

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

FOR THE FISCAL YEAR ENDED JUNE 30

1926



WASHINGTON
GOVERNMENT PRINTING OFFICE
1926

ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE YEAR ENDED JUNE 30

1936
TREASURY DEPARTMENT
Document No. 2973
Internal Revenue



NOTED IN LAW
FOR THE YEAR ENDED JUNE 30, 1936

CONTENTS

	Page
Accounts and Collections Unit.....	23
Disbursement division.....	26
Division of field allowances.....	25
Division of procedure and accounts.....	23
Bureau and field personnel.....	47
Collections.....	1
Cost of administration.....	3
Housing of the bureau.....	3
Important decisions of the courts in internal-revenue cases.....	205
Income Tax Unit.....	3
Additional revenue.....	5
Adjustment of claims.....	4
Clearing division.....	10
Decentralization.....	8
Improvements planned.....	12
Information service.....	11
Organization changes.....	6
Personnel.....	11
Policy and procedure changes.....	9
Records division.....	11
Revenue agents' reports.....	4
Service division.....	11
Introduction.....	1
Miscellaneous Tax Unit.....	12
Appeals and Review Section.....	13
Capital-stock tax division.....	14
Estate tax division.....	15
Miscellaneous division.....	17
Personnel and pay roll.....	13
Taxes collected.....	13
Tobacco division.....	20
Office of the general counsel.....	35
Appeals division.....	36
Civil division.....	44
Interpretative Division I.....	38
Interpretative Division II.....	39
Penal division.....	42
Summary of suits and prosecutions.....	47
Summary of work.....	46
Prohibition Unit.....	27
Audit division.....	33
Collections.....	29
Industrial alcohol and chemical division.....	31
Narcotic division.....	29
Office of chief counsel.....	20

STATISTICAL TABLES

RECEIPTS FROM INTERNAL-REVENUE TAXES

Table	Page
1. Receipts from specific sources of internal revenue, 1926, by collection districts.....	50
2. Receipts from specific sources of internal revenue, 1926, by States comprising two or more districts; from the State of Maryland and the District of Columbia, which constitute the district of Maryland; and from the State of Washington and the Territory of Alaska, which constitute the district of Washington.....	72
3. Summary of internal-revenue receipts, 1925 and 1926, by sources.....	83
4. Summary of internal-revenue receipts, 1925 and 1926, by collection districts.....	84
5. Summary of internal-revenue receipts, 1926, by States.....	86
6. Summary of income-tax receipts from corporations and individuals, 1926, by States.....	87
7. Summary of receipts from income tax, 1924, 1925, and 1926, by States; with per cent of increase or decrease in 1926, compared with 1925.....	88
8. Total internal-revenue receipts, 1863-1926.....	89
9. Internal-revenue tax on products from Philippine Islands, 1925 and 1926, by articles taxed.....	89
10. Internal-revenue tax on products from Porto Rico, 1925 and 1926, by articles taxed.....	80
11. Number of each class of special-tax payers, 1926, by collection districts.....	90

TOBACCO, CIGARS, CIGARETTES, ETC.

12. Tobacco factories operated and leaf tobacco and other materials used in manufacturing tobacco, calendar year 1925, by collection districts and by States.....	94
13. Tobacco manufactured, quantity on hand at commencement and close of year, quantity to be accounted for, quantity removed in bond for export, total sales reported, and taxes paid, calendar year 1925, by collection districts and by States.....	97
14. Cigar factories operated, tobacco used, and cigars weighing more than 3 pounds per thousand manufactured, etc., calendar year 1925, by collection districts and by States.....	100
15. Cigars weighing more than 3 pounds per thousand removed tax paid, calendar year 1925, by collection districts and by States.....	103
16. Tobacco used, and cigars weighing not more than 3 pounds per thousand manufactured, etc., calendar year 1925, by collection districts and by States.....	106
17. Tobacco used, and cigarettes weighing not more than 3 pounds per thousand manufactured, etc., calendar year 1925, by collection districts and by States.....	107
18. Tobacco used, and cigarettes weighing more than 3 pounds per thousand manufactured, etc., calendar year 1925, by collection districts and by States.....	109
19. Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1916-1925.....	110
20. Production of manufactured tobacco, snuff, cigars, and cigarettes, and the number of manufacturers of tobacco products and dealers in leaf tobacco in business at close of year, calendar years 1916-1925.....	110
21. Summary of operations of manufacturers of tobacco and cigars, calendar year 1925.....	111

BRANDY, CHAMPAGNE, AND WINE

Table	Page
74. Still wines deposited in, withdrawn from, and remaining in bonded wineries and bonded storerooms, 1926, by collection districts.....	162
75. Summary of operations relating to still wines at bonded wineries and bonded storerooms, 1926.....	166
76. Bonded wineries and bonded storerooms operated during the fiscal year 1926, by collection districts.....	166
77. Champagne, sparkling wines, and artificially carbonated wines deposited in, withdrawn from, and remaining in bonded wineries and bonded storerooms, 1926, by collection districts.....	167
78. Summary of operations relating to champagne, sparkling wines, and artificially carbonated wines at bonded wineries and bonded storerooms, 1926.....	168
79. Sweet wines fortified with grape brandy, under the act of February 24, 1919, and brandy withdrawn from distilleries and bonded warehouses and used for this purpose, 1926, by collection districts and by kinds.....	169
80. Brandy withdrawn from bonded warehouses and removed direct from fruit distilleries to wineries for the fortification of sweet wine, 1926, by collection districts.....	170
81. Wine shipped or delivered for sacramental purposes, 1926, by States.....	170
82. Wine shipped or delivered for sacramental purposes, 10-month period ended June 30, 1926, by administrative districts.....	171

MISCELLANEOUS STATISTICS

84. Statement of number of arrests, seizures, etc., by Federal prohibition directors, general prohibition agents, and prohibition administrators, 1926.....	173
85. Number of new permits issued, 1926.....	184
86. Number of permits renewed, 1926.....	186
87. Number of permits revoked, 1926.....	188
88. Number of permits canceled or surrendered, 1926.....	189
89. Number of permits in force June 30, 1926.....	191
90. Number of permits issued, revoked, canceled, surrendered, and expired, 1926, by classes.....	193
91. Number of alcohol, denatured alcohol, and wine permits in force June 30, 1926.....	194
92. 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, 1926.....	196
93. Expenses of the Internal Revenue Service, 1926.....	197
94. Summary of internal-revenue stamps issued to collectors of internal revenue and the Postmaster General, 1926.....	204
95. Cost of printing and binding for the Internal Revenue Bureau and Service, 1925 and 1926.....	204

ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, September 27, 1926.

SIR: I have the honor to submit the following report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1926:

COLLECTIONS¹

The operations of the Internal Revenue Bureau during the fiscal year 1926 under the revenue acts of 1924 and 1926 and other internal revenue tax legislation resulted in the collection of \$2,835,999,892.19, compared with \$2,584,140,268.24 during the fiscal year 1925, an increase of \$251,859,623.95, or 9.7 per cent.

The income tax collections for the fiscal year 1926 amounted to \$1,974,104,141.33, compared with \$1,761,659,049.51 tax collected from income for the fiscal year 1925, an increase of \$212,445,091.82, or 12.1 per cent. During the first six months of the fiscal year 1926 the collections embraced payments of the third and fourth installments of the tax due on incomes in the calendar year 1924, together with additional collections on assessments made for prior years, which amounted to \$844,649,733.47, compared with \$780,604,647.05, representing payments of income tax for the corresponding period of the fiscal year 1925, an increase of \$64,045,086.42, or 8.2 per cent. During the last six months of the fiscal year 1926 the collections embraced payments of the first and second installments of the tax due on incomes in the calendar year 1925, together with additional collections on assessments made for prior years, which amounted to \$1,129,454,407.86, compared with \$981,054,402.46, representing payments of income tax for the corresponding period of the fiscal year 1925, an increase of \$148,400,005.40, or 15.1 per cent. The tax on the returns of net incomes of individuals and corporations filed for the year 1924 was at the rates provided for in the revenue act of 1924, while the tax on the returns of net incomes of individuals and corporations filed for the year 1925 was at the rates provided for in the revenue act of 1926.

The miscellaneous collections arising from objects of taxation other than income taxes amounted to \$861,895,750.86 for the fiscal year 1926, compared with \$822,481,218.73 for the fiscal year 1925, an increase of \$39,414,532.13, or 4.8 per cent. The principal increase in the miscellaneous taxes for 1926 was from the tax on tobacco

¹ Refunds of taxes illegally collected made during the fiscal year 1926 are shown in a statement on p. 205 of this report.

Table	Page
22. Receipts from internal-revenue taxes on tobacco and per capita tax based on estimated population, 1917-1926	113
23. Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, 1926, by collection districts	114
24. Drawback of internal-revenue taxes allowed on tobacco, cigars, and cigarettes exported, 1926, by ports	115
25. Withdrawals of tobacco products based on sales of stamps, 1926	115
26. Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1925, by collection districts and by States	116
27. Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1925, by collection districts and States	118
28. Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on January 1, 1926	121
OLEOMARGARINE, RENOVATED BUTTER, AND MIXED FLOUR	
29. Production and withdrawals of colored oleomargarine, 1926, by collection districts	124
30. Production and withdrawals of uncolored oleomargarine, 1926, by collection districts	124
31. Production and withdrawals of oleomargarine (colored and uncolored), 1926, by months	125
32. Summary of production and withdrawals of oleomargarine (colored and uncolored), 1917-1926	125
33. Materials used in the manufacture of oleomargarine, 1926	125
34. Production and withdrawals of renovated butter, 1926, by collection districts	126
35. Summary of production and tax-paid withdrawals of renovated butter, 1917-1926	126
36. Production and withdrawals of mixed flour, 1926, by collection districts	126
37. Production, importation, and withdrawals of playing cards, by months, 1926	127
NARCOTIC DRUGS	
38. Registrations under the Harrison narcotic law, as amended, 1926, by States and by classes	127
39. General statement of imports, bonded stock, and manufacturers' stock of taxable narcotic drugs, and dispositions made thereof, 1926	128
40. Comparative statement of imports, exports, and domestic sales of taxable narcotic drugs, 1921-1926	128
41. Taxable narcotic drugs imported into the United States, 1926, by countries	129
42. Taxable narcotic drugs and preparations exported from the United States, 1926, by countries	130
43. Taxable narcotic drugs and preparations sold within the United States by manufacturers, 1926, by States	131
44. Narcotic drugs and preparations seized by narcotic officers of the Bureau of Internal Revenue in the enforcement of the internal revenue narcotic laws, 1926, by States	133
45. Violations of the Harrison narcotic law, as amended, and disposition of cases thereunder, 1926, by States	135
46. Fiscal results of the enforcement of the narcotic laws and aggregate sentences imposed, 1926, by States	137
DISTILLED SPIRITS	
48. Distilled spirits produced (except alcohol produced at industrial alcohol plants), 1916-1926	139
49. Production, tax-paid withdrawals, leakage allowed, exportation and balances in warehouses of distilled spirits (other than alcohol produced at industrial alcohol plants), 1916-1926	139
50. Distilled spirits withdrawn, tax paid, from distillery, general, and special bonded warehouses and brandy distilleries, 1926, by collection districts	140

Table	Page
51. Distilled spirits, tax paid by stamp, 1925 and 1926	140
52. Distilled spirits bottled in bond before tax payment in distillery, general, and special bonded warehouses, 1926, by collection districts	140
53. Distilled spirits withdrawn for export from distillery, general, and special bonded warehouses, 1926, by collection districts	141
54. Distilled spirits withdrawn for export from distillery, general, and special bonded warehouses, 1926, by countries to which exported	141
56. Drawback of internal-revenue taxes allowed on tax-paid alcohol used in the manufacture of flavoring extracts, medicinal and toilet preparations exported, 1926, by ports	141
57. Distilled spirits lost by leakage or evaporation from packages withdrawn from distillery, general, and special bonded warehouses, 1926, by collection districts	142
58. Distilled spirits lost by theft, errors in gauge, etc., 1926, by collection districts	142
59. Nature of losses in distillery, general, and special bonded warehouses, 1926, by collection districts	142
60. Distilled spirits gauged, 1926, by collection districts	143
61. Distilled spirits, by kinds, remaining in distillery, general, and special bonded warehouses, 1926, by collection districts	144
62. Distilled spirits withdrawn from distillery, general, and special bonded warehouses, including rum removed from cistern rooms of distilleries for denaturation, 1926, by years and seasons of production	145
63. Distilled spirits remaining in distillery, general, and special bonded warehouses, 1926, by collection districts and by seasons of production, 1911-1926	145
64. Summary of operations relating to alcohol at industrial alcohol bonded warehouses, 1926	147
65. Summary of distilled spirits, by kinds, produced, withdrawn from, and remaining in distillery, general, and special bonded warehouses, 1926	148
66. Summary of operations at distillery, general, and special bonded warehouses, 1926	149
71. Grain and other materials used in production of distilled spirits, 1926, by collection districts	150
ALCOHOL	
47. Alcohol deposited in, withdrawn from, and remaining in industrial alcohol bonded warehouses, 1926, by collection districts	138
55. Alcohol withdrawn for export from industrial alcohol bonded warehouses by countries to which exported, 1926	141
67. Formulas prescribed for denaturation of alcohol, the industrial purposes for which the alcohol is used, and quantities withdrawn from denaturing plants, 1926	140
68. Denatured alcohol produced at and removed from denaturing plants, 1926, by States	158
69. Specially denatured alcohol received and disposed of by bonded dealers, 1926, by States	157
70. Specially denatured alcohol received and used by manufacturers, 1926, by States	158
83. Industrial alcohol plants, bonded warehouses, and denaturing plants under Title III of the National Prohibition Act, operated 1926, by collection districts	172
LIQUIDS AND CEREAL BEVERAGES	
72. Grain and other materials used in the production of cereal beverages containing less than one-half of 1 per cent of alcohol by volume, 1926, by collection districts	160
73. Cereal beverages containing less than one-half of 1 per cent of alcohol by volume produced and disposed of and number of dealcoholizing plants operated, 1926, by collection districts	161

manufactures, amounting to \$25,419,227.91, although substantial reduction in the rates of tax on all classes of cigars was made in the revenue act of 1926, which, however, did not become effective until March 29, 1926. The collections from passenger automobiles and motor cycles upon which the tax was reduced from 5 to 3 per cent in the revenue act of 1926, also show an increase for 1926 amounting to \$18,990,978.14. Decreases for 1926 are shown in the collections from all other excise taxes which were repealed by the revenue act of 1926, effective February 26, 1926.

The collection of internal revenue taxes for the fiscal year 1926 and the last seven preceding years are summarized in the following table:

Source	1926	1925	1924	1923
Distilled spirits, including wines, etc.	\$26,436,334.44	\$25,902,820.28	\$27,580,380.64	\$30,354,006.88
Fermented liquors	15,694.10	1,954.44	5,327.75	4,078.75
Tobacco manufactures	370,666,438.87	345,247,210.99	325,638,931.14	309,015,492.98
Oleomargarine	3,070,216.26	3,038,927.84	2,814,104.14	2,254,531.23
Capital stock tax, including other special taxes	101,932,733.82	95,814,152.60	95,286,105.44	89,603,322.81
Miscellaneous, including war excise taxes, etc., since 1919	1,351,803,624.24	344,738,257.14	490,076,910.89	487,580,856.72
Sales of internal revenue stamps by postmasters	7,880,707.04	7,737,695.47	12,418,180.28	11,843,403.64
Total receipts from other than income and profits taxes	861,895,750.86	822,481,218.73	954,419,940.26	930,655,003.01
Income and profits taxes	2,197,104,141.33	1,791,650,046.51	1,841,769,216.80	1,691,089,534.59
Total receipts	\$2,835,999,892.19	2,584,140,268.24	2,796,179,237.06	2,621,745,227.57

Source	1921	1920	1919
Distilled spirits, including wines, etc.	\$45,563,350.47	\$32,598,065.01	\$385,211,252.28
Fermented liquors	46,086.00	25,363.82	117,839,602.21
Tobacco manufactures	270,759,384.44	255,219,385.49	206,003,091.84
Oleomargarine	2,121,079.68	2,086,465.36	2,701,831.08
Capital stock tax, including other special taxes	90,544,038.69	91,281,484.31	33,497,047.82
Miscellaneous, including war excise taxes, etc., since 1919	686,861,719.92	914,227,755.36	513,823,884.14
Sales of internal revenue stamps by postmasters	14,616,958.05	20,380,868.86	10,199,466.51
Total receipts from other than income and profits taxes	1,110,532,618.15	1,367,219,388.20	1,249,366,175.80
Income and profits taxes	2,086,918,484.85	3,229,137,673.75	2,600,783,902.70
Total receipts	\$3,197,451,083.00	4,596,357,061.95	3,850,150,078.50

¹ Includes \$119,216,374.82 from estate and gift tax; \$40,133,532.32 from certain stamp taxes; \$150,198,765.88 from excise taxes; \$34,054,515.05 from the tax on admissions to theaters, etc., and club dues; \$416,197.63 from prohibition enforcement; \$981,739.07 from narcotics; and \$893,093.47 from delinquent taxes collected under repealed laws and other miscellaneous taxes.

² Includes \$1,004,979,734.17 from corporations and \$879,124,407.16 from individuals as compared with \$916,232,897.02 from corporations and \$345,426,352.49 from individuals for 1925.

³ The figures concerning internal revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositories 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.

COST OF ADMINISTRATION

The expenditures in administering the internal revenue tax laws for the fiscal year 1926 were \$34,948,483.37, not including expenditures for refunding internal revenue collections and taxes illegally collected, which in no sense are administrative expenses. The aggregate receipts of internal revenue were \$2,835,999,892.19 which makes the cost of operation for the fiscal year 1926 \$1.23 for each \$100 collected, compared with \$1.44 for each \$100 collected for the fiscal year 1925, or a reduction of 14.6 per cent.

There was also expended \$9,573,791.64 for the enforcement of the prohibitory law and \$1,233,136.73 for the enforcement of the narcotic law from appropriations provided for that purpose.

HOUSING OF THE BUREAU

The unsatisfactory conditions under which the bureau has been forced to operate because of inadequate housing facilities continued practically unchanged during the fiscal year 1926. However, under the act passed by the Sixty-ninth Congress, to enable the Secretary of the Treasury to provide suitable accommodations in the District of Columbia for the executive departments, plans are being prepared by the supervising architect, Treasury Department, for the construction of a modern office building, suitable for the housing of the personnel and records of the bureau.

The bureau, on June 30, 1926, was housed in nine buildings. The Income Tax Unit operated in five buildings, viz: Annex No. 1, Pennsylvania Avenue and Madison Place NW.; Annex No. 2, Fourteenth and B Streets NW.; Building No. 5, Twentieth and B Streets NW.; Building C, Sixth and B Streets SW.; and Building No. 462, Louisiana Avenue NW.

The Prohibition Unit occupied portions of Building C, Sixth and B Streets SW., of the building No. 1418-1422 Pennsylvania Avenue NW., of the Graham Building, Fourteenth and E Streets NW., and the Treasury Building, Fifteenth Street and Pennsylvania Avenue NW. The Miscellaneous Tax Unit, comprising the estate tax, capital stock tax, tobacco, and miscellaneous tax divisions, was located in Building C. The Accounts and Collections Unit was housed in Building No. 5, Twentieth and B Streets NW. The office of the General Counsel was located in the Interior Building, Nineteenth and E Streets NW., and later was removed to the Walker-Johnson Building, No. 1734 New York Avenue NW. The office of the Commissioner and Assistant to the Commissioner, the Intelligence Unit, administrative division, appointment division, and information division were located in the Treasury Building.

INCOME TAX UNIT

The fiscal year 1926 was the most productive in the history of the Income Tax Unit. Marked progress was made in bringing the work to a current basis.

The number of income and excess profits tax returns audited during the year was 2,155,933 (977,043 individual and 1,178,890 corporation), compared with 1,751,613 (1,222,868 individual and partnership and 528,745 corporation) for the previous fiscal year.

The production was the second largest in the history of the Income Tax Unit, being exceeded only in the fiscal year 1924, when 2,329,191 returns were audited. However, the 1924 audit included an accumulation of returns for a three-year period—1921 to 1923, inclusive—by far the larger number of which were closed at the files. In 1926 the great majority of cases was closed only after intensive audit, the files audit covering 1924 returns alone.

The number of returns audited in 1926 exceeded the number of new returns filed and those reopened on claims, revenue agents' reports, etc., by 1,268,344. The number of returns unaudited at the close of the year was 742,740, compared with 2,011,084 at the close of the fiscal year 1925.

During the year the unit audited approximately twice as many returns as were filed, which demonstrates that the audit is fast being brought to a current basis.

The following table shows the total number of cases, including those reopened as a consequence of claims filed and pending before the Income Tax Unit at the close of the fiscal year, compared with the number on hand at the close of the three previous fiscal years:

Return year	On hand June 30, 1923	On hand June 30, 1924	On hand June 30, 1925	On hand June 30, 1926	Total audited to date
1917	28,916	5,773	3,417	1,372	1,900,864
1918	34,323	19,364	6,002	1,877	1,268,770
1919	103,198	81,327	12,155	2,828	1,489,170
1920	458,205	166,494	90,746	7,121	1,620,296
1921	1,190,602	953,781	171,221	8,192	1,442,228
1922	1,167,000	719,002	390,945	141,034	1,319,830
1923		1,100,624	372,200	154,320	1,019,265
1924			975,298	170,786	873,982
1925				263,402	165,813
1926				1,949	1,296
Total	3,032,544	2,430,055	2,011,064	742,740	10,510,494

The tabulation does not include returns in the 60-day file on which the unit has completed its audit work.

REVENUE AGENTS' REPORTS

The number of reports of field examinations submitted was 574,246, compared with 290,241 for 1925, an increase of 98 per cent. The number of returns sent to the field for examination was 830,498, compared with 223,284 transcripts of returns for the previous fiscal year. The increases are due to the bureau's decentralization plan, which is the transference to the field of many of its functions formerly performed in Washington.

ADJUSTMENT OF CLAIMS

The number of claims scheduled was 103,319. In addition, 53,848 certificates of overassessment in cases in which no claims were filed were scheduled. Of the claims scheduled, 54,473 were allowed. The total amount involved, including overassessments in cases against which no claims were filed, was \$424,072,181.86, of which amount \$116,623,311.92 was refunded and \$307,448,869.94 abated or credited. The amount of interest paid on amounts refunded or credited under section 1324 (a), revenue act of 1921; section 1019,

revenue act of 1924, and section 1116 (b), revenue act of 1926, was \$40,883,726.53. The number of claims received was 72,195, involving \$1,008,290,704.43, compared with 65,613 involving \$1,147,707,744.54 for the previous fiscal year. The number of claims rejected was 48,846, involving \$503,429,020.78. The number of claims on hand at the close of the fiscal year was 29,234, compared with 73,441 at the close of the previous fiscal year, a decrease of 44,207.

The balance of claims on hand at the close of the year was the smallest in recent years, and results from improved procedure, elimination of duplication, and constant surveillance over this phase of the work. The number of certificates of overassessment scheduled in cases in which no claims were filed—53,848—is worthy of attention. The result of this was to relieve the taxpayer of the necessity of filing and proving claims for taxes overassessed or overpaid. Under the old procedure, claims would have been invited and filed before certificates of overassessment could issue.

During the year the Income Tax Unit directed particular attention to the adjustment of claims filed against assessments made in 1920 and prior years, effecting a net reduction of 4,827 in the number of such cases, as shown by the following table:

Amounts of claims	On hand June 30		Net reduction
	1925	1926	
Less than \$1,000	2,463	346	2,117
Between \$1,000 and \$40,000	3,245	589	2,656
In excess of \$40,000	308	234	74
Total	6,016	1,169	4,847

ADDITIONAL REVENUE

A total of \$372,243,866.56 in additional taxes was assessed. In order that the collection would not be jeopardized, it was necessary to assess \$148,867,165.26 without giving the taxpayers the benefit of appeal. Of this amount \$142,628,459.23 was assessed under the revenue act of 1924 and, in cases where the claims were not adjusted prior to the enactment of the revenue act of 1926, is subject to claims in abatement and appeal to the United States Board of Tax Appeals. The balance of \$6,238,706.03, assessed under the revenue act of 1926, is subject to appeal to the United States Board of Tax Appeals, and abatement claims are not required. Further revenue amounting to \$61,981,464.02 was made available and subject to immediate collection through the rejection of claims in abatement and claims for credit.

Provisions are contained in the revenue act of 1926 which will permit a great decrease in the number, and consequently the amount of jeopardy assessments made. These provisions are embodied in sections 274, 277, and 278 and allow the extension of the statute of limitations by the mailing of a 60-day letter to the taxpayer within the statutory period to (1) 120 days from the date of the 60-day letter if no appeal is filed with the United States Board of Tax Appeals or (2) within 60 days after the final decision of the board where an appeal has been filed.

ORGANIZATION CHANGES

Reorganizations made were predicated upon three main considerations: (a) Avoidance of duplication of activities; (b) better coordination of effort, and elimination of divided responsibility, with a corresponding improvement in the flow of work from one branch of the Income Tax Unit to another; (c) concentration of activities with accompanying reduction of overhead cost of administration and personnel.

1. On July 1, 1925, the staff division was abolished and its work and responsibilities distributed to the various other units. An efficiency-record section and field-procedure section, employing a lessened personnel, were created to handle that part of the work formerly performed by the staff division. These duties and responsibilities now attach to the office of the assistant deputy commissioner.

2. On July 11, 1925, section No. 5 of the personal audit division was abolished.

3. On July 27, 1925, section C, of the consolidated returns audit division was abolished.

4. On October 7, 1925, the affiliations section, which was operating as an independent section attached to the office of the deputy commissioner, was transferred to the consolidated returns audit division. The purpose of this change was to coordinate all the work with respect to the audit of consolidated returns under the supervision of one responsible head.

5. On November 1, 1925, the headquarters of supervisory field district No. 3 were moved from Baltimore to Philadelphia. This change was advisable, due to the fact, that this is the largest and most important division of the third supervisory district and is centrally located with respect to the other divisions.

6. On November 21, 1925, section 24 of the corporation audit division was abolished and the majority of its personnel distributed among other sections of the unit. This resulted in placing eight supervisory technical employees on productive work and the transfer of seven clerical employees to other divisions of the unit, lessening the cost of operation.

7. On November 23, 1925, coal valuation and the metals and non-metals sections of the engineering division were combined and designated as the mining section. This change represented a further step toward economy and centralization of responsibility. A controlling circumstance with respect to this particular change was the desire to avoid divided responsibility, and to secure greater uniformity of decisions on matters affecting the mining industry.

8. On November 30, 1925, sections 3 and 4 of the personal audit division were abolished, effecting an immediate reduction in personnel. Nineteen supervisory employees were placed on productive work and 65 transferred to other divisions, 40 being reduced to clerical grades.

9. On November 30, 1925, the training subsection of the field-procedure section was abolished as such, and its functions transferred to the training section of the appointment division. To obtain the most advantage from the training section, it was considered that its benefits should be accessible to all employees of the bureau and not limited to the personnel of the Income Tax Unit.

10. On December 1, 1925, the Pittsburgh division was withdrawn from supervisory field district No. 3 and was established as the headquarters of supervisory field district No. 2.

11. On December 1, 1925, the State of Florida was withdrawn from the boundaries of the Atlanta division and a new division with headquarters at Jacksonville was created. This action was taken because of the unusual conditions existing in Florida as a result of the rapid increase in land values.

12. On January 2, 1926, there was created within the personal audit division a prior year audit section, charged with the responsibility of auditing all open returns for the taxable years 1917, 1918, and 1919. This change resulted in an increased production not only in these cases but also in those of later years, due to specialization secured through the division of labor, and afforded a much better control over the work.

13. On January 15, 1926, the affiliations section and the production committee of the consolidated returns audit division were abolished as such and their functions combined with the administrative section of the same division.

14. On January 15, 1926, the headquarters of supervisory field district No. 7 was changed from Atlanta, Ga., to Louisville, Ky.

15. On March 1, 1926, section A, of the consolidated returns audit division, was abolished, and its work and personnel distributed throughout the other sections of the division. This change reduced the cost of operating the division.

16. On March 27, 1926, a prior year audit section was established in corporation audit division, for the purpose of auditing all open excess-profits year returns. As a consequence of this move, more expeditious closing was accomplished.

17. On April 30, 1926, the records division was abolished as previously organized, and the statistical division designated as the statistical section. Two new divisions were created and designated as the clearing and records divisions.

As established, the clearing division was composed of statistical, preliminary audit, registration, proving, and claims control sections. In accomplishing this change, the personal files audit and corporation files audit section were combined and designated the preliminary audit section.

The basic principles underlying the creation of the clearing division were: (1) The centralization of responsibility for the conduct of work in Washington on current-year returns, preliminary to their transfer to the field for intensive investigation; (2) the securing of more expeditious closing of cases on which agreements had been reached between the taxpayer's and the field forces of the unit; (3) the accomplishment of a more speedy adjustment of claims.

The new records division, as established, comprised the files, distribution, and sorting sections, the files section being a combination of the unaudited returns and correspondence sections of the former records division.

This new division was created for the purpose of recording returns and controlling their movement through the several field and basic audit divisions.

18. On April 30, 1926, section 22 of the corporation audit division was abolished and its work and personnel distributed to the other sections of the division, thereby reducing the administrative overhead.

19. On June 16, 1926, the registration section of the clearing division was abolished as such and consolidated with the statistical section. The duties of the two sections were considered to overlap. As a consequence of the change the cost of supervision was reduced.

20. During the last quarter of the year, the rules and regulations and registration sections were moved from temporary Building No. 5 to Treasury Annex No. 1 and the correspondence section and mail section from Treasury Annex No. 1 to Treasury Annex No. 2. These changes were made in order to establish a closer contact between the head of the unit and his legal advisers and to centralize as far as possible, under the same roof, the several sections which comprise the divisions.

As a result of the concentration and coordination of activities and reduction of overhead, the number of sections in the personal audit division was reduced from 6 to 3; in the corporation audit division, from 6 to 4; in the consolidated returns audit division from 8 to 6; and in the engineering division from 5 to 4.

DECENTRALIZATION

The decentralization program—transference to the field of functions prior to August, 1923, performed in Washington—was amplified with advantage to both the Government and taxpayer. Important changes in the procedure and organization were made with a view to placing in the jurisdiction of field offices the largest measure of duty and responsibility consistent with uniform procedure. The result of these changes is to simplify the handling of returns, to expedite the final closing of the audit, and to effect valuable economies, consequent to prompt settlement of income tax differences in a manner agreeable to the Government and taxpayer. Under the decentralization program, the taxpayer is more conveniently served. Usually he is able to adjust his income tax differences with the Government's representative in the taxpayer's home district, thus avoiding an expensive trip to Washington. Uncertainty as to whether a case should be submitted to the field for verification also is eliminated.

An important change made during the year was the installation of a preliminary system of audit by the field forces. All returns not closed by revenue agents on preliminary inspection are returned to the several field divisions for audit on the basis of office inquiry or field examination, after being controlled and tabulated by the Income Tax Unit in Washington.

Arrangements were made whereby returns in collector's offices are segregated by revenue agents into three classes, viz—returns accepted as filed, returns requiring field investigation, and returns requiring office audit only.

All fiduciary and partnership returns now are retained in the field offices. This step was determined upon by reason of the fact that the major portion of such returns report distributive income of individuals, whose returns ordinarily are retained in the offices of collectors and there audited.

In the discussion of disputed points between taxpayers and revenue agents results have been most satisfactory. Agreements were reached in more than 50 per cent of the cases in which change in tax liability was recommended by revenue agents.

The function of verifying calculations on returns by comptometer process, heretofore performed in the proving section, Income Tax Unit, in Washington, was transferred to collectors' offices. Collectors were enabled, after such verification, to list the correct amount of tax, and to notify the taxpayer, in accordance with section 274 (f) of the revenue act of 1926.

Reports of results of preliminary audit mentioned above, to June 30, 1926, indicate increases of tax upon the basis of corrections made upon returns filed by individuals and corporations where mathematical errors were ascertained in the sum of approximately \$5,250,000 and reductions in the sum of \$975,000, a net increase in tax of \$4,275,000. The benefits of this preliminary audit work in the field before the tax lists are prepared and assessments made are apparent, since many thousands of cases are at once closed without the necessity of going through the lengthy and expensive process of accomplishing deficiency assessments.

POLICY AND PROCEDURE CHANGES

Seven important changes in policy and procedure were perfected and placed in operation during the year. These changes, based on the desire to hasten the final closing of returns without sacrificing accuracy, were as follows:

1. All cases which are investigated in the field and which are received in Washington with signed agreements by taxpayers are closed by the preliminary audit section of the clearing division, thereby eliminating the necessity of routing such cases to the basic audit sections. This results in a large saving in clerical effort and in a much quicker statement by assessment or by scheduling of over-assessment of the tax responsibility as agreed to by the taxpayer and the representative of the bureau stationed in the field.

2. The determination of depletion on returns filed by individuals reporting gross income of \$25,000 or less, all or part of which was derived from oil or gas wells, hereafter will be made by the collectors' audit forces under the provisions of sections 204 (c-2) of the revenue act of 1926, which reduces largely to a simple arithmetical computation the determination of allowances for depletion, in the oil and gas industry. Returns of this character heretofore were submitted to the engineering division of the unit for the performance of this operation and on completion were returned to the collectors for audit.

3. The procedure relative to the clearing of abatable accounts from the collectors' ledgers, due to the acceptance of an offer in compromise was revised to permit the accomplishment of this operation within the bureau through the issuance of a certificate of allowance. The procedure followed previously required the clearing of these items through the filing of office claims in abatement by the collectors.

4. A 60-day conference unit was established to allow taxpayers a conference on cases that were assessed under jeopardy circumstances and on which 60-day letters were mailed, and on cases that were appealed to the United States Board of Tax Appeals, where, in the judgment of the general counsel, a rehearing in the Income Tax Unit would be beneficial both to the taxpayers and the Government for the purposes of closing the cases. This move will result in the

closing of a large number of cases by the Board of Tax Appeals through stipulation, thereby eliminating the necessity for hearings, and will accomplish much to relieve the congestion caused by the large number of appeals filed.

5. The policy of listing additional assessments was changed to permit the forwarding of statements of deficiencies to the collectors on a weekly rather than a monthly basis. This move has resulted in savings to the taxpayer in interest costs and has secured for the government a quicker collection of deficiency taxes.

6. Owing to the large cost of photostating returns, the practice of sending photostats of returns and related papers to revenue agents as a basis for field examination was discontinued, the original returns and related papers being forwarded instead. This resulted in a savings of \$73,619.69, which was the annual cost incident to the preparation of photostatic copies.

7. The practice of allowing engineers of the unit to make computations and extensions of depletion and other schedules has been discontinued, leaving these auditing and clerical activities to lower salaried employees, thus releasing the engineers for purely valuation work.

CLEARING DIVISION

The clearing division is charged with the responsibility of reviewing the classification placed on approximately 600,000 returns a year, and also of accomplishing the final closing of such of these returns as are designated "accepted" by the revenue agents.

Besides this type of preliminary audit, the division must examine and close, or route to the basic audit divisions for closing, all returns on which the field forces have secured signed agreements from taxpayers, consenting to the assessment of deficiency taxes; it must also review and close all returns which are forwarded by the agents, as not meriting an intensive investigation in the field. Since its establishment on April 30, 1926, the division has reviewed and closed 91,122 returns of these classes. In addition to its work on returns, this section must review and adjust, or route to basic audit or the field for adjustment, all claims filed by taxpayers.

The claims control section received, recorded and routed to audit 72,195 claims. It scheduled 103,319 claims and 53,848 certificates of overassessment in cases against which no claims were filed. In all cases where interest was allowed the taxpayers, this section computed the amounts due.

The proving section, during the fiscal year 1926, received and proved 635,461 taxable and 570,465 nontaxable returns. It also listed assessments of deficiency taxes, for the approval of the commissioner on 166,046 returns.

The statistical section, in accordance with the provisions of the revenue act requiring the preparation and publication annually of statistics from the returns of net incomes, compiled statistics of income from the returns for 1924, which returns were filed in 1925, and there were issued two preliminary reports covering the returns filed by individuals and corporations, respectively.

In addition to these publications, the statistical section prepared numerous confidential compilations for administrative and legislative use, also compilations of specialized data in response to requests from other departments of the Government.

RECORDS DIVISION

The functions of this division are primarily the controlling, assembling, and routing of all income-tax returns and related papers to the several sections of the unit in Washington, and to the various divisions of the field.

The files section during the year assembled and routed 201,787 cases. Besides this it recorded the movement of all cases from one division of the bureau to another.

The distribution section transferred 538,884 returns and related papers.

The sorting section audited and closed 13,084 withholding returns and examined 600,304 information returns. Based on the audit of withholding returns it assessed \$10,892,133.70 compared with \$10,048,561.66 the previous year. Delinquent returns totaling 9,948 were secured as a result of the examination of the information returns. The number of certificates sorted was 14,029,550.

SERVICE DIVISION

The stenographic section of this division made 43,465 assignments of stenographers. The number of pages written by stenographers was 3,928,694 and by typists 1,718,041, a total of 5,646,735 pages.

The photostat section made 890,216 photostatic copies and photostated 35,031 returns.

INFORMATION SERVICE

The rules and regulations section answered 61,167 inquiries of taxpayers on technical and administrative questions. This section prepared and issued weekly, quarterly, and semiannually bulletins and digests of income-tax rulings. The income-tax return forms also are prepared in this section.

PERSONNEL

The allotment for salaries in the bureau's appropriations was reduced for the fiscal year 1926, necessitating a reduction in force. The reduction was accomplished through the separation from the service of the Income Tax Unit, due to resignations or dismissals of 463 technical and 636 clerical employees, a total of 1,069. Of the technical separations 223 occurred in the personnel of the Washington force and 240 in the field. The clerical separations consisted of 557 from the Washington force and 79 from the field. The direct saving in salaries resulting from the reduction in force was \$1,080,656. On June 30, 1926, the technical personnel of the Washington force was 1,489 and the number of clerks 1,875, a total of 3,364, while on June 30, 1925, the technical force numbered 1,942 and the clerical force 2,224, a total of 4,166. There were assigned to the field force on June 30, 1926, 2,442 revenue agents and 629 clerks, or a total personnel of 3,071, while at the close of the previous year there were 2,310 revenue agents and 521 clerical employees, or a total of 2,831.

As a further result of the policy of decentralization, 240 auditors and 67 clerks were transferred to the field, the auditors being assigned to duty as revenue agents.

IMPROVEMENTS PLANNED

The improvements planned for the fiscal year 1927 will be directed toward greater efficiency with a decreased cost of operation, to be brought about by the consolidation of activities. It is anticipated that many of the changes will be in the nature of refinements of the policies and reorganizations which were effected during the fiscal year 1926.

The most important of the projected improvements is the merging of several audit divisions into a review division. When established, this new division will be charged with the responsibility of reviewing the findings of the field.

Another step will be to combine the personnel and efficiency records sections.

The work of the unit at Washington has decreased to such an extent that it is no longer necessary to continue the service division as a separate entity, this being caused by reduced personnel. The division therefore will be abolished and its functions placed under the jurisdiction of a section which will be created.

The drive conducted during the fiscal year 1926 to dispose of claims filed against assessments made in 1920 and prior years proved so beneficial that it has been decided to devote especial attention, during the fiscal year 1927, to the adjustment of abatement and credit claims which were filed against assessments made in 1921 and 1922.

It is believed the production program of the unit for the ensuing year will result in bringing all work to a current condition by June 30, 1927. This contemplates the final closing of returns reporting income earned in 1924 and prior years.

MISCELLANEOUS TAX UNIT

This unit is charged with the administration of all taxes other than income tax and certain taxes under the jurisdiction of the Prohibition Unit. In consequence of the repeal of various taxes by the revenue act of 1926, the miscellaneous division was organized March 1, 1926, taking over the work of the former sales tax division and the administration of the miscellaneous taxes from the tobacco and miscellaneous division. From the date mentioned, the unit has been composed of four divisions, namely, capital stock tax division (for the completion of the work in connection with the capital stock tax, repealed effective June 30, 1926), estate tax division, miscellaneous division, and tobacco division.

Economies were effected in the conduct of the work of the divisions comprising this unit. Notwithstanding the material reduction in personnel compared with the previous year, the work is practically on a current basis. All important tax rulings have been published.

PERSONNEL AND PAY ROLL

The personnel and annual pay rolls of the unit as of June 30, 1925, and June 30, 1926, are shown in the following table:

Division	Personnel			Pay roll		
	1925	1926	Increase (+), decrease (-)	1925	1926	Increase (+), decrease (-)
Executive office.....	14	13	-1	\$40,850	\$43,480	-\$3,380
Capital-stock tax division.....	113	86	-27	211,720	169,320	-42,400
Estate-tax division.....	119	102	-17	302,520	225,600	-38,920
Miscellaneous division.....	117	90	+117	223,050	161,600	+223,050
Tobacco division.....	90	90	+90	161,600	161,600	+161,600
Sales-tax division.....	103	103	-103	159,800	159,800	-159,800
Tobacco and miscellaneous division.....	122	122	-122	224,600	224,600	-224,600
Total.....	471	406	-63	935,560	823,080	-112,480
Estate tax—field ¹	255	233	-25	794,800	738,300	-56,500
Grand total.....	726	641	-88	1,730,360	1,561,380	-168,980

¹ The field deputies and agents assigned to investigation of above taxes other than estate tax are not attached to this unit.

TAXES COLLECTED

The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1925 and 1926:

Class of tax	Fiscal year		Increase	Decrease
	1925	1926		
Capital-stock tax.....	\$90,002,594.56	\$97,383,753.01	\$7,381,158.45	.....
Estate tax.....	101,421,766.20	118,041,038.09	16,619,271.89	.....
Gift tax.....	7,518,120.32	3,175,338.73	.....	\$4,342,781.59
Miscellaneous taxes.....	88,127,497.61	61,633,737.99	3,528,780.38	.....
Sales taxes.....	180,480,495.16	184,232,680.93	3,802,185.77	.....
Tobacco taxes.....	345,247,210.96	370,668,438.87	25,419,227.91	.....
Total.....	782,767,693.81	833,175,008.72	54,750,105.00	14,342,790.59

¹ The difference in the totals of these amounts show a net increase of \$50,407,314.41.

APPEALS AND REVIEW SECTION

The appeals and review section, which is attached to the office of the deputy commissioner in charge of this unit, functioned prior to January 1, 1926, as the review section of the estate-tax division. Hearings were held with taxpayers regarding formal claims for abatement filed in connection with jeopardy assessments or claims for refund and on all protests filed by taxpayers against the tentative determinations of the estate tax where a hearing was requested. Since January 1, 1926, this section, in addition to holding hearings in estate-tax cases, has held hearings with taxpayers or their representatives in connection with the adjustment of claims for abatement and refund of the various taxes administered by the miscellaneous unit and also reviewed all claims for refund of over \$500 adjusted by the unit. This section upon request furnishes legal opinions interpreting the revenue laws administered by the unit.

During the fiscal year 1926, 681 hearings were held and 666 formal legal opinions were prepared on law questions arising under the revenue laws administered by this unit. On June 30, 1926, there were 76 cases awaiting supplemental information in order that they might be finally closed, and there were 58 cases awaiting hearings which had been scheduled at the request of the taxpayer.

From December 15, 1925, to June 30, 1926, 289 hearings were held in the field under Treasury decision 3783, and in 63 of said cases agreements were reached in the field with the taxpayer. Since January 1, 1926, members of this section have assisted officers in the field in holding hearings on three large estate-tax cases.

The reduction in the number of hearings held in estate-tax cases is a result in part of having the claims section first pass upon all protests, where a hearing has been asked, before scheduling a case for a hearing, thus enabling that section to dispose of over 30 per cent of such cases by direct correspondence with the taxpayer and of holding but one hearing for each case. The holding of hearings in the field under Treasury decision 3783 and the use of form letters whenever it is practicable has made it possible to reduce the number of hearings held by the appeals and review section by 40 per cent, the personnel by 35 per cent, and the personnel cost of the section by 30 per cent during the fiscal year.

CAPITAL-STOCK TAX DIVISION

The capital-stock tax division is responsible for the administration of the tax imposed by section 700 of the revenue act of 1924, and the same tax imposed by prior revenue acts. The revenue act of 1926 repealed this tax to take effect July 1, 1926.

Upon approval of the revenue act of 1926, the collectors' offices were advised to make an immediate drive to secure delinquent returns from all taxpayers so that these returns could be audited with the 1926 returns, since it was the desire of the bureau to liquidate the division at as early a date as practicable. This division must complete the audit of the few cases for 1925 and prior years, and of approximately 80 per cent of the 1926 returns, and dispose of the delinquent returns and such claims as may be filed.

The pay roll was reduced from \$212,120 on the date of approval of the revenue act of 1926, to \$169,320 on June 30, 1926. Transfers and resignations, effective July 1, reduced the number of employees to 74 and the pay roll to \$140,460. The work is considered to be on a strictly current basis, but with the greatly reduced personnel, the audit of the remaining returns will require a greater length of time than previously estimated.

The segregation of returns by industries for audit, inaugurated in prior years, has proven satisfactory. The industries are segregated as follows: Public utilities; railroads; bank and trust companies; hotel, apartment house, and office buildings; mining and mineral-holding companies; oil and natural gas companies; lumbering and timber-holding companies; textile corporations; automobile manufacturers; and newspaper publishers. Increased valuations, resultant from the unusual prosperity in practically all industries during the fiscal year 1925, are reflected in the capital stock tax collections, which amounted to \$97,385,755.61, an increase of \$7,383,161.05, compared with the previous year.

Statistics.—Statistics from the capital stock tax returns covering the period July 1, 1924 to June 30, 1925, in which the valuations are reflected in a large majority of cases as of December 31, 1923, were compiled by the statistical division, Income Tax Unit, for publication in the bureau's report "Statistics of income, 1924."

Assessments.—During the year 1926, the capital stock tax division listed additional tax in the amount of \$8,798,643.54 as the result of the audit of returns. The collectors' offices, during the same period, listed a tax of \$80,263,253.01, making the total assessments \$89,061,896.55.

Claims.—The adjustment of claims is shown in the table which follows:

	Refund		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1925.....	720	\$912,283.02	304	\$1,430,642.52	84	\$13,431.39
Received.....	5,895	6,750,253.06	1,635	1,753,242.69	864	142,534.90
Allowed.....	4,052	1,435,023.49	1,103	1,507,048.50	844	114,663.02
Rejected.....	1,519	3,634,993.02	604	634,684.93	40	38,936.33
On hand June 30, 1926.....	1,050	2,427,657.57	232	1,050,456.89	84	32,187.65

¹ Includes \$27,810.07 interest paid on claims.

Offers in compromise.—There were on hand July 1, 1925, 5,438 offers in compromise amounting to \$72,631.65. There were received 13,542 offers, amounting to \$207,315.02. The number of offers accepted was 9,903, amounting to \$135,600.22. The number rejected was 977, amounting to \$19,875.18. Pending June 30, 1926 were 8,100 offers, amounting to \$124,471.27.

ESTATE-TAX DIVISION

The estate-tax division is responsible for the administration of the estate tax imposed by Title III of the revenue act of 1926 and the disposition of cases involving estate and gift taxes under repealed statutes.

The present law, which became effective February 26, 1926, retroactively reduces the rates provided in the 1924 act to the same percentage as existed under the 1921 act; provides a new and even lower range of rates in cases arising after February 26, 1926; grants a possible maximum credit of 80 per cent for State inheritance taxes paid; increases the amount specifically exempted from taxation to \$100,000; abrogates the gift tax; and contains provisions not found in any of the prior acts.

New regulations and forms were required. In addition to its conference duties, the appeals and review section assisted the division in the preparation of the regulations, and in the disposition of unusual tax problems arising in the audit or adjustment of particular cases.

The field force operates under the direction of the deputy commissioner through internal-revenue agents, in charge, and supervising agents. On June 30, 1926, the work was not on a current basis, due to a decreased force, consequent upon reduction in appropriations. It is expected, however, that a substantial reduction will be made in

field work during the fiscal year 1927 since fewer estate-tax returns will be filed on account of the increased exemptions.

Opportunity to protest directly to field officers is afforded estates under Treasury decision 3783.

Collections.—Estate-tax collections aggregated \$116,041,036.09, compared with \$101,421,766.20 for the fiscal year 1925.

The number of returns audited was 13,912, compared with 19,752 for the previous year. The field force submitted 13,694 major reports, compared with 15,606 for 1925. There were filed 15,982 new returns, compared with 13,962 for 1925.

Additional assessments amounting to \$20,540,328.39 in estate-tax cases and \$202,039.87 in gift-tax cases were made, due to office audit and field investigations.

Questions that consume considerable time for discussion and decision lie in the transfers made in contemplation of or to take effect at or after death, powers of appointment, charitable bequests, and the valuation of close-corporation stocks. The solution of these problems requires the maintenance of an adequately trained force of attorneys in both field and office. The files, on June 30, 1926, contained 129,159 estate-tax cases and 2,358 gift-tax cases.

Claims and protests.—The status of claims is shown in the following table:

	Estate-tax claims					
	Refund		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1925.....	151	\$4,759,342.01	10	\$601,366.28	5	\$1,407.30
Received.....	2,402	28,257,119.68	345	4,036,134.27	11	239,487.08
Allowed.....	2,249	18,554,823.09	339	3,124,783.06	10	43,463.39
Rejected.....		14,691,381.42		1,519,123.12	3	122.20
On hand June 30, 1926.....	304	10,459,350.20	16	263,692.43	3	197,308.79

	Gift-tax claims			
	Refund		Abatement	
	Number	Amount	Number	Amount
On hand July 1, 1925.....				
Received.....	322	\$2,024,622.10	2	\$20,174.42
Allowed.....	274	311,459.64	2	20,174.42
Rejected.....		908,653.51		
On hand June 30, 1926.....	48	605,324.21		

† Includes \$680,065.12 interest paid on claims.

† Includes \$815.26 interest paid on claims.

There were 102 protest letters pending at the beginning of the year and 2,286 were received. There were 2,281 such letters disposed of, involving \$28,019,063.57, leaving 107 on hand at the close of the year. A large percentage of the claims and protests concerned taxes re-

duced under the retroactive provisions of the 1926 act, and with transfer questions.

Statistics.—Statistical data from the 1925 returns, showing in comparative and classified form statements of total amounts of assets included in gross estates, total amounts of deductions, total net amounts taxed, and total of resulting tax have been compiled and will be published in the bureau's report, "Statistics of income, 1924."

MISCELLANEOUS DIVISION

The miscellaneous division is charged with the administration of those taxes imposed by the revenue act of 1926, in sections 500 and 501 on admissions and dues, respectively, in section 600 on the sale of automobiles by the manufacturer, producer or importer, and on the sale of pistols and revolvers; in section 702, special taxes on the use of foreign-built boats and in section 903 on cereal beverages, and in Title VIII, payable by stamp, on issue, sale, and transfer of stocks, on sales of products for future delivery, on bonds of indebtedness, passage tickets, playing cards, and insurance policies issued by foreign corporations on property in the United States. This division is also responsible for the administration of the stamp and special taxes imposed under old statutes, including the taxes on oleomargarine, adulterated butter, renovated butter, mixed flour, filled cheese, white phosphorous matches, and cotton futures. The work of this division includes the disposition of cases involving taxes repealed by the revenue act of 1926 and prior revenue acts.

Audit of returns.—During the year there were received and audited 270,501 monthly returns covering admissions, dues, and excise taxes. Due to the repeal by the revenue act of 1926 of certain sales taxes, the returns filed for the last two months of the year were reduced to approximately one-half the average number filed for corresponding months in the preceding year. Six thousand two hundred and fourteen credits against current liabilities for alleged prior overpayments on sales were disposed of during the year. By reason of investigations in the field and by office audit of reports and returns additional taxes in the amount of \$5,142,599.50 were assessed.

Receipts.—Receipts for the fiscal year 1926 from admissions, dues, and excise taxes amounted to \$184,252,680.93 compared with \$180,450,495.16 for 1925. Collections from miscellaneous stamp and special taxes were \$61,653,757.99, compared with \$58,127,497.61 for 1925.

Offers in compromise.—On July 1, 1925, there were on hand 12,195 offers in compromise, 33,665 were received during the year and 38,788 disposed of, leaving 7,172 on hand June 30, 1926. Of the 38,788 offers handled 38,213 were accepted for amounts aggregating \$339,046.83.

Adjustment of claims.—A substantial reduction was made in unadjusted claims as evidenced by the following table:

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1925.....	2,987	\$11,947,156.41	774	\$509,260.88	1,038	\$1,247,581.76	732	\$575,143.95
Received.....	4,069	7,556,177.54	8,272	679,119.10	3,185	3,520,778.57	3,197	1,072,129.30
Reopened and allowed.....	271	920,987.12	5	7,785.23	37	76,021.16	7	1,176.18
Allowed.....	3,433	4,799,784.50	7,334	635,456.27	2,742	4,650,517.30	2,886	1,051,345.04
Rejected.....	2,127	11,169,634.25	608	187,695.67	634	1,085,488.68	235	188,213.53
On hand June 30, 1926.....	1,757	4,484,881.32	1,109	353,017.33	884	2,108,975.31	815	408,810.80

During the year interest owed to the Government in the sum of \$842,102.07 was assessed, while there was paid out the sum of \$1,618,474.39 as interest accrued on taxes refunded, which latter amount is an increase from \$1,034,791.91 paid out for the fiscal year 1925. This increase is due principally to a large number of old claims covering taxes paid under the revenue acts of 1898 and 1914 which were reopened and allowed on account of court decisions.

Credit and refund claims aggregating \$1,722,522.59 were received from automobile manufacturers and dealers, pursuant to the provisions of section 1204 of the revenue act of 1926. These claims, which involve the review and audit of approximately 7,500 dealers' inventory schedules, are being handled as expeditiously as possible.

Documentary stamp tax.—The greater part of the stamp tax collections was from the tax on bonds, capital stock issues, conveyances, customhouse entries, passage tickets, proxies, powers of attorney, and foreign policies of insurance on property in the United States, which amounted to \$28,480,422.01, compared with \$27,862,622.04 for the preceding fiscal year. The tax on the transfer of stock during 1926 amounted to \$17,137,185.75, compared with \$12,808,629.24 for the previous fiscal year, and the tax on sales of produce (future deliveries) netted \$4,183,217.57, compared with \$5,397,147.98 for the preceding year.

Miscellaneous special taxes.—Special taxes upon brokers, pawnbrokers, ship brokers, customhouse brokers, proprietors of howling alleys and billiard tables, shooting galleries, riding academies, passenger automobiles for hire, and upon the use of pleasure boats, amounted to \$4,554,331.39, compared with \$5,811,558.04 for the preceding fiscal year.

Oleomargarine.—On July 1, 1925, there were 59 oleomargarine factories in business. Four new factories began operation during the year and 2 were closed, leaving 61 in business as of July 1, 1926. There was an increase of 32,740,803 pounds of oleomargarine produced during the fiscal year 1926 compared with the preceding year. The following comparative data reflects the trend of the industry:

	Colored		Uncolored	
	1925	1926	1925	1926
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Oleomargarine produced.....	11,260,121	13,189,568	204,122,417	234,456,753
Withdrawn tax paid for domestic use.....	8,347,652	10,629,048	204,054,447	214,678,328
Withdrawn free of tax for export.....	1,375,228	1,512,874	11,040	16,920
Withdrawn free of tax for use in United States.....	885,663	876,130	4,080	.....

The oleomargarine law yielded a total of \$3,070,218.26 in revenue during the year, compared with \$3,038,927.84 in 1925, an increase of 1.03 per cent. The collections in detail for the years 1925 and 1926 were as follows:

	1925	1926	Increase (+) or decrease (-)	Per cent
Stamp tax colored oleomargarine.....	\$1,231,038.85	\$1,073,036.99	-\$158,001.86	12.83
Stamp tax uncolored oleomargarine.....	510,362.94	585,904.76	+75,541.82	15.20
Manufacturers' special tax.....	39,036.13	45,544.80	+6,508.67	14.04
Wholesale dealers' special tax.....	352,047.17	373,042.49	+20,995.32	5.93
Retail dealers' special tax.....	903,743.15	988,789.12	+85,045.97	9.41
Total.....	3,038,927.84	3,070,218.26	+31,290.42	1.03

A total of 15,180 manufacturers' and wholesale dealers' returns were examined during the year, and a large number of prospective delinquents referred to the collectors for investigation. This work resulted in the discovery of 817 delinquents, and the collection of additional tax, penalties, and compromise offers aggregating \$12,453.02.

Adulterated butter.—The adulterated butter law yielded only \$2,176.24 in revenue during the year. Practically all of the revenue collected under this law resulted from the finding on the market of creamery butter which contained moisture of 16 per cent or more. Since the decision in the case of Tildeu Produce Co. v. Lynch, wherein the 16 per cent moisture regulation was held invalid, collections have practically ceased, and unless the law is amended to include a definite standard for moisture only a nominal amount of revenue will be derived from this source in the future. There are still two registered manufacturers of adulterated butter whose entire output is removed free of tax for export.

Process or renovated butter.—There were seven manufacturers of process or renovated butter in business during the year. They produced a total of 2,482,660 pounds of process or renovated butter, compared with 3,824,929 in 1925. The revenue derived from this source totaled \$6,080.18, as compared with \$10,163.15 in 1925.

Mixed flour.—There were 24 makers, packers, or repackers of mixed flour engaged in business during the year, and they made, packed, or repacked a total of 8,297,634 pounds as compared with 3,065,772 pounds in 1925. The mixed flour law yielded a total of \$12,817.39 in revenue during the year, which is an increase of \$3,822.50 over the preceding year.

Filled cheese and white-phosphorous matches.—There are no registered manufacturers of filled cheese or white-phosphorous matches

in business, the tax and restrictions placed on these businesses being practically prohibitive. During the year a manufacturer was discovered using coconut oil in the manufacture of cream cheese. His equipment, materials, and finished product were seized, tax and penalties were assessed, and a report was submitted to the United States attorney recommending that criminal action be instituted. The law yielded \$1,247.85 in revenue during the year.

Playing cards.—There were 76 manufacturers, repackers, or importers of playing cards in business during the year. They manufactured, repacked, or imported a total of approximately 46,469,142 packs. A total of \$4,213,414.03 was collected from this source, compared with \$3,183,384.92 in 1925.

Effect of legislation.—The repeal of a number of taxes administered by this division reduced both the amount of collections and the volume of work. Such work, however, has not declined as rapidly as have the revenues, due to the necessity of disposing of many pending cases arising under prior acts and the reopening of a considerable number of cases as a result of adverse court decisions. The regulations and forms which relate to taxes administered by this division have been revised to conform with the provisions of the revenue act of 1926. The reduction in personnel which would result normally through the repeal of certain taxes has been accomplished by voluntary separations and by transfers.

Conferences.—During the year, 1,444 conferences were held by representatives of this division with taxpayers and their representatives.

Changes in organization.—Consolidations of sections and subsections in the miscellaneous division have resulted in a more efficient grouping of clerks and a saving of administrative expense.

Effective March 1, 1926, the miscellaneous section of the tobacco and miscellaneous division was transferred to the sales-tax division and the name of the latter changed to the miscellaneous division. This grouping of work brought all the miscellaneous taxes under one administrative head.

TOBACCO DIVISION

The tobacco division is charged with the responsibility for the administration and enforcement of the laws dealing with the manufacture, sale, tax payment, and exportation of tobacco, snuff, cigars, and cigarettes and purchase and sale of leaf tobacco, embraced in sections 3355 to 3406, Revised Statutes, and subsequent acts of Congress down to the act of February 26, 1926 (Title IV), tax on cigarette papers and tubes, violations of law, and the withdrawal of tobacco products free of tax for use of the United States under section 3464, Revised Statutes.

The receipts from tobacco taxes during the fiscal year 1926, including taxes on domestic and imported manufactures, manufacturers' special taxes, and taxes on domestic and imported cigarette papers and tubes in packages, books, or sets, were the greatest in the history of the Internal Revenue Service and exceeded the total internal-revenue collections from all sources for any year prior to 1914.

The total collections from this source were \$370,666,438.87, an increase of \$25,419,227.91, or 7.36 per cent, compared with the preceding year. Such collections represent 13.07 per cent of the total internal-revenue receipts from all sources, compared with

13.36 per cent for 1925. The receipts from taxes on small cigarettes represents 68.75 per cent of the tobacco collections, amounting to \$254,824,808.19, an increase of \$29,792,106.12, or 13.24 per cent, over the preceding year.

Receipts from special taxes imposed on manufacturers of cigars, cigarettes, and tobacco amounted to \$1,132,155.97, an increase of \$6,241.56 compared with the preceding year.

The total taxes collected on cigarette papers and tubes amounted to \$1,061,144.42, a decrease of \$128,263.87 or 10.79 per cent. Of this amount \$26,326.71 was collected on 2,618,814 packages of cigarette papers of domestic manufacture, \$1,029,281.60 on 97,450,685 packages imported, and \$5,536.11 on cigarette tubes payable by stamp. There were removed exempt from tax for consumption or use 220,112,993 packages of cigarette papers, each containing not more than 25 papers, and there were released tax free for use of cigarette manufacturers 27,654,420 cigarette tubes.

The following seven States furnished 86.45 per cent of the total receipts from tax on tobacco manufactures: North Carolina, \$172,503,186.60; Virginia, \$40,815,049.41; New York, \$35,359,424.05; New Jersey, \$28,672,336.72; Pennsylvania, \$22,322,302.04; Missouri, \$10,767,822.06; California, \$10,009,208.18.

The leading States in the manufacture of tobacco products are as follows in the order named: In the manufacture of cigars weighing more than 3 pounds per 1,000, Pennsylvania, New York, Ohio, Florida, New Jersey, Indiana, and Michigan; in the manufacture of cigars weighing not more than 3 pounds per 1,000, Maryland, Pennsylvania, North Carolina, New York, and Virginia (see Table No. 16); in the manufacture of cigarettes weighing not more than 3 pounds per 1,000, North Carolina, New York, Virginia, New Jersey, Pennsylvania, and California; in the manufacture of cigarettes weighing more than 3 pounds per 1,000, New York, which produced 90.37 per cent of the total manufactured (see Table No. 18); in the manufacture of plug tobacco, Missouri, and North Carolina; twist, Missouri, Tennessee, and Kentucky; fine-cut, Illinois, Michigan, New Jersey, and New York; smoking tobacco, North Carolina, Ohio, Kentucky, Illinois, New Jersey, and West Virginia; snuff, Tennessee, New Jersey, and Illinois (see Table No. 13).

Additional statistics concerning the manufacture and tax payment of tobacco products are shown in Tables 12 to 28, on pages 94 to 123, and relating to tax collections in Table 1, on pages 50 to 71; in Table No. 2, on pages 72 to 82; and in Table No. 3, on pages 83 and 84.

Claims.—The following table indicates the status of tobacco claims:

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1925.....	8	\$422.60	20	\$3,535.06	25	\$61,867.06	7	\$9,636.18	15	\$63,067.19
Received.....	33	150,813.66	1,978	416,420.37	264	240,077.94	46	35,030.40	245	331,668.21
Allowed.....	35	1,931.00	1,828	336,250.15	179	181,990.63	38	17,045.89	263	350,001.37
Rejected.....	19	149,924.42	25	4,560.78	84	7,841.49	11	15,789.43	2	2,974.80
On hand June 30, 1926.....	7	360.76	142	77,154.47	26	112,100.88	7	11,833.26	3	10,879.23

1 See also Table 24, on page 115.
2 Includes \$28.16 interest.

3 Includes \$11.90 interest.
4 Partial rejections.

The number of claims received increased from 1,301 in 1925 to 2,589 in 1926. The number disposed of increased from 1,344 to 2,482. During the last quarter of the fiscal year there were 1,409 claims for redemption of stamps received, aggregating \$203,441.71, and during the same period 1,320 claims of the same class were allowed, in the aggregate of \$156,928.22. Most of these claims were filed by manufacturers for redemption of unused cigar stamps purchased within the statutory limitation and prior to March 29, 1926, the effective date of the reduction in rates of tax imposed on cigars under section 400 of the revenue act of 1926. Practically all manufacturers who had any such stamps on hand March 29, 1926, filed claims for their redemption, since they could not use them after said date without sacrificing the difference in value between the old and new rates of tax. Cigar stamps overprinted "Revenue Act of 1926," to denote the new rates, were available on March 29, 1926, and their issue will be continued pending such time as the Bureau of Engraving and Printing is able to supply a new series.

Included in the number and amount of drawback claims received and allowed are 171 claims for drawback of \$209,310.50 floor tax paid under the revenue act of 1918 on tobacco products exported, filed pursuant to the Supreme Court decision in the case of *P. Lorillard Co. v. United States*.

The revenue act of 1926, approved February 26, 1926, repealed the tobacco special taxes effective July 1, 1926; reduced the rates of taxes on large and small cigars effective on the expiration of 30 days after the enactment of the act, which was March 29, 1926, and provided for refund (or rebate) of taxes paid on cigars held and intended for sale on the last-mentioned date. The tobacco special taxes amounted to \$1,131,737.97 this year. During the period of this fiscal year that the decreased cigar-tax rates were in effect the revenue collection decrease from this source was approximately \$4,000,000. Under the refund (or rebate) provision above referred to, no claim for an amount less than \$10 nor one which was received after May 28, 1926, may be allowed. The total number of claims received in the bureau from collectors to the close of the fiscal year was 24,177, and the amount involved was \$3,776,847.76. Slightly more than half of the claims have been examined. The scheduling of allowed claims for payment awaited congressional action on an appropriation for the payment of these claims which was made available July 3, 1926.

Offers in compromise—Violation cases.—There were pending at the beginning of the fiscal year 31 violation cases involving offers in compromise; new cases numbered 318 and offers in compromise amounting to \$6,277.50 were tendered during the year; cases closed by acceptance of offers in compromise numbered 309, amounting to \$5,272.50, and 5 offers, totaling \$275 were rejected, leaving 33 offers, amounting to \$1,280, pending June 30, 1926.

Assessments.—Total assessments made on tobacco assessment lists during the fiscal year amounted to \$1,260,560.28. Of this amount \$1,055,444.85 was tax on cigarette papers and tubes, \$195,003.31 was additional tax assessed as a result of office audit and field investigations, and \$5,109 submitted as offers in compromise for violations. The balance, \$4,343.12, covered ad valorem penalties, etc., and included \$569.65 interest collected.

ACCOUNTS AND COLLECTIONS UNIT

For the purpose of effective administration the Accounts and Collections Unit is divided into three divisions.

DIVISION OF PROCEDURE AND ACCOUNTS

The Division of Procedure and Accounts is charged with the following duties:

The construction of accounting systems for use in collectors' offices, the preparation of the procedure for the audit of income-tax returns in collectors' offices, supervision over the force of supervisors of accounts and collections and internal-revenue agents (sales and miscellaneous taxes), the answering of inquiries in regard to matters of procedure and accounting, the auditing of collectors' revenue and special deposit accounts, the preparation of statistics in regard to internal-revenue collections, the preparation of orders for internal-revenue stamps and the redemption of unused stamps, and the recording of refunds of taxes erroneously and illegally collected; also the direction of field investigations made by collectors' field forces and special squads of internal-revenue agents under supervisors of accounts and collections, the planning of delinquent drives, and the organization of collectors' field forces.

During the year the supervisors of accounts and collections submitted 100 reports covering the examinations of the accounts of collectors of internal revenue. The accounts of every collector's office were examined at least once. In addition to the examinations made by the supervisors of accounts and collections, these officers made 52 transfers of collectors' offices under renewal bonds, and superintended the transfer of 7 offices to new collectors and 1 office to an acting collector.

On July 1, 1925, there were on hand in the various collectors' offices 7,594 claims for abatement, credit, and refund. There were filed during the fiscal year 332,926 claims, making a total to be accounted for of 340,520. The collectors transmitted to the bureau or otherwise disposed of 327,145 claims, leaving on hand at the close of the fiscal year 13,375. In view of the fact that collectors during the fiscal year 1925, disposed of 268,518 claims, compared with 327,145 for the fiscal year 1926, it will be seen that the volume of the claims work increased to a large extent. This increase is due largely to the decision of the Court of Claims in the case of *Clifford Jones, Major, U. S. Army v. The United States*. In this case the court held that rental value of quarters furnished or cash received as commutation of quarters was not taxable income. The effect of this decision was the making of a large number of refunds to the personnel of the military and naval services.

Out of a total of approximately 4,300,000 individual income-tax returns filed, collectors of internal revenue retained for audit approximately 3,670,000. Those retained by the collectors show a gross income of \$25,000 or less. During the previous year collectors retained for audit approximately 7,350,000 out of a total of about 7,556,000 individual returns filed. However, the revenue act of 1926 materially reduced the number of individuals required to file income-tax returns. The audit of returns in collectors' offices is

progressing satisfactorily. Indications are that a great majority of the returns retained by them for audit will be completed well before the end of the calendar year 1926, and that the liability of most individual income-tax payers will have been established before the next returns are due.

The Accounts and Collections Unit and the Income Tax Unit, working in cooperation, prepared instructions with reference to the preliminary examination of returns in collectors' offices. All individual returns showing a gross income in excess of \$25,000, as well as all corporation returns filed during the 1926 filing period were examined in collectors' offices for mathematical errors. The returns then were reviewed by revenue agents, and a large number of cases were definitely closed within a few weeks after the returns were filed. As a result of this procedure, taxpayers were notified promptly of corrections in their returns and a substantial amount of revenue was produced.

The examining and audit work in connection with collectors' revenue accounts and collectors' special deposit accounts has been kept current and all accounts referred to the Comptroller General within the required time.

A total of 7,281,880,397 revenue stamps valued at \$455,334,009.26 $\frac{1}{2}$ was issued to collectors of internal revenue and to the Postmaster General.

Stamps were returned by collectors and by the Postmaster General and credited to their accounts to the value of \$31,135,680.59. These stamps were of various kinds and denominations, including partly used books and stamps for which there was no use.

During the year a concerted country-wide drive was initiated with a view to collecting back taxes and clearing the old assessment lists. The results of this drive were highly gratifying, the collections far exceeding the official estimates.

The field work was reorganized. During the year, 106 division offices and 30 stamp offices were discontinued, resulting in an annual saving of \$204,469 in personnel cost and rental. At the close of the fiscal year there were 65 collectors' offices, 43 division offices and 48 stamp offices, 21 of which were operated in conjunction with division offices. The average revenue production of a zone deputy is approximately \$37,000 a year. Using this figure as a basis, as a result of the discontinuance of 106 division offices and the assignment of former division chiefs to the duties of zone deputies, it is expected that there will be a substantial increase in the amount of revenue produced.

Special attention was given by collectors' field forces to the serving of warrants for distraint, the verification of returns filed indicating additional tax due, and the conduct of delinquent drives. The number of warrants for distraint served was 127,571, resulting in the collection of \$50,249,181 compared with 106,154 warrants served and \$25,471,000 collected for the fiscal year 1925. An average of 2,109 deputy collectors made a total of 492,367 revenue-producing investigations, including the serving of warrants for distraint, compared with 577,558 revenue-producing investigations, including the serving of warrants for distraint, made by an average of 2,241 deputy collectors for the fiscal year 1925. The total amount collected and reported for assessment by deputy collectors during the fiscal year

1926 was \$78,500,438, compared with \$58,224,340 for the previous fiscal year. The average number of investigations made per deputy was 233 and the average amount of tax collected was \$37,222, compared with for the fiscal year 1925 the average number of investigations made per deputy was 258, and the average amount collected and reported for assessment was \$25,981.

The special force of internal revenue agents working under the direction of the accounts and collections unit collected and reported for assessment \$10,704,165, an average of \$103,924 per agent.

The total collected and reported for assessment as a result of the activities of both the force of field deputy collectors working under the collectors and the special squads working under supervisors of accounts and collections amounted to \$89,204,603, compared with \$71,219,207 for the fiscal year 1925.

DIVISION OF FIELD ALLOWANCES

The division of field allowances is charged with the consideration and granting of allowances to collection districts covering the employment of personnel and miscellaneous operating expenses and the keeping of adequate records thereof. Collectors' requisitions for nonexpendable supplies, mechanical equipment, and office furniture are passed upon by this division. The procurement of space for collectors' offices and branch offices is also handled by this division.

At the close of the fiscal year 1925, there was in the internal-revenue collection service a total authorized force, including collectors, of 6,586 employees, at an annual salary rate of \$12,277,530. At the close of the fiscal year 1926, there was a total authorized force, including collectors, of 6,015 employees, at an annual salary rate of \$11,391,760. During the year there was a net reduction of 571 in the number of positions and \$885,770 in the annual salary rate, the reduction amounting to approximately 8 $\frac{3}{4}$ per cent of the total authorized force and 7 $\frac{1}{2}$ per cent of the total annual rate. This reduction in personnel has been brought about by more efficient coordination of the work in the various collection districts, and has assisted materially in bringing the total authorized force within the reduced allotment granted for the payment of salaries of permanent employees for the fiscal year 1927. The reductions have been made in most instances by not filling vacancies occurring in the regular force and no detrimental effects have been shown upon the service as a result of the reduction. A total of \$47,688.34 was expended for the employment of temporary help in collectors' offices, compared with \$224,985 expended for this purpose during the preceding fiscal year. The decrease of \$177,296.66 in expenditures for temporary employees was due in large measure to the reduction in the volume of work brought about by the new revenue law, although considerable additional work was imposed upon collectors' forces incident to the preliminary audit of income tax returns in their offices, a function which has not heretofore been performed in collectors' offices.

In administering the personnel of the several collection districts, the provisions of the classification act of 1923 have been closely adhered to. New appointments have been made at the minimum

salary rate of the grade and this has had a tendency to lower the average salary of the various grades throughout the service.

During the year 1926, \$295,345.82 was expended for rental of collectors' offices and branch offices compared with \$329,146.35 for the preceding fiscal year. The decrease of \$33,800.53 was brought about by the removal of certain offices from commercial to Federal space, the discontinuance of various division offices housed in commercial space, and the procurement of space at a lower rental rate to the Government.

No additional office appliances were purchased for collectors' offices during the fiscal year, but the usual number of replacements were made of unserviceable equipment.

DISBURSEMENT DIVISION

The disbursement division is charged with the duties of keeping the accounts in connection with expenditures from appropriations made available by Congress for the use of the Bureau of Internal Revenue. The division also is charged with the responsibility and supervision of the administrative examination required by law of the disbursing accounts of collectors, revenue agents, and prohibition administrators, as well as the administrative audit of miscellaneous vouchers for transportation, equipment, telephone service, rentals, etc., paid from internal revenue funds by the disbursing clerk of the Treasury Department and direct settlements by the General Accounting Office.

The disbursement division administratively examined and recorded 1,602 monthly accounts of collectors of internal revenue, revenue agents in charge, and Federal prohibition directors, and prohibition administrators, together with 162,159 supporting vouchers, in addition to which 12,639 expense vouchers of employees and 12,667 vouchers covering passenger transportation and freight, miscellaneous expenses, special employees, informers, etc., were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment.

A total of 838 applications of field employees leaving the service for refunds of amounts deducted from their salaries on account of the retirement fund were approved and forwarded to the Commissioner of Pensions for settlement. Data for fixing the annuity pay of 26 persons retired from the service, as well as a report of the totals of the amounts deducted from the salaries on account of the retirement fund of 122 persons transferring out of the service were furnished to the appointment division of the bureau for administrative action. A total of 126 applications for service credit was prepared or verified for forwarding to the Commissioner of Pensions.

Continued good results are being had in keeping current the settlement of field disbursing officers' accounts with the General Accounting Office.

The mechanical system of accounting for the appropriation accounts continues to prove its effectiveness by showing daily balances existing in the various appropriation accounts and the several allotments made therefrom.

PROHIBITION UNIT

The reorganization and decentralization of the prohibition service, planned and partly carried out in the fiscal year 1925, was completed during the fiscal year 1926. The offices of the former 51 Federal prohibition directors were abolished and 24 prohibition districts established in lieu thereof, each in charge of a prohibition administrator. The continental United States contain 22 such districts, while the Hawaiian Islands and Porto Rico each comprise one. The districts are bound in every instance save two by Federal judicial lines, and the prohibition administrators keep in close touch and cooperate with United States attorneys in all matters connected with prohibition enforcement.

During the year, the Assistant Secretary of the Treasury in charge of customs, Coast Guard and prohibition, organized within the Prohibition Unit two special squads to cooperate with prohibition administrators in the enforcement of the national prohibition act, a supplemental appropriation having been passed by Congress to provide for such squads and to augment forces already organized. One squad, operating under a supervisor of alcohol control, combats the diversion of alcohol to beverage purposes, and one, operating under a supervisor of brewery control, is assigned to prevent breweries from releasing high-powered beer. A supervisor of wine control also was appointed to handle the control of sacramental wine. A force of under-cover investigators was assigned to duty under a chief prohibition investigator to conduct interdistrict investigations of major violations of the national prohibition act, such as conspiracy cases.

During the year 1926, conventions were entered into between the United States and Cuba and between the United States and Mexico for the suppression of the smuggling of intoxicating liquor into the United States from those countries.

Following are some of the Treasury Decisions and other regulations promulgated during the year with a view of securing better enforcement of the national prohibition act:

Treasury Decision 3764: Withdrawal of formulas 39-A and 39-B for manufacturing rubbing or bathing alcohol. Formulas less easily redistilled are now required to be used. This will prevent illicit recovery of large quantities of alcohol by redistillation.

Treasury Decision 3765: Classifies tincture of ginger, double strength, as intoxicating liquor; formerly treated as a medicinal preparation unfit for beverage use. Fluid extract of ginger is mentioned as unfit for beverage use.

Treasury Decision 3773: Provides that hereafter all basic permits of every class are renewable annually, this applying to "H" permits and specially denatured alcohol permits as well as others. Formerly all industrial and denatured alcohol permits, as well as "H" (manufacturers') permits, were unlimited as to duration, running until canceled or revoked. This change will keep permittees under closer surveillance and make inspections more frequent. In order better to effectuate the purposes of Treasury Decision 3773, the department issued, under date of November 19, 1925, Treasury Decision 3774, providing that outstanding permits for the use or sale of denatured alcohol shall continue in effect until March 31, 1926, and all "H" permits (to use alcohol or other distilled spirits in manufacturing) shall continue in effect until December 31, 1926, unless sooner turned in or revoked. These extensions were made in order that thorough inspections may be made in every case before a permit is issued.

A new form of "L" permit, to operate a dealcoholizing plant (breweries) has been put into use. The revised form contains certain

definite requirements, conditions, and stipulations not heretofore in effect, which are a part of the permit itself. It is provided that upon breach of any part thereof the permit may be revoked. These requirements, conditions, and stipulations are in the interest of prohibition enforcement, placing brewers having permits under the stricter control of the Government. Following are some of the restrictions in the new permit:

That the business shall be subject to inspection by State as well as by Federal officers.

That no fences shall be built around the premises other than slatted fences.

That there shall be at all times an unobstructed view of loading platform.

That there shall be no underground passageways.

That no wort shall be manufactured or sold.

That no malt sirup, malt extract, or like preparations will be manufactured for brewing or distilling.

Treasury Decision 3767: Provides for bond from transportation permittees; in the case of railroads, steamships, and other such carriers the bond to be \$5,000 to \$20,000, bond not having been formerly required. In the case of trucks transporting liquor, a bond of \$5,000 is required, in lieu of one for \$1,000, as was formerly required.

Treasury Decision 3779: Reduces the allowance of sacramental wine which may be allowed an adult from 2 gallons to 1 gallon per year, and reduces the amount which may be allowed a family from 10 gallons to 5 gallons a year. It also provides that the rabbi shall be responsible for the safekeeping of sacramental wine released to him.

Collectors' mimeograph No. 3364: Revokes section 615 of Regulations 60, which provides for registration of heads of families for making not more than 200 gallons of fruit juices other than cider, without payment of tax, and stipulates that thereafter no application for that privilege will be approved by collectors of internal revenue and that any outstanding notices already approved by any collector will be at once revoked. This regulation does not, of course, impair the rights conferred by section 29 of the national prohibition act as to nonintoxicating cider and fruit juices for use in the home.

Treasury Decision 3785: Provides for the revocation of completely denatured alcohol formula No. 6, in order to put a stop to the manipulation and conversion of this formula into illegal liquor.

Treasury Decision 3787: Provides that effective February 1, 1926, no further applications for the withdrawal of whisky, brandy, or gin will be approved for manufacturing, but in special cases whisky, rum, or brandy may be approved for use in old medicinal remedies.

Treasury Decision 3875: Permits surety companies to withdraw from questionable business, after due notice, and will make it more difficult for questionable permittees to secure and keep bonds.

There were 3,589 employees on the rolls of the unit at the close of the fiscal year 1926, compared with 3,811 at the close of the fiscal year 1925, a decrease of 222.

During the year 1,828,742 pieces of mail passed through the section of mail control of the unit, a decrease of 1,927,756 compared with the preceding fiscal year. This decrease is due to the decentralization of the unit, and the fact that the work relating to the issuance, handling, and revocation of permits was sent to the field.

Prohibition agents made 58,391 arrests during the year and seized 5,935 automobiles, valued at \$2,877,894, and 187 boats, valued at \$225,561. As a result of the work of such agents, 52,989 prohibition cases were handled in Federal courts, and 41,154 persons were convicted, of which number 13,312 were given jail sentences. The courts imposed sentences aggregating 4,884 years and fines amounting to \$7,135,248.15.

COLLECTIONS

A total of \$416,197.63 was collected under the tax and tax-penalty provisions of the national prohibition act, compared with \$560,888.07 for the fiscal year 1925. In addition, as shown by records of the Solicitor of the Treasury Department, there were certain collections through the Federal courts, such as fines and forfeitures, incident to enforcing the national prohibition act, amounting to \$5,231,130.90, compared with \$5,208,203.09 for the fiscal year 1925.

OFFICE OF CHIEF COUNSEL

During the year the office of chief counsel underwent a complete reorganization, with a heavy reduction of its force, owing to the decentralization of the prohibition service. Many of its former activities, notably the conduct of revocation and assessment hearings, were discontinued. This office gives legal advice in matters relating to prohibition; renders opinions, and prepares memoranda involving points of law, regulations, and instructions; conducts correspondence involving legal questions; considers tenders in compromise of civil liability arising under the national prohibition act, and applications for pardons and paroles, examines and approves or disapproves permit bonds; and prepares and certifies office records, bonds, etc., for the use of United States attorneys in the prosecution of prohibition cases.

During the year, 4,097 compromise cases were examined and determined, 2,299 of which were favorably acted upon, and 1,798 rejected, the total amount accepted being \$932,289.99.

There were considered 371 applications for pardon from persons serving sentences for violation of the national prohibition act, 30 of which were recommended for approval, 261 recommended for rejection, 65 returned to the Department of Justice without recommendation, and 15 referred to other departments.

A total of 875 applications for parole from persons serving sentences for violation of the national prohibition act was considered, 7 of which were recommended for approval, 572 recommended for rejection, 222 returned to the Department of Justice without recommendation, and 74 referred to other departments.

There were 29,400 permit bonds examined, approved, and forwarded to administrators, and 4,012 were considered and approved for cancellation.

NARCOTIC DIVISION

On June 30, 1926, 322 persons were registered under the Harrison Narcotic Act, as amended, as importers and manufacturers, 1,826 as wholesale dealers, 48,459 as retail dealers, 143,879 as practitioners, and 119,146 as dealers in and manufacturers of untaxed narcotic preparations, the latter number including registrants not required to pay special tax by reason of paying another tax under the act, or a total of 313,632 registrations.

During the year a total of 5,926,688 ounces of taxable narcotic drugs was imported. There was an aggregate of 1,654,333 ounces of narcotic drugs, both in pure form and as part content of compounds

and preparations, in the possession of manufacturers on July 1, 1925. Imports amounting to 5,926,688 ounces were added to this quantity during the year, making a total of 7,581,021 ounces. During the year manufacturers exported 1,188 ounces of this supply or of the drugs derived therefrom through manufacturing, and 467,349 ounces of like description were sold by them to domestic purchasers, leaving a total of 1,606,332 ounces in the possession of manufacturers on June 30, 1926. A mathematical balance can not be produced from the foregoing statement, as an alkaloid or derivative is not the equivalent in weight of the drug from which it is obtained through a manufacturing process.

During the year ended June 30, 1925, a total of 3,366,368 ounces of narcotic drugs of all kinds was imported while during the year ended June 30, 1926, an aggregate of 5,926,688 ounces was imported, an increase of 3,560,320 ounces. During the same periods 8,541 ounces and 5,723 ounces, respectively, were exported, showing a decrease of 2,818 ounces. The net aggregate quantity of pure drugs of all kinds contained in products sold by manufacturers to domestic purchasers during the fiscal year 1925 amounted to 441,677 ounces, and domestic sales of this description for the fiscal year 1926 involved 467,349 ounces, or an increase of 25,672 ounces. The drugs exported involved 265,416 taxable ounces of products and those sold to domestic purchasers 4,680,428 taxable ounces. (Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug.)

During the year 1926, a total of 9,147 ounces of narcotic drugs and preparations was seized or purchased as evidence through enforcing the internal revenue narcotic laws.

At the beginning of the year 3,303 violations of the Harrison Narcotic Act were pending against persons not entitled to registration under the law, and a total of 6,602 violations against such persons was reported during the year. At the beginning of the year 2,755 violations of the law were pending against registered persons. During the year penalties, imposed by section 3176 of the Revised Statutes, as amended, were assessed against 23,506 registered persons on account of failure to register and pay special tax as required under the act, and 3,656 violations of the law were reported during the year which involved other charges of greater significance. Accordingly, a total of 9,905 violations accrued during the year against unregistered persons and 29,917 violations of all kinds against registered persons.

Of the unregistered persons charged with violations of the law, 4,835 were convicted, 189 were acquitted, 54 submitted acceptable offers in compromise of their liability, 1,744 cases were dropped, and 3,083 cases were pending at the close of the year. Of the cases accruing against registered persons, collection of specific penalty was made in 23,506 cases, 223 persons were convicted, 12 were acquitted, and 1,965 submitted acceptable offers in compromise of their liability, 12 cases were dropped, and 2,802 cases were pending at the close of the year.

At the beginning of the year 88 cases of violations of the act of January 17, 1914, regulating the manufacture of smoking opium,

were pending and 84 cases were reported during the year, or a total of 172 violations. During the year 62 persons were convicted, 3 were acquitted, 46 cases were dropped, and 61 violations were pending at the close of the fiscal year.

A total of 5,120 convictions under the internal revenue narcotic laws was had, for which the courts imposed sentences aggregating 6,797 years, 11 months, and 10 days and fines amounting to \$374,677.23. A total of 2,019 cases was compromised, the aggregate amount collected being \$144,054.70. During the year ended June 30, 1925, a total of 10,297 cases of criminal character was reported, whereas during the last fiscal year 10,342 such cases were reported. An increase of 45 cases over the previous year is to be noted, indicating a more effective operation of the field force and more efficient means for disclosing violations of the law. Sentences for the past year totaled 6,797 years, 11 months, and 10 days, whereas the aggregate for the preceding year was only 6,361 years, 11 months, and 7 days. Fines imposed decreased from \$453,330.27 to \$374,677.23.

Monthly returns of sales, etc., rendered by importers, manufacturers, and wholesale dealers afford means not only for controlling the manufacture and sale of narcotics but also for a systematic scrutinizing of all purchases. As far as possible with the present force, every person the aggregate of whose purchases has appeared excessive, has been investigated. An abstract system, operated in connection with the audit of the monthly returns for apprehending such purchasers, has resulted in directing the inspections and investigations of registered persons most essential to that aspect of the enforcement of the law. Greater economy in the operation of the field force in making inspections is also thereby afforded.

The number of agents and inspectors in the narcotic field force averaged 294 for the year. The collections under the narcotic laws for the fiscal year ended June 30, 1926, were \$981,739.07, a decrease of \$109,193.66 under the collections for the previous year, which were \$1,090,932.73.

INDUSTRIAL ALCOHOL AND CHEMICAL DIVISION

The work of the industrial alcohol and chemical division has changed somewhat during the past fiscal year, due to decentralization. The division now conducts the chemical work of the Bureau of Internal Revenue in Washington and supervises generally the activities of the chemical laboratories in the field. It also has supervision of work relating to the provisions of Title III of the national prohibition act and Regulations 61, and conducts work relating to the permissive use of intoxicating liquors under Title II of the national prohibition act. Certain features of the general internal revenue laws relating to bonded warehouses, storekeeper-gauger assignments, and other miscellaneous items under Regulations 7 and 30 are also administered. This division is also charged with the work in connection with the concentration of distilled spirits in accordance with the provisions of the act of February 17, 1922 and Treasury Decision, 3351 promulgated thereunder.

Nonbeverage alcohol.—The work of the former permit division, still being performed in the unit, has been transferred to this division. While the issuance of the basic permits for the use and sale of in-

toxicating liquors for nonbeverage purposes has been transferred to the prohibition administrators, the formulæ submitted for examination by permittees for the use of alcohol and other liquors are retained in this unit. This has been deemed necessary for the purpose of assuring uniformity and better control over products in which alcohol and other liquors are used. The handling of this work in the division necessarily entails a considerable amount of correspondence with both administrators and permittees.

During the year new laboratories were established at Charlotte, N. C., Pittsburgh, Pa., Los Angeles, Calif., New Orleans, La., Fort Worth, Tex., and Seattle, Wash. A chemist in charge also was stationed at Omaha, the use of a portion of the laboratory at Fort Omaha having been placed at the disposal of the Prohibition Unit by the commanding officer.

These additional laboratories were established at various divisional headquarters in order to expedite and facilitate the local enforcement work, and thus strengthen the reorganization plans which contemplated more effective local enforcement. A part of the personnel in the laboratories previously established was moved to the new laboratories, and six new chemists were appointed.

The work of the field laboratories has increased both in number of samples and in varied character of samples. All private formulæ are examined and passed upon in Washington, but the field laboratories have been doing an increased amount of check work for the benefit of the various district inspectors. This check analysis work to determine whether permitted products conform to the approved formulæ enables the field laboratories to furnish testimony in permit-revocation proceedings, and thus partly relieves the Washington laboratory of that phase of the work.

The work of the Washington laboratory has decreased somewhat in volume during the past year but has increased notably in variety and importance of samples. There is less police work done in the Washington laboratory by reason of reorganization, but a much greater amount of permissive and investigational work.

The modification of the formulæ for completely denatured alcohol, which are of the greatest importance to both industry and enforcement, has occupied a substantial portion of the time of three chemists in the Washington laboratory. Substantial results have already been secured and during the next fiscal year the entire completely denatured alcohol production will be placed on a much stronger basis. Developments of the past year in enforcement work have shown the necessity of materially strengthening these formulæ. A tabulation of the number of samples of the field laboratories and a detail by classes of samples examined in the Washington laboratory follow:

Field laboratories

Providence.....	2,392	St. Louis.....	7,971
New York.....	21,672	Fort Worth.....	1,121
Buffalo.....	12,897	Seattle.....	280
Pittsburgh.....	11,729	San Francisco.....	5,424
Philadelphia.....	4,189	Los Angeles.....	2,020
Charlotte.....	844	Little Rock.....	1,319
New Orleans.....	1,586	Minneapolis.....	3,266
Columbus.....	2,429		
Chicago.....	6,481	Total.....	86,755
Omaha.....	1,126		

Washington laboratory

Butter.....	146	Medicines.....	1,521
Oleomargarine, fats, and oils.....	2,158	Denatured alcohol.....	6,773
Distilled spirits.....	4,812		
Fermented beverages.....	2,225	Total.....	18,346
Narcotics.....	711		
Total, all laboratories.....			105,101
Increase over previous year.....			4,581

The chemists have spent a total of 2,582 days in court and 267 days outside of the laboratories in special investigations.

Industrial alcohol section.—The work of this section, carried on principally under Regulations 61, drawn pursuant to Title III of the national prohibition act, has changed in character during the past fiscal year. A portion of the work performed in this section during previous years, particularly the approval of applications to use and sell specially denatured alcohol, has been transferred to the offices of the prohibition administrators. The section, however, still performs work connected with specially denatured alcohol incident to the submission of samples and formulæ of articles to be made therewith and other miscellaneous work relating to the sale and use of such alcohol necessitating a considerable volume of correspondence.

As an indication of the quantity of work performed in connection with specially denatured alcohol, there were handled during the fiscal year 3,254 cases, which included the approval and disapproval of a considerable number of samples, formulæ, and commercial labels submitted by manufacturers. There was a reduction in the number of industrial alcohol plants, bonded warehouses, and denaturing plants, due to revocation and failure to renew permits. At the close of the fiscal year 1925 there were qualified to operate 72 industrial alcohol plants, 78 bonded warehouses, and 92 denaturing plants. During the year 1926, 1 industrial alcohol plant, 5 bonded warehouses, and no denaturing plants were established, while 6 industrial alcohol plants, 6 bonded warehouses, and 13 denaturing plants were discontinued. For the production of distilled spirits for non-beverage purposes other than alcohol there were operated during the fiscal year 2 rum distilleries and 27 fruit distilleries. No grain distilleries were operated during the fiscal year.

The number of permits issued for the withdrawal of tax-free alcohol under Title III of the national prohibition act is less than the number issued during the fiscal year ended June 30, 1925, 5,082 having been issued in the fiscal year 1925, and 4,623 in the fiscal year 1926. There were also issued 11 permits covering tax-free withdrawals of spirits other than alcohol by the United States under section 3464, Revised Statutes.

Concentration of distilled spirits.—The concentration program is practically completed. The contents of a few warehouses remain to be transferred owing to peculiar conditions, but since the enactment of the concentration act 252 warehouses have been discontinued. This has resulted in a large permanent saving and in much greater security to the spirits.

ADDITIONAL DIVISION

The audit division is charged with the preparation of all assessment lists and with the examination and audit of all reports and accounts which relate to distilleries; general and special bonded warehouses;

industrial and denatured alcohol plants; dealers in and manufacturers using denatured alcohol; wineries, breweries, dealcoholizing plants; liquor dispensed on physicians' prescriptions; wines for sacramental purposes; liquors used in manufacturing and compounding; and liquors received by physicians, hospitals, etc.

Refund, abatement, and remission claims under the provisions of internal revenue laws are handled in this division. The following statement covers the claims acted on during the fiscal year ended June 30, 1926:

Claims

	Abatement		Refund		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Pending July 1, 1925	631	\$2,172,248.55	84	\$444,820.90	134	\$207,763.74	810	\$2,824,834.40
Received during the year	3,842	11,332,116.87	473	231,884.92	1,567	2,257,053.93	5,912	14,421,935.72
Allowed	3,726	7,774,327.10	366	367,423.27	1,326	1,717,304.85	5,420	9,859,060.92
Rejected	186	477,117.41	107	267,094.46	287	415,158.92	364	1,189,970.81
Pending June 30, 1926	581	5,852,921.21	40	41,571.07	106	333,254.20	727	6,227,746.48

Distilled spirits.—During the fiscal year ended June 30, 1926, there were produced 202,271,670.32 proof gallons of alcohol, an increase of 36,106,152.51 proof gallons compared with the quantity produced during the preceding fiscal year.

There were withdrawn from warehouse on payment of tax 8,800,775.13 proof gallons of alcohol, an increase of 253,256.88 proof gallons compared with the quantity withdrawn tax paid during the preceding year, and there were withdrawn for tax-free purposes, including withdrawals for denaturation, for export, and for use of the United States, hospitals, laboratories, colleges, and other educational institutions, a total of 192,974,114.15 proof gallons of alcohol, an increase of 45,244,663.36 proof gallons compared with the quantity withdrawn tax free during the preceding year.

There were withdrawn, tax paid, from distillery, general, and special bonded warehouses, 1,948,203.7 taxable gallons of distilled spirits (including brandy) other than alcohol, a decrease of 22,740.5 gallons compared with the quantity withdrawn tax paid during the preceding year.

Cereal beverages.—During the fiscal year ended June 30, 1926, there were 353 dealcoholizing plants in operation compared with 374 such plants in operation during the preceding year. There were 150,522,077 gallons of cereal beverages produced during the past year, a decrease of 8,154,340 gallons over the quantity produced during the preceding year.

Denatured alcohol.—During the fiscal year 1926 there were withdrawn from bond, free of tax, for denaturation, 191,670,107.2 proof gallons of alcohol and rum, against 148,970,220.9 proof gallons withdrawn for this purpose during the previous year.

There were 105,375,886.23 wine gallons of denatured alcohol produced during the present fiscal year, of which 65,881,442.43 wine gallons were completely denatured and 39,494,443.80 wine

gallons were specially denatured, compared with \$1,808,273.16 wine gallons of denatured alcohol produced during the previous fiscal year, of which 46,983,969.88 wine gallons were completely denatured and 34,824,303.28 wine gallons were specially denatured.

The increase in the quantities of both completely and specially denatured alcohol produced during the year is attributable to the constantly increasing use of completely denatured alcohol for general purposes, such as for fuel, light, and power, and to the use of specially denatured alcohol in the manufacture of new products and articles.

Wines.—Revenue from taxes on domestic and imported wines during the fiscal year ended June 30, 1926, amounted to \$1,679,434.38 compared with \$1,595,488.63 in 1925, \$1,454,062.88 in 1924, \$1,531,991.38 in 1923, \$1,306,249.72 in 1922, \$2,001,779.87 in 1921, \$4,017,596.82 in 1920, \$10,521,609.14 in 1919, \$9,124,368.56 in 1918, and \$5,164,075.03 in 1917.

The total production of wine amounted to 5,841,095.63 gallons during the fiscal year ended June 30, 1926, an increase of 2,202,649.46 gallons compared with the quantity produced during the preceding fiscal year. Of the wine produced during the year, 2,905,002.68 gallons, having not over 14 per cent, were fortified with brandy, and 3,284,461.05 gallons of sweet wines were produced therefrom, of which 78,462.89 gallons had not over 14 per cent, 3,102,335.59 gallons had over 14 per cent but not over 21 per cent, and 103,662.57 gallons had over 21 per cent but not over 24 per cent alcoholic content.

The quantity of wines removed on payment of tax for medicinal and sacramental purposes during the fiscal year amounted to 4,973,197.98 gallons, of which 1,875,750.16 gallons had not over 14 per cent, 3,097,447.82 gallons had over 14 per cent but not over 21 per cent alcoholic content, compared with 4,817,228.22 gallons removed for these purposes during the preceding fiscal year, of which 1,889,473.07 gallons had not over 14 per cent, and 2,927,754.25 gallons had over 14 per cent but not over 21 per cent alcoholic content.

There were removed tax free during the fiscal year, including removals for distilling material, for export, and as vinegar, a total of 2,965,004.34 gallons, of which 2,902,753.64 gallons had not over 14 per cent, and 62,250.70 gallons had over 14 per cent but not over 21 per cent alcoholic content. The losses on storage aggregated 1,230,416.56 gallons.

On June 30, 1926, there were 23,393,964.34 gallons of wine on hand at bonded wineries and bonded storerooms of which 15,056,761.27 gallons had not over 14 per cent, 8,295,813.92 gallons had over 14 per cent but not over 21 per cent, and 41,389.15 gallons had over 21 per cent but not over 24 per cent alcoholic content, compared with 26,290,417.55 gallons on hand June 30, 1925, of which 17,493,001.24 gallons had not over 14 per cent, 8,759,753.39 gallons had over 14 per cent but not over 21 per cent, and 37,662.92 gallons had over 21 per cent but not over 24 per cent alcoholic content.

OFFICE OF THE GENERAL COUNSEL

The work of the general counsel's office embraces the whole field of Federal taxation and may be summarized as cases in suit (criminal and civil); income and profits tax cases specially referred by the Com-

missioner on appeal or otherwise; cases of a similar character received directly from the Income Tax Unit; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; accounts, supplies, and equipment, and the consideration, preparation, and revision of Treasury decisions and regulations, mimeographs, and other formal compilations. The office is divided into six divisions, viz: Appeals, Interpretative I, Interpretative II, Penal, Civil, and Administrative.

APPEALS DIVISION

The revenue act of 1924 provided for the establishment of the United States Board of Tax Appeals, an independent agency of the executive branch of the Government. The board was formally organized July 16, 1924. Its function is to hear appeals from additional assessments in tax proposed to be made by the Commissioner of Internal Revenue after June 2, 1924, in cases involving income and excess-profits taxes, estate, and gift taxes. Appeals to the board in all cases are taken at the instance of the taxpayer. Should the decision of the board be in favor of the taxpayer, the commissioner is not permitted, in cases heard by the board prior to February 26, 1926, to assess the tax and proceed with its collection by distraint, as prior to the passage of the 1924 act, but may, if he disagrees with the board's decision, bring suit within one year from the date of such decision in the appropriate United States district court for the recovery of the tax. The revenue act of 1926, approved February 26, 1926, enlarged the jurisdiction of the board and provided a method of appeal from its decisions by either the commissioner or the taxpayer to a circuit court of appeals, or to the Court of Appeals of the District of Columbia, in cases heard by the board since February 26, 1926, within six months from the date the decision is rendered.

Under the board's rules a copy of the taxpayer's petition is served on the general counsel for the Bureau of Internal Revenue, formerly solicitor of internal revenue, the commissioner's legal representative in such matters. The board's rules, which have been revised and amended from time to time, now provide that motions may be filed within 20 days, or answers within 60 days, and thereafter the case is at issue before the board.

At the outset, appeals to the board were few in number, and the commissioner was represented by lawyers in the review division of the then solicitor's office. This work, however, grew to such proportions that it was deemed advisable to establish a separate division in the then solicitor's office for that purpose, which is known as the appeals division. This division was organized April 24, 1925, and on June 30, 1925, had 26 lawyers and 5 assistants assigned to it, and on June 30, 1926, 34 lawyers and 10 assistants. From the date of organization of the board, July 16, 1924, to June 30, 1925, there were filed with the board 5,220 appeals, of which number 4,751 were served on the commissioner. From July 1, 1925, to June 30, 1926, there were filed with the board 12,867 appeals, of which number 12,449 were served on the commissioner.

Attorneys representing the commissioner have appeared in all cases tried before the board and in practically all cases made oral arguments, supplemented in the more important cases by written

briefs. In many cases depositions were taken away from Washington, the commissioner being represented either by revenue agents who were qualified lawyers or by attorneys from the appeals division, the latter appearing in the more important cases. On a number of occasions, upon request of taxpayers or the commissioner, or upon the board's own motion, one or more members of the board have gone outside of Washington to hear testimony in one or a group of cases, instead of having such taxpayers or their witnesses come to Washington. In all such cases an attorney from the general counsel's office was present to represent the commissioner.

A field division of the board held hearings at St. Louis and Kansas City, Mo., in October, November, and December, 1925. Four attorneys attached to the appeals division accompanied the division and represented the commissioner in all cases heard. Four field divisions of the board left Washington in April, 1926, for a 30-day trip, holding hearings at Birmingham, New Orleans, Atlanta, San Francisco, Los Angeles, Oklahoma City, Dallas, Tulsa, Chicago, and St. Paul. Seventeen attorneys attached to the appeals division accompanied the board.

Plans were made whereby five divisions, consisting of one member each, would hold hearings in Washington, beginning October 4, 1926. A series of field hearings was arranged for October and November, 1926. The field divisions were to proceed without interruption to the hearings of the five divisions of the board at Washington.

It is necessary to have attorneys representing the commissioner with all field divisions of the board. Under the revenue act of 1924 proceedings before the board and its divisions were conducted in accordance with such rules of evidence as the board from time to time prescribed, but the revenue act of 1926 specifically requires the proceedings of the board and its divisions to be conducted "in accordance with the rules of evidence applicable in courts of equity of the District of Columbia."

Appeals to the board include proposed deficiencies of from a few dollars to several million dollars. Individual cases frequently involve principles affecting the revenue in amounts running into millions of dollars. The size of an individual deficiency is not a criterion of the importance of an individual case.

Decisions of the board are final in that the commissioner, if he does not agree, must bring suit in a United States district court in cases where hearings were held prior to the passage of the 1926 act, and may appeal to a circuit court of appeals or the Court of Appeals of the District of Columbia in cases heard since the passage of the 1926 act. Nevertheless, the commissioner, as a matter of policy and necessity, must very largely accept the board's decision as final, and of a large number of cases decided since the establishment of the board comparatively few have not been acquiesced in.

In cases where an appeal is taken to the board, every effort is made to reach an agreement with the taxpayer and to settle the case without its going to trial before the board. The attorneys necessarily are handicapped in this work because of the inadequacy of the force. Nevertheless, a great many cases have been settled by stipulation of the parties.

During the fiscal year 1926 the board rendered 873 written decisions in 947 cases, and dismissed, for various reasons, including lack of jurisdiction, failure to prosecute, failure to complete petitions, failure to file petitions within 60 days, failure to pay filing or hearing fees, and on stipulations, 3,022 cases. A total of 3,969 cases was disposed of.

The following statistics show the volume of work handled before the United States Board of Tax Appeals during the period from July 1, 1925, to June 30, 1926, the disposition of the cases and the status of the work as of June 30, 1926:

Appeals filed with the board from July 1, 1925, to June 30, 1926.....	12, 867
Appeals served on the commissioner from July 1, 1925, to June 30, 1926..	12, 449
Pleadings filed with the board by the commissioner.....	15, 863
Appeals argued before the board.....	2, 172
Briefs filed.....	371
Cases decided by the board in 873 formal decisions.....	947
Appeals disposed of by the board without rendering formal decisions.....	3, 022
Total number of cases disposed of from July 1, 1925, to June 30, 1926..	3, 969
Appeals at issue and awaiting trial June 30, 1926.....	7, 315
Petitions awaiting answer.....	1, 720
Petitions not answered but motions filed.....	1, 898
Appeals tried and awaiting decisions by the board.....	1, 201

INTERPRETATIVE DIVISION I

Questions considered by Interpretative Division No. I relate solely to the income and excess profits tax provisions of the several revenue acts. During the year the work has consisted exclusively of rendering decisions on specific questions. These, for the most part, are rendered in the shape of informal opinions in response to specific questions presented by the Income Tax Unit, and in passing on, approving or commenting upon letters prepared by the rules and regulations section. Occasional requests for opinions have been made by the appeals division in connection with cases pending before, or just decided, by the United States Board of Tax Appeals. In addition to the foregoing, all matters proposed for publication in the Internal Revenue Bulletin is submitted to this division for review and approval before publication is authorized.

During the fiscal year 1926, 894 cases have been received by this division and 813 disposed of. There were 236 cases undisposed of on July 1, 1925, while on June 30, 1926, there were 317.

The work of this division during the period in question has included:

The determination of the stand to be taken in regard to the treatment for income tax purposes of installment sales of real and personal property, repossession thereunder, and the preparation of a Treasury decision covering the same.

Further development of the theories of depletion and amortization, including the amortization of land.

The question of the proper treatment of bank discount and commissions charged on loans received consideration in connection with certain decisions of the Board of Tax Appeals.

The construction of the net-loss provision of the various revenue acts by the Board of Tax Appeals required a revision of the theory heretofore followed by the office.

The classification of certain cases with regard to the definition of net income.

Pleas for exemption have covered a wide range, including the much controverted question of salaries paid State officers and employees (especially pilots), various charitable and nonprofit organizations, and the provisions of the 1926 act granting limited exemptions of income to nonresident citizens; also the treatment of allowances of Federal officers and employees under the decision of the Court of Claims in the case of Jones v. United States.

The position heretofore taken as to reserves maintained by insurance companies was revised.

The definition of what constitutes carrying charges on unproductive property required careful study.

The application of the provisions authorizing the consolidation of accounts of related businesses received consideration.

During the year, members of this division have been assigned to the various audit divisions of the Income Tax Unit as representatives of the office of the general counsel. These representatives pass upon all legal questions arising in cases in the division to which they are assigned. If the question is one of very great importance and not covered by precedent, it is referred by the representative to the general counsel's office for a formal opinion.

INTERPRETATIVE DIVISION II

The work of this division during the year was as follows: (1) Interpreting the provisions of law relating to the following taxes—admissions and dues, leverage, capital stock, gift, estate, excise, insurance, legacy, occupational, oleomargarine, special, stamp, telephone and telegraph, tobacco, transportation; (2) preparing and reviewing regulations, Treasury decisions, informal memoranda and letters relating to such taxes; (3) reviewing and approving claims for abatement, redemption and refund of the above taxes involving amounts in excess of \$500; (4) assisting in the drafting of contemplated revenue legislation relating to the above taxes; (5) supervising the disposition of real estate acquired by the Government under the provisions of internal revenue laws, and with the approval of the Secretary, authorizing the sale at public vendue of the interest of the United States in such realty; (6) considering and reviewing administrative questions of a legal nature arising in connection with all internal revenue laws, including the inspection of returns under rules and regulations prescribed by the Secretary and approved by the President, and approving the furnishing of certified copies of returns; (7) considering deficiency protests in estate tax cases in accordance with article 76 of Regulations 68; (8) handling estate tax cases before the United States Board of Tax Appeals. The work of reviewing and approving miscellaneous claims was limited to refunds involving amounts in excess of \$50,000. In June, 1926, the work of reviewing and approving income tax claims involving refunds in excess of \$50,000, formerly handled by the review division, was transferred to this division when the review division was abolished, and at that time administrative questions involving income tax were transferred to interpretative division I and the work of defending estate tax cases before the Board of Tax Appeals was transferred to

the appeals division. By reason of the procedure whereby taxpayers are afforded an opportunity to be heard in the Miscellaneous Tax Unit it was deemed advisable, in the interest of simplification and efficiency, to eliminate the hearings accorded taxpayers on deficiency protests in estate tax cases and, accordingly, by the provisions of Treasury Decision 3783, no further protest cases under article 76 of Regulations 68 are being passed upon by this division. The division is now disposing of all protests on hand from the date of the issuance of Treasury Decision 3783.

The cases in this division during the year, including the work formerly done by the review division on income tax claims and protests, are grouped into six classes—interpretative cases, estate tax deficiency protests, tax board cases, miscellaneous tax claims, income tax claims, and income tax deficiency protests. A summary of the work is as follows:

Interpretative cases

On hand July 1, 1925.....	173	
Received during fiscal year ending June 30, 1926.....	849	
		1,022
Disposed of during fiscal year ending June 30, 1926.....		928
		94
Transferred to interpretative division I.....		51
		43
Pending June 30, 1926.....		

Estate tax deficiency protests

On hand July 1, 1925.....	133	
Received during fiscal year ending June 30, 1926.....	138	
		271
Disposed of during fiscal year ending June 30, 1926.....		237
		34
Pending June 30, 1926.....		

Tax board cases

On hand July 1, 1925.....	117	
Received during fiscal year ending June 30, 1926.....	271	
		388
Disposed of during fiscal year ending June 30, 1926.....		103
		285
Transferred to appeals division.....		285
		0
Pending June 30, 1926.....		

Miscellaneous tax claims

On hand July 1, 1925.....	758	
Received during fiscal year ending June 30, 1926.....	2,483	
		3,241
Disposed of during fiscal year ending June 30, 1926.....		3,231
		10
Pending June 30, 1926.....		

Income tax claims

On hand July 1, 1925.....	788	
Received during fiscal year ending June 30, 1926.....	2,208	
		2,996
Disposed of during fiscal year ending June 30, 1926.....		2,848
		148
Pending June 30, 1926.....		

Income tax deficiency protests

On hand July 1, 1925.....	2,436
Received during fiscal year ending June 30, 1926.....	0
	2,436
Disposed of during fiscal year ending June 30, 1926.....	2,376
	60
Pending June 30, 1926.....	

During the year the division conducted 198 hearings and argued 105 cases before the Board of Tax Appeals. There were 32 real estate cases pending on July 1, 1925. During the year 3 were received and 10 disposed of, leaving 25 cases pending July 1, 1926. There were 9 quitclaim deeds executed and delivered. On July 1, 1925, 11 cases were pending wherein sales of real estate had been made by collectors to private purchasers, at sales under distraint proceedings. Fourteen similar cases were received during the year, making a total of 25. The number of such cases closed during the year was 8, leaving 17 cases pending July 1, 1926. During the year the following regulations were considered and revised—Regulations 9, 22, 43 Parts I and II, 47, 70, and 71.

Claims for abatement and refund

Kind of tax involved	On hand July 1, 1925	Received during year	Disposed of during year	On hand June 30, 1926
Admissions and dues.....	35	84	119	0
Beverage.....	17	30	56	0
Capital stock.....	98	427	525	0
Estate.....	322	627	946	0
Excise.....	127	370	494	0
Insurance.....	21	35	56	0
Legacy.....	4	8	9	0
Miscellaneous.....	11	17	28	0
Penalties.....	31	170	201	0
Prohibition.....	9	154	163	0
Stamp.....	47	220	266	1
Special.....	17	20	37	0
Tobacco.....	16	8	24	0
Transportation.....	3	115	118	0
Special bankers.....	0	189	189	0
Income.....	788	2,208	2,848	148
Total.....	1,546	4,691	6,079	158
Letters.....	344	998	1,321	21

Claims received for year July 1, 1925—June 30, 1926

	Admissions and dues	Beverage	Capital stock	Estate	Excise	Insurance	Legacy	Miscellaneous	Penalty	Prohibition	Stamp	Special	Tobacco	Transportation	Special bankers	Income	Total	Letters
July.....	10	15	67	83	61	11	0	4	25	11	50	6	1	7	0	326	576	179
August.....	0	0	61	82	77	0	0	3	26	18	42	0	0	2	0	443	743	164
September.....	1	0	61	106	46	0	0	1	36	16	33	0	0	43	0	360	774	178
October.....	13	4	75	143	48	0	0	0	16	9	34	0	2	11	0	384	748	192
November.....	13	4	119	135	62	0	0	0	35	15	24	0	2	17	0	294	718	151
December.....	22	4	44	51	37	0	0	0	35	15	23	0	3	30	0	50	403	104
January.....	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	61	3
February.....	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	77	1
March.....	0	0	0	4	0	0	0	0	0	17	0	0	0	0	0	66	77	1
April.....	0	0	0	6	0	0	0	0	0	13	0	0	0	0	0	62	83	1
May.....	0	0	0	4	0	0	0	0	0	12	2	0	0	0	0	49	71	3
June.....	0	0	0	10	1	0	7	0	1	25	1	1	0	2	72	152	185	21
Total.....	84	39	427	627	370	35	5	17	170	154	220	20	8	115	189	2,208	4,691	998

PENAL DIVISION

During the fiscal year ended June 30, 1926, several important changes were made in the duties and functions of the penal division. The first of these, which has been in effect since early in September, 1925, altered the previous practice of determining accounting questions as well as questions of law and the assertion of penalties, and eliminated the determination of accounting questions by this division. Another change was the inauguration of a practice of preparing in the penal division indictments in all cases referred by the commissioner to United States attorneys for criminal prosecution. This practice was adopted, with the approval of the Department of Justice, in order to assist the United States attorneys to whom such cases are referred, and for the purpose of obtaining greater uniformity in indictments in tax cases. During the greater part of the year this division prepared opinions and gave advice to officers of the bureau, in cases involving liens, proceedings in distraint, search and seizure, and sales and purchases of property under seizure, but early in June, 1926, cases of this character which did not involve any questions of penalties were transferred to interpretative division I, where they more logically belong. Since these several changes were made, therefore, the duties of this division have consisted of (1) preparing opinions advising the commissioner and the heads of the various units of the bureau as to the liability for fraud, negligence, or delinquency penalties in cases where protests have been filed by taxpayers against the proposed assessment of penalties by one of the accounting units or where an opinion as to assertion of penalties has been requested by any unit or officer of the bureau; (2) preparing for reference to United States attorneys, for the purpose of prosecution, criminal cases arising under the internal revenue laws or applicable provisions of the criminal laws of the United States; (3) assisting in such criminal prosecutions by furnishing evidence for grand jury and court proceedings, preparing indictments and briefs, and taking part in arguments, trials, and appeals at the request of the Department of Justice or the United States attorneys; (4) preparing office opinions, letters of instruction, and answers to inquiries from officers of the bureau regarding conduct of tax examinations, special investigations, and general matters relating to violations of Federal penal statutes by taxpayers; (5) recommending acceptance or rejection by the commissioner of offers in compromise made by taxpayers charged with civil penalties or violations of Federal penal statutes; and (6) consideration of claims for reward under section 3463 of the Revised Statutes.

In cases in which taxpayers have protested against the proposed assertion of penalties, of whatever nature, it is the practice of the division to grant the taxpayers and their qualified representatives hearings at which they are entitled to present evidence and arguments, with briefs in support thereof, and written opinions are then prepared stating the pertinent facts, the law involved and the conclusions reached, with the reasons therefor. These opinions are sent over the signature of the general counsel to the appropriate bureau officer. If no hearing is requested or desired, the case is considered and decided upon the evidence in the file. Evidence submitted on behalf of a taxpayer must in some cases be referred to officers of

the bureau in the field for investigation and report before a decision can be rendered.

During the year, two attorneys attached to the penal division were assigned for permanent service, respectively, in New York and Chicago. Attorneys from the division frequently are sent to various points throughout the United States to render assistance requested by United States attorneys in criminal cases and under appointments as special assistants to the Attorney General, to conduct grand jury proceedings and jury trials in collaboration with United States attorneys. While it is recognized that criminal offenders in tax cases should be personally punished for their violations of law, successful prosecutions have the added and more far-reaching effect of impressing upon the taxpayer's community the results of infractions of the law in tax cases, and serve as a warning to other possible lawbreakers. The penal provisions of the law are, of course, incidental to their general purpose of raising revenue, but the successful prosecution of numerous violators of the tax laws is believed to have resulted indirectly in the voluntary payment of large amounts of taxes legally due.

Cases referred to the division fall into two general classifications, viz., interpretative and law cases. These are subdivided so that under each classification there are income-tax cases and miscellaneous tax cases, the latter consisting of the large variety of cases other than income-tax cases.

At the beginning of the fiscal year there were pending in the penal division 1,409 cases. Now cases to the number of 639 were received, making a total of 2,048 cases under consideration during the year. The number of cases disposed of was 1,281, leaving 767 pending June 30, 1926. There was, therefore, a net decrease in cases pending at the close of the year of 642 cases, or approximately 45½ per cent. During the past fiscal year a survey was made of every case in the division, and wherever possible action was taken which resulted either in the prompt closing of cases or expediting their final consideration. Such action was, of course, not possible in the considerable number of cases in litigation and in certain others where the division was dependent upon other sources for the furnishing of essential information.

Details of the number of cases received, disposed of, and pending are tabulated below:

<i>Interpretative cases</i>		
Pending July 1, 1925:		
Income-tax cases.....	750	
Miscellaneous tax cases.....	148	
	898	
Received during fiscal year ending June 30, 1926:		
Income-tax cases.....	335	
Miscellaneous tax cases.....	48	
	383	
Total interpretative cases pending during fiscal year.....		1,279
Closed during fiscal year ending June 30, 1926:		
Income-tax cases.....	731	
Miscellaneous tax cases.....	172	
	903	
Cases pending at close of fiscal year June 30, 1926:		
Income-tax cases.....	354	
Miscellaneous tax cases.....	22	
	376	

Law cases

Pending July 1, 1925:			
Income-tax cases.....	295		
Miscellaneous tax cases.....	218		513
Received during fiscal year ending June 30, 1926:			
Income-tax cases.....	126		
Miscellaneous tax cases.....	130		256
Total law cases pending during fiscal year.....			769
Closed during fiscal year ending June 30, 1926:			
Income-tax cases.....	178		
Miscellaneous tax cases.....	200		378
Cases pending at close of fiscal year ending June 30, 1926:			
Income-tax cases.....	243		
Miscellaneous tax cases.....	148		391
Cases pending on July 1, 1925.....	1,409		
Cases received during fiscal year.....	639		
Total cases pending during fiscal year.....	2,048		
Total cases closed during fiscal year.....	1,281		
Total cases pending July 1, 1926.....			767

The following is a statement of internal-revenue criminal cases handled by the district courts of the United States during the fiscal year, as furnished this office by the Department of Justice:

Number of cases pending July 1, 1925.....	1,794
Number of cases commenced during fiscal year ended June 30, 1926.....	482
Number of cases terminated during same period.....	890
Number of cases pending at close of business on June 30, 1926.....	1,386

The above figures include, of course, the large number of cases referred directly to United States attorneys by collectors of internal revenue throughout the United States.

Claims for reward for information relative to violations of the internal-revenue laws, submitted under the terms of Circular 99, revised, promulgated in accordance with the provisions of section 3463, Revised Statutes, were filed and disposed of during the year ended June 30, 1926, as follows:

Pending July 1, 1925, 7; presented during year, 10; disposed of during year, 4; pending July 1, 1926, 13.

In addition, 10 informal claims for reward were disposed of during the last fiscal year, either by closing the cases after the lapse of six months without receipt of further information from correspondents, or by letters advising informers of the reasons why favorable consideration could not be given by this office to formal claims, if presented.

Four claims for reward were allowed by this office in a total sum of \$10,764.98.

The 13 claims pending are awaiting receipt of reports from the field officers of the bureau conducting investigations in the cases in question or the closing of the law cases with which such claims are associated.

CIVIL DIVISION

The civil division, in cooperation with the Department of Justice and the United States attorneys' offices, handles all civil internal-revenue cases pending in the Federal courts. These cases include

the prosecution of suits by the United States to recover unpaid taxes and the defense of suits brought by taxpayers against collectors of internal revenue or the United States to recover taxes alleged to have been erroneously assessed and collected. While the United States attorneys are charged with the responsibility for the conduct of these cases, the attorneys of the civil division assemble the evidence, prepare and brief the cases for trial both as to the facts and the law, and an attorney of the civil division is usually present to assist at the trial. In most instances the trial of the case, at the suggestion of the United States attorney, is conducted by the attorney of the civil division. Where cases are appealed the attorneys of the civil division assist in preparing the record, and a brief for the appellate court is forwarded to the United States attorney for printing and filing. Cases in appellate courts are frequently argued by the attorneys of the civil division. In appeals to the Supreme Court of the United States or petitions for certiorari the petition is prepared in the civil division and forwarded to the Department of Justice, and a brief is prepared for the use of the Solicitor General in the argument of the case.

The principal centers of litigation with reference to the number of cases pending and the amounts involved are New York; Philadelphia, Boston, Chicago, Pittsburgh, and San Francisco.

The following civil internal-revenue tax cases were decided by the Federal courts during the fiscal year 1926:

	Decided for the Government	Decided against the Government	Partly for Government and for taxpayer	Total
District courts.....	114	56	9	179
Circuit courts of appeal.....	14	16	1	31
Court of Claims.....	20	11	0	31
Supreme Court.....	17	4	1	22
Total.....	165	87	11	263

The number of civil internal-revenue tax cases pending in the Federal courts at the end of the fiscal year 1926, compared with the number pending at the end of the previous fiscal year, is as follows:

	Cases for suit by the United States	Cases pending in district courts	Cases pending in circuit courts of appeal	Cases pending in Court of Claims	Cases pending in the Supreme Court	Cases pending settlement	Cases pending payment of judgment	State court and miscellaneous cases	Total
Civil cases pending July 1, 1925.....	391	1,220	31	637	27	123	47	21	2,497
Civil cases pending July 1, 1926.....	369	1,493	52	382	23	5	36	55	2,400

During the fiscal year, 1,983 new civil cases were received and 2,080 civil cases were closed, 14 interpretative jacketed cases were referred to the civil division and closed, 14,639 letters were written, 6,415 memoranda prepared, 508 telegrams, 68 Treasury decisions,

and 162 briefs. Civil compromise cases received during the fiscal year numbered 434, of which 372 were disposed of, 182 being rejected and 190 accepted; the total amount claimed was \$4,464,360.11, and \$1,957,939.01 accepted.

A digest of important tax cases decided by the Federal courts during the fiscal year is found at the end of the statistical tables, *infra*, page 205.

A section of the civil division is designated as the bankruptcy, receivership, and compromise section. This section handles all cases in which claims are filed by collectors in bankruptcy and receivership proceedings and claims against the estates of insolvent persons. Evidence in support of the Government's claim is assembled in this section and forwarded to the collector or the United States attorney for use before the referee or trustee and the courts. Briefs are also prepared upon law points involved for the use of the United States attorneys in court proceedings, and in important cases an attorney from the section is present at the trial. In addition to the above this section handles all compromise cases involving interest and delinquency penalties, exclusive of civil compromises and compromises of specific penalties and fraud cases.

The work of the section for the fiscal year is summarized as follows:

Bankruptcy, receivership, and insolvent

Cases pending July 1, 1925	3,783
Cases closed during year	2,560
Cases pending June 30, 1926	2,478

In the 2,560 cases closed claims were filed in the amount of \$6,622,622.94 and the sum of \$2,106,632.58 was collected.

Insolvent compromises

Cases pending July 1, 1925	472
Cases closed during year	1,141
Cases pending June 30, 1926	320

Of the 1,141 cases closed 368 were accepted in the sum of \$1,686,394.72 for taxes aggregating \$6,737,825.63, and 773 were rejected.

Interest and delinquency penalty compromises

Cases pending July 1, 1925	936
Cases closed during year	54,911
Cases pending June 30, 1926	1,330

New York leads in the number of bankruptcy and receivership cases, followed by Illinois, Pennsylvania, Massachusetts, New Jersey, Oklahoma, California, Texas, and Ohio.

Summary of work, office of general counsel, fiscal year ended June 30, 1926

	First quarter	Second quarter	Third quarter	Fourth quarter
Letters prepared	8,634	10,841	8,632	5,561
Letters approved	115	161	224	79
Treasury decisions prepared	27	31	38	56
Treasury decisions approved	4			17
Memorandums prepared	6,982	7,604	10,745	16,309
Telegrams (prepared and approved)	928	505	533	407
Mimeographs (prepared and approved)	6			
Miscellaneous letters, memorandums, etc., not included in above	21	4	3	
Total	16,246	19,146	21,179	25,210

SUMMARY OF SUITS AND PROSECUTIONS

The following is a statement of internal-revenue and prohibition cases handled by the district courts of the United States during the fiscal year ended June 30, 1926, as furnished this office by the Department of Justice:

Internal revenue

	Civil	Criminal
Number cases pending, July 1, 1925	1,751	1,794
Number cases commenced during fiscal year ended June 30, 1926	1,120	482
Number cases terminated during same period	1,033	800
Number cases pending at close of business on June 30, 1926	1,838	1,356

Prohibition

	Civil	Criminal
Number cases pending, July 1, 1925	6,950	24,786
Number cases commenced during fiscal year ended June 30, 1926	8,642	44,492
Number cases terminated during same period	8,338	48,520
Number cases pending at close of business on June 30, 1926	7,254	20,740

BUREAU AND FIELD PERSONNEL

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1925, and the number in the service on June 30, 1926:

	June 30, 1925	June 30, 1926	Increase (+) or decrease (-)
Employees in Washington	5,176	4,843	-1,333
Collectors' offices	8,453	8,073	-380
Internal revenue agents' force (income and estate taxes)	3,010	3,770	+760
Internal revenue agents' force (miscellaneous and sales taxes)	138	56	-82
Prohibition field service (including narcotic officers)	3,173	3,251	+78
Supervisors of accounts and collections	42	40	-2
Intelligence force	112	124	+12
Storekeeper-gaugers	228	278	+50
Stamp agent	1	1	
Total	19,333	17,903	-1,430

¹ Exclusive of 55 temporary employees.

² Exclusive of 18 temporary employees.

Under the provisions of the retirement act 18 classified employees were retained in the service after reaching the age of 70; 38 were retired on annuity, 11 of the latter being retired on account of total disability.

Respectfully,

D. H. BLAIR,
Commissioner of Internal Revenue.

Hon. A. W. MELLON,
Secretary of the Treasury.

STATISTICAL TABLES

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	Income tax			Estate—transfer of net estates of decedents	Gifts—transfer of any property by gift	Distilled spirits and alcoholic beverages						
	Corporation	Individual	Total			Nonbeverage spirits distilled from—		Beverage spirits distilled from fruit; per gallon, \$6.40	Rectified spirits or wines; per gallon, 30 cents	Spirits for export; stamps, each 5 and 10 cents	Bottled in bond spirits; case stamps, each 10 cents	Still or sparkling wine, cordials, etc., 16 cents to \$1
						Fruit; per gallon, \$2.20	Other materials; per gallon, \$2.20					
Alabama	\$5,298,424.31	\$2,979,772.20	\$8,278,196.51	\$289,905.19	\$1.45							
Arizona	965,470.92	608,439.82	1,573,910.74	134,406.56	23,294.56							
Arkansas	2,590,026.65	1,801,097.90	4,391,124.55	78,391.03	14.14							
1st California	32,626,187.80	20,636,140.04	53,262,327.84	1,488,424.73	104,909.87	\$4,539.30	\$1,149,478.14	\$0.10	\$1,426.00	\$369,367.50		
6th California	23,407,215.52	24,943,175.66	48,350,391.18	6,734,281.17	272,741.55	58,616.35			714.00	34,405.31		
Colorado	7,740,853.54	4,231,848.01	11,972,701.55	1,116,903.80	8,311.67		42,067.52					
Connecticut	14,907,983.64	14,083,363.29	29,001,346.93	2,124,788.37	14,981.87		2.04			824.29		
Delaware	6,473,862.14	3,066,772.34	9,540,634.48	181,812.12	10,034.03							
Florida	11,561,152.88	22,423,339.98	33,984,492.86	1,150,103.20	20,620.95							
Georgia	8,108,954.73	4,327,870.16	12,436,824.89	439,043.74								
Hawaii	4,672,925.70	1,387,796.40	6,060,722.10	236,908.23	13,145.73							
Idaho	600,802.23	3,225,085.90	3,825,888.13	1,128,838.03	18,830.80							
1st Illinois	98,074,174.84	70,998,159.10	169,072,333.94	4,582,335.73	435,998.29	11,238.04	2,155,743.62	\$167.69	1,346.00	45,859.40		
8th Illinois	4,286,600.56	3,400,044.20	7,686,644.76	578,886.04	7,227.09		3,004,393.50		118.00			
Indiana	16,520,103.15	6,402,609.44	22,922,712.59	1,126,039.96	28,444.67		2,153,633.09					
Iowa	7,052,127.52	4,056,467.47	11,108,594.99	1,030,772.37	8,849.19		\$40,815.00					
Kansas	12,200,129.41	3,332,766.22	15,532,895.63	180,430.42	21,901.64							
Kentucky	8,582,478.06	6,030,285.35	14,612,763.41	4,638,764.32	305,773.00		2,057,159.72		39,214.00	140.00		
Louisiana	7,840,971.46	4,741,688.99	12,582,660.45	194,949.92	31,501.95		1,095,001.87					
Maine	6,007,562.83	2,983,766.62	8,991,329.45	509,883.14	4,737.43							
Maryland	21,978,402.71	18,828,587.41	40,806,990.12	1,442,832.64	38,686.50		910,111.45	158.85	127.20	8,168.00		
Massachusetts	52,720,515.73	47,287,801.12	100,008,316.85	6,449,648.66	167,193.35		1,156,600.44	0,079.23	236.59	462.00		
1st Michigan	70,805,315.53	32,184,983.29	102,990,298.82	1,781,783.01	77,831.93		423,729.40			816.00		
4th Michigan	6,653,416.46	9,077,219.95	15,730,636.41	10,578,815.90	499,432.41					32		
Minnesota	19,307,161.86	9,077,219.95	28,384,381.81	1,834,637.73	25,308.07					10.00		
Mississippi	1,858,772.23	1,607,911.01	3,466,683.24	70,303.01								
1st Missouri	26,810,305.20	10,871,127.17	37,681,432.37	55,681,632.57	614,574.39		412,508.11		1,052.00	2,288.73		
6th Missouri	8,479,731.55	4,425,062.99	12,904,794.54	135,545.09	32,183.49		197,964.89		15,261.04			
Montana	1,184,967.23	782,981.32	1,967,948.55	1,967,948.55	6,739,837.91							
Nebraska	3,002,352.35	2,270,054.39	5,272,406.74	6,172,516.77	317,368.36		13,738.04			61.00		
Nevada	260,714.33	190,264.62	450,978.95	450,978.95	484.24							
New Hampshire	1,424,955.67	1,587,770.19	3,012,725.86	292,094.18	2,550.39							
1st New Jersey	7,610,033.21	8,072,134.01	15,682,167.22	833,183.89	2,919.12					6,769.72		
5th New Jersey	30,398,608.31	26,171,162.07	56,569,770.38	2,355,093.43	53,267.87		1,367.71	14.91		18,602.84		
New Mexico	365,452.26	269,667.60	635,119.86	3,329.68								
1st New York	14,431,173.22	23,833,111.29	38,264,284.51	19,516,658.46	90,811.30		582,777.67		706.44	762.00		
2d New York	169,527,131.07	186,944,725.69	356,471,856.76	6,628,896.93	478,633.37	35,283.28	313,341.22		700.17	1,312.00		
3d New York	15,053,521.33	125,223,886.95	140,277,408.28	17,006,034.15	259,364.29		2,556,324.42		50.90	67,937.30		
14th New York	19,671,448.21	14,229,323.90	33,900,772.11	6,110,867.08	51,254.78		34,805.78		12.00	11,000.90		
21st New York	6,899,332.13	6,738,619.95	13,637,952.08	1,331,887.14	5,988.92					91.20		
25th New York	19,594,707.51	12,378,394.95	31,973,102.46	1,792,669.04	60,893.76					19,624.85		
North Carolina	12,853,611.70	4,824,325.49	17,677,937.19	605,759.01	28,092.13					50.00		
North Dakota	489,073.43	289,016.26	778,089.69	54,261.35	261.70							
1st Ohio	19,499,783.18	9,732,853.34	29,232,636.52	958,057.80	27,678.16		2,071,351.27	1.00	742.00	137.60		
10th Ohio	9,500,154.32	4,340,009.37	13,840,163.69	239,190.17	7,075.13		489.52			26,789.20		
11th Ohio	6,108,339.78	2,760,404.22	8,868,744.00	8,583,804.01	377,886.80							
18th Ohio	37,647,668.91	19,521,641.17	57,169,310.08	1,494,353.34	22,092.60		20,774.60			607.32		
Oklahoma	7,485,180.06	8,303,435.80	15,788,615.86	735,414.04	11,470.79							
Oregon	4,109,875.18	2,289,301.68	6,399,176.86	121,513.35	161.90							
1st Pennsylvania	56,424,157.21	60,826,012.27	117,250,169.48	5,397,620.90	192,108.46		2,570,551.29	16.50	1,550.00	2,482.04		
12th Pennsylvania	10,523,612.12	6,261,640.61	16,785,252.73	394,678.54	7,447.18		8,334.78					
23d Pennsylvania	42,108,132.67	26,262,277.74	68,370,410.41	6,800,731.19	43,013.03		518,354.91		15,746.00			
Rhode Island	6,535,345.04	7,925,220.29	14,460,565.33	1,175,320.53	163,020.78					317.72		
South Carolina	3,239,128.84	937,016.63	4,176,145.47	117,325.54	830.29							
South Dakota	532,122.10	326,354.81	858,476.91	36,706.14	323.78							
Tennessee	7,599,939.42	3,796,352.64	11,396,292.06	804,993.58	8,182.05							
1st Texas	14,351,440.92	6,590,738.14	20,942,179.06	981,853.28	129,269.07		300.62					
2d Texas	9,458,004.62	6,493,496.09	15,951,500.71	781,133.09	28,028.24							
Utah	2,820,060.30	642,687.24	3,462,747.54	66,605.22	1,473.19							
Vermont	1,523,394.45	1,137,917.74	2,661,312.19	529,581.37	2,655.48							
Virginia	13,786,574.34	4,040,449.32	17,827,023.66	504,045.01	1,997.60							
Washington	9,140,725.26	3,166,811.56	12,307,536.82	155,251.83	12,221.50							
West Virginia	8,419,751.33	3,233,967.31	11,653,718.64	368,864.83	1,795.44		41.80					
Wisconsin	20,320,617.29	8,329,733.94	28,650,351.23	1,019,886.37	25,831.84		141,092.16			10,330.00		
Wyoming	960,903.83	383,627.77	1,344,531.60	23,396.62								
Total	1,094,979,734.17	879,124,407.16	1,974,104,141.33	116,641,036.09	3,175,833.73	110,028.83	23,042,162.74	47,305.52	7,396.59	491.20	87,835.04	
											1,679,434.38	

The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs officers, while the latter represent the deposits of these collections in the Treasury or depositories 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.

Includes \$15,784.13 income tax on Alaska railroads (act of July 19, 1914).

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1920, BY COLLECTION DISTRICTS—
Continued

District	Distilled spirits and alcoholic beverages—Continued											Total		
	Grape brandy for fortifying sweet wine; per gallon, 60 cents	Rectifiers		Liquor dealers		Manufacturers of stills, \$50	Stills or worms manufactured, each, \$20	Fermented liquors, per barrel, \$6	Brewers		Malt-liquor dealers		Miscellaneous collections relating to distilled spirits	
		Less than 500 barrels, \$100	500 barrels or more, \$200	Total, \$25	Wholesale, \$100				Less than 500 barrels, \$50	500 barrels or more, \$100	Retail, \$25			Wholesale, \$50
Alabama				\$150.00	\$100.00									\$250.00
1st California	\$260,325.32			24,681.62	1,902.09	\$132.50	\$40.00							1,818,872.03
6th California	42,141.18		\$26.57	25,418.83	600.00	100.00	20.00					\$230.40	100.00	162,470.63
Colorado				708.36	441.87									43,317.53
Connecticut				10,833.46	700.00									12,000.39
Delaware				25.00	100.00									125.00
Florida										\$725.00	\$200.00			325.00
Georgia				406.25										406.25
Hawaii				211.25										211.25
1st Illinois				61,600.44	3,568.34		301.83							2,269,016.71
8th Illinois				7,788.16	200.00									3,012,479.71
Indiana				150.00	700.00									2,154,483.00
Iowa				2,992.54	900.00									60,708.54
Kansas				60.00	200.00									230.00
Kentucky				9,004.82	3,516.67		20.00							2,109,145.21
Louisiana			125.00	8,105.22	650.00								147.45	1,104,029.54
Maryland	\$100.00			12,360.71	1,633.34								3.12	932,718.37
Massachusetts			200.00	21,147.10	1,300.00	200.00	80.00	\$1,704.80						1,100,685.07
1st Michigan				1,504.52	541.67		20.00						940.20	431,744.70
4th Michigan				773.64										773.64
Minnesota				10,006.70	608.34		52.50							72,501.55
Mississippi				100.00	100.00									200.00
1st Missouri				13,083.03	962.50	500.00								435,412.37
6th Missouri				7,034.26	940.00									222,100.19
Montana				5,222.88	500.00									5,722.88
Nebraska				100.00	850.00									650.00
Nevada				893.70										957.70
New Hampshire				807.14										1,507.14
1st New Jersey	3,598.32			4,422.20	100.00									13,060.30
6th New Jersey		100.00		19,250.65	1,217.72	250.00		11,456.20	\$8.19				1,400.78	53,034.97
1st New York	4,501.02	100.00		40,026.16	1,687.50					\$200.00				992,009.55
2d New York		191.87		9,949.63	6,553.75	105.95							39.12	1,087,599.75
3d New York		50.00	10.00	12,792.39	1,733.35									2,037,898.36
14th New York				21,183.74	1,350.00									68,022.42
21st New York				3,931.71	300.00									9,579.43
25th New York	762.12			8,657.42	1,170.00	100.00						122.44		30,330.85
North Carolina				175.00	100.00									325.00
1st Ohio				5,180.46	941.67	100.00	360.00					70.43		2,078,804.44
10th Ohio	4,704.12			2,166.72	400.00									24,082.58
11th Ohio				3,104.27	488.02									8,504.57
18th Ohio				8,716.55	1,141.65							2.79		31,241.04
Oklahoma				75.00	300.00									375.00
Oregon				60.00	100.00									160.00
1st Pennsylvania				34,382.14	1,700.00	45.84						4.85		2,410,742.69
12th Pennsylvania				10,863.17	841.08									20,039.63
23d Pennsylvania			12.51	21,189.11	1,740.42									556,002.05
Rhode Island				4,440.65	400.00									8,128.67
South Carolina				50.00	300.00									350.00
South Dakota				37.50	101.17									138.67
Tennessee				745.84	600.00	125.00	80.00							1,050.84
1st Texas				5,723.26	450.00									9,473.78
2d Texas				11,040.73	660.07									11,681.40
Utah				50.00	100.00									150.00
Vermont				1,392.03	200.00									1,602.03
Virginia				7,094.08	650.00							104.92		8,110.00
Washington				120.84	833.34									504.18
West Virginia				200.00	200.00									441.89
Wisconsin				10,475.86	900.00							24.60		171,822.70
Wyoming				1,301.05										1,801.05
Total	322,182.08	554.18	301.87	483,852.74	47,783.57	1,615.40	1,064.32	15,161.00	8.19	200.00	125.00	300.00	3,610.22	20,452,028.03

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Tobacco and tobacco manufactures										Cigars (small), per thousand, \$1.50	Cigars (small), per thousand, \$0.75
	Cigars according to intended retail prices											
	Class A, per thousand, \$4	Class A, per thousand, \$2	Class B, per thousand, \$0	Class B, per thousand, \$3	Class C, per thousand, \$9	Class C, per thousand, \$5	Class D, per thousand, \$12	Class D, per thousand, \$10.50	Class E, per thousand, \$15	Class F, per thousand, \$13.50		
Alabama	\$11,588.70	\$2,155.60	\$427.65	\$132.75	\$670.05	\$326.50	\$6.00	\$18.38	\$142.56	\$73.58		
Arizona	80.63	10.00	17.70	1.50	108.45	32.25						
Arkansas	2,880.40	678.25	798.60	106.50	445.78	95.88						
1st California	72,144.03	13,364.57	3,903.63	1,063.75	164,918.48	31,859.60	1,049.40	431.58	6,008.49	2,062.14		\$0.75
6th California	16,473.26	3,376.45	7,055.97	1,078.53	105,408.78	19,867.32	423.60	126.84	1,683.40	304.43		2.25
Colorado	10,659.05	2,137.10	1,491.09	227.70	60,708.03	11,435.60	43.50	11.75	292.60	75.80		
Connecticut	0,690.33	2,026.60	86,714.40	16,477.44	87,918.69	18,573.35	2,201.68	63.02				
Delaware	4,034.50	705.00	601.50	160.20	338,865.52	70,551.77						
Florida	534,710.81	95,160.52	101,642.94	18,424.50	1,874,176.13	344,719.35	809,080.91	258,342.68	41,705.86	10,589.68		
Georgia	78,541.33	16,680.95	523.05	110.40	5,199.19	969.33	41.40		9.75			
Hawaii	1,323.05	420.00	40.80	72.00	45.23	115.85					1.20	
Idaho	1,290.20	288.70	141.30	19.20	2,104.43	413.00						
1st Illinois	66,106.07	12,249.09	43,327.43	8,150.86	265,737.34	57,581.62	19,245.69	6,345.41	9,362.87	2,602.43	7.59	1.50
8th Illinois	28,029.39	5,769.02	31,069.20	5,727.77	52,399.39	10,257.30	149.10	19.95		13.50		
Indiana	40,431.12	18,526.35	364,301.47	61,279.95	425,751.20	97,849.75	1,887.14	623.20	1,568.75	584.55		
Iowa	59,159.11	11,509.05	53,420.07	9,514.80	34,375.63	5,833.60			3.78	3.24		
Kansas	15,409.67	2,898.53	8,734.05	1,029.72	5,593.45	868.63						
Kentucky	63,010.20	13,051.21	33,943.77	5,067.77	321,223.88	68,365.45	3.00		41.25			
Louisiana	112,750.08	21,118.87	8,161.00	1,158.58	268,525.61	51,184.16	2,904.00	770.18	4,672.11	728.33	1.20	
Maine	2,749.58	603.04	16,639.03	3,226.20	20,564.48	4,890.75						
Maryland	69,169.85	15,062.43	75,170.36	12,710.15	378,390.20	73,294.38	4,319.40	1,000.65	3,679.05	527.86	133,503.75	33,805.07
Massachusetts	32,860.68	8,360.20	162,020.98	25,390.04	427,800.83	83,176.09	3,470.80	459.42	25,626.76	2,702.43	19.93	.76
1st Michigan	192,200.98	18,774.28	364,915.63	61,374.53	658,008.68	180,884.19	21,179.30	4,896.86	3,637.42	1,322.71		
4th Michigan	48,713.46	7,969.50	14,902.20	2,601.45	192,870.89	36,411.38	1,485.84	777.18	121.51	14.87		
Minnesota	62,778.02	11,398.24	7,562.82	1,404.91	70,187.45	14,595.94	85.80	15.77	128.25	1.35	1.02	.75
Mississippi	1,307.25	224.50		32.40	10.00				1.50			
1st Missouri	13,061.09	2,434.43	13,356.45	2,262.87	53,640.06	11,036.00	783.30	153.84	2,929.95	631.81	1.50	
6th Missouri	52,705.65	8,962.57	10,545.73	2,350.63	8,581.62	1,568.10	13.20	15.75	268.90	60.76		
Montana	442.07	82.00	49.20	6.75	8,462.59	1,751.75						
Nebraska	41,031.40	6,735.01	4,886.25	1,035.90	10,020.62	1,521.99	30.60	5.25	4.50			
Nevada	6.00		150.75	22.50	895.73	173.25						
New Hampshire	857.60	183.10	73,498.86	9,452.10	340,479.36	66,610.66	56,141.40					
1st New Jersey	4,672.81	386.95	1,399.77	248.35	683,763.78	117,194.65	56,141.40	10,395.75	350.88	185.50		
5th New Jersey	319,424.62	77,337.37	155,010.45	25,214.51	1,510,115.99	374,457.85	35,185.24	16,422.63	10,061.19	1,240.63	384.46	94.13
New Mexico	23.00	10.00	66.00		263.70	70.00						
2d New York	345,258.60	88,322.05	20,967.13	7,836.59	112,301.41	28,418.32	12,429.22	4,175.00	381.45	100.05		2.10
3d New York	61,051.04	10,787.29	28,466.54	4,669.43	125,650.35	22,469.60	41,466.69	7,079.66	288,806.90	32,120.62	5,757.97	967.87
14th New York	271,006.06	53,555.44	59,604.52	12,574.90	950,603.60	145,185.11	183,156.70	53,995.06	11,022.30	3,958.33	6,334.13	1,563.75
21st New York	93,626.00	18,007.01	24,728.85	3,073.85	463,180.86	100,153.47	5,857.10	1,763.15	153.02	43.65		1.50
28th New York	56,301.96	11,657.88	142,551.13	32,627.42	122,026.51	33,976.63	7,646.69	102.00	18.90	2.70		
North Carolina	17,895.56	3,274.75	10,739.80	1,772.44	38,023.01	7,646.69	553.80	62.12	3,869.70	969.30		3.00
North Dakota	25,993.33	4,441.48	39,944.42	2,478.75	33,723.78	5,969.25						
Ohio	979.00	201.10	84.00	22.60	541.35	95.25	3.12				51,907.50	9,765.00
1st Ohio	101,451.80	19,047.08	340,894.47	47,794.05	248,215.37	44,402.96						
10th Ohio	232,652.11	77,455.57	293,326.63	11,603.79	253,576.19	44,815.53	4,889.00	1,386.01	3,109.58	628.54		.75
11th Ohio	236,786.64	41,274.14	80,970.38	22,820.43	156,810.45	15,385.61	21.60	47.52				
18th Ohio	183,634.60	30,564.02	42,916.97	4,883.60	120,930.11	24,886.43			1.13			
Oklahoma	9,173.26	1,456.75	884.70	175.65	386.10	43.00	639.98	239.40	1,543.50	211.95		2.25
Oregon	3,680.84	793.80	1,125.97	172.35	9,963.96	1,736.75						
1st Pennsylvania	2,334,766.18	423,786.16	1,539,720.02	286,333.18	4,132,254.26	787,197.17	03,072.22	29,968.33	4.80			
12th Pennsylvania	284,735.20	70,960.17	301,653.05	68,766.62	496,037.78	98,560.14		27.30	21,827.38	5,029.61	120,382.50	22,600.00
22d Pennsylvania	376,021.80	49,010.71	20,074.33	3,794.63	3,106.73	1,005.25						
Rhode Island	11,477.99	2,264.50	7,971.66	1,674.75	44,801.51	7,450.27			4,715.24	587.26		361.90
South Carolina	62,306.26	11,525.96	30,683.29	13,766.65	1,736.65	2,114.38						
South Dakota	5,803.60	844.10	2,445.30	425.55	16,023.87	2,314.75			26.25	133.75		14.85
Tennessee	102,690.96	19,423.38	417.74	99.87	250,036.89	83,698.68	15.00		9.00	72.75		24.30
1st Texas	25,060.88	5,734.70	8,676.33	2,131.05	49,639.21	9,471.90	301.20	133.11	186.63	40.50		
2d Texas	2,341.80	407.65	647.10	125.70	434.25							
Utah	183.40	43.40	729.60	124.05	10,377.90	88.24						
Vermont	637.60	187.10	939.88	133.65	1,745.45	321.00		31.80	7.35	53.25		1.35
Virginia	883,925.10	171,324.88	4,943.60	1,257.45	160,021.43	23,599.45	3.00	3.16	3.00		110,511.32	28,600.00
Washington	4,602.24	887.80	1,324.59	287.78	9,630.60	1,684.53						
West Virginia	232,040.42	45,619.29	213.60	2,320.70	213.38	23.50			18.00			
Wisconsin	39,839.42	8,939.11	13,033.34	2,278.78	259,403.06	50,173.30	1,635.98	525.38	256.63	83.41	135.60	22.50
Wyoming	86.00	6.00	51.00	11.60	2,579.40	480.00						
Philippine Islands	648,025.30	100,604.09	13,794.09	510.16	10,686.28	578.24						
Total	8,574,897.40	1,648,727.94	4,644,894.43	817,672.39	17,100,977.02	3,300,769.11	1,304,411.10	409,991.14	448,058.50	68,114.21	435,521.06	57,223.63

NOTE.—Rates of tax on cigars are provided by the revenue act of 1926, effective Mar. 29, 1926.

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE

District	Tobacco and tobacco manufactures—Continued							Cigar and cigarette manufactures—Annual sales					
	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3	Snuff, per pound, 18 cents	Manufactured tobacco, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in violation of sec. 3300 H. S., etc.	Cigarette papers, per package, 1/2 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Not over 50,000 cigars, \$4	50,001-100,000 cigars, \$5	100,001-200,000 cigars, \$12	200,001-400,000 cigars, \$24	Over 400,000 cigars, \$24; in excess of 400,000 cigars, per 1,000 or fraction thereof, 10 cents	Cigarettes, including small cigars, per 10,000 cigarettes, or fraction thereof, 5 cents
Alabama		\$0.90		\$2.88				\$61.40	\$30.00	\$40.00	\$48.00	\$180.70	
Arizona								12.00					
Arkansas				107.19				13.00	22.00	24.00	24.00		
1st California	\$135.36	9,298,811.89	\$1.51	31,516.91	\$10.00	\$104,365.70		343.74	108.00	132.00	228.00	3,062.33	\$15,508.38
5th California	275.77	3,684.78		4,253.56				310.06	149.00	144.00	118.00	1,286.20	34.43
Colorado		7.26		2,253.20				154.70	80.50	80.00		1,163.60	
Connecticut		6.90		10,139.45	150.00			451.70	270.50	307.00	300.00	2,314.55	
Delaware		14.88	408,361.03	359.84				17.81	18.00		50.00	3,173.10	
Florida	8.18	11,527.62		875.07		418.00		22.00		444.31	50,897.01		12.78
Georgia	4.30			789.75				100.00	47.00	92.00	2,284.50	48.20	
Hawaii	.72	164.01		3,488.47		8.90		4.00	6.00				
Idaho				48.11				38.00		32.00	48.00		
1st Illinois	3,594.68	15,168.39	1,744,105.88	4,252,429.37	485.55			1,922.53	959.00	1,116.00	1,288.00	2,570.40	32.65
8th Illinois				35,157.27				672.78	333.50	528.00	444.00	740.30	
Indiana	2.77	20.13	6,600.00	70,515.25	25.00			428.19	271.70	288.00	300.00	16,618.18	
Iowa		1.50		125,659.73				358.34	252.00	328.00	216.00	2,858.60	
Kansas				3,490.74				108.34	53.50	72.00	170.00	301.30	
Kentucky		1,287,633.70	86.78	6,523,543.22	90.00			55.67	36.00	48.00	48.00	5,923.40	2,210.94
Louisiana		18,159.29	918.00	24,567.12				122.35	25.50	93.00	24.00	7,190.19	47.94
Maine		1.80		14.49				101.63	25.50	72.00	24.00		
Maryland	22.32	21.00		520.80				268.01	102.50	94.00	152.00	8,273.90	807.55
Massachusetts	621.72	18,397.96	51,678.18	25,492.91		1.86		736.39	243.75	291.00	288.00	10,206.60	40.63
1st Michigan		59,922.78	10,471.40	2,631,078.53				333.36	148.18	220.00	254.00	21,168.74	142.44
4th Michigan		.83	261.23	3,592.23				416.34	187.50	271.50	3,621.40	434.70	
Minnesota	6.48	8.82	8.10	16,630.12				457.36	322.00	295.00	288.00	2,029.90	
Mississippi									18.00				
1st Missouri		92.34		10,553,108.47				435.04	295.50	275.50	192.00	589.70	1.80
6th Missouri				1,458.74				165.08	90.89	108.00	72.00	2,237.90	
Montana				476.81				84.32	12.00				
Nebraska		4.37		8,494.04				97.67	35.00	80.00	48.00	1,413.60	
Nevada								86.19					
New Hampshire		3.00		140.64				161.09	18.00	36.00	1,711.63	6,780.50	
1st New Jersey		400,950.80		622.76				68.68	12.00			11,036.80	648.54
New Mexico	13.68	20,076,935.05	1,715,211.02	2,641,955.48				602.07	247.00	305.00	288.00	37,132.71	36,243.03
1st New York				36.00				9.00					
2d New York	12,600.72	20,773,676.15		388,623.34				1,105.52	317.00	432.00	438.00	11,531.98	46,215.30
3d New York	89,960.00	3,252,898.75	7,108.96	7,143.89	520.16	684,038.23	45,536.11	16,223.61	6,043.74	402.00	384.00	4,928.70	596.86
14th New York	8,361.64	4,653,640.42		140,320.98				983.79	354.00	546.17	290.75		8,350.69
21st New York	459.68	1,092.60		206,753.02				309.65	160.00	348.00	240.00	9,567.70	2.79
26th New York		78.93		93,602.47				683.99	247.50	288.00	268.00	6,991.55	
North Carolina	30.48		2,200.45	22,271,553.76	4,181.86	154,253.71		38.37	6.00	45.00	42.00	1,756.10	260,512.76
North Dakota								24.00					
1st Ohio	4.32	36.78	1.69	6,153,236.11				338.36	238.50	237.00	288.00	428.78	15,108.84
10th Ohio	7.20	3.10		3,286,575.97				224.02	110.50	163.00	287.00	16,678.15	
11th Ohio				363.15				128.34	119.00	136.00	294.00	12,063.60	
18th Ohio		30		64,718.90				458.06	215.50	306.00	114.00	8,082.02	
Oklahoma	182.19	746.45	277.74	1,204.37				33.00	33.50	30.00	12.00		
Oregon		8.10		313,034.76	16.00	22,272.01		128.57	72.00	72.00		95.60	
1st Pennsylvania	3,532.96	9,724,679.10	202.40	476,094.70				1,367.55	733.43	1,089.16	2,185.08	164,277.86	22,141.20
12th Pennsylvania		5,400.00		15,814.71				137.00	72.00	67.00	163.00	19,013.20	31.32
21st Pennsylvania	44.28	546.74	371.16	2,982.05				253.32	126.50	348.00	425.00	10,568.29	1.08
Rhode Island	4,263.84	364.20	79.29	2,754.00				91.68	36.00	46.00	162.00	635.60	4.80
South Carolina				1,202.63				15.00	17.00	78.32		2,857.83	
South Dakota			2,906,574.69	487,368.70				50.00	108.50	60.00	48.00	48.00	270.00
Tennessee	21.00	51.03		35,131.79	10.00			56.67	41.50	72.00	48.00	3,933.00	
1st Texas	2.44	15.21		104.79				30.34	54.50	63.00	72.00	1,633.65	
2d Texas		2.82		248.67				78.57	12.00	36.00			
Utah				8.54				28.00	12.00	24.00			
Vermont				3,759,013.80				31.00	9.50	20.00	75.00	135.30	
Virginia	2,487.24	35,559,836.78		676.06				110.01	42.00	101.00	100.00	35,632.30	51,863.56
Washington		46.62		2,013,064.63	248.37			146.01	54.00	51.00	34.00	166.20	
West Virginia		12,009.00		150,238.71				72.67	64.58	143.00	188.00	8,500.40	
Wisconsin		23.72	2,140.20	61.97				1,212.82	800.00	870.00	864.00	1,806.80	36.24
Wyoming				.72				12.00					
Philippine Islands	66.76	4,334.88							12.00				
Total	126,762.23	254,824,808.19	8,917,718.62	67,710,773.30	5,748.14	1,056,608.31	5,536.11	34,159.04	14,924.04	12,421.63	70,778.38	470,173.41	454,600.88

1204-26

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Tobacco and tobacco manufactures—Continued					Oleomargarine					Total			
	Tobacco manufactures—annual sales				Miscellaneous collections relating to tobacco	Total	Colored, per pound, 10 cents	Uncolored, per pound, 1/2 cent	Manufacturers, 5000	Retail dealers		Wholesale dealers		
	Not over 50,000 pounds, \$5	50,001--100,000 pounds, \$12	100,001--200,000 pounds, \$24	Over 200,000 pounds, \$24; in excess of 200,000 pounds per 1,000 pounds or fraction thereof, 16 cents						Colored oleomargarine, \$48		Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200
Alabama.....					\$225.00	\$16,131.24				\$1,053.00	\$5,687.61	\$1,529.53	\$5,137.33	\$13,787.47
Arizona.....					1.42	272.92	80.80		\$25.00	360.00	1,893.99	840.00	800.01	3,019.60
Arkansas.....	\$12.00					202.66				2,292.00	4,548.36		2,166.60	9,006.96
1st California.....	126.00	\$12.00		\$372.70	\$71.24	9,842,479.03		\$43,181.65	8,177.00	15,831.61			4,255.08	71,457.22
6th California.....	83.00				382.52	166,728.10		16,868.10	2,700.00	3.38	57,379.94	200.00	7,650.06	85,001.49
Colorado.....	36.00					90,818.54	5,415.00		600.00	46.00	11,475.84		5,466.88	24,529.77
Connecticut.....	96.00				25	237,767.27					4,378.14		2,166.67	8,544.81
Delaware.....						825,403.80				4,768.00	2,341.78	960.00	800.00	8,669.78
Florida.....	16.72	296.18	\$127.02	118.24	2,149.72	4,165,904.30	45,610.76	743.40		928.00	8,894.78	2,160.00	6,850.02	64,085.96
Georgia.....	20.00				32.50	105,836.52				1,324.00	5,621.33		3,950.00	11,275.33
Hawaii.....					82.34	4,508.28					3,185.68		1,400.01	4,585.69
Idaho.....	704.00	49.00	24.00	5,142.56		6,540,824.44	206,999.00	272,402.76	10,000.00		50,780.51	1,440.00	17,146.87	58,768.13
1st Illinois.....	304.00	35.00				169,680.37	60,076.00	8,857.50	1,200.00		30,884.95	490.00	12,000.02	115,319.47
8th Illinois.....	267.00	12.00	24.00			1,138,080.70	84,944.00	6,223.25	1,200.00	9,362.60	54,322.50	3,840.00	13,721.96	173,614.40
Iowa.....	278.50	12.00	24.00	68.20		305,930.50					43,382.94		18,416.71	81,799.85
Kansas.....	136.59				58.19	35,985.02				2,234.00	24,910.76	1,440.00	7,418.70	245,207.65
Kentucky.....	148.00		120.00	5,907.18	1,902.27	8,332,947.70		42,840.19	2,426.00	588.00	10,605.36	480.00	3,296.67	15,060.03
Louisiana.....	432.00	12.00	24.00	28.07	105.13	4,165,904.30	28,173.50	1,025.00	600.00	2,664.00	9,361.89	1,080.00	5,021.69	44,924.04
Maine.....	60.00				452.65	48,912.58	296.00		50.00		5,433.87		6,491.66	12,331.63
Maryland.....	193.50	12.00		36.96	61.07	879,335.22		5,213.25	1,900.00	10,904.59	9,633.61	2,240.00	5,110.67	265,317.12
Massachusetts.....	132.00				153.70	4,644,470.67	187.60		680.00		23,160.17		8,312.76	40,317.03
1st Michigan.....	102.00					314,618.70			1,200.00	48.00	49,698.18	8.00	15,661.03	62,167.56
4th Michigan.....	282.50	12.00			7.69	107,851.00		8,137.25	1,200.00		21,107.10		11,368.30	41,832.71
Minnesota.....						1,661.34	42.50			2,294.00	1,223.02		1,466.00	4,965.52
Mississippi.....						10,660,537.41	72,412.00	18,759.65	600.00	6,521.00	14,325.06	960.00	1,983.24	115,561.07
1st Missouri.....	43.50		36.00	9,298.40										
6th Missouri.....	46.00			53.83		98,284.65	13,584.50	8,256.50	600.00	1,424.00	25,732.15		6,283.34	55,845.40
Montana.....	30.00				114.20	12,751.46					354.00		183.90	537.00
Nebraska.....	78.00					75,522.60	9,250.00	5,667.50	731.80	1,731.63	16,377.47	1,012.50	7,060.79	41,657.60
Nevada.....					10.37	1,350.78					250.76		200.00	450.76
New Hampshire.....	29.13				100.25	468,931.87	603.17				3,069.39		1,800.00	5,474.56
1st New Jersey.....	6.00					1,703,278.66	408.00				13,892.91		2,183.35	16,544.29
5th New Jersey.....	176.50	24.00	48.00	4,856.04		27,909,038.06	56,281.50	52,448.71	3,000.00		19,709.93		4,516.67	135,959.82
New Mexico.....	3.50					481.20					659.64		400.00	1,059.64
1st New York.....	203.50			133.44	20,586.15	21,898,211.48					16,963.13	1,440.00	2,600.00	10,563.13
2d New York.....	2,566.88	820.86	24.00			5,349,343.12					572.19	5.80	5,605.00	6,192.62
3d New York.....	161.00			37.76	5,653.16	6,455,316.47					1,073.62		400.00	4,473.82
14th New York.....	154.00	12.00		91.16	35.00	806,185.55					28,067.05		13,606.08	42,673.74
21st New York.....	277.00					623,591.99	1,032.00				24,443.86		10,205.31	37,449.81
28th New York.....	254.00	12.00		60.16		182,775.44		8,500.00	600.00		24,803.30		11,612.51	37,449.81
North Carolina.....	11.50	12.00		18,745.92		172,503,188.60				221.00	2,284.13	1,160.00	1,600.01	5,468.14
North Dakota.....					21.51	1,992.71					2,132.23		1,416.67	3,548.90
1st Ohio.....	102.00	24.00	24.00	4,556.84	150.00	6,987,370.54		21,990.26	1,200.00		22,734.63		5,216.67	51,141.57
10th Ohio.....	100.00			39.00	2,544.96	4,120,525.04					18,692.41		4,355.02	24,047.43
11th Ohio.....	12.00				30.28	566,689.35	84.50	24,473.53	600.00		16,012.62		5,305.00	49,478.62
16th Ohio.....	278.00	24.00	24.00		567.90	488,588.47				15.00	50,454.96		10,343.34	40,813.30
Oklahoma.....	36.00		24.00		642.59	12,835.49					3,847.23		3,750.02	22,467.87
Oregon.....	44.00				1.00	19,105.74	145.00	5,475.95	600.00	2,688.00	14,584.85	1,465.00	3,750.02	22,467.87
1st Pennsylvania.....	613.50	24.00	216.00	522.72	120.30	20,060,524.60	19.00				12,064.91		2,116.68	20,492.54
12th Pennsylvania.....	72.00			382.24	10.00	1,821,257.91	25.50				10,598.40		3,200.00	13,817.40
23d Pennsylvania.....	119.00				2.34	450,619.47					4,733.38		1,000.00	5,738.88
Rhode Island.....	12.00					84,360.94	31.00	3,084.75	2,460.00	48.00	9,774.16	2,200.00	3,650.01	15,621.17
South Carolina.....	6.00	6.17			147.86	126,120.73				108.00	2,611.50		1,200.00	9,315.25
South Dakota.....	24.00				29,873.64	11.60					1,794.14		2,420.01	4,292.15
Tennessee.....	73.00	24.00	48.00	3,878.08	164.24	3,008,669.11	38,825.50	376.25	600.00	5,882.00	4,784.26	100.00	3,133.34	8,020.20
1st Texas.....	10.50					130,013.89	33.00		135.00	1,108.00	10,633.53	480.00	5,200.00	61,709.29
2d Texas.....	5.50					4,296.73					4,300.62	1,840.00	3,150.01	10,556.63
7th.....	31.95				0.08	13,862.89	59,589.41	4,955.00	715.00	1,332.00	5,781.43	1,280.00	3,787.35	77,420.19
Vermont.....						4,430.62					3,847.23		2,150.02	5,797.30
Virginia.....	63.00		5.00	2,564.43	51.15	40,815,049.41	474.25				1,277.90		1,800.00	3,677.90
Washington.....	21.00				3.00	19,651.73	10.00	1,925.00	600.00	4,508.13	8,071.03	5,050.00	2,900.01	27,625.44
West Virginia.....	48.00			1,808.50		2,315,386.95					19,741.57		8,166.67	28,443.24
Wisconsin.....	322.50	12.00		607.02		435,081.07	724.10	16,834.21	1,275.00	2,415.10	10,265.38	490.00	5,350.00	19,111.51
Wyoming.....	6.00					3,318.74					27,029.69		12,564.02	58,230.02
Philippine Islands.....						785,623.88					1,717.23		316.67	2,638.95
Total	9,516.27	1,455.21	870.02	63,227.09	35,214.87	370,054,438.87	1,073,030.99	588,904.30	45,544.89	72,670.43	916,118.69	33,640.53	330,402.46	3,070,218.26

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Adulterated butter				Process or renovated butter			Fitted cheese				Mixed flour			
	Per pound, 10 cents	Manufacturers, \$600	Dealers, retail, \$45	Total	Per pound, 1/2 cent	Manufacturers, \$50	Total	Domestic, per pound, 1 cent	Manufacturers, \$400	Retail dealers, \$12	Wholesale dealers, \$250	Total	Per barrel, 4 cents	Makers, packers, or re-packers, \$12	Total
Arkansas.....	\$241.80		\$281.94	\$523.74											
1st California.....													\$7,710.85	\$155.00	\$7,865.85
6th California.....													418.03		418.03
Colorado.....													4.00	12.00	16.00
Connecticut.....	16.00	\$237.50		253.50											
1st Illinois.....								\$126.85	\$20.00			\$146.85			
8th Illinois.....													29.80	22.90	52.70
Indiana.....													340.43	31.00	371.43
Iowa.....													46.28	150.00	196.28
Kansas.....					\$266.50		\$266.50						21.00	32.00	53.00
Maryland.....					2,741.40	\$168.34	2,909.74								
1st Michigan.....													22.60	12.50	35.10
4th Michigan.....														506.36	506.36
Minnesota.....					2,070.53	50.00	2,120.53								
6th Missouri.....					793.41	50.00	843.41						4.00	92.00	96.00
Nebraska.....													12.00	24.00	36.00
5th New Jersey.....											\$400.00	400.00		10.00	10.00
1st New York.....															
2d New York.....		1,400.00		1,400.00									650.00	650.00	31.60
3d New York.....													50.00	50.00	
18th Ohio.....													30.00		30.00
Oregon.....													1,828.58	19.00	1,847.58
23d Pennsylvania.....										\$1.00		1.00	3.00	1.00	4.00
Washington.....													1,191.78	56.00	1,247.78
Total.....	256.80	1,637.50	281.94	2,176.24	5,871.84	208.34	6,080.18	128.85	20.00	1.00	1,100.00	1,247.85	11,624.13	1,123.76	12,817.89

District	Stamp taxes (not elsewhere specified)					Manufacturers' excise tax (secs. 600 and 903, revenue acts of 1924 and 1926)				
	Documentary				Playing cards, per pack, 10 cents	Total	Automobile trucks and wagons, 3 per cent	Other automobiles and motor cycles, 5 and 3 per cent	Tires, parts, or accessories for automobiles, etc., 2 1/2 per cent	Cameras and lenses, 10 per cent
	Stamp sales by post-masters	Bonds, capital stock issues, conveyances, etc. (according to class and value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sales of produce on any exchange, etc., for each \$100 in value or fraction thereof, 1 cent						
Alabama.....	\$87,325.65	\$69,134.42	\$1,120.36			\$157,580.43	\$370.57	\$321.60	\$11,234.80	
Arizona.....	16,049.03	17,581.04				33,630.67	31.52		1,155.50	
Arkansas.....	56,312.63	24,108.02				80,418.72	1,121.51	535.92	650.22	
1st California.....	112,501.06	669,221.78	91,191.35			909,912.89	66,485.63	813,007.60	167,355.60	
6th California.....	125,193.25	649,170.18	37,187.70		\$8,998.70	812,413.21	70,836.85	12,097.60	532,871.74	
Colorado.....	52,754.79	125,900.63	9,105.44	\$1,037.48		189,841.44	3,307.44	3,271.74	89,846.50	\$571.37
Connecticut.....	83,412.05	118,717.25	31,311.72			230,859.05	10,905.93	264,480.08	351,427.18	1.94
Delaware.....	6,478.62	59,955.50	1,208.44			67,659.56	179.72	1,766.93	1,251.16	258.54
Florida.....	1,512,223.56	408,859.32				2,311,077.68	3,384.12	24.20	2,271.79	
Georgia.....	115,387.25	68,171.09	804.94			184,363.28	1,058.37	1,011.81	13,322.28	
Hawaii.....	57.87	51,574.04	1,508.34			57,254.65	198.09		45.63	
Idaho.....	30,092.18	5,950.46			4,027.49	34,672.64	168.94		212.95	
1st Illinois.....	129,370.20	2,022,134.03	533,067.33	2,425,903.29		5,126,964.25	301,932.14	1,162,065.59	934,468.74	54,902.97
8th Illinois.....	85,618.76	53,331.15	1,034.74		16,459.46	140,088.09	22,560.11	892.59	27,727.93	
Indiana.....	164,251.54	100,475.03	7,483.20		102.50	266,214.97	307,688.29	7,151,493.05	443,518.41	
Iowa.....	142,741.71	59,871.31			36.20	201,615.02	8,399.07	1,169.18	91,852.50	75.43
Kansas.....	113,724.85	35,995.05	47.42			149,166.32	2,557.82	3,671.90	6,219.31	
Kentucky.....	83,734.67	32,191.51	3,935.61			149,961.82	6,295.67	3,599.18	12,794.21	
Louisiana.....	74,461.40	220,097.32	12,353.86	343,326.02		606,238.60	66,378.09	874.07	793.08	
Moine.....	56,459.93	9,375.46	542.68			66,378.09	40.89		534.72	
Maryland.....	82,587.89	305,894.24	29,560.82		40.89	408,583.75	13,408.18	16,082.47	25,174.11	
Massachusetts.....	313,377.07	643,824.83	289,094.59		138.60	1,247,335.09	28,796.64	476,435.43	954,425.77	
1st Michigan.....	110,429.38	450,609.26	37,529.80		1,476.60	600,105.65	825,577.68	83,459,301.87	3,161,689.17	71.20
4th Michigan.....	63,517.00	91,872.05	1,760.80			157,139.88	57,117.54	94,426.87	94,426.87	
Minnesota.....	77,842.75	101,011.14	344.86	195,855.95		457,034.90	24,584.32	9,317.47	139,081.34	4,841.28
Mississippi.....	83,031.29	11,833.71	551.84		1,950.20	97,424.84	259.69		84.48	
1st Missouri.....	66,846.67	223,048.19	28,175.91	17,947.50	280.00	335,204.27	61,643.18	1,056,384.31	118,915.43	91.70
6th Missouri.....	69,393.86	153,098.19	74.00	95,590.00	257.80	309,403.85	9,912.54	7,761.34	31,721.88	
Montana.....	38,962.50	14,937.14	30.06			53,029.84	38.56		387.60	
Nebraska.....	85,376.25	47,743.48	642.84		3.00	133,765.57	8,759.50		83,625.38	
Nevada.....	19,761.16	11,799.97				31,561.13			79.03	
New Hampshire.....	19,579.56	5,177.29	33.45			24,781.30	2,620.02	1,275.49	3,222.93	
1st New Jersey.....	278,184.60	136,732.71			2,350.00	417,247.31	13,793.63	8,358.67	232,984.42	48,308.47
5th New Jersey.....	384,859.79	249,849.76	2,448.22		685,158.00	1,429,014.27	24,991.00		424,154.30	44.37
New Mexico.....	14,213.25	3,157.90				17,371.24				

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—
Continued

District	Stamp taxes (not elsewhere specified)					Manufacturers' excise tax (secs. 600 and 903, revenue acts of 1924 and 1926)				
	Documentary					Total	Automobile trucks and wagons, 3 per cent	Other automobiles and motor cycles, 5 and 3 per cent	Tires, parts, or accessories for automobiles, etc., 2½ per cent	Cameras and lenses, 10 per cent
	Stamp sales by post-masters	Bonds, capital stock issues, conveyances, etc. (according to class and value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sales of produce on any exchange, etc., for each \$100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents					
1st New York	\$330,843.69	\$842,485.20			\$109,850.20	\$1,173,182.09	\$46,193.74	\$29,944.03	\$299,855.06	
2d New York	36,512.04	8,298,821.93	\$15,631,851.22	\$1,095,791.20	7,377.40	25,670,856.81	872,764.41	354,449.68	113,285.61	\$3,851.08
3d New York	21,511.30	69,473.57	4,631.30		1,649.28	97,165.43	25,636.06	172,507.56	1,018,150.54	46,613.27
14th New York	165,582.97	83,070.36	94.69			254,748.01	27,241.11	288,333.41	33,944.65	
21st New York	66,502.72	102,277.45				168,780.17	115,607.36	595,554.00	65,755.87	25,453.50
28th New York	62,408.24	364,710.11	61,731.99		72.00	488,922.31	332,825.08	1,149,812.78	315,665.22	414,060.71
North Carolina	189,327.01	32,614.15	431.25			222,375.44	68,770.87	1,149,812.78	18,226.74	
North Dakota	36,556.59	12,217.30				48,773.89	920.54		924.69	
1st Ohio	30,157.60	151,063.70	17,274.82		3,200,109.20	3,431,635.12	121,239.67	306,267.37	241,510.44	
16th Ohio	47,182.23	62,250.00	1,158.83	371.50	270.00	111,242.51	1,679,064.31	4,636,451.34	254,442.22	
11th Ohio	49,120.12	69,105.31	1,527.64		1.20	110,757.17	16,256.95	8,539.32	219,239.26	
15th Ohio	143,478.56	436,509.50	45,148.08		65.40	619,192.13	860,278.28	3,523,379.55	5,245,825.45	4,813.71
Oklahoma	137,995.84	39,162.23	1,770.00			178,231.07	149.55		7,052.83	
Oregon	58,742.17	86,129.54			123.80	125,000.51	1,856.23	2,083.74	24,766.12	
1st Pennsylvania	178,160.17	1,149,159.53	175,383.48		231.70	1,562,921.88	343,018.32	460,997.34	534,499.36	355.05
12th Pennsylvania	41,589.07	66,882.68	2,604.74			110,776.49	15,718.41	5,217.57	21,299.37	
2d Pennsylvania	115,376.19	432,036.64	52,198.64		613.60	600,150.07	22,702.44	8,686.08	386,484.43	
Rhode Island	7,765.18	50,140.75	14,662.62		36.00	72,627.55	1,775.45	87.29	14,967.11	
South Carolina	48,822.57	7,834.70	11.58			56,657.27			2,101.63	
South Dakota	34,200.37	8,498.22			19.41	42,718.09	135.10		563.19	
Tennessee	77,381.31	95,410.73	2,960.29			175,752.33			8,489.83	
1st Texas	484,813.36	69,799.74	1,300.14		1,828.80	557,751.03	1,338.36	887.15	14,679.27	1.29
2d Texas	05,470.31	187,578.28			7.20	234,055.79	5,565.89	941.93	32,423.35	
Utah	8,294.78	38,715.38	261.64			47,131.80	278.37	23.72	917.88	
Vermont	20,134.67	3,269.31	11.58			29,415.56	20.77	41.89	768.61	
Virginia	69,572.38	91,485.24	5,003.16			169,060.78	1,642.44	958.08	21,540.08	
Washington	84,786.67	115,307.42	2,585.78		441.64	203,121.51	11,492.17	5,185.79	23,084.91	
West Virginia	77,283.69	18,703.40	4,320.58			100,113.73	11,861.14		19,420.71	
Wisconsin	132,889.54	162,318.58	1,277.44	0,444.63	80,068.60	382,998.79	129,007.05	5,735,014.06	693,210.63	222.93
Wyoming	11,004.77	3,003.09				14,007.86			123.59	
Philippine Islands		2,905.75				2,905.75				
Total	7,840,707.01	29,646,714.07	17,137,185.75	4,183,217.57	4,213,414.03	51,014,239.36	6,817,096.61	113,133,245.01	18,204,849.22	604,471.03

NOTE.—Stamp tax on deeds, conveyances, customhouse entries and withdrawals, proxies, and powers of attorney, etc., was repealed by the revenue act of 1926, effective Mar. 29, 1926.

District	Manufacturers' excise tax (secs. 600 and 903, revenue acts of 1924 and 1926)—Continued						Dealers' excise tax, etc.		
	Photographic films and plates, 5 per cent	Firearms, shells, etc., including pistols and revolvers, 10 per cent	Cigar or cigarette holders and pipes, 10 per cent	Coin-operated devices, coin-operated machines, etc., 5 per cent	Mah-jongg and similar tile sets, etc., 10 per cent	Cereal beverages, per gallon, ½ cent	Total	Sculpture, paintings, etc., of sale price, 5 per cent	Jewelry, watches, clocks, etc., of sale price, 5 per cent	Total
Alabama						\$11,926.97		\$44,706.26	\$44,706.26
Arizona						1,187.11		6,319.29	6,319.29
Arkansas						2,307.65	\$214.97	25,069.67	26,304.04
1st California	\$108.48	\$20,918.74	\$39.28	\$254.72	\$60.13	\$5,277.73	1,050,174.21	254,767.14	257,010.74
6th California	576.09	179.81		5,159.18	6.92	905.47	623,203.45	13,032.06	265,299.74
Colorado						235.82	96,663.53	42,464.23	42,066.30
Connecticut	5.00	1,299,865.58		61,777.20		249.89	2,005,979.39	55,099.44	55,164.04
Delaware		305.40				82.72	3,585.93	5,502.90	5,502.90
Florida						40.17	5,720.28	234,656.72	234,656.72
Georgia						98.37	21,498.81	57,338.46	57,338.46
Hawaii			51.74		24.63		320.09	2.20	7,145.19
Idaho							635.04		3,937.66
1st Illinois	5,601.67	4,872.74	2,723.29	107,847.86	1,442.78	5,269.50	2,801,107.27	28.73	707,657.84
6th Illinois		352,147.90				6.49	433,435.02		30,749.10
Indiana			1,275.19	4,224.06	78.77	1,022.08	7,909,278.72		77,159.84
Iowa					15.76		101,461.94		67,668.97
Kansas						12,449.06			35,781.77
Kentucky				27.50		396.92	23,085.48	60.25	46,127.15
Louisiana						259.68	5,581.21	1,100.32	62,437.31
Maine						2,204.77			13,717.13
Maryland			525.21	249.83	8.11	548.73	66,696.66	2,739.74	197,866.61
Massachusetts	177.55	459,501.18	1,182.99	2,670.15	49.36	933.67	1,924,248.94	12,586.64	298,245.09
1st Michigan		6,021.68	33.05	47,701.97		213.17	57,492,434.99	3,039.24	188,572.94
4th Michigan		820.01	2,147.28	30,842.54		6.06	1,127,631.63		22,616.95
Minnesota		24,898.03		1,577.34	35.79	1,313.65	205,450.72	101.71	82,441.90
Mississippi							364.00		9,718.65
1st Missouri	30,458.72			121.00		1,932.21	1,259,566.61	4,390.84	132,147.29
6th Missouri				3,784.34	6.00	1,177.25	56,363.38	931.01	65,636.32
Montana						28.90	323.85		11,073.11
Nebraska				116.31		116.31	93,284.41		24,814.83
Nevada							83.31		3,315.71
New Hampshire							7,118.44		5,707.00
1st New Jersey	1.20					60.66	303,327.05	3.99	31,431.99
5th New Jersey	1,492.61	185.61	11,549.75	882.00	39.27	1,034.48	1,459,329.99	42.93	69,176.20
New Mexico									2,566.43
1st New York			8,784.82	5,430.00		3,035.42	388,262.51		74,637.20

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Manufacturers' excise tax (secs. 600 and 903, revenue acts of 1924 and 1926)—Continued						Dealers' excise tax, etc.			
	Photographic films and plates, 5 per cent	Firearms, shells, etc., including pistols and revolvers, 10 per cent	Cigar or cigarette holders and pipes, 10 per cent	Coin-operated devices, coin-operated machines, etc., 5 per cent	Mah-jongg and similar tile sets, etc., 10 per cent	Cereal beverages, per gallon, 10 cent	Total	Sculpture, paintings, etc., of sale price, 5 per cent	Jewelry, watches, clocks, etc., of sale price, 5 per cent	Total
2d New York	\$23,286.09	\$68,761.20	\$16,475.74	\$10,394.51	\$4,098.58		\$1,469,369.87	\$37,312.63	\$357,902.16	\$395,214.79
3d New York	6,538.82	10,028.33	3,385.89	5,717.91	724.82		1,892,663.00	322,217.07	1,757,500.44	2,079,718.11
14th New York				947.34	4.90		382.74		53,742.52	53,742.52
21st New York	24,182.77	78,900.76	1.40	5.40			906,679.41		49,190.12	49,190.12
28th New York	564,489.13	64.50	1,806.36	8,144.55			2,797,947.80	99.27	97,066.37	97,165.64
North Carolina							91,005.10		34,988.12	34,988.12
North Dakota							1,735.16		4,173.16	4,173.16
1st Ohio		221,663.65	48.08	8,628.76	3.60		2,075.71	901,735.25	100,239.37	101,108.19
10th Ohio				600.75			512.87	5,971,071.69	41,215.89	41,215.89
11th Ohio				3,300.56			449.79	248,085.84	36,449.63	36,449.63
18th Ohio							80.93	8,907.20	178,326.58	180,467.22
Oklahoma								8,788.45	28,856.01	28,856.01
Oregon							149.80	28,576.05	38,471.89	38,944.41
1st Pennsylvania		14,348.63	150.05	3,943.61	112.30		2,713.68	4,909.53	405,847.24	410,756.77
12th Pennsylvania	76.40			2,061.03			1,162.36	45,439.14	32,476.20	32,664.20
23d Pennsylvania				136.80	23.13			418,032.66	324.75	201,780.05
Rhode Island				280.80				17,217.33	21.60	28,369.58
South Carolina								3,029.98	12,817.05	12,817.05
South Dakota								639.28	4,704.68	4,704.68
Tennessee							169.55	8,639.44	93,955.28	93,955.28
1st Texas		8.37					216.96	17,131.43	93,249.53	93,846.04
2d Texas	171.00	1,876.28		680.03				41,658.46	4,714.92	130,175.60
Utah		15,100.78					90.17	17,410.93	13.07	17,245.61
Vermont			4,425.39					5,256.66	3,693.42	3,693.42
Virginia								24,496.55	47,189.19	47,189.19
Washington			253.58		9.61		36.92	40,068.06	1,938.19	56,953.80
West Virginia								31,281.85	30,007.28	30,007.28
Wisconsin	1,791.30		32.75	3,695.10			6,019.02	6,569,001.84	116,209.45	116,209.45
Wyoming							47	126.06	3,574.08	3,574.08
Total	659,006.83	2,618,367.90	49,897.84	323,091.01	6,827.39	53,589.77	142,470,447.03	419,864.90	7,307,853.95	7,727,718.55

NOTE.—The revenue act of 1925 repealed the tax on automobile trucks and wagons, tires, parts or accessories for automobiles, effective Feb. 26, 1925, and reduced the tax from 5 to 3 per cent on other automobiles and motor cycles, effective Mar. 29, 1925. It levied a tax upon pistols and revolvers, and cereal beverages, but repealed the remaining excise taxes in above classifications, effective Feb. 26, 1926.

District	Narcotics								Total
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, \$24	Dealers		Practitioners, \$3	Dealers in untaxed narcotic preparations, \$1	Opium order blanks, per hundred, \$1	Miscellaneous collections relating to narcotics	
			Wholesale, \$12	Retail, \$3					
Alabama		\$128.00	\$234.00	\$4,233.75	\$3,953.75	\$244.75	\$157.98	\$2,983.32	\$11,035.55
Arizona			81.00	700.89	644.07	28.50	21.40	192.50	1,668.36
Arkansas	\$38.50	145.00	263.00	4,408.86	4,524.66	448.00	119.34	3,889.23	13,966.49
1st California	402.75	4,968.18	\$17.00	8,275.07	6,595.18	181.07	247.99	15.00	21,502.24
6th California	27.50	96.00	780.50	12,330.04	9,901.08	71.19	271.94	2,475.00	25,853.25
Colorado			475.00	3,030.75	2,840.17	123.19	97.99	10,950.75	17,517.85
Connecticut		78.00	364.00	4,990.13	3,837.60	333.00	117.85	3,122.42	12,842.90
Delaware	4.10	24.00	12.00	614.75	615.25	132.00	20.50		1,322.00
Florida			348.00	4,466.00	1,607.25	1,195.00	176.23		7,792.48
Georgia		168.00	735.00	6,202.50	5,472.00	2,035.00	237.08	171.96	15,020.04
Hawaii	13.00	24.00	81.00	55.00	490.25	69.50	12.20	13,644.60	14,883.55
Idaho			110.00	1,317.75	758.00	18.25	21.30	150.00	2,375.80
1st Illinois	10,275.19	451.50	972.00	16,084.68	13,182.04	3,791.75	390.80		45,147.96
8th Illinois	53.50	72.00	418.00	4,004.88	11,604.41	215.75	119.34		16,487.85
Indiana	2,142.22	264.00	1,239.00	12,394.04	11,651.61	402.33	241.70		35,334.90
Iowa	147.88	97.00	687.00	6,499.25	8,728.10	331.80	159.15	352.00	17,002.18
Kansas		65.00	328.50	5,448.63	5,836.69	206.01	132.22	3,550.00	15,567.05
Kentucky	112.60	120.00	522.00	5,106.19	6,100.52	320.66	171.48	6,536.29	18,669.03
Louisiana	20.00	90.00	265.00	5,750.17	3,026.00	1,735.84	97.20	2,825.00	13,815.30
Maine	.04	24.00	120.00	2,347.35	1,829.63	554.08	60.88	142.90	6,079.40
Maryland	5,829.63	408.00	547.00	4,723.79	5,440.58	634.16	469.57	842.32	18,866.35
Massachusetts	828.80	274.00	942.00	13,312.62	15,468.06	594.64	281.90	4,411.84	30,073.86
1st Michigan	6,656.94	217.00	542.00	10,453.12	7,998.70	215.28	224.50	1,670.00	28,181.54
4th Michigan	1,465.51	48.00	277.00	1,906.50	2,652.60	188.75	75.00	200.00	6,731.26
Minnesota	5.14	72.00	321.00	5,941.11	4,080.13	55.31	169.24	3,295.89	13,937.83
Mississippi			238.00	3,362.25	3,623.31	1,240.50	106.80	895.00	9,370.86
1st Missouri	11,995.51	408.00	423.00	6,296.75	6,038.97	145.00	191.90	5,773.30	31,272.43
6th Missouri	62.39	192.00	564.00	5,817.89	5,688.88	148.75	172.06		12,846.57
Montana	112.45	48.00	180.00	1,814.28	577.41	16.25	29.40	100.00	3,193.27
Nebraska	28.02	72.00	203.00	5,296.74	6,325.29	134.26	100.72	1,239.59	13,360.62
Nevada			24.00	271.25	374.25	6.00	11.10		966.00
New Hampshire	53.00	24.00	65.00	2,225.67	1,649.32	204.00	27.37	395.98	4,844.44
1st New Jersey	27.50	48.00	97.00	2,951.51	3,046.84	751.57	66.00	210.00	7,193.42
5th New Jersey	25,685.32	126.00	178.00	8,891.87	5,831.41	1,862.27	1,141.44	160.00	43,896.31
New Mexico			48.00	564.50	593.00	31.00	15.90	488.25	1,750.65
1st New York	3,580.88	310.00	120.00	12,674.81	3,111.74	1,755.00	221.40		21,073.83

12204-20-6

64 REPORT OF COMMISSIONER OF INTERNAL REVENUE

REPORT OF COMMISSIONER OF INTERNAL REVENUE 65

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Narcotics								Total
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders \$24	Dealers		Practitioners, \$3	Dealers to untaxed narcotic preparations, \$1	Opium order blanks, per hundred, \$1	Miscellaneous collections relating to narcotics	
			Wholesale, \$12	Retail, \$6					
2d New York	\$20,719.70	\$551.50	\$612.25	\$2,424.63	\$823.55	\$341.20	\$102.13	\$104.38	\$31,775.05
3d New York	15,499.56	97.00	120.00	4,099.65	8,233.50	34.60	147.39	1.00	29,932.67
14th New York	1,205.03	360.00	509.25	6,626.50	4,401.75	90.75	181.20	300.00	14,384.48
21st New York	781.56	180.00	318.00	2,707.47	3,384.42	200.00	94.00	2,120.00	7,568.54
23d New York	791.34	284.00	405.00	3,763.00	4,443.75	79.75	124.00	4,285.50	12,011.74
North Carolina		24.00	630.50	4,587.96	4,225.99	434.00	174.00	542.00	14,381.95
North Dakota			108.00	1,227.00	841.04	8.25	30.70	1,230.00	2,757.99
1st Ohio	618.80	348.00	437.00	3,146.50	2,153.07	84.75	110.03	276.00	9,127.65
10th Ohio	33.10	48.00	384.00	1,989.25	2,975.75	136.00	69.35	1,590.00	5,675.46
11th Ohio	849.46	144.00	285.00	2,182.00	2,796.57	160.00	90.00	2,705.25	8,107.02
18th Ohio	1,658.74	294.00	444.00	6,395.01	6,724.01	171.50	214.50	137.24	18,412.91
Oklahoma		420.00	432.25	9,776.54	6,943.41	231.19	137.24	92.00	16,691.59
Oregon	21.00	74.00	280.00	3,535.58	3,009.45	31.79	96.50	2,045.00	9,155.28
1st Pennsylvania	15,301.34	1,040.00	956.25	13,416.10	12,733.76	1,281.75	35.01	350.00	57,089.61
12th Pennsylvania			438.00	3,815.89	4,162.54	299.50	95.01	1,674.30	9,781.84
23d Pennsylvania	433.75	144.00	428.00	8,220.27	9,387.37	751.00	175.41	45.00	20,933.81
Rhode Island	33.14	120.00	171.00	2,240.26	1,387.37	175.41	39.55	101.00	4,198.50
South Carolina	15.00	72.00	384.00	4,174.43	4,638.25	1,429.50	31.55	45.00	10,714.78
South Dakota			60.00	1,067.30	1,058.57	23.26	31.55	3,412.07	2,865.67
Tennessee	678.19	298.00	750.00	7,997.01	8,124.20	757.25	195.61	4,967.00	22,112.34
1st Texas	21.43	24.00	592.75	7,188.14	5,547.47	328.82	181.60	1,250.00	18,752.17
2d Texas	316.90	120.00	507.00	10,747.43	8,904.47	308.39	206.73	1,476.00	22,450.68
Utah	8.00	24.00	68.00	677.00	1,071.25	39.00	30.12	11.00	3,284.65
Vermont		10.00	155.00	902.50	1,289.63	348.00	30.12	55.00	2,746.25
Virginia	46.34	72.00	755.00	9,568.01	5,583.50	948.75	184.70	5,070.00	12,718.50
Washington	8.50	204.00	689.00	3,055.89	4,159.30	109.25	104.37	170.75	15,400.34
West Virginia	3.00	108.00	313.00	2,683.00	4,391.73	391.51	105.25	959.12	8,138.24
Wisconsin	37.00	120.00	280.58	8,755.64	10,991.80	292.27	170.58	40.00	19,627.87
Wyoming		30.32	84.00	665.00	455.75	40.00	13.35		2,247.54
Total	141,369.19	14,287.50	25,217.53	329,008.73	313,992.92	29,801.46	9,848.85	117,592.59	981,739.07

District	Special taxes not elsewhere enumerated										
	Corporations, for each \$1,000 capital stock over \$5,000, \$1	Brokers				Bowling alleys, billiard and pool tables, for each alley or table, \$10	Shooting galleries, \$20	Riding academies, \$100	Passenger automobiles for hire (according to seating capacity), \$10-\$20	Use of yachts, pleasure boats, etc., according to length and tonnage	Total
		Stock, \$50-\$300	Pawn, \$100	Custom-house, \$50	Ship, \$50						
Alabama	\$478,872.39	\$3,831.26	\$2,505.00	\$50.00	\$250.00	\$10,835.53	\$28.34		\$27,116.68	\$411.52	\$523,007.72
Arizona	149,245.10	283.34	583.34	129.22		10,298.89	75.02		4,573.02		165,284.03
Arkansas	230,060.85	162.50	1,146.00			10,767.26	178.38		22,847.42		255,156.41
1st California	3,245,521.63	15,828.55	5,011.69	450.00	1,420.17	48,286.81	459.19	\$300.00	35,781.12	5,784.99	3,300,753.15
6th California	2,141,583.94	19,246.24	5,041.69	1,089.61	200.01	61,610.24	617.63	1,165.00	41,527.81	13,749.71	2,285,821.78
Colorado	874,651.77	3,739.03	2,850.85	50.00		28,407.11	111.68		20,009.50		1,029,829.04
Connecticut	1,313,791.91	4,039.82	3,721.67	50.00		27,289.97	460.45	598.75	27,802.66	6,066.82	1,383,855.05
Delaware	943,295.31	37.50	300.00	50.00		2,022.00	76.67		2,081.25	1,957.00	949,929.63
Florida	608,189.58	1,731.68	1,833.35	433.34	864.50	15,295.52	102.95	58.34	32,489.28	16,592.00	173,581.03
Georgia	686,920.07	5,072.92	5,375.01	1,250.00	783.34	2,496.30	130.01		21,518.30	1,383.00	731,928.95
Hawaii	331,715.13	1,700.00		150.00	150.00	3,682.01	60.00		16,269.78	75.00	353,801.92
Idaho	144,633.15	485.00	400.00			10,299.58	163.99		3,820.61	11.00	150,743.04
1st Illinois	7,528,779.90	117,842.95	5,531.68	925.01	1,216.67	121,340.68	346.27	681.59	100,253.64	9,117.69	7,885,936.17
8th Illinois	441,263.31	2,770.00	2,246.67			39,094.54	130.00	168.25	17,938.42	274.25	503,863.44
Indiana	1,165,607.41	3,560.63	3,691.69		100.00	54,598.54	425.67		33,334.05	279.00	1,261,897.07
Iowa	640,271.46	4,364.80	3,195.00			60,764.93	352.01		27,201.14	487.67	742,637.01
Kansas	1,002,450.90	1,287.29	3,275.12			26,584.14	328.78		19,065.82		1,052,994.94
Kentucky	729,018.91	1,176.04	2,890.50			27,527.31	111.88	63.75	32,337.60	230.00	793,444.79
Louisiana	596,856.27	18,578.56	2,328.46	350.00	1,310.42	12,723.72	135.73		20,518.60	4,040.03	866,872.76
Maine	429,310.03	375.00	202.50	49.98	112.50	10,761.85	100.00	250.00	16,594.37	1,843.03	456,620.23
Maryland	1,410,225.04	3,345.65	1,365.69	516.68	606.49	25,545.05	293.34	175.00	40,772.02	7,475.82	1,490,271.78
Massachusetts	4,603,630.48	34,413.71	9,139.12	1,662.51	1,575.00	83,123.23	401.27	557.50	70,321.84	13,106.56	4,717,991.22
1st Michigan	3,295,619.32	3,921.75	3,968.31	400.00	100.00	29,252.92	655.48	100.00	39,549.03	8,983.26	3,422,525.10
4th Michigan	644,217.25	1,176.04	483.34			62,183.14	60.00	130.00	13,033.00	1,924.77	682,542.34
Minnesota	2,067,778.93	10,775.64	2,704.85	533.34	200.00	26,643.62	182.93	401.67	23,859.78	829.34	2,172,811.10
Mississippi	167,953.00	5,673.17	150.00		50.00	3,969.35	96.67		12,789.47	121.88	190,823.60
1st Missouri	1,779,937.94	8,286.47	2,447.94	200.00	100.00	26,901.69	552.59	100.00	27,583.82	253.00	1,840,363.32
6th Missouri	751,679.50	16,102.96	5,705.02	50.00	85.00	19,903.69	350.01		19,903.69		818,901.01
Montana	227,429.76	150.63	900.00	142.50		9,480.49	11.67		6,090.87		244,206.12
Nebraska	369,423.69	3,889.31	2,410.02			36,721.01	132.53		11,471.55		418,048.11
Nevada	37,639.19	561.31				1,739.27			996.74		41,036.61
New Hampshire	192,725.48	400.00	600.00			8,179.59	69.00		15,814.38	280.00	217,008.45
1st New Jersey	528,518.58	494.38	841.68			13,032.46	420.86	400.00	25,313.60	2,906.72	571,668.23
6th New Jersey	2,373,804.69	2,412.54	2,642.10	112.50	41.67	33,990.88	60.00	716.63	78,715.80	4,162.26	2,496,649.03

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Special taxes not elsewhere enumerated										
	Corporations, for each \$1,000 capital stock over \$5,000, \$1	Brokers				Bowling alleys, billiard and pool tables: for each alley or table, \$10	Shooting galleries, \$20	Riding academies, \$100	Passenger automobiles for hire (according to seating capacity), \$10-\$20	Use of yachts, pleasure boats, etc., according to length and tonnage	Total
		Stock, \$50-\$100	Pawn, \$100	Custom-house, \$50	Ship, \$50						
New Mexico.....	\$67,429.87	\$100.00	\$391.67			\$7,694.07			\$1,627.77	\$69,049.38	
1st New York.....	1,145,975.74	712.33	1,405.00	\$50.00	\$50.00	27,844.98	\$20.00	\$200.00	84,603.87	1,246,579.50	
2d New York.....	17,678,462.72	316,503.28	2,225.00	9,134.19	11,162.45	10,095.94	35.00		13,112.22	18,009,851.29	
3d New York.....	6,228,462.72	5,017.00	7,763.34	170.83	362.50	21,433.72		104.00	39,677.36	6,344,708.56	
14th New York.....	1,275,737.52	2,643.15	3,212.51	200.00		34,890.35		75.00	84,855.02	1,389,238.55	
21st New York.....	699,382.95	2,067.54	1,438.34	158.34		17,787.81			15,066.72	739,238.05	
28th New York.....	1,428,937.78	4,897.73	3,194.67	300.00	150.00	29,094.61			18,868.80	1,487,209.41	
North Carolina.....	1,061,616.69	1,786.25	333.34	145.84	50.00	8,153.69			23,763.10	1,094,509.37	
North Dakota.....	72,140.72	250.00	600.00	362.68		26,840.01			2,942.46	74,135.82	
1st Ohio.....	1,184,577.96	4,265.76	2,623.55	50.00	50.00	19,469.54		200.00	18,048.71	1,247,000	
10th Ohio.....	748,490.62	757.09	1,600.00	50.00		26,881.63		125.00	10,265.00	789,446.35	
11th Ohio.....	647,442.74	842.49	2,118.32			18,776.81			12,579.62	681,928.53	
15th Ohio.....	2,989,378.82	6,291.35	4,997.53	100.00	208.34	63,089.07		130.00	32,034.33	3,098,021.81	
Oklahoma.....	917,291.40	1,814.59	5,471.30			26,807.40			20,517.97	970,590.25	
Oregon.....	473,250.42	1,782.56	1,472.51	312.50	608.34	21,731.45		160.00	12,873.54	513,013.89	
1st Pennsylvania.....	4,804,122.55	11,142.46	6,023.77	654.38	562.50	40,830.22		430.00	37,545.77	4,900,929.79	
12th Pennsylvania.....	1,450,330.30	1,000.00	1,700.00		160.00	15,943.53			10,416.26	1,479,229.79	
23d Pennsylvania.....	4,332,524.91	3,429.66	6,705.67	100.00	160.00	86,568.43			51,739.92	4,485,978.45	
Rhode Island.....	658,691.15	341.07	200.00			8,723.21		91.67	12,090.10	683,317.88	
South Carolina.....	312,672.44	4,463.35	1,125.00	280.59	393.75	3,428.23		40.00	13,050.69	330,546.65	
South Dakota.....	78,305.49	200.00				18,489.82			3,829.86	98,025.17	
Tennessee.....	665,710.75	8,714.68	3,639.59		220.00	15,088.18		83.33	28,006.69	719,641.72	
1st Texas.....	1,108,014.38	12,782.33	6,883.98	2,481.27	1,789.18	8,103.82			28,488.43	1,188,676.94	
2d Texas.....	884,598.93	8,806.33	3,905.41			2,064.90			27,236.09	924,614.25	
Utah.....	314,099.50	1,965.42	1,658.34			12,730.74			4,963.44	336,360.78	
Vermont.....	110,830.60	250.00	100.00			5,239.84		230.00	7,257.70	124,031.36	
Virginia.....	1,100,400.78	3,856.98	8,752.93	1,886.67	375.00	26,490.94			27,104.37	1,166,270.56	
Washington.....	1,049,772.38	3,433.01	6,273.53	908.34	708.35	29,842.12		305.00	10,670.00	1,119,144.78	
West Virginia.....	994,598.09	1,228.17	1,813.75			19,129.89			16,328.84	1,013,410.83	
Wisconsin.....	1,548,959.73	8,253.87	1,208.82	100.00		65,414.78			30,374.78	1,644,315.23	
Wyoming.....	126,294.97	155.23	1,341.67			7,965.90			9,206.94	145,003.65	
Total.....	97,394,755.61	716,605.72	172,189.86	28,197.28	20,048.27	1,714,659.86	14,160.64	8,098.48	1,640,797.45	101,932,733.82	

District	Admissions to theaters, etc., and club dues					Miscellaneous				Total (all sources)		
	Theaters, concerts, etc., for each 10 cents or fraction thereof, 1 cent	Sold at places other than the ticket office, and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged, 1½ cents for each 10 cents or fraction thereof	Dues, social, athletic or sporting club, over \$10 annually, 10 per cent	Total	Collections under prohibition laws	Internal revenue collected through customs offices		Miscellaneous including delinquent taxes collected under repealed law, etc.	
Alabama.....	\$46,223.50					\$54,068.73	\$100,202.23	\$7,377.02	\$13.73	\$304.54	\$8,195.29	\$9,454,000.31
Arizona.....	18,671.18					15,430.83	34,102.01	4,780.81			4,783.81	1,982,790.46
Arkansas.....	37,096.73				\$258.76	27,163.89	64,514.38	1,631.56		4,612.57	6,164.12	4,633,495.25
1st California.....	737,602.33	\$5,138.76	\$402.44	38,345.06	349,678.51	1,131,127.12	1,795,579.37	5,635.00	8.80	7,075.46	12,739.26	73,368,456.83
6th California.....	1,090,001.35	6,353.67	\$405.02	44,443.21	684,375.22	1,990,443.65	3,061,901.90	7,941.50	137.14	3,398.00	11,474.64	61,691,548.10
Colorado.....	130,201.30			133.15	60,109.21	200,317.92	430,071.90	935.00	14.01	2,369.59	3,368.80	14,830,325.23
Connecticut.....	225,456.65		296.55	173.66	3,816.92	15,168.27	32,286.32		4.16	17,186.80	17,190.96	35,538,825.43
Delaware.....	16,851.50			266.65		132,521.66	525,778.03			2,090.05	2,090.00	11,632,050.05
Florida.....	392,856.37					62,521.71	206,433.14	2,974.42	40.53	661.62	8,676.57	43,207,083.75
Georgia.....	143,911.43					14,537.14	45,687.42	12,268.89	30.62	9,166.49	21,464.00	14,231,497.01
Hawaii.....	31,078.67				73.71	1,287.85	31,105.49	1,810.00	18.98	24.96	1,853.94	6,797,151.80
I Idaho.....	29,817.64					1,340,967.78	3,621,057.74	1,246.25		482.32	1,728.57	1,290,981.84
1st Illinois.....	2,342,291.95	30,107.32	1,002.97	116,687.72	1,130,745.31	1,558,859.32	4,173,093.93	1,537.67		67,619.89	110,894.49	203,760,417.60
5th Illinois.....	85,108.01				70,745.31	178,680.11	528,095.42			248.18	9,473.84	12,959,368.83
Indiana.....	351,518.31				84,899.00	241,214.80	2,603.23			6,690.73	15,590.73	39,637,359.49
Iowa.....	156,228.63			90.17	42,870.21	107,166.07	2,400.00		22	2,027.88	4,631.35	13,962,083.79
Kansas.....	64,295.76				58,148.65	307,816.92	5,510.50		75	9,945.37	12,345.37	17,435,523.37
Kentucky.....	239,124.49		6,538.31	3,985.47	12,251.49	35,603.55	77,908.32			1,203.21	6,714.46	20,845,209.73
Louisiana.....	165,162.00				231,722.74	1,012,119.70	3,143.03		1.98	1,191.28	4,738.26	9,783,009.21
Maine.....	42,404.47				594,844.95	1,835,780.71	2,570.00			14,441.44	17,666.85	47,335,948.42
Maryland.....	766,199.88	1,941.67	598.80	63.26	32,780.37	396,130.68	1,539,553.94			20,905.76	30,870.66	118,847,761.41
Massachusetts.....	1,281,538.62	7,466.56			55,294.19	124,931.78	2,910.00			5,113.15	212,068,078.82	
Michigan.....	920,633.91				177,089.22	408,856.08	19,452.79		42.07	1,264.57	20,759.43	33,898,182.67
Minnesota.....	226,494.19				11,135.20	48,896.69	200.00			121.79	321.76	3,000,460.11
Mississippi.....	37,258.09				175,781.12	677,358.81	8,294.00			9,233.01	15,765.26	52,870,704.08
1st Missouri.....	487,205.69											

The exemption of the amounts paid for admission to theaters, concerts, etc., of 50 cents or less was increased to 75 cents or less by the revenue act of 1926, effective Mar. 29, 1926.

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Admissions to theaters, etc., and club dues						Miscellaneous				Total (all sources)	
	Theaters, concerts, etc., for each 10 cents or fraction thereof, 1 cent	Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged, 15¢ cents for each 10 cents or fraction thereof	Dues, social, athletic or sporting club, over \$10 annually, 10 per cent	Total	Collections under prohibition laws	Internal revenue collected through customs offices	Miscellaneous including delinquent taxes collected under repealed law, etc.		Total
6th Missouri	\$172,400.20				\$714.23	\$138,104.65	\$311,219.17	\$11,822.29	\$1.58	\$3,521.86	\$15,345.73	\$15,057,950.40
Montana	26,828.06				1.50	8,685.82	45,515.98	11,910.33	1.65	283.29	12,195.27	9,100,561.41
Nebraska	94,193.69				1,234.85	50,882.33	146,310.87	4,762.50	43.95	1,757.81	6,564.26	7,458,128.42
Nevada	53,396.86						63,398.86	2,134.17			2,134.17	566,345.84
New Hampshire	19,955.29					31,768.33	61,728.62	200.00		26.48	226.48	4,125,703.73
1st New Jersey	153,716.06			\$67.50	12,420.68	110,208.91	306,413.15	2,774.17		10,052.12	12,826.29	19,502,592.09
6th New Jersey	482,131.59			17.95	5,164.62	284,295.52	771,605.68	21,833.33		10,505.85	32,339.18	62,588,743.02
New Mexico	7,350.40					3,378.42	8,728.82	150.00		3.75	153.75	739,004.64
1st New York	914,934.41	\$31.88			41,809.13	481,397.51	1,428,172.93			7,075.25	7,075.25	85,122,221.02
2d New York	268,831.23	28,482.64	\$19,793.66	3,471.41	15,464.84	270,782.11	607,795.99		50,896.88	40,274.50	91,171.44	365,749,130.47
3d New York	6,345,720.87	48,807.55	2,950.14	16,714.41	190,284.00	843,279.13	6,447,755.90	4,100.00		28,562.08	32,662.08	178,607,281.54
14th New York	335,906.26				25,509.76	394,127.98	915,544.00	5,700.00		131,032.24	136,732.24	49,657,079.63
21st New York	103,059.47				3,113.38	86,345.08	192,517.93	4,876.17	59.51	433.88	5,369.86	17,682,932.93
28th New York	333,278.79				22,873.07	178,264.57	534,416.43	3,376.28	7.50	3,373.94	4,757.72	36,510,917.17
North Carolina	65,050.88					61,504.79	127,155.67	380.00		109.91	469.91	192,403,633.34
North Dakota	21,542.47					2,153.50	23,695.97	1,346.80		123.81	1,470.61	1,017,975.84
1st Ohio	310,504.31				12,083.63	134,600.20	464,088.14	1,100.00		138.72	1,238.72	45,444,234.75
10th Ohio	72,135.19	5.41				59,430.05	131,570.65	745.00		2,405.39	3,150.39	25,389,183.85
11th Ohio	92,212.12					71,977.50	164,189.62	360.84		222.20	583.04	11,100,841.97
18th Ohio	609,073.77	1,641.91	16.00		4,561.45	285,442.49	880,734.62	5,495.00	207.97	112,938.78	118,641.75	73,815,362.15
Oklahoma	129,817.85					58,581.19	188,399.04	399.22		83,713.34	84,112.56	18,053,775.04
Oregon	146,901.46			619.65	2,751.21	55,974.58	206,306.90	1,049.33	8.62	6,394.31	6,442.86	7,490,997.69
1st Pennsylvania	1,124,750.99	7,457.87			24,690.80	579,682.85	1,736,492.51	38,660.00	380.71	24,662.87	63,609.68	148,553,110.28
12th Pennsylvania	122,545.89				488.60	54,928.99	178,032.48	38,823.99		15,325.48	54,149.47	20,944,602.28
2d Pennsylvania	536,825.28			1,120.81	4,820.54	325,692.02	867,437.84	16,510.83		3,590.06	20,079.90	82,820,035.16
Rhode Island	113,698.52				1,086.29	73,306.37	190,005.99	1,199.82		493.18	1,693.00	16,895,181.29
South Carolina	20,651.85					21,187.24	41,839.17	9,669.22		1,387.44	11,040.66	4,897,504.76
South Dakota	27,127.47					4,405.75	31,533.22	1,000.81		452.66	1,453.47	1,115,863.04
Tennessee	69,351.94					58,008.49	147,360.43	6,205.74		1,628.70	7,834.44	17,258,133.90
1st Texas	183,241.54		163.54	3,760.14	3,760.14	93,607.42	260,762.64	3,735.00	137.49	48,871.40	52,743.80	24,371,348.45
2d Texas	101,616.90		81,133.10	3,136.94	630.35	35,875.48	222,428.77	2,580.00		67,689.20	70,239.20	16,507,700.49
Utah	68,621.92				59.93	29,956.93	80,638.78	1,449.00		65.54	1,514.54	4,023,259.66
Vermont	23,897.70					10,729.59	33,627.29			50.11	50.11	3,401,381.16
Virginia	104,796.89					70,317.70	175,114.59	9,056.05		4,304.46	13,360.51	60,786,037.66
Washington	229,090.41			3,470.89		118,402.43	350,963.73	27,239.50	16.97	1,724.19	28,980.66	14,371,528.88
West Virginia	38,281.88				1.27	39,533.44	77,815.32	7,962.01		310.53	8,272.54	15,628,256.06
Wisconsin	245,153.52	2,474.50				135,222.10	382,851.39	5,755.65	41.28	15,651.30	21,449.23	39,595,355.83
Wyoming	21,068.52					3,910.98	24,979.50	503.00		280.89	783.80	1,585,846.83
Philippine Islands												788,529.73
Total	22,997,106.14	140,969.74	106,297.44	32,570.05	703,793.26	10,073,838.39	34,054,515.05	416,197.63	55,065.43	815,711.88	1,280,974.94	2,835,999,962.19

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY STATES COMPRISING TWO OR MORE DISTRICTS; FROM THE STATE OF MARYLAND AND THE DISTRICT OF COLUMBIA, WHICH CONSTITUTE THE DISTRICT OF MARYLAND; AND FROM THE STATE OF WASHINGTON AND THE TERRITORY OF ALASKA, WHICH CONSTITUTE THE DISTRICT OF WASHINGTON

State	Income tax			Estate—transfer of net estates of decedents	Gifts—transfer of any property by gift	Distilled spirits and alcoholic beverages						
	Corporation	Individual	Total			Nonbeverage spirits distilled from—		Beverage spirits distilled from fruit; per gallon, \$2.20	Rectified spirits or wines; per gallon, 50 cents	Spirits for export; stamps, each 5 and 10 cents	Bottled in bond spirits; case stamps, each 10 cents	Still or sparkling wines, cordials, etc., 16 cents to \$1
						Fruit; per gallon, \$2.20	Other materials, per gallon, \$2.20					
Alaska.....	\$45,556.38	\$35,237.30	\$150,823.88									
California.....	50,123,463.32	45,579,315.70	101,712,719.02	\$8,222,655.90	\$377,651.42	\$63,455.71	\$1,148,378.14		\$0.10	\$2,140.00	\$403,771.81	
District of Columbia.....	7,962,003.49	7,228,627.94	15,190,628.43	502,932.52	9,345.15		39,269.12					
Illinois.....	102,461,175.40	74,400,073.36	176,861,248.76	5,161,221.77	443,265.38	11,238.04	5,160,137.18		\$167.99	1,464.00	45,558.40	
Maryland.....	14,016,489.22	11,628,964.47	25,646,453.69	639,920.12	29,341.35		570,842.33		158.85	127.20	8,108.00	
Michigan.....	82,459,731.84	36,110,383.67	122,570,115.51	2,271,270.02	97,803.14		428,729.40				2,288.73	
Missouri.....	34,307,257.05	15,236,189.83	49,543,446.88	750,918.43	59,204.67		810,471.00				16,323.04	
New Jersey.....	38,006,041.52	34,243,297.07	72,249,338.59	1,188,277.32	80,180.99		1,857.71		14.01		24,272.50	
New York.....	245,152,464.37	324,353,028.73	569,505,493.10	46,384,012.80	946,046.89	35,203.25	3,485,949.09		1,565.01	50.00	2,086.00	
Ohio.....	72,725,946.19	36,344,968.17	109,070,914.36	1,070,088.11	67,623.91		2,082,125.87		\$480.52	1.00	742.00	
Pennsylvania.....	112,055,902.00	83,330,930.82	195,386,832.82	12,503,039.63	242,548.67		3,097,240.98			16.50	17,296.00	
Texas.....	23,804,445.54	13,074,282.23	36,878,727.77	1,742,986.37	156,427.31		300.52				2,482.04	
Washington.....	9,075,138.88	3,081,574.26	12,156,713.14	155,351.63	12,221.60							

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

2 Includes \$15,784.13 income tax on Alaska railroads (act of July 18, 1914).

State	Distilled spirits and alcoholic beverages—Continued											
	Grape brandy for fortifying sweet wines; per gallon, 60 cents	Rectifiers		Liquor dealers		Manufacturers of stills, \$50	Stills or worms manufactured, each, \$20	Fermented liquors, per barrel, \$5	Brewers		Miscellaneous collections relating to distilled spirits	Total
		Less than 500 barrels, \$100	500 barrels or more, \$200	Retail, \$25	Wholesale, \$100				Less than 500 barrels, \$50	500 barrels or more, \$100		
Alaska.....					\$25.00							\$25.00
California.....	\$308,466.50		\$26.57		50,095.45	\$2,502.09	\$212.51	\$60.00			\$230.40	1,979,342.28
District of Columbia.....					3,554.40							42,828.52
Illinois.....					56,428.59	3,708.34		391.88				5,282,308.42
Maryland.....	\$100.00				8,804.31	1,633.34					3.12	889,894.65
Michigan.....					2,277.56	541.67		20.00			949.20	432,518.15
Missouri.....					21,027.29	1,902.50		500.00				632,612.56
New Jersey.....	3,598.32	100.00			23,742.61	1,317.72		256.09	\$11,456.20	\$8.19		67,595.27
New York.....	5,323.14	341.67	10.00		105,411.34	12,634.60		205.98			\$200.00	4,810,530.85
Ohio.....	4,704.12				19,178.00	2,853.35		100.01			78.22	2,148,256.21
Pennsylvania.....		12.51			66,394.42	4,282.10		48.84			4.83	3,187,775.27
Texas.....					85.84	383.34						18,167.18
Washington.....					16,739.99	1,116.67						479.18

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY STATES, ETC.—Continued

State	Tobacco and tobacco manufactures											Cigars (small) per thousand, \$1.50	Cigars (small) per thousand, \$0.75	
	Cigars according to intended retail prices													
	Class A, per thousand, \$1	Class A, per thousand, \$2	Class B, per thousand, \$6	Class B, per thousand, \$3	Class C, per thousand, \$9	Class C, per thousand, \$5	Class D, per thousand, \$12	Class D, per thousand, \$10.50	Class E, per thousand, \$15	Class E, per thousand, \$13.50				
Alaska	\$10.95				\$130.05	\$52.50								
California	88,618.19	\$16,941.02	\$10,959.60	\$2,184.28	270,328.26	51,717.12	\$1,473.00	\$558.42	\$7,691.89	\$2,366.57	\$9.75	\$3.00		
District of Columbia	136.40	33.55	499.95	68.25	497.23	60.00	279.00	18.38	3,499.50	468.13	1.50	1.50		
Illinois	94,133.46	18,019.61	74,426.63	13,878.63	338,136.73	67,838.92	19,397.70	6,365.86	9,362.87	2,615.93	7.50	1.50		
Maryland	68,913.45	15,028.88	74,670.41	12,641.90	377,892.97	73,234.38	4,040.40	982.30	179.55	59.73	133,692.25	33,805.07		
Michigan	150,914.44	26,683.78	379,817.85	63,975.98	1,151,879.54	217,295.57	22,625.14	6,674.04	3,758.93	1,337.58	1.50	1.50		
Missouri	65,750.73	11,397.00	32,902.18	4,603.48	62,122.67	12,564.10	790.50	169.59	3,187.95	662.58	1.50	1.50		
New Jersey	352,097.43	78,224.32	157,010.22	25,560.86	2,493,879.77	441,652.50	60,328.64	35,821.58	10,412.07	1,426.15	384.45	94.13		
New York	858,971.08	186,215.33	291,018.35	63,244.13	1,811,785.74	337,849.82	243,569.71	67,625.78	304,705.60	37,194.45	12,096.80	2,533.72		
Ohio	754,519.25	168,342.01	728,108.45	89,101.77	779,732.12	129,591.47	5,050.58	1,672.93	4,654.21	740.49	1.65	2.25		
Pennsylvania	2,956,443.18	543,757.64	861,447.60	358,894.43	4,623,398.77	886,852.56	93,270.52	29,960.43	26,542.62	6,216.87	126,764.40	22,500.00		
Texas	28,002.68	6,142.35	9,317.43	2,256.75	50,073.46	9,560.14	301.20	133.11	189.63	68				
Washington	4,941.29	887.80	1,324.59	287.78	9,500.55	1,632.03	24.00		18.00					

NOTE.—Rates of tax on cigars are reduced by the revenue act of 1926, effective Mar. 29, 1926.

State	Tobacco and tobacco manufactures—Continued													
	Cigarettes (large), per thousand, \$7.20	Cigarettes (small), per thousand, \$3	Snuff, per pound, 18 cents	Manufactured tobacco, per pound, 18 cents	Leaf tobacco sold, or shipped in violation of section 3396, R. S., etc.	Cigarette papers, per package, 24 and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Cigar and cigarette manufactures—Annual sales						
								Not over 50,000 cigars, \$4	50,001-100,000 cigars, \$6	100,001-200,000 cigars, \$12	200,001-400,000 cigars, \$24	Over 400,000 cigars, \$24; in excess of 400,000 cigars per 1,000 or fraction thereof, 10 cents	Cigarettes, including small cigars, per 10,000 cigarettes or fraction thereof, 6 cents	
Alaska								\$1.00						
California	\$111.13	\$4,302,476.67	\$1.31	\$35,812.47	\$10.00	\$194,365.79		659.80	\$317.00	\$276.00	\$348.00	\$4,348.53	\$15,541.01	
District of Columbia	21.60	17.70		135.18				23.54	29.00					
Illinois	3,694.68	15,166.39	1,714,195.88	4,285,483.64	488.55			254.67	1,302.50	1,644.00	1,742.00	3,610.70	32.67	
Maryland	72	3.30		385.67				748.70	335.65	491.50	3,835.40	21,653.44	142.44	
Michigan		52,923.81	10,752.65	2,834,674.76				600.72	385.00	379.50	264.00	2,827.60	1.80	
Missouri		92.34		10,569,568.21				660.75	259.00	305.60	288.00	48,171.51	36,892.17	
New Jersey	17.68	20,486,885.85	1,715,211.92	2,642,608.26				19,808.55	7,449.91	2,469.17	2,138.70	32,342.89	39,166.04	
New York	11,389.42	28,680,881.83	9,314.39	1,499,297.00	529.16	684,088.23	\$5,536.11	1,148.78	683.50	842.60	981.00	37,260.45	15,108.64	
Ohio	183.71	76.67		279,439,505,194.13				1,787.87	931.95	1,524.16	2,777.08	193,899.35	22,173.60	
Pennsylvania	3,577.18	9,730,625.84	577.62	804,004.26	15.00	22,272.01		168.91	66.50	99.00	72.00	1,633.55		
Texas	1.44	69.29		35,234.55	10.00			142.01	54.00	51.00	24.00	163.20		
Washington		46.92		676.06										

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1920, BY STATES, ETC.—Continued

State	Tobacco and tobacco manufactures—Continued					Oleomargarine									
	Tobacco manufactures—Annual sales				Miscellaneous collections relating to tobacco	Total	Colored, per pound, 10 cents	Uncolored, per pound, 1/4 cent	Manufacturers, \$500	Retail dealers		Wholesale dealers		Total	
	Not over 50,000 pounds, \$6	50,001-100,000 pounds, \$12	100,001-200,000 pounds, \$24	Over 200,000 pounds, \$24; in excess of 200,000 pounds, per 1,000 pounds or fraction thereof, 16 cents						Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200		
Alaska.....						\$107.50							\$10.00		\$10.00
California.....	\$209.00	\$12.00		\$372.70	\$1,253.76	10,009,208.18		\$60,059.75	\$10,877.00	\$3.38	73,213.45	\$200.00	\$12,105.12	150,458.70	\$8,321.33
District of Columbia.....						5,843.71				3,750.00	2,305.33	480.00	1,800.00	8,321.33	
Illinois.....	1,010.00	83.00	\$24.00	5,142.56		6,710,504.81	\$267,075.00	281,280.25	11,200.00		81,665.46	1,920.00	29,145.69	672,296.60	
Maryland.....	50.00			452.65		805,568.68	224,255.00	5,213.25	1,000.00	13,214.69	7,325.28	1,700.00	8,310.67	250,891.79	
Michigan.....	234.00			2,333.60	214.83	4,959,389.43		1,651.50	1,200.00	48.00	65,613.56	5.00	27,428.63	65,949.69	
Missouri.....	59.50		35.00	9,208.40	53.83	10,787,822.96		85,995.50	27,018.15	1,200.00	7,950.00	40,057.23	900.00	8,216.68	171,396.56
New Jersey.....	142.50	24.00	48.00	4,836.64	100.22	28,672,336.72		56,752.50	52,448.71	3,000.00	33,602.88		6,700.02	152,504.11	
New York.....	3,036.38	863.86	48.00	7,419.45	26,274.31	35,358,424.05		1,032.00	5,500.00	600.00	99,825.00	5.50	44,389.50	104,332.09	
Ohio.....	582.00	48.00	78.00	7,100.80	748.18	12,233,162.40		84.60	46,465.75	1,800.00	15.00		25,220.03	105,480.92	
Pennsylvania.....	809.50	21.00	216.00	904.96	132.64	22,322,302.94		44.50			25,105.94	2,200.00	7,850.01	35,200.45	
Texas.....	16.00		24.00			143,310.67		59,612.41			10,082.05	3,120.00	6,937.80	87,970.82	
Washington.....	24.00			5.00		19,454.23		10.00			19,731.57		6,108.67	28,433.24	

State	Adulterated butter—Manufacturers, \$500	Process or renovated butter			Filled cheese					Mixed flour		
		Per pound, 1/4 cent	Manufacturers, \$50	Total	Domestic, per pound, 1 cent	Manufacturers, \$400	Retail dealers \$12	Wholesale dealers, \$250	Total	Per barrel, 4 cents	Makers, packers, or res-packers, \$12	Total
California.....										\$5,128.66	\$155.00	\$3,233.66
Illinois.....					\$128.85	\$20.00			\$148.85	39.80	22.00	62.70
Maryland.....		\$2,741.40	\$108.34	\$2,849.74								
Michigan.....										22.60	518.86	541.46
Missouri.....		793.41	50.00	843.41						4.00	92.00	96.00
New Jersey.....								\$400.00	400.00			
New York.....	\$1,400.00							700.00	700.00	31.80	10.00	41.80
Ohio.....										30.00		30.00
Pennsylvania.....								\$1.00	1.00	3.00	1.00	4.00
Washington.....										1,191.78	50.00	1,247.78

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY STATES, ETC.—Continued

State	Stamp taxes (not elsewhere specified)					Manufacturers' excise tax (secs. 600 and 903, revenue acts of 1924 and 1926)				
	Documentary ¹				Playing cards, per pack, 10 cents	Total	Automobile trucks and wagons, 3 per cent	Other automobiles and motor cycles, 5 and 3 per cent	Tires, parts, or accessories for automobiles, etc., 2½ per cent	Cameras and lenses, 10 per cent
	Stamp sales by postmasters	Bonds, capital stock issues, conveyances, etc. (according to class and value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sales of produce on any exchange, etc., for each \$100 in value or fraction thereof, 1 cent						
Alaska.....		\$771.88				\$771.88				
California.....	\$237,694.32	1,348,406.97	\$128,879.11		\$7,351.70	1,722,322.10	\$137,322.15	\$225,105.20	\$700,527.06	\$571.37
District of Columbia.....		124,539.39	2,188.66			126,728.05	3,335.45	150.27	474.95	
Illinois.....	214,989.90	2,075,465.18	324,132.07	\$2,425,968.29		16,561.99	5,267,652.34	524,452.25	1,185,058.17	962,186.67
Maryland.....	82,537.89	180,854.85	18,372.10		40.80	281,855.70	9,871.72	18,822.20	24,699.16	54,902.97
Michigan.....	173,946.99	542,541.34	39,230.60		1,476.60	757,545.53	882,635.22	84,301,922.70	3,256,113.64	
Missouri.....	125,290.53	376,146.38	28,249.91		543.80	644,608.12	91,552.72	1,064,145.65	156,637.31	91.70
New Jersey.....	632,741.39	523,582.47	2,449.22		687,308.50	1,846,181.58	35,784.53	1,002,715.27	437,133.72	48,352.84
New York.....	656,360.95	9,565,841.64	15,698,212.17	1,095,791.20		208,648.85	27,558,154.84	1,420,597.75	2,660,601.46	489,911.62
Ohio.....	260,038.81	745,968.30	65,109.92	371.50	3,200,428.86	4,272,827.33	2,678,539.20	7,882,937.78	5,661,217.46	4,813.77
Pennsylvania.....	335,042.43	1,647,878.85	230,084.86		845.30	2,113,851.44	381,449.17	474,501.39	942,283.16	355.05
Texas.....	84,786.67	144,583.51	2,583.78		441.64	232,349.63	8,604.27	1,829.11	47,102.62	1.29
Washington.....	551,283.66	267,378.02	1,269.14		1,536.00	821,806.82	11,492.17	8,183.79	23,084.91	

¹ Stamp tax on deeds, conveyances, customhouse entries and withdrawals, proxies and powers of attorney, etc., was repealed by the revenue act of 1926, effective Mar. 29, 1926.

State	Manufacturers' excise tax (secs. 600 and 903, revenue acts of 1924 and 1926)—Continued						Dealers' excise tax, etc.			
	Photo-graphic films and plates, 5 per cent	Firearms, shells, etc., including pistols and revolvers, 10 per cent	Cigar or cigarette holders and pipes, 10 per cent	Coin-operated devices, coin-operated machines, etc., 5 per cent	Mah jongg and similar tile sets, etc., 10 per cent	Cereal beverages, per gallon, ½ cent	Total	Sculpture, paintings, etc., of sale price, 5 per cent	Jewelry, watches, clocks, etc., of sale price, 5 per cent	Total
Alaska.....									\$1,504.16	\$1,504.16
California.....	\$744.57	\$27,098.55	\$39.28	\$5,413.00	\$72.05	\$6,183.20	\$1,703,377.66	\$16,195.66	506,924.32	823,119.98
District of Columbia.....				169.85		70.19	4,401.72	1,986.69	60,421.86	62,408.55
Illinois.....	5,591.67	387,020.64	2,723.29	107,847.86	1,442.78	5,275.99	3,234,542.29	28.73	738,308.94	738,337.67
Maryland.....			525.21	80.00	8.11	478.54	52,494.94	753.05	137,444.75	138,193.80
Michigan.....		7,741.59	2,180.33	78,544.51		219.23	88,619,495.02	3,039.24	211,189.89	214,249.13
Missouri.....	30,458.72			5,905.40		3,129.49	1,345,920.29	5,321.85	197,783.61	203,105.46
New Jersey.....	1,493.81	185.61	11,549.75	882.00	39.27	1,715.14	1,762,857.04	46.92	100,611.19	100,658.11
New York.....	618,496.81	157,752.79	25,453.71	30,639.71	4,828.30	9,128.67	7,894,976.74	349,629.57	2,390,038.81	2,744,668.33
Ohio.....		221,663.65	48.08	12,528.07	84.58	11,945.69	16,774,178.26	3,019.46	356,231.47	360,240.93
Pennsylvania.....	76.40	14,348.63	150.05	6,141.44	135.43	3,875.92	1,823,700.84	5,322.28	640,203.49	645,525.77
Texas.....	171.00	-1,884.65		680.03		218.86	58,789.91	7,312.03	221,423.23	230,737.25
Washington.....			259.58		9.61	36.82	40,068.98	1,938.19	55,449.04	57,387.83

NOTE.—The revenue act of 1926 repealed the tax on automobile trucks and wagons, tires, parts or accessories for automobiles, effective Feb. 26, 1924, and reduced the tax from 5 to 3 per cent on other automobiles and motor cycles, effective Mar. 29, 1926. It levied a tax upon pistols and revolvers and cereal beverages, but repealed the remaining excise taxes in above classifications, effective Feb. 26, 1926.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY STATES, ETC.—Continued

State	Narcotics								Total
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, \$24	Dealers		Practitioners, \$3	Dealers in untaxed narcotic preparations, \$1	Opium, order blanks, per hundred, \$1	Miscellaneous collections relating to narcotics	
			Wholesale, \$12	Retail, \$4					
Alaska.....			\$12.00	\$112.00	\$88.62		\$1.00		\$214.22
California.....	\$430.25	\$5,064.18	1,597.50	20,605.11	10,398.26	\$252.26	519.93	\$2,490.00	47,856.49
District of Columbia.....		96.00	159.00	1,278.16	1,727.21	2.00	58.90	348.00	3,669.27
Illinois.....	10,328.59	523.50	1,390.00	20,089.66	24,786.45	4,007.50	510.14		61,035.84
Maryland.....	5,829.83	312.00	388.00	3,445.73	3,713.37	632.16	401.67	494.42	15,217.06
Michigan.....	8,316.45	268.00	819.00	12,359.63	10,581.20	402.03	299.50	1,870.00	34,812.80
Missouri.....	12,057.90	800.00	987.00	12,114.04	11,727.81	293.75	364.56	5,773.30	43,919.00
New Jersey.....	25,712.82	174.00	275.00	11,843.88	8,878.25	2,133.84	1,207.44	870.00	50,594.73
New York.....	48,178.16	782.80	2,085.50	33,793.08	25,398.71	2,710.20	871.10	2,525.38	117,344.61
Ohio.....	3,150.60	834.00	1,550.00	13,712.70	15,614.30	561.25	489.87	5,801.25	41,723.03
Pennsylvania.....	15,735.12	1,193.00	1,820.25	25,622.31	25,963.56	2,432.25	688.69	13,882.18	87,315.36
Texas.....	368.45	144.00	1,099.75	17,935.67	14,451.94	698.21	388.23	6,117.00	41,203.12
Washington.....	8.50	204.00	677.00	4,943.86	4,070.74	109.25	102.77	5,070.00	15,183.12

State	Special taxes not elsewhere enumerated									Total	
	Corporations, for each \$1,000 capital stock over \$5,000, \$1	Brokers				Bowling alleys, billiard and pool tables; for each alley or table, \$10	Shooting galleries, \$20	Riding academies, \$100	Passenger automobiles for hire (according to seating capacity), \$10-\$20		Use of yachts, pleasure boats, etc., according to length and tonnage
		Stock, \$50-\$100	Pawn, \$100	Custom-house, \$50	Ship, \$50						
Alaska.....	\$7,337.70					\$2,442.86			\$924.34	\$10,704.90	
California.....	5,338,108.57	\$35,074.70	\$10,953.38	\$1,539.81	\$1,629.18	109,897.05	\$1,076.72	\$1,466.00	77,308.93	5,646,584.93	
District of Columbia.....	555,627.77	541.47				8,755.75	48.34	100.00	15,358.55	580,441.88	
Illinois.....	7,970,043.30	120,612.05	7,778.33	925.01	1,215.67	160,435.22	376.27	847.84	118,192.06	8,389,810.01	
Maryland.....	854,597.27	2,794.18	1,366.69	516.68	606.49	16,789.30	245.00	75.00	25,383.47	909,826.90	
Michigan.....	3,936,838.57	4,432.59	4,441.69	400.00	100.00	91,436.06	715.48	230.00	52,582.00	4,105,067.44	
Missouri.....	2,534,617.34	24,689.63	8,152.90	250.00	185.00	46,805.56	902.60	100.00	49,309.44	2,605,265.43	
New Jersey.....	2,902,322.17	2,846.22	3,483.78	112.50	41.67	47,023.34	480.86	1,118.63	104,029.46	3,068,517.31	
New York.....	27,427,197.75	340,551.83	19,735.86	10,013.36	11,724.95	142,145.51	1,056.78	370.00	284,783.40	28,325,822.75	
Ohio.....	5,569,690.14	12,156.66	11,349.21	200.00	258.34	127,997.05	932.58	555.00	70,925.00	5,788,010.39	
Pennsylvania.....	10,587,327.76	16,569.12	14,400.44	784.38	742.50	143,402.18	1,729.68	430.00	79,722.97	10,850,850.96	
Texas.....	1,930,610.31	19,583.86	10,289.42	2,481.27	1,789.18	10,168.81	517.13		55,725.52	2,093,751.19	
Washington.....	1,042,434.66	3,433.51	6,272.53	908.34	708.35	27,398.26	277.31	305.00	18,745.66	1,106,439.89	

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1926, BY STATES, ETC.—Continued

State	Theaters, concerts, etc., for each 10 cents or fraction thereof, 1 cent	Sold at places other than the office, 5 and 50 per cent of the excess charged according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price of such excess, 50 per cent	Leases of boxes, or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, etc., of the 20 per cent charged, 1 1/2 cents for each 10 cents or fraction thereof	Dues social, athletic, or club, over \$10 annually, 10 per cent	Total	Collections under prohibition laws	Internal revenue collected through customs collies	Miscellaneous, including delinquent taxes collected under repealed law, etc.	Total (all sources)
Alaska	\$2,330.72					\$224.40	\$2,555.12	\$770.00	\$145.94	\$33.45	\$3,470.51
California	1,747,603.08	\$11,462.43	\$408.92	\$462.44	\$52,788.29	1,033,953.73	2,525,706.49	13,398.50	\$145.94	10,471.40	24,212,971.85
District of Columbia	431,518.23	1,367.55	13.06	51.17	7,368.06	83,973.76	523,691.32	1,413.00		2,342.02	4,237,621.70
Illinois	3,427,399.96	30,107.32	1,022.97		116,037.72	1,201,713.09	3,778,911.06	34,062.58	1,337.67	67,868.07	13,068,332.21
Maryland	334,981.50	574.12			4,124.25	148,049.58	488,128.38	1,225.02	82.49	12,098.82	13,408,331.47
Michigan	990,271.48				32,780.37	441,633.85	1,468,485.70	3,114.62	106.15	3,295.05	6,006,822.25
Missouri	659,005.98				15,983.23	313,953.77	988,574.93	18,116.29	259.82	12,754.87	31,110,991.67
New Jersey	695,847.05				17,535.30	394,914.43	1,078,022.83	21,607.50	207.97	210,761.93	277,768.69
New York	7,361,750.83	78,322.07	22,744.10	20,185.82	249,053.98	10,639,166.39	10,639,208.18	16,052.45	50,964.19	116,706.09	23,813,961.55
Ohio	1,080,925.39	1,637.32	15.00		17,545.08	531,450.24	1,620,538.03	7,700.84	96.71	43,638.41	187,820,042.62
Pennsylvania	1,781,122.18	7,457.87			30,069.94	960,772.87	2,781,663.85	63,984.92	137.49	110,660.61	122,982,196.42
Texas	264,536.44				3,470.80	129,482.80	483,191.41	2,285.00			28,177.21
Washington	220,730.69	81,133.10	3,300.48		3,470.80	118,165.01	348,408.61	26,469.59	16.97	1,690.74	28,177.21

The exemption of amounts paid for admission to theaters, concerts, etc., of 50 cents or less was increased to 75 cents or less by the revenue act of 1925, effective Mar. 29, 1926.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY SOURCES

Source	1925	1926	Increase (+) or decrease (-)
Income tax:			
Corporation	\$916,232,69.02	\$1,094,979,734.17	+\$178,747,037.15
Individual	845,426,351.49	879,124,407.16	+33,698,055.67
Total	1,761,659,049.51	1,974,104,141.33	+212,445,091.82
Estates: Transfers of estates of decedents	101,421,766.90	116,041,036.09	+14,619,269.19
(Gifts: Transfer of any property by gift)	7,518,120.32	3,175,339.73	-4,342,780.59
Total	108,939,887.22	119,216,375.82	+10,276,488.60
Distilled spirits:			
Distilled spirits (nonbeverage)	23,178,840.84	23,752,221.67	+573,380.73
Distilled spirits (beverage)	1,767.74	47,305.52	+45,537.78
Rectified spirits or wines	12,996.85	7,960.59	-5,036.26
Still or sparkling wines, cordials, etc.	1,595,488.63	1,679,434.38	+83,945.75
Grape brandy used in fortifying sweet wines	475,112.35	322,182.06	-152,930.27
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes)	333,307.43	535,261.84	+1,954.41
Stamps for distilled spirits intended for export	511.30	491.20	-20.10
Case stamps for distilled spirits bottled in bond	67,578.65	87,835.04	+20,256.39
Miscellaneous collections relating to distilled spirits	17,216.49	3,616.22	-13,600.27
Total	26,902,820.28	26,436,334.44	-466,485.84
Fermented liquors:			
Fermented liquors (barrel tax)	859.44	15,161.00	+14,301.56
Brewers, retail and wholesale dealers in malt liquors (special taxes)	1,065.00	532.19	-532.81
Total	1,924.44	15,693.19	+13,768.75
Tobacco:			
Cigars (large)	43,340,812.37	38,519,347.39	-4,821,464.98
Cigars (small)	730,852.73	532,749.74	-198,102.99
Cigarettes (large)	103,823.34	126,762.23	+22,938.89
Cigarettes (small)	225,032,702.07	254,824,808.10	+29,792,106.02
Stuff of all descriptions	6,753,619.76	6,917,718.62	+164,098.86
Tobacco, chewing and smoking	66,922,388.87	67,710,773.30	+788,384.43
Leaf tobacco sold, removed, or shipped by dealers in violation of sec. 3360 U. S., as amended (repealed in revenue act of 1926)	6,906.20	5,748.14	-1,158.06
Cigarette papers and tubes	1,189,408.29	1,061,144.42	-128,263.87
Manufacturers of cigars, cigarettes, and tobacco (special taxes)	1,125,914.41	1,132,155.97	+6,241.56
Miscellaneous collections relating to tobacco	29,032.92	35,214.57	+6,181.65
Total	345,247,210.96	370,606,438.87	+25,359,227.91
Revenue nets of 1924 and 1926:			
Stamps, documentary, etc.—			
Sales by postmasters	7,737,895.47	7,890,707.04	+152,811.57
Bonds of indebtedness, capital-stock issues, etc.	20,124,726.57	20,599,714.97	+474,988.40
Capital-stock sales or transfers	12,606,629.24	17,137,185.75	+4,530,556.51
Sales of produce (future delivery)	5,997,147.96	4,133,217.57	-1,863,930.39
Playing cards	3,183,564.92	4,213,414.03	+1,029,849.11
Excise taxes—			
Automobile trucks and automobile wagons	7,807,811.16	6,817,099.67	-990,711.49
Other automobiles and motor cycles	94,141,549.29	112,133,245.91	+18,991,696.62
Tires, parts, or accessories for automobiles, etc.	22,737,384.85	16,204,849.22	-6,532,535.63
Cameras and lenses	653,544.64	604,471.93	-49,072.71
Photographic films and plates	870,735.14	659,006.83	-211,728.31
Firearms, shells, etc., including pistols and revolvers	3,664,124.89	2,618,367.96	-1,045,756.93
Cigar holders, pipes, etc.	45,243.52	40,597.24	-4,646.28
Coin-operated devices, coin-operated machines, etc.	390,549.42	323,091.91	-67,457.51
Amusement and similar tile sets	20,220.14	6,827.39	-13,392.75
Cereal beverages		53,560.77	+53,560.77
Sculpture, paintings, statuary, etc.	821,519.08	419,364.00	-402,155.08
Jewelry, watches, clocks, opera glasses, etc.	9,673,416.59	7,307,853.95	-2,365,562.64

Includes income tax on Alaska railroads (act of July 18, 1914) amounting to \$15,573.74 for 1925 and \$15,744.13 for 1926.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY SOURCES—Continued

Source	1925	1926	Increase (+) or decrease (-)
Revenue acts of 1924 and 1926—Continued.			
Opium, coca leaves, including special taxes, etc.	\$1,000,992.73	\$981,739.07	-199,193.69
Special taxes—			
Corporations, on value of capital stock	90,002,504.56	97,385,755.61	+7,383,151.05
Brokers, stock, etc.	1,328,657.07	959,939.13	-368,718.94
Bowling alleys, billiard and pool tables	2,982,831.18	1,714,659.89	-1,268,171.29
Shooting galleries	16,523.10	14,159.54	-2,363.56
Riding academies	12,015.44	8,098.42	-3,916.96
Passenger automobiles for hire	1,865,075.43	1,646,777.45	-218,297.98
Yachts, pleasure boats, etc. (use)	301,455.82	223,324.75	-78,131.07
Admissions to theaters, concerts, cabarets, etc.	30,907,809.09	21,050,676.66	-9,857,132.43
Dues of clubs (athletic, social, and sporting)	8,690,583.35	10,073,538.39	+1,383,255.04
Total	326,607,364.67	341,181,393.18	+14,574,028.51
Miscellaneous:			
Adulterated and process or renovated butter, Blad cheese, and mixed flour	25,227.55	22,322.16	-2,905.39
Oleomargarine, colored	1,351,538.85	1,073,826.89	-277,711.96
Oleomargarine, uncolored	510,362.54	558,004.36	+47,641.82
Oleomargarine manufacturers and dealers (special taxes)	1,299,626.45	1,407,376.91	+107,750.46
Collections under prohibition laws	560,886.07	410,197.63	-150,688.44
Internal revenue collected through customs offices	81,054.05	55,095.43	-25,958.62
Other miscellaneous receipts ¹	12,105,875.35	815,711.88	-11,290,163.47
Total	15,781,972.86	4,379,515.30	-11,402,457.56
Grand total	2,584,140,268.24	2,835,999,892.10	+251,859,623.86

¹ Includes \$12,058,035.75 for 1925 and \$803,551.69 for 1926, delinquent taxes collected under repealed laws.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY COLLECTION DISTRICTS

District	Location of collectors' offices	1925	1926	Per cent increase (+) or decrease (-)
Alabama	Birmingham, Ala.	\$89,440,066.01	\$9,454,906.31	(1)
Arizona	Phoenix, Ariz.	1,707,513.16	1,962,780.46	+16
Arkansas	Little Rock, Ark.	5,342,295.56	4,933,493.25	-8
1st California	San Francisco, Calif.	66,396,110.46	75,368,450.25	+11
6th California	Los Angeles, Calif.	55,361,361.74	61,691,548.10	+11
Colorado	Denver, Colo.	14,215,194.11	14,850,350.29	+4
Connecticut	Hartford, Conn.	36,951,448.63	35,630,825.43	-4
Delaware	Wilmington, Del.	8,315,887.79	11,632,050.05	+40
Florida	Jacksonville, Fla.	20,822,730.75	40,207,083.75	+107
Georgia	Atlanta, Ga.	15,200,727.18	14,251,497.01	-6
Hawaii	Honolulu, Hawaii	5,749,609.36	6,737,151.80	+18
Idaho	Boise, Idaho	1,749,537.13	1,300,931.54	-26
1st Illinois	Chicago, Ill.	167,845,638.38	203,780,417.60	+16
8th Illinois	Springfield, Ill.	13,988,281.59	12,932,369.83	-7
Indiana	Indianapolis, Ind.	33,446,428.25	36,637,359.49	+9
Iowa	Dubuque, Iowa	13,554,293.98	13,952,083.79	+3
Kansas	Wichita, Kans.	17,376,524.49	17,435,543.37	(2)
Kentucky	Louisville, Ky.	28,214,340.74	26,845,209.73	-5
Louisiana	New Orleans, La.	17,232,551.56	16,347,123.89	-5
Maine	Augusta, Me.	8,928,296.53	9,783,009.21	+10
Maryland	Baltimore, Md.	45,489,632.38	47,576,048.42	+4
Massachusetts	31 St. James Avenue, Boston, Mass.	118,909,034.22	118,847,761.41	(3)
1st Michigan	Detroit, Mich.	182,850,960.79	212,068,078.82	+16
4th Michigan	Grand Rapids, Mich.	12,875,514.04	13,560,109.62	+5
Minnesota	St. Paul, Minn.	27,983,215.50	33,898,182.67	+21
Mississippi	Jackson, Miss.	4,009,777.21	3,906,459.11	-3
1st Missouri	St. Louis, Mo.	46,008,073.82	52,870,794.08	+13
6th Missouri	Kansas City, Mo.	14,852,194.71	15,057,960.40	+1
Montana	Helena, Mont.	2,449,568.15	2,100,581.41	+273
Nebraska	Omaha, Nebr.	7,463,065.51	7,456,138.42	(1)

¹ Less than one-half of 1 per cent.

² Includes over \$6,500,000 from the estate tax.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY COLLECTION DISTRICTS—Continued

District	Location of collectors' offices	1925	1926	Per cent increase (+) or decrease (-)
Nevada	Reno, Nev.	\$917,068.70	\$586,348.84	-35
New Hampshire	Portsmouth, N. H.	4,455,379.85	4,125,793.78	-7
1st New Jersey	Camden, N. J.	19,586,764.74	19,502,592.99	(1)
5th New Jersey	Newark, N. J.	90,612,942.32	82,808,743.02	+2
New Mexico	Albuquerque, N. Mex.	854,512.91	716,604.64	-13
1st New York	Brooklyn, N. Y.	72,615,542.94	86,122,221.92	+17
2d New York	Customhouse, New York, N. Y.	331,071,417.75	386,749,130.17	+10
3d New York	250 West Fifty-seventh Street, New York, N. Y.	156,640,269.29	170,607,251.54	+13
14th New York	Albany, N. Y.	44,382,564.19	49,057,079.63	+11
21st New York	Syracuse, N. Y.	17,018,196.88	17,682,032.53	+4
28th New York	Buffalo, N. Y.	38,867,091.16	39,610,617.17	+2
North Carolina	Raleigh, N. C.	166,962,876.15	162,403,633.34	+15
North Dakota	Fargo, N. Dak.	94,835.83	1,017,075.84	+10
1st Ohio	Cincinnati, Ohio	40,086,967.39	45,444,234.75	+13
10th Ohio	Cledo, Ohio	22,363,224.37	25,389,183.85	+14
11th Ohio	Columbus, Ohio	12,561,328.47	11,106,841.97	-11
16th Ohio	Cleveland, Ohio	67,553,553.98	73,815,362.15	+9
Oklahoma	Oklahoma, Okla.	11,021,795.16	18,053,776.04	+55
Oregon	Portland, Oreg.	8,223,841.27	7,490,097.62	-9
1st Pennsylvania	Philadelphia, Pa.	148,281,456.53	148,553,110.23	(1)
12th Pennsylvania	Scranton, Pa.	18,809,372.99	20,244,632.23	+11
22d Pennsylvania	Pittsburgh, Pa.	78,541,226.02	82,820,053.18	+4
Rhode Island	Providence, R. I.	16,864,922.57	16,885,181.29	+1
South Carolina	Columbia, S. C.	6,623,390.55	4,897,504.70	-26
South Dakota	Aberdeen, S. Dak.	1,199,147.47	1,115,893.04	-7
Tennessee	Nashville, Tenn.	16,946,611.31	17,258,133.90	+2
1st Texas	Austin, Tex.	18,707,103.44	24,371,843.45	+30
2d Texas	Dallas, Tex.	15,965,439.61	16,507,700.49	+10
Utah	Salt Lake City, Utah	4,147,237.10	4,063,259.66	-2
Virginia	Burlington, Va.	3,340,838.83	3,401,361.16	+2
Washington	Richmond, Va.	48,628,276.96	60,786,037.66	+25
West Virginia	Tacoma, Wash.	15,168,704.55	14,371,528.89	-5
Wisconsin	Parkersburg, W. Va.	16,475,115.84	15,628,336.09	-5
Wyoming	Milwaukee, Wis.	30,160,434.80	39,548,355.83	+9
Philippine Islands	Cheyenne, Wyo.	1,050,548.50	1,563,849.85	+6
	Manila, P. I.	818,746.05	788,529.73	-4
Total		2,584,140,268.24	2,835,999,892.10	+10

¹ Less than one-half of 1 per cent.

² Includes \$103.25 on account of documentary-stamp sales in Porto Rico and \$3,857.48 collected on products from the Virgin Islands.

³ Includes \$15,784.13 income tax on Alaska railroads (act of July 18, 1914).

⁴ In addition to this amount collections on tobacco manufactures from the Philippine Islands are included as follows: First California, \$301.62; and Hawaii, \$1,066.21.

⁵ The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represents 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 remitted 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.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY SOURCES—Continued

Source	1925	1926	Increase (+) or decrease (-)
Revenue acts of 1924 and 1925—Continued.			
Opium, coca leaves, including special taxes, etc.	\$1,090,832.73	\$981,739.07	-\$109,093.66
Special taxes—			
Corporations, on value of capital stock	90,002,594.56	97,385,755.61	+7,383,161.05
Brokers, stock, etc.	1,325,657.07	939,936.13	-385,720.94
Bowling alleys, billiard and pool tables	2,289,831.18	1,714,692.80	-575,138.38
Shooting galleries	16,823.10	14,160.54	-2,662.56
Riding academies	12,015.44	8,089.48	-3,925.96
Passenger automobiles for hire	1,865,076.43	1,645,797.45	-219,278.98
Yachts, pleasure boats, etc. (use)	301,455.82	223,324.75	-78,131.07
Admissions to theaters, concerts, cabarets, etc.	30,907,800.09	24,980,676.65	-6,027,123.44
Dues of clubs (athletic, social, and sporting)	5,690,588.35	10,073,838.30	+4,383,250.04
Total	326,607,304.67	341,161,393.18	+14,574,088.51
Miscellaneous:			
Adulterated and process or renovated butter, lard, tallow, and mixed flour	25,227.55	22,322.16	-2,905.39
Oleomargarine, colored	1,231,936.55	1,073,906.99	-158,029.56
Oleomargarine, uncolored	510,362.64	568,904.36	+58,541.72
Oleomargarine manufacturers and dealers (special taxes)	1,296,626.45	1,407,378.01	+110,751.56
Collections under prohibition laws	560,888.07	414,197.63	-146,690.44
Internal revenue collected through customs offices	51,054.05	55,065.43	+4,011.38
Other miscellaneous receipts ¹	12,105,875.35	815,711.88	-11,290,163.47
Total	15,781,972.96	4,379,515.36	-11,402,457.60
Grand total	2,584,140,268.74	2,835,999,892.19	+251,859,623.45

¹ Includes \$12,068,035.75 for 1925 and \$803,531.02 for 1926, delinquent taxes collected under repealed laws.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY COLLECTION DISTRICTS

District	Location of collectors' offices	1925	1926	Per cent increase (+) or decrease (-)
Alabama	Birmingham, Ala.	\$89,440,068.01	\$9,454,996.31	(1)
Arizona	Phoenix, Ariz.	1,707,613.16	1,082,780.46	-3
Arkansas	Little Rock, Ark.	5,842,265.56	4,833,495.25	-11
1st California	San Francisco, Calif.	60,396,140.46	73,365,458.83	+11
6th California	Los Angeles, Calif.	55,861,381.74	61,691,548.19	+11
Colorado	Denver, Colo.	14,215,164.11	14,830,350.29	+4
Connecticut	Hartford, Conn.	35,051,443.63	35,536,323.43	+1
Delaware	Wilmington, Del.	5,316,867.79	11,632,050.05	+107
Florida	Jacksonville, Fla.	20,622,790.75	43,737,083.75	+108
Georgia	Atlanta, Ga.	13,200,727.18	14,231,497.01	+8
Hawaii	Honolulu, Hawaii	5,749,869.36	5,797,151.60	+1
Idaho	Boise, Idaho	1,740,657.13	1,390,981.54	-20
1st Illinois	Chicago, Ill.	187,843,638.88	203,700,417.80	+8
8th Illinois	Springfield, Ill.	13,088,281.89	12,950,369.53	-1
Indiana	Indianapolis, Ind.	38,440,420.25	39,637,359.49	+3
Iowa	Dubuque, Iowa	13,554,243.96	13,952,083.79	+3
Kansas	Wichita, Kans.	17,879,524.49	17,435,523.37	(1)
Kentucky	Louisville, Ky.	23,214,320.74	26,645,209.79	+15
Louisiana	New Orleans, La.	17,232,661.55	16,347,128.89	-5
Maine	Augusta, Me.	8,078,298.35	9,783,000.21	+19
Maryland	Baltimore, Md.	45,483,630.38	47,835,949.42	+5
Massachusetts	31 St. James Avenue, Boston, Mass.	118,909,054.72	118,647,761.41	(1)
1st Michigan	Detroit, Mich.	182,650,060.79	212,068,975.82	+16
4th Michigan	Grand Rapids, Mich.	12,875,514.04	13,560,109.62	+5
Minnesota	St. Paul, Minn.	27,083,215.50	33,858,182.67	+21
Mississippi	Jackson, Miss.	4,009,777.21	3,964,459.11	-1
1st Missouri	St. Louis, Mo.	46,609,073.02	52,370,794.03	+13
6th Missouri	Kansas City, Mo.	14,852,104.71	15,057,960.46	+1
Montana	Helena, Mont.	2,440,568.15	2,910,561.41	+20
Nebraska	Omaha, Nebr.	7,485,083.51	7,458,138.42	(1)

¹ Less than one-half of 1 per cent.

² Includes over \$0,000,000 from the estate tax.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1925 AND 1926, BY COLLECTION DISTRICTS—Continued

District	Location of collectors' offices	1925	1926	Per cent increase (+) or decrease (-)
Nevada	Reno, Nev.	\$817,668.70	\$358,348.84	-5
New Hampshire	Portsmouth, N. H.	4,458,379.85	4,125,793.75	-7
1st New Jersey	Camden, N. J.	19,588,764.74	19,502,592.90	(1)
5th New Jersey	Newark, N. J.	90,612,942.32	91,868,743.02	+2
New Mexico	Albuquerque, N. Mex.	854,612.91	739,604.64	-13
1st New York	Brooklyn, N. Y.	72,676,542.94	85,122,221.92	+17
2d New York	Customhouse, New York, N. Y.	331,071,417.75	305,749,130.47	+10
3d New York	250 West Fifty-seventh Street, New York, N. Y.	156,540,200.29	176,607,251.54	+13
14th New York	Albany, N. Y.	44,882,864.19	49,057,079.23	+11
21st New York	Syracuse, N. Y.	17,018,190.66	17,682,432.93	+4
28th New York	Buffalo, N. Y.	36,897,961.16	39,510,917.17	+7
North Carolina	Raleigh, N. C.	168,902,875.15	192,403,633.34	+14
North Dakota	Fargo, N. Dak.	924,835.83	1,017,975.84	+10
1st Ohio	Cincinnati, Ohio	49,050,967.39	45,444,234.75	-7
10th Ohio	Toledo, Ohio	22,353,224.37	25,369,153.55	+14
11th Ohio	Columbus, Ohio	12,603,323.47	11,100,541.97	-11
18th Ohio	Cleveland, Ohio	67,483,563.86	73,515,862.15	+9
Oklahoma	Oklahoma, Okla.	11,621,703.16	18,053,775.04	+55
Oregon	Portland, Ore.	8,223,540.27	7,490,097.69	-9
1st Pennsylvania	Philadelphia, Pa.	148,251,454.55	148,553,110.28	(1)
12th Pennsylvania	Scranton, Pa.	18,809,373.99	20,944,892.28	+11
23d Pennsylvania	Pittsburgh, Pa.	70,501,323.02	82,820,035.16	+18
Rhode Island	Providence, R. I.	15,264,622.87	15,895,181.29	+4
South Carolina	Columbia, S. C.	6,023,200.85	4,697,904.76	-26
South Dakota	Aberdeen, S. Dak.	1,100,147.47	1,115,893.04	+1
Tennessee	Nashville, Tenn.	19,340,671.31	17,258,133.90	-11
1st Texas	Austin, Tex.	18,707,103.44	24,371,343.45	+30
2d Texas	Dallas, Tex.	15,908,489.64	18,507,700.49	+16
Utah	Salt Lake City, Utah	4,147,237.16	4,063,259.66	-2
Vermont	Burlington, Vt.	3,340,635.53	3,401,331.16	+2
Virginia	Richmond, Va.	45,628,270.88	60,788,037.60	+33
Washington	Tacoma, Wash.	13,158,704.35	14,371,528.88	+9
West Virginia	Perkinsburg, W. Va.	10,473,115.34	15,628,356.00	+50
Wisconsin	Milwaukee, Wis.	30,180,434.80	30,965,355.53	+3
Wyoming	Cheyenne, Wyo.	1,090,848.60	1,585,846.85	+44
Philippine Islands	Manila, P. I.	618,746.05	788,529.73	+27
Total		2,584,140,268.74	2,835,999,892.19	+10

¹ Less than one-half of 1 per cent.

² Includes \$103.25 on account of documentary-stamp sales in Porto Rico and \$3,857.48 collected on products from the Virgin Islands.

³ Includes \$15,784.13 income tax on Alaska railroads (act of July 18, 1914).

⁴ In addition to this amount collections on tobacco manufactures from the Philippine Islands are included as follows: First California, \$391.62; and Hawaii, \$1,966.21.

⁵ The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represents 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.

TABLE 7.—SUMMARY OF RECEIPTS FROM INCOME TAX, YEARS ENDED JUNE 30, 1924, 1925, AND 1926, BY STATES, WITH PER CENT OF INCREASE OR DECREASE IN 1926, COMPARED WITH 1925

State	1924 ¹	1925 ²	1926 ³	1926-25 per cent increase (+) or decrease (-)
Alabama	\$7,984,248.70	\$8,288,275.40	\$8,276,196.61	(⁴)
Alaska	190,228.03	194,373.20	150,823.68	-22
Arizona	1,591,667.27	1,416,794.43	1,573,910.74	+11
Arkansas	5,431,632.83	4,692,973.75	4,391,724.91	-8
California	92,401,441.98	92,884,521.21	101,712,719.02	+10
Colorado	11,543,616.03	11,740,687.75	11,975,701.55	+2
Connecticut	26,901,779.90	21,565,630.68	29,001,346.93	+9
Delaware	9,127,303.62	6,563,730.62	9,539,634.48	+16
District of Columbia	24,164,324.01	12,480,534.83	15,190,626.43	+22
Florida	8,005,449.14	12,118,724.67	33,069,492.86	+180
Georgia	13,869,531.55	12,613,731.56	12,438,864.80	-1
Hawaii	5,021,422.63	5,067,186.25	6,060,722.10	+20
Idaho	1,271,318.63	1,437,069.46	1,128,878.03	-21
Illinois	161,072,006.68	180,415,517.60	176,907,248.78	-11
Indiana	26,394,368.37	23,702,838.24	24,922,712.69	+5
Iowa	12,854,337.96	10,716,799.85	21,111,504.99	+4
Kansas	17,323,154.44	15,240,741.11	15,562,693.03	+3
Kentucky	14,254,640.20	14,324,935.92	14,638,764.32	+3
Louisiana	13,400,178.10	12,396,172.35	12,582,610.45	+2
Maine	6,978,879.67	7,682,797.90	8,591,328.97	+12
Maryland	25,582,203.85	25,110,611.82	25,646,453.69	+2
Massachusetts	109,857,344.01	96,444,237.57	100,017,316.68	+1
Michigan	104,873,300.00	100,868,407.20	122,670,115.51	+23
Minnesota	23,855,584.21	22,426,721.53	28,364,381.91	+27
Mississippi	4,008,708.72	3,493,039.12	3,528,683.24	+1
Missouri	44,116,410.10	42,467,573.63	49,603,446.88	+17
Montana	2,060,349.38	1,886,190.42	1,967,948.61	+4
Nebraska	7,458,788.40	6,981,389.67	6,172,516.77	-9
Nevada	581,492.18	451,908.66	450,979.00	(⁵)
New Hampshire	4,036,407.46	3,221,656.83	3,012,765.76	-8
New Jersey	69,620,079.55	66,137,027.83	72,251,938.53	+9
New Mexico	890,835.06	733,076.51	635,119.85	-13
New York	506,593,933.70	496,709,727.73	569,605,487.10	+15
North Carolina	18,173,156.85	15,877,646.25	17,877,836.94	+11
North Dakota	771,387.02	607,994.23	778,068.68	+16
Ohio	95,412,405.37	95,326,111.67	109,070,914.90	+14
Oklahoma	11,028,491.98	9,820,419.90	15,788,615.66	+61
Oregon	8,242,145.27	6,784,101.67	6,399,176.80	-5
Pennsylvania	198,270,944.16	189,184,203.75	195,395,832.62	+8
Rhode Island	16,241,809.18	14,234,137.65	14,460,565.23	+2
South Carolina	7,544,042.97	5,787,515.85	4,178,144.47	-26
South Dakota	1,169,750.72	858,943.34	858,470.91	(⁶)
Tennessee	11,943,033.92	11,770,201.37	11,398,262.06	-3
Texas	28,295,285.81	28,885,747.79	36,878,727.77	+28
Utah	2,937,172.54	3,385,994.71	3,462,747.60	+2
Vermont	2,935,562.31	3,001,689.45	2,861,312.19	-11
Virginia	16,048,299.83	15,303,807.61	17,827,023.68	+16
Washington	14,723,370.45	12,334,154.38	12,156,713.14	-1
West Virginia	14,386,962.07	12,044,165.99	11,653,718.64	-3
Wisconsin	27,215,717.70	26,697,660.11	28,250,351.23	+7
Wyoming	1,595,540.08	1,450,159.53	1,364,591.60	-6
Total	1,841,750,316.80	1,761,659,049.51	1,974,104,141.33	+12

SUMMARY (FISCAL YEAR)

Quarter ended—	1924	1925	1926
Sept. 30	\$416,423,091.30	\$399,963,357.54	\$424,329,051.08
Dec. 31	404,831,406.08	380,641,279.51	420,320,680.39
Mar. 31	530,780,190.39	618,241,931.98	578,886,683.90
June 30	433,710,674.43	461,812,470.48	554,067,821.90
Total	1,841,750,316.80	1,761,659,049.51	1,974,104,141.33

¹ Includes payments of the third and fourth installments of the 1922 and the first and second installments of the 1923 income tax.
² Includes payments of the third and fourth installments of the 1923 and the first and second installments of the 1924 income tax.
³ Includes payments of the third and fourth installments of the 1924 and the first and second installments of the 1925 income tax.
⁴ Less than one-half of 1 per cent.
⁵ Includes \$20,329.08 for 1924; \$15,578.74 for 1925; and \$15,764.13 for 1926, income tax on Alaska railroads (act of July 18, 1914.)
⁶ Includes over \$3,000,000 from payments relating to returns for prior years.
⁷ Includes over \$9,000,000 back taxes on alien property held in trust by the United States.

TABLE 8.—TOTAL INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1863-1926

1863 ¹	\$41,000,192.93	1896	\$146,830,615.66
1864	116,905,878.29	1897	146,619,693.47
1865	210,853,804.53	1898	170,890,819.36
1866	310,120,448.13	1899	273,484,573.44
1867	308,064,036.43	1900	295,316,167.57
1868	190,371,925.89	1901	306,571,680.42
1869	159,124,126.86	1902	271,867,990.25
1870	184,502,828.34	1903	230,740,925.22
1871	143,188,322.10	1904	237,903,781.06
1872	130,500,956.90	1905	234,187,676.37
1873	113,804,012.30	1906	249,102,738.00
1874	102,191,016.88	1907	209,664,022.85
1875	110,071,515.00	1908	251,665,950.04
1876	116,978,996.23	1909	246,212,719.22
1877	118,849,240.25	1910	289,957,220.16
1878	110,654,163.37	1911	322,526,299.73
1879	113,459,621.98	1912	321,615,891.69
1880	125,981,916.10	1913	344,424,483.85
1881	136,229,912.30	1914	380,008,893.96
1882	146,521,273.72	1915	415,681,021.86
1883	144,841,344.86	1916	512,723,287.77
1884	121,590,039.52	1917	809,393,640.44
1885	112,421,121.07	1918	3,698,955,820.93
1886	116,902,569.44	1919	3,830,150,078.56
1887	118,517,301.06	1920	5,407,580,251.81
1888	124,328,473.32	1921	4,595,337,061.95
1889	130,594,434.20	1922	3,197,451,083.00
1890	142,494,996.57	1923	2,621,745,227.57
1891	143,634,415.97	1924	2,796,179,257.06
1892	163,837,544.35	1925	2,584,140,288.24
1893	161,004,959.07	1926	2,835,999,592.19
1894	147,168,449.70		
1895	143,240,077.75		
Total			43,016,450,977.69

¹ Nine months only.

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1925 AND 1926, BY ARTICLES TAXED

Articles taxed	1925	1926	Increase (+) or decrease (-)
Cigars (large)	\$515,136.08	5783,215.89	-531,920.19
Cigars (small)		90	+90
Cigarettes (large)	10.08	86.70	+76.62
Cigarettes (small)	2,840.27	4,507.17	+1,666.90
Manufactured tobacco	49.07	198.09	+149.02
Stamp sales (documentary)	2,145.50	2,905.75	+760.25
Total	520,180.00	700,887.56	-280,296.44

NOTE.—Under the tariff act of Aug. 5, 1906, the above receipts, with the exception of the internal revenue collected from sale of documentary stamps, are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 10.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1925, AND 1926, BY ARTICLES TAXED

Articles taxed	1925	1926	Increase (+) or decrease (-)
Cigars (large)	\$1,010,371.28	\$950,348.04	-\$60,023.24
Cigars (small)	19,500.21	14,617.80	-4,882.41
Cigarettes (large)	56,741.32	20,475.84	-36,265.48
Cigarettes (small)	1,313.31	1,459.62	+146.31
Stamp sales (documentary)	1.80	103.25	+101.45
Total	1,090,527.62	993,004.55	-106,823.07

NOTE.—The above receipts for 1926 include \$997,901.30 deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico, which amount is not included in internal-revenue collections shown in other statements hereto. The receipts from sale of documentary stamps in Porto Rico are included in the collections reported from the second district of New York.

TABLE 11.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	Distilled spirits			Brew-ers' malt	Manu-fac-turers of stills	Oleomargarine				Butter		Filled cheese, retail dealers	Mixed flour, manu-fac-turers, packers or re-packers	Tobacco manufacturers			Cor-pora-tions (paying capital-stock tax)	
	Reci-lers	Retail dealers	Wholo-sale dealers			Manu-fac-turers	Colored		Uncolored		Adul-terated, manu-fac-turers			Process or re-nov-ated, manu-fac-turers	Cigars	Cig-arettes		To-bacco
							Wholo-sale dealers	Retail dealers	Wholo-sale dealers	Retail dealers								
Alabama.....		6	1			3	53	17	1,049					29			2,782	
Alaska.....		1							6					1			142	
Arizona.....						1	12	4	403					5			712	
Arkansas.....								13	1,040					11		2	2,656	
1st California.....		1,146	26		2	3		28	3,964				6	164	5	23	7,408	
5th California.....		1,002	5		3	5		45	7,930					157	5	16	7,364	
Colorado.....		31	5		1			23	2,227				1	67		6	3,721	
Connecticut.....		452	7					12	806					301	1	16	4,170	
District of Columbia.....		176	2			1		9	554					14			858	
Delaware.....		1	1			2		4	806					14		1	1,125	
Florida.....		5	2			1		32	1,839					399	3	17	6,330	
Georgia.....		14				1		14	1,148					46		4	4,046	
Hawaii.....		14												2			424	
Idaho.....								6	592					18		1	1,148	
1st Illinois.....		2,191	37			15	3	94	8,641					534	7	131	10,427	
5th Illinois.....		328	3			2	1	57	5,873				2	289		49	2,967	
Indiana.....		4	3			2	8	69	9,547					230		52	7,602	
Iowa.....		112	8					88	6,630					161		48	5,780	
Kansas.....		4	3			4	3	48	5,110				1	71		17	3,888	
Kentucky.....		385	41		1			16	1,608					69	1	53	3,982	
Louisiana.....		335	2			1	2	25	1,585					50	1	74	4,077	
Maine.....								20	1,172					64			3,444	
Maryland (State).....	1	401	10			4	5	17	1,942					119	2	11	3,465	
Massachusetts.....	1	555	5		2			46	5,297				3	300	6	24	11,035	
1st Michigan.....		46	6			1		77	6,549					174		25	6,706	
4th Michigan.....		34	1					35	3,845					178	2	20	2,742	
Minnesota.....		490	3			2		65	4,368				2	217		40	7,500	
Mississippi.....		3	1					7	228					8			1,627	
1st Missouri.....		461	9		1	2	2	9	2,341					203	1	10	6,156	
6th Missouri.....		340	6			1		27	4,251				1	72		8	6,271	
Montana.....		191	4					1	50					35		6	1,816	
Nebraska.....		6	6			1	2	39	3,028					58		16	4,742	
Nevada.....		38						1	75					7			408	
New Hampshire.....		58						8	543					19		2	930	
1st New Jersey.....		100	1					20	2,280					48	1	4	1,822	
5th New Jersey.....	1	788	10					23	3,218					241	3	27	6,478	
New Mexico.....								2	143					2		1	702	

1st New York.....	1	2,210	0	31				13	3,401					484	7	28	8,231	
2d New York.....	1	286	66					32	67				1	267	55	158	15,598	
3d New York.....		687	26					3	227					561	27	31	14,096	
14th New York.....		647	7					62	3,886					808		30	7,633	
21st New York.....		264	3					65	3,929					230		64	3,401	
28th New York.....		349	13					47	2,672					249	1	43	6,103	
North Carolina.....		6	2					12	823					30	8	20	4,280	
North Dakota.....								8	413					9			3,604	
1st Ohio.....		226	9					27	4,034					192		34	5,004	
10th Ohio.....		92	2		3	2		26	3,453					139		18	3,125	
11th Ohio.....		132	4					27	3,397					99		2	1,547	
18th Ohio.....		368	11			1		53	5,424					251		57	10,186	
Oklahoma.....		3	8					23	2,980					23		7	3,978	
Oregon.....		2	1					7	2,350					31		9	3,549	
1st Pennsylvania.....		1,405	17			1		14	1,873					1,245	4	188	11,648	
12th Pennsylvania.....		333	4					3	651					92	1	15	2,204	
23d Pennsylvania.....		840	15					26	1,617					194	4	23	8,272	
Rhode Island.....		239	4					18	425					55	1	4	1,783	
South Carolina.....		2	3					13	408					14		1	4,062	
South Dakota.....		2	1					13	1,006					43		6	1,878	
Tennessee.....		13	5			1	1	24	1,017					38		25	3,738	
1st Texas.....		269	5					17	895					34		5	3,738	
2d Texas.....		368	4					16	910					19		2	4,461	
Utah.....		2	1					13	778					13		3	5,974	
Vermont.....		64	1					7	719					17			1,584	
Virginia.....		219	8					15	1,721					50		6	4,806	
Washington (State).....		4	4			1		31	8,643				25	46		31	4,806	
West Virginia.....		4	2					29	1,822					60		6	5,829	
Wisconsin.....		778	9					66	4,807					1		14	4,238	
Wyoming.....		76				2		2	379					1,140		109	14,209	
Total.....	5	18,918	465	31	16	65	61	1,772	1,899	159,622	2	9	1	57	10,705	162	1,012	314,866

1 Combine Alaska with Washington to obtain special taxpayers for Washington district, and District of Columbia with Maryland for Maryland district.

TABLE 11.—NUMBER OF EACH CLASS OF SPECIAL TAXPAYERS, FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

District	Brokers				Proprietors, billiard and pool tables, and bowling alleys	Billiard and pool tables	Bowling alleys	Proprietors, shooting galleries	Proprietors, riding academies	Proprietors, passenger automobiles for hire	Automobiles for hire, capacity of more than 2 and not more than 7 passengers	Automobiles for hire, capacity of more than 7 passengers	Proprietors, yachts, pleasure boats, etc.	Opium, coca leaves, etc.				Grand total	
	Stock	Pawn	Ship	Custom-house										Importers, manufacturers, producers, and compounders	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.		Dealers in untaxed narcotic preparations
Alabama	28	25	5	1	216	1,170	34	2	1,251	2,163	76	5	7	32	668	2,088	251	8,499	
Alaska					108	209	6		64	90	3				19	46		388	
Arizona	15	7		16	427	1,473	24	4	201	371	95				150	354	31	2,330	
Arkansas	3	13			291	1,117	31	11	1,601	1,917	107		2	19	685	2,547	331	9,304	
1st California	216	79	47	14	1,770	5,834	349	28	1,423	2,689	653	60	60	60	1,103	3,741	117	21,561	
6th California	391	63	6	25	1,320	7,011	345	33	868	2,076	1,159	115	8	47	1,054	4,443	62	25,946	
Colorado	79	24		1	575	2,775	725	6	357	1,361	426			41	521	1,748	91	9,822	
Connecticut	88	42		2	585	2,338	983	15	1,232	1,874	465	78	2	27	696	1,883	246	10,972	
Delaware	3	6		1	167	394	18	4	175	190	49		1	1	101	282	127	2,203	
Dist. of Columbia	30			1	188	748	293	3	273	995	247	48	2	13	250	1,028	3	3,831	
Florida	7	29	19	23	364	1,721	37	7	1,477	2,423	522	246		27	781	1,440	131	12,297	
Georgia	35	60	14	18	196	641	19	7	1,133	1,664	161	16	7	64	673	2,002	524	10,058	
Hawaii	12	2	5	8	197	407		3	1,597	1,671	124	2	3	10	16	294	83	2,012	
Idaho	12	5		1	439	1,306	31	7	277	359	57			6	223	402	15	3,211	
1st Illinois	1,107	59	26	18	2,794	7,969	1,013	10	1,418	8,480	1,008	108	20	78	2,488	7,897	61	38,501	
8th Illinois	32	25			1,332	4,458	228	0	1,679	1,547	250	4	3	35	682	2,991	179	18,553	
Indiana	32	42	2		2,351	7,308	617	23	1,954	2,051	863	3	11	102	1,210	4,142	402	37,036	
Iowa	24	77			1,713	6,558	309	20	1,441	1,999	279	5	5	48	836	3,445	291	20,882	
Kansas	24	41			785	3,445	171	19	1,217	1,690	250			30	804	2,590	157	14,308	
Kentucky	24	22			1,012	3,581	150	9	2,257	2,918	347	3	7	45	804	3,470	376	14,267	
Louisiana	58	26	27	7	591	1,231		2	401	370	261	48	3	17	815	1,883	491	10,672	
Maine	24	7	6	13	609	1,377	470	15	1,837	1,977	186	32	1	11	353	1,083	510	9,198	
Maryland (State)	96	33	23	17	753	2,046	755	15	1,256	2,266	581	115	12	24	630	2,009	676	12,059	
Massachusetts	464	94	25	34	2,723	7,949	2,987	28	3,325	6,002	1,354	330	19	71	1,964	6,883	415	34,647	
1st Michigan	64	47	2	13	1,810	6,937	829	16	1,440	1,858	714	21	2	28	620	943	310	10,377	
4th Michigan	10	3		1	722	2,950	520	1	853	1,150	605	6	3	33	1,097	2,839	56	19,637	
Minnesota	170	37	6	11	1,665	7,104	618	14	1,615	2,722	144		10	538	1,720	202	5,477		
Mississippi	4	2			99	487	5		936	1,114	144			10	538	1,720	202	5,477	
1st Missouri	79	31	3	7	864	2,633	398	26	1,885	2,720	380	6	18	36	1,074	3,112	134	16,559	
6th Missouri	103	62	3	1	471	2,012	132	18	1,164	1,799	275		8	41	698	2,568	106	16,551	
Montana	11	11		4	570	1,425	86	1	403	528	117		2	15	274	524	12	3,901	
Nebraska	45	25			941	3,958	183	8	668	1,150	87	1	2	16	771	2,102	120	12,618	
Nevada	17	5			131	282	7		83	119	12			5	42	153	6	945	
New Hampshire	22	5			399	913	276	7	1,472	1,757	144	6	1	5	188	629	185	4,448	
1st New Jersey	12	16			741	1,766	239	27	1,525	1,915	464	73	2	13	480	1,116	896	9,191	
5th New Jersey	46	8	1	2	1,516	1,448	230	17	2,254	3,343	2,343	3	5	18	1,344	2,845	80	18,971	
New Mexico	2	4			410	957	11		102	346	54			5	92	334	31	1,790	
1st New York	8	25	2	6	658	4,406	741	19	6,917	8,944	395	141	11	15	3,046	2,562	12	26,838	
2d New York	1,809	30	308	278	326	1,406	45	3	1,434	1,686	67	308	22	58	403	722	20	22,263	
3d New York	103	100	7	4	411	2,742	247	3	4,784	10,246	1,425	168	4	11	919	3,884	8	26,030	
14th New York	53	32	1	4	965	2,938	344	14	6,163	8,295	571	72	15	33	1,312	2,878	101	24,392	
21st New York	98	27		9	1,177	2,939	411	15	1,071	1,415	350	43	8	27	402	1,847	204	12,881	
28th New York	105	50	5	9	1,238	3,317	926	17	726	1,336	285	39	13	39	602	2,251	78	14,742	
North Carolina	37	11	1	4	109	179	16	3	1,351	1,871	254	8	1	60	854	2,614	425	10,419	
North Dakota	6	6		8	776	2,483	126	1	1,183	292	28			10	273	575	8	5,880	
1st Ohio	58	21	1	1	579	1,850	247	4	1,307	1,011	405	9	16	38	535	2,051	81	14,219	
10th Ohio	7	12		1	927	2,658	432	14	567	803	166	14	2	26	340	1,598	177	10,566	
11th Ohio	14	21		1	820	2,740	226	10	580	914	316	1	6	25	467	1,826	109	9,149	
18th Ohio	128	69	8	4	2,365	7,416	1,259	15	1,003	1,903	880	17	9	32	1,095	3,600	308	24,094	
Oklahoma	31	71			623	3,188	105	36	1,795	1,886	271		2	27	816	1,269	158	11,874	
Oregon	18	17	12	6	723	2,258	89	16	1,360	686	357	5	1	22	521	1,241	31	8,955	
1st Pennsylvania	265	133	35	23	2,402	6,582	801	45	1,485	3,143	965	134	40	87	2,263	6,020	1,363	30,671	
12th Pennsylvania	15	17			850	2,103	289	11	549	782	562	14		17	625	1,010	294	7,153	
23d Pennsylvania	68	87	4	2	2,890	9,090	2,118	18	1,130	2,550	570	12	5	35	1,250	4,506	734	21,755	
Rhode Island	36	15	3	1	449	1,097	415	12	851	1,282	191	75	3	14	371	784	134	5,284	
South Carolina	43	11	7	4	89	313	30	2	867	1,060	80	12	3	27	581	1,424	650	8,229	
South Dakota	2				725	2,687	131		257	319	57			8	324	679	20	4,062	
Tennessee	46	41	4		429	1,787	45	11	1,132	1,972	219	17	12	59	868	1,103	653	12,285	
1st Texas	112	70	61	69	183	721	108	14	2,026	2,749	258	24	2	16	1,227	2,920	318	12,600	
2d Texas	69	41			47	214	33	17	2,373	2,391	273	2	4	48	1,570	3,398	334	15,334	
Utah	35	17			428	1,492	50	4	220	322	94		1	7	160	484	62	3,820	
Vermont	8	1		10	326	698	56	1	593	715	102			13	128	574	320	3,185	
Virginia	25	44	8	44	675	2,674	117	15	1,269	1,816	548	31	4	47	710	2,467	916	12,736	
Washington (State)	55	69	15	20	839	2,991	121	14	644	1,044	483	145	7	59	830	2,165	87	14,549	
West Virginia	27	22			904	3,530	102	9	931	1,276	153	3	2	25	428	2,045	296	10,014	
Wisconsin	121	19	2	2	2,081	2,070	297	2	1,482	2,568	591	52	5	21	1,076	3,030	360	29,235	
Wyoming	4	13			314	815	12	1	210	286	321			7	115	262	20	2,871	
Total	6,824	2,167	705	749	57,938	185,219	23,142	770	81	86,693	131,318	26,820	2,752	368	2,055	51,824	144,828	15,969	883,811

Note.—The number of billiard and pool tables, bowling alleys, and automobiles for hire is not included in the "Grand Total" representing the number of special taxpayers shown in this table.

TABLE 12.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Number of factories				Materials used in manufacturing tobacco									Total
	In business Jan. 1, 1925	Opened	Closed	In business Jan. 1, 1926	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials		
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds		
Arkansas.....	2	0	1	1			478						478	
1st California.....	27	4	6	25		327	82,202	22,584					105,113	
6th California.....	13	7	4	16	879	182	23,632						24,193	
Total California.....	40	11	10	41	379	509	105,834	22,584					129,306	
Colorado.....	7	1	2	6	30	32	13,843						13,905	
Connecticut.....	17	4	8	13	1,847		56,739						58,286	
Delaware.....	1	0	0	1	1,919,182			428,679	505,461				2,853,322	
Florida.....	15	2	2	15	419		8,270						8,688	
Georgia.....	3	0	1	2			324	3,677				820	5,021	
Idaho.....	1	0	0	1			225						225	
1st Illinois.....	137	19	40	116	9,972,453	8,180,494	831,001	562,408	2,853,760	1,242,036	2,931,486	5,627,207	32,201,415	
8th Illinois.....	49	11	30	30	17,880	7,053	150,969	1,329	2,852	7,250	4,000	3,359	194,672	
Total Illinois.....	186	30	70	146	9,990,333	8,187,547	981,970	563,737	2,856,612	1,249,286	2,935,486	5,630,546	32,396,087	
Indiana.....	55	6	29	32	295,680	4,455	181,280	4,285	4,155	789	0,475	7,184	604,312	
Iowa.....	49	5	14	38	308,864	1,014	258,596	223	8,569	9,717	91,831	33,493	712,307	
Kansas.....	18	2	8	12	42		19,434						19,476	
Kentucky.....	50	13	15	48	21,145,760	5,490,223	1,554,328	313,668	743,858	2,903,366	2,560,501	2,655,752	37,307,456	
Louisiana.....	74	2	1	75	127,076		153			873	4,851	10,600	143,533	
Maine.....	0	0	0	0										
Maryland.....	10	1	1	10			2,709	631					3,340	
Massachusetts.....	31	4	6	29	174,429	155	213,932	17,808					406,324	
1st Michigan.....	27	8	11	22	2,152,198	6,667,851	452,282	3,027	1,674	1,431,591	2,903,441	1,967,101	15,579,165	
4th Michigan.....	22	2	14	20	1,008		19,495		126			206	20,835	
Total Michigan.....	49	8	25	32	2,153,206	6,667,851	471,777	3,027	1,800	1,431,591	2,903,441	1,967,307	15,600,000	
Minnesota.....	45	7	6	46	1,051	808	95,504	81	80				97,584	

1st Missouri.....	17	2	7	12	4,890,771	26,226,170	1,257,375	110,571	1,635,302	10,389,730	6,255,686	3,668,851	54,434,455
6th Missouri.....	7	1	3	5	1,068	13	7,673			235	214		9,204
Total Missouri.....	24	3	10	17	4,891,839	26,226,183	1,265,048	110,571	1,635,302	10,389,965	6,255,900	3,668,851	54,443,659
Montana.....	6	0	1	5			2,831						2,831
Nebraska.....	16	4	4	16			44,258			50	12	180	44,500
New Hampshire.....	2	0	1	1	526		280						806
1st New Jersey.....	3	1	0	4	688		2,336						3,024
5th New Jersey.....	30	6	13	23	7,482,918	8,187,642	2,101,585	24,085	6,786,353	2,278,148	3,813,469	1,555,987	32,230,182
Total New Jersey.....	33	7	13	27	7,483,606	8,187,642	2,103,921	24,085	6,786,353	2,278,148	3,813,469	1,555,987	32,233,206
New Mexico.....	1	1	1	1			150						150
1st New York.....	48	11	21	38	228,019	62	581,865			46			1,109,062
2d New York.....	152	27	31	148	3,799,053	384,240	47,966	130	180,414	471,338	72,639	197,743	6,153,523
3d New York.....	24	10	5	29	62,504	362	16,765		239,268				320,919
14th New York.....	29	3	7	25	563,513	2,352	46,720	6,446	37,156	14,107	123,780	28,020	842,154
21st New York.....	63	9	16	58	190,917	146	933,758		8,835	6,505	20,188	13,363	1,173,712
28th New York.....	40	5	23	31	8,942	841	332,006	175	86,061	15,219	97,089	12,078	571,970
Total New York.....	367	66	103	329	4,862,958	887,823	2,391,157	6,751	651,734	507,275	313,678	251,202	9,172,276
North Carolina.....	17	1	3	16	82,351,738	5,246,196	11,656,505	1,693,101	674,591	11,601,133	14,732,723	8,563,555	135,819,542
1st Ohio.....	35	6	5	36	1,511,273	11,677,979	4,278,530	19,339	563,974	1,971,100	7,147,872	2,534,821	29,895,488
10th Ohio.....	16	4	3	17	165,325	6,552,194	3,529,559	2,691	976,506	865,262	2,332,640	2,145,646	16,570,025
11th Ohio.....	3	0	1	2			2,107						2,107
18th Ohio.....	55	11	33	33	3,584	359	371,988	25	342				376,299
Total Ohio.....	109	21	42	88	1,680,182	18,130,532	8,182,485	22,255	1,531,124	2,836,362	9,480,512	4,680,467	46,843,910
Oklahoma.....	2	4	4	2	215	60	976			8	25	3	1,287
Oregon.....	8	1	2	7			6,335						6,335
1st Pennsylvania.....	147	26	33	134	103,022	390,569	974,767	143,535	802	3,159	112,531	67,459	1,797,784
12th Pennsylvania.....	18	0	7	11	2,072,450		43,141	5,199	8,218	81,549	130,530	219,858	2,560,045
23d Pennsylvania.....	24	3	5	22	3,576		92,017	682		11		150	96,416
Total Pennsylvania.....	189	29	45	167	2,181,048	390,569	1,109,925	149,396	9,020	84,719	243,061	287,467	4,455,145
Rhode Island.....	4	0	0	4	7,842	885	3,812		420	28		1,059	14,646
South Carolina.....	1	0	0	1			13,881						13,881
South Dakota.....	4	0	0	4			6,964						6,964
Tennessee.....	24	3	4	23	8,445,294	139,130	66,811	11,368,261	719,688	140,646	86,215	107,213	21,042,458
1st Texas.....	8	2	1	8	330,053		2,903	892			3,636		346,584
2d Texas.....	1	1	0	2	236		324	154		3		10	729
Total Texas.....	6	3	1	6	230,291		3,227	1,046		3	3,540		247,113

TABLE 12.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Number of factories				Materials used in manufacturing tobacco								
	In business Jan. 1, 1925	Opened	Closed	In business Jan. 1, 1926	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Utah.....	3	1	1	3	80	4	1,530						1,604
Virginia.....	29	1	3	27	4,345,007	8,510,771	1,403,126	214,948	723,160	2,071,177	2,878,086	1,173,042	22,410,747
Washington.....	6	0	1	5	352	210	957						1,559
West Virginia.....	9	1	3	7	115	5,335,291	2,610,160	1,600		880,750	709,625	2,910,691	12,478,281
Wisconsin.....	55	5	20	40	520,128	1,877	213,084	456	10,754	18,471	70	37,186	811,026
Wyoming.....	2	0	1	1			270						270
Total, 1925.....	1,573	238	465	1,346	153,118,131	93,039,497	35,053,056	14,950,670	16,671,081	35,804,927	46,059,105	33,813,805	430,341,872
Total, 1924.....	1,678	159	264	1,573	153,851,341	93,954,938	32,715,519	14,957,722	17,408,338	37,154,350	47,857,949	34,342,799	432,332,956
Increase.....		70	201				2,337,537						
Decrease.....	105			227	732,210	15,441		7,052	797,257	1,348,423	898,244	528,991	1,991,031

TABLE 13.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Tobacco manufactured						Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking	Snuff	Total	On hand Jan. 1, 1925	Total to be accounted for	On hand Jan. 1, 1926	Removed for exportation	Tax paid during 1925	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas.....				478		478					478	\$54.04
1st California.....				99,185		99,185	13,944	112,629	3,785		108,744	19,573.92
6th California.....				22,827		22,827	35	22,862	37		22,825	4,108.60
Total California.....				122,012		122,012	13,979	135,391	3,822		131,569	23,682.42
Colorado.....			2,624	11,818		14,442	85	14,100			14,100	2,638.00
Connecticut.....			123	57,989		58,111	284	58,305	600		57,989	10,420.02
Delaware.....				2,264,739		2,264,739		2,264,739		4,320	2,260,419	406,675.42
Florida.....				7,113		7,113		7,113			7,113	1,280.91
Georgia.....				4,046		4,046	1,826	6,472	1,122		5,350	903.00
I Idaho.....				225		225	0	224			234	42.12
1st Illinois.....		4,754	3,153,523	20,499,639	9,445,359	33,103,702	1,486	33,101,738	926	24,722	33,070,070	6,994,212.60
8th Illinois.....	33,562	1,806	365	166,722		191,475	6,813	198,288	5,778		192,610	34,651.80
Total Illinois.....	33,562	6,560	3,153,908	20,666,361	9,445,359	33,295,177	8,299	33,303,976	6,704	24,722	33,271,580	6,988,894.40
Indiana.....		204,437	93	192,910	34,900	432,270	39,010	471,280	35,101		436,188	78,613.64
Iowa.....			8,101	687,352		695,453	11,308	700,761	7,919		698,843	125,791.74
Kansas.....				19,655		19,655		19,655			19,655	3,637.60
Kentucky.....	9,395,048	2,321,653	5,785	23,420,579	394	35,143,464	1,740,807	36,884,271	1,179,902	82,061	35,622,308	6,412,015.44
Louisiana.....		1,995		143,450	1,850	147,307	6,594	153,901	7,284		146,617	26,391.06
Maryland.....				3,316		3,316		3,316			3,311	695.68
Massachusetts.....		65	145	139,013	255,333	424,506	9,796	434,354	9,003		425,351	76,663.18
1st Michigan.....	2,374,736	55,932	1,193,125	11,692,432	69,601	15,376,799	181,644	16,557,330	171,650		15,385,780	2,769,440.40
4th Michigan.....			200	19,512	1,521	21,233		21,233			21,254	3,825.72
Total Michigan.....	2,374,736	55,932	1,193,325	11,711,914	71,122	15,398,019	181,666	16,578,564	171,650		15,407,034	2,773,266.12
Minnesota.....		1,549	1,850	94,588		97,987		98,102			98,102	17,058.30

TABLE 13.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Tobacco manufactured						Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking	Snuff	Total	On hand Jan. 1, 1925	Total to be accounted for	On hand Jan. 1, 1926	Removed for exportation	Tax paid during 1925	
1st Missouri.....	Pounds 48,071,042	Pounds 4,719,725	Pounds 12,265,462	Pounds 5,647,668	Pounds 9,882	Pounds 59,250,700	Pounds 2,360,287	Pounds 61,610,984	Pounds 2,278,071	Pounds 840,237	Pounds 58,462,678	\$10,528,683.04
6th Missouri.....						0,814	558	10,372	603		9,770	1,700.22
Total Missouri....	48,071,042	4,719,725	12,277	5,657,020		59,250,514	2,360,844	61,621,358	2,278,094	840,237	58,502,457	10,530,442.26
Montana.....				2,831		2,831		2,831			2,831	500.58
Nebraska.....			270	44,038		44,308	715	44,523	88		44,435	7,928.30
New Hampshire.....				830		830	100	930			930	168.48
1st New Jersey.....				2,783		2,783	4,376	7,169	3,961		3,188	575.64
5th New Jersey.....	2,488,488		1,138,600	10,798,731	9,461,456	29,887,311	704,596	30,591,907	611,474	26,329	29,980,444	5,391,727.92
Total New Jersey..	2,488,488		1,138,600	10,801,514	9,461,456	29,890,094	708,972	30,599,006	615,435	26,329	29,987,262	5,392,303.56
New Mexico.....				150		150		150			150	27.00
1st New York.....	2,550	2,039		998,805		1,003,394	47,271	1,050,665	17,502		1,033,163	185,969.34
2d New York.....			855,008	4,122,333	6,237	4,983,575	31,912	5,015,487	26,026	3,200	4,989,634	897,414.12
3d New York.....				291,025		291,025	500	291,525	2,072	256,029	31,223	5,980.14
14th New York.....		2,539	51,208	738,164		791,971	3,407	795,378	3,672		791,631	142,494.30
21st New York.....			27,787	1,123,023		1,150,810	13,117	1,163,927	14,131		1,149,796	205,903.28
28th New York.....			325	540,458	12,000	562,783	465	563,248	1,625		551,623	99,292.14
Total New York....	2,550	4,578	934,328	7,813,798	18,237	8,773,491	96,672	8,870,163	60,230	258,859	8,611,304	1,538,118.32
North Carolina.....	42,670,962		418,300	78,248,845		121,338,107	4,306,851	125,644,958	4,326,316	232,671	120,985,701	21,777,430.08
1st Ohio.....		185	177,803	31,026,768		31,204,766	370,255	31,574,991	370,102	26,615	31,177,244	5,611,003.92
10th Ohio.....		280	28	17,725,632		17,725,940	46,383	17,772,303	193,802		17,578,501	3,163,690.18
11th Ohio.....				2,150		2,150		2,150			2,150	887.00
18th Ohio.....			42	368,387	1,500	370,229	66	370,295	328		369,967	66,694.06
Total Ohio.....		415	177,873	49,122,637	1,800	49,303,025	419,684	49,722,706	570,232	26,615	49,110,862	8,841,675.16
Oklahoma.....		61		1,105		1,266		1,266			1,266	220.08
Oregon.....				6,636		6,636	4	6,640	22		6,618	1,191.24
1st Pennsylvania.....		4,184	6,980	1,748,850	2,234	1,762,254	10,583	1,772,837	27,444		1,745,393	314,170.74
12th Pennsylvania.....			34,719	2,477,130		2,511,868	43,350	2,555,208	31,656		2,523,652	484,257.36
23d Pennsylvania.....			1,618	89,250	2,525	93,293	47	93,340	75		93,265	16,787.70
Total Pennsylvania..		4,184	43,217	4,316,245	4,759	4,367,405	53,980	4,421,385	59,075		4,369,310	785,215.80
Rhode Island.....				13,663	220	13,873	135	14,008	163		13,845	2,492.10
South Carolina.....				13,881		13,881	584	14,465	330		14,085	2,535.30
South Dakota.....				6,963		6,963		6,963	25		6,938	1,248.84
Tennessee.....	72,004	2,351,174		295,609	16,248,037	18,966,824	439,922	19,406,746	451,306	363	18,955,077	3,411,918.86
1st Texas.....		57,028		129,620		186,954		186,954			186,954	33,651.72
2d Texas.....				693		693		693	31		662	119.16
Total Texas.....		57,028		130,610		187,647		187,647	31		187,616	33,770.88
Utah.....				1,614		1,614		1,614	45		1,569	282.42
Virginia.....	5,482,374	16,325		16,140,424		21,639,123	509,479	22,148,602	610,231	1,476,132	20,669,239	3,610,123.02
Washington.....				1,568		1,568	50	1,618	241		1,377	247.86
West Virginia.....			4,800	11,184,457		11,188,757	465,443	11,654,200	350,503	2,190	11,301,507	2,034,271.26
Wisconsin.....		4,117	55,679	763,723	13,017	830,536	4,460	840,980	6,384		834,602	150,228.36
Wyoming.....				270		270		270			270	48.60
Total 1925.....	111,390,766	9,749,636	7,151,246	247,739,890	37,841,222	418,872,969	11,380,386	425,253,355	10,770,283	2,974,874	411,508,198	74,071,475.64
Total 1924.....	111,477,092	9,901,642	6,790,581	240,990,137	39,029,020	414,178,378	10,863,563	425,041,941	11,568,430	2,902,268	410,671,243	73,902,829.74
Increase.....		84,544	360,665	749,753	812,192	414,691	296,823	212,314	201,853	66,606	936,955	168,645.90
Decrease.....	86,326	161,706		1,187,804		305,409			708,147			

TABLE 14.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Number of factories			Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand						
	In business Jan. 1, 1925	Opened	Closed	In business Jan. 1, 1925	Unstemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1925	On hand Jan. 1, 1926	Removed for exportation	Personal consumption	Removed tax paid
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama.....	33	2	5	30	50,064	1,374	35,230	4,259,533	230,304	85,469	.....	53,635	4,350,703
Arizona.....	8	0	4	4	1,918	42	50	90,427	10,075	4,108	.....	3,824	92,500
Arkansas.....	12	1	4	0	17,222	511	.....	1,267,965	80,875	76,155	.....	14,610	1,255,175
1st California.....	133	11	24	170	643,112	331,595	6,917	47,526,919	14,774,705	13,450,185	.....	315,112	48,536,327
6th California.....	141	23	38	126	186,262	213,070	31,611	23,393,203	1,235,544	1,289,052	.....	279,306	23,060,389
Total California.....	324	34	62	296	829,374	544,665	38,528	70,920,122	16,010,249	14,739,237	.....	594,418	71,596,716
Colorado.....	53	11	12	52	198,563	67,855	8,822	13,843,094	985,738	678,881	.....	158,283	13,992,566
Connecticut.....	182	23	21	184	748,301	89,664	22,902	37,537,291	2,504,050	2,157,703	.....	561,390	37,322,162
Delaware.....	11	2	1	12	112,637	823,402	80	45,749,001	601,837	1,800,986	.....	21,590	44,518,853
Florida.....	337	60	82	315	5,853,375	2,953,780	2,196,461	550,244,666	9,851,548	9,756,172	10,000	8,815,537	541,512,005
Georgia.....	58	11	17	52	256,160	1,414	282,168	26,686,793	270,966	431,845	.....	179,298	26,346,619
Hawaii.....	2	0	0	2	1,128	609	.....	79,789	100,800	80,175	.....	1,839	90,075
Idaho.....	10	0	3	13	9,549	5,808	1,010	824,357	90,125	67,425	.....	8,582	839,275
1st Illinois.....	833	91	146	768	1,195,730	401,732	244,043	83,570,654	6,100,714	4,045,990	103	941,384	84,668,591
8th Illinois.....	294	17	113	198	502,039	34,479	33,642	25,565,247	1,302,215	1,302,106	.....	248,526	28,776,470
Total Illinois.....	1,127	98	259	966	1,697,819	436,211	277,685	109,135,901	7,872,929	5,348,096	103	1,200,270	110,460,361
Indiana.....	209	15	79	205	2,809,810	835,902	47,993	174,810,257	9,540,200	8,759,741	.....	259,750	173,139,966
Iowa.....	196	4	38	162	807,160	40,696	33,214	39,085,879	2,509,753	2,002,177	.....	97,848	39,556,107
Kansas.....	70	6	19	57	152,161	9,251	13,591	8,311,185	1,363,253	1,579,232	.....	28,887	8,056,271
Kentucky.....	73	3	14	62	580,917	739,207	14,870	69,018,128	3,796,441	1,858,194	.....	98,083	71,788,319
Louisiana.....	54	11	13	52	939,698	497,070	121,323	80,686,345	1,969,383	2,301,666	.....	295,666	80,035,599
Maine.....	50	2	23	33	161,815	4,130	3,811	8,203,332	363,232	266,048	.....	100,736	8,201,780
Maryland.....	123	13	24	112	1,014,048	790,363	105,901	90,827,061	4,570,411	4,569,723	.....	196,059	90,337,690
Massachusetts.....	303	24	40	281	1,277,704	1,004,910	15,852	118,625,839	5,038,496	3,736,353	.....	1,076,890	118,851,092
1st Michigan.....	188	6	49	145	2,055,345	2,085,068	0,322	263,399,591	7,429,807	8,195,192	.....	170,184	262,451,022
4th Michigan.....	171	15	54	132	472,224	512,436	26,721	50,687,520	1,025,913	1,498,926	.....	139,706	50,477,808
Total Michigan.....	359	21	103	277	2,527,569	2,598,404	36,043	314,477,117	8,455,720	9,694,118	.....	309,890	312,928,830

Minnesota.....	215	13	53	173	558,055	113,300	81,438	34,813,140	2,438,691	2,072,966	.....	204,853	34,974,012
Mississippi.....	4	0	1	3	4,354	45	2,537	344,366	5,100	9,900	.....	3,966	335,600
1st Missouri.....	201	12	44	169	315,257	35,071	20,002	16,792,298	670,071	637,525	.....	220,488	16,714,361
6th Missouri.....	73	0	20	53	595,520	13,788	1,346	25,135,001	2,702,967	1,719,791	.....	64,332	26,033,855
Total Missouri.....	274	12	64	222	910,777	48,859	21,348	41,927,299	3,373,038	2,247,315	.....	284,835	42,768,216
Montana.....	29	7	8	28	25,477	9,839	104	1,656,498	23,960	38,990	.....	29,038	1,613,630
Nebraska.....	60	6	16	50	416,688	12,403	742	17,091,748	827,597	939,188	.....	82,500	17,827,707
Nevada.....	6	2	1	7	3,145	3,659	538	377,974	64,450	68,119	.....	9,435	364,850
New Hampshire.....	18	0	8	10	1,510,031	3,332	1,380	65,090,308	694,836	542,379	.....	780,761	65,062,004
1st New Jersey.....	47	5	14	38	659,239	1,656,923	1,578	114,350,933	2,520,107	3,272,512	3,000	78,648	113,516,880
5th New Jersey.....	254	24	47	231	3,234,117	4,091,736	135,406	404,055,918	14,806,543	16,244,756	80,400	441,802	402,125,496
Total New Jersey.....	301	29	61	269	3,893,356	5,748,709	136,982	518,406,851	17,326,650	19,517,268	83,400	520,457	515,642,376
New Mexico.....	3	0	1	2	2,000	63	.....	70,775	3,940	3,234	.....	2,481	75,000
1st New York.....	529	64	88	505	3,291,804	209,217	65,470	155,158,963	45,768,290	49,229,458	.....	357,282	151,340,513
2d New York.....	238	35	59	214	667,182	413,817	39,135	54,166,649	7,429,183	5,057,920	.....	479,625	56,055,287
3d New York.....	476	84	116	444	2,077,874	2,033,910	376,487	281,141,808	10,502,310	2,051,379	46,750	1,062,804	281,423,185
14th New York.....	375	47	79	343	974,067	883,642	167,878	113,081,089	6,383,486	5,259,502	.....	365,771	113,788,402
21st New York.....	243	11	34	220	1,375,235	417,597	40,228	77,382,083	11,947,129	10,077,547	.....	135,766	78,215,901
28th New York.....	256	8	92	172	362,164	23,911	10,003	14,076,930	2,440,149	1,973,043	.....	97,881	15,041,155
Total New York.....	2,117	249	468	1,898	9,080,046	4,072,004	698,349	695,657,524	83,566,647	80,663,549	46,750	2,520,129	695,894,443
North Carolina.....	23	6	10	19	146,828	213,721	23,677	19,713,782	1,611,685	1,579,718	.....	38,490	19,707,259
North Dakota.....	13	0	5	8	8,008	1,171	141	451,695	19,975	21,375	.....	2,195	448,100
1st Ohio.....	196	10	30	176	1,628,827	1,685,456	44,692	156,874,068	7,502,510	4,816,250	.....	430,773	158,129,555
10th Ohio.....	124	10	46	88	3,407,886	702,352	30,393	175,243,745	3,612,427	3,122,923	.....	384,538	175,348,711
11th Ohio.....	96	11	16	91	1,132,896	521,087	433,236	123,281,463	7,916,367	8,103,372	.....	64,563	123,028,895
18th Ohio.....	245	15	77	183	1,273,782	309,539	278,596	90,121,395	7,524,500	4,572,072	.....	171,863	92,901,960
Total Ohio.....	661	46	169	538	7,443,393	3,627,644	792,830	544,620,671	26,554,804	20,614,617	.....	1,081,737	549,469,121
Oklahoma.....	24	2	8	18	86,448	1,131	1,877	3,817,526	128,550	133,720	.....	19,061	3,792,395
Oregon.....	51	4	10	45	39,402	13,630	8,735	3,036,118	177,882	171,068	.....	52,441	2,990,491
1st Pennsylvania.....	1,194	89	252	1,031	17,286,800	14,317,927	5,283,188	1,769,829,699	71,624,101	68,613,902	24,700	1,802,697	1,750,912,501
12th Pennsylvania.....	80	4	34	56	2,316,833	2,205,157	428	220,760,491	4,439,469	7,863,634	11,500	36,131	217,283,636
23d Pennsylvania.....	162	13	36	164	2,085,906	99,642	1,547	118,848,464	16,698,666	15,302,957	.....	48,547	120,195,566
Total Pennsylvania.....	1,462	111	322	1,251	21,718,475	16,622,926	5,283,173	2,109,438,654	92,662,176	111,782,493	36,200	1,890,375	2,088,391,703
Rhode Island.....	54	2	6	50	155,768	86,347	2,400	12,025,208	2,237,081	1,643,157	.....	13,182	12,605,950
South Carolina.....	11	2	1	12	226,712	218,922	65,712	29,759,201	1,269,508	2,819,613	.....	9,800	28,689,291
South Dakota.....	42	4	12	34	112,793	7,419	1,540	5,244,051	425,808	307,817	.....	33,606	5,227,808
Tennessee.....	37	3	7	33	226,625	853,851	18,203	61,708,801	5,284,238	1,877,896	.....	59,424	65,055,719

TABLE 14.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Number of factories			Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand						
	In business Jan. 1, 1925	Opened	Closed	In business Jan. 1, 1926	Unstemmed	Steamed	Scraps	Manufactured	On hand Jan. 1, 1925	On hand Jan. 1, 1926	Removed for exportation	Personal consumption	Removed tax paid
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
1st Texas.....	20	5	4	30	517,630	75,783	14,202	18,027,806	878,617	788,615	.....	32,663	18,685,245
2d Texas.....	25	0	8	17	20,506	1,397	3,272	1,116,735	46,865	23,447	.....	15,778	1,123,875
Total Texas.....	54	5	12	47	338,136	77,180	17,474	19,144,541	924,982	811,962	.....	48,441	10,209,120
Utah.....	12	1	0	13	20,038	16,599	445	1,062,396	143,056	117,560	.....	30,174	1,958,618
Vermont.....	15	2	2	15	16,261	1,935	420	919,962	135,950	167,922	.....	715	867,275
Virginia.....	50	3	2	51	2,255,354	625,615	1,910,630	355,413,390	20,103,667	34,055,106	78,500	36,641	351,348,810
Washington.....	61	6	10	57	46,626	13,692	9,346	3,423,704	284,573	285,395	.....	55,066	3,367,816
West Virginia.....	53	9	18	44	1,728,072	88,088	31,024	91,052,069	1,276,103	6,451,437	.....	3,510	85,873,225
Wisconsin.....	648	42	140	450	812,510	282,307	145,495	67,579,232	3,386,044	2,940,894	.....	740,473	57,284,509
Wyoming.....	10	2	7	6	7,631	2,238	168	474,359	2,300	5,150	.....	6,084	465,425
Total 1925.....	9,877	900	2,263	8,533	71,880,083	44,217,927	12,530,581	6,463,193,108	350,227,700	361,073,658	222,963	22,588,929	6,428,635,208
Total 1924.....	10,628	1,184	1,935	9,377	78,761,146	44,715,605	11,080,579	8,597,076,535	361,718,478	368,322,715	219,150	23,997,877	6,508,865,271
Increase.....	751	275	318	1,344	3,895,063	497,678	550,002	134,483,427	11,490,778	6,349,057	3,803	1,408,948	138,220,003

Average quantity of leaf tobacco used per 1,000 large cigars, 22.82 pounds.
 Note.—The number of factories in business includes those factories which manufactured the small cigars shown in Table 16.

TABLE 15.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND REMOVED TAX PAID, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Class A	Class B	Class C	Class D	Class E	Total	Value of stamps used
	Number	Number	Number	Number	Number		
Alabama.....	4,130,343	109,050	115,800	.....	.....	4,350,793	\$18,191.47
Arizona.....	38,550	17,400	36,550	.....	.....	92,500	587.55
Arkansas.....	994,300	194,625	69,230	.....	.....	1,258,175	5,768.20
1st California.....	23,680,435	1,007,708	23,861,079	13,375	22,740	48,536,327	315,827.94
6th California.....	6,335,244	1,700,070	14,992,795	30,755	525	23,060,389	170,857.49
Total California.....	29,965,679	2,707,808	38,854,774	44,130	23,265	71,596,716	486,685.43
Colorado.....	3,565,753	359,895	10,066,245	525	150	13,992,568	107,027.13
Connecticut.....	3,343,355	20,121,895	13,580,302	275,750	850	37,322,152	259,649.25
Delaware.....	1,084,875	115,625	43,318,353	.....	.....	44,518,853	394,898.43
Florida.....	171,401,777	25,186,141	205,892,644	76,618,213	2,473,230	541,512,006	4,185,734.75
Georgia.....	25,328,157	166,300	813,962	40,700	7,497	26,346,616	110,178.94
Hawaii.....	61,000	4,209	33,875	.....	.....	99,075	574.08
Idaho.....	446,450	35,750	357,075	.....	.....	839,275	5,213.98
1st Illinois.....	22,891,841	10,945,148	48,320,219	2,278,370	248,313	84,683,891	623,185.36
6th Illinois.....	2,656,950	7,682,248	8,421,797	15,475	.....	25,776,470	160,793.16
Total Illinois.....	32,548,791	18,627,396	56,742,016	2,293,845	248,313	110,460,361	783,888.52
Indiana.....	36,414,155	82,454,095	55,974,091	196,350	101,275	175,139,966	1,148,023.33
Iowa.....	20,151,310	13,238,205	6,164,750	1,500	252	39,556,107	215,539.48
Kansas.....	5,624,066	1,578,603	953,602	.....	.....	8,056,271	40,150.30
Kentucky.....	20,958,618	7,480,001	43,316,493	500	2,700	71,758,312	518,009.41
Louisiana.....	38,024,083	2,389,543	39,176,463	361,475	83,435	80,035,599	524,613.38
Maine.....	842,200	4,140,925	3,218,555	.....	.....	8,201,780	57,182.25
Maryland.....	22,962,144	19,531,259	47,487,460	352,425	4,400	90,337,690	640,718.38
Massachusetts.....	11,946,421	39,202,445	67,578,701	84,575	38,950	118,851,092	892,807.81
1st Michigan.....	35,309,067	91,137,103	133,346,119	2,422,893	235,870	262,451,022	1,920,786.00
4th Michigan.....	15,379,743	4,058,870	29,970,512	162,773	6,090	50,477,898	363,049.71
Total Michigan.....	50,688,810	95,096,033	163,316,631	2,585,576	241,960	312,928,920	2,283,835.71
Minnesota.....	20,623,125	1,882,670	12,559,667	7,950	600	34,974,012	266,529.92
Mississippi.....	320,950	50	6,400	.....	200	335,600	1,371.70

TABLE 15.—CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND REMOVED TAX PAID, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Class A	Class B	Class C	Class D	Class E	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
1st Missouri.....	4,565,874	3,395,744	8,700,683	74,250	8,010	15,714,361	\$117,774.48
6th Missouri.....	18,603,590	6,795,235	1,563,930	100		26,053,855	123,028.34
Total Missouri.....	23,259,264	9,191,979	10,264,613	74,350	8,010	42,768,216	241,402.80
Montana.....	150,875	11,800	1,450,855			1,613,530	13,732.00
Nebraska.....	15,112,975	1,121,570	1,589,490	3,000	672	17,827,707	81,532.81
Nevada.....	66,125	40,625	268,100			394,850	2,331.15
New Hampshire.....	247,300	15,009,180	48,905,524			65,062,004	530,204.00
1st New Jersey.....	869,150	309,800	104,847,877	7,358,383	71,070	113,516,880	1,038,699.84
5th New Jersey.....	105,410,614	43,157,417	249,458,278	3,799,197	290,000	402,125,496	2,975,801.67
Total New Jersey.....	106,279,764	43,527,217	354,306,255	11,158,080	371,060	516,642,376	4,014,501.51
New Mexico.....	9,500	11,750	53,750			75,000	692.25
1st New York.....	123,612,427	7,625,525	18,546,555	1,451,039	94,967	151,340,514	726,078.82
2d New York.....	21,788,863	5,743,513	23,520,144	4,487,114	514,653	56,053,287	394,805.99
3d New York.....	100,929,645	14,436,593	145,647,817	19,409,705	1,020,430	281,453,185	2,049,526.37
14th New York.....	34,726,344	7,018,434	70,472,351	658,073	13,200	113,768,402	828,762.02
21st New York.....	26,508,077	32,332,976	19,359,173	14,575	1,100	78,215,900	474,454.12
28th New York.....	6,357,250	2,676,590	5,990,590	16,325	400	16,041,155	96,605.75
Total New York.....	313,922,000	70,733,826	283,536,630	26,046,831	1,653,750	695,894,413	4,509,294.07
North Carolina.....	7,717,356	9,147,713	2,849,060			19,707,259	111,847.80
North Dakota.....	324,200	23,000	101,900	130		449,100	2,315.90
1st Ohio.....	35,297,372	84,434,456	37,867,280	528,545	1,000	158,129,653	894,072.80
10th Ohio.....	78,241,714	43,431,463	33,084,484	1,050		155,348,711	906,686.59
11th Ohio.....	75,785,998	21,878,787	25,363,860	750		123,028,895	662,697.45
18th Ohio.....	62,679,532	10,604,898	19,557,330	59,200	600	92,901,960	491,084.49
Total Ohio.....	251,994,714	180,349,606	110,472,754	589,545	2,500	543,408,121	3,145,443.33
Oklahoma.....	3,505,100	211,600	75,705			3,792,405	15,072.16
Oregon.....	1,170,574	260,300	1,553,007	350	280	2,990,491	20,265.26
1st Pennsylvania.....	760,608,115	377,013,190	603,675,380	9,352,296	263,521	1,750,912,501	10,563,770.35
12th Pennsylvania.....	77,821,535	65,349,800	74,100,710	2,650		217,280,695	1,370,404.13
23d Pennsylvania.....	114,881,316	4,464,725	857,875	1,250	400	120,195,566	493,905.49
Total Pennsylvania.....	953,310,966	446,817,715	678,642,974	9,356,196	263,921	2,088,391,762	12,718,169.97
Rhode Island.....	3,984,950	1,955,200	6,665,800			12,605,950	87,663.20
South Carolina.....	21,103,206	7,329,940	266,145			28,699,291	130,787.77
South Dakota.....	2,057,150	853,730	2,610,378	1,500	6,250	5,327,806	35,738.73
Tennessee.....	31,772,794	80,430	33,201,495	1,000		65,055,719	426,399.21
1st Texas.....	8,903,255	1,901,770	7,256,445	23,775		18,085,245	112,616.95
2d Texas.....	881,925	174,775	67,175			1,123,875	5,180.32
Total Texas.....	9,785,180	2,076,545	7,323,620	23,775		19,209,120	117,797.87
Utah.....	85,700	226,075	1,630,858	3,675	3,310	1,958,618	16,551.72
Vermont.....	338,375	240,150	308,750			887,275	5,573.15
Virginia.....	327,176,371	1,489,001	22,682,688	750		351,348,810	1,521,792.68
Washington.....	1,576,500	349,075	1,441,991	50	200	3,367,816	21,381.07
West Virginia.....	85,777,500	57,600	37,500	825		85,873,225	343,800.60
Wisconsin.....	13,501,794	3,257,555	40,331,172	167,478	26,510	57,284,509	438,940.44
Wyoming.....	29,500	7,500	428,425			465,425	4,018.83
Total 1925.....	2,675,530,905	1,129,777,116	2,487,468,088	140,290,639	5,562,520	6,428,635,268	41,614,948.58
Total 1924.....	2,584,897,627	1,368,778,320	2,492,949,827	115,034,120	5,195,368	6,606,855,271	42,447,148.94
Increase.....	90,633,278			15,256,510	367,152	138,220,008	832,200.36
Decrease.....		239,001,204	5,481,739				

TABLE 16.—TOBACCO USED, AND CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1925	On hand Jan. 1, 1926	Removed for exportation	Tax paid during 1925	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
Maryland	319,311			158,881,000	27,099,520	33,883,190		152,073,330	\$228,109.89
5th New Jersey	3,574			374,800	12,740,580	173,680		12,941,700	19,412.55
1st New York					650	650			
2d New York	13,619			4,683,660	677,700	1,399,000		3,967,200	6,950.80
3d New York	10,313			4,474,870	56,241	121,231		4,409,880	6,614.82
14th New York					17,138,220			17,138,220	25,707.33
Total New York	28,932			9,168,430	17,872,811	1,520,641		25,515,300	38,272.95
North Carolina	154,685			51,581,480	11,698,790	9,309,720		53,950,550	80,925.83
18th Ohio			11	3,600				5,000	5.40
1st Pennsylvania	6,447	287,760		122,881,000	2,310	12,690		122,870,720	184,306.08
23d Pennsylvania	1,477			194,100		1,100		193,000	280.50
Total Pennsylvania	7,924	287,760		123,075,100	2,310	13,690		123,063,720	184,586.58
Virginia	207,688			103,914,060	512,700	1,546,400		102,810,360	164,215.64
West Virginia	411			206,700	43,800	114,500		135,060	202.50
Total 1925	720,825	557,264	4,898	447,089,170	69,970,511	46,562,121	4,000	470,493,560	705,740.34
Total 1924	920,864	821,222	21,065	539,714,332	47,032,096	69,970,511	228,527	607,547,390	761,321.09
Increase	199,839	273,958	16,167	83,625,162	22,938,415	23,408,390	224,527	37,053,830	55,580.75
Decrease									

Average quantity of leaf tobacco used per 1,000 small cigars 3.28 pounds.
NOTE.—The factories in business are included in Table 14.

TABLE 17.—TOBACCO USED, AND CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1925	Opened	Closed	In business Jan. 1, 1926	Un-stemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1925	On hand Jan. 1, 1926	Removed for exportation	Tax paid during 1925	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
1st California	5	0	1	4	982,541	7,096,873	67,899	3,555,430,156	13,544,600	1,803,294	895,828,000	2,671,354,036	\$8,014,052.11
6th California	5	5	3	7	2,340	637		1,253,499	60,970	97,390		1,182,642	3,548.53
Total California	10	5	4	11	984,901	7,997,510	67,899	3,556,703,645	13,605,570	1,900,684	895,828,000	2,672,536,678	8,017,610.64
Connecticut	0	1	0	1	1			72				72	.21
Florida	2	1	0	3	3,820	1,120	3,998	3,134,165	150,942	4,770		3,277,565	9,832.70
1st Illinois	6	1	2	5	11,820		920	4,745,100	229,810	201,470		4,773,440	14,320.32
Kentucky	1	0	0	1	77,219	840,100		402,968,000				402,968,000	1,208,724.00
Louisiana	1	0	0	1	21,596			7,198,800				7,198,800	21,586.40
Maryland	1	0	1	0					62,000			62,000	156.00
Massachusetts	14	0	7	7	19,208	358	500	5,688,202	605,798	908,645		5,385,800	16,757.46
1st Michigan	2	0	0	2	915		43,425	20,069,400	1,231,190	1,315,440		19,685,150	59,955.45
Minnesota	1	0	0	1									
1st New Jersey	1	0	0	1			250,274	119,621,000	282,000	689,200		119,213,800	357,641.40
6th New Jersey	4	2	3	3	2,171	14,265,538	76,368	6,308,260,310	677,300	3,094,200	674,600	6,305,174,810	18,915,524.43
Total New Jersey	5	2	3	4	2,171	14,265,538	325,642	6,427,887,310	959,300	3,783,400	674,600	6,424,388,610	19,273,165.83
1st New York	11	3	5	9	3,555,585	14,234,555	23	8,234,469,519	122,031,740	19,800,257	180,111,370	8,146,579,638	24,439,738.61
2d New York	46	8	12	42	3,012,657	816,556	1,330	1,825,777,064	12,144,053	9,405,210	10,513,716	1,818,983,838	5,456,950.61
3d New York	24	9	11	22	3,113,938	624,480	111,511	1,565,758,860	4,695,220	1,150,178	10,173,900	1,559,115,190	4,677,354.57
14th New York	6	0	1	4	502	45	326	380,880	5,100	8,300		377,680	1,133.04
28th New York	0	1	0	1	44			18,730		2,000		15,200	45.60
Total New York	86	21	29	78	10,962,674	15,675,940	113,190	11,027,403,053	138,926,119	30,426,045	210,798,986	11,523,074,146	34,575,222.43
North Carolina	8	0	2	6	18,219,241	57,849,162	1,177,652	40,315,121,889	88,014,902	138,680,420	514,830,330	45,749,433,051	137,248,290.15
18th Ohio	3	0	0	3	1,412		650	323,700	66,590	66,740		323,550	970.65

TABLE 17.—TOBACCO USED, AND CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Number of factories			Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used	
	In business Jan. 1, 1925	Opened	Closed	In business Jan. 1, 1926	Un-stemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1925	On hand Jan. 1, 1926	Removed for exportation		Tax paid during 1925
1st Pennsylvania.....	10	1	1	10	Pounds 604,180	Pounds 8,103,678	Pounds 903	Number 3,685,860,638	Number 5,203,106	Number 2,000,171	Number 247,755,200	Number 3,391,307,328	\$10,173,921.08
12th Pennsylvania.....	1	0	0	1	11,860	109		4,875,600	145,000	613,000		4,407,600	13,222.80
23d Pennsylvania.....	2	0	1	1		460		156,000	10,000			156,000	468.00
Total Pennsylvania.....	13	1	2	12	510,040	8,104,244	903	3,640,892,238	5,360,706	2,623,771	247,755,200	3,395,870,928	10,187,612.78
Rhode Island.....	1	0	0	1	436			218,000	14,000	127,000		105,000	815.00
Virginia.....	6	0	0	6	5,408,795	19,347,653	4,055	10,229,219,673	50,115,102	111,228,610	588,265,150	9,572,300,415	28,717,081.25
West Virginia.....	1	0	0	1	4,504	9,222		5,377,760	150,000	55,000		5,454,400	16,303.20
Total 1925.....	161	32	50	143	35,262,732	154,190,853	1,739,834	82,247,100,347	299,492,029	291,321,995	2,458,282,266	79,789,337,805	239,368,013.41
Total 1924.....	190	26	55	161	32,662,472	136,423,593	2,251,339	72,708,989,025	505,937,401	378,691,990	1,878,554,366	70,950,827,114	212,852,481.34
Increase.....		6			3,600,260	17,767,257		9,538,111,322			579,727,900	8,838,510,691	26,515,532.07
Decrease.....	29		5	18			511,505		266,465,372	87,369,995			

The following districts show cigarettes removed tax free for personal consumption and experimental purposes: 1st California, 9,420; 6th California, 34,227; Florida, 2,712; Massachusetts, 9,353; 2d New York, 18,683; 3d New York, 9,812; 28th New York, 1,530; 1st Pennsylvania, 3,045; West Virginia, 18,360. The following districts show cigarettes removed free of tax for use of the United States: North Carolina, 92,980; Virginia, 7,450,000.

Average quantity of leaf tobacco used per 1,000 small cigarettes, 2.97 pounds.

Note.—The number of factories in business includes those factories which manufactured the large cigarettes shown in Table 18.

TABLE 18.—TOBACCO USED, AND CIGARETTES WEIGHING MORE THAN THREE POUNDS PER THOUSAND MANUFACTURED, ETC., CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES

District and State	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps	Manufactured	On hand Jan. 1, 1925	On hand Jan. 1, 1926	Removed for exportation	Tax paid during 1925	
1st California.....	Pounds 221			Number 22,100	Number 20,100	Number 14,300		Number 22,100	\$159.12
6th California.....	307	28		35,425				41,225	296.82
Total California.....	528	28		57,525	20,100	14,300		63,325	455.94
1st Illinois.....	2,698		57	255,527	33,850	36,400		283,977	2,014.63
Massachusetts.....	390	174		59,500	500	1,000		59,000	424.80
5th New Jersey.....		13		1,600				1,600	11.52
2d New York.....	117,945			14,512,020	159,520	137,820	605,100	13,922,920	100,245.02
3d New York.....	7,768	5	1,800	1,166,975	25,770	24,650		1,168,076	8,410.14
14th New York.....	1,428	50		73,050				73,050	525.06
Total New York.....	127,101	55	1,800	15,752,045	179,570	162,470	605,100	15,164,015	109,181.12
18th Ohio.....			41	5,200	300	1,000		4,500	32.40
1st Pennsylvania.....	3,342		42	420,080	1,420	920	2,500	418,060	3,010.18
23d Pennsylvania.....		68		8,500				8,500	61.20
Total Pennsylvania.....	3,342	68	42	428,580	1,420	920	2,500	426,560	3,071.38
Rhode Island.....	874	3,730	297	651,000	216,000	99,000		799,000	5,752.80
Virginia.....			1,127	187,830	2,100		50	189,970	1,367.78
Total 1925.....	134,093	4,077	3,400	17,428,807	433,930	313,090	607,650	16,891,997	122,342.37
Total 1924.....	41,824	61,879	10,200	16,034,255	300,922	529,480	464,840	15,361,157	110,600.33
Increase.....	92,269			1,394,552				1,530,840	11,742.04
Decrease.....		57,802	6,800			216,390			

Note.—The factories in business are included in Table 17. Average quantity of leaf tobacco used per 1,000 large cigarettes 8.32 pounds.

TABLE 19.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, AND TOBACCO AND SNUFF, CALENDAR YEARS 1916-1925¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
1916	154,049,362	4,118,850	194,438	63,253,755	349,188,634	601,804,839
1917	165,360,812	4,215,037	131,139	133,374,767	354,064,230	658,066,106
1918	158,345,626	3,631,216	211,327	177,167,844	308,080,675	708,736,694
1919	162,237,081	3,055,055	152,620	107,880,681	307,578,503	670,921,110
1920	183,042,003	2,552,069	141,318	170,730,478	300,390,063	608,835,861
1921	183,792,423	2,967,041	140,822	191,004,707	285,820,078	633,731,081
1922	149,364,275	2,345,975	142,043	169,455,000	208,210,842	616,517,231
1923	157,837,178	1,915,354	156,430	200,238,248	301,010,476	662,068,717
1924	151,356,058	2,056,784	137,920	217,652,385	297,990,130	659,103,292
1925	147,530,760	1,470,374	194,002	244,170,316	298,782,795	662,099,176

TABLE 20.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, AND THE NUMBER OF MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEAR, CALENDAR YEARS 1916-1925¹

TOBACCO AND SNUFF

Year	Plug	Twist	Finecut	Smoking	Snuff	Total
1916	165,650,018	15,998,052	10,846,356	239,720,770	33,966,504	406,185,725
1917	179,413,107	15,174,350	11,285,561	243,850,184	33,816,502	482,870,684
1918	174,637,406	17,499,465	9,509,225	237,891,440	37,180,362	497,078,620
1919	141,037,895	11,290,458	8,165,865	228,505,635	35,007,592	424,068,783
1920	138,563,256	11,785,807	8,580,999	219,270,661	34,348,041	412,629,566
1921	113,384,374	9,261,035	6,892,656	222,721,045	34,089,017	386,951,029
1922	120,174,363	10,847,847	6,892,417	249,355,372	38,135,400	419,500,105
1923	120,768,439	10,605,185	7,140,528	234,644,139	30,228,284	412,776,875
1924	111,477,092	9,801,542	6,780,561	240,080,137	39,129,026	414,178,378
1925	111,390,760	9,749,836	7,151,246	247,739,899	37,841,222	413,872,060

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
1916	7,042,127,401	890,482,700	22,102,700	25,290,255,011
1917	7,559,890,349	967,223,920	24,596,110	35,331,264,067
1918	7,053,549,402	847,466,421	23,413,857	46,650,000,224
1919	7,072,357,021	713,233,670	31,688,010	53,119,784,232
1920	8,096,758,663	633,221,232	28,038,552	47,480,103,055
1921	6,726,095,433	670,462,748	14,518,260	32,085,011,500
1922	6,722,354,177	672,906,635	17,450,456	53,761,022,618
1923	6,960,247,389	503,305,490	18,065,858	60,715,830,430
1924	6,597,676,535	530,714,332	16,054,285	72,708,989,025
1925	6,463,193,108	447,089,170	17,428,607	82,247,100,347

¹ Compiled from an annual abstract statement of manufacturers' accounts prepared from returns filed monthly. Figures relate exclusively to products manufactured in the United States. Title 311, section 311, of the tariff act of 1922 provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision, and business done by them is not included in these tables, which show the operations of internal revenue factories only. Returns filed with collectors of customs by these bonded manufacturing warehouses show 31,831,579 cigars manufactured. These returns show cigars of the various classes as follows removed tax paid for domestic consumption on which the tax amounted to \$349,763.10; class A, 263,300; class B, 167,680; class C, 18,131,272; class D, 132,226; class E, 1,047,882.

TABLE 20.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, AND THE NUMBER OF MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEAR, CALENDAR YEARS 1916-1925—Continued

MANUFACTURERS OF TOBACCO PRODUCTS AND DEALERS IN LEAF TOBACCO IN BUSINESS AT CLOSE OF YEARS 1916-1925

Year	Manufacturers of				Dealers in leaf tobacco
	Cigars	Cigarettes	Tobacco	Snuff	
1916	14,576	311	2,084	67	4,139
1917	13,217	311	1,915	61	3,608
1918	11,291	263	1,803	60	3,092
1919	11,483	237	1,814	57	3,424
1920	11,110	213	1,810	35	3,662
1921	12,105	225	1,917	30	3,019
1922	11,676	185	1,733	28	3,188
1923	10,628	190	1,652	26	2,857
1924	9,877	161	1,548	23	2,529
1925	8,533	143	1,318	28	2,802

TABLE 21.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1925

REGISTERED MANUFACTURERS OF TOBACCO IN BUSINESS AT CLOSE OF YEAR

	Number
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings	276
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	0
Produced perique tobacco	71
Manufacturing plug tobacco exclusively	8
Manufacturing twist tobacco exclusively	13
Manufacturing fine-cut tobacco exclusively	4
Manufacturing smoking tobacco exclusively	840
Manufacturing snuff exclusively	20
Manufacturing two or more kinds	114

Total..... 1,346

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED

	Pounds
Plug tobacco	111,390,760
Twist tobacco	9,749,836
Fine-cut chewing tobacco	7,151,246
Smoking tobacco	247,739,899
Total tobacco	376,031,741
Snuff	37,841,222
Total	413,872,963

SUMMARY OF OPERATIONS OF PRODUCERS AND DEALERS IN PERIQUE TOBACCO REGISTERED AS TOBACCO MANUFACTURERS, CALENDAR YEAR 1925

	Pounds	Pounds
On hand Jan. 1, 1925	856,171	1,938
Grown	351,235	408,776
Purchased	273,512	870,164
Total	1,280,938	1,280,938

TABLE 21.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1925—Continued

CIGAR MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR		Number
Manufacturing large cigars exclusively	.....	3,515
Manufacturing small cigars exclusively	.....	4
Manufacturing small cigarettes exclusively	.....	90
Manufacturing large cigarettes exclusively	.....	0
Manufacturing large cigars and small cigarettes	.....	2
Manufacturing large and small cigars and small cigarettes	.....	0
Manufacturing small cigars and small cigarettes	.....	2
Manufacturing small cigars and small and large cigarettes	.....	0
Manufacturing small cigarettes and large cigarettes	.....	49
Manufacturing large and small cigars	.....	14
Manufacturing large cigars, small and large cigarettes	.....	0
Total	.....	3,676

SUMMARY OF CIGAR AND CIGARETTE MANUFACTURE

Product	Leaf tobacco used in manufacturing	Average leaf tobacco used per 1,000	Number manufactured
		Pounds	
Cigars weighing more than 3 pounds per 1,000	147,530,700	22.82	6,463,193,108
Cigars weighing not more than 3 pounds per 1,000	1,470,374	3.28	447,063,170
Cigarettes weighing more than 3 pounds per 1,000	144,902	8.32	17,428,807
Cigarettes weighing not more than 3 pounds per 1,000	244,170,315	2.97	82,217,100,347

CIGAR MANUFACTURERS CLASSIFIED AS TO OUTPUT AND TOTAL PRODUCTION FOR EACH CLASS, CALENDAR YEAR 1925

Output—cigars	Number of manufacturers	Total production	Percentage
Under 500,000	9,789	655,940,934	10.15
500,000 to 1,000,000	282	201,445,623	3.12
1,000,000 to 2,000,000	213	305,097,891	4.72
2,000,000 to 3,000,000	106	261,090,748	4.04
3,000,000 to 4,000,000	65	227,883,236	3.53
4,000,000 to 5,000,000	50	221,763,697	3.43
5,000,000 to 10,000,000	152	1,097,527,327	16.98
10,000,000 to 20,000,000	77	1,068,693,089	16.53
20,000,000 to 40,000,000	34	1,612,337,790	24.66
Over 40,000,000	18	1,411,394,774	21.84
Total	10,786	6,463,193,108	100.00

TABLE 22.—RECEIPTS FROM INTERNAL-REVENUE TAXES ON TOBACCO AND PER CAPITA TAX BASED ON ESTIMATED POPULATION, YEARS ENDED JUNE 30, 1917-1926

Year	Estimated population	Total receipts		Cigars			
		Amount	Per capita	Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000	
				Receipts	Per capita	Receipts	Per capita
1917	103,635,306	\$103,201,602.10	\$0.995	\$24,800,311.73	\$0.239	\$712,507.89	\$0.007
1918	103,253,300	156,183,659.00	1.483	30,004,476.95	.285	875,727.20	.008
1919	106,871,294	206,000,001.84	1.928	30,058,247.16	.335	925,016.01	.009
1920	103,418,175	295,809,355.44	2.770	55,423,813.93	.521	992,113.89	.009
1921	107,833,284	255,219,385.40	2.367	51,078,563.24	.474	1,013,510.57	.009
1922	100,248,303	270,759,384.44	2.478	54,163,576.24	.404	958,826.71	.009
1923	110,663,502	309,015,492.98	2.792	47,272,570.01	.427	865,010.01	.008
1924	112,073,611	325,638,831.14	2.905	45,203,165.45	.403	758,138.85	.007
1925	113,463,720	345,247,210.96	3.042	43,346,812.37	.382	730,852.73	.006
1926	117,136,000	370,666,438.87	3.164	38,319,343.39	.377	532,749.74	.005

Year	Cigarettes				Snuff	
	Weighing more than 3 pounds per 1,000		Weighing not more than 3 pounds per 1,000		Receipts	Per capita
	Receipts	Per capita	Receipts	Per capita		
1917	\$38,850.22	\$0.001	\$38,127,163.93	\$0.368	\$2,630,220.05	\$0.027
1918	121,309.12	.001	66,370,961.45	.631	4,049,402.14	.038
1919	162,349.11	.002	90,440,806.73	.846	5,134,366.30	.048
1920	232,201.31	.002	151,262,214.01	1.421	6,948,631.23	.065
1921	356,268.38	.003	138,063,369.43	1.282	5,705,401.75	.054
1922	118,478.19	.001	150,127,514.62	1.374	6,947,630.94	.064
1923	130,829.10	.001	182,584,506.83	1.650	7,175,216.54	.068
1924	126,167.60	.001	203,651,330.58	1.817	7,005,089.46	.062
1925	109,523.34	.001	225,032,702.07	1.963	6,753,019.76	.059
1926	126,782.23	.001	254,824,605.79	2.175	6,917,718.62	.059

Year	Tobacco		Miscellaneous, including cigarette papers and tubes, special taxes, etc.	
	Receipts	Per capita	Receipts	Per capita
1918	47,485,437.44	.451	7,251,348.60	.069
1919	57,491,383.05	.538	15,702,921.98	.147
1920	74,663,767.60	.702	6,286,812.87	.059
1921	59,330,427.08	.551	2,593,655.54	.024
1922	60,341,638.88	.507	2,071,810.70	.019
1923	64,857,707.29	.622	2,129,252.60	.019
1924	66,700,454.74	.595	2,194,563.46	.020
1925	66,922,388.87	.590	2,351,311.82	.021
1926	67,710,772.30	.578	2,234,263.40	.010

TABLE 23.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS
TOBACCO AND SNUFF

District	Unaccounted for July 1, 1925	Removed for exportation during year	Exported	Tax paid and returned to factory	Unaccounted for July 1, 1926
	Pounds	Pounds	Pounds	Pounds	Pounds
1st California	0	404	404	0	0
Delaware	0	3,000	3,000	0	600
1st Illinois	425	16,000	14,456	0	1,975
Kentucky	20,296	0,017	25,060	0	1,225
Massachusetts	458	0	100	358	0
1st Missouri	70,814	897,720	871,014	0	67,528
5th New Jersey	10,615	16,445	26,424	12	624
1st New York	0	1,797	1,797	0	0
2d New York	70	10,848	8,036	0	1,982
3d New York	15,803	130,098	138,651	0	12,238
North Carolina	17,325	254,020	243,384	2,829	25,150
1st Ohio	0	22,812	10,289	0	4,486
Tennessee	96	376	472	0	0
Virginia	133,303	1,400,784	1,453,738	50	140,269
West Virginia	0	1,501	1,708	0	408
Total	270,748	2,792,404	2,806,420	3,249	256,483

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Florida	5,000	10,525	5,525	0	10,000
Indiana	0	10,200	0	0	10,200
Maryland	15,000	105,000	110,000	0	10,000
1st New Jersey	0	7,250	7,250	0	0
5th New Jersey	0	109,000	100,750	0	8,250
3rd New York	4,400	37,325	41,725	0	0
1st Pennsylvania	0	79,600	60,600	0	19,000
12th Pennsylvania	0	5,500	5,500	0	0
Virginia	10,000	64,500	60,500	0	20,000
Total	40,400	428,900	391,850	0	77,450

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Maryland	0	12,000	2,000	0	10,000
Total	0	12,000	2,000	0	10,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
2d New York	238,350	338,500	406,500	170,350	0
3d New York	3,000	0	3,000	0	0
Total	241,350	338,500	409,500	170,350	0

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
1st California	10,495,000	707,586,560	715,401,560	0	2,080,000
5th New Jersey	25,000	275,000	300,000	0	0
1st New York	22,972,000	223,030,915	222,240,915	247,500	24,414,500
2d New York	48,986,850	14,436,632	53,154,680	1,283,850	6,975,000
3d New York	3,984,700	8,036,000	9,055,700	16,000	29,000
North Carolina	24,004,880	543,308,475	519,082,715	0	47,702,640
1st Pennsylvania	4,210,000	773,786,990	639,339,990	0	138,640,000
Virginia	50,441,800	609,462,380	630,109,820	136,160	26,058,200
Total	163,100,230	2,875,775,950	2,789,585,330	2,221,510	247,069,340

TABLE 23.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS
PERIQUE TOBACCO, SCRAPS, CUTTINGS, CLIPPINGS, SIFTINGS, ETC.

District	Unaccounted for July 1, 1925	Removed for exportation during year	Exported	Tax paid and returned to factory	Unaccounted for July 1, 1926
	Pounds	Pounds	Pounds	Pounds	Pounds
Louisiana	6,721	131,883	116,028	0	22,576
Maryland	0	7,251	7,251	0	0
5th New Jersey	3,891	148,720	147,649	0	1,062
1st New York	3,345	49,688	53,300	0	0
2d New York	44,363	4,528	47,219	0	1,178
3d New York	8,177	16,000	13,359	0	10,798
18th Ohio	0	15,354	11,659	0	3,685
1st Pennsylvania	0	22,658	22,053	0	0
Virginia	0	609	609	0	0
Total	68,503	303,453	410,767	0	40,189

TABLE 24.—DRAWBACK OF INTERNAL REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1926, BY PORTS

Port	Claims	Tobacco		Cigars		Cigarettes	
		Quantity	Tax	Quantity	Tax	Quantity	Tax
San Francisco	33	Pounds 5,376	\$748.29	Number 7,000	\$69.00	Number 2,200,400	\$5,631.20
Winston-Salem	5					Number 1,680,000	\$5,040.00
New York	167	564,593	26,204.41	820,320	460.76	156,332,445	210,149.95
Richmond	46					117,535,428	121,543.00
Seattle	12	5,582	1,004.76				
Total	263	575,551	28,017.46	827,320	519.76	277,748,271	352,364.15

TABLE 25.—WITHDRAWALS OF TOBACCO PRODUCTS BASED ON SALES OF STAMPS, FISCAL YEAR 1926

Class of product	Domestic Manufactures	Imported from Cuba	Received from Philippine Islands	Received from Porto Rico	Totals
Large cigars:					
Class A	2,749,941,952	1,008	215,921,110	141,810,005	3,107,684,075
Class B	1,043,461,957	2,625	2,588,692	11,462,800	1,057,536,074
Class C	2,557,594,620	445,012	1,324,611	50,354,880	2,609,720,023
Class D	145,376,963	2,324,422	22,598	100,900	147,824,883
Class E	7,257,544	27,707,285	11,516	3,100	34,978,245
Total	6,503,622,836	30,492,152	210,868,527	209,751,685	6,957,745,200
Small cigars	419,100,034	227,113	600	11,495,200	430,922,847
Large cigarettes	17,492,343	0	8,300	3,677,200	21,177,843
Small cigarettes	84,939,704,260	9,730	1,502,390	485,540	84,941,702,920
Tobacco, chewing and smoking	376,176,879	2	1,101	0	376,177,982
Snuff	38,440,167	0	0	0	38,440,167

TABLE 26.—LEAF TOBACCO IMPORTED BY CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS, AND DEALERS IN LEAF TOBACCO, CALENDAR YEAR 1925

[By collection districts and by States]

District and State	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds 170	Pounds	Pounds 170
Alabama.....											
1st California.....	822,559	4,032	1,097	827,688	50,380	3,368		53,748		27,502	27,502
6th California.....	796	1,803	316	2,915		12,023		12,023	454	275	729
Total California.....	823,355	5,835	1,413	830,603	50,380	15,391		65,771	454	27,777	28,231
Colorado.....		33,490		33,490		10,624		10,624	10		10
Connecticut.....	178,961	134,592		313,553		1,045		1,045	2,332		2,332
Delaware.....		53,743		53,743		52,328		52,328	951		951
Florida.....	199,397	1,775,971		1,975,368	77,181	2,348,590		2,425,771	928,180	8,455	1,006,635
Georgia.....		321		321					378		378
1st Illinois.....	87,141	59,414	1,515	148,070	75,906	213,499	149	289,556	10,467	27,458	37,925
Indiana.....	315	177,434		177,749		256,431		256,431	633		633
Iowa.....		15,007		15,007							
Kentucky.....	125,491	1,017		126,508		13,504		13,504	1,175		1,175
Louisiana.....	52,495	56,985		109,480	3,363	172,898		176,261	40,397		40,397
Maryland.....	23,204	13,571		36,775	2,451	30,385		32,836	38,404	48,355	82,759
Massachusetts.....	423,491	315,925	2,812	741,928	95,945	449,845	200	648,990	31,259	2,622	34,101
1st Michigan.....	53,889	210,641	873	265,403	40,737	237,740		278,477	697		697
4th Michigan.....		35,888		35,888		45,256		45,256	30		30
Total Michigan.....	53,889	246,529	873	301,291	40,737	282,996		323,733	727		727
Minnesota.....						395		395	1,310		1,310
1st Missouri.....		6,191		6,191					148		148
Nebraska.....		385		385		1,867		1,867			
1st New Jersey.....		55,092		55,092		123,188		123,188	2,426		2,426
5th New Jersey.....	147,688	427,677		575,365	814,024	103,725		917,749	350,294	165,211	515,505
Total New Jersey.....	147,688	482,769		630,457	814,024	226,913		1,040,937	352,720	165,211	517,931
1st New York.....		41,550	4,061	45,611	301	8,611		8,912	1,950	150	2,100
2d New York.....	18,442,488	91,014	32,388	18,565,790	10,629,794	30,944	4,089	10,683,827	14,300	3,272,656	3,286,956
3d New York.....	5,792,199	280,043	94,807	6,147,049	2,532,474	373,305		2,905,800	127,290	214,901	342,197
14th New York.....	694	174		868	143	5,762		6,895	60,621	15,036	75,657
21st New York.....		5,442		5,442		1,689		1,689	7,595		7,595
25th New York.....	5,028			5,028	1			1			
Total New York.....	24,240,409	416,023	101,256	24,757,688	13,172,773	423,291	4,069	13,600,133	211,762	3,502,763	3,714,516
North Carolina.....	17,015,602	2,150		17,020,752					563		563
1st Ohio.....	550,950	11,214		562,164	938	1,506		2,444	17,547	150	17,697
10th Ohio.....		338		338					1,562		1,562
11th Ohio.....		842		842					5,938	3,790	9,728
18th Ohio.....	829	2,902	22	3,753	597			597			
Total Ohio.....	551,785	15,324	22	567,131	1,535	1,506		3,041	25,007	3,940	29,013
Oregon.....		756		756					301		301
1st Pennsylvania.....	828,320	432,387		1,260,707	4,597,039	1,303,489	137	5,900,665	93,347	366,209	459,556
12th Pennsylvania.....		59,703		59,703		58,195		58,195	4,164		4,164
23d Pennsylvania.....	859			859							
Total Pennsylvania.....	829,179	492,090		1,321,269	4,597,039	1,361,684	137	5,958,860	97,511	366,209	463,717
Rhode Island.....			304	304							
South Carolina.....	43,060			43,060			243	243			636
Tennessee.....									636		636
1st Texas.....	545	165,777		166,322		63,650		63,650	39,310		39,310
Virginia.....	9,677,922	13,208	74,021	9,765,151	34,334			34,334	730,774		730,774
Wisconsin.....	204,948	24,156		229,104	611	2,325		2,936	9,716	4,925	14,641
Total 1925.....	54,681,847	4,535,403	182,216	55,399,466	18,969,281	5,935,116	4,818	21,909,214	1,863,931	4,854,492	6,758,423
Total 1924.....	56,426,878	5,130,322	188,534	61,745,734	16,833,851	6,525,470	48,117	23,407,368	2,343,889	4,131,803	6,475,692
Increase.....					2,133,300			1,501,640		722,689	282,731
Decrease.....	1,744,471	594,919	6,318	2,345,708		590,355	43,299		479,956		

TABLE 27.—DEALERS IN LEAF TOBACCO IN BUSINESS, LEAF TOBACCO EXPORTED AND RECEIVED FROM FARMERS, CALENDAR YEAR 1925, BY COLLECTION DISTRICTS AND BY STATES—Continued

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1925, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers...	<i>Pounds</i> 246,873,979	<i>Pounds</i> 134,927,444	<i>Pounds</i> 102,731,806	<i>Pounds</i> 40,733,356	<i>Pounds</i> 20,239,078	<i>Pounds</i> 7,654,930	<i>Pounds</i> 9,815,197	<i>Pounds</i> 83,453,092	<i>Pounds</i> 112,796,834	<i>Pounds</i> 108,503,688	<i>Pounds</i> 128,082,908	<i>Pounds</i> 101,253,662	<i>Pounds</i> 1,157,068,284
Cigar manufacturers	24,392	40,533	34,337	74,143	24,223	46,650	21,183	48,245	20,070	26,875	29,059	73,987	463,706
Tobacco manufacturers	34,065	49,005	68,202	336,899	12,786	3,703	21,878	26,993	29,685	27,903	51,043	471,051	1,124,948
Total...	246,934,457	134,016,982	102,834,405	41,144,397	20,276,087	7,705,283	9,858,258	83,528,335	112,837,598	108,558,556	128,163,070	161,799,510	1,158,656,938

TABLE 28.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1926, BY COLLECTION DISTRICTS AND BY STATES

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scraps	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Alabama.....				9,359	4,033	9,095			
Arizona.....				848	18	1,233			
Arkansas.....				2,690	549	1,826			
1st California.....	361,996	71,433		156,765	683,702	37,181	654	141	22,337
6th California.....	56,800	8,830		53,471	39,861	25,656	2,750		7,663
Total California.....	418,796	80,263		210,236	723,563	62,836	3,404	141	30,000
Colorado.....	18,675	1,249		33,045	12,761	6,082			463
Connecticut.....	23,567,465	66,671		269,237	17,401	47,577	7,256		10,710
Delaware.....	3,805,860		45,445	50,978	95,986	2,701	390,794		
Florida.....	1,628,409	32,603	350	863,233	541,814	736,423	4,419	251	31,711
Georgia.....	410,024	25,486	96,964	50,412	2,830	55,022			
Hawaii.....	8,379	2,871	324		308	426			
Idaho.....				2,417	2,811	891			
1st Illinois.....	1,728,054	309,351	37,348	379,825	75,963	136,341	2,873,600	982,747	133,223
5th Illinois.....	2,935			168,278	20,397	21,600	8,697	5,729	16,212
Total Illinois.....	1,730,989	309,351	37,348	548,103	96,330	157,950	2,882,497	988,530	151,435
Indiana.....	217,447	37,216	853	1,835,105	613,717	55,768	168,070	1,221	28,642
Iowa.....	16,215			273,196	26,214	28,947	359,810	677	99,448
Kansas.....	36,482			43,982	23,933	16,868			288
Kentucky.....	204,111,887	16,223,507	4,406,650	217,775	107,982	29,847	1,628,870	121,551	1,237,440
Louisiana.....	549,076	36,051		135,957	69,062	109,952	24,787	665,347	233
Maine.....				27,294	2,140	11,228			
Maryland.....	9,289,335	123,350	4,365	295,954	174,763	83,708		1,176	2,737
Massachusetts.....	968,048	4,290	169	230,737	162,835	76,261	178,234		225,116
1st Michigan.....	418,723	77,895	4,225	807,073	421,254	42,917	777,353	2,351,809	108,541
4th Michigan.....				121,970	68,487	18,700			943
Total Michigan.....	418,723	77,895	4,225	729,043	484,741	61,617	777,353	2,351,809	109,484

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TABLE 28.—TOBACCO MATERIAL HELD OR OWNED BY DEALERS IN LEAF TOBACCO, CIGAR AND TOBACCO MANUFACTURERS ON JANUARY 1, 1926, BY COLLECTION DISTRICTS AND BY STATES—Continued

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scraps	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Minnesota	194,657	12,385	642	99,562	22,259	154,632	730	33	11,443
Mississippi				595	81	717			
1st Missouri	16,630,861	8,388,365	110,460	86,499	10,849	10,263	665,646	23,063	240,603
6th Missouri	55,630			116,277	8,832	7,943	1,165	350	4,982
Total Missouri	16,686,491	8,388,365	110,460	202,776	19,681	24,700	666,811	24,413	245,585
Montana				8,747	5,131	1,632			96
Nebraska				79,824	10,052	6,428			1,873
Nevada				1,093	3,311	1,311			
New Hampshire				314,006	7,153	18,282	185		144
1st New Jersey				94,494	136,777	29,150	22,674		60,383
6th New Jersey	8,248,373	1,358,550	892,193	659,909	1,320,636	509,750	1,860,054	69,640	316,560
Total New Jersey	8,248,373	1,358,550	892,193	754,403	1,457,413	538,900	1,903,328	69,640	376,943
New Mexico				378	45	71			
1st New York	77,287	6,034	5	720,053	370,445	135,142	18,388	12,120	48,960
2d New York	28,292,101	4,870,472	2,004	429,832	111,183	95,442	110,160	29,648	331,536
3d New York	11,655,093	891,684	5,762	659,319	285,061	348,616	38,373	7,167	218,402
14th New York	37,369	3,774		312,470	170,800	96,687	739,172	1,974	17,459
21st New York	337,642	12,780	15	1,002,010	158,408	79,000	158,513	1,678	162,682
28th New York	8,409,088	12,882		146,242	15,983	27,340	4,882	1,370	33,716
Total New York	43,735,527	5,496,626	7,876	3,270,826	1,110,737	783,127	1,069,488	45,155	802,765
North Carolina	324,264,672	29,242,637	13,096,800	520,027	1,619,132	119,269	4,184,548	509,085	1,619,019
North Dakota				1,726	155	382			
1st Ohio	34,158,576	10,401,023	14,876	302,186	151,570	56,619	249,044	533,186	1,300,783
10th Ohio	2,200,001	2,996		419,861	304,167	60,366	109,129	622,929	609,181
11th Ohio	204,835	46,838		268,331	27,926	78,236	91,005	2,065	234,159
18th Ohio	591,976	19,667	3,350	358,848	48,978	84,770	75,025	294	102,662
Total Ohio	37,243,388	10,470,524	18,226	1,346,226	532,641	281,951	524,203	1,168,474	2,246,785
Oklahoma				10,608	1,049	2,105			2,455
Oregon	2,827	613		14,547	6,221	7,232	60	740	25
1st Pennsylvania	102,439,531	4,510,337	10,365	3,023,757	2,660,072	1,156,789	1,065,113	17,483	1,771,152
12th Pennsylvania	1,114,756	494,250		454,244	305,580	17,602	205,010		13,441
22d Pennsylvania	2,318,352	5,650		517,239	97,865	67,044	5,633	1,191	37,201
Total Pennsylvania	105,872,638	5,016,243	10,365	4,895,240	3,063,517	1,241,435	1,875,756	18,674	1,821,854
Rhode Island				63,413	18,183	20,820	11,882	750	1,786
South Carolina	1,937,952	513,501	471,895	19,598	21,849	18,857			67,035
South Dakota				24,103	3,945	20,160			
Tennessee	71,047,413	33,975	350,682	71,652	137,539	14,923	3,484,974	1,959	73,527
1st Texas				108,405	35,886	53,173	43,775		2,478
2d Texas	124,377			3,153	998	1,620	5,462		2,760
Total Texas	124,377			111,558	36,884	54,793	60,227		5,238
Utah				9,536	2,444	2,092	96	28	63
Vermont				4,696	542	1,489			
Virginia	334,504,147	20,596,866	4,214,300	146,342	68,177	57,836	338,381	393,729	1,736,332
Washington	1,695	131	125	18,200	4,805	6,965	1,845		1,741
West Virginia	3,478,738		19,110	939,891	32,369	12,796	52,262	1,203,587	2,355,143
Wisconsin	51,198,039	3,072,898	153,657	313,941	90,126	99,463	217,119	9	31,187
Wyoming				2,411	586	767			
Total 1925	1,335,865,144	101,227,797	23,901,067	18,786,525	11,434,772	5,048,509	20,744,389	7,547,500	13,331,742
Total 1924	1,301,310,700	134,010,872	27,779,511	22,948,456	12,684,638	5,224,824	24,111,613	7,098,140	13,718,740
Increase	34,554,444	32,783,075	3,818,424	4,838,069	1,750,134	223,685	3,632,776	449,360	613,002
Decrease									

TABLE 29.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	On hand July 1, 1925	Produced	Withdrawn tax paid	Withdrawn for export	Withdrawn tax free for use of United States	Lost or destroyed	On hand June 30, 1926
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Colorado	160	59,510	50,290				380
Florida	1,437	455,747	454,090				3,114
1st Illinois	30,141	2,978,994	2,087,768	341,859	527,740	4,452	47,316
8th Illinois	16,894	697,129	568,536		2,400	1,300	11,567
Indiana	10,606	845,055	822,375				13,589
Kansas	31,665	1,897,373	1,657,672		246,330		25,036
Louisiana	5,825	245,275	247,420	1,050			2,639
Maryland	41,499	2,632,614	2,323,050	278,150			72,873
Massachusetts	241	19,086	40		19,260		27
1st Missouri	3,545	756,600	723,585		30,420		6,200
6th Missouri	369	165,391	136,770		24,960		4,030
Nebraska	1,440	86,974	83,396		4,050		968
5th New Jersey	58,670	1,465,903	556,000	622,315	2,810	2,500	41,039
Oregon		1,370	1,370				
Rhode Island	3,500					2,970	320
Tennessee	11,540	400,800	388,720		18,500		5,020
2d Texas	6,437	580,922	570,730				7,629
Total	223,989	13,180,497	10,731,362	1,543,374	876,570	11,222	241,958

TABLE 30.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	On hand July 1, 1925	Produced	Withdrawn tax paid	Withdrawn for export	Lost or destroyed	On hand June 30, 1926
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1st California	179,362	18,761,825	16,787,251			153,936
6th California	59,711	6,835,813	6,821,018		71	74,285
Colorado	3,340	586,640	581,050			8,950
Florida	1,482	264,446	262,660			3,268
1st Illinois	1,086,998	109,470,674	109,286,733	6,899	6,544	1,265,415
8th Illinois	75,173	3,518,605	3,532,064		1,000	60,714
Indiana	29,977	2,529,052	2,515,630			34,399
Kansas	133,626	16,793,826	16,755,979			191,543
Louisiana	8,620	359,660	364,530			3,760
Maryland	78,991	2,139,225	2,110,719			107,506
Massachusetts	28,569	3,125,033	3,108,318			46,304
1st Michigan	18,060	659,250	660,810			11,100
Minnesota	45,785	3,322,668	3,295,316			75,137
1st Missouri	65,850	7,449,729	7,465,726			52,674
6th Missouri	30,865	3,210,876	3,273,404			7,349
Nebraska	22,340	2,290,847	2,194,657			28,680
5th New Jersey	317,128	21,229,906	21,323,785	12,030	5,250	206,029
28th New York	46,180	3,269,780	3,292,290			43,710
1st Ohio	58,420	8,855,728	8,758,498		5,158	150,502
11th Ohio	54,592	9,616,876	9,629,833			49,619
Oregon	32,889	2,197,897	2,158,297			42,518
Rhode Island	54,440	1,183,032	1,200,955		26,360	20,757
Tennessee	3,080	149,320	151,500			900
2d Texas	26,044	1,688,622	1,672,530			40,276
Washington		780,120	780,120			
Wisconsin	40,364	6,897,420	6,413,794		1,080	23,500
Total	2,496,449	234,666,321	234,598,548	18,920	45,463	2,609,539

TABLE 31.—PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEAR ENDED JUNE 30, 1926, BY MONTHS

Month	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
July	365,002	697,806	89,780	76,240	14,911,910	15,077,930	
August	826,006	703,715	105,710	74,109	16,360,092	16,419,694	30
September	955,913	800,244	92,505	68,230	18,377,060	18,096,900	30
October	1,211,664	1,034,543	76,630	76,530	24,703,524	24,777,707	30
November	1,154,464	1,007,226	104,910	75,280	23,247,259	23,091,841	2,410
December	1,225,811	1,084,040	125,725	77,090	22,881,759	22,372,886	4,020
January	1,173,733	980,914	116,350	76,074	21,409,122	21,320,546	1,020
February	1,194,741	932,151	166,024	68,240	19,525,881	19,825,599	4,520
March	1,271,905	1,036,683	163,225	73,676	21,154,624	21,016,352	1,980
April	1,148,498	932,364	131,855	76,150	18,644,813	19,095,214	300
May	1,006,960	789,266	162,445	64,790	16,710,100	16,893,059	990
June	1,000,120	737,510	188,735	71,180	10,940,162	16,700,810	3,990
Total	13,180,497	10,731,362	1,543,374	876,570	234,866,321	234,598,548	18,920

TABLE 32.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1917-1926

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
1917	8,012,031	4,476,361	2,752,431	722,248	225,188,060	221,047,821	141,835	2,400
1918	6,594,790	4,363,127	1,480,370	757,419	319,944,049	318,176,619	1,005,409	134,000
1919	13,848,576	5,199,756	7,967,307	713,132	345,307,935	343,776,167	2,280,335	630
1920	15,623,746	9,277,301	5,609,407	697,466	375,655,796	369,343,611	4,725,978	60,866
1921	11,600,319	9,214,650	1,826,703	668,623	269,481,195	269,734,142	1,667,580	3,000
1922	6,603,981	5,160,230	657,959	713,439	184,346,392	183,670,556	378,230	
1923	8,259,663	6,043,926	867,185	712,646	200,922,525	199,985,540	569,833	
1924	11,548,371	9,833,365	918,144	798,622	228,180,378	227,374,866	209,770	
1925	11,280,121	8,947,532	1,375,228	885,653	204,122,417	204,054,447	11,043	4,080
1926	13,180,497	10,731,362	1,543,374	876,570	234,866,321	234,598,548	18,920	
Total	106,552,095	73,836,985	26,028,228	7,942,088	2,688,015,118	2,675,372,267	10,039,342	195,076

TABLE 33.—MATERIALS USED IN THE MANUFACTURE OF OLEOMARGARINE, YEAR ENDED, JUNE 30, 1926

	Pounds	Pounds	
Butter	2,330,320	Oleo stock	3,082,251
Coconut oil	98,307,340	Palm oil	660,734
Color	40,703	Peanut oil	267,816
Corn oil	173,733	Peanut oil	5,287,232
Cottonseed oil	25,608,841	Salt	20,592,622
Edible tallow	76,138	Sesame oil	185,720
Milk	72,692,310	Soda	58,657
Mustard oil	33,645	Soybean oil	790
Neutral lard	23,172,425	Vanilla extract	315
Oleo oil	47,418,248		
Oleo stearine	5,313,502	Total	307,459,772

TABLE 34.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	On hand July 1, 1925	Produced	With- drawn tax paid	On hand June 30, 1926
	Pounds	Pounds	Pounds	Pounds
Kansas.....	990	139,784	140,074	700
Maryland.....	10,766	1,144,384	1,144,622	10,528
Minnesota.....	6,076	860,769	832,641	35,104
6th Missouri.....		337,723	337,723	
Total.....	18,792	2,482,660	2,455,060	40,332

TABLE 35.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1917-1926

Year	Produced	With- drawn tax paid	Year	Produced	With- drawn tax paid
	Pounds	Pounds		Pounds	Pounds
1917.....	27,507,992	27,649,487	1923.....	4,003,307	4,023,402
1918.....	19,270,933	19,314,635	1924.....	4,044,476	4,041,994
1919.....	17,353,718	17,457,123	1925.....	3,824,929	3,854,178
1920.....	6,735,214	6,757,405	1926.....	2,482,660	2,455,060
1921.....	6,099,110	6,000,890			
1922.....	5,355,816	5,337,140	Total.....	82,454,617	82,724,600

TABLE 36.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	PRODUCED				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1925.....	2	23	2,581	32	94,758
1st California.....	593	24,417	71,320	15,150	4,355,228
6th California.....	22		514		19,362
Colorado.....				850	17,040
8th Illinois.....		34	1,479	3,038	135,491
Iowa.....		127		684	14,937
Kansas.....	11	538	1,131		75,431
1st Michigan.....	82	172		525	46,557
6th Missouri.....			350	645	27,150
Nebraska.....			237		11,376
1st New York.....			2,784		117,747
2d New York.....					
Oregon.....	14,722	2,494	44,483	6,849	3,312,315
Washington.....		1,340	1,653		132,000
Total produced.....	15,430	29,122	123,351	30,750	8,287,434
Grand total.....	15,432	29,145	125,932	30,782	8,392,392

District	WITHDRAWN TAX PAID				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
1st California.....	577	24,313	68,797	13,107	4,273,915
6th California.....	22		514		19,362
Colorado.....				850	17,040
8th Illinois.....		34	1,496	3,050	136,031
Iowa.....		126		684	14,541
Kansas.....	11	541	1,143	8	79,146
1st Michigan.....	82	172		525	46,557
6th Missouri.....			345	645	27,000
Nebraska.....			275		13,200
1st New York.....			2,784		117,747
2d New York.....					00,890
Oregon.....	13,909	2,292	42,094	5,963	3,122,243
Washington.....		1,182	827		113,196
Total withdrawn tax paid.....	14,663	28,675	120,784	26,941	8,071,177
Lost or destroyed.....		1	5	2,516	10,246
Stock on hand June 30, 1926.....	789	469	5,143	1,425	310,069
Grand total.....	15,452	29,145	125,932	30,782	8,392,392

TABLE 37.—PRODUCTION, IMPORTATION, AND WITHDRAWALS OF PLAYING CARDS, BY MONTHS, YEAR ENDED JUNE 30, 1926

Month	Produced	Imported	Withdrawn tax paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
	Packs	Packs	Packs	Packs	Packs	Packs
On hand July 1, 1925.....	27,386,484					
July.....	2,780,608	672	1,308,966	957,354		
August.....	3,053,180	7,882	2,526,126	646,701	3,456	
September.....	3,518,072		3,356,825	700,835		
October.....	3,524,581	19,461	4,036,249	565,463	1,728	
November.....	3,644,552	2,080	4,150,418	580,676		
December.....	4,334,515		4,728,641	876,554	2,592	
January.....	3,581,225	432	4,035,317	514,104	5,184	
February.....	4,325,991	3,260	4,516,791	554,508	1,728	
March.....	4,833,026		4,341,888	684,345		412
April.....	4,179,236		2,987,161	680,164		
May.....	4,015,233	4,732	2,643,683	651,324	5,184	
June.....	4,640,237		3,225,906	547,932		49
Total.....	46,430,456	38,519	41,853,969	7,959,960	19,872	461
On hand June 30, 1926.....						24,021,197
Grand total.....	73,816,940	38,519	41,853,969	7,959,960	19,872	24,021,658

TABLE 38.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, AS AMENDED, YEAR ENDED JUNE 30, 1926, BY STATES AND BY CLASSES

State	Class 1	Class 2	Class 3	Class 4	Class 5	Total
Alabama.....	7	30	709	2,215	988	3,949
Alaska.....		2	20	46	23	91
Arizona.....		5	128	362	151	646
Arkansas.....	3	17	610	2,108	926	3,724
California.....	12	106	2,910	7,818	5,378	16,224
Colorado.....		38	550	1,791	2,453	4,832
Connecticut.....	2	25	698	1,882	1,379	3,986
Delaware.....	1	1	94	274	480	850
District of Columbia.....	2	12	339	879	463	1,615
Florida.....		23	714	1,615	919	3,271
Georgia.....	7	61	903	2,801	1,914	5,776
Hawaii.....	3	9	26	292	95	419
Idaho.....		6	229	668	233	1,136
Illinois.....	22	105	3,253	10,352	7,229	20,961
Indiana.....	30	34	1,069	4,044	4,992	10,229
Iowa.....	5	50	905	3,338	4,543	8,846
Kansas.....		30	801	2,485	3,389	6,715
Kentucky.....	5	37	794	2,830	2,935	6,401
Louisiana.....	3	16	776	1,732	1,542	4,069
Maine.....	1	10	340	1,067	1,319	2,737
Maryland.....	12	31	600	2,031	1,829	4,603
Massachusetts.....	8	04	1,872	6,810	2,161	18,715
Michigan.....	12	70	1,660	4,528	2,472	8,742
Minnesota.....	3	26	1,062	2,848	1,185	5,126
Mississippi.....		18	519	1,604	1,147	3,288
Missouri.....	22	71	1,875	5,647	3,722	11,438
Montana.....	2	12	264	488	413	1,179
Nebraska.....	2	15	733	2,070	2,934	5,754
Nevada.....		41	154	1,070	200	366
New Hampshire.....	1	5	171	572	675	1,424
New Jersey.....	5	25	1,763	3,892	6,152	11,837
New Mexico.....		2	88	331	219	638
New York.....	70	106	5,746	14,208	12,448	32,638
North Carolina.....	1	44	732	2,288	1,573	4,638
North Dakota.....		9	263	565	280	1,117
Ohio.....	27	109	2,167	8,930	5,882	17,116
Oklahoma.....	2	25	1,003	2,443	1,243	4,716
Oregon.....	1	19	474	1,254	674	2,322
Pennsylvania.....	35	123	3,823	11,691	7,797	23,469
Rhode Island.....	3	12	333	748	678	1,674
South Carolina.....	2	22	459	1,331	1,299	3,113
South Dakota.....		7	324	666	821	1,818
Tennessee.....	12	53	826	3,031	1,860	5,791
Texas.....	6	95	2,768	6,239	3,607	12,705
Utah.....	1	7	101	484	705	1,298
Vermont.....		9	127	509	491	1,136
Virginia.....	4	40	620	2,419	3,659	6,742
Washington.....	1	36	622	1,553	736	2,948
West Virginia.....	3	21	428	2,693	2,030	5,175
Wisconsin.....	4	23	1,076	3,089	2,995	7,187
Wyoming.....		6	89	194	83	342
Total.....	322	1,826	48,459	143,879	119,146	313,632

Explanation of classes: Class 1, importers, manufacturers, producers, and compounders; class 2, wholesale dealers; class 3, retail dealers; class 4, physicians, dentists, veterinary surgeons, and other practitioners and hospitals, sanatoria, etc.; class 5, dealers in and manufactures of untaxed narcotic preparations.

TABLE 39.—GENERAL STATEMENT OF IMPORTS AND MANUFACTURERS' STOCK OF TAXABLE NARCOTIC DRUGS, AND DISPOSITIONS MADE THEREOF, YEAR ENDED JUNE 30, 1926

	Opium	Morphine	Codeine	Heroin	Dionin	Other opium alkaloids and derivatives	Cocaine	Coca leaves
Manufacturers' stock July 1, 1925.....	Pounds 35,741.5	Ounces 50,400	Ounces 40,937	Ounces 8,064	Ounces 1,721	Ounces 2,097	Ounces 24,868	Pounds 58,893.25
Imported.....	107,747.5							262,670.5
Total.....	143,489	56,400	40,937	8,064	1,721	2,097	24,868	321,563.75
Exported by manufacturers..	17.75	206	126	104	2	90	216	10
Sold by manufacturers (domestic).....	11,400.75	106,871	127,127	1,550	4,878	3,621	32,794	410
Miscellaneous dispositions (destroyed, theft, etc.).....	224.5	733	307	45	6	3	75	94.75
Manufacturers' stock June 30, 1926.....	21,756.5	41,390	40,011	2,944	1,062	3,748	24,124	71,448.75
Total.....	33,493.5	149,160	168,471	4,643	6,845	7,462	57,209	71,963.5

TABLE 40.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC SALES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921-1926¹

	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Imports:	Pounds	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
1921.....	47,024.25	755,351	317	2,152	131	208	2	198
1922.....	135,093	2,161,458	2,124	2,124	1,547	1,547	305	305
1923.....	99,353.5	1,589,662						
1924.....	57,343.5	1,397,488						
1925.....	100,478	1,607,848						
1926.....	107,747.5	1,753,900						
Exports:								
1921.....	2,013.5	49,669	2,569	95,119	1,546	7,903	402	229,068
1922.....	1,271.75	47,012	2,707	48,758	2,665	11,228	1,123	440,200
1923.....	242.75	39,523	630	40,938	355	4,859	450	241,634
1924.....	139.5	11,260	704	47,533	297	3,698	487	827,045
1925.....	182.75	30,859	642	47,041	429	4,998	524	239,264
1926.....	183.75	38,779	603	57,201	387	5,421	126	110,524
Domestic sales:								
1921.....	19,727.25	1,273,680	321,716	3,456,118	94,507	544,787	16,635	1,498,527
1922.....	63,952.76	1,835,225	183,671	2,410,222	107,408	469,919	18,009	1,081,138
1923.....	53,946.5	1,681,812	198,877	2,681,980	165,776	606,504	31,177	1,613,879
1924.....	19,766	610,944	77,697	1,313,428	75,895	268,904	16,985	874,763
1925.....	11,429.25	1,036,340	108,164	2,604,305	96,696	523,362	4,938	968,070
1926.....	11,406.75	967,461	106,871	2,487,769	127,127	561,813	1,660	179,300

¹ Figures reported in the columns headed "Net quantity" represent exact quantities of narcotic drugs both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 40.—COMPARATIVE STATEMENT OF IMPORTS, EXPORTS, AND DOMESTIC SALES OF TAXABLE NARCOTIC DRUGS, YEARS ENDED JUNE 30, 1921-1926—Continued

	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
Imports:	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Pounds	Ounces
1921.....	1	74	3,891	6,140	26	14,078	367,191	6,195,120
1922.....	110	110	560	560	4,462	4,462	33,086	529,280
1923.....							260,932.5	4,690,920
1924.....							208,862	3,341,792
1925.....							100,920	1,755,720
1926.....							202,670.5	4,202,728
Exports:								
1921.....	82	185	171	1,440	7,828	90,348	940	15,209
1922.....	25	287	106	1,714	3,356	28,312	608.75	9,801
1923.....	58	362	116	2,313	1,085	39,229	444	8,028
1924.....	23	156	74	643	469	31,618	147.5	3,162
1925.....	24	232	31	2,001	385	28,235	214	3,423
1926.....	23	57	92	1,940	392	60,444	60	960
Domestic sales:								
1921.....	5,612	36,609	6,731	61,916	51,530	738,270	836.25	18,122
1922.....	4,302	25,453	3,696	42,022	58,320	428,127	1,274.5	24,668
1923.....	3,229	20,204	4,262	48,099	57,121	430,608	60,972.5	1,101,985
1924.....	4,638	26,523	4,000	42,877	37,051	273,551	170.76	12,717
1925.....	4,554	32,194	3,419	38,407	38,838	344,143	561.25	18,144
1926.....	4,878	42,132	3,621	62,208	32,764	335,344	410	14,398

TABLE 41.—TAXABLE NARCOTIC DRUGS IMPORTED INTO THE UNITED STATES, YEAR ENDED JUNE 30, 1926, BY COUNTRIES

Drug ¹	England		Greece		Turkey in Europe		Persia	
	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax
Opium.....	Pounds 12,210	\$1,953.60	Pounds 44,959.5	\$7,193.52	Pounds 47,243.75	\$7,659.00	Pounds 800	\$128.00

Drug ¹	Turkey in Asia		Holland		Peru		Total	
	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax	Net quantity	Tax
Opium.....	Pounds 2,534.25	\$405.48	Pounds 129,617	\$20,738.72	Pounds 132,653.5	\$21,288.56	Pounds 107,747.5	\$17,236.60
Coca leaves.....							262,670.5	42,027.28
Total.....	2,534.25	405.48	129,617	20,738.72	133,653.5	21,288.56	870,418	59,268.68

¹ Importations restricted by law to opium and coca leaves.

TABLE 42.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS EXPORTED FROM THE UNITED STATES, YEAR ENDED JUNE 30, 1926, BY COUNTRIES¹

Country	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Bermuda	6	96	5	513				
British Honduras	34	332	152	214	1	4	1	40
Canada	24	866	95	7,732	2	60	3	6,256
Costa Rica	96	536	10	520	4	4		
Guatemala	10	42	4	538			1	48
Honduras	70	631	20	1,384	51	104		
Nicaragua	11	112	7	542	13	28	1	10
Panama	23	832	12	676	13	195		
Salvador	21	234	7	64				
Mexico	57	766	30	4,165	2	117		
Newfoundland and Labrador			3	225	1	16		
British West Indies	60	141	25	1,031	1	7		
Cuba	83	1,133	64	8,906	1	20		
Dominican Republic	76	298	10	305	8	13		
Haiti	103	900	1	20	37	300		
American Virgin Islands	10	96	1	52	1	10		
England			1	48			45	39,252
China	103	1,229	86	8,520	17	1,016		
British East Indies	7	68			4	1,080		
Hongkong			1	10				
India			10	4,789	7	339	45	40,895
Siam	14	208	1	64	1	4		
Australia							8	6,744
New Zealand			1	24			3	2,685
Other British Oceanic								
Philippine Islands	376	713	33	4,677	22	750	4	2,160
Porto Rico	421	2,309	140	5,932	166	1,124	1	1,339
Bolivia	77	748	1	25				
Brazil							1	192
Colombia	1,117	24,925	75	2,859	4	14		
Ecuador	16	129	1	25				
British Guiana	1	16	1	64				
Peru	58	1,545	4	474				
Venezuela	43	680	25	2,591	1	16		24
Union of South Africa			1	12			12	10,896
Total	2,041	38,779	803	57,291	387	8,421	126	110,524

Country	Dionin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Bermuda	1	1			1	25		
British Honduras					1	4		
Canada	1	10	83	1,307	23	1,364		
Costa Rica					1	1		
Guatemala					2	26		
Honduras					7	147		
Nicaragua					8	8		
Panama					6	856		
Salvador					6	108		
Mexico					12	835		
Newfoundland and Labrador					1	0		
British West Indies					7	0		
Cuba					32	25,256	752	752
Dominican Republic					9	28		
Haiti							160	160
American Virgin Islands					4	4		
England					110	12,920		
China					4	407		
Australia					48	4,432		
New Zealand					1	72		
Philippine Islands	18	18	1	600	18	93		
Porto Rico	2	27	7	230	79	1,311		
Colombia	1	1			6	1,373	48	48
Ecuador					1	216		
British Guiana					1	3		
Peru					2	420		
Venezuela					2	207		
Union of South Africa					1	6		
Total	23	57	92	1,910	392	50,444	960	960

¹ Figures reported in the columns headed "Net quantity" represent exact quantities of narcotic drugs, both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 43.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS SOLD WITHIN THE UNITED STATES BY MANUFACTURERS, YEAR ENDED JUNE 30, 1926, BY STATES¹

State	Opium		Morphine		Codeine		Heroin	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Alabama	560	0,096	34	8,226				
Arkansas	328	4,032						
California	690		3	230	38	3,232	2	23
Connecticut					3	46		
Delaware	7	7						
District of Columbia	8	149			48	1,656	1	8
Georgia	1,106	0,432	3	8,552	5	5	1	3
Hawaii		251		28	5	14	1	25
Illinois	857	14,114	2,558	100,001	550	10,984	11	1,075
Indiana	22,814	207,182	16,274	479,431	9,039	106,888	4	1,297
Iowa	137	1,575	257	6,064	105	1,235	1	63
Kentucky	421	4,074	540	4,355	68	666	1	20
Louisiana	217	1,987	1	4	2	6	2	19
Maine	6	105	1	10				
Maryland	14,348	149,002	10,845	322,388	6,946	73,068	6	891
Massachusetts	2,843	26,428	2,244	39,724	1,304	14,199	7	147
Michigan	14,692	164,189	13,356	419,057	9,018	103,617	6	283
Minnesota	14	171	1	264		65	1	10
Missouri	24,430	28,308	16,199	793,362	26,600	52,389	5	1,064
Montana	3	3	1	8	1	1	1	1
Nebraska	9	52	1	180	8	108	1	33
New Hampshire	108	1,639	123	2,470	37	1,328	1	112
New Jersey	14,545	25,650	4,140	24,725	23,107	51,189	4	314
New York	23,364	178,077	14,841	158,141	15,249	80,364	1,430	162,371
North Carolina	34	130						
Ohio	2,855	33,225	1,709	32,484	1,007	13,827	3	1,407
Oklahoma	270	1,567	1	523			1	64
Oregon	164	1,893			1	42	1	16
Pennsylvania	53,100	99,700	23,570	88,674	30,503	44,315	47	9,360
Rhode Island	39	627	15	344	13	204	1	63
South Carolina	206	3,051	1	32	6	119	1	378
Tennessee	2,203	29,496	1,040	18,024	74	960	15	173
Texas	612	7,430	297	23,228	81	911	1	62
Utah	23	240			1	2		
Virginia	420	3,482						
Washington	137	1,504	1	128				
West Virginia	32	397	1	1	1	1		
Wisconsin	128	1,850	35	1,260	178	419	1	86
Total	163,949	997,404	106,871	2,487,769	127,127	561,813	1,550	179,360

¹ Figures reported in the columns headed "Net quantity" represent exact quantities of narcotic drugs, both in pure state and as part content of compounds and preparations. Tax is paid by stamps at the rate of 1 cent per ounce or fraction thereof for the entire contents of each package or bottle. A compound or preparation containing a narcotic drug in a quantity exceeding the statutory exemption is taxed the same as the pure drug. The number of "taxable" ounces reported has been determined from the value of stamps required.

TABLE 43.—TAXABLE NARCOTIC DRUGS AND PREPARATIONS SOLD WITHIN THE UNITED STATES BY MANUFACTURERS, YEAR ENDED JUNE 30, 1926, BY STATES—Continued

State	Diploin		Other opium alkaloids and derivatives		Cocaine		Coca leaves	
	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable	Net quantity	Taxable
	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces	Ounces
Alabama					1	90		
Arkansas					1	2		
California	4	15			352	32,353		
Connecticut								
Delaware	1	1			4	88		
District of Columbia					9	188		
Georgia	1	1	1	1	2	11		
Hawaii	1	2	1	1	13	105		
Illinois	6	390	7	129	143	2,154	7	7
Indiana	1	13	2	33	900	27,721	69	60
Iowa	1	1			25	113		
Kentucky					22	1,349	16	16
Louisiana			1	2	2	204		
Maine								
Maryland	6	65	3	66	580	8,336		
Massachusetts	1	1	1	19	9	336	81	1,324
Michigan	21	783	5	240	1,741	56,135	4,120	4,331
Minnesota					7	62	1	1
Missouri	1,088	3,615	702	3,233	6,665	29,549	194	683
Montana					8	449		
Nebraska	1	352						
New Hampshire	1	2			4	68		
New Jersey	2,589	16,005	1,975	18,173	10,489	28,472		
New York	352	1,461	853	40,021	4,388	24,043	170	955
North Carolina								
Ohio	44	12,524	1	3	1,061	88,317	177	194
Oklahoma	3	2			2	36		
Oregon	1	256			1	5		
Pennsylvania	751	4,972	2	122	8,363	21,561	1,652	5,614
Rhode Island					3	96	70	992
South Carolina								
Tennessee			7	108	46	924		
Texas	2	4			20	206	4	32
Utah					4	246		
Virginia								
Washington					1	3		
West Virginia					2	102		
Wisconsin	3	465			6	90		
Total	4,878	42,132	3,621	62,208	32,794	335,344	6,561	14,338

TABLE 44.—NARCOTIC DRUGS AND PREPARATIONS SEIZED BY NARCOTIC OFFICERS OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE INTERNAL REVENUE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1926, BY STATES

State	Opium		Morphine		Heroin		Cocaine		Other drugs		Total	
	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains
Alabama		166	27	227		26		200		180		14
Alaska	16	358								16		318
Arizona	85	308	9	315		94		91		391		224
Arkansas	2	368										388
California	745	110			1	408		206		112		1,295
Colorado	16	302				146		44		147		10
Connecticut	21	246				80		28		24		24
District of Columbia		246				186		2		4		4
Florida		170			2	285		2		125		405
Georgia		246				51		4		317		51
Hawaii	3	362				98		2		31		301
Idaho	404	188				105				411		422
Illinois	218	232			1	396		68		269		175
Indiana	118	373				19		122		122		86
Iowa	3	134				10		1		16		197
Kansas	1	58								6		306
Kentucky	10	69				117		1		89		278
Louisiana	7	181				187		15		166		168
Maine	5	40				468		5		100		108
Maryland		40				18				31		237
Massachusetts	60	170			9	124		21		49		437
Michigan	189	43				250		46		137		30
Minnesota	107	262				188		32		354		185
Mississippi		237				63		5		130		304
Missouri		31				215		1		53		30
Montana		12				491		130		3		202
Nebraska		45				85		4		5		69
Nevada		23				65						4
New Hampshire		377			16	418						29
New Jersey	48	364			76	418		101		67		66
New Mexico	2,339	361			748	280		1				283
New York	11	431			209	280		181		100		420
North Carolina	4	110			43	278		18		23		25
North Dakota		106			276	18				196		194
Ohio	92	85			6	276		18		67		308
Oklahoma	11	47			1	36		8		47		67
Oregon	178	171			6	285		25		406		183
Pennsylvania	163	236			34	27		3		412		167
Rhode Island		304				34						180
South Carolina		37				284						50
South Dakota		186				11				2		294

TABLE 44.—NARCOTIC DRUGS AND PREPARATIONS SEIZED BY NARCOTIC OFFICERS OF THE BUREAU OF INTERNAL REVENUE IN THE ENFORCEMENT OF THE INTERNAL REVENUE NARCOTIC LAWS, YEAR ENDED JUNE 30, 1936, BY STATES—Continued

State	Opium		Morphine		Heroin		Cocaine		Other drugs		Total	
	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains	Ounces	Grains
	Tennessee.....	25	227	18	307	1	269	2	46			47	411
Texas.....	51	364	80	47		346	3	419	1		137	889
Utah.....	3	135	1	52		14				4	2	201
Vermont.....			2									
Virginia.....	75	185	7	415		80	7	242			91	27
Washington.....	33	126	23	188		56	70	107	10		137	160
West Virginia.....			5	383		86	3	385			10	139
Wisconsin.....	2	211	1	14		83		220			4	90
Wyoming.....				9								9
Total.....	5,095	230	2,476	373	794	225	844	271	24	21	9,140	265

TABLE 45.—VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1936, BY STATES

State	Violations				Dispositions														
	Unregistered		Registered		Unregistered					Registered					Total				
	Reported during the year	Total	Pending at the beginning of the year	Delinquent payments of special tax	Violations reported during the year other than delinquent payments of special tax	Total	Pending at the close of the year	Compromised	Convicted	Acquitted	Dropped	Compromised	Pending at the close of the year	Total					
Alabama.....	57	140	87	212	43	342	482	62	3	30	45	140	212	17	40	52	342	482	
Alaska.....		43	1	1	1	2	45	27			16	43	2			1	1	2	45
Arizona.....	10	40	12	121	1	134	184	24		17	9	50	121		9	4	134	184	
Arkansas.....	9	30	103	359	154	618	655	15		13	9	30	359		77	95	618	655	
California.....	101	506	507	1,298	20	1,268	1,873	434	12	98	28	507	1,298	6	6	6	1,268	1,873	
Colorado.....	37	52	121	81	174	382	471	53		12	23	89	471	3	95	100	382	471	
Connecticut.....	21	48	69	410	21	457	626	31	1	13	24	66	410	3	22	22	457	626	
Delaware.....	3	1	4	8	38	46	60			1	2	2	4		3	5	46	60	
District of Columbia.....	38	46	83	24	22	120	120	43	6	23	11	83	120	10	13	12	120	120	
Florida.....	187	175	302	57	285	61	61	26	2	30	162	352	285	19	40	37	403	765	
Georgia.....	242	110	352	183	88	1,404	1,756	104	6	78	162	352	183	16	75	93	1,404	1,756	
Hawaii.....	72	399	471	2	36	4	513	397	7	34	5	471	36	1	2	4	513	760	
Idaho.....		10	10	66	6	72	82	4		1	10	66	1		2	4	72	82	
Illinois.....	111	428	539	1,362	91	1,585	2,124	292	13	118	116	639	1,362	14	48	94	1,585	2,124	
Indiana.....	28	41	69	65	62	124	159	26		18	22	69	159	1	21	76	159	159	
Iowa.....	47	39	86	79	144	82	894	28		3	33	86	144	24	24	73	825	894	
Kansas.....	16	33	49	33	56	61	397	17		2	33	49	61	2	17	33	397	397	
Kentucky.....	144	137	281	44	491	61	699	577	4	64	131	281	491	19	38	39	686	877	
Louisiana.....	118	196	314	70	308	30	408	722	149	25	11	314	308	11	24	19	408	722	
Maine.....	9	14	23	86	86	108	131	82	3	6	11	23	86	3	3	8	108	131	
Maryland.....	19	83	102	746	20	794	895	55	9	22	16	102	746	4	17	20	794	896	
Massachusetts.....	45	129	174	75	78	708	862	76	4	37	66	174	575	3	16	64	61	708	
Michigan.....	120	240	370	14	884	1,285	1,094	2		25	13	370	884	10	156	68	79	882	
Minnesota.....	32	74	106	84	208	514	650	44		25	1	106	208	3	6	25	25	525	
Mississippi.....	20	35	53	31	154	222	277	21	1	138	13	53	154	10	11	17	28	314	
Missouri.....	168	441	636	1,192	193	1,640	2,179	301	2	20	185	636	1,192	2	48	126	1,540	2,179	
Montana.....	84	17	191	101	15	123	264	64	1	20	46	131	101	1	2	7	123	264	

TABLE 45.—VIOLATIONS OF THE HARRISON NARCOTIC LAW, AS AMENDED, AND DISPOSITION OF CASES THEREUNDER, YEAR ENDED JUNE 30, 1926, BY STATES—Continued

State	Violations			Dispositions														
	Registered			Unregistered			Registered				Unregistered							
	Pending at the beginning of the year	Reported during the year	Total	Pending at the beginning of the year	Reported during the year	Total	Convictions	Aquittals	Dropped	Pending at the close of the year	Convictions assessed	Convictions	Aquittals	Dropped	Compromised	Pending at the close of the year	Total	Grand total
Nebraska	58	64	112	70	184	254	58	3	15	36	104	4	4	44	20	34	230	408
Nevada	3	15	18	1	17	18	10	3	3	5	17	4	1	1	1	3	22	40
New Hampshire	4	3	7	5	149	154	40	2	2	5	149	3	3	3	3	19	180	187
New Jersey	84	110	194	25	1,062	1,087	89	6	10	89	1,062	3	3	30	28	27	1,087	1,281
New Mexico	13	13	26	20	23	43	5	5	6	23	23	2	2	2	11	19	62	75
New York	286	1,007	1,293	486	1,900	2,386	707	9	134	453	1,900	25	25	36	82	225	2,542	3,845
North Carolina	51	55	106	307	307	614	25	2	27	42	1,307	15	15	27	15	34	136	143
North Dakota	2	6	8	17	15	32	4	1	5	3	16	1	1	1	1	24	36	43
Ohio	20	20	40	109	983	1,092	181	1	51	52	1,092	4	4	27	27	34	136	143
Oklahoma	112	216	328	109	633	742	144	4	46	50	289	7	7	93	82	152	1,091	1,380
Oregon	15	72	87	15	84	99	14	1	4	15	87	1	1	1	1	10	110	117
Pennsylvania	286	209	495	162	2,045	2,207	12	2	8	13	2,207	6	6	10	10	13	218	251
Rhode Island	19	19	38	8	108	116	10	3	3	13	116	3	3	3	3	42	179	188
South Carolina	1	30	31	42	179	221	3	2	1	3	179	7	7	7	7	105	217	224
South Dakota	207	126	333	106	447	553	96	2	109	123	333	3	3	33	33	170	170	184
Texas	107	376	483	145	963	1,108	246	13	163	130	542	7	7	96	96	217	1,412	1,654
Tennessee	20	30	50	15	31	46	22	4	4	5	130	4	4	5	5	10	111	111
Utah	20	30	50	15	170	185	111	1	1	14	185	1	1	1	1	14	166	170
Vermont	165	263	428	70	728	808	170	26	115	141	408	12	12	47	43	89	1,325	1,551
Virginia	165	263	428	70	728	808	170	26	115	141	408	12	12	47	43	89	1,325	1,551
Washington	63	166	229	24	279	303	132	9	23	18	209	1	1	17	17	15	312	321
West Virginia	16	60	76	32	378	410	44	8	3	85	383	11	11	12	12	27	463	548
Wisconsin	3	17	20	12	54	66	8	2	2	9	66	3	3	24	24	27	486	506
Wyoming	6	1	7	34	54	61	1	1	2	7	54	2	2	13	13	8	100	107
Total	3,303	6,602	9,905	2,755	23,505	26,260	4,835	183	1,744	3,083	9,905	223	12	1,409	1,965	2,802	29,317	39,822

TABLE 46.—FISCAL RESULTS OF THE ENFORCEMENT OF THE NARCOTIC LAWS AND AGGREGATE SENTENCES IMPOSED, YEAR ENDED JUNE 30, 1926, BY STATES

State	Number of convictions	Aggregate of sentences imposed				Total amount of fines	Number of cases in which compromises were accepted	Total amount of compromises accepted
		Years	Months	Days	Total amount of fines			
Alabama	79	113	7			\$3,015.00	21	\$900.00
Alaska	27	6	9	27			1	100.00
Arizona	24	20	3			1,026.00	4	210.00
Arkansas	15	11	7	6		200.00	98	5,771.50
California	440	078				34,822.00	5	1,175.00
Colorado	66	27	3	6		9,400.00	101	10,679.50
Connecticut	31	33	6	4		325.00	22	830.00
Delaware							6	255.00
District of Columbia	53	100	9			2,300.00	12	899.00
Florida	63	52	9	10		1,026.00	40	2,565.00
Georgia	120	116	1	10		1,361.00	98	5,067.65
Hawaii	397	126		6		21,148.00	2	110.00
Idaho	5	4	7			1,350.00		
Illinois	306	911	7	3		39,450.00	95	6,016.00
Indiana	29	26	10	5		50.00	79	8,160.00
Iowa	31	59		2		1,600.00	73	2,418.25
Kansas	16	11	7	2		2,400.00	56	5,088.75
Kentucky	91	92	11	6		2,100.00	38	2,225.00
Louisiana	160	178	7	22		4,300.00	19	555.00
Maine	9	3	5	7			9	580.00
Maryland	59	73	2	7			20	308.00
Massachusetts	78	59	6	8		1,775.00	56	3,887.00
Michigan	200	134	2	5		6,250.00	9	1,085.00
Minnesota	47	246	6	17		21,700.00	69	2,300.50
Mississippi	31	76		5		800.00	17	706.25
Missouri	303	311	6	20		30,300.00	139	12,041.25
Montana	65	100	3	24		14,495.00	7	310.00
Nebraska	62	77	7	8		1,400.00	20	1,280.00
Nevada	10	2	6			725.00	1	10.00
New Hampshire	5	3	1			1,050.00	9	300.00
New Jersey	89	119	6	22		800.00	28	1,000.00
New Mexico	5	4	9	1			11	420.00
New York	707	1,034	6	15		79,896.00	82	5,162.50
North Carolina	60	34	4	14		3,325.00	42	1,158.30
North Dakota	5	2	6			76.00	16	426.00
Ohio	185	246		25		2,225.00	53	5,658.00
Oklahoma	145	332	2	27		31,326.00	89	8,700.00
Oregon	60	60	9	2		7,061.00	15	1,900.00
Pennsylvania	224	189	7	16		4,830.00	126	15,080.00
Rhode Island	12	16		2		505.00	7	170.00
South Carolina	16	21	1	5		6,150.00	44	4,161.00
South Dakota	3	4				1,200.00	17	205.00
Tennessee	111	245	8	10		14,575.23	73	3,877.00
Texas	253	288	9	24		3,244.00	124	8,917.00
Utah	22	16	6			1,250.00	12	1,330.00
Vermont							14	375.00
Virginia	138	118	11	3		750.00	43	6,105.00
Washington	133	219	10	17		7,503.00	18	4,530.00
West Virginia	55	129	6	3		1,675.00	32	1,300.00
Wisconsin	11	3	2	25		2,380.00	27	940.25
Wyoming	3					200.00	21	889.00
Total	5,058	9,797	11	10		374,977.23	2,019	144,054.70

TABLE 47.—ALCOHOL DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN INDUSTRIAL ALCOHOL BONDDED WAREHOUSES, YEAR ENDED JUNE 30, 1926, BY COLLECTING DISTRICTS

[Statement in proof gallons]

District	Remaining in warehouse July 1, 1925	Produced and deposited in warehouse	Received from other bonded warehouses	Withdrawn tax paid	Losses in warehouse	Withdrawn for scientific purposes
1st California	194,921.91	8,138,752.90	-----	444,238.64	-----	91,527.40
6th California	125,459.83	963,223.09	-----	4,659.69	9,107.38	2,894.98
Colorado	5,030.83	32,430.46	-----	19,140.00	-----	11,073.20
Hawaii	10,393.82	188,001.30	-----	-----	60	622.10
1st Illinois	2,717,483.24	10,481,507.99	15,427,249.04	915,673.70	30,222.44	83,003.70
8th Illinois	130,826.30	7,728,849.80	560,530.00	1,362,236.70	507.30	75,849.90
Indiana	39,513.90	8,815,957.80	2,510,533.90	978,184.40	6,958.00	34,778.40
Kentucky	73,513.60	769,191.67	2,415.20	22,095.90	5,005.92	5,424.40
Louisiana	2,403,825.83	70,403,720.00	2,033,590.90	497,503.20	60,308.50	47,749.30
Maryland	1,861,741.86	34,407,509.36	59,548.60	271,216.80	160.85	91,006.20
Massachusetts	398,734.14	7,173,635.67	379,730.30	479,696.72	1,069.86	36,794.64
1st Michigan	11,342.68	589,968.58	247,347.60	197,733.20	6.70	41,592.52
Minnesota	26,475.47	202,331.80	-----	28,101.80	-----	47,158.30
1st Missouri	22,658.75	435,976.48	198,369.80	161,788.96	120.60	15,900.80
6th Missouri	6,354.70	-----	118,542.12	88,531.50	-----	17,870.60
1st New Jersey	3,067.80	15,105.10	-----	152,757.70	-----	42.00
5th New Jersey	-----	1,939,230.89	-----	-----	-----	10.50
1st New York	80,272.50	103,832.74	-----	14,234.80	125.00	66.71
2d New York	226.18	-----	-----	-----	-----	-----
3d New York	78,811.64	-----	3,275,463.39	1,161,512.38	4,566.14	205,370.72
14th New York	8,387.54	11,249,748.60	-----	14,911.70	-----	7,513.30
21st New York	-----	1,116,374.66	66,116.70	-----	446.50	-----
1st Ohio	6,579.40	3,424,399.20	1,523,717.90	925,424.10	1.90	27,961.00
18th Ohio	15,007.90	15,138.90	59,449.54	9,443.00	-----	177.60
1st Pennsylvania	760,079.75	30,368,663.20	2,681,829.50	1,139,794.70	23,976.15	90,089.00
23d Pennsylvania	39,253.03	-----	6,826.20	627.00	-----	335.40
West Virginia	351.49	849,169.20	-----	19.00	-----	348.40
Wisconsin	58,365.63	492,990.17	-----	64,047.50	4,045.41	18,842.90
Total	9,013,689.43	190,906,749.56	29,298,827.39	8,800,775.13	143,965.25	981,073.76

District	Withdrawn for use of United States and subdivisions	Transfers to denaturing warehouses	Withdrawn for export	Transfers to manufacturing warehouses	Transfers to other bonded warehouses	Transfers to vinegar plants	Remaining in warehouse June 30, 1926
1st California	225,911.30	7,312,214.60	9.50	-----	-----	-----	258,783.47
6th California	-----	959,768.51	-----	-----	-----	-----	82,262.36
Colorado	-----	595.28	-----	-----	-----	-----	6,652.23
Hawaii	-----	167,213.60	-----	-----	-----	-----	10,558.92
1st Illinois	26,011.78	24,508,853.92	-----	1,906,480.44	-----	1,094,305.69	31,365.20
8th Illinois	29,854.09	5,250,873.10	-----	1,669,080.50	-----	-----	74,216.60
Indiana	18,724.50	9,428,112.50	-----	825,061.20	-----	-----	59,152.00
Kentucky	-----	752,942.15	-----	-----	-----	-----	59,152.00
Louisiana	231,643.06	51,850,094.25	1,539.30	20,495,028.80	-----	1,637,709.48	744,350.51
Maryland	61,486.10	30,581,732.81	125,673.60	1,001,559.00	2,550,999.95	-----	75,038.90
Massachusetts	36,298.14	7,316,831.65	-----	4,378.20	-----	-----	3,498.00
1st Michigan	13,377.70	582,250.64	-----	-----	-----	-----	32,294.22
Minnesota	-----	121,252.93	-----	-----	380,162.23	-----	91,676.10
1st Missouri	2,347.40	-----	-----	-----	-----	-----	13,290.50
6th Missouri	4,742.43	-----	-----	-----	-----	-----	24,880.00
1st New Jersey	-----	146,028.60	-----	-----	-----	-----	8,170.00
5th New Jersey	-----	1,931,070.39	-----	-----	-----	-----	42,580.21
1st New York	-----	127,066.72	-----	-----	-----	-----	226.15
2d New York	-----	-----	-----	-----	-----	-----	73,124.51
3d New York	30,928.02	1,779,879.16	1,424.16	47,424.60	50,046.06	1,259,826.70	11,359.60
14th New York	94.40	9,871,067.50	-----	-----	93,663.60	-----	12,200.80
21st New York	-----	1,169,844.06	-----	-----	-----	-----	185,871.20
1st Ohio	4,239.20	3,810,207.60	971.50	-----	-----	-----	19,838.84
18th Ohio	-----	59,928.90	-----	-----	-----	-----	986,812.10
1st Pennsylvania	170,629.50	29,648,580.50	-----	1,687,680.50	-----	-----	19,821.73
23d Pennsylvania	-----	25,095.10	-----	-----	-----	-----	42,162.50
West Virginia	-----	804,823.80	-----	-----	-----	-----	91,829.24
Wisconsin	3,647.30	368,843.06	-----	-----	-----	-----	-----
Total	382,129.66	188,635,151.97	128,938.00	51,900.20	29,068,662.27	3,810,826.65	5,734,040.49

TABLE 48.—DISTILLED SPIRITS PRODUCED (EXCEPT ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS) YEARS ENDED JUNE 30, 1916 TO 1926

[Statement in tax gallons]

Fiscal year	Whisky	Rum	Gin	Brandy	High wines	Neutral or cologne spirits	Alcohol	Aggregate
1916	59,240,671.6	2,986,940.4	4,118,084.0	4,159,351.6	59,246.1	50,919,037.6	121,769,942.1	253,253,273.4
1917	57,651,834.3	2,842,921.2	5,756,665.8	8,251,097.3	167,267.1	65,879,886.3	145,533,750.9	296,085,463.9
1918	17,383,511.3	1,526,743.4	4,178,538.4	5,357,325.4	23,818.2	25,229,214.7	125,134,647.7	178,833,799.1
1919	-----	816,794.5	-----	1,802,422.3	4,431.0	7,783,921.1	90,371,971.7	100,778,540.6
1920	234,705.2	944,918.8	-----	1,649,445.8	-----	7,931,363.2	71,571,256.1	82,331,686.8
1921	763,374.6	543,507.5	-----	1,530,792.0	-----	-----	-----	2,827,674.1
1922	315,799.6	884,332.6	-----	1,077,063.2	-----	-----	-----	2,257,195.4
1923	-----	805,322.1	-----	1,417,461.8	-----	-----	-----	2,222,783.9
1924	-----	784,698.9	-----	847,104.5	-----	-----	-----	1,631,803.4
1925	-----	784,996.5	-----	547,727.2	-----	-----	-----	1,332,713.7
1926	-----	804,306.3	-----	643,968.2	-----	-----	-----	1,538,274.5

ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS, YEARS ENDED JUNE 30, 1920 TO 1926

Fiscal year:	Proof gallons
1920	18,933,551.02
1921	85,068,776.33
1922	79,906,101.30
1923	122,402,849.81
1924	135,897,725.83
1925	160,165,517.81
1926	202,271,670.32

TABLE 49.—PRODUCTION, TAXPAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION AND BALANCES IN WAREHOUSES OF DISTILLED SPIRITS OTHER THAN ALCOHOL PRODUCED AT INDUSTRIAL ALCOHOL PLANTS, YEARS ENDED JUNE 30, 1916-1926

[Statement in tax gallons]

Fiscal year	Produced	Taxpaid withdrawals	Leakage allowed	Withdrawn for export	Remaining in warehouses
1916	253,283,273.4	135,991,776.0	10,976,671.1	39,039,453.9	238,281,993.7
1917	268,085,463.9	164,403,613.9	13,420,140.0	42,039,321.6	199,257,067.4
1918	178,833,790.1	90,110,872.8	10,344,218.5	14,613,500.3	162,450,285.3
1919	100,778,540.6	83,681,026.5	13,200,141.7	16,863,372.2	73,818,496.0
1920	82,331,686.8	23,890,404.7	2,553,297.9	34,319,336.9	54,289,484.9
1921	2,827,674.1	9,681,199.0	2,364,071.4	256,251.9	42,900,967.3
1922	2,257,195.4	2,760,926.6	858,306.6	206,901.5	39,789,976.6
1923	2,222,783.9	1,819,148.0	1,201,497.0	454,565.5	36,418,962.5
1924	1,631,503.4	1,856,562.8	1,394,480.4	348,233.3	33,164,296.6
1925	1,332,713.7	1,972,058.3	1,190,331.2	163,467.5	29,839,805.1
1926	1,538,274.5	1,948,827.5	1,250,780.0	231,353.3	26,551,906.6

The above figures include brandy.

TABLE 50.—DISTILLED SPIRITS WITHDRAWN, TAX PAID, FROM DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES AND BRANDY DISTILLERIES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Whisky	Rum	Gin	Brandy	Alcohol	Neutral or Cologne spirits	Aggregate
1st California.....	73,682.2	305.5	67.0	4,508.6		161.4	78,730.7
6th California.....	21,069.4		128.0	367.8			21,553.2
1st Illinois.....	33,600.1		83.0	11,073.2			44,766.3
8th Illinois.....	3,351.7						3,351.7
Indiana.....	697.6						697.6
Kentucky.....	891,706.4	548.7	1,124.7	5,037.5	149.1		893,564.4
Maryland.....	141,049.8	265.0		86.3			141,401.1
Massachusetts.....	28,288.3	17,890.7	72.5	49.1	313.3		46,013.9
1st Missouri.....	25,175.4	15.0		393.3			25,598.7
6th Missouri.....	8,205.7	12.0	6.0	26.0			8,249.7
1st New York.....	240,093.8	69.3					250,163.1
2d New York.....	136,777.8	702.9	45.9	13,539.8			151,116.4
14th New York.....	399.4						399.4
1st Ohio.....	15,801.4		168.5	12.0			15,979.9
10th Ohio.....				306.6			306.6
1st Pennsylvania.....	29,642.2	16.0	12.0	18.0			29,688.2
23d Pennsylvania.....	223,839.3	53.5	228.0	1,520.8			231,646.6
Total.....	1,866,396.5	10,681.6	1,856.8	36,979.0	462.4	161.4	1,948,277.5

TABLE 51.—DISTILLED SPIRITS TAX PAID BY STAMP, YEARS ENDED JUNE 30, 1925 AND 1926

(Statement in tax gallons)

Status at time of payment	1925	1926
Withdrawn tax paid by stamp from distillery, general, and special bonded warehouses.....	74,063.9	124,833.1
Withdrawn tax paid by stamp from industrial alcohol bonded warehouses.....	8,545,279.9	6,747,581.4
Withdrawn tax paid by stamp for bottling in bond.....	177,234.5	78,368.5
Spirits upon which a customs duty equal to the internal revenue tax was paid upon reimportation.....	4,705.0	527.0
Virgin Island rum and alcohol tax paid by stamp.....	309.9	1,744.4
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess.....	3.8	19.1
Total.....	8,801,067.0	8,953,133.5

TABLE 52.—DISTILLED SPIRITS BOTTLED IN BOND BEFORE TAX PAYMENT IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Whisky	Rum	Gin	Brandy	Aggregate
1st California.....	36,539.0	164.0	75.0	3,027.0	39,805.0
6th California.....	17,428.5		37.0	34.5	17,500.0
1st Illinois.....	14,844.2		72.0	9,434.0	24,350.2
8th Illinois.....	950.0				950.0
Indiana.....	4,508.0				4,508.0
Kentucky.....	1,022,052.8	522.0	1,905.6	4,466.5	1,023,946.9
Maryland.....	188,716.0	36.0			188,752.0
Massachusetts.....	7,280.2	3,483.0		69.0	10,832.2
1st Missouri.....	21,677.3	132.0	240.0	393.0	22,442.3
6th Missouri.....	3,443.8				3,443.8
1st New York.....	1,404.0	162.8			1,566.8
2d New York.....	20,753.5		720.0	11,619.5	33,093.0
14th New York.....	701.2				701.2
1st Ohio.....	31,750.5		153.0		31,903.5
1st Pennsylvania.....	19,241.1	141.9			19,383.0
23d Pennsylvania.....	418,034.2		520.5	555.0	419,118.7
Total.....	1,800,322.3	4,041.7	3,732.1	29,508.5	1,847,294.6

TABLE 53.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Whisky	Rum	Gin	Aggregate
Massachusetts.....	8,502.9	224,850.4		224,850.4
1st Pennsylvania.....				8,502.9
Casualties or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for June 30, 1925.....	2,068.4			2,068.4
In storage warehouses for export June 30, 1925.....	205,713.6		2,576.6	208,290.2
Total.....	216,284.9	224,850.4	2,576.6	443,711.9

TABLE 54.—DISTILLED SPIRITS WITHDRAWN FOR EXPORT FROM DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926, BY COUNTRIES TO WHICH EXPORTED

(Statement in tax gallons)

Country	Whisky	Rum	Gin	Aggregate
Canada.....		11,051.1		11,051.1
China.....		193,485.8		193,485.8
England.....	8,502.9			8,502.9
Java.....		20,313.5		20,313.5
Total.....	8,502.9	224,850.4		233,353.3
Tax paid for domestic use.....	2,616.5			2,616.5
Removed to distillery bonded warehouses for rebottling.....	5,693.5			5,693.5
Casualties or thefts from export storage warehouses and unaccounted for and transfers to concentration warehouses and unaccounted for.....	952.7			952.7
Casualties tax paid or allowed.....	1,121.7			1,121.7
Losses in transit to concentration export storage warehouses tax paid or allowed.....	51.0			51.0
In export storage warehouses for export June 30, 1926.....	194,348.5		2,576.6	196,925.1
Total.....	207,782.0		2,576.6	210,358.6
Grand total.....	216,284.9	224,850.4	2,576.6	443,711.9

TABLE 55.—ALCOHOL WITHDRAWN FOR EXPORT FROM INDUSTRIAL ALCOHOL BONDED WAREHOUSES, BY COUNTRIES TO WHICH EXPORTED, YEAR ENDED JUNE 30, 1926

(Statement in proof gallons)

Canada.....	125,673.60	Porto Rico.....	1,873.10
Guatemala.....	295.40	Tahiti.....	0.50
Honduras.....	562.90	Total.....	128,638.00
New Zealand.....	522.50		

TABLE 56.—DRAWBACK OF INTERNAL REVENUE TAXES ALLOWED ON TAX PAID ALCOHOL USED IN THE MANUFACTURE OF FLAVORING EXTRACTS, MEDICINAL AND TOILET PREPARATIONS EXPORTED, YEAR ENDED JUNE 30, 1926, BY PORTS

Port	Claims	Amount of drawback	Port	Claims	Amount of drawback
Atlanta.....	2	\$171.38	Detroit.....	62	\$102,851.36
Baltimore.....	27	3,000.30	New Orleans.....	51	2,600.48
Boston.....	21	10,807.71	New York.....	629	218,007.41
Chattanooga.....	7	818.21	Philadelphia.....	30	5,813.95
Chicago.....	2	351.21	St. Louis.....	23	2,313.23
Cleveland.....	84	5,881.12	Total.....	1,168	353,135.33
Des Moines.....	40	502.95			

TABLE 57.—DISTILLED SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM PACKAGES WITHDRAWN FROM DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Whisky	Rum	Gln	Drandy	Alcohol	Neutral or Cologne spirits	Aggregate
1st California	24,952.7	172.2	23.1	3,702.3		32.6	29,003.1
5th California	11,687.2		10.1	154.3			11,851.6
1st Illinois	12,042.0		23.3	6,205.3			18,270.6
8th Illinois	2,814.8						2,814.8
Indiana	2,201.3						2,201.3
Kentucky	678,698.2	258.3	337.2	2,184.7	34.0		681,542.4
Maryland	123,781.2	146.2		63.9			124,001.3
Massachusetts	5,407.5	10,554.8	39.6	33.2	112.6		16,177.7
1st Missouri	13,733.9	95.7	87.7	155.8			14,073.1
6th Missouri	2,061.4						2,061.4
1st New York	1,602.0	101.8					1,703.8
2d New York	15,320.0	284.1	3,733.8	11,535.4			30,873.3
14th New York	375.8						375.8
1st Ohio	18,549.2		42.0				18,591.2
1st Pennsylvania	25,652.2	34.9		55.6		2,223.8	28,255.7
23d Pennsylvania	372,888.7		139.0	413.6			373,441.3
Total	1,213,397.4	11,680.0	4,685.0	24,524.1	227.9	2,246.6	1,256,760.0

TABLE 58.—DISTILLED SPIRITS LOST BY THEFT, ERRORS IN GAUGE, ETC., YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Whisky	Rum	Gln	Drandy	Aggregate
6th California				213.2	310.6
1st Illinois	97.4			53.9	367.1
Indiana	20.7				20.7
Kentucky	22,572.5				22,572.5
Maryland	6,701.7		51.4		6,753.1
Massachusetts		301.7			301.7
2d New York	144.3		141.6	251.3	537.2
14th New York	47.7				47.7
1st Ohio	75.0				75.0
23d Pennsylvania	2,100.0		38.1		2,148.0
Total	32,679.6	301.7	331.1	516.4	33,130.8

TABLE 59.—NATURE OF LOSSES IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Errors in gauge	Stolen	Fire	Other losses	Aggregate
6th California				310.5	310.6
1st Illinois			313.2	53.9	367.1
Indiana				20.7	20.7
Kentucky	3.6	21,880.2		562.7	22,572.5
Maryland	0.3	6,752.8		51.4	6,753.1
Massachusetts		301.7			301.7
2d New York		48.6		480.6	537.2
14th New York				47.7	47.7
1st Ohio	0.4			74.6	75.0
23d Pennsylvania		3,071.8		71.2	2,148.0
Total	4.3	31,061.1	313.2	1,732.2	33,130.8

TABLE 60.—DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Deposited in warehouses	On payment of tax	For denaturation	For scientific purposes and for use of the United States	For export	Removed for tax not paid to warehouse	For trans-shipment to manufacturing warehouses	For trans-shipment to cooperatives, trucking, and warehouse	For trans-shipment to vineyard plants	Brandy withdrawn for fortification of sweet wine	Brandy removed from distilleries, vineries, for fortification of sweet wine	Revised	Aggregate
1st California	8,223,004.9	622,519.3	7,312,214.5	318,438.7	9.6	40,013.6	21,685.3	110,770.0	467,100.4	17,016,796.5			17,016,796.5
5th California	953,223.0	26,212.8	989,708.5	2,804.0		17,431.0	10,875.5	451.0	76,203.1	2,080,861.7			2,080,861.7
Colorado	30,630.4	10,140.6	502.2	11,073.2						68,339.4			68,339.4
Hawaii	188,001.3	950,439.5	187,213.5	110,002.3		24,450.3	31,930.7	2,596.4		38,120,782.1			38,120,782.1
1st Illinois	7,728,947.5	1,265,687.8	24,508,533.0	101,535.7		3,777.1	1,295,561.0	132,308.5		19,413,510.4			19,413,510.4
5th Illinois	6,816,877.5	920,600.3	9,428,145.1	53,502.6		1,001,847.6	1,295,561.0	132,308.5		19,413,510.4			19,413,510.4
Indiana	70,403,720.0	497,501.2	61,860,031.2	299,003.2		3,850.3	1,295,561.0	132,308.5		19,413,510.4			19,413,510.4
Kentucky	81,410,638.8	412,017.0	30,788,435.6	153,086.5		10,016.5	2,830,629.9	799,631.1	2,830,629.9	69,270,650.0			69,270,650.0
Maryland	7,483,658.5	197,733.2	7,592,250.6	58,170.2		16,044.1	142,634.1	142,634.1	3.8	15,231,435.4			15,231,435.4
Massachusetts	202,321.8	28,101.6	191,522.6	47,168.3						398,814.8			398,814.8
1st Michigan	433,672.4	96,781.9	440,028.6	22,933.0		22,318.6	16,507.0	16,507.0		604,141.1			604,141.1
2d Michigan	16,155.7		1,831,084.3			3,436.3				139,336.4			139,336.4
3d Michigan	1,830,280.9	363,377.0	1,466,903.9	69.7		1,607.6	75.0	75.0		3,870,261.1			3,870,261.1
4th Michigan	103,832.2		1,779,570.1	236,738.7		33,372.0	18,492.9	18,492.9		2,153,532.2			2,153,532.2
New Jersey	1,161,613.3	16,311.1	9,571,007.5	7,407.7		717.5	44,433.1	239,550.7		22,448,011.5			22,448,011.5
New York	11,240,735.6	16,311.1	1,160,944.0			31,631.2	687,043.9	687,043.9		2,970,310.4			2,970,310.4
1st New York	1,116,374.0		3,810,207.0	32,220.2		971.5	567,043.9	567,043.9		8,897,275.5			8,897,275.5
2d New York	3,424,360.2	911,404.0	3,810,207.0	32,220.2		31,631.2	687,043.9	687,043.9		161,133.7			161,133.7
3d New York	11,124,060.4	9,148.9	54,028.0	237.7		1,607.6	75.0	75.0		3,870,261.1			3,870,261.1
4th New York	30,308,653.2	1,060,432.9	29,654,010.0	293,718.6		19,530.4	7,092.0	7,092.0		3,870,261.1			3,870,261.1
5th New York	610,100.7	232,473.0	842,573.7	2,131.6		426,501.3	426,501.3	426,501.3		2,153,532.2			2,153,532.2
6th New York	402,692.1	64,047.8	368,345.8	22,560.2		1,737.1	1,737.1	1,737.1		2,970,310.4			2,970,310.4
Ohio	200,231,000.0	0.0	180,304,188.9	1,944,012.6		303,291.3	13,631,613.3	13,631,613.3		8,897,275.5			8,897,275.5
1st Ohio	11,481.9		54,028.0	237.7		1,607.6	75.0	75.0		3,870,261.1			3,870,261.1
2d Ohio	30,308,653.2	1,060,432.9	29,654,010.0	293,718.6		19,530.4	7,092.0	7,092.0		3,870,261.1			3,870,261.1
3d Ohio	610,100.7	232,473.0	842,573.7	2,131.6		426,501.3	426,501.3	426,501.3		2,153,532.2			2,153,532.2
4th Ohio	402,692.1	64,047.8	368,345.8	22,560.2		1,737.1	1,737.1	1,737.1		2,970,310.4			2,970,310.4
Pennsylvania	200,231,000.0	0.0	180,304,188.9	1,944,012.6		303,291.3	13,631,613.3	13,631,613.3		8,897,275.5			8,897,275.5
1st Pennsylvania	25,652.2		34.9			55.6				2,223.8			2,223.8
23d Pennsylvania	372,888.7		139.0			413.6				273,441.3			273,441.3
Total	200,231,000.0	0.0	180,304,188.9	1,944,012.6		303,291.3	13,631,613.3	13,631,613.3		8,897,275.5			8,897,275.5

TABLE 61.—DISTILLED SPIRITS BY KINDS REMAINING IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1926, BY COLLECTION DISTRICTS

(Statement in tax gallons)

District	Whisky	Rum	Gin	Drandy	High wines	Alcohol	Neutral or colognes spirits	Aggregate
1st California	212,404.5	633.0	10,588.6	774,027.6		76.0	1,128.8	998,010.8
6th California	70,143.7		3,340.8	2,438.7		194.1	250.4	76,408.0
1st Illinois	1,116,115.2	256.2	331,240.9	59,003.6		19,637.4	18,854.8	1,545,388.0
8th Illinois	248,023.5		8,776.0				48.4	256,848.5
Kentucky	14,652,412.5	6,588.1	129,111.5	77,262.7		86,237.3	9,679.5	14,968,341.0
Louisiana			11,826.7				2,489.9	15,302.6
Maryland	1,289,092.5	80,036.2	4,626.2	1,163.9		48,675.9	1,374,888.8	3,004,005.4
Massachusetts	56,436.5	91,510.9	3,535.1	1,025.9			91.3	301,675.9
1st Missouri	465,358.7	2,064.4	8,222.8	1,900.0			2,189.7	469,390.8
6th Missouri	90,732.5	663.4	338.8	148.0		551.3		91,690.3
1st New York	348,538.0	493.1	130,960.0	105,271.0		297,726.1	8,900.3	916,690.7
2d New York	318,673.9	231.8	22,387.0	4,563.3		37,984.0	900.0	818,772.5
1st Pennsylvania	672,551.7	1,578.5	136,990.5	47,141.6		3,186.2	1,813.1	1,556,884.5
2d Pennsylvania	4,325,464.8	6,289.3	136,990.5	47,141.6				4,556,884.5
23d Pennsylvania	4,163.0		492.5					4,655.1
Wisconsin								
Total	24,854,144.2	530,344.6	302,473.2	1,153,037.7		461,660.3	47,118.2	26,553,699.5

TABLE 62.—DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, INCLUDING RUM REMOVED FROM CISTERN ROOMS OF DISTILLERIES FOR DENATURATION, YEAR ENDED JUNE 30, 1926, BY YEARS AND SEASONS OF PRODUCTION

(Statement in tax gallons)

Year and season of production	In warehouses July 1, 1925, and produced during fiscal year 1926	Withdrawn during fiscal year 1926	Total remaining in warehouses July 1, 1926
1911: Spring	32,961.3	7,405.4	25,555.9
Fall	27,378.4	5,956.8	31,335.2
1912: Spring	339,665.1	157,733.2	181,931.9
Fall	290,282.1	54,636.6	235,645.5
1913: Spring	1,233,332.4	326,533.8	906,798.6
Fall	542,670.6	202,687.2	340,183.4
1914: Spring	2,323,333.2	472,762.1	1,850,571.1
Fall	284,085.4	83,379.6	200,705.8
1915: Spring	1,535,509.1	336,768.6	1,198,740.5
Fall	637,632.7	175,842.5	461,790.2
1916: Spring	1,035,108.9	82,352.9	5,222,756.0
Fall	3,057,797.0	371,287.3	2,686,509.7
1917: Spring	6,200,143.4	130,435.1	6,069,708.3
Fall	4,855,628.4	61,644.0	4,917,272.4
1918: Spring	2,467.0	103.5	2,363.5
Fall	13,141.7	12,687.0	284.7
1919: Spring	750.5	86.7	663.8
Fall	22,983.4	713.4	22,270.0
1920: Spring	493,134.9	182.1	492,952.8
Fall	128,448.8	181.1	128,267.7
1921: Spring	630,909.0	637.3	630,271.7
Fall	450,730.0	830.0	449,900.0
1922: Spring	145,846.2	363.5	145,482.7
Fall	243,306.6	69,748.4	173,558.2
1923: Spring	183,266.8	3,716.9	179,549.9
Fall	81,176.1	45,358.1	35,818.0
1924: Spring	19,418.8	19,318.8	
Fall	15,356.7	15,356.7	
1925: Spring	15,941.1	3,523.9	10,417.2
Fall	907,276.5	881,893.0	25,388.6
1926: Spring	630,998.0	590,884.0	40,114.0
Total	31,373,078.6	4,824,050.1	26,553,028.5

TABLE 63.—DISTILLED SPIRITS REMAINING IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, JUNE 30 1926, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911-1926

(Statement in tax gallons)

District	1911		1912		1913		1914	
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall
1st California	827.3	2,638.3	1,916.9	1,515.0	17,394.3	2,772.3	41,632.7	2,750.6
6th California			265.7		9,240.2		14,990.8	
1st Illinois	231.4	845.6	2,578.0	3,333.5	26,741.9	6,428.3	52,393.3	22,149.1
8th Illinois							236.9	871.8
Kentucky	23,125.9	11,640.9	63,153.3	16,451.2	232,989.5	34,139.1	829,108.7	52,426.3
Louisiana								
Maryland	691.2	3,269.7	9,627.4	2,542.2	34,317.1	21,885.6	59,275.4	13,080.6
Massachusetts	413.1	231.0	2,946.8	418.0	5,123.1	27,663.1	40,295.6	4,944.5
1st Missouri			713.8		4,706.8	1,798.9	11,850.9	915.7
6th Missouri			2,676.5	436.6	1,308.0	234.9	4,119.2	534.1
1st New York		51.0	12,268.6	236.0	60,722.1	4,746.5	35,813.0	9,102.9
2d New York		962.4	6,249.1	3,890.3	26,764.3	10,508.4	27,393.2	10,863.1
1st Pennsylvania	140.7	9,261.1	8,380.9	19,533.1	9,180.5	42,551.3	5,925.4	
2d Pennsylvania	267.0	1,702.0	48,968.8	198,534.1	417,640.0	219,754.9	689,982.6	76,905.2
Wisconsin			47.1	48.1	319.7	1,017.3	1,117.5	97.7
Total	25,655.9	21,401.6	187,961.0	235,648.6	906,798.0	340,183.4	1,850,571.1	200,706.9

TABLE 63.—DISTILLED SPIRITS REMAINING IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, JUNE 30, 1926, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1911-1926—Continued

[Statement in tax gallons]

District	1915		1916		1917		1918	
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall
1st California	27,784.9	14,310.0	52,393.4	30,219.3	30,706.7	22,907.4	1,047.3	
6th California	14,560.0		19,708.2	4,193.7	4,138.3	7,340.8	412.0	284.7
1st Illinois	17,144.5	16,621.4	95,582.8	197,810.8	590,772.6	611,809.4		
8th Illinois	44,173.3		4,412.5	118,646.2	30,635.8	57,672.0		
Kentucky	697,615.3	170,773.3	3,724,602.7	1,675,470.0	4,034,795.3	282,175.1		
Louisiana					1,709.3	13,653.3		
Maryland	66,453.4	14,486.0	151,412.0	90,213.4	234,200.2	129,094.0		
Massachusetts	10,624.6	4,527.7	18,921.8	29,570.3	72,897.6	73,305.5	584.2	
1st Missouri	35,090.8	3,025.2	161,358.0	53,724.5	168,366.9	60,121.9		
6th Missouri	2,435.2	582.4	19,525.7	13,901.9	14,482.1	8,094.2		
1st New York	24,954.7	10,448.4	62,539.8	22,003.9	72,479.6	34,590.3		
2d New York	26,088.7	13,489.2	69,705.7	112,168.4	93,822.0	245,830.7		
1st Pennsylvania	34,651.0	6,604.5	173,631.2	74,455.4	140,567.9	67,905.8		
23d Pennsylvania	197,258.1	206,926.6	669,383.4	263,584.0	490,832.3	287,392.8		
Wisconsin			968.4	627.3	492.5			
Total	1,183,500.5	461,810.2	5,222,756.0	2,686,506.7	6,069,708.3	4,803,893.5	2,353.5	284.7

District	1919		1920		1921		1922	
	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall
1st California								
6th California		3,521.0	6,221.1	5,707.9	2,163.3	149,280.1	130,037.4	182,552.2
1st Illinois	663.8	372.2	202.1	37.1				
Maryland				68,575.0	291,601.5	138,151.8	14,783.5	
2d New York			269,235.2					
23d Pennsylvania		18,391.8	216,304.4	53,945.4	336,631.8	162,408.7		
Total	663.8	22,285.0	491,962.8	128,265.4	630,356.6	449,900.6	145,462.7	182,552.2

District	1923		1924		1925		1926, spring	Aggregate
	Spring	Fall	Spring	Fall	Spring	Fall		
1st California	179,554.0	21,937.0			10,417.2	25,383.5	31,450.0	998,910.5
6th California								76,409.6
1st Illinois								1,845,355.0
8th Illinois								256,849.5
Kentucky								14,908,341.0
Louisiana								15,362.0
Maryland								1,374,583.8
Massachusetts							8,024.4	300,400.6
1st Missouri								501,675.9
6th Missouri								69,300.8
1st New York								350,063.8
2d New York								918,529.7
1st Pennsylvania		15,984.0						618,272.5
23d Pennsylvania								4,556,534.5
Wisconsin								4,650.1
Total	179,554.0	37,921.0			10,417.2	25,383.5	40,113.4	20,553,999.5

TABLE 64.—SUMMARY OF OPERATIONS RELATING TO ALCOHOL AT INDUSTRIAL ALCOHOL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926

[Statement in proof gallons]

DEBIT		
Remaining in warehouse July 1, 1925	9,018,689.43	
Withdrawn for export and unaccounted for July 1, 1925	1,270,319.02	
Losses in warehouse and unaccounted for July 1, 1925	116,777.37	
Transfers to bonded manufacturing warehouses unaccounted for July 1, 1925	8,952.00	
Produced and deposited in warehouse	199,905,740.56	
Produced and removed to denaturing plants from industrial alcohol plants not having warehouses	2,365,920.76	
Received from other bonded warehouses	29,298,527.39	
Total	241,960,235.53	
CREDIT		
Withdrawn tax paid	8,800,776.13	
Losses in warehouse allowed	165,628.57	
Losses in warehouse tax paid	0.50	
Withdrawn for scientific purposes	961,973.78	
Withdrawn for use of the United States and subdivisions	682,129.56	
Transfers to denaturing warehouses	158,635,151.97	
Removed from industrial alcohol plants not having a bonded warehouse direct to denaturing warehouse	2,365,920.76	
Exported and accounted for	1,286,838.64	
Losses allowed in transit for export	59,514.25	
Tax paid on deficiencies for export	0.60	
Deposited in bonded manufacturing warehouses	55,755.20	
Transfers to other warehouses	29,068,662.27	
Transfers to vinegar plants	3,810,526.65	
Withdrawn for export and unaccounted for June 30, 1926	69,534.54	236,076,553.96
Losses in warehouse and unaccounted for June 30, 1926	100,126.54	
Remaining in warehouse June 30, 1926	5,734,040.49	
Total	5,903,681.57	241,960,235.53

TABLE 65.—SUMMARY OF DISTILLED SPIRITS BY KINDS PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926

[Statement in tax gallons]

Debit and credit items	Whisky	Rum	Gin	Brandy	High wines	Alcohol	Neutral or Colored spirits	Aggregate
Debit								
Remaining in bonded warehouses July 1, 1925	20,840,953.5	327,470.1	810,999.3	1,220,141.7	1,073.9	494,113.7	167,640.9	20,830,804.1
Produced and deposited in bonded warehouses	3,289,612.7	86,228.5	85,879.7	33,806.8		27,655.2		3,328,974.4
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries	651,003.1							651,003.1
Produced and removed to wineries for the fortification of sweet wine direct from brandy distilleries				558,509.0				558,509.0
Produced and removed tax paid direct from brandy distilleries				29,506.5				29,506.5
Bottled in bond and returned to warehouses	1,509,323.3	4,641.7	3,732.1					1,517,707.1
Deposited in bonded warehouses from export storage warehouses	5,630.1							5,630.1
Excess ascertained on regauge	141.9			21.4				163.3
Total	31,948,669.5	1,915,854.6	909,210.4	1,999,597.0	1,073.9	481,768.9	169,873.1	33,762,749.0
Credit								
Withdrawn from warehouses tax paid	1,511,018.0	10,391.6	1,936.6	30,672.4		462.4		1,573,020.0
Withdrawn from warehouses tax paid for bottling in bond	79,368.5							79,368.5
Withdrawn tax paid direct from brandy distilleries				305.6				305.6
Losses allowed on account of leakage or evaporation in warehouses	1,233,397.4	11,089.0	4,655.0	24,594.1		227.9		1,273,963.4
Withdrawn for scientific purposes and for use of the United States	4,555.9							4,555.9
Withdrawn free of tax for redistillation and denaturation		11,972.3	1,173.2					13,145.5
Removed from cistern rooms of distilleries direct to denaturing warehouses		651,003.1						651,003.1
Transferred to wineries for the fortification of sweet wine direct from brandy distilleries				558,509.0				558,509.0
Withdrawn for export	8,502.9	224,850.4		119,617.3				1,053,070.6
Withdrawn for the fortification of wine (brandy)			231.1					231.1
Lost by casualty, etc., during the year	32,079.0	501.7	3,774.1	29,784.7				65,135.5
Removed to bottling warehouses before payment of tax	1,813,414.0	4,535.9						1,817,949.9
Withdrawn for transfer to manufacturing warehouses	3,172,353.2	50,419.8	94,657.2	33,301.5		13,509.3		3,354,231.8
Withdrawn for transfer to other bonded warehouses	23,814,140.2	289,344.6	802,433.2	1,133,037.7		467,569.3		26,553,099.5
Remaining in warehouses June 30, 1926	31,948,669.5	1,915,854.6	909,210.4	1,999,597.0	1,073.9	481,768.9	169,873.1	33,762,749.0

TABLE 66.—SUMMARY OF OPERATIONS AT DISTILLERY, GENERAL, AND SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1926

[Statement in tax gallons]

Remaining in bonded warehouses on July 1, 1925	29,839,805.1
Withdrawn for export and unaccounted for June 30, 1925	1,126,514.7
Lost by casualty, etc., and unaccounted for June 30, 1925	393,574.4
Withdrawn for transfer to bonded warehouses and unaccounted for June 30, 1925	30,603.9
Transfers to manufacturing warehouses and unaccounted for June 30, 1925	6,162.0
Total	1,561,945.6
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries	651,003.1
Produced and removed to wineries for the fortification of sweet wine direct from brandy distilleries	558,509.6
Produced and removed tax paid from brandy distilleries	306.6
Produced and deposited in bonded warehouses	328,155.2
Deposited in bonded warehouses from other warehouses	3,528,570.4
Bottled in bond and returned to warehouses	1,647,294.6
Deposited in bonded warehouses from export storage warehouses	8,639.1
Excess ascertained on regauge	163.3
Total	6,922,943.9
Aggregate	38,824,694.6
Withdrawn from warehouses tax paid	1,870,152.4
Withdrawn from warehouses tax paid for bottling in bond	79,368.5
Withdrawn tax paid direct from brandy distilleries	305.6
Loss allowed on account of leakage or evaporation in warehouses	1,256,780.0
Withdrawn for scientific purposes and for use of the United States	604.8
Withdrawn free of tax for redistillation and denaturation	18,031.9
Removed from cistern rooms of distilleries direct to denaturing warehouses	651,003.1
Withdrawn for the fortification of wine (brandy)	119,617.3
Transferred to wineries for the fortification of sweet wine direct from brandy distilleries	558,509.6
Exported from bonded warehouses, proofs of handling received	250,284.0
Deficiencies in export tax paid or allowed	1,995.3
Spirits heretofore reported as lost by casualties, etc., accounted for	39,345.8
Deposited in manufacturing warehouses	18,727.8
Removed to bottling warehouses before payment of tax	1,851,608.0
Transferred to and deposited in bonded warehouses	3,528,570.0
Losses in transit to bonded warehouses tax paid	1,487.0
Total	10,243,456.2
Withdrawn for export and unaccounted for June 30, 1926	1,107,537.8
Lost by casualty, etc., and unaccounted for June 30, 1926	392,359.4
Transfers to bonded warehouses and unaccounted for June 30, 1926	25,291.7
Total	1,525,238.9
Aggregate	39,350,003.5

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
Completely denatured alcohol		
To every 100 gallons of ethyl alcohol, add: (1) 10 gallons of approved wood alcohol and 1/4 gallon of approved benzene.	General uses, fuel, light, and power, cleaning automobile combustion chambers, cleaning and polishing brass, glass, silver, shoes, etc., etching, preparing subjects for exhibition purposes, starting gasoline lamps, antirust solutions, testing fruit for scientific purposes, cleaning fabrics, decarbonizing agent, engine cleaning, manufacturing purposes, recovering purposes, dipping fluids, insect powders, fumigating lamps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, bats, annealing jewelry, paint and varnish, soap dyes, shoe blacking, etc.	4,506,806.00
(2) 2 gallons of approved wood alcohol and 1/4 gallon of approved pyridine base.	do	979,030.02
(3) 5 gallons of sulphuric ether, 2 gallons of benzine and 1 gallon of pyridine or aniline oil.	Motor power	72,010.58
(4) 2 1/4 gallons of approved benzol, 0.5 gallon nitrobenzol or ortho-nitro toluol and 0.2 gallon of approved pine oil.	General uses (see formula No. 1)	26,724.01

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926.—Continued

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
<i>Completely denatured alcohol—Contd.</i>		
To every 100 gallons of ethyl alcohol, add—Continued.		
(5) 2 gallons of approved wood alcohol, 0.25 gallon of approved pyridine bases, 0.5 gallon of approved benzene (kerosene).	General uses (see formula No. 1)	47,592,920.62
(6) 2 gallons of approved benzol, 0.25 gallon of approved pyridine bases, 0.5 gallon of approved benzene (kerosene).	do	12,405,239.44
(7) 2 gallons of approved benzol, 2 gallons of approved benzene (kerosene), 1 gallon of approved anti-line oil.	do	41,371.00
Total		60,375,701.64
<i>Specially denatured alcohol</i>		
To every 100 gallons of ethyl alcohol, add: (1) 5 gallons approved wood alcohol...	Acetaldehyde; acetanilide; acetic ether; acetphenetidin; acetate; adeps lanae; atetrin; alkaloids and alkaloidal salts (39-A); aloin; ammunition; antipyrine; apocynin; arbutin; arspenamine; artificial flowers and feathers; asclepiadin; aspirin (acetyl salicylic acid); atophan; avertin; analytical work; arabinose; barometer and thermometer tubes; benzaldehyde; benzidine; benzoic acid; benzoin; benzyl cyanide; beta naphthol; beta naphthol benzoate (3-A); beta naphthol salicylate composition billiard and pocket balls; bluing (laundry); bottle caps; brushes; benzoin; benzol, camphor (synthetic); celluloid scrap (reworking); cements; cheloniin choral hydrate (8-B); chloroform; cimicifugin; cocoa butter; collodion; collodion corn remedy; colors and bronze powders; compasses; concentrations (nonliquid); coumarin; creosote carbonate; cutlery; caustic potash; confectioners' colors; dandelion; dental alloy; diethylaniline; digestive ferments; digitalis; dimethylglyoxime; dinitrotoluene; disinfectant germicide; door checks; dyestuffs; dextrin; dextrose; embalming fluid; enamel; eosine; essential oil orris; ether; ethyl acetate; ethyl aniline; ethyl bromide; ethyl butyrate; ethyl chloride; ethyl propionate; extracting glycerine from distillery slop; felt base floor covering; fertilizers; filaments for incandescent lamps; formaldehyde; formaldehyde; fireworks; fulminate of mercury; gaduol; gallocyanine; gas mantles; gentian (solid extract); glue; glycerophosphates (3-A); guaiacol; guaiacol carbonate; gelatine capsules; gum and pyroxyline solutions; galactose; glass; glass enamel; hats; heliotropin; hexachlorobenzol; hydrastis (alkaloid of); imitation ivory goods; imitation leather (12-A); incense; inks; insulin; inulin; iriscin; isinglass; insecticides; jalapin (non-liquid concentrations of); japans; jewelry; lacquers; pastes and varnishes from soluble cotton (2-A); leather goods finish; leather substitutes; liquor cresolis compositus; laevulose; lysol; mandrake (powdered and solid extract of); mica insulators; mirrors; mouldings and picture frames; monobromated camphor; moth repellent; motor fuel (28); mucilage; maltose; mannose; mannite; metal; melibiose; nitrocellulose (solution and solvent of) (19); nitrosobetanaphthol; nonscatterable glass; oils, greases, lubricants, and soluble thread-cutting oils; oleoresins; orthotoluolsulfamid; optical goods; paints; paraffin; paste; pepsin and similar products; phenolphthalein; phenylcinchoninic acid (3-A); photographic engravings, (5) (11) (19); photographic dry plates (30); photographic films (10); phytolacin (concentration of); podophyllin resin and similar	7,495,270.63

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926.—Continued

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
To every 100 gallons of ethyl alcohol, add—Continued.		
(1) 5 gallons approved wood alcohol—Continued.	products; polish preparations for metals and furniture; postal-card colors; potassium hydrozide; powder compact; powdered drugs and extracts; print paper and enlargements; pyroxylin cements, paramidophenol; pencils; paper; plumbing material; potassium cyanate; refining mineral oils; refining precious metals; resin of scammony; resorcin; raffinose; recrystallization and purification purposes; resins; rhamnose; rouge compact; saccharine; salicylic acid; salicylic aldehyde; salol (3-A); salophen; santolin and strychnine; saponin; shampoo jelly; shatropoo liquid; shellac thinner; shellac varnish; shoe polish; silk fabrics; silverware and bronze; smokeless powder (12-A); soap liquid (3-B) (27); soap transparent (3-A); sodium benzoate; soldering flux; solid extracts; solidified alcohol; stains; steatol paper; sterilizing solution for corks; sulphonic acid; surgical ligatures; synthetic mustard oil; saccharose; sorbit; solution and solvent of nitrocellulose stanolin; synthetic perfume basis; tannic acid; terpin hydrate (12-A); textile cleansing soap; theobromine; thermostatic devices; tinfil; toluidine; transparent paper, transparent soap for water-proofing cement; trinitrotoluol; turpaco; trehalose; trioxylaline; tuberculin purified; uric acid; varnish remover; viburnum (concentration); vegetable colors; washing lenses; water colors; watches; wood filler; wood finish; wool fat; waterproof fiber signs; xylene.	
(2a) 2 gallons of approved wood alcohol and 2 gallons of benzol.	Carbon remover; celluloid, pyralin, and similar products; ethyl acetate; nitrocellulose lacquer; varnishes; lacquers; pastes and varnishes from soluble cotton; hydrosulphate sodiums; japans.	1,078.00
(2b) 1/2 gallon benzol	Acetic ether; acetphenetidin (conditional); arspenamine; beta naphtha centralites; dyes; diethyl barbituric acid (barbital); diamidophenol; diethylphthalate; dimethylsulphate; ethyl esters of—cinnamic lauric, benzoic, and pelargonic acids; ethyl chloride; ethylene; ethyl palmitate; ethyl sulphate (for use in manufacture of acetphenetidin); fulminate of mercury; guaiacol; hydroquinone; ketone Michlers; manufacture pectin (closed process); manufacture cement; lacquers; laboratory experiments; leather dressing; metal; motor fuel; neosarsphenamine; nitrocellulose products; nitrous ether; pyroxyline enamel; phenacetin; pyroxylin plastics; paramidophenol; phenylacetic acid; picric acid test for United States Government; potassium sodium xanthate; powdered chemicals; sulphuric ether in connection with the production of powder; synthetic camphor; saccharine; smokeless powder; trinitrotoluol; viscoloid; white petroleum oils; ethyl sulphate; sodium hyposulphite.	9,113,890.04
(3a) 5 gallons of commercially pure methyl alcohol.	Adalin; alkaloids; acetanilid; acid salicylic; acetphenetidin; ammonium; B-naphthol; by-products from distillery slop; benzonaphthol; betanaphthol benzoate; bleaching, washing, dyeing leathers; cinchona bark alkaloid and preparations; codeine; compasses, repairing of same; cutting oils; diacetylmorphine; deodorants; disinfectants; embalming fluid; ethyl chloride; ethyl morphine; experimental purposes; esters (process of manufacture must accompany application); furniture polish; films; glycerophosphates; gradometers; homatropin-lacquers for food containers; liquid glue; mercuric chloride	1,113,237.10

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926—Continued

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
To every 100 gallons of ethyl alcohol, add—Continued.		
(3a) 5 gallons of commercially pure methyl alcohol—Continued.	tablets (provided no alcohol remains in the finished tablets); morphine; phenylephrine; salicylic acid; photographic emulsions; photographic films; resilvering mirrors; salicylate cocaine; senna (extract of); sodium; strontium; salol (see also special Formula 1) chemicals; saladin; shampoo; shampoo jelly; strychnine alkaloids and preparations; synthetic mustard oil; solution of aniline dyes for industrial purposes (except certified food colors); thinning shellac; tincture of benzoine soap; transparent soap; veronal; wires, removing insulation from same.	
(3b) 1 gallon of pine tar (pix liquida, U. S. P.).	Liquid soap; shampoo; shampoo jelly; smelling salts; toilet preparations.	10,357.60
(4) 1 gallon of the following solutions: 5 gallons of an aqueous solution containing 40 per cent nicotine; 3.6 ounces of methylene blue; water to make 100 gallons.	Cigars, cigarettes, smoking and chewing tobacco.	1,743,412.22
(4a) ½ gallon benzol and 1 gallon of the following solution: 5 gallons of an aqueous solution containing 40 per cent nicotine; 3.6 ounces of methylene blue; water to make 100 gallons.	Fungicides, insecticides, dewarants, and substances of a similar nature, pipe-cleaning preparations.	70,721.78
(5) 65 pounds of sulphuric ether, 3 pounds of cadmium iodide, and 3 pounds of ammonium iodide.	Photocollargens; photoprints; photo-engravings; photographic collodion.	3,721.05
(6a) 15 gallons of condensed fumes, recovered in process of manufacture.	Fulminate of mercury	147,404.28
(6b) ½ gallon of pyridine bases.	Acetphenetidin; chloral hydrate; dichlorethane; ethyl acetate; ethyl butyrate; ethyl chloride; paraluminat of mercury; paraphenetidin; acetic ether; ethyl bromide; hydroquinone; guaiacol.	74,787.03
(11) 100 pounds of sulphuric ether and 10 pounds of cadmium iodide.	Photographic collodion; photo-engraving; photoprints.	255.00
(12a) 5 gallons of benzol.	Acetphenetidin; barbital; cleaning fluid; hydra-zonisol; imitation leather; milk protein; parantropheanol; refining potassium and sodium hydrate; refined petroleum products; saponification of the waxes of acid-fast bacteria; smokeless powder; solvent for cellulose; terpin hydrate; trinitrotoluol; benzoic acid; ethyl ester; dye intermediates; imitation rubber; experimental purposes; lacquer solutions; liquid; sealing; gorpound; urea; anhydrous soap; sutures and ligatures; tubes (collapsible); sanatogen; citronellol; geraniol.	172,491.34
(13a) 10 gallons of sulphuric ether.	Ammonium salts of lauric and oleic acid; acetic ether; anesthetic ether; arsenamine; butyric ether; caproic acid; caproic ether; celery oil; certified food colors; chemical preparations; collodion; dry extracts for food products; ethereal oil; insulin; neosalvarsan; neoarsphenamine; protargentum; photo-engravings; propionic ether; sodium ethyl sulphate; sulphuric ether; salvarsan.	1,382,724.08
(14) 3 gallons of sulphuric acid and 1 gallon of kerosene.	Ethyl bromide; ethyl chloride; ethyl nitrate; nitrous ether; pure acetic ether.	4,593.10
(17) 0.05 gallon (6.4 fluid ounces) of animal oil (Dipple's oil).	Acetic ether; acetphenetidin; chloral hydrate; dichlorethane; ethyl acetate; ethyl chloride; ethylene gas; paraphenetidin.	31,901.00
(18) 100 gallons of vinegar, containing not less than 9 per cent of acetic acid.	Acetate of lime; aniline; vinegar.	1,719,324.33
(19) 100 gallons of ethyl ether.	Artificial silk; backing of films; by-products from distillery slop (see also special Formula 3-A); collodion; ethyl acetate; indizers; lithographers' transfers; solvent for ultracellulose; photofilms; photo-engravings.	78,783.30

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926—Continued

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
To every 100 gallons of ethyl alcohol, add—Continued.		
(20) 5 gallons crude chloroform.	Chloroform (conditional).	1,091.50
(22) 10 gallons of U. S. P. formaldehyde solution.	Preserving formaldehyde, U. S. P. The amount of denatured alcohol to be used in the finished product must not exceed 20 per cent; embalming fluid. Remedies for treatment of honey combs.	16.12
(23) 10 gallons of acetone and 2 gallons of benzol.	Liniments and lotions, for external use only (conditional); xanthates.	7,105.00
(23a) 10 gallons acetone, U. S. P.	Liniments and lotions for external use only; solid and powdered extracts; leather dressing.	1,133,082.33
(23b) 15 pounds of camphor, U. S. P.; 2 pounds of menthol crystals, U. S. P.; and 4 pounds of carbolic acid, U. S. P.	Liniments and lotions for external use only.	1,708.48
(23c) 10 pounds carbolic acid, U. S. P.; 15 pounds resorcinol, U. S. P.; and 5 pounds oil of wintergreen, U. S. P., or methyl salicylate, U. S. P.	do	8,669.36
(23d) 20 pounds tannic acid, U. S. P., and 25 pounds gum camphor, U. S. P.	do	1,250.00
(23e) 9 pounds oil bitter almonds, U. S. P.; 6 pounds salicylic acid, U. S. P.	do	8,756.13
(23f) 3 pounds of salicylic acid, U. S. P.; 1 pound resorcinol, U. S. P.; 1 gallon oil of bergamot, N. F. IV.	do	13,929.00
(24) 29 gallons of sulphuric acid.	Phenacetin; ethyl acetate (conditional); ethyl butyrate; ethyl oxidehydrate; ethyl propionate; ethyl valerate.	661.00
(25) 20 pounds of iodine, U. S. P. and 15 pounds of potassium iodide, U. S. P.	Tincture of iodine, U. S. P.; tr. Iodii Fortior, N. F.; tr. Iodine Churchill's; tr. Iodine 3/4 per cent.	28,836.60
(25) (Alternative.) A solution composed of 20 pounds iodine, U. S. P.; 15 pounds potassium iodide, U. S. P.; 15 pounds water.	do	96,901.91
(26) 5 gallons aniline oil.	Ethyl aniline and diethyl aniline, dyes and intermediates.	1,293.50
(27) 1 gallon of oil of rosemary, U. S. P., and 30 pounds of camphor, U. S. P.	Scapliniment, U. S. P., and chloroform liniment, U. S. P.	55,842.51
(27a) 35 pounds of camphor, U. S. P., and 1 gallon of oil of cloves, U. S. P.	Liniments for external purposes only.	11,668.82
(27b) 1 gallon oil lavender flowers, U. S. P., and 100 pounds of soft soap, U. S. P.	Liniment of soft soap, U. S. P. (tincture of green soap).	14,934.17
(28) 10 gallons of approved benzol.	Motor fuel (conditional).	88,381.90
(23a) 1 gallon of gasoline.	do	1,308.25
(29) 5 gallons of an alcoholic solution of acetaldehyde containing not less than 20 per cent of acetaldehyde.	Aldehydes (conditional) chloroform; glacial acetic acid (conditional); ethyl butyrate, ethyl chloride, artificial musks propionate and valerate.	116,612.42
(30) 10 gallons of pure methyl alcohol.	Chemical and physical laboratory purposes; dental gold; digestive fermentations and similar granular products (provided they contain no alcohol); fur dyeing; hypodermic tablets; photo dry plates; vacuum tubes; manufacturing vegetable oils; varnish and white petroleum oils (conditional); mirrors.	74,073.66
(31a) 100 pounds of glycerine, U. S. P., and 20 pounds of hard soap, good toilet grade, containing not in excess of 5 per cent of moisture.	Tooth paste.	23,779.50
(31b) 5½ gallons oil of peppermint, U. S. P.; 1.25 gallons eucalyptol, U. S. P.; and 4 pounds menthol crystals, U. S. P.	do	1,223.00
(31c) 33 pounds citric acid, U. S. P., and 33 pounds menthol, U. S. P.	do	10.00
(32) 5 gallons of sulphuric ether.	Calorene gas; ethylene (conditional); washing food products.	1,142,465.00
(33) 30 pounds of methyl violet (conditional).	Meat-branding inks (conditional).	3,823.04

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926—Continued

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
To every 100 gallons of ethyl alcohol, add—Continued.		
(33a) 13 pounds erythrosin.....	Incorporating certified color in food products, no alcohol to appear in the finished product when prepared for use.	
(24) 5 gallons of tetrachlorethane.....	Artificial silk.....	4,683.45
(35) 35 gallons of ethyl acetate.....	Acetparamidophenolsol and candy glaze.....	20,561.00
(35a) 5 gallons of ethyl acetate.....	Pectin; ethyl acetate.....	486,335.15
(36) 3 gallons of stronger ammonia water, U. S. P.....	Shaving cream.....	189,868.18
(37) 45 ounces eucalyptol, U. S. P.; 30 ounces thymol, U. S. P.; and 20 ounces menthol, U. S. P.....	Antiseptic solutions and lotions for external purposes.....	461,423.12
(37a) 5 pounds of U. S. P. menthol; 10 pounds of U. S. P. camphor.....	do.....	177.40
(38) 10 pounds of any one of the following: Methyl salicylate, U. S. P. Oil of wintergreen, U. S. P. Oil of cassia, U. S. P. Oil of cloves, U. S. P. Oil of peppermint, U. S. P. And 5 gallons of a water solution of 60 ounces of zinc chloride, U. S. P.....	Mouth washes and dentifrices.....	13,685.79
(38a) 5 ounces menthol crystals, U. S. P.; 9 ounces emetine hydrochloride, U. S. P.; and 16 pounds benzoic acid, U. S. P.....	Dentifrices.....	1,890.03
(38b) A total of 10 pounds of any of the U. S. P. oils and substances listed below, provided that not less than 2½ pounds of any one be used: Oil of wintergreen. Methyl salicylate. Oil of cloves. Oil of peppermint. Oil of cassia. Oil of eucalyptus. Oil of rosemary. Oil of lavender. Oil of thyme. Thymol. Menthol crystals. Oil of sassafras. Eucalyptol. Phenol. Camphor. Safrol. Volatile oil mustard. Oil of turpentine. Oil of citronella, pure.....	Mouth washes and dentifrices; lotions for external purposes.....	64,979.44
(38c) 160 ounces menthol, U. S. P.; 1.25 gallons solution formaldehyde, U. S. P.....	Dentifrices.....	11,489.00
(38d) 40 ounces of menthol, U. S. P., and 2.5 gallons of formaldehyde, U. S. P.....	Mouth washes and dentifrices.....	1,331.00
(38e) 5 gallons of fluid extract ipecac, U. S. P., or 40 pounds of ipecac, U. S. P.....	do.....	1,665.04
(39) 9 pounds sodium salicylate, U. S. P., 1.25 gallons N. F. fluid extract quassa, and 1 gallon of either acetone, U. S. P., or isopropyl alcohol. Alternative—9 pounds salicylic acid permitted in lieu of this quantity of sodium salicylate.....	Barbers' supply preparations.....	356,740.41
(39a) 60 ounces of any one of the following U. S. P. alkalis or salts: Quinine, quinine bisulphate, quinine hydrochloride, cinchonidine, or cinchonidine sulphate, and 1 gallon of either acetone, U. S. P., or isopropyl alcohol.....	do.....	1,303,900.45

TABLE 67.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, THE INDUSTRIAL PURPOSES FOR WHICH THE ALCOHOL IS USED, AND THE QUANTITIES WITHDRAWN FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926—Continued

Formula No. and composition	Authorized for use in the manufacture of—	Wine gallons
<i>Specially denatured alcohol—Continued</i>		
To every 100 gallons of ethyl alcohol, add—Continued.		
(39b) 2½ gallons of diethylphthalate C ₄ H ₄ (CO ₂ C ₂ H ₅) ₂	Perfumes, toilet waters, barbers' supplies, and lotions.....	6,845,286.43
(39c) 1 gallon of diethylphthalate.....	High-grade perfumes and toilet waters containing not less than 2 per cent by weight of essential oils, or their equivalent in perfume materials. Bay rum and lotions for external purposes.....	398,337.93
(39d) 50 ounces quinine sulphate, U. S. P., or 200 ounces, avoirdupois, sodium salicylate, U. S. P., and 1 gallon oil of bay, N. F.....	do.....	6,912.89
(40) 3 ounces brucine sulphate and 0.5 gallon of either acetone, U. S. P., or isopropyl alcohol.....	Perfumes and toilet preparations.....	3,061,178.56
(41) 20 pounds menthol crystals, U. S. P.....	Solid confections and lozenges.....	1,614.90
(42) 80 grams potassium iodide, U. S. P., and 109 grams red mercuric iodide, U. S. P.....	Sterile-surgical ligatures.....	84,477.89
(43) 30 pounds methyl salicylate, U. S. P.....	Emulsions which contain no alcohol in the finished products. Dikote solution; spirit varnishes, varnish removers, and in similar preparations, preparation of carbon eliminators in oil burners.....	612.22
(44) 10 gallons of normal butyl alcohol.....	do.....	18,283.90
(45) 300 pounds of rosin shellac.....	Candy glaze.....	12,928.70
(46) 25 fluid ounces phenol, U. S. P., and 4 fluid ounces oil of wintergreen or methyl salicylate, U. S. P.....	An antiseptic, sterilizing, and bathing alcohol for use by visiting nurse associations, public nursing associations, clinics, and dispensaries, exclusively.....	455.70
(47) 7 gallons fluid extract of arnica flowers, National Formulary, third edition.....	Liniments and lotions for external purposes.....	38,554.54
Total.....		39,402,445.26

SUMMARY, YEARS ENDED JUNE 30, 1907-1926¹

Fiscal year	Denaturing plants	Ethyl alcohol withdrawn for denaturation	Denatured alcohol produced		
			Completely	Specially	Total
		<i>Proof gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>	<i>Wine gallons</i>
1907.....	8	3,084,950.8	1,397,861.16	382,475.19	1,780,276.35
1908.....	12	5,640,331.2	1,812,122.38	1,560,323.35	3,321,451.73
1909.....	12	7,987,736.4	2,370,630.70	2,155,579.15	4,556,418.85
1910.....	12	10,005,870.7	3,076,624.55	3,002,102.55	6,078,027.10
1911.....	14	11,632,887.0	3,374,019.92	3,507,100.94	6,881,129.86
1912.....	14	13,955,903.9	4,161,268.56	5,223,246.44	8,094,515.00
1913.....	21	16,973,352.8	5,223,240.78	4,808,417.76	9,831,658.54
1914.....	25	17,811,078.2	5,213,129.56	5,191,840.03	10,404,975.59
1915.....	23	25,417,718.8	5,386,646.96	8,560,821.81	13,966,468.77
1916.....	23	84,532,253.1	7,871,952.62	38,907,151.56	46,678,106.58
1917.....	44	93,762,422.7	10,508,919.34	45,170,678.29	55,679,597.63
1918.....	45	90,645,722.8	10,528,434.61	39,884,561.45	50,164,016.09
1919.....	45	60,349,308.9	9,976,740.62	28,294,218.97	38,270,959.59
1920.....	52	43,640,948.6	13,828,401.99	15,307,947.18	28,856,350.17
1921.....	67	35,812,138.7	12,332,561.92	9,906,229.90	22,388,824.92
1922.....	77	59,549,915.6	16,193,523.60	17,152,224.31	33,345,747.91
1923.....	76	105,819,404.9	27,123,220.54	20,436,224.14	57,605,142.68
1924.....	83	121,576,106.1	34,602,903.72	33,083,292.04	67,687,235.76
1925.....	91	148,970,220.9	46,883,068.88	34,824,303.28	81,808,274.16
1926.....	97	191,670,307.2	65,881,442.43	39,494,444.60	105,375,886.23

¹ Denatured alcohol law enacted June 7, 1906.

TABLE 68.—DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING PLANTS, YEAR ENDED JUNE 30, 1926, BY STATES

(Statement in wine gallons)

State	Plants operated	On hand July 1, 1925		Increase as per revenue gauge		Denatured alcohol produced		Removed and disposed of		Losses in denaturing plant		On hand June 30, 1926	
		Completely	Specialty	Completely	Specialty	Completely	Specialty	Completely	Specialty	Completely	Specialty	Completely	Specialty
California.....	7	17,137.26	10,058.68	322.04	801.95	3,480,148.44	1,405,681.14	1,404,092.40	3,764.69	902.71	7,553.40	11,523.09	
Colorado.....	1	696.82				704.45	1,405.95	225.05	810.00		571.27	259.00	
Connecticut.....	1	3,382.69				202,172.40	71,654.94	71,325.82	7,652.20	70.12	4,396.86		
Hawaii.....	13	146,400.55	30,912.34	4,774.38	1,602.46	9,008.70	5,242,528.73	5,230,007.34	11,732,733.83	8,273.15	51,584.45	35,773.04	
Illinois.....	2	5,150.40	4,724.75	2,744.52	10,169.02	2,634,649.15	3,005,054.01	3,004,315.64	14,015.04	10,938.41	22,496.00	6,946.21	
Iodiana.....	2	36,493.50	7,064.00	658.85	988.60	291,807.66	285,004.80	275,798.50	276,567.30	276.35	19,532.84	14,570.57	
Kentucky.....	5	227,963.64	28,503.88	13,894.99	6,378.71	18,878,783.00	7,235,201.32	7,246,400.74	17,328.83	1,665.38	261,196.08	22,969.17	
Louisiana.....	3	46,010.67	26,223.00	10.18	84.30	8,089,519.17	8,985,327.93	8,985,404.42	20,592.59	12,072.17	34,296.85	13,183.84	
Maryland.....	4	789,269.89	29,486.23	53.40	104.30	1,675,394.45	2,490,176.57	2,492,871.63	1,697.19	5,118.49	64,835.80	33,673.75	
Massachusetts.....	9	6,107.50	700.57	3,197.34	424.80	30,816.63	41,456.00	41,456.00	8,000.00	318.12			
Minnesota.....	23	14,074.98	21,751.04	8,258.24	4,003.39	946,740.74	1,309,807.90	1,340,893.69	4,766.17	845.33	14,230.40	20,763.41	
New Jersey.....	2	408,618.92	12,879.01			5,096,998.08	2,775,742.99	2,729,246.83	10,993.75	1,988.99	140,798.91	70,529.94	
New York.....	13	53,273.14	73,240.69	3,520.13	4,098.25	1,423,146.70	1,059,200.88	1,048,795.76	33,234.21	14,067.94	201,675.33	23,239.50	
Pennsylvania.....	1	2,044.75	51.90			418,097.68	5,207,614.90	5,270,040.76	95,624.18	189,989.67	223,431.10	60,845.18	
West Virginia.....	3					96,075.60	189,670.04	186,989.67			3,312.26		
Wisconsin.....	97	1,137,255.28	247,063.13	37,437.05	28,857.13	65,881,442.43	37,494,443.80	39,402,445.20	109,034.39	54,842.09	1,090,368.73	313,376.71	
Total.....	91	633,874.43	224,918.91	24,800.99	25,706.31	46,983,969.88	31,824,303.28	34,782,157.50	71,536.31	45,707.57	1,167,335.23	247,063.13	

TABLE 69.—SPECIALLY DENATURED ALCOHOL RECEIVED AND DISPOSED OF BY BONDED DEALERS, YEAR ENDED JUNE 30, 1926, BY STATES

(Statement in wine gallons)

State	Bonded dealers operating	On hand July 1, 1925	Received	Sold and removed	Losses in storeroom	On hand June 30, 1926
Connecticut.....	4	14,277.84	125,343.82	123,710.66	458.60	5,455.00
Georgia.....	1	3,263.33	29,565.00	29,116.33		3,715.00
Illinois.....	11	131,000.81	2,232,312.67	2,186,341.90	3,865.66	164,405.92
Indiana.....	3	8,638.80	19,414.90	24,750.30		3,273.40
Kentucky.....	1	7,843.37	32,074.00	27,892.87	894.48	10,900.63
Maryland.....	5	16,189.87	314,163.45	313,671.77	687.18	16,021.37
Massachusetts.....	9	43,950.04	649,337.42	532,569.71	1,278.33	39,409.42
Michigan.....	6	31,239.19	368,055.40	363,903.35	1,158.31	34,233.93
Minnesota.....	3	3,473.49	23,011.52	19,448.62	80.68	6,955.71
Missouri.....	8	50,023.65	266,871.39	282,258.29	397.65	34,264.40
Nebraska.....	1	5,119.90	768.00	5,846.28		41.62
New Jersey.....	3	19,270.32	1,296,632.62	1,239,371.74	1,837.09	94,663.11
New York.....	29	245,174.02	8,108,097.30	8,016,610.42	12,704.77	323,056.13
Ohio.....	7	21,607.49	219,376.34	208,805.43	1,918.94	20,459.86
Pennsylvania.....	14	61,343.59	689,222.61	697,614.05	4,940.60	45,011.55
Utah.....	1		2,372.70	2,272.70		
Washington.....	1	49.29	106.60	85.10	11.29	62.50
Total.....	108	662,323.30	14,261,043.94	14,084,299.52	30,232.60	808,847.12
Total for year ended June 30, 1926.....	118	774,070.45	13,653,451.47	13,740,514.56	24,078.07	662,320.30

TABLE 70.—SPECIALLY DENATURED ALCOHOL RECEIVED AND USED BY MANUFACTURERS, YEAR ENDED JUNE 30, 1926, BY STATES
(Statement in wine gallons)

State	Man- ufac- turers operat- ing	On hand July 1, 1925	Received	Recovered after use	Used in manufacture	Shipped to denaturing plants for re- denaturation	Losses	On hand June 30, 1926
Alabama								
Arkansas	20	3,827.91	11,505.00					
California	5	5,091.25	21,001.00		14,636.08			697.79
Colorado	199	140,455.51	1,421,381.17	1,116,795.53	23,261.50			2,830.75
Connecticut	28	1,156.80	10,468.42		2,466,748.33		1,438.00	210,425.68
Delaware	90	51,284.73	771,143.34	449,184.80	18,510.05			1,115.17
Florida	5	481.05	7,958.45	1,722.00	1,187,457.20	1,580.60		82,069.37
Georgia	25	262.78	3,797.04		9,549.20		207.49	810.30
Hawaii	51	1,094.84	21,070.85		3,430.20			570.62
Idaho	1	362.16	7,656.40		23,396.88			1,668.61
Illinois	5	18.59	154.00		7,895.00			123.56
Indiana	546	135,688.90	3,455,634.69	172,926.05	3,517,021.07	1,588.75		188,345.62
Iowa	121	71,903.62	449,341.26	795,635.60	1,247,039.05		7,304.30	67,447.06
Kansas	58	4,581.46	130,270.88	56.50	129,408.27		13.07	5,431.00
Kentucky	19	1,036.00	6,683.00		6,237.47		87.76	850.27
Louisiana	41	21,702.62	228,915.76		229,015.90			23,602.48
Maine	64	861.19	37,410.68		30,866.61		.80	1,415.46
Maryland	15	2,163.18	16,910.10		18,293.70			769.58
Massachusetts	152	92,630.09	3,458,467.61	23,799.93	3,473,061.88		8,343.77	98,491.08
Michigan	318	120,828.65	2,010,186.37	956,369.73	2,869,251.96	111.20	368.66	217,746.60
Minnesota	172	83,585.35	2,053,782.98	732,016.33	2,730,343.85		2,279.53	127,762.28
Mississippi	60	6,622.77	170,784.52		176,610.08		480.66	85.50
Missouri	8	50.75	474.00		434.25		5.00	6,336.56
Montana	162	109,679.64	1,458,583.33	670,089.63	2,145,789.58	7.48	2,814.62	89,643.42
Nebraska	3	61.00	145.00		194.00			12.00
New Hampshire	28	771.75	7,700.61	531.00	8,005.70		21.72	976.67
New Jersey	13	3,229.99	11,022.61		13,304.45		1.70	645.85
New York	258	361,490.39	5,564,341.66	5,398,384.64	11,808,667.17	6,400.00	1,384.06	477,765.30
North Carolina	1,187	199,551.88	10,305,291.65	811,951.01	11,109,050.80	6,523.40	10,022.06	194,598.29
North Dakota	27	57,734.52	731,004.23		721,215.63			67,523.12
Ohio	3	10.52	68.33		67.12			11.73
Oklahoma	252	25,044.45	960,630.67	31,253.31	967,579.21	1,632.19	384.30	27,033.06
Oregon	18	1,491.43	25,220.39		23,246.08		5.00	3,460.73
Pennsylvania	22	1,276.56	14,702.90		14,783.08			1,185.45
Rhode Island	388	89,581.26	2,665,987.08	93,219.52	2,741,935.93	4,855.25	6,500.24	95,467.34
South Carolina	55	4,573.88	119,087.00		120,216.72		176.88	4,167.28
South Dakota	10	154.62	2,392.50		2,345.25			201.87
Tennessee	4	30.00	278.00		295.60			13.31
Texas	61	3,236.39	30,634.61	6,240.40	57,219.71		7.00	2,884.09
Utah	20	17,966.41	115,076.72	2,462.15	129,202.83			6,266.37
Vermont	20	167.75	2,325.19		2,277.29			215.67
	10	699.03	2,722.00		3,081.70			330.33

Virginia	60	52,278.10	1,038,763.94	2,269,972.00	3,343,322.10		18.66	17,673.25
Washington	30	1,963.62	15,097.68		16,062.59		7.47	1,044.24
West Virginia	20	2,336.90	113,871.92	1,089,202.00	1,164,035.52		130.50	21,343.80
Wisconsin	79	39,436.69	348,334.20	4,724.71	360,894.43	2.00	118.32	22,980.79
Total	4,799	1,726,644.35	38,843,249.35	14,607,539.54	58,086,902.23	23,300.87	43,035.16	2,024,194.98
Total for year ended June 30, 1925	4,759	1,646,885.14	34,598,230.39	9,620,065.61	43,927,086.09	179,768.23	26,022.38	1,726,644.35

TABLE 71.—GRAIN AND OTHER MATERIALS USED IN PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	Corn	Rye	Malt	Other materials	Molasses	Liquids containing one-half of 1 per cent or more alcohol by volume	Raisins	Rice	Hops	Starch, sugar, and syrup	Sulphur, acid, and ammonia	Total		
												Bushels	Gallons	Pounds
1st California						12,813,128	2,116,114					14,929,242		10,705,920
6th California	10,044		65,016			1,331,156	2,043,415					84,060	3,376,571	
Colorado	2,012		8,405				420,192					10,417	420,192	
Hawaii						2,015,700						2,015,700		
1st Illinois	2,678,467	9,607	36,842	15,905		11,341,656	15,571,738					2,740,821	26,913,394	27,734,815
8th Illinois	1,041,152		89,651			3,092,733		1,912				1,140,833	3,092,733	1,912
Indiana	3,322,006	80	172,439			24,319	40,559					3,404,525	64,878	5,208,927
Kentucky	47,146	105	1,518			831,000	1,160,181					48,769	1,891,151	
Louisiana			1,625			95,974,978	534,458		35		1,895,265	60,800,446	1,895,300	
Maryland						54,472,697						54,472,697		
Massachusetts						9,705,034	194,038					9,899,072		
Michigan						3,623,148	3,891,080					7,514,228		
Minnesota	512,250		108,481			2,688,541	2,688,541	724,100	69,561	196,231		620,731	2,588,541	989,692
1st Missouri						2,670,567	5,493,355					5,493,355		
5th New Jersey						1,617,500						1,617,500		
14th New York	14,299	714	9,140	8,771		26,253,069	3,114,458					32,924	29,367,527	
21st New York	217,186	1,694	24,474			4,871,523						243,354	4,871,523	
1st Ohio						18,943							18,943	
15th Ohio						39,283,311	1,268,930					40,552,241		
1st Pennsylvania						16,509						1,397	16,500	1,397
Washington	10	17	57	1,945		1,116,487						2,029	1,116,487	
West Virginia						450							450	
Wisconsin	94,612	461	113,354			2,218,322						208,427	2,218,791	
Total	7,648,164	12,678	641,032	26,621	267,404,218	44,508,071	10,705,920	724,100	71,503	33,141,370	1,895,265	8,028,515	311,013,289	46,538,163

TABLE 72.—GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	Material						
	Malt	Corn and other products	Sugar and sirup	Rice	Hops	Other grains ¹	Other materi- als ²
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1st California	5,868,991	575,900	425,704	425,750	97,741	78,065	154,644
5th California	5,021,300	1,737,800	84,340		78,065		
Colorado	733,432	107,000	201,553		18,175		135
Connecticut	1,812,218		173,450		41,425	23,750	50
Delaware	407,590	98,340	50,771		7,833		
Florida	54,810	83,700			3,989		96
Georgia	125,000				5,555		
1st Illinois	25,670,094	2,240,648	2,291,928	3,138,024	465,125	42,300	10,743
8th Illinois	59,850	4,400	5,333		2,500		
Indiana	3,823,156	309,640	368,300		62,004		143,662
Kentucky	1,194,479	160,000	223,907		20,054		
Louisiana	1,750,680		104,171	344,000	51,337		77,343
Maryland	3,740,155	49,955	152,162		61,988	92,000	247,206
Massachusetts	3,659,573	645,125	1,805,679		116,593	269,400	2,600
1st Michigan	1,163,623	44,440	74,853	58,400	19,557	45,000	480
4th Michigan	110,350		13,045		2,120		
Minnesota	3,011,710	68,640	682,256		57,923		
1st Missouri	10,150,850	49,400	118,857	4,428,700	233,800		
6th Missouri	6,223,130	23,480	1,413,626		104,886		439,378
Montana	101,355	16,430	3,000		3,359		3,643
Nebraska	659,599		20,021		12,150		
Nevada	114,250		5,359		3,105		
1st New Jersey	419,820		280,524		13,375		
5th New Jersey	8,027,020	138,340	2,942,017		165,397		
1st New York	14,038,160	1,696,497	1,397,227	1,157,160	292,402		1,477,586
3d New York	15,909,970	2,327,250	2,032,423	368,500	318,939		1,229,273
14th New York	2,850,330	511,810	740,329		64,995		
21st New York	5,047,623	331,800	327,366		136,117		28,773
26th New York	6,645,003	563,050	278,991	721,920	133,161	228,640	221,854
1st Ohio	2,471,990	46,800	413,263		42,850	35,200	178,214
10th Ohio	3,420,166	163,240	450,027		50,761		
11th Ohio	697,709		202,604		17,331		2,416
18th Ohio	2,507,006	210,914	416,106		56,914		1,867
Oregon	988,915	9,000	19,672	20,000	16,306		2,650
1st Pennsylvania	11,481,611	1,903,711	1,815,327	13,960	185,932		1,228
12th Pennsylvania	5,539,683	885,321	786,821		89,506	291,960	142,269
23d Pennsylvania	4,813,353	687,430	620,668		119,489	11,400	118,732
Rhode Island	451,488		77,500		11,025		
South Dakota	465,700		144,598		331		12,275
Tennessee	974,180		7,370		14,152		16,889
1st Texas	52,100		25,100		19,868		
Utah	961,711	26,850	120,785		6,900		333,220
Washington	14,084,250	1,854,905	365,722	8,640	15,520	47,600	6,260
Wisconsin	63,300	25,200			183,411		183,507
Wyoming					1,589		
Total	177,543,630	17,591,648	22,267,804	11,298,874	3,425,560	1,085,150	3,034,817

¹ Other grains include grist, wheat, bran and barley.

² Other materials include acids, extracts, salt, yeast, etc.

TABLE 73.—CEREAL BEVERAGES CONTAINING LESS THAN ONE-HALF OF 1 PER CENT OF ALCOHOL BY VOLUME PRODUCED AND DISPOSED OF AND NUMBER OF DEALCOHOLIZING PLANTS OPERATED, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	Number of dealcoholizing plants operated	Produced	Disposed of
1st California	11	5,163,410	5,157,103
5th California	2	3,867,303	3,633,820
Colorado	5	1,133,389	1,100,895
Connecticut	8	1,444,243	1,307,612
Delaware	2	400,012	387,442
Florida	1	144,050	151,069
Georgia	1	377,730	376,350
1st Illinois	16	17,964,431	17,807,612
8th Illinois	3	64,229	65,642
Indiana	5	2,032,545	2,838,890
Kentucky	2	942,112	017,073
Louisiana	5	1,305,410	1,329,507
Maryland	3	3,001,687	2,674,860
Massachusetts	8	4,346,002	4,232,154
1st Michigan	9	984,374	1,001,236
4th Michigan	3	90,387	91,042
Minnesota	14	2,464,498	2,523,935
1st Missouri	7	8,105,415	7,801,771
6th Missouri	3	5,128,937	4,818,125
Montana	5	102,538	93,497
Nebraska	3	591,053	710,844
Nevada	2	124,022	123,914
1st New Jersey	2	392,460	378,572
5th New Jersey	9	7,380,970	6,905,284
1st New York	8	15,789,267	15,022,130
3d New York	0	18,906,617	16,022,843
14th New York	14	2,049,523	2,182,954
21st New York	14	3,937,663	3,860,180
26th New York	16	4,633,867	4,492,284
1st Ohio	11	2,653,240	2,002,105
10th Ohio	10	2,194,107	2,200,991
11th Ohio	4	621,540	647,991
18th Ohio	10	2,208,611	2,191,626
Oregon	4	751,652	758,709
Porto Rico	1	86,328	60,027
1st Pennsylvania	22	10,130,640	9,853,331
12th Pennsylvania	15	4,721,198	4,543,104
23d Pennsylvania	18	3,391,547	3,450,922
Rhode Island	2	322,493	314,417
South Dakota	1	13,236	12,507
Tennessee	3	714,143	727,074
1st Texas	4	933,136	902,380
Utah	2	302,871	314,837
Washington	6	700,104	750,588
Wisconsin	47	8,493,352	8,815,482
Wyoming	1	40,192	40,105
Total	353	150,522,077	146,995,162

TABLE 74.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINEHIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1925, BY COLLECTION DISTRICTS

[Statement in tax gallons]

District	On storage July 1, 1925			Natural wines produced		Produced by blending			Produced by fortifying		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California.....	14,133,067.50	5,268,149.34	24,252.30	4,373,014.65	2,100.00	1,827,466.22	1,716,343.78	3,164.00	71,289.45	2,594,204.80	73,217.34
6th California.....	589,854.54	1,241,527.64		1,029,935.50	6,230.00	13,701.60	93,404.13			402,731.43	21,769.45
Connecticut.....	770.00										
Hawaii.....		16,553.99									
1st Illinois.....	38,544.64	134,293.05		19,670.00		67,351.00	1,050.00				
Kentucky.....	3,258.46			450.00							
Louisiana.....	26,068.00										
Massachusetts.....	17,364.50										
4th Michigan.....	128.50			475.50							
Minnesota.....	721.03	970.50		643.75							
1st Missouri.....	60,503.66	15,698.34		5,252.00		20,000.00					
6th Missouri.....	303.00										
1st New Jersey.....	101,056.50	66,312.73		20,593.00	150.00		6,679.00		7,173.44	24,057.67	
5th New Jersey.....	15,317.50	6,835.56		14,020.00		21,114.00	34,418.60			1,445.00	
1st New York.....	850,230.11	301,193.25		23,575.00		1,013.00	169,000.00			19,500.42	
2d New York.....	267,049.00	155,884.70		106,105.00		558,729.59	142,191.60				
3d New York.....	12,641.50	27,109.50		1,000.00		200.00	450.00				
14th New York.....	60,506.87	53,644.00		20,101.00		200.00	26,878.00				
21st New York.....	3,706.72	532.73		879.00							
28th New York.....	637,813.85	321,909.12		126,672.73		18,082.00	15,950.00			16,261.63	3,995.86
North Carolina.....	536.00			123.00							
1st Ohio.....	11,455.78	146.00					183.00				
10th Ohio.....	523,224.31	124,236.63	13,410.62	88,161.50		27,553.50	6,078.57			42,757.35	4,700.92
15th Ohio.....	14,391.00	242.00		1,481.00			75.00			1,375.20	
1st Pennsylvania.....	13,034.25	4,102.25									
23d Pennsylvania.....	9,559.00										
Rhode Island.....	19,500.50	1,805.20									
Wisconsin.....	20,504.30	20,606.84				3,850.00	13,983.00				
Total.....	17,493,001.24	5,759,753.39	37,662.92	5,832,552.63	8,543.00	2,559,862.73	2,217,395.09	3,164.00	78,462.89	3,102,335.59	103,662.67
Total for year ended June 30, 1925.....	21,925,333.41	9,919,541.13	160,972.56	3,636,866.17	1,590.00	2,131,868.50	1,261,093.83	5,673.00	265,695.05	2,246,764.07	125,357.00

District	Produced by amelioration or sweetening		Received from other bonded premises			Excess ascertained by inventory		Seized wine returned to winery	Removed tax paid		Withdrawn for export	
	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol
1st California.....	289,671.45	44,500.00	857,118.75	1,930,240.60	6,331.00	255.00	1,075.59		629,666.30	569,572.25	11,485.30	1,001.70
6th California.....	88,641.19		46,026.00	39,569.60		1,550.59	292.00		12,167.88	70,506.95		
Hawaii.....												
1st Illinois.....			59,631.30	68,205.14					73,148.90	87,052.00		
Kentucky.....									1,004.50			
4th Michigan.....				2,032.00					8.00	2,744.50		
1st Missouri.....			145.50	4,486.00					6,181.34	11,363.50		
1st New Jersey.....			33,013.50	39,509.50					5,050.00	37,054.00		
5th New Jersey.....	1,142.00		414,505.00	694,264.00					17,698.50			
1st New York.....			597,033.50	1,625,697.50					350,530.40	736,223.60		52.00
2d New York.....	4,249.50		69,132.00	185,553.00					718,379.10	1,315,292.10		
3d New York.....			10,026.50	11,971.09					60,231.00	122,369.50		
14th New York.....									9,322.49	26,938.30		
21st New York.....									570.00			236.00
28th New York.....	12,228.35	30,591.90	3,251.44	13,748.50		1,353.83	4,272.31		32,737.45	30,028.77		
North Carolina.....									254.00			
1st Ohio.....			501.00	4,756.50					94.00	177.00		
10th Ohio.....	19,126.00	9,528.00	1,494.00	6,360.00		1.00			15,734.05	63,238.85		
15th Ohio.....	1,160.00								1,366.00	505.30		
1st Pennsylvania.....			2,478.00	2,478.75					2,134.50	1,954.50		
Wisconsin.....			17,735.35	35,059.80					9,041.75	22,168.70		
Total.....	410,215.49	74,619.99	2,112,181.84	4,651,829.90	6,834.00	3,160.42	6,587.15	1,567.00	1,875,750.16	3,097,447.82	11,485.30	1,280.70
Total for year ended June 30, 1925.....	204,032.75	52,196.38	2,271,056.11	3,347,112.90	116,035.00	4,666.50	4,831.39		1,869,473.97	2,927,754.25	5,893.00	880.50

TABLE 74.—STILL WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS—Continued

(Statement in tax gallons)

District	Withdrawn for transfer to other bonded premises			Removed for distilling material		Removed for manufacture of de-alcoholized wine	Removed as vinegar	Removed for use of United States	Used for amelioration or sweetening		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California.....	1,835,174.55	4,060,158.50	0,734.00	2,234,179.34	37,030.00	19,842.00	63,354.00	54.50	292,682.63		
6th California.....	63,201.50	391,428.40		478,447.00	3,114.00		2,184.50		68,719.83		
1st Illinois.....	2,497.50	10,635.00									
1st Missouri.....	25,000.00	5,000.00									
1st New Jersey.....	13,178.00	14,684.40									
5th New Jersey.....	0,000.00	3,000.00							1,017.00		
1st New York.....	21,750.00	28,839.50		55,000.00			3,001.50				
2d New York.....	22,391.00	45,453.00					2,433.00	20.50	3,980.00		
3d New York.....	0,888.50	27,134.00									
14th New York.....									1,693.00	4,145.50	
28th New York.....	103,185.04	35,515.00		2,200.00			11,619.00		15,486.87	10,412.99	3,965.86
10th Ohio.....	14,423.00	260.00		38,540.00					12,400.00	3,321.00	5,617.00
15th Ohio.....							310.00		1,020.00		
Wisconsin.....	0,840.35	16,853.30									
Total.....	2,140,044.34	4,042,117.80	6,374.00	2,808,366.34	41,014.00	19,842.00	82,002.00	75.00	397,199.23	17,870.40	9,582.86
Total for year ended June 30, 1925.....	2,274,004.91	3,381,094.90	118,035.00	2,937,544.20	47,154.00		111,610.00	85.00	268,284.40	16,604.38	15,057.00

District	Used in blending			Used for fortifying (not over 14 per cent alcohol)	Used for manufacturing champagne and artificially carbonated wines (not over 14 per cent alcohol)	Claimed as lost on storage			On storage June 30, 1926		
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol			Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol
1st California.....	1,658,060.37	1,820,457.08	67,456.34	2,421,253.64	454.80	630,002.09	211,287.98	1,014.00	11,968,159.00	5,845,312.11	31,163.28
6th California.....	18,000.50	68,834.65	20,261.48	377,595.17	100.00	95,730.27	47,219.87	107.97	633,613.67	1,202,613.73	1,400.00
Connecticut.....						770.00					
Hawaii.....							412.38			16,088.88	
1st Illinois.....	67,407.00	994.00				8,662.79	11,687.85		33,360.75	63,170.32	
Kentucky.....						182.00			7,522.00		
Louisiana.....						697.50			25,430.50		
Massachusetts.....						1,741.50			15,823.00		
4th Michigan.....									598.00		
Minnesota.....						1,867.38	970.50				
1st Missouri.....	10,000.00	3,100.00			704.00	1,601.71	380.50		41,468.81	7,405.34	
6th Missouri.....						1.50			201.50		
1st New Jersey.....	150.00	5,529.00		26,534.50		2,734.04	2,112.05		81,321.00	60,805.35	
5th New Jersey.....	26,139.00	28,393.50		1,082.00		1,037.00	2,469.71		31,963.50	10,392.35	
1st New York.....	10,506.50	100,506.50		17,500.00		31,841.21	18,303.00		751,070.50	231,083.07	
2d New York.....	422,460.00	278,461.00				63,915.00	22,706.63		306,608.40	200,775.60	
3d New York.....	200.00	450.00				2,859.00	5,007.50		10,293.00	38,151.50	
14th New York.....	3,510.00	17,729.59				1,054.63	1,942.70		5,254.25	42,337.00	
21st New York.....						92.20	12.35		3,923.52	620.38	
28th New York.....	7,732.00	28,900.00		17,610.25	180.00	55,174.77	3,919.93		573,872.90	270,719.80	
North Carolina.....						32.00			473.00		
1st Ohio.....	92.00	101.00				120.00	62.50		11,641.78	4,735.00	
10th Ohio.....	19,040.50	10,000.50	8,677.67	42,067.12	126.00	664.98	222.57		508,512.76	111,011.03	8,825.87
15th Ohio.....	25.00	50.00		1,760.00		481.50	1.09		14,246.50	1,135.00	
1st Pennsylvania.....						320.25	330.00		13,037.60	4,300.50	
23d Pennsylvania.....						55.00			6,504.00		
Rhode Island.....						187.00	42.00		19,312.50	1,703.20	
Wisconsin.....	4,650.00	12,883.00				901.42	536.90		17,756.13	16,500.20	
Total.....	2,300,021.47	2,376,396.33	91,495.51	2,905,002.68	1,564.80	809,236.64	329,157.95	2,021.97	14,056,761.27	8,294,813.02	41,389.15
Total for year ended June 30, 1925.....	1,946,056.28	1,216,951.98	236,629.07	2,329,288.43	3,811.10	1,771,599.96	382,500.30	2,653.57	17,493,001.24	8,750,753.39	37,662.92

TABLE 75.—SUMMARY OF OPERATIONS RELATING TO STILL WINES AT BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1926

	Taxable gallons			
	Not over 14 per cent alcohol	14-21 per cent alcohol	21-24 per cent alcohol	Total
DEBIT				
Remaining on storage July 1, 1925	17,493,001.24	8,759,753.39	37,562.22	26,290,417.85
Withdrawn for transfer to other bonded premises and unaccounted for July 1, 1925	314,721.00	403,675.50		718,396.50
Withdrawn for export and unaccounted for July 1, 1925		151.00		151.00
Lost on storage and not allowed July 1, 1925	1,005,269.11	381,157.73	2,653.57	1,389,120.41
Natural wine produced	5,832,552.63	8,543.00		5,841,095.63
Produced by amelioration or sweetening	410,215.49	74,619.09		484,834.58
Produced by blending	2,559,862.72	2,217,395.09	5,164.00	4,782,421.81
Produced by fortifying	78,462.89	3,102,335.59	103,662.57	3,284,461.05
Received from other bonded premises	2,112,181.84	4,651,829.80	6,334.00	6,770,345.64
Excess ascertained by inventory	3,160.42	6,587.15		9,747.57
Seized wine returned to winery	1,567.00			1,567.00
Total	29,813,994.34	19,606,078.24	153,477.06	49,573,549.64
CREDIT				
Removed tax paid	1,875,750.16	3,097,447.82		4,973,197.98
Deposited in other bonded premises	2,024,140.54	4,309,501.05	6,334.00	6,339,975.59
Exported and accounted for	11,467.00	1,281.50		12,748.50
Removed for distilling material	2,398,366.34	41,044.00		2,840,410.34
Removed as vinegar	82,902.00			82,902.00
Removed for use of the United States		75.00		75.00
Used for manufacturing champagne and artificially carbonated wines	1,594.80			1,594.80
Used for manufacturing denicoholized wine		19,842.00		19,842.00
Used for amelioration or sweetening	397,199.23	17,879.49	9,582.56	424,661.28
Used in blending	2,306,691.47	2,376,396.33	91,495.51	4,774,583.31
Used for fortifying	2,905,002.68			2,905,002.68
Losses on storage allowed	779,445.96	378,463.56	2,653.57	1,160,563.12
Losses on storage tax paid	148,901.43	2,324.03		151,225.46
Losses in transit allowed	272.50	1,445.00		1,717.50
Seized wine returned to winery	1,567.00			1,567.00
Withdrawn for transfer to other bonded premises and unaccounted for June 30, 1926	438,352.00	734,847.25		1,173,199.25
Withdrawn for export and unaccounted for June 30, 1926	18.30	159.20		177.50
Lost on storage and not allowed June 30, 1926	977,361.94	329,558.06	2,021.97	1,309,141.37
Remaining on storage June 30, 1926	15,056,761.27	8,255,813.92	41,389.15	23,353,964.34
Total	29,813,994.34	19,606,078.24	153,477.06	49,573,549.64

TABLE 76.—BONDED WINERIES AND BONDED STOREROOMS OPERATED DURING THE FISCAL YEAR ENDED 30, 1926, BY COLLECTION DISTRICTS

District	BonDED wineries	BonDED storerooms	District	BonDED wineries	BonDED storerooms
1st California	439	10	2d New York	35	16
6th California	44	1	3d New York	4	8
Connecticut	1		14th New York	3	
Hawaii	1		21st New York	3	
1st Illinois	2	10	28th New York	36	2
Kentucky	4		North Carolina	1	
Louisiana	1		1st Ohio	3	1
Massachusetts	2	1	10th Ohio	10	
4th Michigan	1		18th Ohio	5	
Minnesota	1		1st Pennsylvania	2	
1st Missouri	6	1	23d Pennsylvania	1	
6th Missouri	1		Rhode Island	1	
1st New Jersey	11		Wisconsin	4	3
5th New Jersey	4	2			
1st New York	8	5	Total	542	60

TABLE 77.—CHAMPAGNE, SPARKLING WINES, AND ARTIFICIALLY CARBONATED WINES DEPOSITED IN, WITHDRAWN FROM, AND REMAINING IN BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS (Statement in bottles)

District	On storage, July 1, 1925				Produced				On storage, June 30, 1926			
	One-half pints	Pints	Quarts	Mag. ams	One-half pints	Pints	Quarts	Pints	One-half pints	Pints	Quarts	Mag. ams
1st California		264,072	129,175	86		1,200	1,224			254,816	114,389	86
6th California		31,002	22,734			800				31,892	22,738	
1st Illinois		358,670	1,471,471			67	2,316			358,670	1,471,471	
1st Missouri		6,570	40,572							6,570	40,572	
1st New Jersey		1,200	7,374							1,200	7,374	
2d New York		47,001	89,874							47,001	89,874	
14th New York		578,771	125,951			1,000	1,301			578,771	125,951	
21st New York		47,072	45,470			816	137			47,072	45,470	
28th New York		358								358		
North Carolina		17,044	1,325,095	550,223		950	40,571			17,044	1,325,095	550,223
1st Ohio		17,134	1,370,072	553,411		956	10,688			17,134	1,370,072	553,411
10th Ohio												
18th Ohio												
1st Pennsylvania												
23d Pennsylvania												
Rhode Island												
Wisconsin												
Total												
Total for year ended June 30, 1925												

District	Transferred to other containers (pints)				Returned to winery (quarts)			
	One-half pints	Pints	Quarts	Mag. ams	One-half pints	Pints	Quarts	Mag. ams
1st California		14,389				180		
6th California		22,738						
1st Illinois		1,471,471						
1st Missouri		40,572						
1st New Jersey		7,374						
2d New York		89,874						
14th New York		125,951						
21st New York		45,470						
28th New York								
North Carolina								
1st Ohio								
10th Ohio								
18th Ohio								
1st Pennsylvania								
23d Pennsylvania								
Rhode Island								
Wisconsin								
Total								
Total for year ended June 30, 1925								

District	Transferred to other containers (quarts)				Transferred to other containers (pints)			
	One-half pints	Pints	Quarts	Mag. ams	One-half pints	Pints	Quarts	Mag. ams
1st California		10,950				180		
6th California		210						
1st Illinois								
1st Missouri		8,600						
1st New Jersey								
2d New York								
14th New York								
21st New York								
28th New York								
North Carolina								
1st Ohio								
10th Ohio								
18th Ohio								
1st Pennsylvania								
23d Pennsylvania								
Rhode Island								
Wisconsin								
Total								
Total for year ended June 30, 1925								

District	Transferred to other containers (quarts)				Transferred to other containers (pints)			
	One-half pints	Pints	Quarts	Mag. ams	One-half pints	Pints	Quarts	Mag. ams
1st California		10,950				180		
6th California		210						
1st Illinois								
1st Missouri		8,600						
1st New Jersey								
2d New York								
14th New York								
21st New York								
28th New York								
North Carolina								
1st Ohio								
10th Ohio								
18th Ohio								
1st Pennsylvania								
23d Pennsylvania								
Rhode Island								
Wisconsin								
Total								
Total for year ended June 30, 1925								

Includes 699 one-half pints, 41,621 pints, and 36,214 quarts produced in former years, but not reported.

TABLE 78.—SUMMARY OF OPERATIONS RELATING TO CHAMPAGNE, SPARKLING WINES, AND ARTIFICIALLY CARBONATED WINES AT BONDED WINERIES AND BONDED STOREROOMS, YEAR ENDED JUNE 30, 1928

	One-half pints	Pints	Quarts	Magnas
DEBIT				
On storage July 1, 1925	17,044	1,325,006	550,323	212
Lost on storage and not allowed July 1, 1925	208	93,610	24,774	
Produced	1,939	145,911	140,571	
Received from other bonded premises		12,958	10,020	
Returned to winery			180	
Transferred from other containers		17,200		
Total	18,251	1,495,675	628,768	212
CREDIT				
Removed tax paid		13,761	9,809	
Deposited in other bonded premises		12,958	10,020	
Transferred to other containers			8,600	
Converted into still wine		12,604	8,721	
Losses on storage allowed	268	39,693	12,284	
Losses on storage tax paid		600	3,708	
Lost on storage and not allowed June 30, 1928		65,565	17,311	
On storage June 30, 1928	17,953	1,350,493	561,416	212
Total	18,251	1,495,675	628,768	212

¹ Includes 939 one-half pints, 41,621 pints, and 36,214 quarts produced in former years, but not reported.

TABLE 79.—SWEET WINES FORTIFIED WITH GRAPE BRANDY, UNDER THE ACT OF FEBRUARY 24, 1919, AND BRANDY WITHDRAWN FROM DISTILLERIES AND BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1928, BY COLLECTION DISTRICTS AND BY KINDS

District	Brandy used (tax gallons)	Angelica		Blackberry		Madroira		Malaga		Muscatel		Port		Total sweet wines (wine gallons)
		Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	
1st California	575,954.4	261,872.02	300,187.02			33,533.40	38,336.16	8,291.72	8,291.72	569,824.49	652,618.34	692,655.20	698,072.41	2,798,713.50
6th California	87,177.3	5,651.00	9,072.45					6,853.37	6,853.37	179,783.11	179,783.11	179,783.11	202,046.19	487,503.88
1st New Jersey	8,397.4							19,128.86	19,128.86	48,869.98	55,786.04	11,751.00	15,798.07	31,241.11
5th New Jersey	3,486.1													31,241.11
1st New York	3,800.8													19,500.00
2d New York	4,729.1													17,810.25
18th New York	9,729.3													30,227.42
10th Ohio	353.5			568.20	636.32									47,457.27
18th Ohio														1,375.29
Total	687,361.9	267,523.02	306,259.52	568.20	636.32	33,533.40	38,336.16	17,335.87	21,417.01	618,704.47	708,398.78	774,531.52	879,731.18	2,005,002.06
District	Brandy used (tax gallons)	Red		Cherry		Sweet Catawba		Tokay		White		Total sweet wines (wine gallons)		
		Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification	Before fortification	After fortification			
1st California												2,421,243.04		
6th California												377,603.17		
1st New Jersey												26,634.30		
5th New Jersey												7,173.44		
1st New York												19,500.00		
2d New York												17,810.25		
18th New York												42,007.12		
10th Ohio												1,160.00		
Total	820.00	670.29	1,198,311.51	1,268,672.73	21,025.71	23,797.57	8,562.38	10,102.03	27,078.80	24,090.00	408.00	3,284,461.05		

TABLE 80.—BRANDY WITHDRAWN FROM BONDED WAREHOUSES AND REMOVED DIRECT FROM FRUIT DISTILLERIES TO WINERIES FOR THE FORTIFICATION OF SWEET WINE, YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS.

District	Tax gallons
1st California.....	577,870.4
6th California.....	78,651.1
1st Illinois.....	2,538.4
1st New York.....	3,500.8
2d New York.....	5,797.9
23rd New York.....	310.4
1st Ohio.....	9,367.0
Total.....	678,426.0

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE, AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1921-1926

Fiscal year	Brandy used	Wine fortified	
		Before fortification	After fortification
	Tax gallons	Wine gallons	Wine gallons
1921.....	1,845,871.8	6,639,171.10	7,220,044.05
1922.....	714,792.0	2,791,971.50	3,194,516.81
1923.....	1,075,607.4	4,205,343.87	4,835,806.26
1924.....	808,882.6	3,280,916.28	3,733,432.84
1925.....	558,302.1	2,329,268.43	2,637,818.21
1926.....	687,361.9	2,505,002.68	3,294,461.05

TABLE 81.—WINE SHIPPED OR DELIVERED FOR SACRAMENTAL PURPOSES, FISCAL YEAR ENDED JUNE 30, 1926, BY STATES

(Statement in wine gallons)

State	Domestic wine	Imported wine	State	Domestic wine	Imported wine
Alabama.....	1,052.40		Nevada.....	226.52	
Alaska.....	356.00		New Hampshire.....	2,450.13	
Arizona.....	948.08		New Jersey.....	19,631.95	
Arkansas.....	683.25		New Mexico.....	2,037.20	
California.....	34,201.27		New York.....	1,752,405.35	43,158.60
Colorado.....	3,855.25		North Carolina.....	562.25	
Connecticut.....	14,032.25		North Dakota.....	4,619.35	
Delaware.....	510.45		Ohio.....	33,758.74	
District of Columbia.....	8,186.00		Oklahoma.....	2,320.95	
Florida.....	4,136.85		Oregon.....	3,045.30	
Georgia.....	1,878.50		Pennsylvania.....	61,832.29	
Hawaii.....	393.60		Porto Rico.....	754.00	
Idaho.....	736.40		Rhode Island.....	4,347.56	
Illinois.....	49,353.30		South Carolina.....	682.75	
Indiana.....	13,356.40		South Dakota.....	2,391.30	
Iowa.....	11,523.95		Tennessee.....	925.50	
Kansas.....	7,419.70		Texas.....	16,271.35	
Kentucky.....	3,710.40		Utah.....	616.00	
Louisiana.....	12,087.40		Vermont.....	1,134.80	
Maine.....	3,068.64		Virginia.....	1,754.54	
Maryland.....	31,428.77		Washington.....	10,134.10	
Massachusetts.....	25,112.30		West Virginia.....	2,136.00	
Michigan.....	18,367.64		Wisconsin.....	23,402.29	
Minnesota.....	54,494.48		Wyoming.....	431.60	
Mississippi.....	1,527.65		Total.....	2,245,075.83	13,158.60
Missouri.....	14,788.24		Grand total.....	2,258,234.43	
Montana.....	2,371.55				
Nebraska.....	8,637.80				

TABLE 82.—WINE SHIPPED OR DELIVERED FOR SACRAMENTAL PURPOSES, 10 MONTHS' PERIOD ENDED JUNE 30, 1926, BY ADMINISTRATIVE DISTRICTS

(Statement in wine gallons)

District	Domestic wine	Imported wine	District	Domestic wine	Imported wine
District No. 1:			District No. 14:		
Maine.....	2,752.64		Western Wisconsin.....	4,356.60	
New Hampshire.....	2,087.33		Minnesota.....	23,571.23	
Vermont.....	1,004.30		North Dakota.....	4,020.40	
Massachusetts.....	22,131.20		Total.....	30,958.23	
Rhode Island.....	3,701.76				
Total.....	31,737.23		District No. 15:		
District No. 2:			Iowa.....	10,147.90	
Eastern New York.....	1,404,663.60	13,158.60	Nebraska.....	6,294.60	
Connecticut.....	12,422.10		South Dakota.....	2,036.25	
Total.....	1,417,115.70	13,158.60	Total.....	18,478.75	
District No. 3: Western			District No. 16:		
York.....	33,781.25		Missouri.....	13,004.54	
District No. 4: Western			Kansas.....	6,183.75	
Pennsylvania.....	21,230.69		Southern Illinois.....	732.05	
District No. 5:			Total.....	19,920.34	
Eastern Pennsylvania.....	32,595.45		District No. 17:		
New Jersey.....	16,690.45		Texas.....	14,965.85	
Total.....	49,285.90		Oklahoma.....	2,053.98	
District No. 6:			Total.....	17,069.83	
Maryland.....	28,976.00		District No. 18:		
Delaware.....	479.45		Colorado.....	3,402.50	
District of Columbia.....	7,537.50		Utah.....	473.50	
Total.....	36,996.85		New Mexico.....	1,897.20	
District No. 7:			Total.....	5,779.20	
Virginia.....	1,610.91		District No. 19:		
West Virginia.....	2,001.40		Montana.....	2,095.30	
Total.....	3,612.31		Idaho.....	679.40	
District No. 8:			Wyoming.....	315.80	
North Carolina.....	480.33		Total.....	3,090.50	
South Carolina.....	694.15		District No. 20:		
Georgia.....	1,784.00		Washington.....	8,409.10	
Total.....	2,895.50		Oregon.....	2,341.80	
District No. 9: Florida.....	3,895.00		Alaska.....	249.00	
District No. 10:			Total.....	10,999.60	
Mississippi.....	1,223.75		District No. 21:		
Alabama.....	934.40		Northern California.....	19,130.04	
Arkansas.....	602.45		Nevada.....	211.52	
Louisiana.....	11,241.40		Total.....	19,341.56	
Total.....	14,058.00		District No. 22:		
District No. 11:			Southern California.....	10,748.83	
Kentucky.....	3,429.35		Arizona.....	513.08	
Tennessee.....	720.00		Total.....	11,561.91	
Total.....	4,149.35		District No. 23: Hawaii.....	368.10	
District No. 12:			District No. 24: Porto		
Ohio.....	31,240.69		Rico.....	598.00	
Michigan.....	17,108.54		Total.....	1,875,601.17	13,158.60
Total.....	48,349.23		Grand total.....	1,888,759.77	
District No. 13:					
Indiana.....	11,464.50				
Northern Illinois.....	41,430.70				
Eastern Wisconsin.....	17,339.04				
Total.....	70,234.24				

TABLE 83.—INDUSTRIAL ALCOHOL PLANTS, BONDED WAREHOUSES, AND DENATURING PLANTS UNDER TITLE III OF THE NATIONAL PROHIBITION ACT OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1926, BY COLLECTION DISTRICTS

District	Industrial alcohol plants	Bonded warehouses	Denaturing plants	District	Industrial alcohol plants	Bonded warehouses	Denaturing plants
1st California	4	4	5	1st New Jersey	1	1	2
6th California	2	1	2	5th New Jersey	1	1	5
Colorado	2	2	1	1st New York	1	1	5
Connecticut	1	1	1	2d New York	1	1	5
Hawaii	1	1	2	3d New York	4	4	3
1st Illinois	10	11	12	14th New York	3	3	5
8th Illinois	1	1	1	21st New York	1	1	1
Indiana	3	2	3	28th New York	1	1	1
Kentucky	1	2	2	1st Ohio	1	1	1
Louisiana	12	12	9	18th Ohio	1	1	1
Maryland	4	4	3	1st Pennsylvania	6	6	12
Massachusetts	1	4	4	23d Pennsylvania	1	1	1
1st Michigan	2	2	1	West Virginia	1	1	1
Minnesota	2	2	2	Wisconsin	3	3	3
1st Missouri	1	1	1				
6th Missouri	2	2	2	Total	64	81	97

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS DURING JULY AND AUGUST, 1925

State	Illicit distilleries and distilling apparatus seized				Spirits seized	Malt liquor seized	Wine seized	Cider seized	Mash seized	Pomace seized	Automobiles seized	Value of automobiles seized
	Distilleries	Still	Still	Permanents								
Alabama	127	130	6	2,114	Wine gallons 3,506.50	Wine gallons 17.00	Wine gallons 551.50	Wine gallons 192.00	Wine gallons 187,080.00	Wine gallons 1	5	\$3,800.00
Alaska	13	13	13	184	104.00	163.87	42.00	0.00	785.00	0	6	3,050.00
Arizona	30	19	8	371	193.50	762.75	16.00	0.00	5,275.00	0	15	4,885.00
Arkansas	23	78	7	815	858.81	317.00	38.00	0.00	19,170.00	0	57	31,627.00
California	7	4	16	2	815.06	4,398.00	76,485.00	322.36	57,017.00	0	22	6,800.00
Colorado	10	5	5	27	761.99	926.50	458.00	0.00	2,890.00	0	2	1,300.00
Connecticut	11	10	10	40	553.00	1,350.00	1,307.00	0.00	980.00	0	7	2,850.00
Delaware	24	62	3	1,011	311.41	1,348.25	48.75	192.00	1,520.00	0	64	25,925.00
District of Columbia	24	392	152	4,184	2,350.02	311,247.00	216.07	21,180.00	24,630.00	0	20	7,890.00
Florida	481	0	3	1,165	6,717.36	468.00	51	1,800.00	100,467.00	0	66	28,017.00
Georgia	16	16	16	104	850.00	307.77	16.50	0.00	7,000.00	0	2	300.00
Hawaii	3	3	3	3	1,614.39	33,618.04	1,304.42	0.00	56,884.00	0	5	1,650.00
Idaho	15	15	15	137	638.08	0,268.00	746.00	0.00	14,560.00	0	3	1,250.00
Illinois	103	42	8	1,344	1,022.02	208.37	19.97	1.00	3,411.00	0	6	1,000.00
Indiana	8	8	8	0	201.06	73.01	304.25	0.00	9,690.00	0	38	12,525.00
Iowa	25	25	4	1,344	2,404.09	48,312.50	3,032.85	0.00	50,670.00	0	13	3,800.00
Kansas	134	78	0	2,292	15,118.45	5,008.38	0.00	0.00	7,496.00	0	13	3,800.00
Louisiana	3	0	0	0	462.00	20,794.75	0.00	601.00	164,081.00	0	2	21,750.00
Maine	07	113	58	1,089	4,960.75	140,014.00	101.00	0.00	14,291.00	0	26	21,750.00
Maryland	4	5	32	21	2,709.00	140,014.00	101.00	601.00	14,291.00	0	5	1,650.00
Massachusetts	17	14	5	8	3,211.50	36,787.21	87.69	0.00	34,935.37	0	3	1,250.00
Michigan	14	17	17	5	11,527.25	1,250.85	58.27	0.00	24,934.00	0	6	1,000.00
Minnesota	14	14	60	48	1,022.25	6,733.31	79.00	1,500.00	4,880.00	0	14	6,600.00
Mississippi	44	16	21	48	1,689.82	4,842.87	681.25	0.00	63,198.00	0	12	4,050.00
Missouri	1	46	51	239	1,241.25	1,297.00	2,711.75	0.00	32,241.00	0	30	8,350.00
Montana	38	38	38	70	1,201.00	1,297.00	4.50	47.00	18,017.00	0	3	300.00
Nebraska	15	15	7	0	1,226.14	462.87	1,507.79	0.00	4,903.00	0	3	1,800.00
Nevada	5	15	15	2	222.08	206.76	8.13	0.00	100.00	0	1	850.00
New Hampshire	23	23	2	2	198.00	8,452.00	15.00	0.00	5,820.00	0	3	1,225.00
New Jersey	49	49	49	350	498.50	13.00	15.00	0.00	100.00	0	0	900.00
New Mexico	40	23	2	350	20,564.00	134,542.00	13,882.00	7,685.00	17,857.00	0	233	184,263.00
New York	319	302	126	2,067	3,732.00	291,309.00	2,208.00	0.00	66,461.00	0	59	3,105.00
North Carolina	32	32	31	65	3,200.87	291,309.00	2,208.00	0.00	2,642.00	0	7	3,000.00
North Dakota	10	10	1	5	229,157.00	12,184.00	15,177.00	10,100.00	12,548.00	0	26	18,900.00
Ohio	17	17	1	270	658.25	12,588.00	200.60	0.00	8,165.00	0	12	4,725.00
Oklahoma	28	9	1	0	0.00	0.00	0.00	0.00	0.00	0	0	0.00

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY FEDERAL PROHIBITION DIRECTORS AND BY GENERAL PROHIBITION AGENTS DURING JULY AND AUGUST, 1925

State	Still distilleries and distilling apparatus seized				Spirits seized	Malt liquor seized	Wine seized	Cider seized	Mash seized	Potatoes seized	Automobiles seized	Value of automobiles seized
	Distilleries	Stills	Still worms	Fermenters								
Oregon	2	12	10	78	Wine gallons 2,284.24	Wine gallons 401.25	Wine gallons 40.75	Wine gallons	Wine gallons 12,970.00	Wine gallons	4	\$4,300.00
Pennsylvania	11	17	1		15,605.00	230,763.25	168.00		13,700.00		55	30,150.00
Porto Rico		93			781.00		97.50		16,500.00		4	5,100.00
Rhode Island		4	5	10	1,907.45	30,042.37	45.00	7.00	535.00		7	2,900.00
South Carolina	93	250	44	906	1,245.00	34.00	19.00		65,449.00		16	5,250.00
South Dakota	14	4	8	93	228.75	104.50	32.30		7,124.00		7	1,550.00
Tennessee	119	66	17	2,160	2,210.99	20.24	1,300.00		186,595.00		40	12,025.00
Vermont	1	1	1	1	31.50	4.00			50.00		2	1,250.00
Virginia	261	201	149	1,601	3,030.00		820.00		157,931.00	1,935.00	40	11,400.00
Texas	36	34	32	418	1,457.72	3,430.00	172.87		13,100.00		18	3,390.00
Utah	15	21	19	2	670.51	570.00	85.50		6,730.00			
Washington	26	40	40	197	41,521.25	3,793.25	136.05		51,930.00		25	8,165.00
West Virginia	8	7	7	46	497.00	570.00	13.00		1,832.00		21	11,650.00
Wisconsin	1	50			1,073.62	37,001.00	15.00		22,210.00		2	2,250.00
Wyoming	15	5	1	173	425.25	180.00	52.00		11,028.00		3	2,250.00
Total	2,143	2,441	1,128	21,070	407,842.31	1,435,918.63	123,901.44	43,313.00	1,660,047.37	5,528.00	1,158	558,990.00

State	Boats or launches seized	Value of boats or launches seized	Total appraised value of property seized and destroyed	Total appraised value of property seized and not destroyed	Amount of proceeds of sale of seized property turned over to collector	Amount of expenses incurred incident to seizure and sale	Agents killed in performance of duty	Agents injured in performance of duty	Persons arrested by Federal prohibition officers	Persons arrested by State officers assisted by Federal officers	Persons arrested by State officers on information furnished by Federal officers
Alabama				\$3,800.00					182	75	
Alaska									78	1	
Arizona			\$23.50	4,212.50					69	73	50
Arkansas			2,105.00	4,555.00					171	0	
California			224.00	31,627.00					677	20	

Colorado				2.00	6,850.00					171	50	
Connecticut				700.00	7,975.00					15	32	32
Delaware				61.00	3,000.00					24	9	0
District of Columbia				10,250.00	20,185.00	\$514.75	\$0.50			119	180	
Florida				128,131.80	11,461.50		923.00			139	28	
Georgia				300.00	28,077.00	22.50	10.00			343	218	
Hawaii				300.00	950.00					29	6	1
Idaho				397.00	68,808.48					101	14	
Illinois		2	\$2,450.00	2,249.00	2,249.00					352		10
Indiana				1,800.00	1,800.00		8.00			226	100	50
Iowa				1,200.00	1,200.00					71	312	10
Kansas				41,217.50	15,306.00					15	51	60
Kentucky				17,730.55	37,240.68					665	224	1
Louisiana				1,500.00	8,759.00					154		
Maine	1	1,500.00		2,475.10	12,635.00		63.30			23	8	
Maryland	1	300.00		265.00	130,648.48					286		
Massachusetts	1	250.00		323.75	62,647.42	3,630.00	310.80			342	100	
Michigan			45	15,000.00	5,600.00	17,907.29				105	28	
Minnesota				3,173.50	1,582.00					242	13	9
Mississippi				865.00	4,050.00					28		
Missouri				8,300.00	8,300.00	456.00				510	7	
Montana				300.00	300.00					181	28	
Nebraska				1,800.00	1,800.00					24	149	
Nevada				2,842.00	2,842.00					75	7	
New Hampshire				3,109.53	3,109.53					46		
New Jersey				902.50	902.50					278		
New Mexico				392.50	242,604.05					186	1	
New York				137,498.00	21,150.00	135.00	8.00			1,599		
North Carolina				3,000.00	3,000.00					326	4	
North Dakota				700.00	20,450.00					111	1	
Ohio				2,027.50	4,773.00					456	134	
Oklahoma				65.00	6,300.00					199	76	
Oregon				1,146.00	136,495.00					57	51	
Pennsylvania				17,174.00	17,174.00					174	23	
Porto Rico				41,083.55	41,083.55					176		74
Rhode Island				30,654.00	6,127.25					57		
South Carolina				1,550.00	1,550.00					166		
South Dakota				51,727.00	12,605.00					30	54	
Tennessee				6.00	1,375.00					412	18	
Vermont				73,710.50	14,771.00		24.00			8	7	2
Virginia				522.00	4,784.53					217	236	
Texas				100.00	4,255.40	1,168.72				333	8	20
Utah				2,641.00	11,945.00					27	7	
Washington				50.00	3,450.00					170		
West Virginia										82	46	
Wisconsin										10		
Wyoming										8		
Total	52	20,400.00	509,878.20	1,048,400.17	23,534.28	1,348.50			10,688	2,490	258	

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY PROHIBITION ADMINISTRATORS DURING THE PERIOD FROM SEPTEMBER 1, 1925, TO JUNE 30, 1926

District	Illicit distilleries and distilling apparatus seized				Spirits seized	Malt liquor seized	Wine seized	Cider seized	Mash seized	Pomace seized	Automobiles seized	Value of automobiles seized
	Distilleries	Stills	Still worms	Fermenters								
District No. 1:					Wine galls.	Wine galls.	Wine galls.	Wine galls.	Wine galls.	Wine galls.		
Maine.....					1,877.00	36.00		650.00			15	\$5,350.00
New Hampshire.....		19	18		2,334.40	280.75	133.87	169.00	3,261.00		39	17,075.00
Vermont.....	1	1	1		467.75	340.62	278.00				15	6,700.00
Massachusetts.....		63	64	68	30,040.00	8,503.75	2,071.75	6.75	6,315.00		71	46,800.00
Rhode Island.....	1	31	22	392	19,305.09	16,966.33	2,344.99	18.50	18,700.00		45	28,850.00
Total.....	2	114	103	460	54,624.24	26,127.66	4,828.61	833.25	29,276.00		185	104,775.00
District No. 2:												
Eastern New York.....	133	141	20	789	109,857.00	155,987.00	55,070.50	1,759.97	30,404.00	4,875.00	605	330,075.00
Connecticut.....	1	13			2,920.25	4,140.37	610.75	22,000.00	485.00		10	6,950.00
Total.....	134	154	20	789	112,777.25	160,127.37	55,581.25	23,759.97	30,979.00	4,875.00	615	340,825.00
District No. 3: Western New York.....	63	190	61		24,839.00	6,910,076.00	103,991.00	38,842.00	71,963.00		206	194,296.00
District No. 4: Western Pennsylvania.....	190	189	9	22	71,578.00	369,899.15	42,901.00	401.50	277,852.00		333	168,375.00
District No. 5:												
Eastern Pennsylvania.....	14	62	44		7,271.00	580,364.00	641.25		89,885.00		29	23,975.00
New Jersey.....	14	103	55		29,130.53	142,436.00	7,318.88	200.00	153,974.00		76	57,000.00
Total.....	28	165	99		36,401.53	722,800.00	7,960.13	200.00	243,859.00		105	80,975.00
District No. 6:												
Maryland.....	132	450	160	1,332	39,619.50	22,838.75	1,177.25	69,031.00	97,036.50		114	41,950.00
District of Columbia.....	71	67	90	941	45,808.09	643.00	1,564.00	414.25	53,832.00		353	143,500.00
Delaware.....		32	30	116	2,279.00	536.00	2.00	50.00	7,076.00		18	18,000.00
Total.....	203	579	289	2,289	57,806.59	24,317.75	2,743.25	69,495.25	158,847.50		485	203,450.00
District No. 7:												
Virginia.....	876	246	126	8,347	15,121.50	55,501.00	93.00	1,100.00	876,261.00	4,945.00	87	25,337.00
West Virginia.....	102	116	22	1,095	3,537.74	2,246.50	2,633.00	650.00	63,630.00		143	74,825.00
Total.....	978	362	148	9,445	20,659.24	57,747.50	2,776.00	1,750.00	939,891.00	4,945.00	230	100,162.00

District No. 8:												
Georgia.....	1,766	1,482	661	15,498	26,439.00	1,722,013.00	172.00		712,511.00	1,500.00	224	83,835.00
South Carolina.....	376	550	271	6,092	8,618.50	351,279.50	747.00		144,395.00	400.00	66	22,425.00
North Carolina.....	1,565	446	458	13,846	16,124.50	1,941,312.00	1,403.00	300.00	273,456.00	6,115.00	167	48,345.00
Total.....	3,727	2,478	1,390	35,434	50,182.00	3,514,604.50	2,472.00	300.00	1,130,362.00	8,015.00	447	154,605.00
District No. 9: Florida.....	149	316	216	7,427	60,313.40	9,200.25	383.62		322,384.00		248	154,125.00
District No. 10:												
Louisiana.....	77	200	196	3,530	29,824.55	12,352.00	20,423.37		106,330.37		84	27,025.00
Mississippi.....	107	66	35	1,915	3,093.73	882.50	304.00		274,629.00		10	3,400.00
Alabama.....	551	617	67	6,889	6,427.97	221.00	1,998.05		648,540.00		44	19,890.00
Arkansas.....	203	135	32	2,820	3,142.74	441.12	457.75	10.00	113,633.00		32	7,850.00
Total.....	937	1,006	330	15,063	41,493.99	13,876.62	22,683.18	10.00	1,143,211.37		170	59,026.00
District No. 11:												
Kentucky.....	720	722	467	5,888	13,281.67	23,475.30	1,233.62	30.00	361,553.00		156	47,003.00
Tennessee.....	788	772	453	10,069	6,772.24	400,287.49	195.00		586,526.00		63	27,800.00
Total.....	1,508	1,494	920	15,748	19,054.11	423,762.79	1,318.62	30.00	948,079.00		249	74,706.00
District No. 12:												
Ohio.....	123				6,787.00	20,996.00	55,804.00	356.00	63,335.00		136	56,325.00
Michigan.....	167				15,714.00	188,243.00	2,106.00		293,516.00		297	113,290.00
Total.....	290				23,601.00	209,239.00	68,002.00	356.00	378,852.00		432	169,615.00
District No. 13:												
Northern Illinois.....	276	22	8		39,843.00	251,596.00	26,948.00		1,464,742.00		94	98,484.00
Indiana.....	100	26	27	253	3,280.00	4,155.75	3,713.25		41,211.00		9	3,350.00
Eastern Wisconsin.....	36	15	6		1,004.00	7,155.25	48.50		17,041.00		10	3,700.00
Total.....	418	63	39	253	44,133.00	262,708.00	33,709.75		1,525,994.00		113	111,534.00
District No. 14:												
Minnesota.....	109	87	61	628	20,841.34	3,045.83	7,715.98		165,061.78	50.00	33	12,500.00
North Dakota.....	8	96	93	163	680.68	975.62	80.90		7,220.25		18	6,450.00
Western Wisconsin.....	39				513.25	843.00			18,100.00		1	150.00
Total.....	109	223	154	791	31,044.27	4,864.45	7,802.88		191,318.01	50.00	52	20,900.00
District No. 15:												
Nebraska.....	1	127	127	433	3,870.00	2,644.00	4,026.50		65,614.00		45	15,620.00
Iowa.....		90	90	487	2,678.00	858.00	164.00		42,110.00		17	7,050.00
South Dakota.....	30	84	70	807	2,116.60	352.75	337.50		52,994.50		6	4,500.00
Total.....	31	281	287	1,727	8,673.60	3,854.75	5,428.00		160,718.50		72	27,470.00

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY PROHIBITION ADMINISTRATORS DURING THE PERIOD FROM SEPTEMBER 1, 1925, TO JUNE 30, 1926—Continued

District	Illicit distilleries and distilling apparatus seized				Spirits seized	Malt liquor seized	Wine seized	Cider seized	Mash seized	Pomace seized	Automobiles seized	Value of automobiles seized
	Distilleries	Stills	Still worms	Fermenters								
District No. 16:					<i>Wine galls.</i>	<i>Wine galls.</i>	<i>Wine galls.</i>	<i>Wine galls.</i>	<i>Wine galls.</i>	<i>Wine galls.</i>		
Missouri.....	78	281	345	2,028	55,709.22	8,489.73	10,856.94		819,921.82		37	\$14,375.00
Southern Illinois.....	32	67	23	138	2,145.37	22,504.57	6,192.12		299,640.00	250.12		
Kansas.....	17	109	11	8	4,852.78	230.50	1,300.00	12,301.00	103,230.00		17	5,740.00
Total.....	127	447	379	3,074	62,207.34	31,024.80	18,179.06	12,301.00	1,222,800.82	250.12	54	20,115.00
District No. 17:												
Texas.....	364	52	108	6,103	8,385.87	9,296.49	659.09	59.00	252,922.00	60.00	88	25,730.00
Oklahoma.....	202	81	17	2,368	1,819.00	681.00	1,088.00		124,327.00		12	5,975.00
Total.....	566	133	125	8,471	10,184.87	10,177.49	2,047.09	59.00	377,249.00	60.00	80	31,705.00
District No. 18:												
Colorado.....		91			2,000.60	807.24	4,793.25		55,178.00		37	13,090.00
Utah.....	59	80	83		2,473.00	608.50	1,097.00	50.00	37,045.00		7	1,950.00
New Mexico.....		147	2		2,071.00		2,571.00	925.00	25,709.00		21	7,533.00
Total.....	59	324	85		6,544.60	1,115.74	8,461.25	955.00	118,632.00		65	22,573.00
District No. 19:												
Montana.....		118	108	417	2,062.55	4,630.12	4,691.99	300.00	84,683.00		40	12,700.00
Idaho.....	36	68	49	445	1,518.37	590.75	1,333.00		19,160.00	91.00	21	14,935.00
Wyoming.....	38	15	37	791	982.76	945.11	312.03		21,325.24		5	3,200.00
Total.....	72	201	194	1,653	6,463.70	6,165.98	6,377.04	300.00	75,070.24	91.00	66	30,835.00
District No. 20:												
Washington.....	124	146	148	1,085	9,357.24	7,011.12	2,718.30	22.50	184,937.76		118	34,459.00
Oregon.....	34	83	52	227	1,918.88	167.12	486.88		19,977.00		28	4,650.00
Alaska.....	16	18	13		435.83	671.36	114.75		3,627.00		1	900.00
Total.....	174	217	213	1,312	11,711.47	7,849.60	3,319.73	22.50	168,436.76		143	42,209.00
District No. 21:												
Northern California.....	160	446	376	4,381	73,510.77	10,763.63	280,015.86		888,120.00		168	111,420.00
Nevada.....	55	77	33	256	3,872.84	1,354.50	4,488.01		25,340.00		8	3,800.00
Total.....	215	523	408	4,637	77,383.61	12,118.13	285,403.87		913,460.00		176	115,220.00
District No. 22:												
Southern California.....		128	2	8	6,425.00	538.75	7,646.75		123,380.00		125	66,655.00
Arizona.....	10	106	335	39	1,689.00	768.00	189.00		37,496.00		23	11,080.00
Total.....	10	234	337	38	8,114.00	1,306.75	7,835.75		160,876.00		148	77,605.00
District No. 23: Territory of Hawaii.....	78	29	37	737	1,711.85	1,579.01	184.78		29,311.76		12	6,800.00
District No. 24: Porto Rico.....		36			255.00		16.00		8,850.00		1	1,000.00
Total of all districts.....	10,084	9,807	5,840	109,460	839,077.77	12,784,633.28	684,745.76	146,705.47	10,588,210.04	18,286.12	4,777	2,318,901.00
Operations of prohibition directors months of July and August, 1925.....	2,143	2,441	1,128	21,070	407,842.31	1,435,918.65	123,901.44	43,313.00	1,660,047.37	5,528.00	1,158	568,993.00
Grand total.....	12,227	12,248	6,974	130,530	1,247,520.08	14,220,551.93	808,647.20	189,018.47	12,248,258.31	23,814.12	5,935	2,877,894.00

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY PROHIBITION ADMINISTRATORS DURING THE PERIOD FROM SEPTEMBER 1, 1925; TO JUNE 30, 1926—Continued

District	Boats or launches seized	Value of boats or launches seized	Total appraised value of property seized and destroyed	Total appraised value of property seized and not destroyed	Amount of proceeds of sale of seized property turned over to collector	Amount of expenses incurred incident to seizure and sale	Agents killed in performance of duty	Agents injured in performance of duty	Persons arrested by Federal prohibition officers	Persons arrested by State officers assisted by Federal officers	Persons arrested by State officers on information furnished by Federal officers
District No. 1:											
Maine.....				\$22,720.00					110		
New Hampshire.....				83,943.00					200		
Vermont.....			\$26.00	10,173.00		\$68.25		1	40	7	18
Massachusetts.....	1	\$40,000.00	500.00	300,711.21					381	39	33
Rhode Island.....	2	50.00		140,362.30	\$354.77				104		5
Total.....	3	40,050.00	526.00	606,629.51	354.77	68.25	1	1	1,036	46	56
District No. 2:											
Eastern New York.....			13,180.00	1,460,003.30					4,606		
Connecticut.....			9,460.00	21,897.50					78	249	178
Total.....			22,640.00	1,482,800.80					4,771	249	178
District No. 3: Western New York:											
District No. 4: Western Pennsylvania:											
			440,551.02	586,690.42					4,374	1,634	
				591,474.50				13	4,603	139	
District No. 5:											
Eastern Pennsylvania.....	1	6,000.00	53,119.00	111,955.00					191		
New Jersey.....			228,917.00	160,500.78				2	313	38	
Total.....	1	6,000.00	282,027.00	292,546.78				2	504	38	
District No. 6:											
Maryland.....	2	520.00	21,090.80	43,709.50		93.30		3	1,040	2	
District of Columbia.....			1,252.00	144,542.00	2,015.00	968.40			500	709	
Delaware.....			4,675.00	18,350.00					86	31	32
Total.....	2	520.00	27,923.80	206,601.50	2,015.00	1,061.70		8	1,686	743	32

District No. 7:											
Virginia.....	1	2,200.00	360,017.00	35,305.50					1,677	1,049	
West Virginia.....			83,149.10	91,017.00					1,619	207	
Total.....	1	2,200.00	428,166.10	126,322.50					3,096	1,256	
District No. 8:											
Georgia.....	3	280.00	612,290.00	77,308.00				2	892	574	
South Carolina.....	6	475.00	201,257.00	17,010.75	1,143.00				200	46	
North Carolina.....			549,125.00	49,202.70	839.70	496.35	1		979	38	19
Total.....	9	755.00	1,402,663.00	163,511.48	2,082.70	496.35	1	2	2,161	688	19
District No. 9: Florida:											
District No. 10:											
Louisiana.....	7	25,450.00	75,004.62	54,147.48					734	50	20
Mississippi.....			79,034.00	3,460.25					263	13	5
Alabama.....			80,772.00	19,150.00				1	747	150	3
Arkansas.....			26,735.00	7,005.00					481	65	35
Total.....	7	25,450.00	238,605.62	83,862.73			1	1	2,245	278	63
District No. 11:											
Kentucky.....			102,026.00	51,521.00				1	2,797	63	
Tennessee.....	2	150.00	243,791.00	28,330.00					1,054	21	
Total.....	2	150.00	348,790.00	80,151.00				1	3,851	104	
District No. 12:											
Ohio.....	74	23,861.00	8,650.00	215,700.00					1,737		
Michigan.....			20,000.00	196,810.00					1,223		
Total.....	74	23,861.00	28,650.00	371,510.00					2,965		
District No. 13:											
Northern Illinois.....			5.00	963,940.50			1	1	1,360		
Indiana.....				4,883.50	36.28				953	9	
Eastern Wisconsin.....			29,000.00	9,234.00				1	211	20	
Total.....			29,005.00	1,007,506.00	36.28		1	2	2,530	29	
District No. 14:											
Minnesota.....				12,300.00	2,429.01		1	1	800	20	125
North Dakota.....				8,501.00	4.75				00	312	27
Western Wisconsin.....				180.00						112	51
Total.....				20,981.00	2,429.01	4.75	1	1	800	460	203

TABLE 84.—STATEMENT OF NUMBER OF ARRESTS, SEIZURES, ETC., BY PROHIBITION ADMINISTRATORS DURING THE PERIOD FROM SEPTEMBER 1, 1925, TO JUNE 30, 1926—Continued

District	Boats or launches seized	Value of boats or launches seized	Total appraised value of property seized and destroyed	Total appraised value of property seized and not destroyed	Amount of proceeds of sale of seized property turned over to collector	Amount of expenses incurred incident to seizure and sale	Agents killed in performance of duty	Agents injured in performance of duty	Persons arrested by Federal prohibition officers	Persons arrested by State officers assisted by Federal officers	Persons arrested by State officers or information furnished by Federal officers
District No. 15:											
Nebraska				\$15,920.00					433	390	
Iowa	2	\$1,000.00		8,825.00					321	912	369
South Dakota			\$190.00	4,540.00					74	257	27
Total	2	1,000.00	100.00	29,285.00					828	1,559	396
District No. 16:											
Missouri				14,875.00				2	1,572	2	2
Southern Illinois				5,740.00					239		
Kansas									59	238	61
Total				20,115.00				2	1,870	240	63
District No. 17:											
Texas	4	175.00	44,819.75	29,301.36				1	1,733	112	24
Oklahoma			27,427.50	7,251.00					627	167	
Total	4	175.00	72,247.25	36,552.36				1	2,360	279	24
District No. 18:											
Colorado			54.00	12,366.00					145	340	
Utah				1,940.00					241	92	5
New Mexico				7,535.00					394	20	
Total			54.00	22,851.00					780	452	5
District No. 19:											
Montana				12,700.00	\$7,220.95			1	449	138	
Idaho			4,300.00	14,935.00				2	630	84	11
Wyoming			2,105.00	4,300.00		\$103.50			101	81	2
Total			6,405.00	31,935.00	7,220.95	103.50		3	1,080	273	13
District No. 20:											
Washington	2	420.00		34,881.25	21,139.12						
Oregon			665.00	9,860.00					5	1,380	93
Alaska	1	300.00	2,093.00	1,200.00					1	171	162
Total	3	720.00	2,663.00	42,931.25	21,139.12				6	1,674	255
District No. 21:											
Northern California	2	5,000.00	1,374,479.50	909,725.25							
Nevada				1,800.00			1	2	1,772	1,154	71
Total	2	5,000.00	1,374,479.50	913,625.25					300	21	
District No. 22:											
Southern California							1	2	2,072	1,176	71
Arizona				66,568.00							
Total				16,870.00					438	125	119
				82,925.00					430	70	119
District No. 23: Territory of Hawaii									874	195	238
District No. 24: Porto Rico			24,122.52	10,723.35	50.00						
			410.00	14,936.50							
Total of all districts	135	205,161.00	4,879,430.61	7,398,329.87	38,336.83	1,754.56	6	46	47,703	10,223	1,361
Operations of prohibition directors months of July and August, 1925	52	20,400.00	509,373.20	1,048,400.17	23,834.26	1,345.60		4	10,088	2,490	258
Grand total	187	225,561.00	5,388,803.81	8,446,721.04	59,171.00	3,100.11	6	50	58,301	12,713	1,619

TABLE 86.—NUMBER OF PERMITS RENEWED DURING YEAR ENDED JUNE 30, 1926

District	Special	A	B	C	D	E	F	G	H	I	J	K	L	N	P	Q	R	S	Total
District No. 1:																			
Maine				3						50	457	13				26	5	506	
New Hampshire										47	324	24				17	6	415	
Vermont		6	12	23		2	1	8		789	5,000	49	5	1	1	180	17	6,007	
Massachusetts	3	1	4	2						191	576	1						763	
Rhode Island																			
Total	3	7	16	33		2	1	8		1,071	6,811	17	6	1	1	261	22	8,259	
District No. 2:																			
Eastern New York		101	40	27	2	37	12	33		2,050	9,450	36	1		6	245		12,040	
Connecticut	3		6	3				2		452	1,290	18	13	2		72		1,867	
Total	3	101	46	30	2	37	12	35		2,502	10,740	54	14	2	6	317		13,907	
District No. 3: Western New York		45	5	4				2		783	2,907	77	54			76		3,657	
District No. 4: Western Pennsylvania		20	13	16				1		1,317	4,536	16	17			68		6,034	
District No. 5: Eastern Pennsylvania		9	8	7				2		1,073	3,121	0			3	128		4,358	
New Jersey		14	6	12	2	1		2		807	1,982	7				105		2,920	
Total		23	14	19	2	1		2		1,970	5,003	16			3	231		7,264	
District No. 6: Maryland		10	5	14	1	4		5		371	1,496	4	4		10	67		1,991	
District of Columbia										185	994					12		1,176	
Delaware										4	55	1	2			4		67	
Total		10	5	14	1	4		5		540	2,545	5	7		10	83		3,224	
District No. 7: Virginia			9	8						197	1,281	8			1	51		1,550	
West Virginia																			
Total			9	8						197	1,281	8			1	51		1,550	
District No. 8: Georgia			14	17							10				1	3		45	
South Carolina				5	4						16					3		28	
North Carolina		2	6	11							44					13		70	
Total		2	20	32							70				1	19		149	
District No. 9: Florida			5							20						4		89	
District No. 10: Louisiana		2	3	12				4	3	257	1,455	1	3	1		17	2	1,708	
Mississippi											367					11		352	
Alabama		1	7	4							52					9		73	
Arkansas				3							250	11				10		283	
Total		3	10	19				4	3	257	1,836	12	3	1		47	4	2,538	
District No. 11: Kentucky		16	8	5					18	312	2,016					93	22	2,490	
Tennessee			10	0						2	296					23		337	
Total		16	18	5					18	314	2,312					93	45	2,827	
District No. 12: Ohio		37	42	11				2		868	3,715	14	68			187	3	6,937	
Michigan		2	4	10						58	1,503	19	13		2	9		1,647	
Total		39	46	21				2		926	5,218	33	81		2	192	4	8,584	

* Regulation 60, revised March, 1924, effective May 1, 1924, provides that "H" class permits are continuous and need not be renewed. The figures in total represent the number of "H" class permits issued prior to July 1, 1925, which are still in force by virtue of the above provision of Regulation 60.

TABLE 86.—NUMBER OF PERMITS RENEWED DURING YEAR ENDED JUNE 30, 1926—Continued

District	Special	A	B	C	D	E	F	G	H	I	J	K	L	N	P	Q	R	S	Total
District No. 13: Northern Illinois		10	9	18	2	2	1	3		1,738	6,692	16	7	1	1	3		10,496	
Indiana	1		6	8						707	31	5				27		785	
Eastern Wisconsin		3	2	2						390	1,300	3	21			51	1	1,782	
Total	1	13	17	28	2	2	1	3		2,137	10,692	49	33	1	1	81		23,063	
District No. 14: Minnesota		2	5	12						456	2,116	3	10			14		2,624	
North Dakota				1							448					8		477	
Western Wisconsin			3							212	815	2	11			24		1,067	
Total		2	8	13						668	3,379	5	27			46		4,143	
District No. 15: Nebraska		1	4	2							766					4		777	
Iowa			5	2						82	2,755					49		2,836	
South Dakota			1							1	20					12		34	
Total		1	13	4						83	3,541					65		3,767	
District No. 16: Missouri		12	5	19						667	3,632	18	7		4	57	8	4,452	
Southern Illinois			1	1						104	471	2				12		591	
Kansas			4	3							7					2		16	
Total		12	13	23						771	4,103	27	7		4	71	8	5,059	
District No. 17: Texas		1	11	27						486	1,981	2	3			40		2,451	
Oklahoma			3	2						77	2	4						88	
Total		1	14	29						486	2,055	4	7			40		2,630	
District No. 18: Colorado			6	2						27	649	12				52		746	
Utah			2	5						3	159	2						170	
New Mexico											23					2		25	
Total			8	7						29	831	12	2			54		943	
District No. 19: Montana			4	1						168	457	1				23	7	651	
Idaho											74	5				2		81	
Wyoming		1								54	150					15		220	
Total		1	4	1						212	681	6				40	7	952	
District No. 20: Washington			4	2							57	12	4			17	1	92	
Oregon			1								184	12	4			4	1	215	
Alaska				3							4					1		8	
Total			5	14							245	24	8			17	2	315	
District No. 21: Northern California		1	304	62		2	2	2	24	778	3,263	12	10	2		97	1	4,362	
Nevada					2					41	117		4			10	2	176	
Total		1	304	62	2	2	2	24		819	3,380	12	14	2		107	3	4,738	
District No. 22: Southern California			31	6	13			2	1	3	824	3,613	7	3		2	58	4,603	
Arizona																			
Total		31	6	13				2	1	3	824	3,613	7	3		2	58	4,603	
District No. 23: Hawaii		1		5							140					48		194	
District No. 24: Porto Rico		4	4	2			1	2			31					9		64	
Grand total		9,025	331,349	9	31	23	106	25,933	16,047	78,208	384,284	10,120	2,060	1	59	98,816			

TABLE 87.—NUMBER OF PERMITS REVOKED DURING YEAR ENDED JUNE 30, 1926

District	Spe- cial	A	B	C	E	H	I	J	K	L	N	P	Q	S	Total
District No. 1:						2									2
Maine							1								1
Vermont					15		29	12		2					59
Massachusetts							12	6							18
Rhode Island															
Total					17		42	10		2					81
District No. 2:															
Eastern New York	1	6	1		2	21	48	17	4						94
Connecticut	1					5	4	1	1						12
Total	2	6	1		2	26	46	18	5						106
District No. 3: Western New York							22	5			4				31
District No. 4: Western Pennsylvania						5	10	10							25
District No. 5: Eastern Pennsylvania						5	49	2							57
New Jersey						7	50	10							67
Total						12	99	12		1					124
District No. 6:															
Maryland			1			1	4	3							8
District of Columbia															
Total			1			1	4	3							11
District No. 7: Virginia								2							2
District No. 8: Florida															1
District No. 10:															
Louisiana						4	14	7	1						26
Mississippi						3									3
Alabama						2		1							3
Arkansas						2									4
Total						11	14	8	1						26
District No. 11:															
Kentucky						11	14	24							49
Tennessee						2		3							5
Total						13	14	27							54
District No. 12:															
Ohio			1	2		13	5	11				2	3		37
Michigan						5		1							7
Total			1	2		18	5	12				2	3		44
District No. 13:															
Northern Illinois			1			21	143	109	2	2					251
Indiana						1	18	42							62
Eastern Wisconsin															
Total			1	1		22	161	151	2	2					344
District No. 14:															
Minnesota			1			4	5	9							21
Western Wisconsin							3	8				1			12
Total			1			4	8	17				1			33
District No. 16:															
Nebraska						6	29	9	2						40
Iowa						2									2
South Dakota															
Total						8	29	9	2						42
District No. 16:															
Missouri							2	28	9						39
Southern Illinois							1	1							2
Kansas							2	2		1					5
Total							4	31	9	1					45

TABLE 87.—NUMBER OF PERMITS REVOKED DURING YEAR ENDED JUNE 30, 1926—Continued

District	Spe- cial	A	B	C	E	H	I	J	K	L	N	P	Q	S	Total
District No. 17:															
Texas							1	21	23						44
Oklahoma							3		1						4
Total							4	21	23						48
District No. 18: Colorado															
District No. 19: Montana						1			9						13
District No. 20: Washington							2								2
District No. 21: Northern California		7					9	37	2						55
District No. 22: Southern California		3					17	23	59						108
District No. 23: Hawaii															5
District No. 24: Porto Rico								1							1
Grand total	3	17	4	5	2	291	1,008	357	11	11	2	3	6	5	1,675

TABLE 88.—NUMBER OF PERMITS CANCELED OR SURRENDERED DURING YEAR ENDED JUNE 30, 1926

District	Spe- cial	A	B	C	D	E	F	G	H	I	J	K	L	N	P	Q	S	Total
District No. 1:																		
Maine						2				33		46	3		1		1	87
New Hampshire	1									14	2	5	2					25
Vermont	3					9				17	6	11	1					47
Massachusetts	64	1	5	10				2		161	75	24	3	1			6	372
Rhode Island	3		2	2						13	24	25						68
Total	71	1	7	23				2	268	107	302	9	1	1			7	800
District No. 2:																		
Eastern New York		3	3	2		3				36	247	164	1	2			3	404
Connecticut										10	14	78	3					106
Total		3	3	2		3			46	261	182	4	2				3	510
District No. 3: Western New York																		
District No. 4: Western Pennsylvania		7	2	1						64	48	61	4	9				196
Total		2	3							61	98	41					1	206
District No. 5:																		
Eastern Pennsylvania		1	8	9	21					72	144	38		40		3	7	343
New Jersey										38	80	20	2	8			2	157
Total		1	8	9	28					110	224	58	2	48		3	9	500
District No. 6:																		
Maryland		6	4	4	8	2	1		1	70	51	75	1	1	1	2	4	231
District of Columbia																		
District of Pennsylvania		1	1							8	20	104					3	139
Delaware										10		11					2	26
Total		7	5	4	12	2	1		1	88	71	196	1	2	1	2	9	356
District No. 7:																		
Virginia		3		1						88	17	39					4	152
West Virginia										23	7						1	31
Total		3		1						110	24	39					5	183
District No. 8:																		
Georgia			1	8						104		2	1				2	120
South Carolina										43		2						45
North Carolina										62		14	1				1	78
Total			1	14						199		18	2				4	241
District No. 9:																		
Florida				2	1					40		1	7				1	52
District No. 10:																		
Louisiana		2		2	14				1	2	90	61	200				1	355
Mississippi										39		30					4	74
Alabama										62		35					6	94
Arkansas										64		77					2	184
Total		3		2	24				1	2	235	61	342					

TABLE 88.—NUMBER OF PERMITS CANCELED OR SURRENDERED DURING YEAR ENDED JUNE 30, 1926—Continued

Table with 23 columns (A-S, Total) and rows for Districts 11 through 24, including Grand Total.

TABLE 89.—NUMBER OF PERMITS IN FORCE JUNE 30, 1926

Table with 20 columns (A-T, Total) and rows for Districts 1 through 13, including Grand Total.

TABLE 89.—NUMBER OF PERMITS IN FORCE JUNE 30, 1926—Continued

District	Special	A	B	C	D	E	F	G	H	I	J	K	L	N	P	Q	R	S	Total
District No. 14:																			
Minnesota		2	5	13					599	434	2,629	3	14	1		16	2		3,818
North Dakota				1					235		491					7			734
Western Wisconsin	2		3						204	234	933	2	13			28		1	1,480
Total	2	2	8	14					1,138	668	4,113	5	27	1		51		3	4,032
District No. 15:																			
Nebraska			4	3					491		504	2	2			4		1	1,401
Iowa			8	2					902	85	2,513					58			3,509
South Dakota			1						113	2	85		2			12			153
Total			13	5					1,506	88	3,442	2	4			74		1	5,135
District No. 16:																			
Missouri		12	8	25					804	733	4,175	18	8		4	62		1	5,960
Southern Illinois			1	1					107	196	424	2				13			634
Kansas			4	2					661			7				3			677
Total		12	13	28					1,662	859	4,599	27	8		4	78		1	7,291
District No. 17:																			
Texas		2	2	12	35				363	642	2,318	2	4			42			3,417
Oklahoma				3	3				342		84	2				3			437
Total		2	2	15	38				705	642	2,397	4	4			45			3,854
District No. 18:																			
Colorado			1	7	2				530	28	785	8	5			57			1,403
Utah				2	5				174		175	2	2			2			364
New Mexico									56		27	1							86
Total			1	9	7				760	30	971	9	7			69			1,853
District No. 19:																			
Montana		3		4	2				53	153	523	1	3			26		8	828
Idaho					2				124		97	7				1			231
Wyoming									33	65	196		1			20		1	316
Total		3		4	4				220	258	816	8	4			47		9	1,373
District No. 20:																			
Washington				3	2				540		96	12	6			11		1	671
Oregon				1	3				409		316	13	4			6		1	758
Alaska					3				18		6					3			30
Total				4	13				967		418	25	10			20		2	1,459
District No. 21:																			
Northern California		3	312	69	48	1	2	2	22	585	836	3,580	13	9	2	1	121	1	5,692
Nevada					2				5	38	133		2			8		2	190
Total		3	312	69	50	1	2	2	22	570	874	3,713	13	11	2	1	129	1	5,752
District No. 22:																			
Southern California		38	34	5	16		2	1	3	577	1,051	3,973	8	3		2	66		5,800
Arizona									48							2			50
Total		38	34	5	16		2	1	3	645	1,051	3,973	8	3		2	68		5,850
District No. 23: Hawaii		1	1		5				39	13	154					44			257
District No. 24: Porto Rico			3	4	4		1	2	49	34	51		1			16			163
Grand total		128	612	399	591	13	63	28	108	27,103	18,417	83,066	339	299	24	124	2,629	1	7,139,189

TABLE 90.—NUMBER OF PERMITS ISSUED, REVOKED, CANCELED, SURRENDERED, AND EXPIRED DURING YEAR ENDED JUNE 30, 1926, BY CLASSES

Class	Continued and renewed permits	New permits issued	Permits revoked	Permits canceled, surrendered, and expired
A permits, to manufacturers, bonded warehouses, and free warehouses	625	66	17	92
B permits, wholesale druggists	381	45	4	58
C permits, to transfer	349	149	5	210
D permits, to import and use	9	11		4
E permits, to import and sell	51	19	2	9
F permits, to export alcohol only, to places other than Canada, Mexico, West Indies, and other near-by islands	23	6		4
G permits, to export alcohol to Canada, Mexico, West Indies, and other near-by islands, and other liquors to any destination	106	11		11
H permits, to use intoxicating liquors in the manufacture of preparations unfit for beverage use and for experimental purposes	25,933	3,909		2,798
I permits, to use and sell	16,047	4,321	1,008	2,116
J permits, to prescribe for physicians, to use intoxicating liquor for physicians, dentists, and veterinarians	78,308	10,047	387	4,144
K permits, to manufacture vinegar and to procure intoxicating liquor for conversion into same	234	83	11	56
L permits, to operate dealcoholizing plants	234	188	11	95
M permits, to use sirups and extracts for manufacturing soft drinks (issued only in special cases)				
N permits, to procure medicated alcohol in quantities exceeding 1 pint	10	4	2	9
O permits, to rectify				
P permits, to receive and possess for storage in bond and sell from concentration	120	31	3	8
Q permits, hospital	2,060	549	6	127
R permits, to produce mash for the purpose of producing yeast, after which residue is to be destroyed	1			
S permits, to procure wine for ritualistic purposes	59	36	5	16
Special permits, cases not covered by above classes	0	328	3	281
Total	124,749	26,138	1,675	10,053

Summary

Permits renewed	134,749
New permits issued	26,138
Permits revoked	1,675
Permits canceled, surrendered, and expired	10,053
Total permits in force June 30, 1926	139,159

TABLE 91.—NUMBER OF ALCOHOL, DENATURED ALCOHOL, AND WINE PERMITS IN FORCE JUNE 30, 1926.

District	To operate industrial alcohol plants	To operate industrial alcohol bonded warehouses	To operate denaturing plants	To bonded dealers in specially denatured alcohol	To manufacturers to use specially denatured alcohol	To operate bonded wineries	To operate bonded wine store-rooms	To operate fruit brandy distilleries
District No. 1:								
Maine.....					13			
New Hampshire.....					10			
Vermont.....					10			
Massachusetts.....	2	5	4	8	274	1		
Rhode Island.....					45	1		
Total.....	2	5	4	8	352	2		
District No. 2:								
Eastern New York.....	4	6	5	18	878	43	25	1
Connecticut.....			1	3	37			
Total.....	4	6	6	21	965	43	25	1
District No. 3: Western New York	2	2	3	8	175	22	2	1
District No. 4: Western Pennsylvania					95			
District No. 5:								
Eastern Pennsylvania.....	6	7	9	9	224	1	3	
New Jersey.....	1	1	5	3	211	9	5	
Total.....	7	8	14	12	435	10	9	
District No. 6:								
Maryland.....	2	2	2	4	59			
District of Columbia.....	1	1	1	1	24			
Delaware.....					4			
Total.....	3	3	3	5	117			
District No. 7:								
Virginia.....					48			
West Virginia.....	1	1	1		15			
Total.....	1	1	1		63			
District No. 8:								
Georgia.....				1	39			
South Carolina.....					8			
North Carolina.....					24			
Total.....				1	71			
District No. 9: Florida					22			
District No. 10:								
Louisiana.....	11	11	9		53	1		
Mississippi.....					7			
Alabama.....					23		1	
Arkansas.....					3			
Total.....	11	11	9		85	1	1	
District No. 11:								
Kentucky.....	1	2	1	1	33	2		
Tennessee.....					49			
Total.....	1	2	1	1	82	2		
District No. 12:								
Ohio.....	1	2	1	6	223	12	14	2
Michigan.....		2		7	139			
Total.....	1	4	1	13	362	12	14	2

TABLE 91.—NUMBER OF ALCOHOL, DENATURED ALCOHOL, AND WINE PERMITS IN FORCE JUNE 30, 1926—Continued

District	To operate industrial alcohol plants	To operate industrial alcohol bonded warehouses	To operate denaturing plants	To bonded dealers in specially denatured alcohol	To manufacturers to use specially denatured alcohol	To operate bonded wineries	To operate bonded wine store-rooms	To operate fruit brandy distilleries
District No. 13:								
Northern Illinois.....	11	7	10	8	302	1	6	
Indiana.....	3	2	3	2	95			
Eastern Wisconsin.....	3	3	3		59		1	
Total.....	17	12	16	10	519	1	7	
District No. 14:								
Minnesota.....	2	2	2	2	62			
North Dakota.....					3			
Western Wisconsin.....					14			
Total.....	2	2	2	2	79			
District No. 15:								
Nebraska.....					27			
Iowa.....					52			
South Dakota.....					4			
Total.....					83			
District No. 16:								
Missouri.....	1	5		8	99	6	1	
Southern Illinois.....					3			
Kansas.....					14			
Total.....	1	5		8	116	6	1	
District No. 17:								
Texas.....					42			
Oklahoma.....					18			
Total.....					60			
District No. 18:								
Colorado.....	2	2	1		24			
Utah.....				1	18			
Total.....	2	2	1	1	42			
District No. 19:								
Montana.....					2			
Idaho.....					5			
Total.....					7			
District No. 20:								
Washington.....	1		1	1	27			
Oregon.....					19			
Total.....	1		1	1	46			
District No. 21: Northern California	3	4	5		88	403	7	15
District No. 22: Southern California	2	1	2		71	22	1	12
District No. 23: Hawaii	1	1	1		1			
District No. 24: Porto Rico					11			
Grand total.....	61	70	70	94	3,960	523	67	31

TABLE 92.—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, 1926

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama		\$4,709.78	\$10,275.00	\$50.24	\$192.06	\$15,167.08
California:						
First district	\$2,503.00		32,369.65		64.75	34,937.40
Sixth district			4,002.00		447.30	4,449.30
Colorado		1,235.29			49.18	1,284.47
Connecticut	215.04		575.00			890.04
Florida			525.00		217.67	742.67
Georgia	656.00	282.05	5,857.70		7,198.83	7,198.83
Hawaii			8,175.00		5,389.65	13,564.65
Idaho		1,603.27	150.00	162.83		1,916.10
Illinois:						
First district			12,625.09		173.95	12,799.04
Eighth district	227.60		2,455.00		194.13	3,554.20
Indiana			1,300.00	79.04	120.18	1,699.22
Iowa			810.00		102.99	912.99
Kansas			220.00		104.03	324.03
Kentucky			4,450.00	4.25	53.79	4,508.04
Louisiana			2,520.00			2,520.00
Massachusetts	17.20	34,434.15	2,751.00			37,202.35
Michigan: First district			4,718.39	66.53		4,784.92
Minnesota			900.00			900.00
Mississippi			1,445.00			1,445.00
Missouri:						
First district			2,665.50			2,665.50
Sixth district			16,001.80		22.20	16,024.00
Montana	2,327.65		1,180.00			3,507.65
Nebraska		25.00	2,435.00		414.18	2,774.18
New Hampshire			1,050.00		1,198.32	2,248.32
Nevada			300.00		44.17	344.17
New Jersey:						
First district			100.00			100.00
Sixth district			9,160.00			9,160.00
New York:						
Second district		1,496.03	81.50	5.21	22.64	1,605.45
Third district			19,620.17		54.50	19,674.67
Fourteenth district			1.00			1.00
Twenty-first district			963.12			963.12
Twenty-eighth district			25.00		15.00	40.00
North Carolina			500.00		24.94	524.94
Ohio:						
Tenth district			500.00		20.00	520.00
Eighteenth district			290.89		281.07	571.96
Oklahoma	1,013.67		50.00		570.73	1,634.40
Oregon		504.29	1,850.00			2,354.29
Pennsylvania:						
First district			3,700.00		96.88	3,796.88
Twelfth district			250.00			250.00
Twenty-third district			779.00			779.00
South Carolina			3,555.00			3,555.00
Tennessee	1,810.00	25.00	5,600.01		713.33	8,148.43
Texas:						
First district		3,862.25	750.00	765.26	70.65	5,448.17
Second district			1,340.00			1,340.00
Utah			575.00			575.00
Vermont			11.00			11.00
Washington	14,729.80		2,895.00		64.40	17,629.20
West Virginia	3,919.11		3,095.00		84.40	7,078.51
Wisconsin			3,170.00		84.75	3,254.75
Wyoming			200.00			200.00
Total	27,419.15	78,487.89	190,196.09	1,123.66	10,010.69	297,237.48
Total for fiscal year 1925	37,936.16	47,231.73	160,409.93	976.60	9,275.06	266,833.38

TABLE 93.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1926
A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

District	Collecting the internal revenue							Total
	Salaries and expenses of collectors of internal revenue	Salaries of collectors, deputies, etc.	Travel expenses	Seizure and sale	Salaries, deputies, clerks, etc.	Travel expenses	Rent	
Alabama	\$77,169.70	\$11.14	\$3,248.99	\$11.14	\$100.00	\$209.14	\$209.14	\$87,787.87
Arizona	54,143.35	6,053.97	6,053.97			183.95	183.95	68,549.24
Arkansas	38,511.25	23,088.43	23,088.43	101.60	2,689.76	547.00	321.87	130,530.67
California:								
First district	570,870.63		23,322.22		2,689.76	2,144.98	472.20	384,167.16
Sixth district	261,800.81		16,089.28		25,802.15	3,362.00	812.02	330,748.08
Colorado	127,402.17	7,431.24	15,870.25	62.86	600.00	3,345.10	454.83	145,603.87
Connecticut	205,114.11		6,261.08		246.07	1,943.73	588.70	207,263.59
Delaware	38,021.15		1,454.24	1.29		337.61	34.48	40,346.22
Florida	110,850.00		13,237.24	37.26	18,642.70	641.76	3,341.18	147,378.00
Georgia	105,350.64		10,577.85	251.53		783.85	200.20	119,063.37
Hawaii	44,340.65		4,271.22			785.65	7.75	50,755.60
Idaho	50,752.22		9,171.09	11.50		3,120.00	191.27	63,873.00
Illinois:								
First district	715,984.35		15,265.05	112.85	1,211.57	4,947.25	545.97	800,679.42
Eighth district	205,113.83		23,044.16	43.05		14,336.37	649.26	264,556.24
Indiana	150,241.10		19,848.52	27.70		2,283.47	205.31	180,396.16
Iowa	89,509.42		8,046.97	10.25	100,222.81	24,682.75	1,171.48	195,050.50
Kansas	111,800.21		2,006.51	146.14	99,317.01	18,933.42	1,197.64	130,243.33
Kentucky	83,403.34		8,823.82	233.75	42,865.64	13,967.56	1,014.43	106,400.98
Louisiana	63,605.70		9,373.20	292.20	87,028.34	8,083.61	877.25	102,000.98
Maine	6,000.00		397.17	206.01	290,774.70	19,481.38	384.65	176,404.67
Maryland	4,533.33		121.14	206.01	547,618.78	13,324.05	3,012.14	105,507.52
Massachusetts:								
First district	6,136.50		78.82	391.00	276,362.49	11,423.45	1,440.00	625,700.62
Fourth district	52,239.20		66.92	1.30	38,143.77	9,390.25	250.56	91,671.40
Minnesota	5,200.00		120.34	138.85	234,250.54	16,740.47	1,898.55	253,208.27
Mississippi	5,200.00			110.86	53,701.90	10,758.55	430.60	61,691.71
Missouri:								
First district	6,000.00		20.05	10.75	180,364.83	15,315.79	1,420.69	188,811.47
Sixth district	5,400.00		66.92	113.26	114,789.95	10,276.35	800.00	132,778.47
Montana	5,400.00		680.83	532.02	86,594.22	14,367.67	797.44	91,684.05
Nebraska	5,400.00		40.40	62.40	148,197.27	15,140.67	4,800.00	171,848.06
Nevada	5,400.00		12.75	4.22	26,730.87	3,186.04	105.05	31,334.93
New Hampshire	5,200.00			4.22	74,692.42	7,690.14	3,395.20	84,287.76
New Jersey:								
First district	6,000.00		44.83	1.38	21,417.16	2,866.19	300.00	28,529.37
Fifth district	6,000.00		452.26	309,691.63	10,212.32	28,993.98	4,223.23	369,616.58

TABLE 93.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1926—Continued
A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

Table with columns: Appropriations, District, Salaries and expenses of collectors of internal revenue, Collecting the internal revenue, Total. Rows include states like New Mexico, New York, North Carolina, etc.

B. DISBURSEMENTS BY INTERNAL-REVENUE AGENTS

Table with columns: Appropriation, Division, Salaries of agents, clerks, etc., Travel expenses, Rent, Telegraph, Telephone service, Supplies and equipment, Miscellaneous, Total. Rows include cities like Atlanta, Baltimore, Boston, etc.

TABLE 93.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1926—Continued
C. DISBURSEMENTS BY FEDERAL PROHIBITION DIRECTORS, JULY 1 TO AUGUST 31, 1925

Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part), fiscal year ending June 30, 1926										
	State	Salaries of directors, agents, clerks, etc.	Travel expenses	Salaries of warehouse guards	Rent	Telephone and telegraph service	Supplies and equipment	Purchase of evidence and miscellaneous	Seizure and sale	Seizure and use of vehicles, etc.	Total
Alabama	\$9,003.41	\$4,191.14				\$65.02		\$24.21	\$8.04	\$47.82	\$13,338.64
Alaska	1,980.00	1,678.10		\$100.00		12.00		1,087.25			4,837.35
Arizona	6,124.17	3,211.71		345.00		98.05		368.30	116.53	274.24	10,638.00
Arkansas	8,388.64	2,948.61		240.00		181.40	\$21.60	45.53	13.10		12,834.27
California	18,003.08	1,833.37	\$3,070.85			56.42	2.40	667.49			24,484.51
Colorado	6,994.57	2,633.97				90.61		274.55	54.09		10,082.79
Connecticut	8,737.74	1,123.29		550.00		142.88	13.00	389.04	3.00		10,938.45
Delaware	2,737.58	497.01				31.25		156.00		248.59	3,685.43
Florida	5,187.93	2,020.58		305.00		39.00	2.00	99.00			7,683.51
Georgia	10,853.41	4,527.80				60.46		170.07		297.40	18,010.94
Hawaii	5,065.15	1,385.20		40.00		38.95	10.00	99.25			7,738.55
Idaho	5,523.33	1,206.48		200.00		32.11	6.00	144.38	.60		7,242.90
Illinois	43,204.02	6,551.12	702.10	5,015.66		158.80	99.82	2,807.97	9.94		68,700.00
Indiana	14,802.20	3,863.97		20.00		183.40	3.31	166.44	.70	20.99	19,041.13
Iowa	8,378.97	2,021.90				72.19		57.45			10,527.70
Kansas	6,564.41	2,149.65		187.25		40.20	.98	67.20			8,004.70
Kentucky	17,023.86	6,171.67	6,004.00			181.17	5.52	499.70	65.30	80.41	28,957.03
Louisiana	9,577.44	8,855.56	2,240.00			98.46		997.19		27.00	18,793.65
Maine	6,816.49	7,259.59		123.00		105.65	2.50	1,013.72	35.00	26.24	18,387.19
Maryland	10,573.47	948.43	5,019.50			50.76	11.42	1,627.26	260.00		18,400.84
Massachusetts	23,818.94	5,062.83	1,142.50	1,850.00		61.82	35.01	1,445.05	869.66		34,283.41
Michigan	18,330.27	4,152.18		966.67		184.18	13.83	619.19	409.60		19,875.82
Minnesota	17,748.59	3,604.87		444.00		165.98	17.53	909.40	21.50	113.25	23,401.12
Mississippi	6,082.14	3,593.55				102.33		494.09	4.50	206.51	11,054.33
Missouri	15,438.14	326.59	130.50	1,100.00		50.70	2.30	508.65	40.00		17,662.88
Montana	6,123.41	4,788.08				83.67		210.75			14,202.51
Nebraska	6,113.09	1,621.76				26.68		547.49	68.41		7,368.33
Nevada	3,567.07	1,425.57		130.00		24.78	5.20	225.68	30.00		5,408.90
New Hampshire	3,833.99	2,007.89				33.10		128.38		82.56	6,038.02
New Jersey	6,394.60	1,468.73		1,145.00		8.19	10.51	195.95	464.10		11,670.08
New Mexico	6,405.66	2,253.63		150.00		40.99	7.00	67.50			7,934.83
New York	50,991.13	2,833.24	4,386.00	7,981.60		4.95	104.60	2,353.79			67,783.31
North Carolina	19,633.90	12,916.00				71.50		897.17		192.21	33,760.73
North Dakota	4,533.88	1,776.59		250.00		57.03		290.53			6,910.33
Ohio	17,941.10	4,570.79	720.00	1,660.00		76.30	10.23	385.27			25,972.69
Oklahoma	6,577.61	4,015.34				74.03	.95	305.72	23.40	4.00	13,901.27

Oregon	6,382.74	1,540.14		3,046.66		68.57	19.80	180.80	3.00		11,241.31
Pennsylvania	24,254.61	1,633.99	7,682.00			98.33	65.47	1,257.05			34,983.25
Porto Rico	4,376.83	976.85				21.80	14.59	44.11			5,433.30
Rhode Island	6,542.60	748.93				85.60		145.10			7,479.12
South Carolina	7,455.20	3,066.95		200.00		97.82	10.00	258.03			12,018.26
South Dakota	4,687.49	1,663.01				50.20		307.47	21.35	153.65	6,818.97
Tennessee	13,955.28	7,150.17				159.73		338.31	1.81		21,545.30
Texas	15,856.15	4,558.04		500.00		110.50	2.55	360.48			21,384.78
Utah	8,937.74	1,628.36		400.00		56.51		1,013.45	50.00		7,066.06
Vermont	5,403.60	2,501.05				24.23		118.34	7.71	477.11	8,622.46
Virginia	14,854.95	6,959.20				72.50		439.50	203.84		22,530.65
Washington	11,730.57	3,451.78		421.38		146.10		1,241.32		20.75	17,017.70
West Virginia	7,376.57	2,798.00		210.00		82.08	3.71	52.83	11.26		10,535.05
Wisconsin	6,162.08	2,627.61		1,250.00		66.50	1.05	237.42			8,238.96
Wyoming	4,332.68	1,833.77		400.00		68.58		27.90	3.35	158.30	6,811.65
Total	557,216.12	161,072.77	30,104.05	28,233.23	3,990.21	492.64	27,546.18	2,760.88	2,394.12		818,838.20

D. DISBURSEMENTS BY PROHIBITION ADMINISTRATORS, SEPTEMBER 1, 1925, TO JUNE 30, 1926

Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part), fiscal year ending June 30, 1926									
	District	Salaries of administrators, agents, clerks, etc.	Travel expenses	Salaries of warehouse guards	Rent	Telephone and telegraph service	Supplies and equipment	Purchase of evidence and miscellaneous	Seizure and sale	Seizure and use of vehicles, etc.	Total
Baltimore	\$142,657.73	\$23,609.22	\$20,360.40	\$133.34	\$535.16	\$370.06	\$14,158.16	\$5,019.01	\$1,320.66	\$38,492.75
Boston	326,863.73	77,027.97	3,703.43	13,096.58	4,079.82	1,314.10	77,723.30	13,112.72	4,331.20	471,238.00
Buffalo	228,584.13	69,109.92	938.00	8,522.80	2,923.01	5,811.23	23,179.43	9,243.77	6,161.29	347,423.32
Charlotte	204,856.34	90,829.97		2,010.70	1,599.02	2,374.82	2,595.96	110.19	4,018.08	316,153.10
Chicago	418,315.32	71,776.07	3,060.00	36,304.60	3,387.42	3,990.50	27,300.12	613.67	797.20	564,818.40
Columbus	290,122.13	78,184.43	2,786.60	10,014.33	3,982.71	4,777.00	20,324.70	1,814.90	5,766.44	426,758.23
Denver	93,238.27	30,612.57		5,750.00	1,554.29	3,297.44	3,869.55	221.61	1,020.72	136,308.74
Fort Worth	185,315.28	49,764.80		13,628.40	1,861.87	3,277.44	10,807.65	59.96	968.14	265,342.63
Helena	87,671.50	38,040.01		3,833.31	1,169.70	155.98	7,324.04	7.45	63.35	138,305.03
Honolulu	24,560.17	3,068.77		200.00	223.40	33.24	766.07	1.50		28,014.15
Los Angeles	153,353.37	30,344.71	3,467.50	9,922.00	2,061.77	3,637.44	6,829.34	3,688.50	6,288.66	222,193.48
Louisville	169,355.42	70,464.13	48,920.34	1,750.00	2,574.69	3,330.06	6,705.98	1,017.82	1,797.66	269,320.31
New Orleans	226,294.35	92,230.51	18,298.01	1,602.16	2,574.69	3,330.06	14,530.33	36,505.91	4,632.03	378,982.00
New York	610,977.14	80,748.11	16,251.84	40,428.32	3,797.05	7,630.91	31,753.73	94.72		791,678.82
Omaha	112,751.53	27,308.06		3,560.00	1,007.01	2,553.30	8,992.74	181.21	2,734.97	158,088.84
Philadelphia	47,290.60		25,234.07	24,346.63	3,989.49	2,835.17	19,849.46	13,932.03		369,628.65
Pittsburgh	250,748.33	50,849.58	9,661.45	10,880.50	3,714.00	6,016.50	29,662.10	14,515.35		421,553.96
Rosspoke	123,900.43	40,594.03		1,542.00	1,096.32	250.36	4,783.72	42.90	3,195.55	181,410.83
San Francisco	162,871.76	35,856.72	7,026.00	2,286.03	2,461.22	1,073.07	9,783.44	3,801.07	2,483.56	227,042.86
San Juan	21,042.71	2,291.50			102.49	59.31	1,011.06	112.35		25,405.46
Seattle	184,734.56	56,048.93		5,465.60	2,707.34	1,225.41	8,682.40	1,230.30		100,991.69

TABLE 93.—EXPENSES OF THE INTERNAL REVENUE SERVICE, FISCAL YEAR ENDED JUNE 30, 1926—Continued

D. DISBURSEMENTS BY PROHIBITION ADMINISTRATORS, SEPTEMBER 1, 1925, TO JUNE 30, 1926—Continued

Appropriation	Enforcement of the narcotic and national prohibition acts (prohibition part), fiscal year ended June 30, 1926										
	District	Salaries of administrators, agents, clerks, etc.	Travel expenses	Salaries of warehouse guards	Rent	Telephone and telegraph service	Supplies and equipment	Purchase of evidence and miscellaneous	Seizure and sale	Seizure and use of vehicles, etc.	Total
St. Louis		\$167, 142. 80	\$45, 412. 27	\$318. 50	\$17, 072. 58	\$2, 114. 10	\$3, 074. 30	\$7, 020. 11	\$1, 128. 01		\$243, 782. 73
St. Paul		171, 241. 04	8, 995. 50		1, 565. 00	1, 806. 25	1, 575. 69	8, 979. 04	1, 688. 35	\$1, 037. 89	194, 888. 70
Tampa		84, 984. 10	27, 314. 58		3, 623. 56	622. 57	561. 45	8, 021. 99	832. 82	4, 107. 31	130, 070. 36
Total		4, 684, 720. 71	1, 137, 350. 59	159, 126. 04	233, 741. 53	51, 180. 09	55, 594. 88	307, 028. 02	108, 073. 43	51, 169. 32	6, 787, 975. 81
Prohibition directors		557, 215. 12	161, 072. 77	30, 104. 05	28, 283. 23	3, 999. 21	492. 64	27, 546. 18	2, 790. 88	2, 384. 12	818, 836. 20
Prohibition administrators		4, 684, 720. 71	1, 137, 350. 59	159, 126. 04	233, 741. 53	51, 180. 09	55, 594. 88	307, 028. 62	108, 073. 43	51, 169. 32	6, 787, 975. 81
Grand total		5, 241, 935. 83	1, 298, 423. 36	189, 230. 09	261, 974. 76	55, 179. 00	56, 087. 62	334, 574. 80	110, 894. 31	53, 543. 44	7, 601, 814. 01

\$4,116.09 of this amount was expended by prohibition administrators as payments in advance from the appropriation "Enforcement of the narcotic and national prohibition acts, internal revenue, 1926-27."

E. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CIVIL DIVISION

Appropriation	Object drawn for	Salaries	Travel expenses	Rent	Telephone and telegraph	Supplies and equipment	Stationery and printing	Purchase of evidence and miscellaneous	Freight and express	Seizure and sale	Total
Salaries and expenses of collectors, etc.			\$1, 956. 62					\$7. 40		\$9. 50	\$1, 973. 52
Collecting the internal revenue	Agents, inspectors, and clerks	\$728, 266. 33	161, 363. 13	\$7, 223. 89	\$1, 310. 64	\$837. 37	\$561. 25	3, 673. 60			905, 245. 20
	Bureau expenses	9, 474, 126. 37	372, 210. 80	11, 499. 96	33, 469. 46	58, 365. 38	21, 083. 25	34, 809. 40	\$17, 612. 84		10, 022, 907. 55
Enforcement of the narcotic and national prohibition acts (prohibition part)	Agents and inspectors	591, 874. 40	214, 550. 24	5, 228. 04	2, 246. 54	8, 968. 51	5. 55	15, 329. 96		50, 820. 81	1, 025, 022. 65
	Bureau expenses	510, 910. 52	304, 799. 71		15, 263. 48	22, 117. 48	20, 410. 68	3, 607. 65	14, 448. 46		891, 555. 98
Enforcement of the narcotic and national prohibition acts (narcotic part)	Agents and inspectors	658, 996. 45	196, 454. 34	2, 260. 04	8, 369. 95	1, 105. 89	33. 77	36, 291. 10		28, 803. 00	931, 048. 54
	Bureau expenses	201, 256. 42	74, 789. 50			351. 45	7. 23	1, 073. 59	605. 00		278, 083. 10

Salaries, office Commissioner of Internal Revenue		791, 117. 12									791, 117. 12
Salaries, office Commissioner of Internal Revenue (non-reimbursable)		1, 813. 50									1, 813. 50
Collecting the internal revenue (fraud fund)		6, 555. 00	1, 313. 81					21, 136. 65			29, 005. 46
Total		12, 504, 036. 11	1, 327, 438. 15	26, 212. 04	62, 593. 47	61, 684. 08	42, 071. 73	251, 729. 53	32, 664. 30	79, 333. 31	14, 878, 682. 71

E. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telephone and telegraph	Supplies and equipment, etc.	All other miscellaneous	Salary deductions for retirement fund	Total
Salaries and expenses of collectors, etc.	\$3, 872, 416. 08	\$213, 050. 78				\$5, 657. 69	\$30, 568. 00	\$4, 120, 678. 55
Collecting the internal revenue	25, 809, 192. 86	1, 823, 427. 57	\$403, 709. 65	\$133, 346. 39	\$143, 866. 67	162, 280. 00	\$29, 454. 50	30, 014, 577. 70
Enforcement of the narcotic and national prohibition acts (narcotic part)	860, 252. 87	371, 243. 84	2, 260. 04	8, 303. 95	1, 457. 34	60, 513. 69	23, 105. 00	1, 235, 136. 73
Enforcement of the narcotic and national prohibition acts (prohibition part)	9, 531, 950. 84	1, 817, 773. 31	267, 303. 40	72, 689. 92	87, 171. 51	739, 603. 00	55, 399. 00	9, 573, 791. 04
Salaries, office Commissioner of Internal Revenue	792, 930. 62						20, 296. 60	813, 227. 12
Grand total	38, 869, 643. 27	4, 133, 501. 50	673, 173. 09	214, 340. 20	232, 495. 62	\$74, 055. 10	858, 803. 00	45, 755, 411. 74

\$4,940.05 of this amount was expended by the narcotic division from the appropriation "Enforcement of the narcotic and national prohibition acts, internal revenue, 1926-27."
 \$4,116.09 of this amount was expended by the prohibition administrators from the appropriation "Enforcement of the narcotic and national prohibition acts, internal revenue, 1926-27."

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	Under the act of July 27, 1912	1924 and prior years	1925 and prior years	1926 and prior years	1927 and prior years	Total
Refunding taxes illegally collected	\$1, 732, 479. 12	\$37, 093. 65	\$36, 719. 27	\$38, 944, 780. 59	\$114, 475, 022. 77	\$175, 902, 638. 66

1 Repayments exceeded disbursements.

TABLE 94.—SUMMARY OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE AND THE POSTMASTER GENERAL FOR THE YEAR ENDED JUNE 30, 1926

Kind	Quantity	Value
Spirits:		
Domestic.....	280,800	\$10,742,943.00
Export.....	2,000	200.00
Case (domestic).....	742,480	74,248.00
Rectified.....	2,900	36,898.00
Industrial alcohol transfer.....	292,800	
Tobacco and snuff:		
Tobacco.....	2,133,551,290	66,519,823.53 1/4
Snuff.....	352,570,600	6,894,271.18
Tin-foil wrappers for tobacco.....	7,556,064	84,936.79
Export (tobacco or snuff).....	92,400	
Cigar:		
Large.....	253,670,520	42,705,224.63
Small.....	39,893,100	472,008.75
Export cigar and cigarette.....	144,000	
Cigarette:		
Class A.....	4,394,745,800	250,405,620.60
Class B.....	1,734,400	249,133.83
Oleomargarine:		
Domestic (colored).....	523,200	1,507,220.00
Domestic (uncolored).....	12,955,900	553,633.00
Export.....	31,600	
Process or renovated butter.....	142,000	4,257.50
Mixed flour.....	305,960	4,599.00
Playing card.....	41,995,800	4,199,580.00
Documentary.....	14,189,080	27,155,959.00
Stock transfer.....	21,373,944	17,103,350.00
Future delivery.....	623,348	4,108,275.00
Wines, cordials, etc.....	650,070	1,664,919.00
Narcotic.....	2,997,150	123,501.25
Order forms for opium.....	790,500	7,905.00
Cigarette tubes.....	500,000	5,000.00
Special tax.....	512,031	5,623,516.90
Total.....	7,751,850,397	455,334,006.26 1/4

TABLE 95.—COST OF PRINTING AND BINDING FOR THE INTERNAL REVENUE BUREAU AND SERVICE, FISCAL YEARS 1925 AND 1926

Classification of work	1925		1926	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	1,525,950	\$35,119.04	1,084,350	647,256.08
Blank forms.....	165,132,550	333,475.07	157,473,197	297,461.69
Blank books.....	250	378.23	533	723.07
Letterheads, etc.....	10,674,000	27,705.30	17,148,500	25,487.26
Miscellaneous: Binding, memorandum sheets, etc.....		5,306.97		9,611.32
Total.....		422,103.00		1,375,647.62

¹ This amount covers bills rendered for completed work up to June 30, 1926. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1926, was \$35,064.99. This estimated amount, together with the cost of completed work, makes an approximate total expenditure of \$460,612.61 for printing and binding for the fiscal year.

IMPORTANT DECISIONS OF THE FEDERAL COURTS IN INTERNAL REVENUE CASES

ADMINISTRATION AND PROCEDURE

Girard Trust Co. et al. v. United States.—Supreme Court of the United States (46 S. Ct. 229; T. D. 3850.)

Under sections 250 (b), 252, and 1324 (a) of the revenue act of 1921, the date of allowance to which interest is payable on credits and refunds is the date of final approval by the commissioner and not the date when the commissioner first determines that an over-assessment should be made and transmits the schedule to the collector and not the date of final payment.

Under section 1324 of the revenue act of 1921 interest is payable from the date of payment of the tax only where the taxpayer makes a specific protest setting forth in detail the basis and reasons for such protest. Otherwise interest is payable from six months after the date of filing the claim for refund or credit.

Interest is not payable on the discount of 3 per cent allowed for early payment by section 1009 of the revenue act of 1917.

Blair, Commissioner, v. United States ex rel. Birkenstock et al., executors.—Supreme Court of the United States (45 S. Ct. 506; T. D. 3886).

Under section 1019 of the revenue act of 1924 interest on a refund is to be computed to the date on which the commissioner signed the authorization to the disbursing clerk of the Treasury directing him to pay the refund. Where a tax is paid in quarterly installments interest is payable only on the excess over the total amount of the tax and is to be computed on such excess from the date paid.

The decision in *Girard Trust Co. v. United States* (Sup. Ct.) T. D. 3850 followed.

Hayner v. United States.—Court of Claims of the United States (unreported to date; T. D. 3880).

As a prerequisite to a suit to recover internal-revenue taxes, a claim for refund must, under section 281 (b) of the revenue act of 1924, be filed within four years from the time the tax was paid.

When the amount of a deduction claimed for salary by a company is disallowed in part by the Commissioner of Internal Revenue, the individual receiving the salary should, under the provisions of the revenue act of 1918, return the whole as salary and not the part disallowed as a dividend subject only to surtax rates.

Virgil J. Lopez v. United States.—United States Court of Claims (unreported to date; T. D. 3884).

Under section 3226 of the Revised Statutes as amended by the revenue act of 1924, a suit to recover internal-revenue taxes is barred unless brought within five years from the date of payment of the tax or within two years after the disallowance of that part of the claim for refund or credit to which the suit relates.

Tocaway Mills, a corporation, v. United States.—Court of Claims of the United States (unreported to date; T. D. 3805).

A waiver of limitation for the collection of 1917 taxes executed before the enactment of the revenue act of 1921 was continuing, and

the indorsed approval by the commissioner after the passage of the act constituted a consent in writing within the meaning of section 250 (d) so as to permit the assessment and collection of the tax more than five years after the date the return was filed.

Taxes paid can not be recovered in a suit against the United States without a clear showing of a valid claim therefor.

Charles L. Sohr v. United States.—United States District Court, Western District of Pennsylvania (unreported to date; T. D. 3894).

A Federal court is without jurisdiction to determine the correctness of a deficiency found to be due but not assessed where an appeal is pending before the United States Board of Tax Appeals, the jurisdiction of the court depending upon payment of the tax and the filing of a claim for refund as required by statute.

The case of *Blair v. U. S. ex rel. Birkenstock* (46 S. Ct. 506; T. D. 3886) followed.

McDonald Coal Co. v. Lewellyn, Collector.—United States District Court for the Western District of Pennsylvania (9 Fed. (2d) 994; T. D. 3802).

The making of a waiver is not a sufficient compliance with section 281 (e) of the revenue act of 1924 to prevent the running of limitations against a suit by a taxpayer to recover back taxes alleged to be erroneously assessed and collected, where claim for refund for the year 1917 was filed more than four years after the tax was paid and more than five years after the return was due.

J. G. White v. Weiss, collector.—United States District Court, Northern District of Ohio (7 Fed. (2d) 139; T. D. 3742).

A collector of internal revenue is not liable in an action of assumpsit for additional interest claimed to be due on a judgment recovered against him where certificate of probable cause under section 989, Revised Statutes, has issued and the principal amount of the judgment with interest to date of final judgment has been paid.

Interest in internal-revenue tax cases runs to the date of final judgment and not to the date of payment of the judgment.

Lone Star Brewing Association v. United States.—Court of Claims of United States (unreported; T. D. 3778).

A taxpayer can not recover by suit in the Court of Claims an amount offered in compromise of all civil and criminal liability growing out of internal-revenue taxes, after such offer has been accepted, for the reason that the court can not go back of the agreement and open up a transaction which has been closed by act of both parties.

Certiorari denied by Supreme Court (46 S. Ct. 631).

Burrows et al. v. Woodworth, collector.—United States District Court for the Eastern District of Michigan (11 Fed. (2d) 777; T. D. 3900).

A judgment in a suit to recover Federal taxes brought against a collector of internal revenue, or the United States, does not, under the provisions of section 1117 of the revenue act of 1926, carry interest after the entry of final judgment, but interest may be included in the judgment at the rate of 6 per cent from the date of payment of the tax to the entry of final judgment.

A certificate of probable cause filed pursuant to section 989 of the Revised Statutes converts a judgment against a collector of internal revenue into one against the Government.

Intercontinental Rubber Co. v. Ferguson, collector, and the United States.—United States District Court for the District of New Jersey (unreported to date; T. D. 3910).

It is a misjoinder of parties defendant to join a collector of internal revenue and the United States in a suit to recover Federal taxes.

ADMISSIONS AND DUES

Georgine Iselin v. United States.—Supreme Court of the United States (46 S. Ct. 248; T. D. 3846).

A stockholder of the Metropolitan Opera and Real Estate Co. thereby entitled to six tickets of admission to a box in the parterre tier for each performance who sells such tickets is not subject to the tax imposed by paragraph (3) of section 800 (a) of the revenue act of 1918, since the statute contains no specific or general provision referring to taxation of tickets of this character.

The decision of the Court of Claims (59 Ct. Cls. 654; T. D. 3603) reversed.

Masonic Country Club v. Holden, collector.—United States District Court, Western District of Michigan (unreported to date; T. D. 3870).

An amount paid for a subscription to stock of a club, accompanied by an application for a life membership, is taxable under section 801 of the revenue act of 1921 as an initiation fee when the so-called "life membership" is in fact a regular membership.

The tax imposed by section 801 is constitutional as an excise tax and the statute does not impose a direct or property tax.

BANKRUPTCY AND RECEIVERSHIP

Reinecke, collector, v. General Combustion Co., insolvent.—Appellate Court of the First District of Illinois (237 Ill. App. 404; T. D. 3743).

An order of a State court requiring the filing of all claims in receivership on or before a certain date does not apply to the filing of a claim by the United States for unpaid taxes, as such a claim can be filed at any time while the receivership is pending and assets of the estate remain undistributed.

In re Bates Machine & Tractor Co., bankrupt.—United States District Court for the Northern District of Illinois (8 Fed. (2d) 424; T. D. 3762).

Under section 64 (a) of the bankruptcy act, the United States is not bound by a bar order of a referee limiting the time within which claims can be filed against the estate of a bankrupt. Claims may be filed by the United States for taxes at any time before final distribution of the assets and take priority in payment to the extent of undistributed funds at the time when the claim is filed.

A referee is without authority to provide that a payment for taxes shall be in full of all claims of the United States for taxes. It is his duty to allow, disallow, or modify the particular claim.

The case of *Re Anderson* (275 Fed. 397; 279 Fed. 525) distinguished. *United States v. Butterworth-Judson Corporation.*—Supreme Court of the United States (46 S. Ct. 179; T. D. 3825).

Under section 3466 of the Revised Statutes the United States is entitled to priority in the payment of debts due it from an insolvent corporation in the hands of a receiver.

Leo A. Price, receiver, v. United States.—Supreme Court of the United States (46 S. Ct. 180; T. D. 3820).

The word "debts" as used in section 3466 of the Revised Statutes includes taxes, and the United States is entitled to priority in the payment of Federal taxes due it from an insolvent corporation in the hands of a receiver.

CAPITAL STOCK TAXES

Edwards, collector, v. Chile Copper Co.—Supreme Court of the United States (46 S. Ct. 345; T. D. 3857).

The parent company, organized as a holding corporation to finance a subsidiary by issuing its bonds secured by a pledge of the stock of the subsidiary and engaged in doing what it principally was organized to do in order to realize profit, is "doing business" and subject to the capital stock tax imposed by the revenue acts of 1916 and 1918.

Von Baumbach v. Sargent Land Co. (242 U. S. 503; T. D. 2436), followed. *McCoach v. Minehill & Schuylkill Haven R. R. Co.* (228 U. S. 295; T. D. 1847), and *United States v. Emery, Bird, Thayer Realty Co.* (237 U. S. 28; T. D. 2188), distinguished.

ESTATE TAXES

Cleveland Trust Co., executor of McBride v. Routsahn, Collector.—United States District Court, Northern District of Ohio (7 Fed. (2d) 483; T. D. 3471).

Where a donor creates a trust reserving the right to the income for life, with power in the trustee to draw at its discretion on the principal for her support and maintenance, the value of the property transferred was properly included in decedent's gross estate under the provisions of section 402 of the revenue act of 1918.

The estate tax levied by the revenue act of 1918 is not a direct tax and the inclusion in decedent's gross estate of property transferred prior to the passage of the act, although vesting in beneficiaries, is constitutional, as the provisions of the act are retroactive in effect.

The decision of the United States Circuit Court of Appeals for the Sixth Circuit (269 Fed. 321; T. D. 3119) followed.

Edgar Stark, executor of Schmidlapp, et al., v. United States.—United States District Court, Southern District of Ohio (Unreported to date; T. D. 3897).

Where a donor creates a revocable trust reserving to himself the rents and profits during his lifetime or until August 10, 1923, and providing that upon the death of the donor or on August 10, 1923, should the donor be then living, the corpus should be distributed equally between the donor's two sons and the donor dies prior to August 10, 1923, the trust is one intended to take effect in possession or enjoyment at or after death within the meaning of section 402 (c) of the revenue act of 1918, and the value of the trust property shall be included in the gross estate.

The retroactive provision of section 402 (e) of the revenue act of 1918 relating to trusts intended to take effect in possession or enjoyment at or after death is constitutional.

Where an executor joins with him as party plaintiff a trustee under a trust created by the last will and testament in an action to recover back Federal estate taxes paid by the executor there is no mis-

joinder of parties plaintiff, although the trustee was not an indispensable or even necessary party.

In an action to recover Federal taxes it is a misjoinder of parties defendant to sue the Collector of Internal Revenue to whom the tax was paid and the United States of America.

The cases of *Shwab v. Doyle* (269 Fed. 321; T. D. 3119), *Shukert v. Allon* (6 Fed. (2d) 551; T. D. 3729), *McCaugha v. Girard Trust Co.* (11 Fed. (2d) 520; T. D. 3835), followed.

McCaugha, collector v. Girard Trust Co., executor.—United States Circuit Court of Appeals for Third Circuit (11 Fed. (2d) 520; T. D. 3835).

In 1916 Annie Bradford created a deed of trust reserving the income for life and providing that after her death the corpus go to Emma Hays. In 1916 Emma Hays died and the remainder interest in the deed of trust was included in her gross estate for purposes of the Federal estate tax. In 1921 Annie Bradford died and the commissioner included in her gross estate the value of the trust property without deduction for the remainder interest which had been taxed in the estate of Emma Hays. *Held*, that the trust created by Annie Bradford was intended to take effect in possession or enjoyment at or after death within the meaning of section 402 (c) of the revenue act of 1918 and the value of the property was properly included in her gross estate, and that no deduction was allowable under section 403 (a) (2) for the remainder interest taxed to Emma Hays.

United States v. Ayer et al., executors.—United States Circuit Court of Appeals, first circuit (12 Fed. (2d) 194; T. D. 3869).

The United States may maintain an action against an executor to recover estate taxes although no assessment was made within four years as provided by section 1322 of the revenue act of 1921 where the action is brought within five years from the time the tax was due as provided by section 1320 of the revenue act of 1921.

Mary Dean Reed, as executrix v. Howbert, collector.—United States District Court, District of Colorado (8 Fed. (2d) 641; T. D. 3775).

The estate tax levied by the revenue act of 1918 is not a direct tax, but is an excise tax and is constitutional although section 402 (c) includes in the gross estate transfers made prior to the passage of that act and the revenue act of 1916.

Where a decedent prior to the revenue act of 1918 conveys personal property in trust, reserving the income to himself for life, the beneficiaries of the trust have only an equitable, not legal, title and the value of the trust property should be included in decedent's gross estate under section 402 (c) of the act.

Kahn et al., executors, v. Bowers, collector.—United States District Court, Southern District of New York (unreported; T. D. 3821); affirmed, Circuit Court of Appeals, Second Circuit (9 Fed. (2d) 1018).

Where a testator by will creates a trust providing that the residue of the estate shall be held in trust to pay the income to testator's widow during her natural life and in the discretion of the trustees to pay her the whole or any part of the corpus if necessary for her maintenance and support, and after her death the corpus to be paid to certain named charitable corporations, no amount is deductible under section 403 (a) (3) of the revenue act of 1918 from the gross estate of the testator on account of the bequest to charity, as there is no certainty that the bequest will ever take effect.

Frew et al., executors of Nash v. Bowers, collector.—United States District Court for the Southern District of New York (unreported; T. D. 3789).

The estate tax levied by the revenue act of 1921 is not a direct tax, but is an excise tax. It is constitutional although the value of property transferred and vested in the beneficiaries in 1910 is included in the value of the gross estate of the decedent, since the provisions of the act are expressly retroactive in effect and the measure of the tax is reasonable.

Where a donor creates a trust in 1910, reserving the right to the income during his life, the value of the property transferred, although vested in the beneficiaries, was properly included in decedent's gross estate under the provisions of section 402 (c) of the revenue act of 1921.

GIFT TAX

John W. Bladgett v. Charles Holden, collector.—United States District Court Western District of Michigan (41 Fed. (2d) 180; T. D. 3838).

The gift tax imposed by section 319 of the revenue act of 1924 is an excise tax upon the transmission or transfer of property, and, not being a direct tax, is constitutional though not apportioned.

Congress has the power to give tax laws retroactive effect, and, the retroactive provisions of the gift tax do not violate the fifth amendment. That the tax applies to past transactions, thus preventing a shifting of the burden, does not make it a direct tax.

The gift tax does not deprive the owner of State and municipal bonds of any valuable right, since he can still sell, keep, pledge, and collect interest and principal when due without being subject to the excise tax, and does not impair the exercise of the governmental powers of the States.

No burden is cast by the gift tax law upon the power of the States to regulate gifts, but when a gift has become a completed transaction the right to impose an excise attaches.

INCOME AND EXCESS PROFITS TAX

Edwards, collector v. Douglas et al., executors of James Douglas.—Supreme Court of the United States (269 U. S. 204; T. D. 3797).

The word "surplus" means the net assets of a corporation in excess of all liabilities, including its capital stock. A surplus is "paid-in" where the stock is issued at a price above par and is "earned" where it is derived wholly from undistributed profits. As used in section 31 (b) of the revenue act of 1916, the term "surplus" means that part of the surplus which was derived from profits which, at the close of earlier annual accounting periods, were carried into the surplus account as undistributed profits. The term "undivided profits" means profits which have neither been distributed as dividends nor carried to surplus account upon the closing of the books, that is, current undistributed earnings.

The general aim of the revenue acts of 1916 and 1917 was to make the dividend, in whatever year paid, bear the tax rate of the year in which the profits of which it was a distribution had been earned and, for this purpose, to treat as a unit the profits of the whole tax year.

The phrase "most recently accumulated undivided profits or surplus" as used in section 31 (b) includes current earnings of the year in which the dividends are paid and where current earnings are sufficient to cover the dividends paid in that year, the dividends are conclusively presumed to have been paid out of those earnings and are taxable to the distributee at the rates proscribed for the year in which such profits or surplus were accumulated by the corporation.

United States v. Robbins et al., executors.—Supreme Court of the United States (269 U. S. 315; T. D. 3817).

Under the decisions of the Supreme Court of California the rule is established that the wife has a mere expectancy in community property while living with her husband.

Even assuming that the wife has an interest in the community income, the husband is subject to Federal income tax upon the whole income from the community property and the filing of separate income-tax returns by husband and wife is not warranted.

United States v. P. Chauncey Anderson et al., etc., and United States v. The Yale & Towne Manufacturing Co.—Supreme Court of the United States (269 U. S. 422; T. D. 3839).

Where a taxpayer keeps its accounts upon an accrual basis and sets up a reserve during the year 1916 for the munitions manufacturer's tax levied by the revenue act of 1916, the munitions tax should be taken as a deduction in the income-tax return for the year 1916, as "accrued," and not in the return for the year 1917 when the tax was "paid."

Section 12 (a) of the revenue act of 1916 provides for the keeping of books and the filing of returns upon a receipts and disbursements basis, and section 13 (d) of the act provides for the keeping of books and the filing of returns upon an accrual basis unless the latter does not reflect true net income. Under section 13 (d) taxpayers must file their returns upon an accrual basis in accordance with their method of bookkeeping, and may not file returns upon a mixed basis of receipts and disbursements as to some items and accrual as to other items, as such a return would not reflect true net income. T. D. 2433, interpreting section 13 (d), was in conformity with the purpose and intent of the law.

Under sections 12 (a) and 13 (d) of the revenue act of 1916 a corporation which made its tax return and kept its books of account on an accrual basis by deducting from gross income all losses and expenses accruing during the year and are applicable to process of earning income, whether immediately payable or not, was required to deduct such items, including a reserve for taxes, in the year of accrual rather than when paid in order to reflect true income.

Findings of the Court of Claims that a corporation kept its books and made its returns on basis of accruals and reserves to meet liabilities instead of a receipts and disbursements basis is conclusive on Supreme Court, and the burden of proof is upon the taxpayer seeking to recover the tax to prove facts establishing the invalidity of the tax.

The case of *United States v. Woodward* (256 U. S. 632; T. D. 3195) distinguished.

United States v. Mitchell et al., executors.—Supreme Court of the United States (45 S. Ct. 418; T. D. 3865).

Where the income tax return of an estate is filed upon a cash receipt and disbursement basis the Federal estate tax is only deduct-

ible under section 214 (a) (3) of the revenue act of 1918 from gross income of the estate for the year in which paid.

Under section 214 (a) (3) of the revenue act of 1918 the inheritance tax imposed by the laws of Texas is deductible from gross income of the estate for the year in which paid.

United States v. Anderson et al. (269 U. S. 422; T. D. 3839) followed. *United States v. Woodward* (256 U. S. 632; T. D. 3195) distinguished.

Burk-Waggoner Oil Association v. Hopkins, Collector.—Supreme Court of the United States (269 U. S. 110; 45 S. Ct. 48; T. D. 3790).

As used in the revenue act of 1918 the term "corporation" includes associations and joint stock companies and the term "partnership" refers to ordinary partnerships. Unincorporated joint stock associations which conduct their business in the general form and mode of procedure of a corporation are taxable as corporations although technically such associations are partnerships under the law of the State where organized.

Congress has the constitutional power to tax as a corporation an unincorporated association which transacts its business as if it were incorporated, and the power of Congress is not affected by the fact that, under the law of that particular State, the association can not hold title to property, or that its shareholders are individually liable for the association's debts, or that it is not recognized as a legal entity.

The case of *Hecht v. Malley* (265 U. S. 144) followed.

United States v. Boston Insurance Co.—Supreme Court of the United States (269 U. S. 197; T. D. 3792).

A reserve for accrued but unsettled loss claims required by the State superintendent of insurance as a condition precedent to doing business is not a "reserve required by law" within the meaning of section 12 (a) second of the revenue act of 1916, and a fire and marine insurance company is not entitled to deduct the net addition to such a reserve in computing its net income for Federal taxation.

The case of *McCoach v. Insurance Co. of North America* (244 U. S. 585; T. D. 2501) is followed, and the case of *Maryland Casualty Co. v. United States* (251 U. S. 342; T. D. 3013) is distinguished.

New York Life Insurance Co. v. Edwards, collector.—Supreme Court of the United States (46 S. Ct. 436; T. D. 3872).

Overpayments of premiums by preferred dividend policyholders in 1912, which were ascertained in 1913 and added to the amount held for future distribution, are not deductible from income for the year 1913 under Section 11 G (b) of the act of 1913 as an amount paid back or credited to an individual policyholder within the year.

Additions to a fund for the purpose of amortizing bonds purchased at a premium are not deductible as a loss sustained within the year under the provisions of Section 11 G (b) of the act of 1913 since no loss is ascertainable until the bonds are sold or paid off.

The estimated value on December 31, 1913, of future premiums, which were waived on policies after proof of total or permanent disability, is not deductible as a net addition to a reserve required by law although required by the State superintendent of insurance to be reported and carried as a liability.

A special fund required by the State superintendent of insurance to meet unreported losses of policyholders who died during the calendar year but whose deaths were not reported before the end of

the year, is not deductible as a net addition to a reserve required by law as the item was not reserved from premiums to meet policy obligations at maturity although it represented a liability.

Additions to a fund set aside to provide for payment of annuities to former soliciting agents of the company are not deductible as a net addition to a reserve required by law, as compensation of soliciting agents has no relation to the reserve held to meet maturing policies.

Walter L. Marr v. United States.—Supreme Court of the United States (268 U. S. 536; T. D. 3755).

Where stockholders of a corporation organize a new corporation in another State to take over the business and assets of the old corporation, stockholders of the old corporation exchanging their stock for stock in the new corporation on the basis of one share of common stock for five shares of common and one share of 7 per cent preferred for one and one-third shares of 6 per cent preferred, a different proportional interest, and the old corporation is thereupon dissolved, income is realized by stockholders under the provisions of the revenue act of 1916 to the extent that the stock received in the new corporation was greater in value than the cost of the stock of the old corporation.

Where stockholders of an existing corporation organize a new corporation under the laws of another State with a larger and different capitalization of preferred and common stock to take over the entire business and assets and existing surplus of the old corporation, the new corporation is a separate and distinct corporate entity and the exchange of stock for stock results in taxable income being received by stockholders.

United States v. Phellis (257 U. S. 156, T. D. 3270); *Rockefeller v. United States* (257 U. S. 176, T. D. 3271); *Cullinan v. Walker* (262 U. S. 134, T. D. 3508) followed. *Eisner v. Macomber* (252 U. S. 189, T. D. 3010); *Weiss v. Stearn* (265 U. S. 242, T. D. 3609) distinguished.

Metcalf and Eddy v. Mitchell, administratrix.—Supreme Court of the United States (46 S. Ct. 172; T. D. 3824).

The fees of consulting engineers professionally employed under contract by a State or local subdivision with reference to proposed water supply and sewage disposal systems are not exempt from Federal income tax under section 201 (a) of the revenue act of 1917 as the engineers were independent contractors and not officers or employees of a State or local subdivision.

"Office" is a public station conferred by the appointment of government and embraces the idea of tenure, duration, emolument, and duties fixed by law. The term "officer" is one inseparably connected with an office. The use of judgment and discretion in the performance of a contract and liberty of action excludes the control or right of control by the employer which characterizes the relation of employer and employee and differentiates the employee or servant from the independent contractor.

What instrumentalities of either a State or the Federal Government are exempt from taxation by the other can not be stated in terms of universal application but those agencies through which either government immediately and directly exercises its sovereign powers are immune from the taxing power of the other. Any taxation by

one government of the salary of an officer of the other, or the public securities of the other, or an agency created and controlled by the other, exclusively to enable it to perform a governmental function, is prohibited, but taxation by the Federal Government of the income of one who is neither an officer nor employee of government and whose relation to it is that of contract, under which there is an obligation to furnish service, is not a tax imposed upon an agency of government. Exemption from Federal taxation is not established by showing that income is received as compensation for services rendered under a contract with the State.

Keith, Collector v. Johnson, administratrix.—Supreme Court of the United States (46 S. Ct. 415; T. D. 3864).

Under section 5 (a) third of the revenue act of 1916, the transfer tax imposed by the laws of the State of New York is deductible from gross income of an estate for the year in which paid.

The Supreme Court will follow the decisions of the State courts as to the meaning and proper application of the State transfer tax law.

United States v. Perkins (163 U. S. 625) and *Home Trust Co. v. Law* (204 App. Div. 590; 236 N. Y. 607) followed. *New York Trust Company v. Eisner* (256 U. S. 345; T. D. 3267) distinguished.

Bowers, Collector v. Kerbaugh-Empire Co.—Supreme Court of the United States (46 S. Ct. 449; T. D. 3881).

Income, within the meaning of the sixteenth amendment, is not received when, by reason of the diminution in the value of German marks, a loan of marks is repaid in marks for a less amount in terms of dollars, where the money borrowed was lost and the result of the whole transaction was a loss. The mere diminution of loss is not gain, profit, or income.

C. F. Routzahn, Collector, v. F. H. Mason, United States Circuit Court of Appeals for the Sixth Circuit (unreported to date; T. D. 3902).

The words "distribution made" as used in section 31 (b) of the revenue act of 1917 mean "dividends paid," and the date of payment of the dividend and not the date of declaration determines the year in which a dividend should be taxed to a stockholder.

In construing the phrase "most recently accumulated" profits, the entire taxable year should be taken as a unit and the phrase applied to profits at the end of the year during which the income was received.

The case of *Douglas v. Edwards* (269 U. S. 204; T. D. 3797) followed.

Nelson B. Updike et al. v. United States.—United States Circuit Court of Appeals, Eighth Circuit (8 Fed. (2d) 913; T. D. 3815).

The revenue act of October 3, 1917, which is retrospective as of January 1, 1917, is constitutional and its provisions are applicable to a corporation which was in existence during a part of the year 1917, although the corporation was dissolved and distributed its assets to stockholders prior to the passage of the act.

A corporation which was in existence during the year 1917, but was dissolved prior to the passage of the act of October 3, 1917, must file an income-tax return and excess-profits tax return as provided by the act of October 3, 1917, covering the period from January 1, 1917, to the date of its dissolution.

Where the assets of a corporation are distributed to its stockholders on dissolution, the stockholders are liable under the trust-fund doctrine to the extent of assets received on distribution for taxes due and unpaid by the corporation.

Where a corporation was in existence during the year 1917 but was dissolved prior to the passage of the act of October 3, 1917, the failure to file a return under the provisions of that act removes the bar of statute of limitations provided by section 250 (d) of the revenue act of 1921 limiting a suit by the United States to recover unpaid taxes to five years from the date the return was filed, and the filing of returns under the provisions of the revenue act of 1916 and the act of March 3, 1917, in the case of a corporation dissolved in July, 1917, is not a compliance with the provisions for filing a return under the act of October 3, 1917.

The decision of the District Court (1 Fed. (2d) 550; T. D. 3654) affirmed.

Ernest H. Lyons v. Reinecke, collector.—United States Circuit Court of Appeals for the Seventh Circuit (10 Fed. (2d) 3; T. D. 3800).

The salary of experts employed by the board of local improvements of the city of Chicago in connection with street improvement is not exempt from Federal taxation as street improvements is not the exercise of a governmental function but is a quasi private, corporate, and ministerial duty exercised for the advantage of the municipal locality and its inhabitants.

John C. Noel, collector, v. John H. Parrott.—United States Circuit Court of Appeals for the Fourth Circuit (unreported to date; T. D. 3908).

A distribution of surpluses to officers of a corporation pursuant to resolutions and a sale by stockholders of their shares of stock, held taxable as income and not exempt as a gift within the meaning of section 213 (b) (3) of the revenue act of 1918.

Walker et ux v. Hopkins, collector.—United States Circuit Court of Appeals for the Fifth Circuit (12 Fed. (2d) 262; T. D. 3854).

A stock dividend does not affect the earnings and surplus of a corporation and is not a distribution of profits. Where a stock dividend was declared in 1917 which it was claimed so reduced earnings and surplus accumulated after March 1, 1913, as to make a cash dividend declared in 1918, a distribution of surplus acquired prior to March 1, 1913, the cash dividend is taxable to stockholders under section 201 of the revenue act of 1918 as a distribution of earnings and profits accumulated since March 1, 1913.

Eisner v. Macomber (252 U. S. 189; T. D. 3010), followed.

United States v. Kemp et al., former stockholders.—United States Circuit Court of Appeals, Fifth Circuit (12 Fed. (2d) 7; T. D. 3858).

Stockholders of a dissolved corporation are liable for taxes due from the corporation to the extent of assets received on dissolution.

A suit by the United States against stockholders of a dissolved corporation to recover taxes due from the corporation is not barred by section 250 (d) of the revenue act of 1921, although begun after five years from the date the return was filed where an unlimited waiver on behalf of the dissolved corporation was executed by its former president and secretary prior to the expiration of the five-year

period and assessment of the tax was made and suit was begun within the period of limitations as extended by the waiver.

Under the provisions of the revenue acts of 1917 and 1918, the regulations of the Treasury Department requiring a taxpayer in valuing inventories to use as a basis either cost or market price, whichever is lower, are reasonable, fair, and within the authority of the commissioner, and a taxpayer can not value his inventory at market if market is higher than cost.

Weiss v. United States.—Court of Claims of the United States (unreported to date; T. D. 3859).

Where stockholders of a corporation organized prior to March 1, 1913, organize a new corporation in another State to take over the business and assets of the old corporation, stockholders of the old corporation exchanging their stock for a greater number of shares of stock in the new corporation, income is realized under the provisions of the revenue act of 1916 by stockholders to the extent that the market value of the stock received in the new corporation exceeded the March 1, 1913, value of the stock of the old corporation.

United States v. Phellis (257 U. S. 156; T. D. 3270); *Cullinan v. Walker* (262 U. S. 134; T. D. 3508); *Marr v. United States* (268 U. S. 536; T. D. 3755) followed. *Weiss v. Stearn* (265 U. S. 242; T. D. 3609), distinguished.

D'Olier v. United States.—Court of Claims of the United States (unreported to date; T. D. 3855).

Where a partnership keeping its books and filing returns upon an accrual basis takes over the assets and assumes the liabilities of a prior partnership, as of May 1, 1917, and the partners of the new partnership thereupon make withdrawals in excess of income earned, invested capital should first be reduced by the estimated excess-profits taxes due and accrued, and this amount should be further reduced by the excess of the withdrawals over income.

United States v. P. Chauncey Anderson et al. and *United States v. Yale & Towne Manufacturing Co.* (Sup. Ct.), T. D. 3839, followed.

Frederick Warne & Co. (Ltd.) v. United States.—Court of Claims of the United States (unreported to date; T. D. 3895).

The excess-profits tax of a foreign corporation should be computed under the provisions of sections 327 and 328 of the revenue act of 1918 without the application of the provisions of section 302.

Malleable Iron Range Co. v. United States.—United States Court of Claims (unreported to date; T. D. 3909).

Where books are kept upon an accrual basis the amount of an adverse judgment by a lower court can not be accrued and deducted as a liability in the year in which the judgment is rendered if an appeal is taken to the appellate court, the liability being contingent and not fixed until the case is decided on appeal.

Auburn & Alton Coal Co. v. United States.—Court of Claims of the United States (unreported to date; T. D. 3823).

The loss resulting from a sale by a corporation of its capital assets, consisting of coal mines, mining rights, equipment, and other property, is not deductible as a "net loss" under the provisions of section 204 (a) of the revenue act of 1918 because it is not a loss resulting from the operation of a business regularly carried on within the meaning of subdivision (1), since the sale results in a suspension of business, and is not within the meaning of subdivision (2) because

it is admitted that the property was not acquired for the production of articles contributing to the prosecution of the present war.

The definition of a "net loss" in section 204 of the revenue act of 1921 can not control the construction of that term as used in the revenue act of 1918.

Samuel J. Kornhauser v. United States.—Court of Claims of the United States (unreported to date; T. D. 3831).

A taxpayer is not entitled to deduct as a business expense under section 214 (a) of the revenue act of 1918 amounts expended in the defense of a suit brought by a former law partner for an accounting, such sums being a personal expense within the meaning of section 215.

Silvertown Motor Co. (Inc.) v. United States.—Court of Claims of the United States (unreported to date; T. D. 3882).

A corporation may not deduct as a bad debt or a loss an indebtedness created by withdrawals of its sole stockholder on the theory of separate entities where the amounts withdrawn were not dividends and were carried as an account receivable during the year in question and were not charged off as a bad debt until the following year.

Clement H. Betts v. United States.—Court of Claims of the United States (unreported to date; T. D. 3836).

Upon the purchase of an interest in a going business, good will can not be separated from the tangible assets and considered as a gift exempt from tax under section 4 of the revenue act of 1916, since the purchase of an interest in a business includes as an incident thereto an interest in the good will, and the gain derived from a sale of the entire business includes a sale of good will and is measured by the difference between the cost and selling price.

The commissioner's conclusion upon facts found by him is not conclusive on the Court of Claims, which has jurisdiction in suits to recover internal-revenue taxes both to find the facts and apply the law.

Charles L. Cotterman v. United States.—Court of Claims of the United States (unreported to date; T. D. 3896).

A citizen of the United States domiciled in the Philippine Islands and deriving his income exclusively from property and investments in the Philippine Islands is subject to income tax under the provisions of the revenue act of 1918.

The case of *Cook v. Tait* (265 U. S. 47; T. D. 3436 and T. D. 3594) followed.

American Telegraph & Cable Co. v. United States.—United States Court of Claims (unreported to date; T. D. 3799).

Where a corporation leases its property under an agreement whereby the lessee agrees to pay the rent direct to the stockholders of the lessor, the amounts so paid are the income of the lessor corporation.

The Hubbard-Ragsdale Co. v. Charles M. Dean, collector (unreported to date; T. D. 3904).

A corporation engaged in buying and selling livestock upon commission but not engaged in trading on its own account where all of the stockholders, with one partial exception, devoted their entire time to the business, is not entitled to personal-service classification under section 200 of the revenue act of 1918, since the use of capital in the sense of material wealth was a necessary element in the conduct of the business, the investment of the stockholders was kept as

liquid working capital, and credits was given to and extended by the plaintiff to its customers.

Cotton Hotel Co. v. Bass, collector.—United States District Court for the Western District of Texas (7 Fed. (2d) 900; T. D. 3740).

The definition of a "personal service corporation" contained in section 200 of the revenue act of 1918 has three essentials, all of which must be present in order to be entitled to personal-service classification, viz: (1) The income must be ascribed primarily to the activities of the principal owners or stockholders; (2) who are themselves regularly engaged in the active conduct of the affairs of the corporation; (3) and in which capital is not a material income-producing factor.

The word "capital" embraces all the property used in the business, including money, and a lease of a building for a term of years is property and is "capital" as used in section 200 of the revenue act of 1918.

A corporation engaged in the operation under lease of a hotel having the value of \$500,000 and expending \$33,000 for furnishings and equipment is not entitled to personal-service classification within the meaning of the revenue act of 1918, as capital is a material income-producing factor.

The Motteson Co. v. Willcuts, collector.—United States District Court, District of Minnesota (12 Fed. (2d) 447; T. D. 3844).

A corporation to be entitled to personal-service classification under section 200 of the revenue act of 1918 must meet all three requirements of the statute, and where some of the stockholders are not regularly engaged in the active conduct of the affairs of the company personal-service classification should be denied.

George Langstaff v. Lucas, collector.—United States District Court, Western District of Kentucky (9 Fed. (2d) 691; T. D. 3793).

Where an existing corporation having on hand an accumulated surplus is dissolved and all of the assets, including the surplus, are transferred to a partnership under an agreement that the surplus shall not be distributed, the dissolution of the corporation thereby distributes to stock holders the amount of the surplus.

The distribution of the surplus by dissolution of the corporation results in income to the stockholders subject to both normal and surtax rates as a liquidating dividend under section 201 (c) of the revenue act of 1918 and is not an ordinary dividend within the meaning of section 201 (a) of the act.

Affirmed, Circuit Court of Appeals, Sixth Circuit, on June 30, 1926.

Eva F. Warner v. Walsh, collector.—United States District Court for the District of Connecticut (10 Fed. (2d) 155; T. D. 3822).

Where a decedent by will bequeathed certain securities to trustees, directing the payment from the income and interest the sum of \$50,000 annually for life to his widow and providing that if the income was insufficient, then payment be made out of the corpus, the amounts received by the widow are taxable income and are not exempt, under section 1200 of the revenue act of 1917, amending section 4 of the revenue act of 1916, and section 213 (b) (3) of the revenue act of 1918, as property acquired by gift, bequest, devise or descent.

The case of *Irwin, collection, v. Gavit* (268 U. S. 161; T. D. 3710) followed.

M. Fowler v. United States and Mrs. Darlic Fowler v. United States.—United States District Court, Northern District of Texas (11 Fed. (2d) 895; T. D. 3879).

In computing the surtax under section 211 (a) and (b) of the revenue act of 1918 on the profit arising from the sale of mines, the method proscribed by article 13 of Regulations 45 should be followed.

Lee Hardware Co. v. United States.—United States District Court, District of Kansas (unreported to date; T. D. 3883).

Invested capital must be determined by deducting from earned surplus depreciation sustained on the basis of actual cost of buildings without offsetting appreciation in the value of the buildings.

Labelle Iron Works v. United States (256 U. S., 377; T. D. 3181).

Milton Dairy Co. v. Willcuts, collector.—United States District Court for the District of Minnesota (8 Fed. (2d) 178; T. D. 3751).

Undistributed net earnings for a given year do not constitute earned surplus or undivided profits so long as there is an unprovided for debit item appearing on the books of the corporation.

Chattanooga Savings Bank, administrator of Key, v. Brewer, collector.—United States District Court Eastern District of Tennessee (9 Fed. (2d) 982; T. D. 3796).

Where a corporation has on hand a surplus against which the stockholders make unauthorized withdrawals during the taxable year and in a subsequent taxable year the board of directors duly pass a resolution distributing the surplus and declaring the withdrawals as dividends, the withdrawals are income to the stockholders for the year in which received and not for the year in which authorized by the board. Unauthorized withdrawals by stockholders held not a loan from the company to stockholders but a distribution within the meaning of section 201 (a) of the revenue act of 1918.

United States v. Capps Manufacturing Co.—United States District Court for the Northern District of Georgia (9 Fed. (2d) 79; T. D. 3768).

Section 250 (d) of the revenue act of 1918 was superseded by section 250 (d) of the revenue act of 1921, which extended the time for suit by the United States for Federal taxes due under the revenue act of 1918 to five years from the date the return is filed.

Where a new corporation is organized and acquires all of the outstanding stock of an existing corporation taking over all of the assets of the latter corporation without provision for the payment of Federal taxes, the new corporation is liable in a suit by the United States under the trust-fund doctrine for taxes due and unpaid by the old corporation to the extent of the assets acquired.

Thomas Cronin Co. v. Lewellyn, collector.—United States District Court for the Western District of Pennsylvania (9 Fed. (2d) 974; T. D. 3795).

A taxpayer, who chooses the completed contract method of determining profits on long-term road contracts in accordance with article 36 of the Regulations 45 and 62, must include such profits as income for the year in which the work is completed, although the five-year guaranty period during which the taxpayer was obliged to keep the roads in repair had not expired.

Allegations of payment to and filing of returns with other collectors than the defendant are sufficiently answered by a denial of any liability for such payments or returns.

Under Pennsylvania practice act an averment that the defendant collector, having exhausted all sources of knowledge open to him and from all information received, coupled with his general knowledge of the matter, believes and avers that matters are untrue, is a sufficient affidavit of defense.

Ormsby M. Mitchell v. Bowers, collector.—United States District Court, Southern District of New York (9 Fed. (2d) 414; T. D. 3798).

Where a member of a partnership firm, holding a fifty-one (51) per cent interest, enters into an agreement with his wife to form a subpartnership to share profits and losses on a fifty (50) per cent basis, the wife does not become a member of the original firm and the total profits on the interest of the firm partner are taxable to him as income.

McDonald Coal Co. v. Heiner, collector.—United States District Court for the Western District of Pennsylvania (9 Fed. (2d) 992; T. D. 3801).

Where a corporation operating under a lease owned by a partnership whose members are stockholders of the corporation and having the same name, holds itself out to the Government as a corporation and files corporation-income and excess-profits tax returns and capital-stock tax returns, pays corporation taxes, both to the Government and to the State, and secures an abatement of taxes by representing itself to be a corporation operating the leases, the income from such operation is properly taxed to the corporation.

Where the members of a partnership become stockholders in a corporation which sues to recover back a tax, the actions of such persons in representing themselves to be a corporation in filing corporate returns and copies of minutes of corporate action, in accepting an allowance under a claim for abatement filed in the name of the corporation, and in certifying the sale and transfer of the partnership property to the corporation, operate as an estoppel against the corporation and prevent its recovering the tax in an action based upon the ground that the income was that of the partnership.

Galatoire Bros. v. Lines, collector.—United States District Court, Eastern District of Louisiana (11 Fed. (2d) 878; T. D. 3852).

Where property is leased for a stipulated cash rental per month, plus one-half of the yearly profits and the furnishing of board and lodging, the amount of profits and the value of board and lodging are not deductible as ordinary and necessary expenses for the taxable year, but are advance rentals, and should be prorated over the term of the lease as a capital expenditure.

A contemporaneous construction given to an act of Congress by the executive officers charged with its enforcement is entitled to great weight. A doubt can not be created, if none exists, for the purpose of deciding a case in favor of the taxpayer.

Fleming v. Bowers, collector.—United States District Court, Southern District of New York (11 Fed. (2d) 789; T. D. 3833).

A Federal court receiver is not an officer or employee of the United States within the meaning of section 201 (a) of the revenue act of 1917, and whether the fees of a Federal court receiver are subject to excess-profits tax under section 200 of the revenue act of 1917 depends upon the time and attention required by and devoted to the duties of the particular receivership.

George L. Shearer v. Anderson, collector.—United States District Court, Southern District of New York (unreported to date; T. D. 3860).

A loss sustained to an automobile maintained for personal use by damage due to the unauthorized use and faulty driving by a chauffeur is not deductible from income of the owner under section 214 (6) of the revenue act of 1918.

The unauthorized use and resulting damage to an automobile by a chauffeur is not a loss arising from theft within the meaning of section 214 (6) of the revenue act of 1918.

Under the rule of ejusdem generis the words "other casualty" used in section 214 (6) of the revenue act of 1918 must be construed as applicable only to casualties of the same general nature or class as those particularly enumerated.

Electric Reduction Co. v. Lewellyn, collector.—United States District Court for the Western District of Pennsylvania (8 Fed. (2d) 91; T. D. 3739).

Where goods are purchased and a trade acceptance is negotiated by the seller but the goods are not delivered to the purchaser, the relation is one of debtor and creditor, and a deduction for income-tax purposes can only be taken under section 234 (a) (5) of the revenue act of 1918 as a "bad debt" in the year in which the amount is charged off the books of the taxpayer, and the deduction can not be taken under section 234 (a) (4) of the revenue act of 1918 as a "loss sustained."

Joseph G. Hitner v. Lederer, former collector.—United States District Court for the Eastern District of Pennsylvania. (Unreported to date; T. D. 3905).

The value of United States Liberty Bonds received as compensation for services to a corporation is taxable income.

INJUNCTION

C. R. Staley v. Hopkins, collector et al.—United States District Court for the Northern District of Texas (9 Fed. (2d) 976; T. D. 3791).

Under the provisions of section 3224, Revised Statutes, an injunction will not lie against a collector of internal revenue to restrain the collection of an income tax legally assessed, although warrant of distraint was levied against a homestead.

Jesse C. McDowell v. Heiner, collector.—United States District Court for the Western District of Pennsylvania (9 Fed. (2d) 120; T. D. 3808).

Under the provisions of section 3224, Revised Statutes, an injunction will not lie against a collector of internal revenue to restrain the collection of fraud penalties, assessed under section 3176, Revised Statutes, as reenacted by the revenue act of 1913, and as amended by the revenue act of 1916 and as amended by section 1317 of the revenue act of 1918.

Congress has the constitutional power to provide that ad valorem additions to the tax as a penalty for filing a false and fraudulent return shall be assessed as a part of the tax and collected by distraint.

The cases of *Lipke v. Lederer* (259 U. S. 557; T. D. 3354) and *Regal Drug Corporation v. Wardell* (260 U. S. 386; T. D. 3422) distinguished.

The Joseph Garneau Co. v. Bowers, collector.—United States District Court for the Southern District of New York (8 Fed. (2d) 378; T. D. 3803).

Under the provisions of section 3224, Revised Statutes, injunction will not lie to restrain the collection of a tax where an appeal has been filed with the United States Board of Tax Appeals and the board has decided that it has jurisdiction because the assessment was made after the enactment of the revenue act of 1924.

Emanus Silk Co. v. McCaughn, collector.—United States District Court for the Eastern District of Pennsylvania (6 Fed. (2d) 660; T. D. 3804).

Under the provisions of section 3224 of the Revised Statutes injunction will not lie to restrain the collection of a jeopardy assessment made prior to the passage of the revenue act of 1924 where claim for abatement is filed after the passage of the act and upon its rejection an appeal is filed with the United States Board of Tax Appeals.

INSURANCE TAX

United States v. New York Life Insurance Co.—United States Circuit Court of Appeals for the Second Circuit (unreported to date; T. D. 3803).

Policies of life insurance containing an indemnity clause for total and permanent disability and double indemnity in the event of death due to accidental causes are subject to a premium tax on the issuance of life insurance policies under section 504 (a) of the revenue act of 1917 and section 503 (a) of the revenue act of 1918, and are also subject to a premium tax on the indemnity features as the issuance of casualty insurance policies under section 504 (c) of the revenue act of 1917 and section 503 (c) of the revenue act of 1918.

LEGACY TAX

Anna Woerishoffer et al., executors, v. United States.—Supreme Court of the United States (269 U. S. 102; T. D. 3794).

Taxes levied by section 29 of the act of June 13, 1898, were "imposed" within the repealing act of April 12, 1902, without assessment before July 1, 1902, as assessment is not a prerequisite to the "imposition" of the tax.

Where residuary legatees were entitled to demand legacies prior to July 1, 1902, the legacies were on that date vested in possession and enjoyment even though, on account of unpaid taxes, attorneys' fees, and administration expenses, the executors did not fully distribute the legacies until after July 1, 1902.

PROHIBITION

Mc-King Products Co. v. Blair, Commissioner of Internal Revenue.—Supreme Court of the United States (46 S. Ct. 544; T. D. 3885).

Decision of commissioner in refusing permits is final when there is sufficient evidence upon which to act, unless his action is clearly arbitrary or contrary to law.

SALES TAXES

J. P. Seeburg Piano Co. v. United States.—Court of Claims of the United States (unreported to date; T. D. 3893).

An automatic piano operated by depositing a coin in a slot is not taxable as a vending machine under paragraph 11 of section 900 of

the revenue act of 1921, the tax on pianos levied by paragraph 4 of section 900 of the revenue act of 1918 having been removed by Congress in enacting the revenue act of 1921.

STAMP TAXES

Trusler v. Crooks, collector.—Supreme Court of the United States (269 U. S. 475; T. D. 3810).

Section 3 of the future trading act is unconstitutional. The alleged stamp tax imposed thereby is not a tax but a penalty and its collection is unlawful.

George D. Provost and Cornelius W. Provost, copartners, v. United States.—Supreme Court of the United States (269 U. S. 443; T. D. 3811).

The stamp tax provisions of the revenue acts of 1917 and 1918 are applicable to a short sale transaction in stock and the tax is payable upon the transfer of the shares from the lender to the borrower who uses them for delivery on the customer's short sale and the transfer and delivery by the borrower to the lender of the certificates for the purchased shares to replace the shares borrowed.

The decision of the Court of Claims (T. D. 3878) affirmed.

TRANSPORTATION TAXES

Delaware, Lackawanna & Western Railroad Co. v. Bowers, collector.—(Unreported to date; T. D. 3816).

Frank messages transmitted by a telegraph company for a railroad company in exchange for passenger and freight services rendered by the railroad company to the telegraph company are not transmitted without compensation and are subject to the tax imposed by section 500 of the revenue act of 1921.

The case of *Western Union Telegraph Co. v. Delaware, Lackawanna & Western Railroad Co.* (282 Fed. 925; T. D. 3869), followed.

The Philadelphia Electric Co. v. United States.—Court of Claims of the United States (unreported to date; T. D. 3871).

Transportation for hire is taxable under sections 500 and 501 of the revenue acts of 1917 and 1918, although rendered by a private carrier not engaged generally in the transportation business and not a common carrier.

City of Wichita Falls, Texas, v. United States.—Court of Claims of the United States (unreported to date; T. D. 3899).

A municipal corporation in legislating to establish and pay for a general sewer system and in adopting the general plan and method to be followed acts in a public capacity, but when it engages in the actual work of construction, the letting of contracts, and the purchase of materials it acts in a ministerial capacity. A city is liable for payment of the transportation tax imposed by section 500 of the revenue act of 1918 upon the transportation of sewer pipe to be used in completing a sewage system.

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