed by agreement		122
Defense		24
Transferred		2
Total		148
On hand June 30, 1938		198

APPEALS

Deficiency proposed on cases recommended for settlement	$2,194,856.43
Deficiency recomputed on cases recommended for settlement	873,198.15
Deficiency decreased	1,321,658.28

OFFICE OF CHIEF COUNSEL

APPEALS DIVISION

TABLE 90.—*Record of cases appealed to the United States Board of Tax Appeals, including those appealed from Board decisions to appellate courts, fiscal years 1933 to 1938, inclusive*

Cases	1933	1934	1935	1936	1937	1938
Pending beginning of fiscal year	20,469	18,080	12,474	10,423	10,102	9,289
Filed during year	5,997	3,976	3,816	4,731	4,107	4,953
Total	26,466	22,056	16,290	15,154	14,209	14,242
Closed:						
By default, dismissal, etc	1,122	574	500	313	296	221
By decision on merits	1,537	1,518	1,615	1,519	1,017	1,119
By agreed settlement	5,727	7,490	3,752	3,220	3,607	4,349
Total	8,386	9,582	5,867	5,052	4,920	5,689
Pending end of fiscal year	18,080	12,474	10,423	10,102	9,289	8,553

TABLE 91.—*Number, and amounts, of cases shown in table 90 for the fiscal year 1938 only, by class of tax and amounts involved*

Class of tax	Pending July 1, 1937		Filed, reopened, and adjusted fiscal year 1938		Closed fiscal year 1938		Pending June 30, 1938	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income	8,491	$420,794,069.00	4,203	$113,091,682.92	5,049	$109,104,843	7,651	$424,780,908.92
Estate	596	95,532,106.80	434	29,670,019.17	410	21,274,673	620	103,927,452.97
Gift, etc	202	4,735,048.82	308	4,736,289.95	235	4,139,660	275	5,331,658.77
Unjust enrichment			8	133,108.83	1	256	7	132,852.83
Total	9,289	521,061,224.62	4,953	147,631,100.87	5,689	134,519,432	8,553	534,172,873.49

TABLE 92.—*Status of cases pending before United States Board of Tax Appeals June 30, 1938*

Unassigned	71
Imperfect appeals	11
Unanswered	950
Awaiting action elsewhere:	
Referred to Special Adjustment	106
Referred to Interpretative	00
Referred to Technical Staff	2,847
On reserve calendar	357
Inactive for other reasons	389
In process of preparation for trial:	
Washington calendar	76
Field calendar	586
Ready for trial but not set:	
Washington calendar	67
Field calendar	849
Set for trial:	
Washington calendar	14
Field calendar	240
Tried by Board of Tax Appeals:	
Awaiting decision	962
Awaiting expiration of appeal period	331
In process of closing	218
Total	7,974
Less cross-references	68
Total	7,906

TABLE 93.—*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 beginning of fiscal year:		
Appealed by Commissioner	160	6
Appealed by taxpayers	520	6
Appealed by both	73	1
Total	753	13
Appealed during fiscal year:		
By Commissioner	128	18
By taxpayers	168	10
By both	8	2
Certified by lower court		1
Total	334	31
Closed during fiscal year:		
Favorable to Commissioner	165	16
Favorable to taxpayers	184	11
Modified	75	2
Total	424	29
Pending end of fiscal year:		
Appealed by Commissioner	199	11
Appealed by taxpayers	407	3
Appealed by both	26	
Certified by lower court		1
Total	632	15

TABLE 94.—*Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1938*

Character of closing	Number of cases	Amount in dispute	Amount approved	Percentage of recovery
Default	221	$2,034,372	$1,903,026	93.54
Decision on merits	1,119	43,529,904	7,489,358	17.21
Agreed settlement	4,349	88,955,176	27,221,184	31.60
Total	5,689	134,519,452	36,613,568	27.21

TABLE 95.—*Result of circuit and special trips*

Class		Number of cases		Amount in dispute	Amount agreed upon	Percentage
Default	105	Regular trips	102			
		Special trips	3			
Tried	1,041	Regular trips	922			
		Special trips	119			
Settled	2,191	Regular trips	2,168	$28,406,644.34	$11,944,447.91	42.05
		Special trips	23	9,316,044.64	2,586,190.54	27.76
		Total		37,722,688.98	14,530,638.45	35.52
Total	3,337	Regular trips	3,192			
		Special trips	145			

TABLE 96.—*Disposition of cases by United States Board of Tax Appeals during the fiscal year 1938*

Character of closing	Number of cases	Amount in dispute	Amount approved		Net result	Percentage
			Deficiency	Overpayment		
Default	221	$2,034,372	$1,907,353	$4,327	$1,903,026	93.54
Decision on merits	1,119	43,529,904	8,450,313	963,955	7,489,358	17.21
Agreed settlement	4,349	88,955,176	27,993,971	772,787	27,221,184	30.60
Total	5,689	134,519,452	38,354,637	1,741,069	36,613,568	27.21

TABLE 97.—*Cases appealed to United States Processing Tax Board of Review, including those appealed to appellate courts, fiscal years 1937 and 1938*

	1937	1938
Pending beginning of fiscal year	None	4
Filed during year	4	54
Total	4	58
Closed:		
By dismissal		6
Total		6
Pending end of fiscal year	4	52

TABLE 98.—*Number, and amounts, of cases shown in table 97 for the fiscal year 1938 only, by class of tax and amounts involved*

Class of tax	Pending July 1, 1937		Filed, reopened, and adjusted fiscal year 1938		Closed fiscal year year 1938		Pending June 30, 1938	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing	4	$55,234	54	$1,946,112	6	$57,481	52	$1,943,865

TABLE 99.—*Status of cases pending before United States Processing Tax Board of Review, June 30, 1938*

Unanswered	25
Set for trial:	
Washington calendar	None
Field calendar	3
Motions to dismiss submitted to Board of Review:	
Awaiting decision	15
Awaiting expiration of appeal period	26
Total	69
Less cross-reference	17
Total	52

TABLE 100.—*Results obtained in cases closed before the United States Processing Tax Board of Review during fiscal year 1938*

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims retained by United States
Dismissals	6	$57,481	None	100

CIVIL DIVISION

TABLE 101.—*Cases received and disposed of during the fiscal year 1938* [1]

	Number
Pending July 1, 1937:	
In court (exclusive of lien cases)	3,010
Not pending in court	276
Cases in court involving liens	810
Cases not in court involving liens	44
Total	4,140
Received during the year:	
Suits by taxpayers	877
Suits involving liens	940
Cases for suit by the United States	212
Lien cases not in court	358
Total	2,387
Total to be disposed of	6,527
Closed during the year:	
Cases (exclusive of lien cases)	1,541
Cases involving liens	1,461
Total	3,002
Pending June 30, 1938	3,525
Pending July 1, 1937	$353,724,310.39
Received during fiscal year	52,164,283.84
Total	405,888,594.23
Closed during fiscal year	190,068,695.05
Pending June 30, 1938	215,819,899.18

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

TABLE 102.—*Results obtained in cases closed during the fiscal year 1938* [1]

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers	1,194	$117,133,984.24		$8,496,103.56
Suits and claims by the United States	261	64,496,139.09	$6,339,900.23	
Injunctions—Processing taxes	86	8,438,571.72		
Total	1,541	190,068,695.05	6,339,900.23	8,496,103.56

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

TABLE 103.—*Results obtained in lien cases closed during the fiscal year 1938*

	Number of cases	Amount collected
Lien cases pending in court	1,111	$298,714.45
Lien cases not pending in court	350	346,636.26
Total	1,461	645,350.71

TABLE 104.—*Civil cases pending at the beginning and end of the fiscal year 1938* [1]

	Pending July 1, 1937	Pending June 30, 1938
For suit by the United States	276	278
Pending in district courts	2,304	1,513
Involving liens	854	691
Pending in circuit courts of appeals	107	82
Pending in Court of Claims	430	424
Pending in Supreme Court	2	2
Pending payment of judgment claims	83	127
State courts and miscellaneous	22	[2] 108
Total	4,140	3,525

[1] Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.
[2] Includes 80 suits instituted by taxpayers involving refund of processing tax on sales of tobacco under the Kerr-Smith Tobacco Act. Amount involved, $346,483.36.

TABLE 105.—*The number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year 1938*

Courts	Cases tried	Cases decided			
		For the Government	Against Government	Partly for and partly against Government	Total
District courts	242	227	165	11	403
Circuit court of appeals	77	50	54	0	104
Court of Claims	82	38	16	0	54
Supreme Court	18	10	4	0	14
Total	419	325	239	11	575

COMPROMISE SECTION

TABLE 106.—*Number of cases and tax liability pending June 30, 1938*

Class	Pending		In process of closing	
	Number	Liability	Number	Liability
Decedent estates	1,226	$20,553,842		
Insolvent banks	16	24,576		
Miscellaneous cases	544	2,398,897		
Cash offers in compromise	90	1,704,127	15	$380,921
Installment offers in compromise	39	2,058,868	7	2,152,079
Total	1,915	26,740,410	22	2,533,000

INTERPRETATIVE DIVISION

TABLE 107.—*Number of cases received and disposed of during fiscal year 1938*

Cases on hand July 1, 1937	175
Cases received during the year	2,425
Cases disposed of during the year	2,304
Cases pending June 30, 1938:	
Involving tax years	78
Not involving tax years (interpretative and administrative law, etc.)	128
Total	206

TABLE 108.—*Summary of 78 cases pending June 30, 1938, by tax years and amounts involved*

Year	$100 or less	$101-$500	$501-$1,000	$1,001-$10,000	$10,001-$50,000	Over $50,000	Total
1921				1			1
1922				1			1
1923			1				1
1924				1			1
1925				1	1		2
1926				1		2	3
1927				1		2	3
1928				1	2	2	5
1929				2		2	4
1931						2	2
1931		1		1	1	2	5
1932		1	1	1		2	5
1933		1	2			1	4
1934	2	1		3	1	2	9
1935		3	2	3	3	12	23
1936	3	2	2	6	1	3	17
1937	2	1	1	4	2	2	12
1938	5		1	1			7
Total	12	10	10	28	11	34	105
Percent of total	0.114	0.095	0.095	0.267	0.105	0.324	100

REVIEW DIVISION

TABLE 109.—*Number of cases received and disposed of during the fiscal year 1938*

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1937	5	58	63
Received to July 1, 1938	37	311	348
Total	42	300	411
Disposed of during year	38	325	363
On hand July 1, 1938	4	44	48
Amounts involved:			
Claimed by taxpayer	$2,353,466.61	$22,964,761.99	$25,318,228.60
Approved by Review Division	3,455,478.11	12,187,196.19	15,672,674.30

TABLE 110.—*Public decisions, promulgated under Treasury Decisions 4204 and 4583, during the fiscal year 1938*

Month	Decisions numbered	Income-tax cases		Estate and other miscellaneous taxes	
		Number	Amount approved	Number	Amount approved
July 1937	5840-5856	17	$1,136,193.51		None
August 1937	5857-5870	18	622,858.62	2	$60,239.64
September 1937	5877-5885	8	355,645.26	1	20,146.20
October 1937	5886-5899	11	358,035.20	1	153,145.67
November 1937	5900-5911	9	270,315.86	3	168,606.77
December 1937	5912-5919	7	300,475.11	1	50,141.85
January 1938	5920-5932	12	733,890.51	1	21,165.08
February 1938	5933-5946	12	474,723.73	2	202,896.11
March 1938	5947-5957	10	1,659,195.37	1	21,452.62
April 1938	5958-5972	14	795,572.50	1	1,608,203.85
May 1938	5973-5984	11	461,608.91	1	29,523.58
June 1938	5985-6008	22	1,724,466.58	2	42,073.12
Total for fiscal year		151	8,922,315.19	18	2,380,014.49
Abatements			2,496,074.29		1,703,234.84
Credits			3,799,639.86		662,227.33
Refunds			2,606,176.94		21,452.72
Unadjusted			20,424.10		None

NOTE.—The difference between the total of $17,672,674.30 approved in all cases reviewed and the above total of $11,309,229.68, 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 111.—*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, 1938*

Internal-revenue collection districts	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama	$100.00	$18,905.00	$10,140.00		$557.58	$29,702.58
Arizona			2,000.00			2,000.00
Arkansas			170.00			170.00
California:						
First district	1,353.04	6,492.00	9,970.00	$4,409.23	805.11	23,019.38
Sixth district	1,137.61	391,433.50	34,818.50	38.85	918.18	428,346.64
Colorado	143.70		925.00		126.10	1,194.80
Connecticut			4,631.00		125.90	4,757.00
Delaware						
Florida	2,119.74		555.00		591.74	3,266.48
Georgia	206.92	656.50	3,347.00	2.55	870.94	5,083.91
Hawaii		4,451.00				4,451.00
Idaho						
Illinois:						
First district			4,447.00		613.91	5,060.91
Eighth district		466.00	3,632.00	217.35	583.00	4,898.35
Indiana			1,235.00		67.70	1,302.70
Iowa			3,025.00		2,329.22	5,354.22
Kansas			2,200.00		350.42	2,550.42
Kentucky			5,981.00		232.27	6,213.27
Louisiana			1,250.00		263.67	1,513.67
Maine			8,860.00			8,860.00
Maryland			4,009.60		583.60	4,593.19
Massachusetts	4,000.26		2,100.00		702.94	6,803.20
Michigan	150.00		7,237.99		69.01	7,457.00
Minnesota			4,765.00		20.00	4,785.00
Mississippi	106.04		1,220.00		239.65	1,566.29
Missouri:						
First district			5,915.00		488.22	6,403.22
Sixth district			2,975.00		195.45	3,170.45
Montana			1,850.00			1,850.00
Nebraska			3,453.00		87.05	3,540.05
Nevada			1,976.00			1,976.00
New Hampshire			5,203.00			5,203.00
New Jersey:						
First district			600.00			600.00
Fifth district		2,276.19	467.15	33.73	141.40	2,919.47
New Mexico						
New York:						
First district						
Second district	51.61	20,854.91	2,799.04	1,544.15	183.92	25,433.64
Third district	152.00	3,665.00	6,593.00		270.00	10,710.00
Fourteenth district			4,557.00		255.72	4,812.72
Twenty-first district			3,659.00			3,659.00
Twenty-eighth district	204.00		7,180.00		20.00	7,464.00
North Carolina		500.00	15,646.75		252.16	16,398.91
North Dakota						
Ohio:						
First district			5,750.00		140.00	5,890.00
Tenth district			415.00		202.82	617.82
Eleventh district			175.00		35.00	210.00
Eighteenth district			1,200.00		744.84	1,944.84
Oklahoma	643.19		6,901.00		970.34	8,514.53
Oregon			185.00			185.00
Pennsylvania:						
First district	2,344.16		2,208.00		55.00	4,641.06
Twelfth district			6,760.00		250.00	7,010.00
Twenty-third district			4,023.50		2,893.34	6,916.84

TABLE 111.—*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, 1938*—Continued

Internal-revenue collection districts	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Rhode Island			$3,957.00		$100.00	$4,057.00
South Carolina	$204.81		6,055.67		232.92	6,493.40
South Dakota			950.00			950.00
Tennessee			8,400.03		1,019.38	9,419.41
Texas:						
First district	125.00		4,616.65		247.50	4,989.15
Second district	59.29	$57,718.16	5,430.00		31.84	63,239.29
Utah		14.85	200.00		37.30	252.15
Vermont						
Virginia	450.00		4,625.00		738.92	5,813.92
Washington	798.25		3,685.00		356.90	4,840.15
West Virginia			750.00		30.00	780.00
Wisconsin			5,251.10		79.20	5,330.30
Wyoming		7,232.62	210.00	$212.47	219.06	7,874.15
Total	14,440.24	514,655.73	251,770.86	6,458.34	20,364.12	807,689.31

TABLE 112.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1938*

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	$146,248.02	$19,387.56		$31.79	$1,180.54	$2,907.65	$195.68	$169,931.24
Arizona	69,184.90	6,505.78		6.32	607.36	2,000.69	246.81	78,653.92
Arkansas	118,707.96	25,951.61		15.47	598.25	2,046.14	147.57	147,367.00
California:								
First district	512,296.30	41,579.69		27.79	2,342.63	11,572.26	771.86	568,590.43
Sixth district	546,710.88	32,628.79	$29,822.25	53.17	5,134.85	10,479.01	15,344.65	640,173.60
Colorado	160,916.53	12,693.94		29.57	1,025.72	2,382.36	73.10	177,111.52
Connecticut	279,168.42	6,609.35	300.00	.55	2,066.68	5,312.50	423.50	293,878.01
Delaware	53,058.48	5,155.73			125.68	995.85	104.85	59,441.60
Florida	220,738.90	21,271.11	451.92	37.20	2,128.38	5,233.67	1,508.94	251,374.52
Georgia	192,768.28	26,929.84	628.46	30.05	916.65	3,346.69	282.11	224,902.08
Hawaii	66,389.00	2,450.37		3.50	586.96	4,094.56	82.50	73,615.89
Idaho	66,910.96	9,027.75		9.62	424.28	929.60	70.20	77,402.41
Illinois:								
First district	875,227.22	10,323.34	1,748.25	7.96	3,424.26	13,040.27	2,372.12	913,052.42
Eighth district	246,620.19	20,911.70		6.24	1,231.75	7,209.49	564.40	270,543.77
Indiana	244,279.34	13,551.68		4.36	2,277.70	5,945.48	829.52	286,888.37
Iowa	253,924.34	18,667.63		2.50	818.53	3,652.78	111.38	282,177.16
Kansas	179,215.81	20,526.61		3.73	694.27	4,259.96	308.62	205,009.00
Kentucky	211,509.43	22,014.44		133.60	1,709.32	4,618.51	683.94	240,729.24
Louisiana	189,107.60	21,989.65	900.00	22.35	1,541.12	2,709.93	436.57	216,707.22
Maine	119,463.70	11,503.03		7.51	483.44	4,037.80	237.00	135,732.88
Maryland	558,266.97	15,375.98	372.00	15.16	2,710.14	5,452.80	2,163.59	584,356.64
Massachusetts	719,285.97	5,678.51		6.78	2,849.30	8,227.03	306.51	736,354.10
Michigan	516,926.86	31,677.54	1,046.00	13.46	2,328.08	19,922.02	928.08	572,850.04
Minnesota	311,125.18	22,297.42		11.57	2,318.10	4,738.31	254.56	340,745.14
Mississippi	105,590.70	14,513.48	517.48	10.72	610.20	1,595.19	170.98	123,108.75
Missouri:								
First district	266,492.74	15,970.17	410.00	2.89	768.00	3,991.88	109.17	287,744.85
Sixth district	181,035.85	18,411.70			616.92	5,692.67	112.00	205,869.23
Montana	109,955.46	18,580.21		12.74	1,383.95	1,194.19	135.02	122,261.57
Nebraska	177,684.73	19,428.29		3.92	282.55	2,722.16	31.71	200,153.36
Nevada	48,224.48	5,076.45		7.21	225.84	854.07	60.78	54,448.81
New Hampshire	67,235.08	5,954.41	192.00	1.63	880.75	805.50	100.50	95,168.96
New Jersey:								
First district	162,823.82	7,901.94		3.80	818.47	3,129.03	1,328.55	175,005.61
Fifth district	473,904.68	12,282.54			2,588.28	3,551.76	1,183.52	493,308.88
New Mexico	57,314.04	7,365.66		22.78	351.42	1,120.64	44.25	66,218.69

New York:								
First district	626,818.65	6,818.07			3,331.72	7,068.70	1,877.40	645,805.44
Second district	780,916.69	2,104.15	3,870.00	20.17	4,878.44	5,500.95	1,981.53	799,271.93
Third district	698,184.49	2,697.03		3.68	4,646.28	7,074.33	2,066.74	714,673.45
Fourteenth district	333,712.16	14,105.88		.56	1,302.32	4,247.82	284.70	353,653.44
Twenty-first district	188,362.04	9,558.46		1.00	683.16	2,029.59	70.00	200,704.25
Twenty-eighth district	301,384.00	8,413.07		.70	1,590.44	7,526.56	530.45	319,945.82
North Carolina	189,802.00	22,789.88		15.32	864.14	3,218.69	1,841.50	218,531.53
North Dakota	67,189.07	9,494.35		1.66	447.42	769.12	28.88	77,931.40
Ohio:								
First district	222,750.32	3,080.17		.78	831.18	5,645.12	294.25	232,601.82
Tenth district	142,391.65	8,921.42		1.92	1,140.95	3,950.34	154.32	156,560.60
Eleventh district	133,322.29	8,344.79		6.15	489.31	2,512.58	135.04	144,816.16
Eighteenth district	390,594.27	23,247.20		8.82	3,005.54	9,919.68	431.11	427,306.62
Oklahoma	217,514.78	34,669.65		64.99	2,502.09	4,209.07	279.94	259,234.52
Oregon	151,045.47	14,827.19	120.00	2.28	701.33	2,854.46	115.40	169,466.13
Pennsylvania:								
First district	636,462.06	17,836.39		7.08	6,116.58	10,364.48	3,869.31	674,655.90
Twelfth district	179,405.70	9,086.29		.90	441.68	4,612.42	228.10	194,375.09
Twenty-third district	402,018.94	15,109.89		1.04	717.79	7,239.35	590.90	425,677.83
Rhode Island	126,573.91	2,089.32			1,355.06	3,469.58	139.73	133,627.60
South Carolina	108,806.06	9,388.75		4.01	1,180.91	1,870.82	238.07	121,489.22
South Dakota	68,554.28	11,683.83		3.03	280.05	2,217.58	40.05	82,809.72
Tennessee	171,410.12	24,894.00		8.67	980.44	2,432.30	333.40	200,058.93
Texas:								
First district	272,862.24	28,304.53	4,665.20	76.44	3,913.74	6,893.43	676.48	317,391.86
Second district	295,806.17	36,195.38		9.84	2,250.68	5,755.69	367.71	311,395.47
Utah	75,981.86	4,491.69		1.92	375.40	1,393.64	46.00	81,332.51
Vermont	73,097.63	6,223.21	516.00	1.75	629.77	1,392.92	93.77	81,955.05
Virginia	211,803.21	25,404.11		6.15	1,495.32	3,535.20	2,091.46	244,334.45
Washington	247,401.97	16,363.14	48.00	24.79	1,916.44	5,607.48	742.05	272,104.47
West Virginia	149,399.75	14,295.24		14.80	2,111.87	2,916.77	257.87	168,996.30
Wisconsin	377,369.88	27,268.17		4.39	1,141.81	6,039.47	1,172.51	412,996.23
Wyoming	61,025.62	9,804.43		22.54	481.64	2,019.79	84.00	73,438.02
Total	16,396,711.06	983,935.39	45,607.56	861.63	100,030.76	293,087.77	62,598.88	17,873,733.65

[1] From the appropriation "Collecting the internal revenue, 1938."

TABLE 112.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1938*—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	$36,877.10	$1,167.15			$483.85	$482.65		$39,030.75
Arizona	6,414.92	26.85			96.00			6,537.77
Arkansas	23,660.25	3,344.40			401.28	136.29	$10.00	27,572.22
California:								
First district	27,615.44	147.79			346.88		53.54	28,163.65
Sixth district	23,906.00	89.91	$890.64		11.00	35.00		24,941.55
Colorado	17,852.11	430.45			59.31		20.76	18,342.63
Connecticut	7,399.02	42.10			65.72		1.00	7,508.74
Delaware	5,174.92	462.60			32.92			5,670.44
Florida	21,843.10	3,308.18			67.43	33.00		25,251.80
Georgia	56,583.44	3,407.18		$2.22	288.28	143.41	177.00	60,601.53
Hawaii	12,290.42				32.47	59.00	19.00	12,400.89
Idaho	12,251.92			1.80	122.11	4.50	5.00	12,385.33
Illinois:								
First district	30,727.26	2,472.69			77.18			30,277.13
Eighth district	26,079.84	1,231.24			39.41		50.00	27,400.49
Indiana	23,101.48	2,174.51			6.30	708.93	56.00	26,107.22
Iowa	55,453.04	4,785.83		1.42	205.56	1.50	20.99	60,448.34
Kansas	33,012.04	8,157.29			259.76	285.08	47.60	41,761.77
Kentucky	36,668.51	5,038.88			176.63	41.58	25.00	41,945.60
Louisiana	60,129.99	2,571.61	300.00	2.85	208.21	1,157.08	10.00	54,379.76
Maine	8,779.92	95.70			18.55	4.03	37.54	8,935.74
Maryland	70,096.34	2,372.09	985.00		229.03	877.85	218.57	74,778.88
Massachusetts	41,035.00	472.25			194.60		93.35	42,395.20
Michigan	51,546.80	5,463.97			514.40		225.00	57,749.17
Minnesota	32,071.50	1,726.14			39.00	10.00		33,846.64
Mississippi	10,136.50							10,136.50
Missouri:								
First district	17,550.92	1,850.64			55.39			19,456.95
Sixth district	23,363.42	3,228.17						26,609.59
Montana	19,914.02	218.00				9.90		20,142.82
Nebraska	26,741.13	2,406.36		.55	30.04	61.20	5.74	29,245.02
Nevada	2,590.92	519.80			114.96	8.00	26.50	3,269.18
New Hampshire	7,153.68	615.80			21.00	25.82		7,816.00
New Jersey:								
First district	7,659.54	10.85			162.00	14.16	20.00	7,866.55
Fifth district	22,830.00	1,200.30			290.22	19.02	96.78	24,436.32
New Mexico	6,720.00	1,360.38				11.80		8,092.18
New York:								
First district	19,014.02	759.21			65.87		26.97	19,866.97
Second district	67,247.00	233.50	2,580.00		341.05	25.35		70,426.90
Third district	43,307.83	253.60			1,576.47			45,237.90
Fourteenth district	20,371.49	1,314.63			21.77	39.67	13.57	21,761.13
Twenty-first district	11,997.01	1,656.46		.25	65.57			13,390.19
Twenty-eighth district	22,711.76	1,690.27			146.36	20.00	69.22	24,636.61
North Carolina	19,972.83	1,402.41		1.08	180.19	14.50	74.91	21,645.92
North Dakota	11,599.02	779.97			185.09			12,564.98
Ohio:								
First district	20,202.12	1,518.91			59.15	21.00	50.00	21,851.18
Tenth district	14,488.14	2,023.64			42.50	311.09	.75	16,866.12
Eleventh district	20,004.00	952.57			30.94		.25	20,987.76
Eighteenth district	14,651.71	320.08			158.79	50.48		15,183.06
Oklahoma	34,229.02	5,207.26			197.05		8.00	39,641.33
Oregon	19,079.75	185.80				30.00		19,295.55
Pennsylvania:								
First district	49,736.52	3,150.92			499.23		103.00	53,489.67
Twelfth district	26,907.42	479.28			15.14	12.41	16.21	27,430.46
Twenty-third district	29,411.02	1,271.28			52.40		10.00	30,744.70
Rhode Island	6,371.83	273.74			163.01			6,808.98
South Carolina	26,514.92	6,879.40		1.25	249.80		49.89	33,695.26
South Dakota	9,800.26	2,536.71		.25	90.99	42.05	52.50	12,525.37
Tennessee	51,200.34	1,080.41			238.44		89.95	52,609.34
Texas:								
First district	41,700.46	3,014.90	1,851.36		146.96			46,713.68
Second district	30,795.92	4,025.90		8.25	287.89	127.95	58.10	35,304.04
Utah	2,903.92	168.75			58.44		16.13	3,147.24
Vermont	4,039.92	270.10		.28	344.64		20.00	4,674.04
Virginia	45,579.84	1,893.20			15.00	58.64	170.00	47,716.68
Washington	21,505.00	1,235.14		9.62	167.36	72.00	51.25	23,130.37
West Virginia	23,728.08	3,696.42		.25	48.10	21.40		27,494.25
Wisconsin	45,974.92	3,730.47			77.24	25.00	40.19	49,847.82
Wyoming	8,239.92	1,897.05						10,136.97
Total	1,625,210.97	114,298.71	6,616.00	30.07	10,162.93	5,001.98	2,140.29	1,763,460.92

[1] From the appropriation "Salaries and administrative expenses, section 915, Revenue Act of 1936 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937 and 1938."

TABLE 112.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1938*—Continued

C. DISBURSEMENTS, COLLECTORS OF INTERNAL REVENUE [1]

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	$8,029.25					$1,198.38		$9,227.63
Arizona	4,126.50					97.65		4,224.15
Arkansas	6,615.00				$3.00	197.54	$20.00	6,835.54
California:								
First district	33,900.20				70.94	2,882.02		36,853.25
Sixth district	32,972.38		$2,712.38		254.02	2,962.55	937.90	39,839.23
Colorado	9,772.00			$4.36	107.06	942.85		10,826.27
Connecticut	16,284.04			.25	72.95	739.22		17,096.46
Delaware	2,520.00					29.25		2,549.25
Florida	9,116.50					350.00	2.85	9,469.35
Georgia	12,181.15					794.87	200.00	13,176.02
Hawaii	3,918.50							3,918.50
Idaho	5,000.75			3.86	6.50	678.21	19.50	5,708.82
Illinois:								
First district	48,382.28					1,710.48	909.25	51,002.01
Eighth district	19,511.20					1,839.28		21,350.48
Indiana	17,919.76					3,252.44	5.25	21,177.45
Iowa	20,319.41				39.81	2,105.32		22,464.34
Kansas	13,260.77			1.32	60.55	777.91	10.75	14,111.30
Kentucky	9,755.07					397.32		10,152.39
Louisiana	11,590.50			1.38	8.05	929.23	5.00	12,534.16
Maine	6,392.00			4.98	158.00	840.96	209.95	7,604.99
Maryland	24,407.51				48.86	2,707.29	64.50	27,228.16
Massachusetts	41,730.38				48.51	1,837.39		43,616.28
Michigan	31,259.35			3.96	27.77	6,077.97	1.10	37,370.15
Minnesota	23,050.70					1,462.70		24,513.40
Mississippi	6,544.50					634.06		7,178.56
Missouri:								
First district	14,693.76				80.57	557.66		15,331.99
Sixth district	10,915.00				3.62	787.69		11,706.31
Montana	5,627.00					626.03		6,253.03
Nebraska	9,121.50			1.35	5.99	619.78	12.00	9,760.62
Nevada	3,114.00					249.58	15.30	3,378.88
New Hampshire	4,174.50					312.46		4,486.96
New Jersey:								
First district	12,788.00			3.25	56.15	1,039.80	80.00	13,967.20
Fifth district	19,459.11				53.06	1,485.34	61.25	21,058.76
New Mexico	2,677.50					188.84		2,866.34
New York:								
First district	30,351.29				299.96	1,550.60	584.88	32,792.73
Second district	38,740.29					3,682.44		41,422.73
Third district	38,943.00					5,146.99	25.00	44,114.99
Fourteenth district	16,881.23				47.20	2,226.91	62.90	19,218.94
Twenty-first district	10,460.93					453.82		10,904.75
Twenty-eighth district	13,143.18					2,816.77		15,959.95
North Carolina	14,803.09			7.63	73.57	1,909.17	61.48	16,854.94
North Dakota	4,199.00				30.78	447.72	3.16	4,680.66
Ohio:								
First district	13,169.87				6.82	1,421.99		14,598.68
Tenth district	6,646.50					251.16		6,897.66
Eleventh district	8,121.62				16.26	926.11		9,063.99
Eighteenth district	20,384.93				89.27	2,060.08		22,534.28
Oklahoma	14,867.25				.85	292.83		15,160.93
Oregon	8,725.50					1,466.22		10,191.72
Pennsylvania:								
First district	31,106.61					2,079.78	300.00	33,486.39
Twelfth district	8,235.00					515.80		8,750.80
Twenty-third district	23,410.90					2,433.45		25,853.35
Rhode Island	6,128.00					445.10		6,573.10
South Carolina	4,521.00			2.10	100.00	217.63		4,840.73
South Dakota	4,252.50			.86		290.30		4,543.66
Tennessee	12,881.54					1,233.02		14,114.56
Texas:								
First district	24,311.50			1.58		4,873.86	27.00	29,213.94
Second district	23,358.08					1,181.08		24,540.08
Utah	4,246.00					600.59		4,846.59
Vermont	5,497.50				98.95	222.55	9.10	5,828.10
Virginia	12,200.50				17.12	672.62	61.00	12,951.14
Washington	14,092.81					815.08		14,907.89
West Virginia	8,051.00			8.64	220.90	1,372.70	76.80	10,630.04
Wisconsin	24,179.93					1,575.54	264.99	26,020.46
Wyoming	2,771.00					283.91		3,054.91
Total	950,712.31		2,712.38	44.62	2,106.59	86,783.79	4,030.91	1,046,390.90

[1] From the appropriation "Working fund, Treasury, Internal Revenue (Salaries and expenses, Social Security Board), 1938."

TABLE 112.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1938*—Continued

D. DISBURSEMENTS, INTERNAL REVENUE AGENTS[1]

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	$162,350.85	$11,472.61		$7.32	$320.39	$1,339.78	$312.00	$175,802.95
Baltimore	477,830.02	10,330.28		1.22	757.74	1,138.76	548.97	490,606.99
Boston	702,019.22	21,407.12	$17,749.98	1.64	2,772.15	7,282.48	1,404.18	752,636.77
Brooklyn	461,311.87	8,082.65	15,000.00		2,275.51	1,519.11	1,407.45	489,596.59
Buffalo	380,129.65	18,127.80	4,140.00	2.00	1,441.81	1,508.07	1,852.08	416,201.41
Chicago	865,740.27	19,865.00		7.19	1,971.40	4,616.81	715.77	892,918.53
Cincinnati	235,136.93	15,312.22	1,200.00	19.19	447.54	1,261.05	503.03	253,879.96
Cleveland	466,620.78	24,956.49	15,794.76	6.59	2,588.28	2,279.83	1,315.99	513,562.72
Columbia	89,560.17	6,944.00	315.00	1.80	420.32	1,271.67	175.00	98,687.96
Dallas	602,987.50	30,082.12	254.95	16.76	2,204.65	2,032.71	1,124.20	647,702.89
Denver	150,843.11	12,271.04		11.36	540.00	1,016.41	229.50	164,911.42
Detroit	439,139.00	24,452.70		3.50	900.05	2,303.40	950.58	467,748.23
Greensboro	164,905.68	17,302.07		17.31	388.06	1,503.96	512.50	184,629.58
Honolulu	75,184.02	5,845.45		1.80	133.11	1,420.44	94.75	82,679.57
Huntington	102,458.14	7,249.13		3.36	503.69	1,068.58	359.50	111,822.30
Indianapolis	195,773.37	15,073.36		1.77	670.50	1,668.01	311.69	214,498.70
Jacksonville	217,018.24	18,169.02	922.80	13.56	506.80	1,898.14	722.06	240,091.52
Los Angeles	582,083.33	21,060.14	20,164.42	7.84	2,072.12	5,377.99	1,863.86	633,229.70
Louisville	131,108.21	10,164.57		.76	276.92	780.15	277.40	142,608.01
Milwaukee	215,176.79	9,891.33		1.66	412.90	1,691.62	581.42	227,755.81
Nashville	222,505.62	15,861.08		10.31	884.57	1,023.70	795.35	241,080.63
Newark	529,942.56	18,235.82	16,280.00	.61	4,291.05	2,357.70	1,114.10	572,221.86
New Haven	264,341.66	8,029.78	6,754.14	1.75	1,583.48	7,009.94	1,223.09	288,924.75
New Orleans	177,546.35	19,933.40	8.75	9.22	443.90	804.15	4,111.52	202,917.29
New York:								
Second division	1,129,802.88	20,305.00	16,090.00	12.72	3,205.04	5,268.32	1,454.49	1,176,048.51
Upper division	1,011,846.64	7,756.96		.25	5,539.40	1,802.33	1,258.47	1,031,503.57
Oklahoma	239,530.33	29,173.87	1,904.80	9.20	749.44	3,266.74	646.25	275,680.73
Omaha	252,077.53	15,626.44	7,267.92	4.77	770.44	1,348.02	473.45	278,169.47
Philadelphia	716,781.39	25,234.39	13,954.55	1.57	2,708.48	1,822.80	762.25	761,265.44
Pittsburgh	395,215.13	15,251.83		2.80	450.19	1,449.36	534.50	412,903.80
Richmond	169,060.10	12,526.52	104.75	1.26	841.74	1,273.09	628.53	185,343.50
Salt Lake City	133,750.82	13,117.48		10.74	438.78	1,137.36	188.75	148,652.93
San Francisco	444,726.11	25,518.24		5.10	1,242.87	976.71	1,080.83	473,549.85
Seattle	300,499.03	15,376.99		5.06	941.09	1,421.13	965.48	319,209.89
Springfield	128,797.60	14,022.79		5.15	481.38	1,633.04	520.05	145,459.92
St. Louis	377,154.51	11,812.70		10.49	413.80	917.70	486.43	390,795.63
St. Paul	240,689.42	24,990.85		3.24	1,132.56	795.49	552.60	268,164.15
Wichita	125,497.57	14,661.48		4.93	457.42	574.43	92.75	141,288.58
Total	13,591,879.65	625,495.74	137,810.82	225.88	49,059.55	77,861.87	82,149.93	14,514,489.39

E. DISBURSEMENTS, DISTRICT SUPERVISORS' OFFICES[1]

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	$711,674.81	$51,923.21	$4,912.62	$41.80	$3,012.70	$12,221.23	$23,197.85	$806,984.12
New York	910,021.20	72,279.38	11,141.57	81.71	4,863.32	16,851.26	46,960.49	1,062,799.03
Philadelphia	908,646.27	58,295.41	8,413.96	80.33	3,067.32	12,569.99	26,753.82	1,017,797.10
Newark	486,702.08	16,127.94	2,700.00	15.86	2,479.78	4,851.04	15,370.85	528,247.55
Baltimore	787,967.73	83,151.36	1,000.00	232.54	3,597.86	20,744.29	47,897.96	944,591.87
Atlanta	445,425.90	72,524.28	7,867.52	326.21	2,738.08	26,740.48	49,636.90	605,259.65
Louisville	748,193.81	30,813.24	1,329.13	52.26	1,359.46	10,003.50	18,745.39	816,496.79
Detroit	691,738.78	76,082.55	15,728.97	208.81	2,911.03	17,483.49	34,646.60	839,420.23
Chicago	1,139,000.87	00,036.95	6,220.88	101.52	2,865.08	18,324.25	51,821.38	1,308,430.93
New Orleans	560,374.22	68,374.07	9,432.54	171.15	2,384.60	17,762.12	30,275.45	687,774.14
Kansas City	508,853.66	77,398.52		118.65	2,982.75	16,884.54	28,740.83	634,978.25
St. Paul	403,745.72	61,482.21		151.43	1,541.47	15,816.24	29,620.91	512,358.04
Denver	201,270.47	24,608.25	1,742.00	33.16	807.10	6,531.81	10,420.99	245,403.78
San Francisco	846,057.46	69,351.96	3,707.00	93.68	2,645.95	17,008.81	28,907.66	967,681.82
Seattle	226,156.82	22,549.28		28.19	719.34	6,683.81	11,840.78	267,978.22
Total	9,575,459.90	561,587.92	74,106.39	1,777.36	37,865.83	220,476.96	454,837.86	11,246,202.22

[1] From the appropriation "Collecting the internal revenue, 1938."

TABLE 112.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1938*—Continued

F. 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, 1938	$12,470,618.54	$495,594.46	$154,923.46	$7,013.11	$44,112.11	$4,044.70	$147,416.38	$22,572.72	$236,729.36	$13,583,024.93
Salaries and administrative expenses, section 915, Revenue Act of 1936 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937 and 1938	1,320,000.70	53,276.00	39,649.14	128.73	1,249.31	17,480.57	9,150.76	416.22	91,286.26	1,533,553.29
Working fund, Treasury, Internal Revenue (Salaries and expenses, Social Security Board), 1938				672.10	103.75	20,560.78	10,420.61	7,001.54		38,767.78
Salaries and expenses, Silver Purchase Act of 1934, Bureau of Internal Revenue, 1938	40,935.85	1,217.85		.95	88.92	572.70	76.88		8.53	42,901.68
Total	13,832,455.00	550,088.91	194,572.60	7,814.89	45,554.09	43,294.84	167,082.63	29,990.48	328,024.15	15,198,847.03

G. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1938:								
Collectors [4]	$16,396,711.66	$983,935.39	$45,607.56	$861.03	$100,030.70	$203,987.77	$52,598.88	$17,873,733.05
Agents [5]	13,591,879.60	625,495.74	137,816.82	225.88	40,050.55	77,861.87	32,149.93	14,514,489.39
Supervisors [6]	9,575,460.90	881,587.92	74,196.39	1,777.36	37,805.83	220,476.96	454,837.86	11,246,202.22
Chief disbursing officer, Treasury Department, and General Accounting Office [7]	12,470,618.54	495,594.46	154,923.46	7,013.11	44,112.11	152,061.17	259,302.08	13,583,024.93
Subtotal	52,034,669.70	2,986,613.51	412,544.23	9,877.98	231,008.25	744,387.77	798,888.75	57,218,050.19
Salaries and administrative expenses, sec. 915, Revenue Act of 1936 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1936), 1937 and 1938:								
Collectors [8]	1,625,210.07	114,298.71	6,616.00	30.07	10,162.93	5,001.98	2,140.26	1,763,460.92
Chief disbursing officer, Treasury Department, and General Accounting Office [9]	1,320,000.70	53,276.00	39,649.14	128.73	1,249.31	26,646.33	91,702.48	1,533,553.29
Subtotal	2,946,111.67	167,575.31	46,265.14	158.80	11,412.21	31,648.31	93,842.74	3,297,014.21
Working fund, Treasury, Internal Revenue (Salaries and Expenses, Social Security Board), 1938:								
Collectors [10]	950,712.31		2,712.38	44.02	2,106.80	86,783.79	4,030.91	1,046,390.90
Chief disbursing officer, Treasury Department, and General Accounting Office				672.10	103.75	30,990.39	7,001.54	38,767.78
Subtotal	950,712.31		2,712.38	716.72	2,210.64	117,774.18	11,032.45	1,085,158.68
Salaries and expenses, Silver Purchase Act of 1934, Bureau of Internal Revenue, 1938: Chief disbursing officer, Treasury Department and General Accounting Office [11]	40,935.85	1,217.85		.95	88.92	649.58	8.53	42,901.68
Total	55,972,429.53	3,155,406.67	461,521.75	10,754.45	244,780.05	894,459.84	903,772.47	61,643,124.76

[4] $68,377.58 retirement deductions included.
[5] $472,010.68 retirement deductions included.
[6] $334,062.54 retirement deductions included.
[7] $346,602.00 retirement deductions included.
[8] $575.29 retirement deductions included.
[9] $34,300.67 retirement deductions included.
[10] $109.45 retirement deductions included.
[11] $377.36 retirement deductions included.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1937 and prior years	1938 and prior years	Total
Refunding taxes illegally collected	$1,085,205.00	$32,988,043.15	$34,073,248.15
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1938			10,200,350.64

TABLE 113.—*Summary of internal-revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1937 and 1938*

Kind	Quantity		Value	
	1937	1938	1937	1938
Distilled spirits and wines:				
Brandy	(1)	20,550	(1)	$1,954,890.00
Other domestic distilled spirits	2,142,500	2,020,550	$221,036,140.00	207,563,800.00
Certificates of tax payment, distilled spirits for shipment in tank cars	1,750	2,100	(2)	(2)
Export (acts of 1878 and 1936)	4,000	1,200	260.00	120.00
Case, export (bottled-in-bond)	3,560	1,280	336.00	153.00
Case, domestic (bottled-in-bond)	639,080	1,541,060	63,908.00	300,803.60
Green strips for bottled-in-bond containers	(3)	6,438,000	(3)	59,380.00
Container or bottle strips (red)	1,072,766,038	961,951,072	10,414,441.90	9,308,455.72
Rectified, class B	27,200	317,800	351,984.00	483,052.00
Rectified, class A	17,900	22,800		
Industrial alcohol transfer	136,000	102,800		
Warehousing	41,000	146,000		
Wholesale liquor dealer	3,600	2,900		
Wine	16,491,918	14,779,348	5,751,177.44	5,043,352.75
Fermented malt liquors	68,999,500	62,723,000	286,005,625.00	271,564,000.00
Tobacco:				
Manufactured tobacco	2,361,182,400	2,300,452,280	55,665,871.87	54,012,680.11
Snuff	385,465,008	377,288,699	6,726,752.78	6,592,281.53
Tinfoil wrappers	2,143,500	1,737,275	23,995.78	19,481.40
Cigars, large	183,700,420	169,779,440	14,245,355.44	13,143,353.90
Cigars, small	17,223,600	17,538,100	139,502.70	149,570.02
Cigarettes, class A	8,114,035,400	8,051,120,000	488,490,272.70	484,421,600.10
Cigarettes, class B	221,600	331,400	43,368.48	48,088.08
Cigarette tubes	1,020,000	1,103,700	14,000.00	14,074.00
Oleomargarine:				
Domestic, colored	26,750	35,075	64,400.00	87,385.00
Domestic, uncolored	21,500,000	22,587,150	994,165.00	1,060,741.37
Process or renovated butter	187,300	185,000	6,007.50	7,212.50
Mixed flour	579,000	533,000	6,370.00	6,895.00
Playing card	46,521,280	41,034,190	4,652,128.00	4,103,419.00
Documentary	17,015,800	8,785,184	28,735,506.00	16,529,079.00
Stock transfer	27,589,186	15,595,760	32,831,034.80	19,701,259.00
Future delivery	215,830	260,686	5,343,721.00	3,409,857.00
Silver transfer	4,136	244	31,615.00	40,002.00
Narcotic	3,331,025	3,476,650	127,972.00	180,076.75
Order forms for opium	1,118,000	1,012,500	11,180.00	10,125.00
Marihuana		23,012		187,400.00
Order forms for marihuana		4,060		81.20
Machine guns, etc. (Firearms Act)	20	20	4,000.00	4,000.00
Special, or occupational, stamps	1,121,930	1,058,250	18,343,360.00	16,686,000.00
Total	12,345,394,029	12,064,313,036	1,180,122,453.59	1,115,890,080.62

[1] Included with "Domestic distilled spirits" in 1937.
[2] Value inserted when purchased.
[3] Domestic case stamps abolished July 1, 1938, and individual bottle stamps substituted.

TABLE 114.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1937 and 1938*

Class of work	1937		1938	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.	495,050	$64,450.00	1,019,220	$72,075.85
Blank forms	141,266,000	301,125.00	265,656,000	440,318.80
Letterheads	7,850,000	11,350.00	12,577,000	17,994.81
Miscellaneous: Binding, memorandum sheets, analysis paper, etc.		8,715.02		13,008.63
Total		385,650.92		543,398.09