

ANNUAL REPORT  
OF THE  
COMMISSIONER OF  
INTERNAL REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30

1939



UNITED STATES  
GOVERNMENT PRINTING OFFICE  
WASHINGTON : 1939

TREASURY DEPARTMENT

Document No. 3007

Internal Revenue

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## ANNUAL REPORT

OF THE

## COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
Washington, D. C., October 31, 1939.

The honorable the SECRETARY OF THE TREASURY.

SIR: I have the honor to submit the following report upon the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1939:

## COLLECTIONS

Total collections of internal revenue taxes during the year<sup>1</sup> amounted to \$5,181,573,953, as compared with \$5,658,765,314 during the fiscal year 1938, a decrease of \$477,191,361, or 8.4 percent.

Income tax collections received during the March and June quarters, 1938, which include the first two quarterly payments on 1937 earnings, amounted to \$1,454,888,502, while the corresponding figures for the year of this report are \$1,037,864,431. The taxes imposed on 1937 incomes were levied under the Revenue Act of 1936, while the Revenue Act of 1938 applied to 1938 incomes, the principal changes being in the method of computing capital gains and corporation tax rates.

The following table shows the increases or decreases in general sources of internal revenue for 1939 compared with 1938:

Summary of collections, fiscal years 1938 and 1939

General source	Fiscal year		Increase, or decrease (-)	
	1938	1939	Amount	Percent
<b>Income Tax Unit:</b>				
Corporation income tax.....	\$1,299,932,071.93	\$1,122,540,800.61	-\$177,391,271.32	-13.7
Individual income tax.....	1,286,811,881.82	1,028,833,795.49	-257,978,086.33	-20.0
Excess-profits tax.....	36,569,041.83	27,056,372.81	-9,512,669.02	-26.0
Unjust enrichment tax.....	6,218,733.52	6,683,334.54	464,601.02	7.5
Dividend tax * (repealed).....	42,308.51	1,234.64	-41,073.87	-99.4
<b>Total.....</b>	<b>2,629,972,039.73</b>	<b>2,185,115,599.09</b>	<b>-444,856,440.64</b>	<b>-16.9</b>
<b>Alcohol Tax Unit:</b>				
Distilled spirits, imported, excise tax.....	28,250,370.79	25,014,547.12	-3,235,823.67	-11.5
Distilled spirits, domestic, excise tax.....	231,815,990.00	238,500,244.87	6,684,254.87	2.9
Distilled spirits, rectification tax.....	10,333,776.29	10,077,293.20	-256,483.09	-2.5
Floor taxes (on stocks of Jan. 12, 1934, and June 30, 1938).....	11,016.46	5,437,570.63	5,426,554.17	49.3
Bottle, or container, stamps.....	9,813,560.41	9,871,017.19	57,456.78	.6
Wines, including fortifying brandy.....	6,947,688.26	7,754,747.08	807,058.82	11.8

\* Tax due on dividends declared between June 16 and Dec. 31, 1939.

<sup>1</sup> The year, unless otherwise noted, means the fiscal year ended June 30, 1939.



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## Summary of collections, fiscal years 1938 and 1939—Continued

General source	Fiscal year		Increase, or decrease (—)	
	1938	1939	Amount	Percent
<b>Alcohol Tax Unit—Continued.</b>				
Fermented malt liquors, excise tax.....	\$289,347,987.45	\$259,703,923.76	-\$29,644,064.69	-3.0
Special, or occupational, taxes.....	10,958,111.87	10,769,454.92	-188,656.95	-1.6
<b>Total.....</b>	<b>507,078,001.53</b>	<b>587,709,700.68</b>	<b>19,821,099.15</b>	<b>3.8</b>
<b>Miscellaneous Tax Unit:</b>				
Capital stock tax.....	139,348,566.58	127,203,006.90	-12,145,557.59	-8.7
Estate and gift taxes.....	416,874,004.85	360,715,210.12	-56,158,854.73	-13.5
Tobacco taxes.....	563,161,007.53	580,159,265.74	11,977,258.21	2.1
Sales taxes (manufacturers' excise taxes, admissions, communications, oleomargarine, documentary stamps, coal, etc.).....	594,050,718.00	534,735,304.48	-29,342,413.52	-3.7
Sugar tax.....	30,569,130.14	65,414,058.42	34,844,928.28	114.0
<b>Total.....</b>	<b>1,719,054,447.10</b>	<b>1,668,220,787.75</b>	<b>-50,824,659.35</b>	<b>-2.9</b>
<b>Accounts and Collections Unit:</b>				
Social Security Act, Title VIII, tax.....	502,918,025.45	529,835,533.76	26,917,508.30	5.3
Social Security Act, Title IX, tax.....	90,260,531.13	101,168,703.68	10,900,169.55	12.1
Carriers Taxing Act.....	149,475,666.36	109,426,627.62	-40,049,038.76	-26.6
<b>Total.....</b>	<b>742,654,222.97</b>	<b>740,428,865.06</b>	<b>-2,225,357.91</b>	<b>-.3</b>
<b>Total, all collections.....</b>	<b>3,686,765,314.33</b>	<b>3,161,573,952.68</b>	<b>-477,191,361.75</b>	<b>-5.4</b>

## Comparative statement of tax collections by quarters, fiscal years 1938 and 1939

Quarter ended—	Income taxes	Miscellaneous internal-revenue taxes	Social Security and Carriers Act taxes	Total collections
Sept. 30, 1937.....	\$571,700,169.28	\$715,569,568.99	\$103,192,773.03	\$1,450,762,511.30
Dec. 31, 1937.....	559,055,262.37	607,320,772.99	290,349,463.47	1,377,331,618.83
Mar. 31, 1938.....	826,357,778.15	517,828,594.81	159,048,645.06	1,502,935,018.02
June 30, 1938.....	628,530,724.07	528,936,197.70	170,069,344.41	1,327,536,266.18
<b>Fiscal year 1938.....</b>	<b>2,586,243,953.87</b>	<b>2,329,861,134.49</b>	<b>742,660,225.97</b>	<b>5,658,765,314.33</b>
Sept. 30, 1938.....	562,716,572.51	666,232,573.67	160,397,311.90	1,399,256,458.08
Dec. 31, 1938.....	550,793,594.05	564,066,260.76	166,425,753.60	1,281,885,608.41
Mar. 31, 1939.....	803,541,813.43	608,504,711.85	228,716,424.38	1,340,762,949.66
June 30, 1939.....	434,323,617.11	550,366,944.14	778,979,375.18	1,163,669,936.43
<b>Fiscal year 1939.....</b>	<b>2,151,374,597.10</b>	<b>2,269,770,490.42</b>	<b>740,428,865.06</b>	<b>5,161,573,952.58</b>

Note.—Effective July 1, 1938, the rate on distilled spirits (except brandy) was increased from \$2 to \$2.25 per tax gallon.

The capital stock tax is due to be paid in the September quarter and the gift tax in the March quarter. Other miscellaneous taxes are payable monthly. The March quarter includes full-paid calendar year income tax returns.

The tax on bituminous coal was effective June 21, 1937, and on sugar Sept. 1, 1937; therefore, a full 12 months of returns from these taxes were not received during the fiscal year 1938.

The taxes on future delivery, production, refining, or processing of crude petroleum, brewers' wort, malt, chewing gum, matches (at the one-half cent and 2 cent rates), toilet preparations (at the 5 percent rate), furs, phonograph records, sporting goods and cameras were repealed as of close of business June 30, 1938. Monthly returns under Title VIII of the Social Security Act were discontinued after the return for December, 1938, pay rolls, and quarterly returns instituted. This change produced payments for 10 months only during the fiscal year 1938.

The quarterly collections under Title IX of the Social Security Act were at the 1 percent rate during the first half of the fiscal year 1938 and at 2 percent for the last half; whereas payments during the first half of the fiscal year 1939 were at the 2 percent rate and at 3 percent during the last half.

Five quarterly payments were received under the Carriers Taxing Act during the fiscal year 1938, due to an extension of time for payment of the quarter ended Mar. 31, 1937.

In the appendix will be found tables showing the amount of internal-revenue tax receipts in detail for the year, with statements of comparative collections by districts, States, and Territories during the fiscal years 1938 and 1939. Tables are presented also showing the

quantities of liquor, tobacco, oleomargarine, etc., tax paid for consumption.

*Additional assessments.*—The additional assessments, including interest and penalties, resulting from office audits and field investigations made during the fiscal years 1938 and 1939, were as follows:

Class of tax	Fiscal year	
	1938	1939
<b>Income.....</b>	<b>\$262,835,901.07</b>	<b>\$270,487,977.51</b>
<b>Miscellaneous internal revenue:</b>		
Estate.....	53,307,904.68	59,014,649.49
Gift.....	8,436,926.69	5,247,767.42
Capital stock.....	1,163,743.43	1,302,784.54
Sales.....	5,170,923.22	8,479,047.99
Liquors.....	5,371,753.30	3,510,941.10
Miscellaneous.....	18,156,429.45	19,153,519.80
Tobacco.....	234,034.49	344,588.19
Coal.....	31,080.37	312,564.31
Silver.....	121,950.87	18,647.86
Sugar.....	859.38	4,955.83
<b>Total miscellaneous.....</b>	<b>96,022,581.55</b>	<b>* 97,428,746.83</b>
<b>Social Security and Carriers Acts.....</b>	<b>28,314,575.02</b>	<b>* 26,902,431.93</b>
<b>Grand total.....</b>	<b>354,703,067.97</b>	<b>403,812,156.27</b>

\* Includes, for income taxes, \$768,773,052.51 from the Income Tax Unit and \$10,714,925 from the Accounts and Collections Unit. The assessments of the Income Tax Unit include \$28,029,903.37 made under the (partly) provisions of section 270 of the Revenue Act of 1926 and section 275 of subsequent Revenue Acts.

\* Includes, for miscellaneous internal revenue, \$76,073,201.73 from the Miscellaneous Tax Unit, \$17,832,601 from the Accounts and Collections Unit, and \$3,510,941.10 from the Alcohol Tax Unit.

\* Includes, for Social Security and Carriers Acts, \$5,523,843.03 from the social security tax activities of the Accounts and Collections Unit and \$21,378,588 from the collectors' offices.

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

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1938 and 1939

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1938	1939	1938	1939	1938	1939
<b>Refund of internal-revenue collections:</b>						
Income taxes.....	159,233	130,186	\$24,329,416.27	\$27,390,777.03	\$5,217,768.39	\$4,925,559.52
<b>Miscellaneous internal-revenue taxes:</b>						
Bituminous coal.....	101	68	2,762.18	2,330.27	77.19	65.50
Capital stock.....	4,190	2,589	563,221.26	450,043.14	85,670.33	33,308.59
Distilled spirits.....	5,133	7,903	215,654.90	227,161.73	6,836.04	2,613.53
Estate.....	1,413	1,336	4,609,790.64	3,500,014.05	533,035.87	679,579.32
Gift.....	678	580	543,887.04	923,614.42	51,459.22	117,684.71
<b>Miscellaneous tax:</b>						
Narcotics.....	416	340	102,835.04	207,185.45	21,023.22	21,023.75
Sales.....	150	123	274.46	218.17	3.19	-----
Sugar.....	1,414	1,302	1,167,022.01	1,559,049.47	82,630.78	312,900.83
Tobacco.....	5	1,288	1,070.00	980,019.90	-----	420.56
Pay roll taxes:						
Carriers.....	1,247	626	131,806.92	63,413.91	9.74	187.53
Social Security, Title VIII.....	1,023	5,160	49,201.84	380,282.48	2,155.16	29,602.99
Social Security, Title IX.....	3,409	18,013	420,877.45	1,382,517.67	19,463.83	42,730.72
Agricultural adjustment.....	18,963	84,773	10,200,359.64	12,293,817.96	393,456.80	533,587.15
<b>Total.....</b>	<b>192,985</b>	<b>258,144</b>	<b>42,432,553.21</b>	<b>49,413,686.40</b>	<b>6,734,049.72</b>	<b>6,449,568.72</b>

Number of claims paid and the amount of refunds, payments, and repayments, including interest, during the fiscal years 1938 and 1939—Continued

Class of tax	Number of claims		Amount refunded or repaid		Interest allowed (included in amount refunded)	
	1938	1939	1938	1939	1938	1939
Repayments (not refund of taxes erroneously collected):						
Redemption of stamps:						
Distilled spirits.....	3,436	2,268	\$130,745.31	\$60,113.34	\$1,661.85	\$1,016.26
Miscellaneous.....	2,067	2,360	179,584.31	379,230.13	7,802.81	46,310.52
Narcotics.....	60	101	282.98	1,068.79	1.54	
Silver.....	2	3	2,346.55	104.61		
Tobacco.....	1,663	1,745	1,297,271.27	1,328,945.73		
Total.....	7,328	6,475	1,610,233.43	1,776,501.60	9,466.20	47,326.78
Drawbacks:						
Alcohol.....	814	656	224,126.86	176,157.78		
Tobacco.....	22	13	6,694.29	2,736.63		
Total.....	836	669	230,821.15	178,894.41		
Grand total.....	208,652	265,291	44,273,607.79	51,372,062.41	6,743,535.92	6,496,913.50

NOTE.—There were also refunded from Philippine coconut oil tax collections (trust fund) the amounts of \$484,891.66, including \$35.11 interest, covering 759 claims, during the fiscal year 1938, and \$91,359.69, including \$3,471.10 interest, covering 700 claims during the fiscal year 1939.

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

#### COST OF ADMINISTRATION

The amount of \$58,740,000 was appropriated for the fiscal year 1939 for salaries and expenses in connection with the assessment and collection of internal revenue taxes and the administration of the internal revenue laws. The expenditures and obligations against this appropriation were \$58,662,969, leaving an unexpended balance of \$77,031. The expenditures do not include amounts expended for refunding taxes illegally or erroneously collected and for redeeming stamps. The cost of collecting a total of \$5,181,573,953 during the year was \$1.13 per \$100, compared with \$1.03 per \$100 for 1938.

During the year \$4,200,000 of the unexpended balance of \$4,224,642 remaining from the \$7,578,906 transferred from the Department of Agriculture for the fiscal year 1938 for salaries and administrative expenses in connection with making refunds authorized by Titles IV and VII of the Revenue Act of 1936 was allowed by Congress for such salaries and administrative expenses for 1939. The amount expended and obligated from this fund amounted to \$3,759,532, leaving an unexpended balance of \$440,468.

**Personnel.**—A comparative statement of the number of employees in the various branches of the Internal Revenue Service on June 30, 1938, and on June 30, 1939, is given in the following table:

Branch of service	June 30, 1938	June 30, 1939	Increase or decrease (—)
Employees in the departmental service.....	4,580	4,202	-378
Offices of collectors of internal revenue.....	2,264	2,355	91
Internal revenue agents' forces:			
Income and estate taxes.....	4,038	4,804	166
Miscellaneous and sales taxes.....	49	47	-2
Offices of district supervisors.....	4,102	4,147	45
Miscellaneous field force (Alcohol Tax Unit).....	19	17	-2
Supervisors of accounts and collections.....	45	46	1
Field force (Intelligence Unit).....	296	298	2
Field force (Assistant General Counsel's Office).....	27	179	152
Field force (Technical Staff).....	22	528	506
Special employee (fraud fund).....	1		-1
Total.....	22,046	22,628	577

<sup>1</sup> Exclusive of 463 employees on the refunding processing tax roll and 4 employees on the silver tax roll.

<sup>2</sup> Exclusive of 141 temporary employees on the internal revenue roll, 317 permanent and 40 temporary employees on the refunding processing tax roll.

<sup>3</sup> Exclusive of 29 temporary employees and 416 general deputy collectors on the refunding processing tax roll.

<sup>4</sup> Exclusive of 8 employees on the silver tax roll.

<sup>5</sup> Exclusive of 5 temporary employees.

There were 103 employees retired on annuity during the fiscal year 1939, of whom 44 were retired on account of disability.

#### IMPORTANT LEGISLATIVE AND OTHER CHANGES AFFECTING THE BUREAU DURING THE FISCAL YEAR 1939

Public, No. 1, Internal Revenue Code, approved February 10, 1939, codifies without substantive change all the United States statutes of a general and permanent nature relating exclusively to internal revenue in force on January 2, 1939, and also such of the temporary statutes of that description as relate to taxes, the occasion of which may arise after the enactment of the Code.

Public, No. 18, approved April 3, 1939, provides that the provisions of section 3 of the Act of March 27, 1934 (48 Stat. 505), as amended by the Act of June 25, 1936 (49 Stat. 1926), relating to the excess profits to be paid into the Treasury on Navy contracts, shall be applicable to contracts for aircraft for the Army. It also increases the allowable profit from 10 percent to 12 percent of the total contract price, provides for a more liberal net loss carry-over, and adds provision for a carry-over of a deficiency in profit.

Public, No. 32, approved April 12, 1939, Public Salary Tax Act of 1939, amends the income tax provisions of the Internal Revenue Code to provide for the taxation of compensation of State and local officers and employees, teachers in Alaska and Hawaii, and judges of the courts of the United States who took office on or before June 6, 1932, and gives the consent of the United States to nondiscriminating taxation of compensation, received after December 31, 1938, for personal service as an officer or employee of the United States, any Territory or possession or political subdivision thereof, the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, by any duly constituted taxing authority having jurisdiction to tax such compensation. It also provides retroactive relief for State and local officers and employees for taxable years beginning before January 1, 1939.

Public, No. 155, approved June 29, 1939, Revenue Act of 1939, amends the Internal Revenue Code in several respects and contains a number of retroactive provisions, the most important changes being those made in the corporation income tax structure for taxable years beginning after December 31, 1939. For such years, corpora-

tions are permitted to carry over a net operating business loss for a period of two years; a flat corporate tax of 18 percent is imposed upon corporations with incomes above \$25,000; corporations in bankruptcy or receivership, joint stock land banks, rental housing corporations, banks, insurance companies, China Trade Act corporations, and corporations in the possessions of the United States are taxed at the rates applicable to other corporations; and the \$2,000 limitation applicable to capital losses of corporations is repealed as to all corporations except personal holding companies and foreign personal holding companies. Corporations are given the right to increase their capital stock valuations for the fiscal years ending June 30, 1939, and June 30, 1940. The Act amends the income tax provisions to provide for changes in the treatment of assumption of indebtedness in connection with corporate reorganizations; the basis of nontaxable stock dividends and stock rights; discharge of indebtedness of a corporation in an unsound financial condition; limitations on the foreign tax credit of corporations; employees' trusts; the use of the last-in first-out method of taking inventory; the method of reporting compensation for services rendered over a period of five calendar years or more; tax-free exchanges and distributions in obedience to the orders of the Securities and Exchange Commission; loans received from the Commodity Credit Corporation; charitable contributions to possessions of the United States and charities in such possessions; and domestic corporations referred to as Pan-American trade corporations. Changes are also made in respect of Federal tax liens in the case of securities, and in respect of the collection of tax on insolvent banks; additional time is allowed for filing claims for refund of taxes paid under the Agricultural Adjustment Act; and the temporary excise taxes which otherwise would have expired in 1939 are extended for two years.

During the fiscal year there became effective Public, No. 696, Seventy-fifth Congress, third session, which reclassified numerous provisions of the Bankruptcy Act into Chapter X relating to corporate reorganizations, Chapter XI relating to arrangements of unsecured indebtedness, Chapter XII relating to real property arrangements by persons other than corporations, and Chapter XIII relating to wage earners' plans. The Act provides for the nonrecognition of income arising from the cancellation of indebtedness in proceedings under Chapters X to XIII, inclusive, and for the reduction of basis of the debtor's property when there has been a cancellation or reduction of indebtedness in proceedings under Chapters X to XIII, inclusive. In addition, the provisions of the Bankruptcy Act relating to bankruptcy for liquidation were amended so as to require that Federal tax claims as well as other claims should be filed within six months of the first date set for the first meeting of creditors, provided that upon application before the expiration of the period and for cause shown the court may grant a reasonable fixed extension of time for the filing of claims by the United States.

The program of decentralizing the determination of income, profits, estate, and gift tax liabilities, inaugurated during the fiscal year 1938, has been continued and consummated during the fiscal year 1939. The important features of this administrative change, together with the results of its operations during the period in force, are set forth in that portion of this report which deals with the Technical Staff.

### ACCOUNTS AND COLLECTIONS UNIT

The Accounts and Collections Unit is the central administrative organization for the 64 internal-revenue collection districts and makes the administrative audit of all expenditures for the Internal Revenue Service. Since April 1, 1938, the Unit has been concerned with the administration of the taxes under the Social Security Act and under the Carriers Taxing Act of 1937. The Internal Revenue Code, approved on February 10, 1939, codified the taxing provisions of the Social Security Act, Titles VIII and IX, and the provisions of the Carriers Taxing Act of 1937, in Chapter 9, Subchapters A, C, and B, respectively. Subchapters A and B became effective as of April 1, 1939, and Subchapter C as of January 1, 1939.

There were 17,708,857 tax returns filed in collectors' offices during the year, as compared with 25,584,889 filed during 1938, a decrease of 7,876,032. Of the total returns filed, 7,571,683 were income-tax returns, compared with 7,616,196 filed in 1938, a decrease of 44,513. The decrease in tax returns filed may be largely attributed to the change whereby returns under Title VIII of the Social Security Act are now filed on a quarterly rather than on a monthly basis.

A total of 12,594,476,279 revenue stamps, valued at \$1,144,003,042, were issued to collectors of internal revenue and the Postmaster General during the year, compared with 12,064,313,036 stamps, valued at \$1,113,890,081, issued during 1938.

Revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited to their accounts, amounted to \$38,757,176. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale. There were 431 applications allowed for restamping packages from which the original stamps had been lost, mutilated, or destroyed, as compared with 755 applications in the preceding year.

During the year 45,671 income tax, 14,572 miscellaneous tax, and 112,461 social security tax returns were investigated by field deputy collectors and 11,714,333 information returns were verified. At the close of business June 30, 1939, there were outstanding in the 64 collection districts, for field investigation, 5,205 income tax returns, compared with 7,416 as of June 30, 1938. The number of information returns on hand June 30, 1939, was 6,026,786, compared with 6,658,256 as of June 30, 1938. On June 30, 1939, there were 205,980 warrants for distraint in the custody of the collectors' field forces for collection, compared with 123,780 as of June 30, 1938.

Collectors of internal revenue, after having taken the necessary administrative action, transmitted to the Bureau or otherwise disposed of 312,429 claims, as compared with 325,749 in 1938, a decrease of 13,320. The number of claims on hand in collectors' offices at the end of the fiscal year was 22,627, compared with 7,875 at the close of the previous fiscal year.

During the year 363,694 warrants for distraint were served by field deputy collectors of internal revenue, which resulted in the collection of \$47,897,126. An average of 2,704 producing field deputy collectors made a total of 1,889,579 revenue-producing investigations, including the serving of warrants for distraint, compared with 2,745,923 such investigations made by an average of 2,688 producing field deputy collectors in the preceding year. The total amount collected and reported for assessment by field deputy collectors was \$97,826,243, as

compared with \$92,709,897 in the previous year. The average number of investigations made per field deputy and the average amount of tax collected and reported for assessment were 699 and \$36,178, respectively, as compared with 1,022 and \$34,490 in 1938. The total collections and assessments for the fiscal year 1939, namely, \$97,826,243, represent the largest amount of revenue produced by the field deputy collectors since 1920, when the present system of keeping production records went into effect, and is the greatest in the history of the Bureau.

The supervisors of accounts and collections submitted 115 reports covering their examination of the accounts of collectors of internal revenue during the year, compared with 100 reports submitted during 1938. Every collector's office was examined at least once, and all but 16 of the collectors' offices were examined twice during the year. The internal-revenue stamps in the office of the United States internal-revenue stamp agent for the Philippine Islands were verified twice by the auditor general for the Philippines during the year. Five new collectors and three acting collectors were installed during the fiscal year. Three collectors' offices were transferred under renewal bonds.

In administering the personnel of the several collection districts the provisions of the Classification Act of 1923 and amendatory Acts, and decisions of the Comptroller General relating thereto, have been closely adhered to. The policy has been continued of making such appointments as have been authorized in the field collection service at the minimum salary rate of the appropriate grade and all applications for positions have been carefully scrutinized and investigated with a view to maintaining the usual high standard of requirement for employment.

The Disbursement Accounting Division administratively examined and recorded 1,440 monthly accounts of collectors of internal revenue, internal revenue agents in charge, district supervisors, including the Philippine branch of the district of Maryland, the internal revenue salary payments made by the special disbursing agent, San Juan, P. R., and the special disbursing agent, Paris, France, comprising a total of 123,281 vouchers, in addition to which 8,671 expense vouchers of employees and 13,361 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the chief disbursing officer, Treasury Department, or General Accounting Office for payment.

*Assessments of social security taxes.*—During the year 5,056 assessment lists, an increase of 1,618 over the previous year, were approved by the Commissioner. These lists included original and additional assessments of taxes under Titles VIII and IX of the Social Security Act and under the Carriers Taxing Act of 1937. Included in this total were 1,552 lists prepared by the collectors' offices and adjusted by the Bureau, consisting of 8,613,033 items totaling \$766,005,472, and 3,504 lists prepared in the Bureau, consisting of 54,706 items totaling \$5,523,844, as further analyzed in the following tabulations:

*Analysis of social security tax assessments appearing on collectors' lists*

Source	Items	Tax and penalty	Interest	Total
Title VIII, Social Security Act.....	5,159,364	\$361,290,963.62	\$434,744.24	\$361,725,707.86
Title IX, Social Security Act.....	384,448	101,438,333.31	207,140.62	101,645,473.63
Carriers Taxing Act.....	35,221	100,231,127.49	3,563.14	100,234,690.63
Total.....	5,578,833	562,960,424.42	645,408.00	563,605,832.42

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

Source	Items	Tax	Penalty	Interest	Total
Title VIII, Social Security Act.....	22,633	\$709,740.37	\$109,711.65	\$33,213.51	\$852,665.53
Title IX, Social Security Act.....	31,738	3,502,732.70	429,054.41	257,300.72	4,290,817.83
Carriers Taxing Act.....	335	151,813.31	23,214.30	6,101.76	181,129.37
Total.....	54,706	4,364,286.38	562,000.36	296,615.99	5,222,902.73

*Taxes under title VIII of the Social Security Act.*—Collections of taxes imposed under title VIII of the Social Security Act amounted to \$529,835,533 for the year, as compared with \$502,918,025 for 1938, an increase of \$26,917,508. These amounts include both the employees' tax and the employers' tax, each of which was imposed at the rate of 1 percent of taxable wages paid. There were 7,520,711 quarterly returns filed during the fiscal year, as compared with 13,604,481 monthly and 1,728,215 quarterly returns filed in the preceding year—during which the requirement that returns be filed quarterly was adopted, effective as of January 1, 1938.

There were 51 title VIII tax returns on hand in the Bureau on July 1, 1938; during the year, 17,051 were received, and 16,859 were closed, leaving 192 on hand June 30, 1939. The returns received during the year consisted of (1) returns prepared under authority of section 3176, as amended, Revised Statutes of the United States, and section 3612 of the Internal Revenue Code and (2) returns which collectors did not list for assessment because they were in doubt whether liability existed. The reduction in the number of returns received in and closed by the Bureau as compared with the previous fiscal year is due to the fact that on November 1, 1937, the complete and final audit of title VIII tax returns was transferred to offices of collectors of internal revenue.

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

*Claims under title VIII of the Social Security Act received and disposed of during the fiscal year 1939*

Claims:	Number
Pending at beginning of year.....	11,813
Filed during year (new claims).....	17,194
Received from other sources.....	471
Total to be disposed of.....	29,478
Allowed in full or in part.....	17,022
Rejected.....	7,083
Cancelled.....	193
Total disposed of.....	24,298
Pending at end of year.....	5,180
Certificates of allowance issued when no claims were filed.....	1,422
Overassessments settled by:	Amount
Abatement.....	\$671,431.00
Refund.....	379,668.25
Total.....	1,051,099.25
Interest.....	32,848.91
Grand total.....	1,083,948.16

NOTE.—Included in the allowed claims shown in the above tabulation were 10,325 collectors' claims for abatement. There were also allowed 319 collectors' claims recommending refunds of \$5,911.22, plus interest of \$306.70. Of the claims disposed of during the year, the amount rejected totaled \$178,118.23.

*Offers in compromise.*—On July 1, 1938, there were on hand 7 offers in compromise, aggregating \$11,848, which had been submitted in settlement of an aggregate liability of \$13,532, incurred under title VIII. There were 105 offers received, in the total amount of \$15,878, involving an aggregate tax liability of \$50,139; 14 offers in the amount of \$2,838 were accepted in settlement of tax liability of \$5,494; 47 offers, amounting to \$20,012 and involving tax liability of \$43,719, were rejected, leaving on hand at the close of the year, 51 offers totaling \$4,876 and involving tax liability of \$14,457.

The plan adopted in January, 1938, for coordination between the Bureau and the Social Security Board was continued during the fiscal year. At the beginning of the fiscal year there were pending before the Bureau 47 inquiries from the Board relating to individuals involved in both a tax claim or request for a ruling under title VIII of the Social Security Act, pending before the Bureau, and a claim for old-age benefits under title II of the Act, pending before the Board. During the fiscal year, 298 similar inquiries were received from the Board and 268 inquiries were disposed of, leaving 77 pending at the close of the fiscal year. Copies of 449 opinions of the general counsel of the Social Security Board were furnished to the Bureau and copies of 180 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Board.

*Tax under title IX of the Social Security Act.*—The tax under title IX of the Social Security Act is imposed on employers of eight or more. The rate is 3 percent on taxable wages payable with respect to employment for 1938. Collections amounted to \$101,166,703, as compared with \$90,266,534 for the fiscal year 1938, an increase of \$10,900,169. There were 367,235 returns filed during the fiscal year, as compared with 339,651 filed during the preceding fiscal year.

The return for each calendar year is due on January 31 following the close of the year unless an extension is granted under the provisions of section 905(b) of the Act.

Against the tax imposed under title IX, a taxpayer is entitled to a credit (not exceeding 90 percent of the tax) for contributions paid to unemployment funds under a State law approved and certified by the Social Security Board to the Secretary of the Treasury if such contributions are paid before the date the Federal return is required to be filed. An exception to the foregoing was provided by section 810 of the Revenue Act of 1938, under which credit against the tax for 1936 is allowable for contributions for that year, paid on or before July 26, 1938.

For the year 1936 there were 35 States and the District of Columbia having unemployment compensation laws certified by the Board, and for the years 1937 and 1938 there were 48 States, the District of Columbia, and the Territories of Alaska and Hawaii with laws so certified.

For the purpose of enabling the Bureau to determine whether the amount of credit claimed by a taxpayer for contributions to a State is correct, each State executes and furnishes the Bureau with a statement for each employer, showing the amount of contributions paid by the employer before the date the Federal return is required to be filed and the amount paid thereafter. During the fiscal year 1939 there were received from the States 59,222 such statements for 1936, 41,828 for 1937, and 635,212 for 1938.

Many States have inaugurated a field investigation program in connection with the administration of the State unemployment laws resulting in numerous correction statements being submitted to the Bureau, showing a change in the amount standing to the employer's credit in the State fund. This causes a considerable number of cases to be reopened for audit by the Bureau.

In addition to the credit against the Federal tax allowable under section 902 of the Social Security Act for contributions actually paid into a State fund, the taxpayer may be entitled to a further credit under section 909 of the Social Security Act and articles 212 and 213 of Regulations 90, as amended by Treasury Decision 4876, approved November 30, 1938. This further or additional credit is allowable to an employer if, by reason of having stabilized the employment of his employees in any State, he is granted a "merit rate" under the law of the State and is thereby permitted to pay contributions to such State at a lower rate than that paid generally by other employers. Certain conditions with respect to a State law are imposed by section 910 of the Act that must be met before an employer may be entitled to the additional credit. For the calendar year 1938 the State of Wisconsin was the only State having a law that complied with the conditions prescribed by section 910. For that year there were 110 employers with employment in that State who were granted a "merit rate," 31 of whom had a zero rate and were relieved from paying contributions entirely for that year, and 79 with a rate of 1 percent. By reason of such "merit rate" these employers were entitled to a credit against the 3 percent Federal tax of 2.7 percent of the pay roll in the State of Wisconsin.

*Number of title IX returns (annual) received, reopened, and disposed of by the Bureau during the fiscal year 1939 and the number pending at the beginning and close of the year, by tax years.*

Tax year	On hand July 1, 1938	Received during year	Reopened during year	Total	Disposed of during year	On hand June 30, 1939
1936.....	23,620	15,423	21,544	60,583	57,600	2,984
1937.....	276,461	43,022	9,628	329,111	289,054	40,057
1938.....	None	303,759	None	303,759	None	303,759
Total.....	300,107	367,235	31,172	698,514	347,553	351,151

The Bureau submitted 298 returns to the field for investigation during the fiscal year. Independent of these cases, the field force submitted reports, prepared in connection with income tax investigations, for the years 1936 and 1937, which are included in the following table:

*Revenue agents' reports received and disposed of by the Bureau during the fiscal year 1939 and the number pending at the beginning and close of the year, by tax years.*

Tax year	On hand July 1, 1938	Received during year	Total	Disposed of during year	On hand June 30, 1939
1936.....	451	5,910	6,370	6,060	304
1937.....	55	5,615	6,070	5,869	1,101
Total.....	506	12,524	13,040	11,929	1,405



Of the total of 11,635 revenue agents' reports disposed of during the year, 2,038 were closed showing no change in tax liability, 8,533 showing deficiencies in tax amounting to \$1,218,630.33, and 1,064 showing overassessments of \$160,989.

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

Claims under title IX of the Social Security Act received and disposed of and certificates of overassessment issued during the fiscal year 1939

Claims:	Number
Pending at beginning of year.....	6, 234
Filed during year (new claims).....	16, 079
Received from other sources.....	296
Total to be disposed of.....	22, 609
Allowed in full or in part.....	9, 576
Rejected.....	4, 462
Canceled.....	132
Total disposed of.....	14, 170
Pending at end of year.....	8, 439
Certificates of overassessment and certificates of allowance issued when no claims were filed.....	11, 239
Overassessments settled by:	Amount
Abatement.....	\$1, 054, 294. 99
Credit.....	41, 742. 15
Refund.....	1, 277, 909. 17
Total.....	2, 373, 946. 31
Interest.....	39, 769. 14
Grand total.....	2, 413, 715. 45

NOTE.—Included in the allowed claims shown in the above tabulation were 2,235 collectors' claims for abatement. There were also allowed 4,375 collectors' claims recommending refunds of \$60,306.72, plus interest of \$2,467.42. Of the claims disposed of during the year, the amount rejected totaled \$326,064.33.

*Offers in compromise.*—On July 1, 1938, there were on hand 13 offers in compromise, aggregating \$1,031, which had been submitted in settlement of an aggregate liability of \$6,829, incurred under title IX. There were 154 offers received, in the total amount of \$17,838, involving an aggregate tax liability of \$117,073; 13 offers in the amount of \$3,671 were accepted in settlement of tax liability of \$10,135; 73 offers, amounting to \$6,972 and involving tax liability of \$67,313, were rejected, leaving on hand at the close of the year 81 offers totaling \$8,226 and involving tax liability of \$46,454.

*Taxes under the Carriers Taxing Act of 1937.*—Collections of employers' tax and employees' tax under the Carriers Taxing Act of 1937 aggregated \$109,419,456, as compared with \$149,434,336 for the previous year, a decrease of \$40,014,878. Each tax was imposed at the rate of 2½ percent of the taxable compensation. Collections of employee representatives' tax, which was imposed at the rate of 5½ percent of the taxable compensation, amounted to \$7,169, as compared with \$41,330 for the previous year, a decrease of \$34,161. There were 30,621 returns filed by employers and 1,407 returns filed by employee representatives, an increase of 10,063 and 536, respectively, over the previous year.

On September 3, 1938, the complete and final audit of returns under the Carriers Taxing Act of 1937 was transferred from the Bureau in

Washington to the office of the collectors of internal revenue, because it was believed that such audit could be conducted more efficiently in the field where closer contact can be had with taxpayers. The order of transfer affected all returns received in collectors' offices on and after October 1, 1938.

Number of returns under the Carriers Taxing Act of 1937 received and disposed of by the Bureau during the fiscal year 1939 and the number pending at the beginning and close of the year

	On hand June 30, 1938	Received during year	Disposed of during year	On hand June 30, 1939
Employers' returns.....	1, 075	10, 719	11, 702	3
Employee representatives' returns.....	73	567	639	1
Total.....	1, 148	11, 286	12, 341	3

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

Claims under the Carriers Taxing Act received and disposed of during the fiscal year 1939

Claims:	Number
Pending at beginning of year.....	711
Filed during year (new claims).....	698
Received from other sources.....	14
Total to be disposed of.....	1, 423
Allowed in full or in part.....	1, 093
Rejected.....	191
Canceled.....	47
Total disposed of.....	1, 331
Pending at end of year.....	92
Certificates of allowance issued when no claims were filed.....	13
Overassessments settled by:	Amount
Abatement.....	\$203, 449. 45
Credit.....	163, 348. 29
Refund.....	92, 385. 49
Total.....	459, 183. 23
Interest.....	186. 54
Grand total.....	459, 369. 77

NOTE.—Included in the allowed claims shown in the above tabulation were 133 collectors' claims for abatement. There were also allowed 25 collectors' claims recommending refunds of \$146.85 plus interest of \$2.20. Of the claims disposed of during the year, the amount rejected totaled \$68,973.37.

A plan for coordination between the Bureau and the Railroad Retirement Board, similar to that in effect between the Bureau and the Social Security Board, was adopted for the purpose of achieving uniformity and consistency in the interpretation and application of the similar provisions of the Carriers Taxing Act of 1937 and the Railroad Retirement Act of 1937. From the inception of the plan in March, 1939, to the close of the fiscal year, the Bureau received seven inquiries from the Board. Of these inquiries, five were disposed of, leaving two pending at the close of the fiscal year. Copies of 298 opinions of the general counsel of the Railroad Retirement Board were furnished to the Bureau and copies of 35 opinions of, or rulings approved by, the Chief Counsel for the Bureau were transmitted to the Board.

The Railroad Unemployment Insurance Act, approved June 25, 1938, which is administered by the Railroad Retirement Board, provides for exclusion from the tax imposed by title LX of the Social Security Act (codified, effective as of January 1, 1939, in Subchapter C, Chapter 9, Internal Revenue Code) on and after July 1, 1939, of compensation payable for service performed in the employ of an employer as defined in that Act and service performed as an employee representative as defined therein. Information was exchanged by the Bureau and the Board in regard to the status of approximately 1,365 persons who are employers as defined in the Railroad Unemployment Insurance Act and who incur no liability after June 30, 1939, for the tax imposed by Subchapter C, Chapter 9, Internal Revenue Code.

#### INCOME TAX UNIT

*General functions.*—The Income Tax Unit is charged with the administration of the internal-revenue laws with reference to taxes on income, excess profits of corporations, excess profits on Navy and National Defense Act contracts, unjust enrichment tax, and refunds of certain processing taxes. The administration includes interpretative instructions and rulings regarding the provisions of the revenue laws relating to such taxes and the conduct of audits and field investigations of returns filed for the purpose of securing the correct determination of tax liabilities as required by law.<sup>1</sup>

#### INCOME AND EXCESS-PROFITS TAXES

*Collections.*—During the fiscal year 1939, collections of income and excess-profits taxes amounted to \$2,178,430,970. This compares with \$2,622,812,996 collected in the fiscal year 1938, a decrease of \$444,382,026, or 16.9 percent. The comparison in detail is as follows:

#### Collections during the fiscal years 1938 and 1939

Source	Fiscal year		Increase, or decrease (-)
	1938	1939	
<b>Corporation income tax:</b> <sup>1</sup>			
Current collections <sup>2</sup> .....	\$1,145,576,397	\$963,343,391	-\$182,233,006
Back collections <sup>2</sup> .....	154,341,087	159,187,635	4,845,948
Total <sup>1</sup> .....	1,299,918,084	1,122,531,026	-177,387,058
<b>Excess-profits tax:</b>			
Current collections <sup>2</sup> .....	34,497,304	24,484,167	-10,013,137
Back collections <sup>2</sup> .....	2,071,738	2,572,206	500,468
Total.....	36,569,042	27,056,373	-9,512,669
<b>Individual income tax:</b>			
Current collections <sup>2</sup> .....	1,189,034,340	937,350,281	-251,684,059
Back collections <sup>2</sup> .....	97,277,542	91,453,516	-5,824,026
Total.....	1,286,311,882	1,028,803,797	-257,478,085
<b>Total income and excess-profits tax.....</b>	<b>2,622,812,996</b>	<b>2,178,430,970</b>	<b>-444,382,026</b>
Unjust enrichment taxes.....	8,216,736	6,683,335	-1,533,401
<b>Grand total.....</b>	<b>2,629,029,732</b>	<b>2,185,114,305</b>	<b>-443,915,427</b>

<sup>1</sup> The corporation income tax collections for the fiscal year 1938 include \$13,983 and for the fiscal year 1939 include \$9,775 paid by the Alaska Railways under sections 1300 and 1301 of the Internal Revenue Code. In addition, these collections also include tax withheld at source under sections 143 and 144 of the Revenue Act of 1938 and corresponding provisions of prior Acts and reported by withholding agents, although much of this tax was withheld from taxpayers other than corporations. The exact amount of these collections cannot be stated as it has not been tabulated separately.

<sup>2</sup> The term "current" collections means in general taxes paid within 12 months after the close of the taxable year for which the return was filed. The term "back" collections means in general taxes paid more than 12 months after the close of the taxable year for which the return was filed.

<sup>3</sup> Returns on Form 1040-A, Individual income tax returns for net incomes of not more than \$5,000 derived from salaries, wages, dividends, interest, and annuities, and Form 1040-C, Individual income tax returns of departing aliens, are audited by the collectors of internal revenue and not by the income tax unit.

*Assessments on returns filed.*—During the fiscal year 1939 assessments of original and additional tax, interest, and penalties aggregating \$2,208,420,415 were made. This compares with \$2,736,186,318 assessments made in the preceding fiscal year, a decrease of \$527,765,903, or 19.3 percent. The number of all types of income tax returns filed during the past fiscal year on which tax was assessed was 3,439,091, compared with 3,743,089 returns filed in the fiscal year 1938,<sup>1</sup> a decrease of 303,998 returns, or 8.1 percent. In addition, 3,693,780 taxpayers filed returns during the fiscal year 1939 showing no income subject to tax, compared with 3,481,414 such returns for the preceding fiscal year. Details on the number of returns filed are as follows:

#### Number of income tax returns filed, by types of respondents

Type	Fiscal year					
	1938			1939		
	Taxable	Nontaxable	Total	Taxable	Nontaxable	Total
Individual income tax returns of citizens and resident aliens <sup>1</sup> .....	3,421,324	3,126,684	6,548,008	3,161,384	3,314,864	6,466,248
Corporation income tax returns of domestic and foreign corporations.....	197,242	348,755	546,007	170,547	373,149	543,696
Personal holding company returns.....	1,198	5,965	7,163	654	5,767	6,421
Individual income tax returns of nonresident aliens.....	107,014	(?)	107,014	101,339	(?)	101,339
Returns of withholding agents.....	16,311	(?)	16,311	15,167	(?)	15,167
<b>Total.....</b>	<b>3,743,089</b>	<b>3,481,414</b>	<b>7,224,503</b>	<b>3,439,091</b>	<b>3,693,780</b>	<b>7,132,871</b>

<sup>1</sup> Includes 1,989,758 taxable and 2,170,874 nontaxable Forms 1040-A filed during the fiscal year 1938 and 1,831,331 taxable and 2,228,063 nontaxable Forms 1040-A filed during the fiscal year 1939. Also includes 36,068 taxable fiduciary returns, Form 1041, filed during the fiscal year 1938, and 51,886 such returns filed during the fiscal year 1939.

<sup>2</sup> Reported with the taxable returns.

*Returns investigated and adjustments made.*—The Income Tax Unit received from collectors all income tax returns filed except returns filed on Form 1040-A and Form 1040-C, which are examined by the collectors. The Bureau examines returns received from collectors, associates with them various forms on which income payments have been reported by payers and other information bearing on the return filed, and forwards those returns that are not acceptable as filed to field offices for further consideration.

The number of returns subjected to investigation by field offices of the Income Tax Unit during the year was 490,673. This compares with 444,448<sup>2</sup> investigated in the fiscal year 1938, an increase of 46,225 returns, or 10 percent. This number includes partnership and nontaxable fiduciary returns in each year.

The number of income tax cases closed during the fiscal year 1939 by the assessment of additional tax was 241,171. This compares with 203,552 cases closed in the preceding year by the assessment of additional tax, an increase of 37,619 cases, or 18.5 percent.

<sup>1</sup> Including in each fiscal year the delinquent returns filed during that year relating to prior years.  
<sup>2</sup> Includes all returns for which the examiner's report has been submitted, whether or not the case has been finally disposed of by the reviewing officers. In previous reports the number shown as investigated represented only returns on which reports had been finally approved by internal revenue agents in charge. The figure for 1938 has been revised to conform with the base used for 1939 for comparative purposes.



The amount of additional income tax assessments on returns closed during the fiscal year 1939 was \$197,656,059, exclusive of penalties and interest. This compares with \$169,969,786 assessed as additional income tax in the fiscal year 1938, an increase of \$27,686,273, or 16.3 percent. The aggregate of additional income tax assessed during the fiscal year 1939 was larger than in any year since 1931, when assessments amounted to \$197,798,731. Detailed tables by tax years to which the additional assessments applied are shown on pages 100-103. A summary comparison of major items of tax, interest, and penalty follows:

*Number of returns, additional tax, interest, and penalties involved in additional assessments made by the Income Tax Unit during the fiscal years 1938 and 1939<sup>1</sup>*

Item	Fiscal year	
	1938 <sup>2</sup>	1939
Number of returns.....	203,552	241,171
Additional tax.....	\$169,969,786	\$197,656,059
Interest.....	31,143,577	40,111,537
Penalty.....	2,531,559	2,075,553
Total.....	203,644,922	239,843,149

<sup>1</sup> The assessments shown are confined to those made with the consent of the taxpayer or after the taxpayer has had an opportunity for recourse to law. In addition, immediate assessments are made when the interests of the Government appear to be in jeopardy due to insolvency of the taxpayers or to alleged attempts by the taxpayer to defraud the Government. Assessments (including interest and penalty) of this type amounted to \$28,929,903 in the fiscal year 1939, compared with \$45,867,553 in the preceding fiscal year.

<sup>2</sup> Adjusted to include additional assessments reported on collector's assessment lists for the fiscal year ended June 30, 1938. The number of returns and amount shown in the previous report represented additional assessments from June 1, 1937, to May 31, 1938, due to the data for the fiscal year ended June 30 not being available at the time.

The number of income tax cases which involved refunds or credits of tax or interest to taxpayers or abatement of tax audited and closed by the Income Tax Unit during the fiscal year 1939 was 76,834, by comparison with 70,057 such cases closed during the fiscal year 1938, an increase of 6,777, or 9.7 percent. Of the total of 76,834 over-assessments for 1939, 41,930 were made to taxpayers without the necessity for filing claims. This compares with 35,934<sup>1</sup> in the previous year.

Of the overassessments settled by the Income Tax Unit in 1939, 58,442 represented refunds or credits of tax or interest involving \$38,020,839, by comparison with 47,907 involving \$33,200,752 in 1938.

The amount involved in overassessments of all types for 1939 represented by refunds, credits, interest, and abatements for income tax cases audited in the collectors' offices as well as by the Income Tax Unit was \$90,601,200, as compared with \$107,145,609 the previous year.

There follows a table showing a comparison of claims and certificates of overassessments issued for the fiscal years 1938 and 1939 by the Income Tax Unit:

<sup>1</sup> Revised.

*Number of claims disposed of and certificates of overassessments issued during the fiscal years 1938 and 1939*

	1938	1939
Claims:		
Pending at beginning of year.....	24,517	32,415
Filed during year (new claims).....	53,050	51,925
Received from other sources.....	40	
Total to be disposed of.....	77,616	84,340
Allowed in full or in part.....	34,123	34,904
Rejected.....	11,078	9,296
Total disposed of.....	45,201	44,200
Pending at end of year.....	32,415	40,140
Certificates of overassessment issued when no claims had been filed.....	135,934	41,930

<sup>1</sup> Revised.

There were also allowed 30,607 collectors' claims, of which 13,691 recommended abatements or credits and 16,916 recommended refunds. These claims were largely multiple-item claims, or claims for refund to numbers of taxpayers, and involved 27,024 items for abatement or credit and 87,670 items for refund.

There follows a table showing the amount involved in tax over-assessments settled during the years 1938 and 1939 resulting from audit of income tax returns, including cases settled by the collectors' offices as well as the Income Tax Unit:

*Amounts of overassessment, by method of settlement, and interest allowed on all income tax cases closed during the fiscal years 1938 and 1939*

	1938	1939
Overassessments settled by:		
Abatement.....	\$59,328,035	\$50,573,533
Credit.....	13,488,169	12,247,755
Refund.....	19,111,647	22,772,014
Total.....	101,927,841	85,693,302
Interest.....	5,217,768	4,907,898
Grand total.....	107,145,609	90,601,200

NOTE.—The amount involved in claims filed during the year 1939 was \$117,408,145, compared with \$100,546,057 the preceding year. Of the claims disposed of during the year, the amount rejected totaled \$55,236,575, compared with \$78,567,466 the preceding year.

*Improvements in procedure.*—During the year numerous procedural changes were made in the work of collectors and in the Bureau processes, with a view to expediting the action to be taken on tax returns from the time of filing, so that taxpayers might be advised of necessary adjustments more promptly.

Instructions were issued to internal revenue agents in charge which contemplated the larger use of correspondence and office interview methods of verifying returns of taxpayers, and, so far as practicable, the simultaneous examination of prior and current year returns. Field officers were instructed to complete the investigation of timely filed 1937 calendar year returns by the end of the fiscal year 1939. This program was substantially complied with and inventories of uninvestigated returns were materially reduced.

The number of income-tax returns for 1937 and prior years in process of examination or review on June 30, 1939, was 116,582. This compares with 221,326 returns for 1936 and prior years in process of examination or review on June 30, 1938, a reduction of 104,744 returns, or 47 percent. The total number of returns for all tax years pending in field offices at the end of each of the last two fiscal years is shown by tax years below:

Number of returns on hand in the field offices for investigation and in process of settlement, by tax years, as of June 30, 1938 and 1939<sup>1</sup>

Tax years	Number of income tax returns on hand as of June 30		Tax years	Number of income tax returns on hand as of June 30	
	1938	1939		1938	1939
1920 and prior years.....	93	122	1931.....	701	510
1921.....	23	31	1932.....	428	666
1922.....	32	36	1933.....	948	1,435
1923.....	37	37	1934.....	4,820	4,885
1924.....	41	43	1935.....	15,907	12,349
1925.....	44	70	1936.....	217,151	44,532
1926.....	54	55	1937.....	397,565	100,144
1927.....	71	114	1938.....	160	289,151
1928.....	62	133	1939.....		268
1929.....	190	258	Total.....	548,250	455,250
1930.....	249	366			

<sup>1</sup> The 1939 figures include returns which, under former procedure, would have been transferred to the Bureau for settlement. Also included in the 1939 figures are 11,634 returns transferred from the Bureau to the field in connection with the decentralization of settlement work. The figures for both years include partnership and nontaxable fiduciary returns.

The procedure of the Income Tax Unit with respect to closing contested cases was completely reorganized during the year. The consideration of cases in which taxpayers dispute adjustments in their liability was transferred from the Bureau at Washington to the field, giving the taxpayers the advantage of local hearings by officers authorized to make final decisions.

**Inventories.**—Inventories of returns involving unassessed back taxes were materially reduced during the year. The number of examined income tax returns involving adjustments not agreed to by the taxpayers and pending action by the Bureau and its field offices on June 30, 1939, was 43,984.<sup>1</sup> This compares with 46,272<sup>1</sup> adjusted returns pending without taxpayers' agreement on June 30, 1938—a decrease of 2,288.

**Analysis of adjustments (excluding jeopardy assessments).**—Of the returns closed by the assessment of additional tax, 226,216 returns, involving \$144,506,648, were closed after agreements with taxpayers without the necessity of issuing statutory notices of deficiency as authorized by law, compared with 190,814 returns, involving \$129,377,814 in tax, closed in this manner in the fiscal year 1938. The remaining 14,955 returns involving \$53,149,411 in tax were assessed during the fiscal year 1939 after issuance of statutory notices of deficiency, as compared with assessments after statutory notices issued on 12,738 returns involving \$40,591,972 in tax for the preceding year. During the year, 7,068 returns involving \$13,517,938 were closed after the issuance of statutory notices, without appeal by the taxpayer to the Board of Tax Appeals. At the same time taxpayers

<sup>1</sup> Includes 4,900 income tax returns pending before the field offices of the Technical Staff as of June 30, 1939, and 79 returns as of June 30, 1938.

petitioned the Board of Tax Appeals for redetermination of deficiencies amounting to \$84,191,420 on 6,197 returns. Petitions filed during the fiscal year 1938 involved \$90,998,011 and 5,881 returns.

Number and amount of additional income tax assessments made by the Income Tax Unit during the fiscal year 1939 by stage at which assessment was made<sup>1</sup>

Stage at which additional assessment was made	1938			1939		
	Item	Amount assessed	Percent of total	Item	Amount assessed	Percent of total
On agreements executed prior to mailing of 90-day letters.....	* 190,814	* \$129,377,814	76.1	226,216	\$144,506,648	73.1
On agreements executed subsequent to mailing of 90-day letters.....	* 2,811	* 4,082,475	2.4	3,772	4,210,016	2.2
In cases where taxpayers neither executed agreements nor filed appeals.....	6,085	11,019,347	6.5	7,068	13,517,938	6.8
In appealed cases, after trial on the merits and decision by the Board of Tax Appeals, or upon stipulation before the Board of cases settled by Technical Staff and/or General Counsel.....	4,342	25,490,150	15.0	4,115	35,381,557	17.9
Total.....	* 203,552	* 169,969,786	100.0	241,171	197,656,059	100.0

<sup>1</sup> Does not include jeopardy assessments.

<sup>2</sup> Adjusted to include additional assessments reported on collector's assessment lists for the fiscal year ended June 30, 1936. The number of returns and amount shown in the previous report represented additional assessments from June 1, 1937, to May 31, 1938, due to the data for the fiscal year ended June 30 not being available at the time.

**Depreciation.**—Depreciation deductions claimed by taxpayers on returns filed were disallowed in the aggregate amount of \$175,080,982. Additional tax resulting from such disallowances was proposed in the amount of \$22,976,782, of which \$21,425,745 was agreed to by the taxpayers.

MISCELLANEOUS TAX UNIT

The Miscellaneous Tax Unit is concerned with the administration of all internal revenue taxes except the income and excess-profits taxes, the taxes applicable to alcoholic beverages, and those relating to social security. There are five divisions in the Miscellaneous Tax Unit, and more detailed statements concerning the particular taxes administered in each division are set forth in the following pages.

Collections of miscellaneous taxes for the fiscal year 1939 amounted to \$1,668,229,788, a decrease of \$50,824,659 as compared with the collections for the preceding year.

**ESTATE TAX DIVISION.**—Collections of estate tax for the year amounted to \$332,279,613, which is a decrease of \$49,895,713 as compared with collections for the preceding year. In this connection it may be of interest to note that more than \$31,000,000 of this decrease can be traced to the election of 2,450 executors or administrators to take advantage of that provision of law which affords an opportunity to have estates valued as of a date one year after the decedent's death.

Collections of gift tax amounted to \$28,435,597, a decrease of \$6,263,142 as compared with collections for the preceding year.

Deficiencies of \$47,250,000 were proposed in 614 estate tax and gift tax cases, the collection of such deficiencies being delayed pending the adjudication of appeals filed with the United States Board of Tax Appeals.

An important change in the method of handling cases occurred during the course of the year as the result of the establishment of a decentralization program designed to effect a more expeditious settlement of contested estate tax and gift tax cases. Reports reflecting the settlements made in the field are submitted to the Bureau in Washington for a post-audit review.

**Returns.**—There were 18,265 estate tax returns and 13,614 gift tax returns filed during the year.

About 77 percent of the estate tax cases and 90 percent of the gift tax cases were settled without the issuance of tentative audit letters.

As a result of Bureau and field investigations and audits there were assessed deficiencies in estate tax of \$53,442,460 and in gift tax in the amount of \$4,607,617.

*Number of estate tax and gift tax returns on hand, received, and audited during the fiscal years 1938 and 1939*

	Estate tax		Gift tax	
	1938	1939	1938	1939
On hand at beginning of year	11,909	12,876	0,146	5,094
Received	17,784	18,265	26,801	13,614
Reopened	253		93	
Total to be disposed of	29,946	31,141	27,040	18,708
Disposed of	16,516	16,970	20,746	13,694
On hand at end of year	12,878	14,173	6,004	4,814

**Claims.**—Claims for refund of estate tax and gift tax, with interest thereon, were allowed in the amount of \$4,427,218, in which there were included allowances of judgment claims by reason of court decisions amounting to \$355,714.

*Estate-tax and gift-tax claims received and disposed of during the fiscal year 1939*

	Estate-tax claims				Gift-tax claims			
	Refund		Abatement		Refund		Abatement	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Claims filed:								
On hand July 1, 1938	364	\$3,013,622.54	7	\$11,423.58	106	\$5,732,719.03		
Received	774	8,433,450.00	232	590,198.62	696	10,349,488.61	45	\$91,168.28
Reopened	46	102,009.31			23	315,888.50		
Total to be disposed of	1,064	12,549,091.73	250	591,619.10	833	16,398,066.14	45	\$91,168.28
Allowed	457	1,252,790.81	217	561,087.28	393	364,387.11	45	\$91,168.28
Rejected	192	4,568,231.48	6	8,075.44	261	2,329,965.63		
Total disposed of	649	5,821,022.29	253	569,162.72	656	2,685,352.74	45	\$91,168.28
On hand June 30, 1939	435	6,718,069.46	0	2,456.38	177	13,712,713.40		
No claims filed, over-assessments allowed	879	1,820,933.07	255	16,983,948.43	188	441,542.60	25	\$3,124.21
Interest allowed		429,879.32				117,684.71		
Total amount allowed, including interest	1,336	8,502,691.20	402	17,570,035.71	560	\$23,014.42	70	\$29,292.49

**TOBACCO DIVISION.**—The Tobacco Division is concerned with the administration of the laws and regulations relating to the taxes on tobacco, snuff, cigars, cigarettes, cigarette papers and tubes, and the purchase and sale of leaf tobacco. This division is also concerned with the removal of tobacco products, without the payment of tax, for export, for use of the United States, and as sea stores beyond the jurisdiction of the internal revenue laws of the United States.

The collections of tobacco taxes for the year amounted to \$580,159,206, which amount represents the largest annual collections from this source since these taxes became effective. There was an increase in collections of \$11,977,238, or approximately 2 percent over the collections for the preceding year.

The following schedule contains a detailed analysis of the tobacco taxes collected during the fiscal years 1938 and 1939:

*Detailed analysis of the tobacco taxes collected during the fiscal years 1938 and 1939*

Source	1938	1939	Increase or decrease (—)	
			Amount	Percent
<b>Cigars (large):</b>				
Class A	\$9,446,170.36	\$9,748,672.51	\$299,493.15	3.2
Class B	166,188.42	139,641.82	-26,546.60	-16.0
Class C	2,650,833.80	2,474,023.36	-177,530.44	-7.1
Class D	414,069.82	374,056.98	-39,382.84	-9.5
Class E	61,022.65	57,425.82	-3,596.83	-6.6
Total	12,750,915.05	12,764,550.49	41,635.44	.3
<b>Cigars (small)</b>	130,994.20	120,452.82	-10,541.38	-8.0
<b>Cigarettes (large)</b>	21,185.72	19,267.04	-1,917.75	-9.1
<b>Cigarettes (small)</b>	491,422,959.72	504,036,932.48	10,603,972.76	2.1
<b>Tobacco, manufactured</b>	53,962,095.21	54,757,043.76	774,948.55	1.4
<b>Snuff</b>	6,675,553.67	6,932,019.20	256,465.53	3.8
Total	60,660,951.90	61,689,062.96	1,028,111.06	1.7
<b>Leaf tobacco sold</b>	2,421.90	7,153.25	4,731.35	195.4
<b>Cigarette papers</b>	1,176,802.98	1,477,931.76	307,328.78	26.3
<b>Cigarette tubes</b>	11,636.00	16,851.04	5,215.04	32.8
Grand total	568,181,967.53	580,159,206.74	11,977,238.21	2.1

The tax on small cigarettes amounted to \$504,036,932, an increase of \$10,603,973 over the previous year and represents 86.9 percent of the total tobacco taxes collected during the year.

The tax on cigarette papers and tubes amounted to \$1,493,786, an increase of \$311,247 over the collections from this source during the preceding year. Packages of cigarette papers containing not more than 25 papers each and cigarette tubes removed from the place of manufacture for use of cigarette manufacturers are exempt from the tax.

During the year 2,100 permits were issued for the withdrawal of tobacco products tax-free for the use of the United States, and represented 67,240,000 cigarettes and 279,664 pounds of manufactured tobacco.

Number of claims for the refund and abatement of tobacco taxes, for the redemption of tobacco stamps, and for drawback, received and disposed of during the fiscal year 1939

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1938.....	184	292.24	238	1,127,153.88	17	222,005.70			14	2,756.29
Received.....	12	605.61	1,882	1,587,808.93	25	173,641.24	4	501.12		
Allowed.....	7	1,237.86	1,746	1,338,945.73	79	181,893.91	3	232.23	13	2,736.63
Rejected.....	3	4,317.28	100	5,619.71	15	10,532.17	1	18.89		.03
On hand June 30, 1939.....	3	312.73	274	170,457.37	15	3,420.86			1	19.63

<sup>1</sup> In addition, interest in the amount of \$12.35 was allowed.

The sum of \$1,338,946, representing claims allowed for the redemption of stamps, includes the following: Stamps which were rendered useless, \$1,043,536; stamps for which the owner alleged he had no further use, \$8,220; and the value of stamps affixed to packages of tobacco products withdrawn from the market by the manufacturer or importer, \$287,190.

Under the provisions of section 317 of the Tariff Act of 1930, manufacturers are authorized to withdraw from their factories tobacco products, without the payment of tax, for use as sea stores. These products are delivered directly to vessels or to bonded tobacco sea stores warehouses for subsequent delivery to vessels. There are 23 such warehouses now in operation.

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

**BITUMINOUS COAL AND SILVER TAX DIVISION.**—The Bituminous Coal and Silver Tax Division is concerned with the administration of the taxes imposed under the Bituminous Coal Act of 1937 and the Silver Purchase Act of 1934.

**Coal tax.**—The Bituminous Coal Act of 1937 imposes two taxes upon the sale or other disposal of bituminous coal by the producer—a tax of 1 cent per ton on all sales or other disposals and a tax amounting to 19½ percent of the selling price or fair market value of the coal while the producer is not a member of the Bituminous Coal Code if the transaction is subject to the code.

During the year 69,243 returns were filed by producers, and assessments of tax were made in the amount of \$3,888,425. The collections of tax amounted to \$3,317,259. There was an increase of 20,478 in the number of returns filed as compared with the preceding year, and a corresponding increase in collections of \$105,658.

There follows a table showing the claims received and disposed of during the year:

Number of coal tax claims for refund and abatement received and disposed of during the fiscal year 1939

	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1938.....	7	\$162.55	5	\$1,493.53			12	\$1,646.10
Received.....	139	8,199.21	707	197,379.06	666	237,564.35	1,502	243,133.65
Allowed.....	88	2,379.77	629	187,463.88	618	23,298.88	1,255	193,033.48
Rejected.....	24	5,787.40	85	18,672.04	7	2,935.15	126	27,394.59
On hand June 30, 1939.....	24	403.65	98	22,897.66	11	1,390.37	133	21,331.68

During the year there were received 2,311 credit cases, of which 2,237, representing \$43,669, were allowed, and 59 cases involving \$784 were rejected.

**Silver tax.**—The Silver Purchase Act of 1934 imposed a tax equal to 50 percent of the net profit realized on the transfer of an interest in silver bullion, with certain exemptions and rights of abatement.

The collections of silver tax for the year amounted to \$261,773, as compared with \$142,107 for the previous year.

During the year 78 abatement claims in the amount of \$119,843 were received and adjusted by allowing 74 claims in the amount of \$4,968 and rejecting 4 claims in the amount of \$114,875. One claim for refund amounting to \$399 was rejected and 3 claims for the redemption of stamps in the amount of \$105 were allowed.<sup>1</sup>

**SALES TAX DIVISION.**—The duties of the Sales Tax Division include the administration of the laws and regulations relating to the manufacturers' excise taxes, the taxes applicable to the transportation of oil by pipe line, electrical energy, telegraph, telephone, cable and radio communications and facilities, safe deposit boxes, admissions and dues, pistols and revolvers, the processing of coconut and other vegetable oils, documentary stamp taxes, special occupational taxes, taxes applicable to narcotics, marihuana, the transfer of machine guns, and the enforcement of the National Firearms Act and the Federal Firearms Act.

Miscellaneous taxes collected during the fiscal years 1938 and 1939

Source	1938	1939	Increase or decrease (-)
<b>Documentary stamps:</b>			
Bonds of indebtedness, capital stock issues, etc.....	\$20,083,531.38	\$19,366,429.92	-\$717,151.46
Capital stock sales or transfers.....	16,356,346.01	17,064,438.08	+1,390,857.03
Sales of produce (future delivery).....	3,599,388.57	2,248,982.39	-3,350,406.27
Playing cards.....	4,052,567.33	4,141,166.00	88,599.27
<b>Total.....</b>	<b>43,090,823.29</b>	<b>40,821,066.90</b>	<b>-5,269,816.39</b>
<b>Oleomargarine:</b>			
Colored.....	65,450.35	38,657.40	-26,792.95
Uncolored.....	1,033,045.37	822,417.67	-210,627.70
Special taxes.....	1,367,420.91	1,349,310.98	-18,118.93
<b>Total.....</b>	<b>2,465,925.63</b>	<b>2,210,386.05</b>	<b>-255,539.58</b>
<b>Adulterated butter.....</b>	<b>10,989.31</b>	<b>6,691.06</b>	<b>-4,298.25</b>
Renovated butter.....	5,306.22	8,483.86	+2,182.64
Mixed flour.....	5,818.73	6,214.71	+395.98
Filled cheese.....	17,011.71		-17,011.71
<b>Total.....</b>	<b>40,125.97</b>	<b>21,389.63</b>	<b>-18,761.34</b>
<b>Manufacturers' excise taxes (Title IV, Revenue Act of 1932, as amended, and Subtitle C, Chapter 29, Internal Revenue Code):</b>			
Transportation of oil by pipe line.....	378,210,451.88	356,985,318.61	-21,225,133.27
Electrical energy.....	12,517,030.37	10,964,732.50	-1,552,297.77
Telegraph, telephone, cable and radio messages, etc.....	36,465,401.97	39,859,173.55	+1,403,771.58
Leased wires, etc. (telegraph and telephone).....	22,494,497.13	22,631,282.09	+136,784.96
Safe deposit boxes.....	1,482,567.39	1,494,439.76	+20,130.63
	2,013,158.73	1,990,525.03	-22,633.70
<b>Total.....</b>	<b>459,173,107.47</b>	<b>433,869,468.64</b>	<b>-25,303,638.83</b>
<b>Admissions.....</b>	<b>20,899,779.49</b>	<b>19,470,801.85</b>	<b>-1,329,977.64</b>
Dues and initiation fees.....	6,550,931.12	6,216,900.29	-334,030.83
<b>Total.....</b>	<b>27,351,710.61</b>	<b>25,687,702.14</b>	<b>-1,664,008.47</b>
<b>Pistols and revolvers.....</b>	<b>87,662.48</b>	<b>66,511.36</b>	<b>-21,151.12</b>
<b>Narcotics.....</b>	<b>665,060.60</b>	<b>567,560.40</b>	<b>-97,500.20</b>

\* Repealed as of June 30, 1938.

<sup>1</sup> On July 1, 1939, this division was made a section of the Sales Tax Division.

## Miscellaneous taxes collected during the fiscal years 1938 and 1939—Continued

Source	1938	1939	Increase or decrease (-)
Marihuans.....	\$9,103.71	\$4,537.53	-\$4,566.18
Delinquent under repealed laws.....	461,796.24	96,294.55	-365,501.69
Total.....	1,123,523.03	734,593.61	-388,929.19
Coconut, etc., oils processed.....	27,470,030.40	27,664,929.62	194,899.22
Crude petroleum processed, refined, etc.....	991,248.01	100,055.32	-891,192.69
National Firearms Act.....	10,746.02	9,079.08	-1,667.54
Total.....	28,472,023.03	27,780,064.02	-691,959.01
Other miscellaneous receipts.....	9,003.50	51,621.37	42,617.87
Total miscellaneous taxes.....	360,727,000.53	331,160,567.59	-29,566,432.94

<sup>1</sup> Includes taxes of \$395,167.90 on jewelry, \$35,051.97 on soft drinks, \$14,700.82 on checks, \$13,737.54 on candy, \$68.06 on yachts and boats, and \$0.95 on grape concentrate.

<sup>2</sup> Includes taxes of \$83,848.18 on jewelry, \$5,361.79 on soft drinks, \$4,288.21 on checks, \$1,500.63 on candy, \$1,294.64 on dividends, and \$1.65 on grape concentrate. Does not include taxes on sales of produce (future delivery), brewers' wort and malt, toothpastes and toilet soaps, etc., articles made of fur, sporting goods, cameras, chewing gum, and crude petroleum processed, refined, etc., which were repealed as of June 30, 1938.

**Admission taxes.**—The internal revenue officers investigating cabarets, theater ticket brokers, etc., continued to produce excellent results. A considerable amount of additional tax has been asserted and fines obtained or terms of imprisonment imposed on theater ticket brokers or proprietors of cabarets, or other places of amusement, for failure to comply with the law or regulations applicable to admissions.

**Documentary stamp taxes.**—The collections of documentary stamp taxes applicable to the issue and transfer of corporate bonds, the issue and transfer of shares of stock, deeds of conveyance, passage tickets, and foreign insurance policies amounted to \$36,679,900, as compared with \$42,038,316 for the preceding year.

**Playing cards.**—There were 63 manufacturers, repackers, or importers of playing cards registered during the year, and there were manufactured, repacked, or imported a total of 45,143,829 packs of playing cards, as compared with 41,909,961 packs of cards manufactured, repacked, or imported during the preceding year.

**Oleomargarine; adulterated, process, or renovated butter.**—At the beginning of the year 65 manufacturers of oleomargarine were engaged in business and 64 manufacturers were engaged in business at the close of the year. There were 40 manufacturers of uncolored oleomargarine at the beginning of the year and 40 at the end of the year. There were 25 manufacturers of colored oleomargarine at the beginning of the year and 24 at the end of the year. The production of oleomargarine during the year amounted to 331,591,928 pounds of uncolored and 1,380,891 pounds of colored, as compared with 413,754,759 pounds of uncolored and 1,649,356 pounds of colored oleomargarine produced during the preceding year. During the year 18,891 returns were filed by manufacturers and wholesale dealers in oleomargarine.

During the year 155,748 pounds of colored oleomargarine were withdrawn, tax-free, for export, as compared with 200,401 pounds withdrawn during the preceding year. There were withdrawn, tax-free, for use of the United States 867,925 pounds of colored oleomargarine, as compared with 837,588 pounds so withdrawn during the previous year.

There were no registered manufacturers of adulterated butter engaged in business during the year, and the manufacturers of process or renovated butter produced a total of 2,906,117 pounds of process or renovated butter, as compared with a production of 2,435,499 pounds in the previous year.

**Mixed flour.**—There were 20 makers, packers, or repackers of mixed flour engaged in business during the year, and the production amounted to 23,767,230 pounds of mixed flour, as compared with 22,507,478 pounds produced during the previous year.

**Firearms, under the National Firearms Act and the Federal Firearms Act.**—There were registered with the Bureau, in accordance with the requirements of the National Firearms Act, 4,664 machine guns and other firearms subject to the provisions of that Act, and applications were received for the transfer of 12,833 firearms. The total registration of firearms under the National Firearms Act, from July 26, 1934, the effective date of the Act, to June 30, 1939, amounted to 48,176. The collection of taxes under that Act, including special taxes, amounted to \$9,079.

The number of licenses issued during the year under the Federal Firearms Act, which became effective on July 30, 1938, was 32,847.

**Narcotics and marihuana.**—The collection of taxes on narcotics, including special taxes, amounted to \$567,550, as compared with \$565,060 collected during the preceding year, and the collection of taxes on marihuana amounted to \$4,538, as compared with \$9,104 collected during the portion of the previous year that the Marihuana Tax Act was in effect.

**Assessments.**—A total of \$1,056,841,029, representing 1,012,766 items, was assessed on the miscellaneous tax lists, including original and additional assessments of all miscellaneous internal revenue taxes. Included among these items were 42,506 additional assessments resulting from office audits and field investigations, representing taxes of \$76,073,202. The interest assessed and paid amounted to \$8,573,928.<sup>1</sup>

**Field reports and returns.**—At the beginning of the year there were on hand 192 field reports, representing additional miscellaneous and sales taxes in the amount of \$8,295,551. During the year 9,321 field reports were received, representing \$13,783,691 in additional taxes. There were 9,247 reports examined and closed, which represented taxes amounting to \$14,599,409, and at the close of the year there were on hand 266 reports which were awaiting additional evidence or had not yet been reached for consideration. In addition to the foregoing, 457,952 sales tax returns in the amount of \$479,629,378 were received and examined during the year.

<sup>1</sup> As a matter of administrative convenience, the Sales Tax Division completes assessments, schedules claims and certificates of overassessment, and passes on offers in compromise for the Estate Tax Division, the Tobacco Division, the Bituminous Coal and Silver Tax Division, the Capital Stock Tax Division, and the Processing Tax Division with respect to sugar-tax claims.

**Claims.**—The number of claims received and disposed of by the Sales Tax Division during the fiscal year ended June 30, 1939, is shown in the following table:

*Number of claims received and disposed of by the Sales Tax Division during the fiscal year 1939*

Claims	Refund		Abatement		Redemption		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Sales taxes:</b>								
On hand July 1, 1938.....	807	\$5,144,695.63	533	\$5,596,706.91			4	\$121.00
Received.....	2,979	10,600,454.37	1,118	4,455,828.97			2,412	747,435.69
Reopened.....	110	477,082.33	86	97,446.58			3	39.72
Allowed.....	1,842	1,345,062.22	902	2,027,541.23			2,412	735,093.52
Rejected.....	712	4,530,093.71	326	2,390,343.46			5	462.61
On hand June 30, 1939.....	1,342	10,355,148.40	477	5,733,099.55			2	9,540.64
<b>Miscellaneous stamps:</b>								
On hand July 1, 1938.....	58	504,065.64	66	490,171.07	803	\$100,437.53	1	362.07
Received.....	649	997,192.64	229	361,498.10	2,473	247,852.41	249	338,187.97
Reopened.....	8	18,453.28	5	61,480.00	33	128,390.49		
Allowed.....	434	268,420.10	133	237,978.31	2,167	285,952.60	248	335,042.94
Rejected.....	75	743,232.73	75	375,773.78	263	111,078.28	1	2,532.50
On hand June 30, 1939.....	206	613,062.73	92	299,399.08	379	78,749.85	1	945.60
<b>Narcotics:</b>								
On hand July 1, 1938.....	4	3.17	1	4.75		12.00		
Received.....	147	269.00	12	108.10	35	1,043.17	7	28,908.40
Reopened.....					1	1.00		
Allowed.....	120	198.27	9	30.40	84	977.35	6	108.40
Rejected.....	2	18.40	4	82.45	4	65.81		
On hand June 30, 1939.....	28	69.60			2	13.00	1	28,800.00
<b>Total claims:</b>								
On hand July 1, 1938.....	869	5,648,764.44	600	6,056,884.73	307	100,449.83	5	484.69
Received.....	3,773	11,601,916.01	1,357	4,848,435.17	2,558	248,805.88	2,689	1,114,501.96
Reopened.....	118	495,535.61	61	158,928.36	34	128,391.49	3	39.72
Allowed.....	2,396	1,653,717.59	1,044	2,265,547.94	2,251	266,929.68	2,666	1,072,744.56
Rejected.....	789	5,274,239.84	405	2,766,169.62	287	112,044.09	6	2,955.34
On hand June 30, 1939.....	1,377	10,868,258.63	569	6,032,488.63	381	78,762.55	4	39,286.14

In connection with the claims shown in the foregoing table, interest was allowed in the amount of \$383,001.

**Credit cases.**—At the beginning of the fiscal year there were on hand 1,942 sales tax credit cases involving \$644,477, and 9,634 cases, involving \$10,031,174, were received. These cases were disposed of by the allowance of 9,998 credits in the amount of \$9,647,710 and the rejection of 406 credits in the amount of \$26,864, leaving on hand at the end of the year unadjusted 1,172 credit cases involving \$1,001,077.

**Offers in compromise.**—At the beginning of the year there were on hand 580 offers in compromise, aggregating \$3,447,325, which had been submitted in settlement of civil and criminal liabilities incurred in connection with miscellaneous taxes. There were received 6,610 offers, aggregating \$924,780, of which 6,334 offers, aggregating \$390,073, were accepted, and 303 offers, amounting to \$3,518,996, were rejected or withdrawn during the year, leaving on hand at the close of the year 553 offers, aggregating \$463,036, either under consideration or awaiting additional evidence.

**Miscellaneous tax special squads.**—A small group of internal revenue agents and general deputy collectors assigned to duty under the direction of the Miscellaneous Tax Unit and operating chiefly as a mobile force investigating delinquent taxes on gasoline, lubricating oil,

transportation of oil by pipe line, admissions, documentary stamps, adulterated or renovated butter, oleomargarine, tobacco, and various miscellaneous and manufacturers' excise taxes, obtained excellent results in connection with these activities, reporting on 1,833 cases, involving \$4,663,072 in additional taxes, penalties, and interest.

**CAPITAL STOCK TAX DIVISION.**—The capital stock tax is imposed upon corporations carrying on or doing business during any part of the taxable year and is measured by the adjusted declared value of the capital stock of domestic corporations or by the adjusted declared value of the capital employed in the United States in the case of foreign corporations.

The collections of capital stock tax during the year amounted to \$127,203,009, a decrease of \$12,145,558 as compared with collections for the preceding year.

During the year domestic corporations filed 403,990 taxable and 141,352 nontaxable returns, and foreign corporations filed 329 taxable and 234 nontaxable returns, making a total of 545,905 returns. As a result of review, 3,269 nontaxable returns were converted into taxable returns and assessments made of the tax found to be due. Of the total number of returns received during the year, 29,208 were filed by corporations organized subsequent to June 30, 1937, and 44,905 were delinquent returns covering the years 1933 to 1937, inclusive.

As a result of the review and audit of returns during the year, 15,772 assessments were made, involving tax in the amount of \$1,302,785, as compared with 16,311 assessments totaling \$1,163,743 made during the previous fiscal year.

The following table shows the number of capital stock tax claims received and disposed of during the year:

*Number of capital stock tax claims received and disposed of during the fiscal year 1939*

Claims	Refund		Abatement		Uncollectible		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1938.....	1,281	\$1,003,028.16	157	\$49,493.67	94	\$9,400.59	1,532	\$1,061,922.32
Received.....	37,257	64,770,548.26	947	256,541.38	1,027	144,192.09	43,131	65,171,237.75
Reopened.....	101	62,737.87	18	3,728.53	1	4.03	118	66,470.43
Allowed.....	2,367	421,008.74	767	127,355.29	1,915	141,371.91	6,049	690,335.96
Rejected.....	35,776	54,763,739.14	245	140,785.22	8	927.60	38,029	54,910,451.96
On hand June 30, 1939.....	497	635,966.42	108	41,622.97	99	11,267.20	704	688,856.59

Of the 37,257 claims for refund filed during the year, 33,995 were based on the contention that the capital stock tax statute is unconstitutional. These claims were rejected upon receipt.

**PROCESSING TAX DIVISION.**—The Processing Tax Division is concerned with the administration of the tax imposed on the manufacture of manufactured sugar under Chapter 32 of the Internal Revenue Code, and the adjustment of several types of claims arising as a result of the invalidation of the taxing provisions of the Agricultural Adjustment Act and the repeal of related legislation.

**Sugar tax.**—The tax imposed on the manufacture of manufactured sugar became effective September 1, 1937. During the fiscal year 1939 monthly returns numbering 1,950 were filed by manufacturers and tax was collected in the amount of \$65,414,058.

**Claims.**—The following types of claims are handled by the Processing Tax Division:

(a) Claims under section 601 of the Revenue Act of 1936 with respect to certain articles exported or delivered for charitable distribution or use.

(b) Claims under section 602 of the Revenue Act of 1936 for payment with respect to floor stocks held on January 6, 1936, of certain articles made from commodities subject to processing tax under the Agricultural Adjustment Act.

(c) Claims under Title VII of the Revenue Act of 1936 for refund of processing tax, floor stocks tax, and compensating tax paid under the Agricultural Adjustment Act. The period of limitations for filing these claims which originally expired on June 30, 1937, was extended by section 405 of the Revenue Act of 1939 to December 31, 1939. During the fiscal year 3,748 of these claims were transferred to the Unjust Enrichment Division of the Income Tax Unit. These were claims filed by persons who were also liable for the unjust enrichment tax imposed by Title III of the Revenue Act of 1936.

(d) Claims for refund of taxes paid under the Bankhead Cotton Act, the Kerr Tobacco Act, and the Potato Act of 1935. Refund of these taxes is authorized by the Second Deficiency Appropriation Act, fiscal year 1938, approved June 25, 1938.

*Claims for refund received and disposed of during the fiscal year 1939*

	Revenue Act of 1936					
	Section 601		Section 602		Title VII	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1938.....	1	\$15,380.01	1,012	\$12,072,499.13	13,476	\$530,591,094.24
Received.....	11	51,957.15	225	1,200,958.35	1,193	6,617,124.24
Reopened.....	100	33,792.34	925	1,055,497.70	230	64,298.63
<b>Total.....</b>	<b>112</b>	<b>109,150.50</b>	<b>2,792</b>	<b>14,361,955.19</b>	<b>14,745</b>	<b>537,172,517.43</b>
Allowed.....	107	59,960.67	1,950	5,549,436.92	3,147	1,434,020.59
Rejected.....	3	704.60	731	5,900,031.14	6,142	14,915,913.95
Transferred to Income Tax Unit.....					3,748	505,768,309.18
On hand July 1, 1939.....	2	15,494.23	102	2,912,467.13	2,708	14,524,263.73
<b>Total.....</b>	<b>172</b>	<b>109,150.50</b>	<b>2,792</b>	<b>14,361,955.19</b>	<b>14,745</b>	<b>537,172,517.43</b>
	Cotton Ginning Act		Tobacco Act		Grand total	
	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1938.....	10	\$27,398.68	720	\$62,456.32	15,788	\$542,768,798.26
Received.....	14,791	519,267.48	77,013	3,267,115.90	93,745	11,575,463.13
Reopened.....	17	629.08	143	7,644.22	1,483	1,169,862.24
<b>Total.....</b>	<b>14,818</b>	<b>547,295.09</b>	<b>78,889</b>	<b>3,357,216.44</b>	<b>111,016</b>	<b>555,545,123.63</b>
Allowed.....	11,350	207,688.01	71,143	2,971,479.07	87,771	10,342,538.09
Rejected.....	687	108,433.01	1,799	113,888.27	6,662	20,258,888.97
Transferred to Income Tax Unit.....					3,748	505,768,309.16
On hand July 1, 1939.....	2,451	\$1,174.04	5,542	271,850.20	10,535	18,175,269.43
<b>Total.....</b>	<b>14,818</b>	<b>547,295.09</b>	<b>78,889</b>	<b>3,357,216.44</b>	<b>111,016</b>	<b>555,545,123.63</b>

*Sugar tax claims received and disposed of during the fiscal year 1939*

	Export		Overpayment		Abatement		Grand total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
On hand July 1, 1938.....	268	\$312,233.18	4	\$3,234.20	2	\$32.64	294	\$315,500.02
Received.....	1,191	812,341.22	31	8,539.02	15	45,451.48	1,197	864,862.32
Reopened.....	6	317.82					6	317.82
<b>Total.....</b>	<b>1,444</b>	<b>1,155,092.22</b>	<b>35</b>	<b>11,773.22</b>	<b>17</b>	<b>45,514.12</b>	<b>1,496</b>	<b>1,212,380.16</b>
Allowed.....	1,299	1,012,027.02	29	9,920.82	11	1,628.99	1,339	1,023,586.73
Rejected.....	49	75,290.90	3	1,806.82	5	43,603.08	57	120,702.46
On hand July 1, 1939.....	96	67,773.40	3	37.46	1	280.07	100	68,090.95
<b>Total.....</b>	<b>1,444</b>	<b>1,155,092.22</b>	<b>35</b>	<b>11,773.22</b>	<b>17</b>	<b>45,514.12</b>	<b>1,496</b>	<b>1,212,380.16</b>

**ALCOHOL TAX UNIT**

Collections of the liquor taxes amounted to \$587,799,701 in the fiscal year 1939, as compared with \$567,978,602 in 1938, an increase of \$19,821,099, or 3.5 percent. In comparing the yield from the excise taxes on liquors (see table 1, pp. 50 to 85 for taxes grouped under this heading), it is found that the largest increase was in distilled spirits, for which collections increased 9 percent over the previous year. The collections from the excise taxes on wines increased 8.5 percent, while the collections from the excise tax on fermented malt liquors decreased 3.6 percent. The increased collection from the excise on distilled spirits is due to the 25 cents per gallon increase in the rate, effective July 1, 1938, since total tax-paid withdrawals of domestic and imported spirits during the year 1939 were less than in the preceding fiscal year.

During the year, there were received and audited in the offices of the district supervisors 191,474 returns submitted in connection with the 25 cents per gallon floor tax levied under Public Resolution No. 114, approved June 16, 1938. Over 2,700 returns required investigation after audit. This work was supplemented by an inspection program to determine whether all dealers had submitted the required returns.

Of the total liquor taxes collected, \$317,822,040 came from distilled spirits, \$6,636,667 came from wines, and \$263,340,994 came from fermented malt liquors. Taxes collected from distilled spirits constituted 54.1 percent of the total in 1939, compared with 50.6 percent in the previous year.

On June 30, 1939, the following producers and distributors of alcohol and alcoholic beverages, and users of tax-free alcohol, were under the supervision of the Alcohol Tax Unit:

Distilleries:	Number
Alcohol.....	40
Brandy.....	145
All other.....	139
Warehouses:	
Alcohol.....	64
Internal-revenue bonded warehouses.....	295
Wineries.....	1,080
Bonded wine storerooms.....	91
Breweries.....	622
Rectifying plants.....	262



	Number
Wholesale liquor dealers.....	5,521
Wholesale malt liquor dealers.....	10,502
Denaturing plants.....	40
Bonded dealers in specially denatured alcohol.....	54
Bonded manufacturers using specially denatured alcohol.....	4,236
Hospitals, laboratories, and educational institutions using tax-free alcohol.....	6,386

**PROCEDURE DIVISION.**—This division is responsible for planning and developing procedure for the Alcohol Tax Unit and coordinating the procedure of the headquarters office with that of the various offices of the district supervisors, and directing the examination of the audit of bonded accounts made by the various field offices of the unit. It is charged also with the administration of regulations relating to the bottles authorized by law for use in the sale of liquor at retail, and the administrative supervision of the Statistical Section.

The Gauging Manual of the Bureau, containing instructions and tables for determining the quantity of distilled spirits by proof and weight, was revised during the year. New procedures and methods were introduced to facilitate rapid measuring and proofing of distilled spirits for taxing purposes.

**Statistics.**—The Statistical Section compiles and analyzes data regarding the enforcement activities of the Alcohol Tax Unit, and the operations of plants and permittees under the supervision and control of the Unit. While these data are compiled primarily for administrative purposes, such information as may regularly be made available for public distribution is prepared for monthly and annual releases. Regular monthly releases were issued containing preliminary information regarding ethyl and denatured alcohol, distilled spirits, rectified spirits, fermented malt liquors, and wines.

**Ethyl and denatured alcohol.**—Over 201,000,000 proof gallons of ethyl alcohol were produced during the fiscal year 1939. This represents a decrease of only 16,000 proof gallons from the previous fiscal year. Of the denatured alcohol produced, approximately 17,200,000 wine gallons were completely denatured and 83,600,000 wine gallons were specially denatured. This compares with approximately 25,600,000 wine gallons of completely denatured and 69,000,000 wine gallons of specially denatured alcohol produced during the preceding fiscal year.

**Distilled spirits.**—The total production of whisky, brandy, rum, gin, and other distilled spirits in 1939 was over 145,300,000 tax gallons, or a decrease of 3.2 percent from the production in the fiscal year 1938. Brandy production totaled over 27,400,000 tax gallons in 1939, which was almost 5,000,000 tax gallons more than in 1938. The production of spirits other than whisky, rum, gin, or brandy decreased 200,000 tax gallons, and for the fiscal year 1939 totaled approximately 16,200,000 tax gallons. Compared with the previous year, whisky production was reduced 9.6 percent and amounted to slightly over 93,000,000 tax gallons. Stocks of aged whisky continued to mount rapidly. On June 30, 1938, the stocks of whisky 2 years old or older amounted to 170,131,686 tax gallons, whereas on June 30, 1939, similar stocks had increased to 297,106,761 tax gallons.

**Rectified spirits.**—Over 43,400,000 proof gallons of rectified products were produced during the year. This represents a decrease of approximately 150,000 gallons from the figure for the preceding year. The

quantity of rectified gin produced decreased approximately 400,000 proof gallons and the quantity of rectified cordials and liqueurs produced declined more than 500,000 proof gallons. However, the quantity of whisky rectified increased from 32,675,000 proof gallons in the fiscal year 1938 to 33,600,000 proof gallons in the fiscal year 1939.

**Spirits withdrawn from distillery cistern rooms for tax payment.**—Under authority of the Liquor Tax Administration Act of June 26, 1936, withdrawals of distilled spirits for tax payment are permitted in packages and tank cars direct from distillery cistern room, and in tank cars from the internal-revenue bonded warehouses. During the fiscal year tax-paid withdrawals direct from distilleries were as follows: In packages, 286,607 tax gallons; in tank cars, 9,380,127 tax gallons. See table 60 for withdrawals from internal-revenue bonded warehouses in cases and table 58 for total tax-paid withdrawals.

**Fermented malt liquors.**—Approximately 54,000,000 barrels of fermented malt liquors were produced during the fiscal year. This figure represents a decrease in production of 2,450,000 barrels, or 4.4 percent, from the preceding fiscal year.

**Wine.**—The production of still wine was the greatest of any fiscal year, amounting to approximately 232,000,000 wine gallons. Tax-paid withdrawals of still wine also reached a new high, exceeding 67,350,000 gallons in 1939, compared with 61,250,000 gallons in 1938. The consumption of domestic sparkling wine, however, decreased by 12.3 percent.

**ENFORCEMENT DIVISION.**—The activities of the Enforcement Division include the investigation, detection, and prevention of willful and fraudulent violations of the internal revenue laws relating to distilled spirits, wines, and fermented malt liquors.

During the fiscal year, 12,059 stills were seized, having an aggregate mash capacity of 1,895,277 gallons, and in connection therewith 8,076,461 gallons of mash were seized and destroyed. The investigators also seized 336,268 gallons of spirits and 4,556 automobiles and trucks. The total appraised value of the property seized amounted to \$2,222,899. A total of 28,844 persons were arrested for Federal liquor law violations. Compared with the previous fiscal year, still seizures increased 5.7 percent, mash seizures increased 6.9 percent, and arrests increased 11.5 percent. These increases reflect a shifting of enforcement efforts to areas where the typical violator operates on a small scale.

During the fiscal year, investigations in 595 conspiracy cases, that is, those involving major violations of internal revenue liquor laws, were initiated. Conspiracy cases terminated by court action totaled 323 and resulted in the conviction of 1,983 defendants, involving some of the most notorious racketeers engaged in the illicit liquor traffic.

The raw materials control program was extended under Regulations No. 17 to combat the use of granulated sugar for illicit distilling. Enforcement of these regulations has been effective in preventing fraud on the revenue. The preventive effect of this program has been reflected in the reduction of the quantities of materials purchased by illicit distillers as well as by the smaller quantities of mash found per illicit still seizure. Over 500 illicit distilleries were seized during the year as a direct result of information furnished by dealers under Regulations No. 17. Distributors of denatured alcohol made similar reports under Regulations No. 92.



The Unit's effectiveness as a law enforcement agency was improved during the year by increasing the emphasis upon the training of investigators and by the installation of better technical equipment in field offices.

During the fiscal year, 265 applications for pardon and 3,683 applications for parole were examined and reports submitted. A total of 266 applications for pardon and 3,785 applications for parole were received.

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

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

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

Many changes were made in the premises, construction, and equipment of established plants during the fiscal year, requiring examination of applications, notices, bonds, consents of surety, plats, plans, and other documents submitted in connection with such changes. The total number of such examinations, including those covering 255 new plants and 204 plants discontinued, was 17,640.

Special inspection courses were continued in each district for the benefit of inspectors and storekeeper-gaugers, to improve their knowledge of the practical phases of plant operation and to provide standard methods for greater efficiency and economy in the performance of their duties. A manual of instruction for storekeeper-gaugers was prepared, outlining rules of conduct, responsibility of Government officers, and their general duties, including a description of the chemical and mechanical processes involved in the manufacture of distilled spirits and alcohol.

A new system of maintaining files and records was installed in all internal revenue bonded warehouses. This new system provides uniform records covering receipt, storage, and withdrawal of spirits in lieu of varied and complicated methods previously followed, and also permits the simplification of numerous reports and records.

Plants and warehouses in each field district were zoned to permit storekeeper-gaugers to be assigned in close proximity to their homes, with permanent posts of duty, thereby providing more efficient and economical supervision of such plants.

Field inspectors visited all producing and processing plants throughout the United States, to determine that Bureau policy and the technical requirements of governing law and regulations were being complied with and that adequate supervision was being maintained by

inspectors and storekeeper-gaugers operating under local district supervisors. A total of 64,409 inspections of plants and permittees was made during this period by inspectors in the supervisory districts.

**LABORATORY DIVISION.**—The Laboratory Division comprises a central laboratory in Washington, D. C., and 15 branch laboratories located throughout the country.

The division performs all the chemical work for the Bureau of Internal Revenue, Bureau of Narcotics, and Federal Alcohol Administration; it frequently assists the Bureau of Customs, Secret Service, Federal Bureau of Investigation, Coast Guard, Post Office Department, State alcoholic beverage control boards, and police departments. The greater part of the work, however, has to do with the permissive and enforcement features of internal revenue and narcotic laws.

The Washington laboratory is primarily concerned with basic problems, such as the development and modification of methods of analyses for the great variety of products submitted and the formulation of denatured alcohol. This necessitates intensive research as to the actual components of all alcoholic products; a knowledge of the effect of diverse manufacturing processes on related products; abstracting current technical publications; and the testing of proposed denaturants.

Routine activities of the Washington laboratory include the examination of the formulae for all preparations and processes in which denatured alcohol is used before permits are issued by the district supervisors for the withdrawal of alcohol.

Preparations manufactured with tax-paid alcohol and wine are examined for the purpose of determining whether they are fit for use as a beverage and thus subject to the tax levied on rectified spirits. Processes used in distilleries, wineries, breweries, and industrial alcohol and rectifying plants are reviewed by the laboratory.

For the Miscellaneous Tax Unit the laboratory examines oleomargarine, mixed flour, filled cheese, adulterated butter, lubricating oils, soaps, etc.

The technical experts in the Washington laboratory were used on numerous occasions in revocation proceedings held by the Federal Alcohol Administration involving the misbranding and labeling of distilled spirits; they participated in suits brought against the Government involving the refund of taxes collected on miscellaneous articles; and they have cooperated with manufacturers of fruit concentrates toward the development of standards for true fruit extracts which are unfit for beverage use.

Except for the research features, the work of the field laboratories parallels that of the Washington laboratory. The chemists act as advisors to the district supervisors on technical matters; they inspect breweries, distilleries, rectifying plants, and places seized by enforcement officers, and are called as witnesses in legal proceedings.

During the past year the following new methods of analyses have been developed by the division: Detection of procaine in heroin; detection of mannitol as an adulterant in narcotics; table for ebullimeters for use with liquids containing solids; application of neutral wedge photometer to quantitative determinations of methanol in spirits; development of latent fingerprint on a metallic surface by candle flame; reading color of whisky with neutral wedge photometer; determination of cocaine in cocaine, stovaine, procaine mixtures; an improved method of determining volatile and fixed acids in whisky;

method for determining grape color in other than grape wines; formulæ for calculating the capacity of column stills.

A molecular still was developed and successfully put in operation. This apparatus is so constructed that heavy viscous liquids may be evaporated at very low pressures and temperatures. The vapor leaves the surface of the liquid without ebullition, and may be collected for examination. This still is being used in the examination of whisky solids, fruit concentrates, and marijuana resin.

In the field of denatured alcohol one new formula, namely, specially denatured alcohol 23-H, was developed. This alcohol is for the preparation of rubbing alcohol compounds and was authorized to meet the odor objections to specially denatured alcohol 23-G.

The investigation of wines and whiskies has developed considerable valuable information applicable to determining their character, method of manufacture, conditions of storage, and other information necessary in enforcement and tax problems.

The program for future research includes a study of genuine Scotch whiskies; the identification of wines prepared from different fruits and detection of admixture of different kinds; a continuation of the study of aging of whisky under varied conditions; a compilation of data of analyses of American whiskies; a continuation of the search for more successful and more acceptable denaturants; and improvement of the present methods of analyses.

There were 77,879 samples received by the branch laboratories, an increase of 10,136 over the preceding year. The laboratory in Washington, D. C., examined 7,030 samples—1,496 less than during the preceding year.

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

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

**Assessments.**—During the fiscal year, 12,342 reports of violations of the internal revenue laws pertaining to alcoholic liquors were received from the field officers, reviewed and audited, and tax liabilities disclosed thereby were assessed, including ad valorem penalties. There were certified to the Commissioner for assessment 14,596 items, totaling \$3,519,941, listed in the Bureau, and 155,378 items, aggregating \$80,037,278, listed by collectors.

*Number of claims received and disposed of by Audit Division during fiscal year 1939*

	Redemption of stamps	Refund	Abatement	Uncollectible	Total	Amount
On hand July 1, 1938.....	150	442	144	81	787	\$9,301,801.26
Received during year.....	2,841	7,633	1,777	13,114	25,065	7,543,790.09
Total.....	2,691	8,075	1,921	13,165	25,852	16,845,611.95
Allowed.....	2,281	7,394	1,363	12,691	23,929	\$5,027,940.87
Rejected.....	331	364	841	164	1,200	5,824,637.43
On hand June 30, 1939.....	79	317	217	210	723	2,790,733.65
Total.....	2,691	8,075	1,921	13,165	25,852	16,845,611.95

**Offers in compromise.**—At the beginning of the fiscal year there were on hand 506 offers, aggregating \$92,560. During the year, 15,019 offers, amounting to \$309,168, were received, of which 178 were forwarded to the Department of Justice and 752 were returned to the field offices. During the year, 11,563 offers, aggregating \$275,522, were accepted, and 2,452 offers, totaling \$64,900, were rejected, leaving 580 offers on hand at the end of the fiscal year.

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

Work performed by this section, in Washington and in the field, during the fiscal year included preparation of 6,871 memoranda, 378 briefs, 5,054 opinions, 12 parole cases, 226 libels, and 36 indictments. Review work included 8,900 case reports, 91 claims of over \$5,000 each, and 14,341 compromise cases. In addition, 4 revocation cases were handled, and 828 petitions for remission or mitigation of forfeitures were examined and finally passed upon.

#### WORKS PROGRESS ADMINISTRATION PROJECTS

During the year the Bureau of Internal Revenue continued work on its two work relief projects financed from funds provided under the Emergency Relief Appropriation Acts. These projects are under the supervision of the Accounts and Collections Unit and the Alcohol Tax Unit.

**Accounts and Collections Unit (miscellaneous tax) project.**—This project comprised a survey of miscellaneous taxes conducted in the field collection service of the Bureau. The work was carried on under the direction of the collectors of internal revenue in 20 of the collection districts in the United States and involved an intensive canvass to effect the collection of delinquent and deficient stamp taxes and taxes on sporting goods, cosmetics, capital stock, candy, automobile parts, admissions and dues, tires and tubes, matches, radios, electric refrigerators, jewelry, furs, and electrical energy. The number of persons employed on this project during the year averaged approximately 606 weekly. Allocations to this project during the year amounted to \$702,764, and obligations were incurred aggregating \$861,044. As a result of this work, the sum of \$10,038,614 of miscellaneous taxes was assessed or recommended for assessment during the year, and \$6,145,273 was collected.

**Alcohol Tax Unit (retail liquor stores) project.**—The project comprising the inspection of retail liquor dealers in various cities of the United States was continued during the fiscal year for the purpose of seeing

that the retail liquor dealers comply with the requirements of the law as it relates to their business. During the year allocations to this project amounted to \$302,528, and obligations were incurred totaling \$284,131. As a result of these inspections, 13,424 dealers were found violating the internal revenue liquor statutes during the year, and revenues of \$232,377 were collected.

#### TECHNICAL STAFF

The Technical Staff is the appellate agency of the Bureau of Internal Revenue in the determination of income, profits, estate, and gift tax liabilities. It is an independent agency in the Commissioner's office and performs its duties under the Commissioner's supervision. In general, its work relates to the classes of taxation which fall within the jurisdiction of the United States Board of Tax Appeals. In a case properly before it, the Staff is also the exclusive representative of the Commissioner in the consideration of all proposals submitted by the taxpayers for the settlement of income, profits, estate, and gift tax liabilities. The operations of the Technical Staff for the fiscal year ended June 30, 1939, may be divided into two principal categories: (1) Its activities under the old procedure, and (2) its activities under the program of decentralization, which became effective in the various sections of the country at varying dates throughout the year.

##### (1) OLD PROCEDURE

The principal duty of the Technical Staff under the old procedure was the settlement of tax disputes covering cases docketed by the United States Board of Tax Appeals and cases in the so-called "90-day" status. These settlement activities conducted by and through the Washington office of the Staff were brought to a final conclusion during the fiscal year 1939. On July 1, 1938, the Staff had charged to the Washington office 2,852 income, estate, and gift tax docketed cases involving 3,645 tax years, together with 187 "90-day" cases and a few miscellaneous cases. During the fiscal year, 1,633 docketed cases were received and 944 cases considered to a conclusion. The entire inventory of Board dockets was either returned to the Chief Counsel prior to the completion of Staff consideration, or transferred to the several field divisions of the Staff.

Of the 944 dockets considered to a conclusion, 511, or over 54 percent, were settled by agreement. These settlements involved asserted deficiencies of \$19,812,805, and the agreed settlement deficiencies aggregated \$9,899,226. The 433 docketed cases which were fully considered without arriving at any settlement were transmitted with memoranda of facts and law to the office of the Chief Counsel. In addition to the foregoing 944 dockets, the Staff also considered 16 dockets involving the accumulation of surplus to evade surtaxes or involving personal holding company surtaxes, of which 9 were settled by agreement. These 9 dockets showed asserted deficiencies of \$1,674,779, which were settled for \$1,040,996.

During the fiscal year the Staff in Washington considered 576 income, estate, and gift tax cases in the "90-day" status. Of these cases, 115 were settled by agreement, 199 were disposed of with no petition filed (the deficiency shown in the statutory notice being assessed in full and made available for collection), and 262 were appealed to the Board. In the 314 cases closed by agreement or

without the filing of petitions, the asserted deficiencies amounted to \$3,427,465, and the assessed deficiencies amounted to \$805,932.

The work of the Staff field representatives at Dallas and Cleveland prior to the establishment of field divisions in those areas included consideration of 90 income, estate, and gift tax cases in collaboration with attorneys of the Chief Counsel's office, in which cases deficiency notices were issued by the local internal revenue agent in charge under the "Cleveland plan" of decentralization. A total of 57 of these cases, including 39 dockets and 18 "90-day" cases, was settled, with asserted deficiencies of \$204,862 and agreed settlement deficiencies of \$131,140.

On July 1, 1938, there were on hand 452 compromise cases; during the fiscal year, 905 were received and 905 disposed of (including 77 transfers), leaving 452 on hand June 30, 1939. There were 22 extension of time cases on hand July 1, 1938; 256 were received and 254 disposed of, leaving a balance of 24 on hand June 30, 1939. Final closing agreement cases on hand July 1, 1938, numbered 8; during the fiscal year 170 were received and 116 disposed of, with a balance remaining on June 30, 1939, of 62 cases.

The total number of all classes of cases considered to a conclusion by the Technical Staff under the old procedure during the fiscal year 1939 was 2,587, summarized as follows:

Dockets (other than section 104 cases).....	944
Dockets (section 104 cases).....	16
90-day status cases.....	314
"Cleveland plan" cases.....	90
Miscellaneous cases.....	25
Compromise cases (excluding transfers).....	828
Extension of time cases.....	254
Final closing agreements.....	116

Total..... 2,587

This total, however, does not include the settlements effected by the joint efforts of attorneys from the Chief Counsel's office and members of the Washington office of the Technical Staff, on circuit calendars in areas not then operating under the present decentralization procedure. During the fiscal year an average of five Staff men per month gave full time to such circuit calendar settlements and participated in the settlement of 683 dockets.

An analysis of the operations of the Staff under the old procedure is shown in table 86, page 168, of this report.

*Summary of Staff operations under old procedure.*—Since the operations of the Technical Staff under the old procedure were concluded within the fiscal year, a brief summary of its work from the date of its organization is considered appropriate. On July 1, 1933, there were pending before the United States Board of Tax Appeals 16,502 dockets. In July, 1933, the plans were perfected for the handling of circuit calendars of the Board on a large scale. This program has continued uninterruptedly to the present time and on June 30, 1939, there were pending before the Board 6,571 dockets. The expansion of circuit calendar operations, resulting in the drastic reduction of pending Board dockets, brought about a material change in the location of settlement work and demonstrated the advantages of a decentralized procedure.

The Technical Staff was created and began functioning as of November 16, 1933. By its organization, the settlement work in tax disputes

pending before the Board was placed upon a new basis. This was pursuant to the Administration's program for remedying defects in the procedure for determining and assessing taxes. Under the procedure of the Staff, the senior technical advisor, under whose supervision a basis of settlement was reached in a particular case, was responsible and reported directly to the Commissioner of Internal Revenue. In this way the employee with whom the taxpayer or his representative dealt in working out an agreed basis of settlement became responsible for the submission of the same to the Commissioner of Internal Revenue for acceptance or rejection. By this change, also, there was largely eliminated the delay incident to repetitive review of cases recommended for settlement. There was likewise obviated the unsatisfactory results incident to a series of reviews by employees who had not participated in conferences with the taxpayer.

During the period November 16, 1933, to June 30, 1939, the Staff considered to a conclusion, under the old procedure, 16,176 docketed income, estate, and gift tax cases, of which 9,212 were closed by agreement and 6,964 recommended for defense. The 9,212 cases closed by agreement involved asserted deficiencies of \$192,383,326 and recomputed settlement deficiencies of \$92,877,810, or 48.3 percent. The foregoing figures include 174 dockets involving the accumulation of surplus to evade surtaxes or involving personal holding company surtaxes, of which 118 were settled by agreement; these 118 dockets showed asserted deficiencies of \$18,320,473, which were settled for \$5,742,242.

The above figures for income, estate, and gift tax docketed cases represent the results of consideration of Board cases by the Staff on its own responsibility and do not reflect the work of the circuit calendar groups composed of attorneys of the office of the Chief Counsel and of members of the Technical Staff. During the above-mentioned period the Staff participated in the settlement of 8,669 dockets on such circuit calendars, and an average of 14 Staff men per month gave full time to this work.

The Staff also handled in Washington, during the period mentioned, 6,130 60-day or 90-day income, estate, and gift tax cases, of which 2,090 were settled by agreement, 1,830 were closed without the filing of a petition, and 2,210 were appealed to the Board. The 60-day and 90-day cases settled or closed without the filing of an appeal involved proposed deficiencies of \$22,526,943 and assessed deficiencies of \$10,650,278, or more than 47 percent. In addition, the Staff also considered and disposed of 713 miscellaneous cases.

The Staff began to function on compromise cases on or about July 1, 1934, and during the 5-year period ended June 30, 1939, handled to a conclusion 6,319 of such cases. During the same period, 1,808 extension of time cases and 1,033 final closing agreement cases were given final consideration by the Staff.

Summarizing the foregoing figures, the total number of all classes of cases considered to a conclusion under the old procedure, in or through the Washington office of the Staff from the date of its organization until June 30, 1939, was 32,179. This figure does not include the 8,669 dockets on Board circuit calendars in the settlement of which the Staff participated. If the latter are included, the total number of all classes of cases handled to a conclusion, in whole or in part, by the Washington office of the Staff under the old procedure,

during the period November 16, 1933, to June 30, 1939, was 40,848. In this composite figure a relatively small percentage of cases appears more than once because of definitive action being taken at the end of distinct procedural steps: (1) 60-day or 90-day status cases in which petitions were filed with the Board, and (2) dockets recommended for defense which were subsequently settled.

#### (2) PROGRAM OF DECENTRALIZATION

In the preceding fiscal year there was inaugurated a definite program looking to the decentralization of the appellate procedure for the administrative settlement of income, profits, estate, and gift tax controversies. During the fiscal year ended June 30, 1939, in the development of that program, 10 field divisions of the Technical Staff were established by the Commissioner, with the approval of the Secretary of the Treasury. By this plan the facilities of a Staff field division represent one unified agency for the determination of tax liability, the settlement of contested cases, and the defense of such cases, when necessary, before the Board of Tax Appeals. The 10 field divisions, in the order of founding, are:

1. Pacific Division, organized July 1, 1938.  
Territory: California, Washington, Oregon, Montana, Idaho, Utah, Nevada, Arizona, and the Territories of Alaska and Hawaii.  
Local offices: Los Angeles, San Francisco, Seattle, and Portland.
2. New York Division, organized August 1, 1938.  
Territory: State of New York.  
Local offices: New York City and Buffalo.
3. Chicago Division, organized September 1, 1938.  
Territory: Illinois, Indiana, Wisconsin, Minnesota, North Dakota, and South Dakota.  
Local offices: Chicago, Indianapolis, Milwaukee, and St. Paul.
4. Central Division, organized January 1, 1939.  
Territory: Michigan, Ohio, and Kentucky.  
Local offices: Cleveland, Detroit, Cincinnati, and Louisville.
5. New England Division, organized February 1, 1939.  
Territory: The six New England States.  
Local offices: Boston and New Haven.
6. Eastern Division, organized March 1, 1939.  
Territory: Pennsylvania and New Jersey.  
Local offices: Philadelphia, Pittsburgh, and Newark.
7. Southwestern Division, organized April 1, 1939.  
Territory: Texas, Oklahoma, Arkansas, Louisiana, and Mississippi.  
Local offices: Dallas, Houston, Oklahoma City, and New Orleans.
8. Western Division, organized April 1, 1939.  
Territory: Missouri, Kansas, Nebraska, Iowa, Colorado, Wyoming, and New Mexico.  
Local offices: St. Louis, Kansas City, Omaha, Denver, and Wichita.
9. Southern Division, organized May 1, 1939.  
Territory: Alabama, Tennessee, Georgia, South Carolina, and Florida.  
Local offices: Birmingham, Nashville, Atlanta, and Jacksonville.
10. Atlantic Division, organized May 1, 1939.  
Territory: Delaware, Maryland, Virginia, West Virginia, North Carolina, and District of Columbia.  
Local offices: Baltimore, Wilmington, Washington, Richmond, Greensboro, and Huntington.

The provisions of the charter, as amended, of the New York Division are here given to describe the administrative character of the decentralization procedure:

MAY 31, 1938.

#### MEMORANDUM FOR THE SECRETARY:

Subject to your approval, the arrangements and procedure below described will govern the disposition of tax cases arising in the offices of all internal revenue agents in charge within the State of New York.

## TECHNICAL STAFF, NEW YORK DIVISION

1. Effective August 1, 1938, a division of the Technical Staff of the Commissioner's office will be established comprising the State of New York. It will be known as the New York Division of the Technical Staff (hereinafter referred to as the Staff Division). It will consist of a head, to be designated by the Commissioner, and such technical assistants, auditors, and clerks as may be necessary. It will perform its duties under the Commissioner's supervision through the Head of the Technical Staff, Bureau of Internal Revenue. The Staff Division will maintain division headquarters at New York, N. Y., with branch offices at such other places within the division as in the judgment of the Commissioner may appear advisable.

2. (a) The Head of the Staff Division will exclusively represent the Commissioner in the determination of Federal income, profits, estate, and gift tax liability (whether before or after the issuance of a statutory notice of deficiency) in all cases originating in the office of any internal revenue agent in charge hereinabove mentioned, in which the taxpayers have finally protested the preliminary determination of liability made by that officer, excepting cases in the pre-90-day status in which the special agent in charge has recommended criminal prosecution: *Provided*, That the Staff Division shall not eliminate the ad valorem fraud or negligence penalty in any case in the so-called 90-day status, or the pre-90-day status, except with the concurrence of the special agent in charge.

(b) The Head of the Staff Division will also have exclusive authority to settle by stipulation (1) all cases docketed by the United States Board of Tax Appeals and placed upon a calendar for hearing at any place within the territory comprising the jurisdiction of the New York Division of the Technical Staff, and (2) all cases originating in the office of any internal revenue agent in charge hereinabove mentioned which are placed on the Washington calendar of said Board of Tax Appeals: *Provided*, That he shall not make or approve a stipulation for settlement in any docketed case except with the concurrence of the counsel for the Staff Division referred to below.

3. A representative of the Chief Counsel of the Bureau of Internal Revenue will be assigned as counsel for the Staff Division, with such legal and clerical assistants as he may require. His duties will be performed under the general supervision of the Chief Counsel. He will advise the Head of the Staff Division, upon request, upon legal questions arising in the determination of income, profits, estate, and gift tax liability. He will advise the Head of the Staff Division also with respect to any proposed settlement of a docketed case. He will prepare answers to petitions filed with the Board of Tax Appeals, copies of which will be furnished him by the Chief Counsel, in cases originating in the offices of the internal revenue agents in charge hereinabove mentioned; and he will have exclusive authority to represent the Commissioner in the defense before the Board of (1) cases placed upon a calendar for hearing within the territorial jurisdiction of the Staff Division, and (2) cases originating in the office of any internal revenue agent in charge hereinabove mentioned which are placed on the Washington calendar of said Board of Tax Appeals, but he shall not stipulate before the Board for the settlement of any case except with the approval of the Head of the Staff Division. The counsel for the Staff Division will consider all memoranda prepared in the Staff Division directing the issuance of statutory notices of deficiency prior to their approval by the head of the division, and will advise him in any such case whether in counsel's judgment the proposed deficiency or any larger or smaller deficiency could successfully be defended upon appeal to the Board. He will also make such suggestions as he may deem advisable as to the form and content of the proposed statutory notice in any such case, to insure that such notice will provide a sound basis for defense should the case be appealed.

The term "profits-tax liability" as employed in any memorandum heretofore or hereafter issued to provide for the establishment of a field division of the Technical Staff will be construed to include the liability of contracting parties for excess profits on Navy contracts arising under section 3 of the Act of March 27, 1934 (48 Stat. L. 505; U. S. C. title 34, section 496), and under that Act as amended by the Act of June 25, 1936 (49 Stat. L. 1926; U. S. C. Sup. II, title 34, section 496). [Amendment of December 5, 1938.]

Notwithstanding the provisions of paragraphs 2 and 3 of the memorandums establishing the several field divisions of the Technical Staff, the head of each such division will have exclusive authority to settle by stipulation, subject to the concurrence of the counsel for such division, all cases docketed by the United States Board of Tax Appeals which originated in the office of any internal revenue

agent in charge situated within the territorial jurisdiction of such division, which may be placed upon a calendar of said Board for hearing at a place within the territorial jurisdiction of any field division of the Technical Staff adjoining such division; and the counsel for each such division will have exclusive authority to represent the Commissioner in the defense of such cases before the Board, subject to the conditions enumerated in the memorandums referred to with respect to the approval of stipulations for settlement by the head of the division. [Amendment of May 3, 1939.]

## PRELIMINARY PROCEDURE BY THE INTERNAL REVENUE AGENTS IN CHARGE

4. Deficiency cases will be handled in the office of the internal revenue agent in charge in accordance with the provisions of the Internal Revenue Manual, and other general instructions, except in the following particulars:

(a) Except in fraud cases in which prosecution is contemplated, the internal revenue agent in charge will make and send to the taxpayers by registered mail the preliminary notice of deficiency in all income, profits, and estate tax cases arising within his territorial jurisdiction, and in all gift tax cases in which his office is directed by the Bureau to make the major field examination. In any case where the taxpayer does not respond to the preliminary notice of deficiency within the time allowed by said preliminary notice, the internal revenue agent in charge, without follow-up of the preliminary notice, will issue the statutory notice of deficiency in the prescribed form.

(b) In any case where the taxpayer files a protest after the preliminary notice of deficiency but declines a conference, the internal revenue agent in charge will reconsider the case in the light of the protest and notify the taxpayer of his conclusions. If an agreement is not reached, he will thereafter, depending upon the circumstances of the case, either (1) issue the statutory notice of deficiency, or (2) advise the taxpayer that on request the case will be referred to the appropriate office of the Staff Division for hearing, but that in the absence of such a request the statutory notice of deficiency will be mailed at the expiration of a specified time. In this latter event, the internal revenue agent in charge will issue the statutory notice upon the taxpayer's failure to request a hearing before the Staff Division within the time specified.

(c) In any case where the taxpayer files a protest and a conference is held, but without agreement, the internal revenue agent in charge will notify the taxpayer of his conclusions, advising him that upon request the case will be referred to the appropriate office of the Staff Division for hearing, but that in the absence of such a request the statutory notice of deficiency will be mailed at the expiration of a specified time. The internal revenue agent in charge will issue the statutory notice upon the taxpayer's failure to request a hearing before the Staff Division within the time specified.

5. The procedure for handling overassessment cases will be the same as that prescribed in the preceding paragraph with relation to deficiency taxes, except that the preliminary notice will inform the taxpayer that if he fails to acquiesce or protest within a specified time the internal revenue agent in charge will recommend to the Commissioner the issuance of a certificate of overassessment in the amount stated in said preliminary notice. If the taxpayer fails to respond to the preliminary notice, the internal revenue agent in charge will send the case to the Bureau for issuance of the certificate of overassessment or other appropriate action.

## PROCEDURE AFTER REFERENCE TO STAFF DIVISION

6. The Staff Division will accord hearings upon protested cases referred to it by the internal revenue agent in charge in accordance with the procedure outlined in the preceding paragraphs. It will not consider before the issuance of the statutory notice of deficiency any case in which no protest has been filed with the internal revenue agent in charge. In any case in which protest has been filed with the internal revenue agent in charge, it will not consider prior to the issuance of the statutory notice new contentions or new evidence that may be decisive with respect to any major issue, but upon the presentation of such contentions or evidence, will refer the issues involved to the internal revenue agent in charge for further consideration and for conference with the taxpayer if advisable.

7. When the head of the Staff Division has reached a final conclusion with respect to any case, he will prepare a memorandum thereof setting forth the exact grounds upon which his conclusion rests. This memorandum will be



transmitted with all the papers in the case to the internal revenue agent in charge, who will, according to the nature of the decision of the Staff Division—

- (a) Certify a deficiency to the collector in accordance with Mimeograph 3552,
- (b) Issue a statutory notice of deficiency, or
- (c) Transmit the case to the Bureau for preparation of a certificate of over-assessment, or other appropriate action.

8. Except as provided in paragraph 3 above, the Staff Division will have complete jurisdiction of all cases after the issuance of the statutory notice. Upon the taxpayer's request, the Staff Division may take up for settlement any case in which a statutory notice has been issued, and may grant the taxpayer a hearing thereon. Except in unusual circumstances, however, it will not grant a hearing in such a case prior to the filing of the petition if a hearing has been had in the office of the internal revenue agent in charge, or if the taxpayer has refused an opportunity to be heard there.

9. After the filing of the petition in any case, the Staff Division will continue to have sole authority, subject to the provisions of paragraph 2 above, for the settlement of the case, and will have the custody of all files, papers, and documents relating to the case, which will, however, at all times be available to the counsel for the Staff Division for the preparation of the answer to the petition and for the defense before the Board of the Commissioner's determination.

10. At any hearing granted by the Staff Division, whether at an established office or on circuit, the internal revenue agent in charge will be represented if he so desires, or if the Head of the Staff Division deems it advisable; and at any such hearing on a case involving the ad valorem fraud or negligence penalty, the special agent in charge will be represented if he so desires. Except as may be otherwise directed by the Commissioner through the Head of the Technical Staff, the conduct of hearings and other proceedings by the Staff Division will be in accordance with the procedure customarily followed by the Technical Staff.

11. The intent of the arrangements and procedure above described is to provide one single, unified agency, with office facilities at or near the taxpayers' residences or places of business, to exercise on the ground, for the Commissioner, all the authority which the Department, or any of its branches, may have under the law, in the review of protested tax determinations made by the internal revenue agents in charge, in the settlement of contested cases, and in the defense of such cases, when necessary, before the Board of Tax Appeals.

12. The procedure prescribed in this memorandum, in so far as it relates to cases in which the statutory notice of deficiency has been, or may hereafter be, issued, will become effective August 1, 1938. The procedure which relates to the determination of tax liability, and the settlement of cases, before the issuance of a statutory notice of deficiency, will become effective January 1, 1939.

Guy T. HELVERING,  
Commissioner.

Approved.

H. MORGENTHAU, Jr.,  
Secretary of the Treasury.

*Field operations under decentralization.*—The work of the Staff field divisions is divided into two main classifications: (1) income, profits, estate, and gift tax cases not before the Board of Tax Appeals, including cases in the pre-90-day status, cases in the 90-day status, and cases involving overassessments and claims; and (2) cases docketed by the Board of Tax Appeals. This work now includes the settlement activities heretofore conducted by various agencies of the Bureau in Washington, particularly the former conference division of the Income Tax Unit; it also covers all settlement work connected with docketed cases, which work was previously handled by the Staff, by the Chief Counsel's Office, or by the two agencies acting jointly. Under the new system all closings by agreed stipulation of docketed cases require concurrence of division counsel.

The field divisions of the Staff, with the exception of the Pacific Division, did not function on cases prior to the issuance of the statutory

notice of deficiency, until January 1, 1939, or later. Since 5 of the 10 field divisions were not organized until on or after March 1, 1939, the work of this class in process at the close of the fiscal year is in excess of the number of cases disposed of during the period. The Pacific Division is the only Staff field division whose operations represent approximately a normal fiscal year's work. With the exception of the Los Angeles office, the four offices of the Pacific Division opened for business under the new procedure, with no work in process, on July 1, 1938. The work of the Los Angeles office, which began operations March 1, 1938, may be said to represent a normal production for the fiscal year ended June 30, 1939. The production figures for the Pacific Division alone and the Los Angeles office alone are given in this report. (See table 86 on pages 163-170.) However, all field divisions of the Technical Staff, as regards cases not pending before the Board, have received an abnormally heavy flow of work, consisting of cases returned to the field from Washington by the Income Tax Unit and also an accumulation of protested cases directly from the offices of the internal revenue agents in charge.

On July 1, 1938, the Staff field divisions had on hand 89 nondocketed cases which were taken over from the former Los Angeles Division at the termination on June 30, 1938, of its four months of operation as a division. During the fiscal year ended June 30, 1939, the field divisions at and after their respective dates of organization received from the offices of the local internal revenue agents in charge 6,482 nondocketed cases in which the taxpayer and the revenue agent's office were unable to agree and in which a hearing was requested by the taxpayer before the Staff. These 6,482 cases include many unagreed cases returned to the agents in charge by the Income Tax Unit in Washington. During the fiscal year, 2,799 nondocketed cases were considered to a conclusion by the field divisions; 1,919 of these cases were closed by agreement, and in 880 cases final determinations were made by the Staff without agreement with the taxpayer. The 880 unagreed cases represent statutory notices, or action on claims, either directed or sustained. At June 30, 1939, 3,772 cases were on hand and pending consideration in the Staff field divisions.

The Staff divisions had on hand at July 1, 1938, 198 income, profits, estate, and gift tax cases docketed by the Board, which were taken over from the former Los Angeles Division. During the fiscal year all the divisions received 8,585 such cases, which figure represents both new appeals and old cases transferred from the Washington office of the Staff or of the Chief Counsel. Of these docketed cases, 3,801 were finally disposed of—2,910 by stipulated agreement, 827 by submission to the Board without agreement, and 64 by default, leaving 4,982 dockets on hand June 30, 1939, pending settlement consideration or submission to the Board.

The docketed cases closed by stipulated agreement involved asserted deficiencies aggregating \$73,396,183 and overassessments determined for other years in the same statutory notices of \$54,338. The amount agreed to consisted of \$23,448,014 in deficiencies and \$472,274 in overassessments, or 31 percent net. A large number of the older dockets, involving substantial asserted deficiencies, was concluded in this fiscal year.

During the fiscal year there were three coordination groups organized in the Washington headquarters of the Technical Staff. The heads of these groups are charged with the post review of cases emanating from the field divisions assigned to them, as well as with the inspection and general supervision of the field operations of such divisions. The principal duties of the coordination groups are to maintain uniformity of action and to determine, consider, and make recommendations concerning production, methods of operation, personnel matters, and any other problems that may exist in the divisions. For the present, the field inspection and post review functions are being merged for management purposes, under the theory that general field supervision can best be accomplished by those who have immediate knowledge of the division's action in specific cases.

#### OFFICE OF THE CHIEF COUNSEL

The activities of the office of the Chief Counsel for the Bureau of Internal Revenue include the defense of all Federal tax cases appealed to the United States Board of Tax Appeals; the review of refunds, credits, and abatement in excess of \$20,000; considering various administrative and internal-revenue tax matters referred to that office by the Secretary, the Under Secretary, an Assistant Secretary of the Treasury, the General Counsel for the Department of the Treasury, the Commissioner, the assistant to the Commissioner, the heads of units of the Bureau, collectors of internal revenue, and other branches of the Department. They include also the preparation, at the request of the Department of Justice or of the United States attorneys, of data for use in the prosecution or defense of tax cases (civil and criminal) in suit, and compliance with requests for assistance in such cases; and the preparation, revision, and review of regulations, Treasury decisions, mimeographs, and rulings for the guidance of the officers and employees of the Bureau of Internal Revenue and others concerned. The office is divided into six divisions, viz, Appeals, Civil, Interpretative, Penal, Review, and Legislation and Regulations.

The Chief Counsel's committee, consisting of three members, serves in an advisory capacity to the Chief Counsel, Assistant Chief Counsel, general assistants, and special assistants, who refer to the committee cases from all divisions of the office. The committee considers these cases and makes written recommendations as to their proper disposition. Since February, 1938, the committee has been charged with the final review of cases involving compromises and closing agreements, previous to their being sent to the Secretary of the Treasury for his approval. At the beginning of the fiscal year 1939 the committee had on hand 40 cases; during the year it received 1,349 and closed 1,353, leaving 36 cases pending at the close of the fiscal year.

The Reorganization Section is charged with the duty of protecting the interests and claims of the United States in bankruptcy and receivership proceedings, including particularly proceedings instituted under sections 77 and 77B and Chapter X of the National Bankruptcy Act, and arrangement proceedings under Chapters XI and XII of the Act.

*Number of corporate reorganization and arrangement cases handled during the fiscal year 1939*

Cases pending July 1, 1938.....	2,630
New cases received during fiscal year.....	1,445
	4,075
Cases disposed of:	
Cases closed.....	1,103
Consolidated.....	14
Changed to arrangement.....	11
Changed to bankruptcy.....	329
Changed to receivership.....	6
	1,463
Cases pending June 30, 1939.....	2,612

In 758 of the corporate reorganization cases closed during the year claims were filed in the amount of \$4,291,536, and were settled for \$2,988,781.

In addition to these, there were 345 cases closed in which no tax claims were filed.

*Number of bankruptcy and receivership cases closed during the year*

Cases pending July 1, 1938.....	3,206
New cases received during the fiscal year.....	5,336
	8,542
Cases disposed of:	
Cases closed.....	2,261
Transferred to reorganization.....	9
	2,270
Cases pending June 30, 1939.....	6,272

In the 2,261 cases closed relating to bankruptcy and receivership, claims were filed in the amount of \$6,043,389, and the sum of \$3,125,694 was collected.

During the fiscal year, 5,043 new bankruptcy and receivership cases, other than reorganization cases under sections 77 and 77B and Chapters X, XI, and XII, were received, and 293 cases were added in which the debtor companies were originally involved in reorganization proceedings but later went into liquidation.

New legislation relating to the existence and enforcement of Federal tax claims was enacted during the year, substantially increasing the work of the Reorganization Section.

A more specific program of cooperation and exchange of information between the Bureau of Internal Revenue and the Reconstruction Finance Corporation has been put into effect, which has been helpful to both the taxpayer and the Government.

APPEALS DIVISION.—In connection with the decentralization program of the Bureau of Internal Revenue, this division designated division counsel with necessary legal and clerical assistance at 27 principal and branch offices of the 10 field divisions of the Technical Staff. Counsel assigned to the various field offices prepare answers to the petitions filed with the Board of Tax Appeals and advise the Staff divisions upon legal questions arising in the determination of income, profits, estate, and gift tax liability. Proposed settlements

in docketed cases are concurred in by counsel prior to final approval. Counsel also have exclusive authority to represent the Commissioner in the defense of all cases set for hearing before the Board of Tax Appeals.

The division has immediate charge of all cases involving refunds of amounts collected under the Agricultural Adjustment Act pending before the United States Processing Tax Board of Review. It prepares all pleadings in such cases and appears for and represents the Commissioner of Internal Revenue at the trial thereof. In addition, the division has the same jurisdiction, duties, and activities in matters involving Titles III, IV, and VII of the Revenue Act of 1936 as have the Civil, Interpretative, Legislation and Regulations, and Review Divisions and the Reorganization, Bankruptcy, and Receivership Section with respect to questions involving income, excess-profits, capital stock, estate, gift, and miscellaneous taxes.

This division also has a general supervision of the preparation of the contents of the records on review in all cases wherein are filed petitions for review by the United States circuit courts of appeals or final decisions of either the United States Board of Tax Appeals or the Processing Tax Board of Review. In such proceedings where the Commissioner of Internal Revenue is petitioner, this duty is performed in the division subject to approval by the Department of Justice; in cases where a taxpayer is petitioner, the division has sole charge of the preparation of the record.

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

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

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

**INTERPRETATIVE DIVISION.**—The Interpretative Division prepares legal opinions on questions arising under the internal revenue laws. It reviews material submitted to it by other divisions of the General Counsel's office and by the administrative branches and units of the Bureau of Internal Revenue. It also reviews closing agreements covering proposed transactions, and edits the material submitted for publication in the Internal Revenue Bulletin.

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

At the beginning of the fiscal year, 1,039 cases were pending in the Penal Division. New cases in the number of 1,063 were received and 848 cases disposed of during the year, leaving 1,254 cases pending on June 30, 1939, a net increase of 215.

Formal claims for reward for information relative to violations of internal revenue laws were filed and disposed of during the year ended June 30, 1939, as follows: Pending July 1, 1938, 329; presented or reopened during year, 230; disposed of during year, 143; pending June 30, 1939, 416. Of the 143 claims disposed of, 70 were rejected, and 73 were allowed in a total sum of \$59,506, all of which were paid during the fiscal year. The 416 claims pending are, with the exception of a comparatively small percentage, awaiting receipt of reports from the field officers of the Bureau who are conducting investigations thereof, or the closing of the tax cases to which such claims relate. There were also 98 informal claims disposed of during the fiscal year, which left 75 informal claims pending.

**REVIEW DIVISION.**—This division reviews overassessments of income, excess profits, war profits, estate, gift, and miscellaneous taxes proposed for allowance (also deficiencies when coupled with overassessments) where the amount of the overassessments in any case exceeds \$20,000, and proposed refunds or credits of any tax in excess of \$20,000. It prepares the reports to the Joint Committee on Internal Revenue Taxation required by section 3777 of the Internal Revenue Code, where the overpayments of income, excess profits, war profits, estate, or gift taxes exceed \$75,000, and prepares public decisions where the overassessments exceed \$20,000. It also examines and reviews special cases referred to it by the Chief Counsel for the Bureau.

**LEGISLATION AND REGULATIONS DIVISION.**—The regulations issued under the internal revenue laws and the reports on legislation intro-



duced in Congress affecting the internal revenue, except as they relate to taxes on alcoholic beverages, are prepared or reviewed in this division. In addition, this division considers suggestions for amendments of and additions to the various internal revenue laws and prepares reports thereon for the consideration of the Commissioner and the General Counsel; assists in preparing the income tax forms; prepares or reviews regulations under and interpretations of tax conventions with foreign countries and assists in drafting proposed tax conventions; and, in connection with the profit-limiting provisions of the Vinson Act, as amended, applicable to Navy contracts and to contracts for Army aircraft, prepares the necessary regulations and considers other matters submitted to it with respect to the administration of such Act.

An analysis of the work of the Chief Counsel's Office, by divisions, is shown in tables on pages 171 to 178 of this report.

#### INTELLIGENCE UNIT

The Intelligence Unit is principally concerned with the investigation of cases involving alleged evasions of taxes; investigations of charges of a serious nature against employees in the Internal Revenue Service; investigations of applications of attorneys and agents to practice before the Treasury Department; and investigations of prospective appointees to the Service.

During the fiscal year, 987 investigations were made of alleged evasions of income and miscellaneous taxes, resulting in the recommendation for prosecution of 289 cases, involving 489 individuals. There were 81 convictions on this charge, and 1 acquittal. Investigations of these cases resulted in recommendation for assessment of additional taxes and penalties aggregating \$39,259,805.

There were 3,624 investigations of applications of attorneys and agents to practice before the Treasury Department and 92 investigations of charges against enrolled agents and attorneys, resulting in the disbarment of 5, the suspension of 1, and the rejection of applications of 32. There were 3 names stricken from the rolls during the course of disbarment proceedings.

During the fiscal year, 107 cases of charges against employees of the Bureau of Internal Revenue were investigated, resulting in the separation from the service of 69 employees and the prosecution of 13, of which number all have been convicted.

There were 2,143 cases of miscellaneous character investigated, including investigations of a number of cases for the Bureau of Narcotics, the Customs Service, and investigations of persons under consideration for appointment to various positions in the Treasury Department. Included in this number were applications for appointment to the positions of revenue agents, deputy collectors, and various other positions in the Internal Revenue Service.

#### CONCLUSION

In submitting this report of the results accomplished in the fiscal year ended June 30, 1939, I consider it appropriate to state that continued cooperation was received from every branch of the Internal Revenue Service.

Respectfully submitted.

GUY T. HELVERING,  
Commissioner of Internal Revenue.

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## APPENDIX

### STATISTICAL TABLES

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RECEIPTS FROM INTERNAL REVENUE TAXES

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories

Collection districts	Income taxes			Excess profits		Unjust enrichment (Title III, Revenue Act of 1936)	Capital stock (sec. 601, Revenue Act of 1938), \$1 per \$1,000	Estate tax—Transfer of estates of decedents	Gift tax—Any property by gift
	Corporation	Individual	Total income taxes	Sec. 602, Revenue Act of 1938	Navy contracts (sec. 3, Vinson Act)				
Alabama	\$3,639,317.95	\$3,703,408.89	\$7,342,726.84	\$137,802.45		\$52,384.56	\$573,105.66	\$1,097,809.44	\$139,754.29
Arizona	997,737.01	1,491,535.46	2,489,272.47	65,304.75		13,595.84	148,700.64	83,360.79	16,001.44
Arkansas	1,974,332.83	2,000,833.32	3,974,165.15	92,393.46		61,130.55	271,843.49	281,031.01	10,442.21
First California	36,542,782.65	28,005,629.04	64,548,411.69	594,670.42		50,064.05	4,360,312.17	7,160,355.39	907,162.62
Sixth California	30,109,519.01	46,346,981.80	76,456,500.81	1,521,023.70	\$433.08	63,248.71	3,376,145.48	15,068,279.92	526,753.83
Colorado	7,533,677.68	7,675,815.70	15,209,493.38	107,927.40		92,314.79	792,712.34	1,687,890.30	172,113.87
Connecticut	10,895,640.84	28,340,178.20	47,905,723.04	245,385.41		75,502.24	1,529,115.44	10,445,131.08	1,954,044.31
Delaware	40,967,770.95	20,596,005.39	61,563,776.34	258,086.95		2,500.22	3,389,223.29	1,807,154.63	311,142.14
Florida	5,786,503.83	18,600,783.14	24,387,417.07	271,307.02		39,348.78	706,058.87	14,087,026.17	411,797.80
Georgia	8,036,315.81	3,253,289.72	10,289,605.53	140,411.53		234,581.65	1,035,816.87	2,001,818.04	119,492.61
Hawaii	4,020,520.23	5,643,198.99	7,569,719.22	80,005.80		11,068.38	492,345.85	714,007.00	244,830.53
Igho	1,384,412.83	3,027,094.48	2,012,107.31	38,751.05		7,967.16	176,338.41	174,370.45	925.92
First Illinois	101,573,061.85	85,245,435.39	184,817,497.24	2,303,544.45	2,301.26	284,512.55	10,189,337.76	20,060,250.85	1,538,709.44
Eighth Illinois	5,709,595.99	7,022,894.28	12,732,490.27	1,168,730.71		81,965.00	773,221.09	1,115,037.80	25,789.43
Indiana	17,947,156.40	13,051,545.71	31,598,702.17	472,423.54		24,543.96	1,653,406.89	2,395,251.15	173,611.88
Iowa	7,011,762.57	4,099,286.30	11,711,048.87	257,532.49		86,238.43	1,069,092.87	1,069,092.87	59,500.29
Kansas	4,005,277.41	3,513,459.01	7,508,737.32	84,355.53		70,269.18	718,358.40	992,260.52	169,297.50
Kentucky	8,959,697.07	5,001,842.64	14,161,539.71	275,830.92		47,364.77	1,027,391.62	2,720,740.81	170,770.79
Louisiana	9,158,822.51	8,432,537.07	17,591,359.58	300,283.99		126,084.90	1,068,805.48	1,577,391.96	59,241.89
Maine	2,817,192.00	6,736,164.74	9,553,256.74	13,225.32		43,049.96	327,898.72	1,077,401.96	63,452.46
Maryland	26,673,187.56	33,781,044.52	60,454,232.08	303,841.40		109,240.26	2,101,491.69	10,835,508.14	307,032.56
Massachusetts	32,698,513.75	41,128,963.67	73,827,477.42	712,227.73		247,511.56	4,779,880.06	10,037,177.03	1,180,234.81
Michigan	81,717,830.41	43,810,926.01	125,528,756.42	1,002,380.40	8,734.49	100,945.96	7,840,313.17	11,230,015.53	1,059,541.07
Minnesota	15,356,800.24	11,050,495.80	26,417,296.04	211,720.18		1,530,510.95	2,151,736.09	4,022,470.70	502,674.69
Mississippi	1,040,512.80	1,490,828.64	3,151,442.44	92,721.41		29,259.48	226,445.44	431,116.39	25,185.87
First Missouri	23,805,591.85	18,507,458.88	42,373,020.73	316,499.05		67,962.39	2,413,005.87	10,749,040.70	743,435.25
Sixth Missouri	8,177,273.00	5,267,055.94	13,444,328.94	233,410.64		39,201.70	1,004,394.05	985,039.09	74,550.52
Montana	1,393,085.64	1,101,319.77	2,554,405.41	45,438.81		12,413.93	108,490.79	159,798.17	62,950.57
Nebraska	4,217,653.47	2,841,635.18	7,079,488.65	90,151.43		13,217.85	522,308.37	1,360,477.89	47,550.02
Nevada	6,789,539.95	2,104,920.29	2,972,460.20	1,953.48		95,040.78	142,208.24	134,996.51	30,125.59
New Hampshire	1,648,221.65	2,003,440.27	4,281,661.92	68,067.78		25,865.65	500,790.05	641,498.83	40,764.29
First New Jersey	4,597,473.69	6,231,703.04	12,859,177.53	43,732.40		19,068.43	690,635.30	5,030,609.71	687,262.65
Fifth New Jersey	32,374,531.53	38,868,854.87	71,243,386.20	442,161.44		93,690.04	4,148,041.61	10,852,260.85	1,003,910.34
New Mexico	560,493.79	1,030,166.82	1,540,657.01	46,749.93		14,518.12	55,354.74	47,738.65	
First New York	12,444,777.42	21,705,061.98	34,210,442.40	261,433.45		70,125.23	1,604,051.17	15,008,004.11	580,657.40
Second New York	130,700,635.74	125,479,148.82	262,179,784.56	2,800,723.44	654,790.40	283,103.45	14,560,025.41	15,273,863.27	2,771,216.74
Third New York	93,663,344.77	98,352,829.00	181,916,173.83	2,770,380.81		189,164.42	10,898,718.72	38,270,396.50	2,486,186.43
Fourteenth New York	14,157,758.61	17,043,183.01	31,200,941.62	181,867.16		72,515.38	1,780,999.07	14,070,715.92	400,876.75
Twenty-first New York	4,734,365.36	4,432,737.07	9,067,103.03	104,050.01	5,010.98	82,865.78	819,654.39	2,495,699.88	98,922.79
Twenty-eighth New York	17,647,221.23	13,847,457.95	31,494,209.19	509,172.39	1,576.96	88,131.34	1,791,025.16	5,690,390.33	274,625.61
North Carolina	16,145,734.00	9,769,049.92	24,013,804.01	164,531.61		45,761.07	1,580,245.69	2,194,249.56	117,510.49
North Dakota	394,139.03	822,556.98	691,696.29	16,377.56		7,777.19	88,169.40	76,315.64	6,159.43
First Ohio	16,510,490.54	15,084,345.84	31,603,836.38	401,445.89	710.39	38,077.86	1,954,515.84	4,053,130.82	369,194.55
Tenth Ohio	11,433,738.57	6,788,660.95	18,222,717.53	95,823.22		57,224.33	1,143,076.79	2,830,002.99	89,853.05
Eleventh Ohio	4,864,869.18	4,571,793.60	9,436,662.78	252,103.05		28,553.05	4,762,537.45	1,600,823.62	101,694.26
Eighteenth Ohio	37,195,266.86	24,162,442.69	61,357,709.55	159,066.73		67,043.69	3,759,576.30	5,478,433.95	1,317,769.01
Oklahoma	13,318,381.66	7,548,246.14	20,866,627.80	95,093.13		180,412.25	1,668,080.15	1,008,308.09	240,558.56
Oregon	3,295,690.20	3,103,210.52	6,399,200.72	161,963.13		49,515.69	471,139.62	922,222.29	62,723.38
First Pennsylvania	30,789,937.70	42,709,907.70	79,558,845.40	768,814.17	73,174.53	159,244.49	6,075,315.77	21,014,794.83	787,420.27
Twelfth Pennsylvania	5,679,144.40	4,607,318.82	10,286,463.31	100,299.86		74,498.40	890,834.13	1,628,897.00	400,692.82
Twenty-third Pennsylvania	41,377,347.79	35,356,328.31	76,733,676.10	1,400,752.49		132,850.84	4,814,984.79	9,751,389.60	2,067,664.05
Rhode Island	4,963,641.15	7,292,077.40	12,255,618.55	317,825.15		647,140.86	647,140.86	5,681,343.84	306,670.14
South Carolina	3,541,889.60	1,868,449.47	5,400,339.07	87,731.52		12,450.57	436,091.37	630,489.77	5,812.09
South Dakota	425,391.44	404,513.75	829,005.19	16,735.69		8,572.29	72,618.59	94,774.97	17,449.16
Tennessee	7,750,443.90	7,474,591.48	15,225,035.47	287,011.84		78,057.25	927,734.68	2,204,694.36	41,682.58
First Texas	18,659,955.93	20,867,430.24	39,527,386.17	458,829.79		208,703.76	2,345,876.00	2,535,629.83	529,091.86
Second Texas	16,070,201.68	14,284,815.15	30,344,016.81	483,221.25		599,380.66	1,700,105.06	2,130,733.30	132,176.68
Utah	2,051,890.97	1,389,504.62	3,441,365.59	65,469.64		18,393.75	286,192.78	105,084.03	120,82.82
Vermont	1,029,577.23	1,033,490.51	2,063,067.74	56,182.77		16,497.39	138,216.32	630,508.55	780.34
Virginia	14,300,769.85	10,816,901.00	26,207,770.94	35,547.77		31,647.63	1,368,957.80	2,820,856.22	1,476,373.13
Washington	7,568,377.88	7,289,687.38	14,846,064.96	409,978.00		43,632.89	1,137,596.80	3,690,342.15	237,239.23
West Virginia	7,230,361.23	4,406,533.85	11,636,895.15	295,069.96		42,579.25	877,644.74	953,656.71	112,572.60
Wisconsin	10,255,050.65	11,805,700.76	31,022,651.41	642,522.63		130,268.21	2,047,874.69	3,105,303.00	522,612.47
Wyoming	542,025.90	872,542.21	1,414,566.21	33,014.17		1,942.20	101,311.24	110,242.82	9,027.70
Total	1,122,540,800.61	1,023,833,796.49	2,151,374,597.10	26,167,007.41	898,365.40	6,683,234.54	127,203,006.90	332,279,613.14	23,436,606.98
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT									
Alaska	\$187,526.74	\$380,587.92	\$568,114.66	\$7,219.95		\$323.39	\$31,718.48	\$23,507.29	
California	66,642,302.56	74,392,610.84	141,034,913.40	2,116,303.18	\$433.08	-122,911.60	7,736,457.65	22,228,635.81	\$1,733,916.45
District of Columbia	6,402,714.16	10,396,955.40	16,799,669.56	66,014.02		14,220.78	589,800.90	3,740,069.55	92,864.74
Illinois	107,231,657.84	90,268,829.67	197,519,987.51	3,472,335.16	2,301.36	366,417.55	10,964,658.85	22,076,197.65	1,664,498.87
Maryland	20,270,473.39	23,371,720.27	43,642,193.66	200,327.38		69,010.50	1,511,631.09	5,868,558.29	274,188.14
Missouri	32,042,834.85	23,774,494.82	55,817,329.67	549,309.89		107,161.09	3,418,000.02	11,735,880.69	1,671,988.77
New Jersey	36,942,005.22	47,100,535.01	84,102,560.83	485,895.84	12,225.01	112,698.47	4,828,676.97	16,488,936.06	1,591,203.59
New York	279,218,607.13	270,821,051.69	550,039,658.83	6,667,637.19	601,377.34	774,905.89	31,810,471.95	91,482,059.10	6,824,085.72
Ohio	70,013,332.15	50,607,543.09	120,620,875.24	808,018.89	710.39	365,899.33	8,220,706.44	14,862,280.49	1,821,911.67
Pennsylvania	83,840,429.98	62,732,834.83	146,573,264.81	2,278,806.51	73,174.53	306,006.43	10,781,134.63	32,595,080.41	2,895,092.84
Texas	34,739,157.61								

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Distilled spirits									
	Excise taxes				Seizures, penalties, etc., in connection with attempted evasions of distilled spirits production laws	Floor tax (tax paid on hand July 1, 1939), additional 25 cents per gallon	Rectification tax, per proof gallon, 30 cents <sup>1</sup>	Export stamps, 10 cents per cask or 5 cents per case	Container stamps, 1 cent per bottle or one-fourth cent if less than one-half pint	
	Imported (collected by customs)—		Domestic—						Bottled-in-bound stamps	Red strip stamps
	Brandy, \$2 per taxable gallon	Other distilled spirits, \$2.25 per taxable gallon	Brandy, \$2 per taxable gallon	Other distilled spirits, \$2.25 per taxable gallon						
Alabama		\$7,181.79		\$1,827.06	\$30,013.65	\$38,346.63				\$2.00
Arizona	\$2.20	161.82		101,765.64	891.05	16,700.58				5,354.10
Arkansas				298.70	4,760.19	72,462.00				9,930.18
First California	92,269.37	1,230,238.67	\$430,927.62	5,903,360.43	24,840.24	211,073.82	\$1,354.28	\$0.30	\$4,647.72	264,607.62
Sixth California	84,923.07	1,303,545.04	302,586.00	2,777,223.80	21,576.04	109,474.31	20,838.95		13,792.80	112,733.65
Colorado	3,255.03	63,439.69	2,232.24	218,863.27	12,176.96	37,759.15	1,183.84			48.30
Connecticut	22,438.62	308,632.63	37,152.67	517,929.99	19,175.30	97,497.06	84,323.51		696.04	111,320.22
Delaware					1,100.45	9,847.25				14.12
Florida	10,277.02	302,704.76		9,614.23	16,261.95	76,441.01	1,354.90			1,691.60
Georgia	687.45	50,315.18	4,107.60	11.62	25,508.94	78,464.62				577.72
Hawaii	6,883.74	119,247.00		42,094.04	608.00	22,067.56	3,300.59		5.88	4,191.41
Idaho					657.10	18,771.87				3.01
First Illinois	199,724.04	2,534,252.18	514,538.72	3,910,544.10	35,713.64	289,041.98	154,047.36		24,150.00	420,744.00
Eighth Illinois			35.77	51,601,736.87	9,189.86	226,618.13	475,804.11	43.30	20,241.70	1,351,104.83
Indiana	6,891.62	1,232,282.17	103,835.60	46,266,282.44	5,866.25	198,474.48	2,454,432.23		17,112.06	1,117,703.79
Iowa		4,330.00		1,453.13	10,701.57	53,832.83				120.22
Kansas					8,185.92	288.46				
Kentucky	542.40	21,263.93	8,377.60	51,147,562.40	8,074.62	113,056.42	574,832.41	4.20	282,246.96	1,611,828.33
Louisiana	5,781.40	168,272.84		1,996,090.10	10,679.02	104,121.32	8,596.91			68,167.34
Maine	3.01	134.64		563.51	4,670.63	23,537.17	1,491.76			2,579.98
Maryland	22,028.14	1,350,409.65	34,160.64	22,327,484.92	11,295.98	234,597.60	2,701,687.12	3.30	39,059.42	976,309.01
Massachusetts	92,500.36	1,055,654.67	61,012.60	4,639,707.59	53,767.47	234,779.53	210,640.44	3.90	5,910.28	334,888.82
Michigan	18,395.18	1,143,384.33	1,834,487.48	1,834,487.48	12,100.77	132,835.54	61,115.74			113,033.12
Minnesota	24,740.49	493,267.07	76,316.20	746,884.80	38,916.03	100,124.60	17,844.67		1,520.04	47,619.55
Mississippi				17.85	5,843.40	3,847.23				
First Missouri	14,508.65	341,456.23	2,906.60	683,055.22	8,938.14	58,003.64	8,347.35		1,396.50	83,519.94
Sixth Missouri				1,180,969.33	4,900.13	40,800.75	5,764.98		2,856.32	74,068.89
Montana				741.79	666.60	27,823.46				
Nebraska	1,454.84	66,941.36		152.10	1,921.82	57,250.85				288.33
Nevada					575.00	9,082.31				.68
New Hampshire				13.12	7,690.70	10,402.94				.03
First New Jersey			414,060.60	13,788.30	5,725.96	12,345.59				16,645.91
Fifth New Jersey			419,144.33	6,530,696.00	8,643.01	225,991.00	777,369.25	8.50	8,395.76	437,972.42

New Mexico					1,060.91	22,098.28	605.69			2,365.77
First New York			30,761.60	28,478.42	18,206.21	128,519.88	70,017.07			79,735.25
Second New York			443,015.25	101,774.16	1,478.80	132,110.93	13,275.52		774.53	411,936.08
Third New York	973,069.83	8,348,970.06			1,273.28	392,577.32	126,182.89		25.00	62,137.03
Fourteenth New York	18.57	894.45	26,559.20	1,789,742.32	22,857.79	109,300.26	8,086.97			62,686.24
Twenty-first New York	27,210.94	335,151.65	110,486.60		8,876.58	35,504.83				2,321.69
Twenty-eighth New York	9,582.23	147,901.50		5,342.47	13,069.66	68,558.03	6,945.81			736.30
North Carolina				6,287.91	38,040.01	41,870.78				.11
North Dakota		6,087.80			1,333.41	20,215.17				.16
First Ohio			22,800.40	12,464,621.96	5,030.70	158,078.38	488,802.60			563,393.78
Tenth Ohio					6,392.93	37,637.45				
Eleventh Ohio				165.06	2,001.74	47,299.50				
Eighteenth Ohio	3,283.43	234,483.48		711,774.82	12,108.20	123,059.59	24,479.65		168.00	14,837.25
Oklahoma				1,016.19	6,845.37	285.79				
Oregon	2,536.60	139,296.87	9,475.60	56,980.21	1,361.05	52,572.58	2,580.64			4,838.46
First Pennsylvania	50,463.54	961,814.70	94,207.40	24,337,095.30	34,735.19	251,139.10	1,251,601.74	104.90	24,105.14	517,883.29
Twelfth Pennsylvania				12,585.65	7,449.66	49,015.60	2,488.13			1,748.04
Twenty-third Pennsylvania	13.40	82,516.66	123,442.40	11,967,748.54	18,137.25	167,198.08	905,109.07	14.00	48,811.36	434,892.40
Rhode Island	8,411.24	94,564.31		813.18	1,837.45	24,160.42	812.50			5,370.15
South Carolina	326.40	62,023.63		2,194.08	11,550.96	68,780.23				102.67
South Dakota				215.45	916.90	20,191.17				.07
Tennessee		1,983.90		2,398.26	13,162.79					
First Texas	1,408.07	36,672.85		3,812.78	5,420.14	77,789.29				389.33
Second Texas	4,526.17	346,926.23			8,649.46	68,154.27	10.25			236.35
Utah					158.86	16,555.67				.17
Vermont	9.90	8,459.22		234.40	166.05	7,504.62				167.02
Virginia	5.20	14,094.27	23,481.20	508,267.67	16,655.37	40,962.25				16,655.83
Washington	12,548.81	495,248.99	723.92	66,313.90	16,043.65	111,995.34	11,692.62			21,642.36
West Virginia				8,997.30	2,817.00	40,376.63				
Wisconsin	6,776.68	193,249.28		39,368.34	10,240.49	95,629.78	9,129.31			30,791.80
Wyoming				20.00	375.00	12,113.02				.56
Total	1,697,507.64	23,317,039.48	3,206,345.26	254,565,429.20	693,460.41	5,427,570.83	10,677,293.20	182.40	472,872.71	9,398,861.99

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

Alaska						\$6,495.90				
California	\$177,192.44	\$2,533,780.71	\$733,513.52	\$8,680,625.23	\$46,418.28	410,548.16	\$123,181.80	\$0.30	\$18,440.52	\$377,341.50
District of Columbia				11,333.14	674.00	65,874.58				469.20
Illinois	199,724.04	2,534,252.18	514,572.49	55,512,280.97	44,903.50	518,060.08	629,851.47	43.80	53,391.70	1,771,938.83
Maryland	22,028.14	1,350,382.21	34,160.64	22,316,161.78	10,621.98	165,723.02	2,701,587.12	3.30	39,059.42	928,738.79
Missouri	14,509.65	341,456.23	2,906.60	1,804,024.55	13,893.27	107,604.26	14,112.33		4,252.82	157,588.83
New Jersey			833,294.93	6,544,484.30	14,308.97	238,337.49	777,369.25	8.50	6,395.76	454,618.33
New York	1,009,890.57	8,832,917.66	610,822.65	1,925,337.37	65,252.98	836,371.25	223,597.78		709.53	619,662.59
Ohio	3,283.43	234,483.48	22,809.40	13,176,561.84	24,593.37	366,128.02	518,372.34		168.00	668,231.03
Pennsylvania	50,463.54	1,044,331.36	217,649.80	30,317,429.49	60,322.30	468,282.76	2,249,198.94	118.90	72,916.50	954,533.73
Texas	5,934.24	383,699.08		3,812.78	14,068.60	145,945.56	10.25			625.68
Washington	12,548.81	495,248.99	723.92	66,313.90	16,043.65	103,489.44	11,692.62			21,642.36
Puerto Rico		27.44								47,101.02

<sup>1</sup> Includes collections reported by customs collectors, as follows: Connecticut, \$28; first Illinois, \$526.37; Michigan, \$792.81.



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Wines, cordials, etc.							
	Excise taxes <sup>1</sup>		Brandy for fortifying, per proof gallon, 10 cents	Special, or occupational taxes				Total from wines
	Imported (collected by customs collectors)	Domestic		Wholesale dealers in wines, \$100 per year	Wholesale dealers in wines and malt liquors, \$100 per year	Retail dealers in wines, \$25 per year	Retail dealers in wines and malt liquors, \$25 per year	
Alabama	\$49.11	\$44.50		\$100.00		\$100.53	\$299.37	\$593.61
Arizona	7.42							7.42
Arkansas		18,671.56	\$2,948.24		\$852.87		12,250.22	34,122.89
First California	20,192.76	3,501,025.03	1,169,263.10					3,690,422.79
Sixth California	20,925.50	716,734.29	128,655.43	3,325.01	9,833.35	21,914.52		901,635.20
Colorado	1,578.05	40,341.12	305.27				4,229.16	46,453.59
Connecticut	6,595.69	31,301.03	78.37					37,975.09
Delaware								
Florida	3,247.53	3,851.30			1,079.17		30,825.62	37,003.82
Georgia	228.13	12,128.55	454.16	272.93	1,041.88	438.78	13,798.11	29,362.54
Hawaii	624.25	2,510.55	148.79					3,383.59
Idaho								
First Illinois	25,932.15	350,450.13		308.34		60.42	18.75	398,769.79
Eighth Illinois		416.30						416.30
Indiana	3,139.57	558.05			200.00	225.04	24,400.82	28,589.48
Iowa		7,229.00						7,229.00
Kansas								
Kentucky	241.79	231.52				8.34	25.00	509.65
Louisiana	4,933.43	54,072.88						59,006.31
Maine	23.08							23.08
Maryland	9,812.33	30,988.22	146.65				1,838.13	32,785.73
Massachusetts	29,596.68	106,468.22						133,064.90
Michigan	3,010.72	111,406.68	3,176.79	258.34	1,894.63			119,747.06
Minnesota	3,511.55	3,291.19						7,102.74
Mississippi				228.75	325.00	490.92	8,529.63	9,541.30
First Missouri	4,370.58	20,301.00						24,732.48
Sixth Missouri		638.35						638.35
Montana		25.79						25.79
Nebraska	807.74	1.25						808.99
Nevada		2,906.95						2,906.95
New Hampshire								
First New Jersey		13,060.89	289.80	300.00		70.71		78,670.40
Fifth New Jersey		174,891.19		2,100.01	300.00	660.44		177,954.64
New Mexico		1,578.35						1,578.35
First New York		296,159.85	414.58	283.34		45.84	1,110.43	298,014.04
Second New York	320,275.69	294,040.05	5,700.05	6,315.47	26.67	1,597.11	3,175.50	630,730.60
Third New York		216,060.05	110.21	3,021.57	100.00	1,025.66	3,824.93	221,161.42
Fourteenth New York	28.00	157,321.43	308.83	600.00		6.25		158,127.27
Twenty-first New York	2,435.50	2,694.60						5,090.00
Twenty-ninth New York	1,282.26	184,481.71	13,582.38					199,346.35
North Carolina		1,330.73			100.00		2,297.93	3,728.66
North Dakota								
First Ohio		30,125.19	139.39					30,264.58
Tenth Ohio		36,850.57	4,483.92			25.00		40,889.49
Eleventh Ohio		1,100.51						1,100.51
Eighteenth Ohio	3,923.35	103,431.92	21,163.67					128,520.94
Oklahoma								
Oregon	819.95	15,255.44						16,075.39
First Pennsylvania	11,717.04	101,674.24						113,641.28
Twelfth Pennsylvania		11,497.16						11,497.16
Twenty-third Pennsylvania	1,234.07	1,088.14						2,322.21
Rhode Island	1,653.46	3,376.25						5,029.71
South Carolina	437.26	167.55			308.34		34,181.45	35,094.62
South Dakota								
Tennessee	170.54	180.35		100.00	100.00		2,239.82	2,790.71
First Texas	237.79	1,251.91					3.96	1,493.71
Second Texas	4,390.29	20.00						4,410.29
Utah		141.70						141.70
Vermont	6.99				2,300.00		13,437.50	20,744.59
Virginia	299.28	79,710.13		200.00	1,308.34	50.00	16,774.50	98,329.55
Washington	2,044.14	70,680.95	8,963.25	83.34				81,771.68
West Virginia								
Wisconsin	3,362.39	15,408.50				10.00		18,780.89
Wyoming								
Philippine Islands								
Total	642,738.14	6,892,676.06	1,359,431.98	17,667.20	19,020.25	26,708.76	177,325.30	7,996,093.59

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

California	\$50,115.26	\$3,217,761.22	\$1,297,858.53	\$3,625.01	\$9,883.35	\$21,914.62	\$1,418.43	\$4,601,000.99
District of Columbia								1,418.43
Illinois	25,932.15	350,868.43		308.34		60.42	18.75	389,180.02
Maryland	9,812.33	20,086.22	146.65				419.70	31,364.30
Missouri	4,370.58	20,900.25						25,270.83
New Jersey		252,835.08	289.80	2,400.01	300.00	740.15		256,625.04
New York	324,021.51	1,151,291.49	19,975.75	10,220.46	126.67	2,674.86	7,108.62	1,518,499.85
Ohio	3,923.35	171,038.19	25,788.99			25.00		200,775.52
Pennsylvania	12,951.11	114,594.54						127,460.55
Texas	4,628.05	1,271.94					3.96	5,904.00
Washington	2,044.14	70,680.95	8,963.25	83.34				81,771.68
Puerto Rico								

<sup>1</sup> Still wines, per gallon (taxed by alcoholic content): Up to 14 percent, 5 cents; to 21 percent, 10 cents; to 21 percent, 20 cents. Sparkling wines, 3 1/4 cents per one-half pint; artificially carbonated wines, 1 1/4 cents per pint; cordials, etc., containing sweet wine fortified, 1 1/4 cents per one-half pint.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1930, by collection districts, States, and Territories—Con.

Collection district	Fermented malt liquors							All liquor taxes, total	
	Excise tax, per barrel of 31 gallons, \$3	Special taxes					Total from fermented malt liquor taxes		
		Brewers, less than 500 barrels a year, \$50	Brewers, 500 barrels or more a year, \$100	Wholesale dealers in fermented malt liquors, \$50 per year	Retail dealers in fermented malt liquors, \$70 per year	Retail dealers in malt liquor, at large, \$20 per year			Temporary dealers in fermented liquors, per month, \$2
Alabama				\$4,293.84	\$47,133.41	\$10.00	\$4.00	\$51,411.25	\$111,282.00
Arizona	\$132,831.25		\$200.00	2,365.77	6,335.37		60.00	141,782.32	307,378.36
Arkansas	10.60			5,239.20	59,747.00	15.00	46.00	65,037.80	213,106.30
First California	7,704,632.80	\$187.50	1,900.00	14,802.32	79,982.44	192.56	2,852.03	7,804,210.94	20,304,446.89
Sixth California	4,339,300.25		1,000.00	10,289.63	62,051.10	40.00	700.50	4,414,278.53	10,546,595.75
Colorado	1,197,833.75		500.00	5,526.30	21,033.21	40.00	25.00	1,224,959.26	1,676,501.71
Connecticut	2,018,667.09	10.42	800.00	13,594.63	73,931.72		2,125.10	2,131,129.78	3,465,997.45
Delaware	232,718.75		400.00	966.67	1,591.69		34.00	235,711.11	259,537.24
Florida	1,142,943.13		750.00	5,641.70	24,400.88	103.34	50.00	1,173,985.00	1,704,628.83
Georgia	351,718.75		100.00	2,785.44	34,791.51	80.00	670.62	389,990.62	638,672.49
Hawaii	407,267.27	189.68	800.00	1,181.14	2,291.88		4.00	411,703.47	641,623.13
Idaho	158,116.26	50.00	711.30	4,740.78	22,161.91		197.33	185,965.67	214,617.31
First Illinois	11,661,111.68		3,700.00	36,595.78	19,321.75	125.00	3,836.00	12,024,803.21	20,988,695.96
Eighth Illinois	6,273,712.17	94.44	2,050.00	10,267.43	17,712.88		970.85	6,310,816.75	10,149,736.12
Indiana	8,225,775.00		1,600.00	9,081.53	42,074.24	6.68	858.19	8,279,305.61	10,900,589.05
Iowa	824,106.25	100.00	300.00	17,874.45	94,588.94	36.68	60.00	987,063.42	1,671,982.75
Kansas	1,075.44			12,788.08	85,038.12		164.00	99,066.64	137,011.72
Kentucky	3,657,957.50		716.67	8,785.31	71,398.20	20.00	426.00	3,739,303.74	57,554,152.61
Louisiana	3,799,365.48	5.21	1,000.00	7,073.26	48,647.14		584.43	3,853,675.62	6,395,224.16
Maine				3,885.10	38,691.93		30.00	42,110.00	51,278.08
Maryland	6,633,928.29		1,091.67	11,394.04	56,638.02	691.77	1,462.60	6,705,204.39	34,574,414.20
Massachusetts	6,026,159.38		1,500.00	9,845.43	13,491.68		1,970.52	6,052,467.01	13,174,434.14
Michigan	13,482,287.70		4,016.67	26,027.61	62,527.52		7,068.23	13,579,227.73	17,458,764.81
Minnesota	12,007,350.14		2,203.13	27,352.82	208,544.09		1,262.20	12,810,749.28	14,494,037.85
Mississippi	11.25	20.84		4,358.78	31,882.40		78.10	30,051.37	88,690.44
First Missouri	17,729,768.64		1,325.00	9,393.66	89,671.86		2,702.43	17,832,861.66	10,152,453.87
Sixth Missouri	7,797,870.70		1,000.00	9,581.04	74,795.14	80.00	228.00	1,689,555.88	3,267,249.81
Montana	915,714.32		900.00	3,587.62	8,309.83		60.20	928,558.87	1,094,436.08
Nebraska	1,549,469.40		400.00	6,756.59	40,972.49		48.00	1,597,646.48	1,785,817.51
Nevada	83,091.17		200.00	1,163.55	4,514.39		164.00	89,133.05	126,527.57
New Hampshire	140,821.65	57.36		1,858.31	26,616.31		922.99	169,335.31	192,773.21
New Jersey	792,710.28		300.00	8,761.72	3,112.60		922.99	805,800.00	1,436,402.26
Fifth New Jersey	15,340,373.62		1,025.00	10,315.11	6,635.33		3,258.93	15,371,701.10	24,209,329.72
New Mexico	19,665.75			1,691.67	4,653.75			21,823.77	75,728.47
First New York	16,100,031.48		1,200.00	8,359.84	184,637.70	806.68	476.00	16,293,641.70	17,108,407.61
Second New York				518.34	14,918.94	106.67	28.00	17,671.07	11,215,897.37

Third New York	0,522,740.00		1,184.83	4,412.83	67,608.65	8.00	118.00	9,692,924.41	10,477,999.09
Fourth New York	6,780,628.02		1,533.31	11,445.22	128,203.96		804.00	6,911,671.34	9,256,830.77
Twenty-first New York	6,509,967.96		1,400.00	6,164.80	39,441.62		360.00	6,548,355.70	3,149,796.16
Twenty-eighth New York	6,749,694.38	25.22	2,033.32	9,070.83	55,280.68		1,816.20	6,817,919.81	7,368,536.49
North Carolina	411,912.50		100.00	4,982.11	83,031.37		102.00	499,528.18	630,586.70
North Dakota				3,987.30	22,414.76		51.00	20,456.00	78,792.52
First Ohio	6,741,862.79		1,800.00	4,213.30	44,436.00		922.00	6,792,834.09	20,592,396.91
Tenth Ohio	2,010,815.64		1,100.00	2,862.53	20,311.73		610.70	2,044,400.60	2,192,183.02
Eleventh Ohio	1,410,969.52		600.00	2,761.48	19,199.89		225.00	1,433,753.89	1,537,333.25
Eighteenth Ohio	7,814,734.89		1,900.00	4,890.40	25,094.13		2,458.00	7,849,016.92	9,329,200.71
Oklahoma	542,922.50		200.00	9,181.65	60,591.67		173.61	613,072.86	665,844.12
Oregon	365,073.73		378.32	3,850.45	37,043.91		298.10	407,500.53	773,096.94
First Pennsylvania	14,361,868.41		3,675.01	24,940.08	47,915.11		156.90	14,438,504.61	42,317,261.54
Twelfth Pennsylvania	6,587,403.75		2,800.00	11,641.72	22,010.98		1,230.00	6,626,036.45	8,890,615.37
Twenty-third Pennsylvania	8,993,160.20		2,922.68	29,312.28	38,010.31	33.67	280.70	9,083,735.34	23,121,399.81
Rhode Island	3,009,020.75		300.00	1,021.67	1,368.04	22.91	162.10	3,011,894.48	3,296,154.22
South Carolina	30.42			3,079.70	49,870.00		240.87	53,291.99	298,189.30
South Dakota	18,168.75		100.00	4,733.56	31,520.23	75.18	22.00	54,619.72	102,781.41
Tennessee	823,253.75		300.00	4,134.28	63,587.34		60.00	691,615.37	674,746.97
First Texas	3,514,964.28		600.00	17,178.88	97,619.15		440.09	3,611,020.50	4,231,748.51
Second Texas	165,997.60	32.99	305.00	9,162.63	54,845.91	155.00	62.00	200,551.23	725,912.14
Utah	520,867.50		300.00	2,461.05	22,634.60			546,263.15	572,820.75
Vermont				1,137.51	5,378.12		16.20	6,531.83	49,033.58
Virginia	506,085.91		200.00	5,341.21	73,351.38	20.00	72.00	585,100.50	1,365,111.59
Washington	3,439,265.01		1,718.67	9,428.61	23,917.85		120.10	3,464,451.44	4,428,268.03
West Virginia	165,301.88		300.00	7,900.62	78,518.45		32.10	252,033.05	311,052.50
Wisconsin	27,793,280.25	62.50	7,850.85	35,172.77	132,025.00	5.34	3,078.30	27,900,333.07	28,692,231.38
Wyoming	292,068.75		311.67	3,413.36	2,842.58		80.00	298,720.30	327,198.23
Total	259,703,925.70	830.10	60,322.62	589,240.00	2,001,131.50	2,757.40	40,741.85	263,340,994.82	687,799,700.68

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

Alaska	\$15,900.00		\$200.00	\$500.00	\$416.67		\$3,252.52	\$17,318.67	\$39,622.27
California	12,043,632.80	\$187.50	2,900.00	23,023.20	142,031.64	\$232.56	\$3,252.52	12,218,528.47	30,831,041.67
District of Columbia	374,267.60		100.00	948.35	6,478.62	691.77	62.20	382,800.34	501,363.68
Illinois	18,234,823.83	94.44	5,750.00	52,963.21	37,237.03	125.00	4,815.85	18,375,700.03	81,138,422.05
Maryland	6,638,065.70		901.67	10,445.69	50,150.89		1,430.40	6,722,664.03	34,026,200.15
Missouri	19,527,630.34		2,335.00	18,074.70	104,467.00	80.00	2,930.43	19,716,417.46	22,419,703.88
New Jersey	10,143,234.10		1,325.00	13,076.83	9,790.33		4,181.02	16,177,507.28	25,039,731.98
New York	41,908,487.95	25.22	8,203.40	37,301.70	488,094.21	1,021.35	3,392.26	42,207,306.21	53,470,788.34
Ohio	17,866,552.34		5,439.99	14,427.71	110,005.75		4,218.70	18,000,937.50	33,651,315.89
Pennsylvania	28,942,873.30		9,397.69	65,933.18	169,872.40	13.67	1,050.70	29,128,276.40	71,269,576.72
Texas	3,980,961.88	32.99	1,108.00	28,329.71	132,025.00	155.00	502.09	4,161,571.73	4,957,662.63
Washington	3,439,265.01		1,516.67	8,628.61	33,601.18		120.10	3,447,137.77	4,388,583.76
Puerto Rico									47,128.46

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection district	Tobacco manufactures										
	Large cigars, classified by intended retail price					Small cigars, tax per thousand, 75 cents	Total from cigars	Cigarettes			
	Class A, tax per thousand, \$2	Class B, tax per thousand, \$3	Class C, tax per thousand, \$4	Class D, tax per thousand, \$10.50	Class E, tax per thousand, \$13.50			Class A (small), per thousand, \$3	Class B (large), per thousand, \$7.20	Cigarette papers, per 50, ¼ cent	Cigarette tubes, per 50 or fractional part, 1 cent
Alabama	\$500.75	\$8.84	\$10.50		\$14.85		\$597.05	\$1.20			
Arizona											
Arkansas	456.51	14.28	17.68				597.47				
First California	\$2,107.77	\$13.18	\$1,747.05	\$153.79	203.19	\$4.60	\$3,052.40	9,045,633.88	\$2.36	\$2,689.13	\$1.00
Sixth California	20,072.90	3,545.09	\$1,138.97	51.78	225.33	98.59	105,132.66	509.53	28.37	1.00	
Colorado	\$29.40	15	216.72	53			1,016.90	2.78			
Connecticut	110,964.45	693.89	29,910.01	6.25			141,612.60	5.01		120,107.13	
Delaware	206.85		23.88				323.26				
Florida	1,582,769.20	11,448.13	473,911.38	205,595.49	5,721.11	3,563.98	2,316,014.49	979.63			.36
Georgia	16,309.53	46	2,958.32	106.32	79.28		19,452.21	41.14			
Hawaii	39.87	53	23	83			78.25	33.21			
Idaho	22.50		55.75				66,059.74	153.10	2.60		10.00
First Illinois	38,781.78	1,355.85	42,634.32	3,450.70	451.00		14,159.92				1,415.00
Eighth Illinois	12,365.63	258.90	1,335.30				238,747.99	10.07			
Indiana	171,468.54	610.90	66,606.35	42.53	0.45		4,629.82	1.23			
Iowa	3,897.10	518.85	205.43	27	5.17		334.31	1.44			
Kansas	331.28	03					8,216.72	34,030,788.70		21,740.42	7,500.00
Kentucky	7,336.85	89.15	760.73				201,731.93	54.39			
Louisiana	115,746.02	4,365.15	\$3,334.74	1,192.35	80.51		5,542.01	60			
Maine	2,325.65	166.75	3,059.10				25,229.83	127.38	59.76		58.00
Maryland	22,517.59	565.00	1,938.09	36.25	201.45	.45	171,607.05	13,217.77	34.20		
Massachusetts	58,706.27	2,156.77	48,637.07	694.43	1,713.14		737,228.37	69.83			
Michigan	209,361.78	1,867.31	155,033.53	792.83	170.56		12,675.21	16.95			
Minnesota	11,554.10	12.60	1,164.16	1.05		3.30	26.03				
Mississippi	21.00		5.00				13,307.32	10,529.22		2.90	
First Missouri	10,523.78	18.30	2,421.74	44.11	299.39		30,455.92				
Sixth Missouri	35,415.92	631.50	3,408.50				480.95				
Montana	193.70		64.75				874.40				
Nebraska	803.35	0.30	2.60				10.50				
Nevada	9.00		15.75				149,709.59				
New Hampshire	101,059.83	135.00	37,599.01	15.75			531,125.77				
First New Jersey	391,164.35	2,911.23	307,031.56	113,390.75	18,498.85	1,140.00	4,127.10	29,582,984.33	60.00		
Fifth New Jersey	816,507.70	33,881.94	322,370.31	10,314.49	470.15		1,217,031.69	1.59			
New Mexico							71,896.57	261,198.34			
First New York	44,556.82	3,399.61	23,136.14	300.07	23.33		89,724.99	769,428.71	13,195.59	102,868.70	6,804.00
Second New York	37,721.61	1,625.01	23,814.95	7,102.90	25,740.07	791.65					

Third New York	100,342.59	6,988.11	97,560.80	16,365.00	1,309.79	1,338.88	223,890.03	3,282.09	981.77	795,921.46	
Fourteenth New York	111,292.70	6,494.11	33,958.02	201.82	2.03		162,121.38	162.78			
Twenty-first New York	7,081.73	41.85	1,908.14				0,031.42				
Twenty-eighth New York	12,811.49	394.68	2,344.42	26.27	261.16		16,327.99	30.38			
North Carolina	84,878.67	8.40					95,837.07	247,579,363.05	4,395.60	425,892.00	
North Dakota	69.10						69.10				
First Ohio	30,010.48	452.18	4,217.30	86.51	81.01		34,897.46	4.16			
Tenth Ohio	314,915.38	6,451.48	8,656.63				362,029.48	2.22			
Eleventh Ohio	15,147.21	154.09	337.70	43.05			16,702.04	13.69			
Eighteenth Ohio	77,731.71	581.66	2,749.22	5.26	7.09	28.82	81,163.65	15.73			7.00
Oklahoma							.60				
Oregon	678.94	.60	374.38				1,053.92	15.30	1.97		
First Pennsylvania	2,877,096.85	7,533.34	457,692.77	10,057.55	1,250.91		3,383,831.42	17,019,178.11	260.51		3.68
Twelfth Pennsylvania	440,994.40	592.85	67,401.79	55.13			509,041.17	70,230.12	504.00		
Twenty-third Pennsylvania	81,085.72	75.09	128.48	114.74	201.99	72.53	81,678.55	01.72	.40		
Rhode Island	18,142.27		176.26				18,318.53	7.35	.72		
South Carolina	483,761.36	.75	20.25				483,782.36	.60			
South Dakota	177.10		63.25				240.35				
Tennessee	14,329.95	51.68	490.88	3.42			14,875.33				
First Texas	12,046.27	2.50	12,561.93	75.22	2.63		21,688.04	82.71	2.16		
Second Texas	83.00	45.00	.25		70.24		198.49	9.99	.21		
Utah	1,352.25		1,402.04		14.85		2,769.14	2.04			
Vermont	.42	.12		.27			.81				
Virginia	610,694.61	65.93	1,582.50			98,031.90	640,287.94	163,321,610.68			
Washington	551.25	2.78	308.31				862.34	11.34			
West Virginia	147,856.56	25.50	4.00	10.50			147,890.56	.66			
Wisconsin	47,414.50	209.18	12,828.35	1,625.85	9.81	.55	62,085.24	17.17			7.00
Wyoming	51.90		90.00				144.00				
Philippine Islands	300,718.50	238.17	1,401.39	2,250.21	393.92		365,007.19	8,001.20	7.20		
Total	9,748,672.51	139,911.82	2,472,023.36	374,659.96	57,525.82	120,452.82	12,913,003.31	501,056,032.48	19,267.94	1,477,631.76	15,854.64

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

California	\$102,180.67	\$4,378.25	\$90,889.02	\$205.57	\$431.82	\$103.09	\$198,185.12	\$9,065,233.73	\$31.25	\$2,600.13	\$1.00
District of Columbia	47.74	36.01	5.31		84.02		143.28	107.17	59.76		
Illinois	61,150.41	1,614.84	44,169.62	3,440.79	454.00		100,829.66	133.19	2.60		1,483.00
Maryland	22,469.85	528.90	1,977.63	26.25	130.43	.45	25,163.65	20.21			
Missouri	45,999.70	649.80	5,830.24	44.11	299.39		82,763.24	10,829.22		2.90	
New Jersey	1,217,672.05	80,793.17	679,341.87	123,695.21	18,969.03	5,267.10	2,051,758.40	29,862,964.86	90.00		6,801.00
New York	313,770.91	22,013.97	183,252.17	24,499.45	27,326.38	2,125.80	572,094.29	1,027,103.21	13,877.36	808,793.18	7.00
Ohio	497,827.76	9,692.20	16,960.85	134.62	89.10	28.82	493,732.54	36.00			3.68
Pennsylvania	3,399,160.97	8,211.25	655,423.04	10,227.42	1,452.90	72.53	8,074,554.14	17,117,505.95	764.91		
Texas	12,129.27	47.59	12,662.18	75.22	72.27		24,886.53	92.70	2.37		
Washington	551.25	2.78	308.31				862.34	11.34			



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection district, States, and Territories—Con.

Collection districts	Tobacco manufactures—Continued			Oleomargarine						Total from oleomargarine taxes	
	Manufactured tobacco (chewing, smoking, and snuff), per pound, 18 cents	Leaf tobacco sold or removed in violation of sec. 3360, R. S., etc.	Total, all tobacco taxes	Colored, per pound, 10 cents	Uncolored, per pound, 34 cent	Manufacturers, \$600	Special taxes				
							Wholesale dealers		Retail dealers		
							Colored oleomargarine, \$480	Uncolored oleomargarine, \$200	Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	
Alabama		\$57.12	\$554.27	\$135.20	\$1,907.18	\$650.00		\$6,583.34		\$15,176.04	\$23,951.70
Arizona								1,900.00		5,911.82	7,811.82
Arkansas	\$72.54	504.69	1,077.70					5,326.67		12,287.08	17,614.35
First California	62,433.26		9,223,832.61			2,400.00		5,250.00		31,532.04	115,847.12
Sixth California	4,360.50		110,122.38	1,235.00	25,780.45	1,600.00	\$150.00	3,666.57	\$20.00	39,667.43	72,549.55
Colorado	1,089.73		2,139.31					3,816.67		14,222.75	18,039.42
Connecticut	5,350.66	43.58	273,118.99				66.43	2,200.00		7,858.03	10,114.46
Delaware	385,067.45	3.00	385,383.71					683.34		2,870.90	3,554.24
Florida	405.98		2,317,330.46					10,533.35		23,805.96	34,429.31
Georgia	262.05	92.52	19,808.78	694.00	4,545.00	2,345.85	2.40	9,383.35		19,108.05	35,878.45
Hawaii	1,505.15		1,579.50				150.67	400.00		1,926.70	2,493.49
Idaho			78.25							34.50	34.50
First Illinois	4,596,905.78		4,082,843.31	12,119.60	231,569.75	4,800.00		10,583.33		48,044.60	308,017.30
Eighth Illinois	20,842.49	278.50	36,725.91	254.16		275.00	450.00	16,151.79	2.60	46,541.61	63,684.41
Tenth Illinois	25,645.45	113.42	264,504.80	2,325.00	102,370.00	600.00		14,133.34	48.00	54,794.00	174,270.34
Indiana	27,082.71		32,313.78					4,793.35		12,239.01	17,033.26
Iowa	152.10		487.94	3,880.00	34,083.25	2,400.00		9,250.01	48.00	32,070.45	102,631.71
Kansas	7,260,067.03	5,277.04	43,345,885.92					4,333.35		24,000.22	28,333.57
Kentucky	60.48		204,846.00					6,691.34		17,650.43	24,343.77
Louisiana	3.69		5,548.30					4,523.00		11,086.12	16,210.12
Maine	137.81		25,621.78	14,152.30	24,826.95	4,213.63	625.00	8,099.71	1,305.00	20,508.71	73,740.70
Maryland	55,453.77		180,704.42					6,105.68		29,185.34	35,352.02
Massachusetts	1,489,096.50		1,856,394.70			600.00		22,016.69		74,217.26	144,233.95
Michigan	8,126.73		20,813.89			600.00		4,283.34		10,037.18	16,810.66
Minnesota			26.00				200.00	1,400.00		4,523.77	6,123.77
Mississippi	5,270,041.21		5,293,830.65			600.00		4,233.34	90.00	25,251.64	40,443.48
First Missouri	187.45		29,834.37	144.00	3,910.00	1,200.00		7,433.33		31,176.98	43,864.31
Sixth Missouri	83.70		564.95					200.00		102.50	362.50
Montana	3,633.90		4,508.30					4,300.00		16,343.51	20,643.51
Nebraska			10.60					200.00		944.90	1,144.90
Nevada	43.85		149,753.44					1,200.00		5,614.43	6,814.43
New Hampshire			834,127.30					1,800.00		11,543.89	13,343.89
First New Jersey	1,357,526.46		32,438,212.48	3,230.00	48,717.50	600.00		1,800.00	48.00	10,756.62	65,152.12
Fifth New Jersey			1.80					1,106.67		4,159.78	5,326.46

First New York	14,092.57		350,167.50					1,600.00		13,295.02	14,898.67
Second New York	50,337.12	70.97	1,032,429.08				682.43	2,600.00		382.50	3,654.93
Third New York	9,877.58		1,030,066.54					200.00		1,282.50	1,282.50
Fourteenth New York	67,704.75		219,988.04					5,000.00		17,010.85	22,010.85
Twenty-first New York	111,502.31		120,331.73					7,080.35		19,827.19	27,507.94
Twenty-eighth New York	8,182.15	100.00	24,640.52					7,966.64		17,766.27	25,732.91
North Carolina	22,852,856.88	371.09	270,638,445.71		85.12	600.00		7,818.72		16,986.19	24,400.03
North Dakota			69.10							6.00	6.00
First Ohio	5,712,744.76		5,747,645.38	87.60	67,640.00	1,200.00		6,833.35		21,292.82	97,053.77
Tenth Ohio	1,209,079.04		1,571,110.75	1.00	25,675.00	1,200.00		5,200.04		19,164.65	51,240.70
Eleventh Ohio	315.48		16,031.61			600.00		7,603.02		23,662.70	99,055.72
Eighteenth Ohio	53,178.56		134,304.94					9,416.68		35,701.31	45,117.69
Oklahoma		241.36	241.91					200.00		2,465.03	2,665.03
Oregon	295.39		1,366.58		3,442.50	55.00		2,883.34		14,025.00	21,338.84
First Pennsylvania	404,158.52		20,826,432.24					1,533.33	.60	5,890.33	7,424.25
Twelfth Pennsylvania	992,533.90		1,538,318.25					800.00		4,850.29	5,550.29
Twenty-third Pennsylvania	12,571.42		94,342.60				1,000.00	1,820.00		14,829.55	17,649.83
Rhode Island	1,673.74		20,200.34					1,400.00		4,782.34	6,182.34
South Carolina	1,301.89		485,594.65					5,338.35		9,288.58	14,598.03
South Dakota	304.84		445.19							58.50	58.50
Tennessee	3,674,043.01		3,690,918.34					1,200.00		1,803.01	3,069.01
First Texas	7,263.66		33,036.57					12,211.80		24,689.63	37,101.61
Second Texas	1.53		210.22	410.00	18,057.25	1,700.00	255.82	8,383.38		24,593.47	53,399.32
Utah	117.18		2,858.36					800.00		1,610.68	2,410.68
Vermont	1.47		2.68					1,752.51		2,030.00	3,782.51
Virginia	4,783,886.57		168,745,794.19	9.60				7,216.68	144.00	22,107.67	29,477.95
Washington	105.75		670.43							210.80	210.80
West Virginia	1,402,649.37		1,660,546.59					9,166.01		25,051.77	54,751.78
Wisconsin	25,762.57		87,801.98								
Wyoming			144.00					200.00		2,139.18	2,339.18
Philippine Islands	99.54		371,115.13								
<b>Total</b>	<b>81,689,082.96</b>	<b>7,153.25</b>	<b>590,159,205.74</b>	<b>38,657.40</b>	<b>822,417.67</b>	<b>28,238.88</b>	<b>3,618.75</b>	<b>302,054.79</b>	<b>1,711.60</b>	<b>1,013,687.16</b>	<b>2,210,368.05</b>

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

Alaska										\$135.93	\$135.93
California	\$86,793.78		\$9,333,954.09	\$1,235.00	\$102,445.63	\$4,200.00	\$150.00	\$4,116.67	\$20.00	71,229.47	183,396.67
District of Columbia	101.68		411.89					1,133.34	174.00	3,772.46	5,078.80
Illinois	4,617,835.27	\$278.50	4,720,569.22	12,353.70	231,569.75	5,075.00	490.00	27,035.05	2.00	95,186.21	371,701.71
Indiana	36.13		25,200.89		14,152.30	24,836.65		4,213.03		16,736.25	63,650.90
Maryland	5,270,419.66		5,333,715.02		144.00	20,172.50	1,800.00	11,696.67	96.00	58,428.62	90,307.79
Missouri	1,357,526.46		33,272,339.78			600.00		3,660.00		22,300.51	78,496.01
New Jersey	2,858,986.31	170.97	2,778,726.31	3,230.00	48,717.50			682.43		69,173.33	95,202.75
New York	6,975,317.04		7,460,092.68		88.60	160,605.00	3,000.00	25,346.96		99,721.40	292,668.18
Ohio	1,418,269.90		22,509,092.58				1,000.00	4,151.33	.60	25,570.45	30,724.38
Pennsylvania	7,265.19		32,246.70	410.00	18,057.25	1,700.00	255.82	20,593.18		40,483.30	90,501.55
Texas	105.75		879.43							74.87	74.87
Washington											
Puerto Rico											



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Adulterated butter				Process or renovated butter		Mixed flour		Filled cheese	
	Manufactured or sold, etc., per pound, 10 cents	Manufacturers' special tax, \$600	Wholesale dealers' special tax, \$480	Retail dealers' special tax, \$48	Manufactured or sold, etc., per pound, ¼ cent	Manufacturers' special tax, \$50	Per barrel, 4 cents	Manufacturers' or packers' special tax, \$12	Per pound, 1 cent	Manufacturers' or dealers' special taxes
Alabama					\$4,056.35	\$50.00				
Arizona										
Arkansas										
First California							\$1,471.00	\$12.00		
Sixth California										
Colorado										
Connecticut										
Delaware										
Florida										
Georgia					2,004.50	50.00				
Hawaii										
Idaho										
First Illinois	\$1,605.48	\$161.86	\$172.50							
Eighth Illinois	253.07	268.91								
Indiana	2,410.54	600.00								
Iowa							289.01	58.60		
Kansas							12.00	10.00		
Kentucky										
Louisiana										
Maine										
Maryland	21.60				2,063.51	176.25				
Massachusetts										
Michigan							168.70			
Minnesota										
Mississippi										
First Missouri								12.00		
Sixth Missouri										
Montana										
Nebraska										
Nevada										
New Hampshire										
First New Jersey	15.00									
Fifth New Jersey										
New Mexico										
First New York		50.00								
Second New York										

Third New York										
Fourteenth New York										
Twenty-first New York										
Twenty-eighth New York							350.00	24.00		
North Carolina										
North Dakota										
First Ohio										
Tenth Ohio										
Eleventh Ohio										
Eighteenth Ohio										
Oklahoma										
Oregon							2,312.60	24.00		
First Pennsylvania		1,049.65								
Twelfth Pennsylvania										
Twenty-third Pennsylvania										
Rhode Island										
South Carolina										
South Dakota										
Tennessee										
First Texas										
Second Texas										
Utah			52.45				64.00	24.00		
Vermont										
Virginia					38.25	50.00				
Washington							1,298.80	72.00		
West Virginia										
Wisconsin								12.00		
Wyoming										
Total	4,305.69	2,130.42	224.95		8,162.61	326.25	5,966.11	248.60		

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

California							\$1,471.00	\$12.00		
Illinois	\$1,858.55	\$430.77	\$172.50							
Maryland	21.60				\$2,063.51	\$176.25				
Missouri								12.00		
New Jersey	15.00									
New York		50.00					350.00	24.00		
Ohio										
Pennsylvania		1,049.65								
Texas										
Washington							1,298.80	72.00		
Puerto Rico										

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Narcotics (opium, coca leaves, or derivatives thereof)									
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Special taxes					Dealers in untaxed narcotic preparations, \$1	Total from narcotic taxes
				Importers, manufacturers, and compounders, \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Laboratories, etc., \$1		
Alabama.....	\$32.00	\$188.00	\$230.00	\$24.00	\$313.60	\$2,074.72	\$2,157.90		\$24.70	\$5,014.98
Arizona.....		37.70	150.00		138.00	532.78	510.00		19.60	1,387.38
Arkansas.....		132.10	8.35		108.00	1,709.99	1,877.65		304.05	3,600.34
First California.....	8.70	233.35	250.00	84.70	317.05	5,018.30	4,956.12	\$3.00	42.35	10,943.37
Sixth California.....	16.70	369.20	155.15	99.60	564.00	6,711.07	7,051.08	4.00	97.00	14,068.40
Colorado.....		109.00	615.00		347.00	1,854.88	1,860.22	1.25	86.20	4,633.35
Connecticut.....		160.70	32.00	24.00	160.00	2,874.65	2,781.90		124.00	6,178.15
Delaware.....	4.00	21.40	100.00	24.00	12.00	301.00	354.00		61.10	879.10
Florida.....		193.40	160.40		240.00	2,304.15	1,806.95		4.00	4,771.90
Georgia.....	70.40	266.60	315.00	24.00	494.40	3,513.52	3,044.93	4.25	40.05	7,601.25
Hawaii.....	.64	14.90	1,510.90	48.00	108.00	40.50	330.50	10.05	57.00	2,146.49
Idaho.....		31.90	100.00		51.00	594.00	513.25		1.00	1,288.15
First Illinois.....	902.25	462.00	420.00	120.00	632.00	7,590.55	8,300.71	3.00	56.00	18,543.41
Eighth Illinois.....	74.00	137.15	1,960.00	48.00	327.25	2,251.51	3,013.72		131.80	7,079.43
Indiana.....	7,624.95	250.09	575.00	06.00	705.60	3,512.95	4,059.63	1.00	207.25	17,032.47
Iowa.....	34.50	166.50	295.00	48.00	402.60	2,327.99	3,089.05	5.00	226.00	6,664.64
Kansas.....	7.00	150.30	125.00		282.00	2,782.75	2,307.10		71.35	6,621.89
Kentucky.....	50.00	177.20	903.00	24.00	275.00	2,409.73	2,853.10		160.40	7,043.43
Louisiana.....		139.60	2,590.00	21.00	150.00	2,810.54	2,192.10	3.00	221.35	8,130.65
Maine.....		74.20	20.00	24.00	84.00	080.07	1,251.95		214.25	2,648.47
Maryland.....	204.25	241.40	328.25	270.00	424.60	2,060.14	3,924.70	2.50	25.00	8,471.74
Massachusetts.....	1,453.36	415.70	325.00	108.00	670.60	6,024.16	7,658.00	13.10	120.75	17,400.62
Michigan.....	5,622.21	371.00	115.00	250.00	790.32	6,568.30	6,521.15	3.00	254.44	13,081.43
Minnesota.....	2.00	204.80	1,178.58	60.00	243.00	3,078.21	3,230.40	1.67	20.75	8,623.41
Mississippi.....		121.90	1,055.00		108.00	1,870.44	1,460.87		131.50	4,390.71
First Missouri.....	17,433.16	198.00	357.00	216.00	360.00	3,037.36	3,160.05		90.25	24,854.44
Sixth Missouri.....	24.75	185.00	600.30	80.00	348.00	3,271.38	2,989.06	3.00	85.35	7,817.14
Montana.....		38.40	81.07		60.00	799.60	558.40		21.20	1,552.73
Nebraska.....	130.00	94.70	525.00	62.00	160.50	2,131.06	1,813.70	.20	42.40	5,292.65
Nevada.....		8.50	1,175.00		12.00	136.75	154.90		9.75	1,480.00
New Hampshire.....	30.00	34.20		24.00	48.00	905.93	653.75		80.40	1,478.28
First New Jersey.....	11.50	83.00		24.00	24.00	1,487.75	1,416.08		8.00	3,048.96
Fifth New Jersey.....	105,961.51	217.70	530.30	144.00	108.00	4,502.25	4,482.33	2.25	24.80	116,078.00
New Mexico.....		24.00				425.30	475.30		23.60	918.10

First New York.....	6,746.60	414.70	353.00	120.00	150.00	8,560.61	6,776.61		15.00	23,142.72
Second New York.....	431.18	75.50	40.00	210.00	885.00	1,013.82	989.20		26.00	3,395.20
Third New York.....	122.75	177.40		48.00	180.60	3,194.45	3,450.21	10.50	15.00	10,200.00
Fourteenth New York.....	3,115.00	303.70	255.00	192.00	276.00	4,915.45	5,072.92		60.92	14,381.69
Twenty-first New York.....	50.54	119.45	210.00	144.00	277.00	1,608.45	2,209.30		69.00	4,786.09
Twenty-eighth New York.....	340.60	180.00	350.00	06.00	228.00	2,080.71	3,304.70	1.00	30.80	7,816.71
North Carolina.....		210.90	1,210.00		210.00	2,212.93	2,419.01	1.00	314.00	6,623.54
North Dakota.....		80.20			72.00	731.20	642.78		1.00	1,377.18
First Ohio.....	430.74	120.00		06.00	228.00	1,448.11	2,248.66	2.00	56.00	4,629.41
Tenth Ohio.....	11.20	73.80	110.00	48.00	286.60	1,050.80	1,409.15	2.00	87.30	3,147.75
Eleventh Ohio.....	1,077.63	103.20	935.00	72.00	240.60	1,865.13	1,764.63		63.00	5,611.20
Eleventh Ohio.....	244.34	247.37	197.00	210.00	452.30	3,606.39	4,234.80		73.15	9,271.65
Oklahoma.....		159.90	285.00		254.60	3,150.55	2,859.02		105.05	6,513.32
Oregon.....	8.08	123.60	550.00	48.00	270.20	1,863.87	1,489.25	1.00	7.00	4,367.96
First Pennsylvania.....	6,217.06	438.00	830.00	482.40	705.80	8,028.15	7,720.55	11.17	53.25	24,430.18
Twelfth Pennsylvania.....		115.50	5.00		186.00	1,972.81	1,707.40		2.00	4,048.71
Twenty-third Pennsylvania.....	146.00	244.20	477.08	96.00	301.00	3,020.64	4,506.88		33.40	9,783.20
Rhode Island.....		61.60	25.00	48.00	129.00	1,071.85	959.41		81.35	2,317.21
South Carolina.....		140.77			204.00	1,005.43	1,553.27	1.00	15.00	3,820.40
South Dakota.....		34.60	5.65		102.00	1,077.25	803.05		28.00	1,838.75
Tennessee.....	792.48	230.65	300.00	82.00	338.00	2,520.78	2,933.91	5.00	73.80	7,640.52
First Texas.....		210.60		24.00	446.00	4,742.45	4,147.45		263.07	9,542.27
Second Texas.....	280.10	241.10	1,650.00	48.00	268.00	4,480.69	3,368.30		248.00	10,582.46
Utah.....		33.70	1.00		118.80	607.30	829.10		17.00	1,393.05
Vermont.....		80.70			60.00	307.30	664.40	2.00	119.40	1,143.80
Virginia.....	14.50	204.80	270.00	72.00	179.00	2,322.25	2,770.77	60.00	437.49	6,180.81
Washington.....		182.60	1,656.00		336.00	2,308.23	2,058.70		42.50	6,654.03
West Virginia.....		116.95	250.00		99.00	1,436.70	2,180.68	1.00	91.30	4,175.03
Wisconsin.....	37.40	210.00	95.00	72.00	304.00	4,020.60	3,669.20		118.75	8,542.31
Wyoming.....		17.40	398.00		24.00	334.05	240.25		1.00	1,034.70
Total.....	160,881.71	10,458.13	27,774.73	4,245.00	10,873.07	168,023.61	173,799.28	158.03	5,637.87	567,560.40

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

Alaska.....		\$2.70	\$5.00			\$61.30	\$53.25			\$122.25
California.....	\$26.40	652.65	405.15	\$183.80	\$891.05	10,779.37	11,087.80	\$7.00	\$139.35	25,012.27
District of Columbia.....		77.60	5.00	78.00	198.50	663.08	1,272.00		4.00	2,506.18
Illinois.....	976.25	600.05	2,405.00	168.00	960.25	6,808.08	17,404.43	3.00	187.80	26,522.84
Maryland.....	268.25	103.80	323.25	201.00	228.00	1,097.00	2,652.70	2.50	21.00	6,894.88
Missouri.....	17,443.01	353.00	1,073.00	296.00	698.00	6,328.76	6,140.31	3.00	175.80	32,831.54
New Jersey.....	105,973.01	331.90	536.30	168.00	132.00	6,080.01	6,872.43	2.25	30.60	119,125.62
New York.....	10,828.37	1,271.70	1,219.00	816.00	1,609.60	22,061.69	24,764.14	11.89	196.22	62,608.61
Ohio.....	1,763.88	544.37	1,242.00	432.00	1,207.40	7,400.43	6,210.60	4.00	280.05	22,660.01
Pennsylvania.....	6,363.06	797.70	1,312.08	578.40	1,192.80	13,921.60	14,024.63	11.17	88.65	38,290.00
Texas.....	260.10	450.70	1,651.00	72.00	336.00	4,723.04	7,513.81		511.07	20,474.72
Washington.....		149.90	1,651.00			2,240.63	2,005.45		42.60	6,431.78



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Cont.

Collection districts	Marihuana Tax Act of 1937									Total from marihuana taxes	
	Marihuana transfers, per ounce, \$1	Transfers to unregistered persons, per ounce, \$100	Marihuana order forms, each 2 cents	Fines, penalties, etc., for violation of the Marihuana Act	Special, or occupational, taxes	Importers, manufacturers, and compounders, \$24	Dealers, \$3	Practitioners, \$1	Laboratories, \$1		Producers, \$1
Alabama							\$21.00	\$9.00			\$33.00
Arizona							4.88	2.00			6.88
Arkansas							0.00	12.00			12.00
First California				\$5.00		\$37.50	40.45	4.00	\$1.00		87.95
Sixth California						32.00	50.25	78.00	25.50		191.75
Colorado		\$1.00		15.00			40.90	27.20			86.20
Connecticut								1.00			1.00
Delaware								2.00			2.00
Florida											
Georgia							60.00	54.75			120.75
Hawaii	\$2.00							3.00			5.00
Idaho											
First Illinois						92.00	66.00	24.00		\$1.00	183.00
Eighth Illinois								24.25	1.00	30.00	55.25
Indiana							17.65	114.50	1.00		133.15
Iowa	4.00		\$0.00				12.37	27.00			43.43
Kansas							27.00	16.00	1.00		44.00
Kentucky							47.32	46.55		37.40	131.27
Louisiana		279.50					13.50	3.00			296.00
Maine							9.00	9.00			18.00
Maryland						50.00	24.75	35.10	1.00		90.85
Massachusetts							21.00	121.20	5.00		150.20
Michigan		50.00					166.15			22.00	238.15
Minnesota							48.00	21.00			69.00
Mississippi										1.00	1.00
First Missouri							3.00	8.00			11.00
Sixth Missouri							30.00	8.00			38.00
Montana							13.63				13.63
Nebraska	8.00		10				19.56	31.00			68.72
Nevada								1.00			1.00
New Hampshire											
First New Jersey							40.75	31.00			71.75
Fifth New Jersey					25.00		73.00	6.00			104.00
New Mexico							3.00	5.00			8.00
First New York						60.00	44.25	18.00	1.00	24.00	145.25
Second New York						56.00	28.63	4.50			87.16

Third New York	21.00		.04			103.50	53.00	1.00		178.64
Fourteenth New York						6.00	33.75	2.00		41.75
Twenty-first New York						15.00	96.00			111.00
Twenty-eighth New York						158.25	79.95	1.00		239.20
North Carolina							2.00			2.00
North Dakota	6.00		.10				7.00			12.10
First Ohio	1.00		.02			9.00	25.50			35.52
Tenth Ohio				62.55		9.00	47.15			118.70
Eleventh Ohio						11.00	54.05			67.05
Eighteenth Ohio						31.00	60.50			91.50
Oklahoma						7.50	3.00			10.50
Oregon						36.45	15.00			49.45
First Pennsylvania						87.32	49.25	4.00	.50	203.07
Twelfth Pennsylvania	5.00		.02			27.50	23.50			55.82
Twenty-third Pennsylvania	1.00		.02			51.21	21.50			73.85
Rhode Island						3.00	2.00			5.00
South Carolina						23.25	20.50			49.75
South Dakota						6.00	1.00			7.00
Tennessee	8.00		.04			42.15	21.40			70.56
First Texas	4.00		.02			87.00	15.00	1.00		103.02
Second Texas						70.00	1.00		6.00	77.00
Utah							2.00			2.00
Vermont				50.00				4.00		54.00
Virginia							15.00	13.50		28.50
Washington							12.00	29.00		41.00
West Virginia				12.00			21.00	12.00	1.00	46.00
Wisconsin							15.00	6.00		206.75
Wyoming							6.00	12.00		18.00
Total	59.00	333.50	.48	169.55	350.50	1,808.95	1,421.40	46.50	328.66	4,537.53

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

California				\$5.00	\$99.50	\$56.70	\$32.00	\$24.00		\$279.70
District of Columbia						3.00	12.00	1.00		16.00
Illinois					92.00	69.00	48.25	1.00	\$31.00	238.25
Maryland					30.00	21.75	23.95			74.80
Missouri						30.00	16.00			46.00
New Jersey						113.75	37.00			175.75
New York	\$21.00		\$0.04	25.00	116.00	353.55	213.20	5.00	24.00	762.89
Ohio	1.00		.02	62.55		60.00	189.20			312.83
Pennsylvania	6.00		.04		62.00	176.15	94.05	1.00	.50	342.72
Texas	4.00		.02			157.00	14.00	4.00		179.02
Washington						12.00	29.00			41.00

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Stamp taxes (Title VIII, Revenue Act of 1926, as amended)						Total from stamp taxes
	Documentary stamps—Issues and transfers of bonds of indebtedness, issues of capital stock, postage tickets, foreign insurance policies, and deeds of conveyance		Capital stock transfers, on each \$100 of face value or fraction thereof, 4 or 5 cents	Future delivery sales of produce on exchange, etc. (delinquent payments, tax repealed July 1, 1939)	Silver bullion transfers, 50 percent of profit (Silver Purchase Act of 1934)	Playing cards, per pack, 10 cents	
	Sales by postmasters	Sales by collectors					
Alabama	\$35,712.00	\$19,809.67				\$0.20	\$55,521.87
Arizona	11,637.31	17,275.07			\$4.68	40.20	29,957.26
Arkansas	27,103.43	10,454.16					37,557.59
First California	294,783.17	402,414.65	\$140,482.83	\$0.20	130,644.77	1,868.20	970,193.82
Sixth California		564,160.12	112,226.62		17.55	208.30	676,610.59
Colorado	35,131.17	72,123.91	8,187.60		6.66	213.00	115,661.34
Connecticut	50,098.38	52,187.38	79,924.13			47.50	183,167.86
Delaware	3,952.47	73,722.13	90,759.72				168,434.32
Florida	100,945.69	65,872.81	68.91		8.00	9.60	166,407.61
Georgia	67,803.57	61,728.98	75.00			20	119,407.75
Hawaii	13,422.52	57,089.32	2,574.54			4,424.80	64,451.62
Idaho	187,104.91	4,816.91				18,219.43	209,137.25
First Illinois	1,576,806.40	1,576,806.40	839,573.75	129,143.31	454.51	356,832.00	2,699,714.83
Eighth Illinois		20,534.16	2,351.82				31,895.98
Indiana	116,935.00	60,561.34	703.52			176.40	178,376.28
Iowa	145,827.49	21,851.20	157.50				167,636.25
Kansas	83,645.00	23,298.85					106,943.85
Kentucky	47,616.98	62,562.28	5,741.45				115,920.71
Louisiana	60,478.25	21,643.83		8,503.50		20	100,656.03
Maine	44,086.00	7,953.09	2,589.60			40	54,611.09
Maryland	90,702.30	205,555.01	28,353.05		327.01	8.60	314,915.05
Massachusetts	108,008.09	515,861.15	387,979.20		6,857.97	45.20	1,018,798.67
Michigan	98,522.65	273,445.95	78,553.83		116.90	48.50	457,718.84
Minnesota	90,282.12	136,687.21	11,001.93	9,150.53		90,000.70	906,140.78
Mississippi	26,827.20	8,798.51					35,625.71
First Missouri	70,314.94	111,038.09	80,803.00		29.37	25.40	271,270.80
Sixth Missouri	41,642.00	73,407.25	4,622.95	2,797.51		1,581.40	121,351.11
Montana	23,528.23	4,886.46			.14		28,414.89
Nebraska	61,329.59	34,073.93	740.00				96,143.52
Nevada	3,793.13	13,234.50					17,027.63
New Hampshire	14,323.87	8,803.58	51.88				23,179.33
First New Jersey		20,162.67				900.00	21,062.67
Fifth New Jersey	139,170.77	386,190.45	10,903.77			71.40	535,316.94
New Mexico	11,699.62	4,726.19	1,731.31				18,087.07

First New York		170,043.13	348.64		1.15	2.30	171,292.22
Second New York	187,330.44	8,134,586.37	14,949,855.47	98,065.47	87,608.38	1,613.90	23,450,634.03
Third New York		133,290.00			440.31	81.00	133,814.21
Fourteenth New York		87,601.05				278,413.30	310,014.35
Twenty-first New York		40,520.11	776.20			11.00	41,307.31
Twenty-eighth New York		110,134.52	32,080.71		91.32	85,000.60	217,610.15
North Carolina	90,450.00	21,915.44	1,776.97				114,172.41
North Dakota	12,066.84	2,790.47					14,860.31
First Ohio	67,991.58	152,746.08	23,984.40			2,934,009.80	3,178,733.86
Tenth Ohio		58,893.11	2,001.85			45.00	60,940.96
Eleventh Ohio		63,756.02	946.60			2.50	64,705.12
Eighteenth Ohio	105,491.11	353,764.82	54,570.59			44.00	513,871.52
Oklahoma	91,738.00	23,740.20	222.20				117,700.40
Oregon	40,520.61	60,054.63	383.42	1.14		40.20	101,062.00
First Pennsylvania	53,000.12	512,656.61	306,096.03		21.43	7.70	879,259.89
Twelfth Pennsylvania		22,253.71	3,119.45				25,373.16
Twenty-third Pennsylvania	70,043.07	244,103.46	222,241.42		57	1.20	636,479.22
Rhode Island	6,621.04	29,061.37	43,775.26			9.90	70,367.57
South Carolina		5,705.00					5,705.00
South Dakota	13,053.63	1,476.08	75.00				14,604.71
Tennessee	74,365.00	41,209.25		374.59		10	115,948.83
First Texas	95,420.81	131,799.75				173.20	230,393.46
Second Texas	126,211.51	105,410.60				20	234,622.31
Utah	8,002.81	24,812.70	3,812.84		5.01		36,633.42
Vermont	10,928.20	11,858.83				48.20	22,815.23
Virginia	99,020.06	35,161.71	17,042.89				151,224.65
Washington	42,068.11	180,030.64	2,586.42		68.60	123.40	225,377.17
West Virginia	46,141.38	9,836.24	5,038.47				61,066.07
Wisconsin	91,857.26	107,189.47	5,072.20	276.48	.01	374,444.30	669,439.70
Wyoming	9,711.41	3,512.61					13,224.02
Philippine Islands		1,676.00					1,676.00
Total	3,302,288.40	16,004,141.52	17,064,485.08	248,082.30	201,772.52	4,141,166.60	41,082,889.42

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

Alaska		\$929.83					\$929.83
California	\$294,783.17	956,574.77	\$252,709.45	\$0.20	\$130,662.32	\$2,074.20	1,646,601.41
District of Columbia	4,032.30	86,217.13	7,270.38		326.85	3.00	108,790.66
Illinois	167,101.81	1,036,140.56	341,825.58	129,143.31	454.51	356,832.00	2,031,600.87
Maryland	75,750.00	103,901.95	21,052.67		19	5.60	203,142.44
Missouri	121,150.04	194,435.34	85,385.95	2,797.51	29.37	1,580.80	395,401.91
New Jersey	139,170.77	406,263.02	10,601.77		35,070.15	871.40	592,379.11
New York	187,330.44	8,636,076.09	14,960,659.02	98,065.47	89,138.16	345,727.10	24,336,592.27
Ohio	173,452.00	626,154.83	81,503.54			2,934,101.60	3,618,212.76
Pennsylvania	123,649.19	756,103.78	531,456.90		21.00	8.00	1,441,242.77
Texas	224,632.02	240,210.35				173.40	465,015.77
Washington	42,668.11	190,100.81	2,586.42		68.60	123.40	225,377.17
Puerto Rico		3.00					3.00

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes									
	Lubricating oils, per gallon, 4 cents	Gasoline, per gallon, 1 cent	Tires (wholly or in part of rubber), per pound, 2 1/2 cents	Inner tubes, per pound, 4 cents cent	Parts and accessories for automobiles and motorcycles, 2 percent	Automobile truck chassis and bodies, 2 percent	Other automobile chassis and bodies, and motorcycles, 3 percent	Electrical energy, 3 percent	Mechanical refrigerators, 5 percent	Radio components and phonograph records, 6 percent <sup>1</sup>
Alabama.....	\$13.20	\$193,729.73		\$44,055.69	\$1,735.80	\$5,111.01	\$20.99	\$332,537.87		
Arizona.....					594.69	706.55		147,870.40		
Arkansas.....	378,894.66	530,034.01		201.58	195.21	1,037.93		206,474.46		
First California.....	1,257,335.51	9,620,032.83		7.47	55,483.55	16,555.42	4,642.00	1,308,530.99	\$788.71	\$4,740.88
Sixth California.....	1,445,460.39	12,794,335.80	1,360,976.41	268,202.61	120,736.85	355,011.30	262,758.82	892,972.57	15,540.93	74,193.09
Colorado.....	6,887.75	461,674.02	187,472.84	29,637.30	33,192.32	4,676.35	542.06	385,509.39		157,292.20
Connecticut.....	15,752.74	391,188.73	420,492.41	64,133.24	128,391.71	11,343.30	783.84	750,379.00	28,336.98	221,175.99
Delaware.....	2,042.72	63,030.91			2,120.56	194.48		75,725.00		
Florida.....		397,011.67			3,503.52	1,332.13		541,053.39		
Georgia.....	11,830.44	543,965.24		1,256.78	4,483.58	2,328.25	846.00	400,001.40		
Hawaii.....	446.74	3.10			219.15	292.28		127,490.73		28.85
Idaho.....		62,648.94			45.78	103.64		125,191.05		
First Illinois.....	2,574,762.09	15,958,924.22	186,409.67		653,204.92	781,659.74	78,245.23	2,759,532.66	483,744.22	1,373,450.83
Eighth Illinois.....	181,908.46	1,725,061.05			23,693.78	9,490.55	87.84	658,714.40	36,800.96	
Indiana.....	90,872.74	443,631.80	18,951.43		574,512.16	51,226.93	1,379,027.08	1,024,658.89	1,837,415.01	300,703.12
Iowa.....	25,257.38	55,876.39	260,117.40	22.68	12,815.63	4,685.02		680,475.01		283.96
Kansas.....	181,829.91	3,786,841.52			3,280.78	641.61	90.35	351,014.56		2.80
Kentucky.....	509,471.47	3,867,784.36		12	23,570.34	564.80		440,658.47		168,420.15
Louisiana.....	549,783.41	4,609,880.21			1,606.49	2,073.93	3,714.62	476,030.39		
Maine.....	2,727.64	7,704.05	14.25			227.25		260,236.43		
Maryland.....	69,023.48	5,733,804.38	316,298.07		24,934.87	4,302.67	780.85	890,729.07		951.68
Massachusetts.....	231,829.16	3,730,833.12	1,007,092.82		71,669.11	13,710.55	21,761.03	1,715,900.55	18.58	354,931.20
Michigan.....	165,068.89	1,052,065.13	722,195.20		2,806,818.41	3,609,735.81	39,687,150.55	1,742,758.72	1,062,509.22	173,258.74
Minnesota.....	232,660.31	1,021,862.43	3,701.84		210,499.77	11,100.51	470.95	711,852.43	69,377.34	4,827.14
Mississippi.....		222,829.99			86.89	3,493.12		163,119.60		
First Missouri.....	1,044,910.82	8,153,318.84	5,592.44	201,348.68	168,546.20	5,073.75	5,923.03	499,094.99		
Sixth Missouri.....	72,058.90	30,722.20			29,291.08	13,823.77		507,105.26		
Montana.....	878.34	483,121.27			103.15	015.71		159,932.27		
Nebraska.....	116,211.43	216,309.36			15,152.09	2,546.42	2,001.64	229,236.79		
Nevada.....		101.36						47,866.07		
New Hampshire.....					112.12	91.38		183,258.41	221.79	
First New Jersey.....	18,955.64	75,036.90	17.72		71,866.74	2,222.61		269,023.37	73.08	1,071,679.28
Fifth New Jersey.....	105,879.97	225,657.64	1,327.61	43.42	97,900.47	11,058.09	4,026.32	1,396,182.12		184,911.62
New Mexico.....					6.91	181.24		85,635.77		
First New York.....	54,872.37	81,231.87	2,939.18	5.46	57,240.47	12,159.98	3,915.51	1,081,801.94	317.38	53,922.06
Second New York.....	7,691,193.70	30,223,303.43	885.71	234.61	132,968.95	220,873.26	31,640.49	2,477,073.32	59,235.88	125,095.42
Third New York.....	778,809.96	6,651,636.82	4,784,988.49	823,276.19	44,099.35	10,264.16	2,558.09	21,136.73	769.05	14,637.94
Fourteenth New York.....	482.14	71,549.48	414.42	.65	16,739.49	6,920.16	293.51	897,521.42	1,037.80	2,127.50
Twenty-first New York.....	2,342.26	51,588.38	629.57		56,475.50	49,514.87	751.82	674,011.64		1,301.62
Twenty-eighth New York.....	56,616.33	226,039.97	993,214.39	124,130.47	168,891.95	9,727.71	833.75	612,002.89	24,133.07	258,931.08
North Carolina.....		442,200.70	185.31		3,878.44	9,538.92		482,955.10		
North Dakota.....	6,745.04				118.38	1,234.86		39,654.05		
First Ohio.....	227,609.51	434,150.37	324,240.04	79,890.16	148,791.69	21,703.34	14,475.66	468,208.01	4,590,280.86	95,410.24
Tenth Ohio.....	340,245.77	3,000,927.98	18,879.54		406,311.13	171,240.40	30,708.39	234,183.50	11,050.25	24,760.53
Eleventh Ohio.....	14,068.97	81,521.23	614,300.29	81,344.97	21,262.30	2,785.55		531,203.68	6,150.31	171.47
Eighteenth Ohio.....	1,108,785.54	4,799,712.34	13,619,983.38	3,041,376.21	498,043.29	251,146.35	212,161.34	668,910.75	1,220,482.80	27,349.02
Oklahoma.....	2,423,858.59	23,075,794.27			1,030.50	2,052.33		569,073.15		
Oregon.....		20.66			6,521.38	2,708.80		550,021.61		
First Pennsylvania.....	2,042,586.21	15,724,603.73	479,345.47	159,600.98	377,472.91	148,652.83	113,547.84	2,215,477.80	314.59	230,815.48
Twelfth Pennsylvania.....	18.15	10,500.11			379.05	1,458.86		154,780.54		41,616.66
Twenty-third Pennsylvania.....	3,484,994.99	15,631,628.36	343,856.68	91,445.17	66,948.85	12,253.06	10,577.29	1,032,083.44	525,024.06	6,936.72
Rhode Island.....	9,768.18	79,470.55	113.51		34,304.91	14.40	971.02	286,643.91	16.11	15,309.87
South Carolina.....		12,516.85			325.54	594.48		104,392.88		
South Dakota.....		16,183.81			181.05	194.94		127,371.58		
Tennessee.....	16,016.97	358,104.14	1,369,339.84	243,205.08	25,593.41	3,362.84	54.00	418,457.36		
First Texas.....	2,419,641.98	16,996,231.36			11,635.05	5,610.09		729,399.05	4.38	
Second Texas.....	340,586.85	6,763,770.97			21,735.80	3,912.06		744,072.44		229.08
Utah.....	53,429.53	367,527.65			15.25	2,011.67		166,170.86		
Vermont.....		4,902.78			60.23	233.19		115,811.82		
Virginia.....	8.11	128,899.21			6,137.18	4,067.30		729,250.00		
Washington.....	198.25	116,510.60	14.33		7,631.04	25,069.79	4,375.75	494,765.04	32.09	185.83
West Virginia.....	47,962.59	175,532.08			1,861.59	10.13		224,155.09		
Wisconsin.....	175,222.37	1,087,532.57	1,657,657.81	319,002.30	255,121.74	97,234.70	830,286.20	993,181.56	8,092.77	2,633.01
Wyoming.....		104,947.76			53.66			62,301.77		
Total.....	30,499,636.55	207,018,746.34	28,933,177.81	5,886,029.76	7,935,463.89	6,007,052.04	42,722,787.47	30,859,178.55	6,957,679.22	4,834,366.29

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

Alaska.....								\$13,074.00		
California.....	\$2,702,795.90	\$22,414,538.68	\$1,560,613.04	\$268,210.08	\$176,220.40	\$371,576.78	\$267,400.82	2,191,873.29	\$18,338.64	\$78,933.97
District of Columbia.....	104.59	785.26			3,073.76	423.68	2.09	321,694.10		
Illinois.....	2,756,668.55	17,683,988.27	186,409.67		977,288.70	791,199.29	78,333.07	3,418,247.06	525,545.18	1,373,450.83
Maryland.....	68,918.89	5,733,019.12	346,298.07	67,094.54	21,861.11	3,875.99	757.78	568,925.57		951.68
Missouri.....	1,116,969.72	6,184,041.04	5,592.44	201,348.68	197,837.28	19,797.52	5,923.03	1,005,260.25		
New Jersey.....	124,665.61	75,036.90	1,345.33	43.42	169,778.21	13,260.70	4,026.32	1,761,205.49		73.08
New York.....	8,479,316.76	43,305,452.75	5,785,061.76	952,647.68	496,375.71	309,539.14	43,033.17	6,669,530.94	85,483.18	1,286,590.90
Ohio.....	1,690,709.79	7,276,312.02	14,577,403.25	3,202,611.34	1,164,378.40	449,875.71	257,345.60	3,212,505.84	2,797,078.22	147,719.25
Pennsylvania.....	5,527,897.35	31,366,638.20	823,202.15	251,046.15	444,700.81	162,606.51	123,823.13	3,402,347.97	525,324.65	278,308.85
Texas.....	2,760,228.83	23,762,002.33			36,371.91	7,522.15		1,473,471.52	4.38	229.98
Washington.....	138.25	116,510.60	14.32		7,631.04	25,069.79	4,375.75	477,691.04	32.09	185.83

<sup>1</sup> The tax on manufacturers' sales of phonograph records was repealed as of close of business June 30, 1938.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Manufacturers' excise taxes—Continued											
	Matches, per thousand, wooden, 2 cents, or 5 cents if colored glass; paper, 3/5 cent <sup>1</sup>	Toilet preparations		Furs, 3 percent <sup>1</sup>	Sporting goods, 10 percent <sup>1</sup>	Cameras and lenses, 10 percent <sup>1</sup>	Chewing gum, 2 percent <sup>1</sup>	Brewers' wort, per gallon, 15 cents <sup>1</sup>	Malt—liquid, sirup, or extract, per pound, 3 cents <sup>1</sup>	Firearms, shells, and cartridges, 10 percent	Pistols and revolvers (Revenue Act of 1926), 10 percent	Total manufacturers' excise taxes
		Perfumes, cosmetics, etc., 10 percent	Tooth-pastes, toilet soaps, etc., 5 percent <sup>1</sup>									
Alabama.....		\$5,890.11	\$21.95	\$0.30	\$735.86							\$585,724.57
Arizona.....		391.96	0.67	30.53								149,100.90
Arkansas.....		2,544.68	17		98.38							1,119,221.38
First California.....	\$304.59	195,492.88	1,982.79	13,026.34	2,075.76	\$40.25	\$136.62		\$206.01	\$2,223.76		12,673,222.66
Sixth California.....		376,610.31	7,662.13	11,886.03	10,854.56	622.98	43.21			1,470.00	\$13.74	17,928,367.39
Colorado.....		14,183.02	7.16		484.03							1,121,508.19
Connecticut.....		121,156.15	18,143.59	4,987.58	6,486.48	1,121.29	4,671.94			1,825,698.89	47,775.92	4,032,025.68
Delaware.....		32,597.31	455.45		3.60							181,170.03
Florida.....	\$17.21	1,190.24	1.04		264.20							944,057.60
Georgia.....	44.75	41,410.75	140.36	15.49	1,392.00					33.88		1,007,847.38
Hawaii.....	6,013.34	4,988.20	68.88		27.51					93.97		139,684.75
Idaho.....		37.44	53		1.92							188,627.30
First Illinois.....	14,577.09	930,036.01	213,243.95	15,222.53	242,356.53	6,357.98	44,169.82	6,606.31		4,616.31		26,652,210.21
Eighth Illinois.....		14,368.60	33.65	45.04	2,879.10					643,761.06		3,107,133.70
Indiana.....		33,090.43	4,314.28	208.03	8,093.32			2,629.33				6,772,220.57
Iowa.....		170,141.53	16,107.38	7,024.28	5,270.76	1,722.55						1,240,037.88
Kansas.....		2,294.16		61.91	2.83							4,338,960.25
Kentucky.....		24,009.43	10	176.27	5,926.92							8,040,521.43
Louisiana.....		18,450.01	883.18		715.34							8,633,208.58
Maine.....		23.90	5.85	8.17	987.49		8.79					271,943.72
Maryland.....	198.66	109,079.89	633.63	2,660.30	253.06		22.04			498.55		7,312,055.34
Massachusetts.....		223,703.39	154,607.24	1,080.89	37,076.66	4,267.31	1,542.31			147,708.06	17,939.08	7,938,786.16
Michigan.....		57,469.12	8,954.60	2,694.16	32,105.87	9,579.58	110.53			1,420.14		62,048,204.99
Minnesota.....		134,143.35	8,566.05	10,825.52	8,560.77					224,800.44		2,700,885.36
Mississippi.....		1,251.42	56.00									391,538.10
First Missouri.....	15,746.48	180,441.72	51,838.99	5,580.35	18,876.81	110.63		25.50		38,470.64		8,344,900.87
Sixth Missouri.....		134,818.38	439.43	1,504.81	10,922.37	32.00	20.19					800,738.39
Montana.....		85.43	2.20	17.30	38.25							622,088.98
Nebraska.....		2,072.20	34.55	15.77	1,128.43							684,710.77
Nevada.....		10.77	0.54									47,988.63
New Hampshire.....		251.18	58.57	36.55	791.70							184,821.70
First New Jersey.....		4,905.66	513.24	208.16	7,055.09							1,545,303.59
Fifth New Jersey.....	6,254.99	2,185,436.40	121,048.44	2,720.75	28,338.35	454.30	230.67			1,973.76		4,223,333.23
New Mexico.....		46	3.90									311,465.95

First New York.....		843,797.39	16,041.15	853.36	6,650.53		41,158.99		38.92	147.15		3,150,131.80
Second New York.....	22,636.23	1,183,484.27	17,752.13	7,720.27	118,908.60		1,375.64			3,706.72	811.55	48,221,780.24
Third New York.....	37,174.85	2,289,357.60	86,165.08	200,600.96	36,750.23	31,398.48	399.25	2,451.99		5,703.86	161.82	18,673,601.28
Fourteenth New York.....		59,806.82	1,227.88	1,032.33	14,305.00		7,863.51		1.85			1,081,024.43
Twenty-first New York.....		46,713.32	877.29	17.73	14,319.40		14,534.38		181.80	160,203.46	40.29	1,082,703.29
Twenty-eighth New York.....		102,584.88	936.57	713.42	26,908.55		114,646.34					2,743,167.27
North Carolina.....		7,093.69		1.50			39.30					920,506.96
North Dakota.....		78.18		136.09								48,028.10
First Ohio.....	3,925.30	545,283.22	142,965.53	187.56	20,444.91		173.37					4,087,710.66
Tenth Ohio.....	170.53	10,901.57	13.59	192.04	3,749.04		39.00					3,343,416.81
Eleventh Ohio.....		4,452.28	842.57	383.09	8,823.18				1,198.37			1,423,008.33
Eighteenth Ohio.....	21,156.92	23,325.75	5,065.63	4,494.43	18,161.07	32.97	165.41			175.98		26,753,518.23
Oklahoma.....		3,002.56	120.57	23.75								26,016,490.72
Oregon.....		4,387.90	145.65	53.83	65.88							571,397.05
First Pennsylvania.....		156,768.99	2,325.45	6,048.19	26,533.99		7,963.69		32.49	1,425.81	8.96	21,694,113.26
Twelfth Pennsylvania.....		174.42	18.05	3.96	47.85				83.70			219,021.24
Twenty-third Pennsylv- ania.....		27,874.69	493.71	847.33	83,684.05	2,990.62	1,435.15			56.56		21,311,732.73
Rhode Island.....		531.03	68.67	10.51	2,271.73		155.46					429,749.66
South Carolina.....		171.68		31.70	914.87							118,959.00
South Dakota.....		92.45		7.65								149,801.35
Tennessee.....		192,143.54	1,824.87	15.23	2,677.71		84.26					2,659,759.19
First Texas.....	3.22	9,452.97	77.79	14.94	296.81					1,651.74		20,172,020.41
Second Texas.....		44,351.69	727.30	8.98	530.97							7,924,927.10
Utah.....		12,298.59	38.49		80							621,501.75
Vermont.....		65.57	2.92	4.97	1,257.70					6.07		122,346.00
Virginia.....		24,486.99	37.98		329.90							895,302.57
Washington.....	8,976.79	22,274.77	1,214.03	1,821.19	439.77							680,049.26
West Virginia.....	1,103.80	11,910.64	2.15		1,023.00							463,567.65
Wisconsin.....	5,257.77	24,964.26	419.63	2,618.92	33,454.39	9.54		\$40.30		90.49		5,562,520.32
Wyoming.....		59.03										167,405.98
Total.....	134,272.32	10,642,084.17	889,347.40	368,053.91	850,540.85	189,296.94	110,779.31	140.20	112,348.40	2,976,019.80	65,511.36	358,891,003.52

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

Alaska.....		\$2.10		\$79.77								\$13,155.87
California.....	\$304.59	501,103.19	\$9,644.86	24,912.37	\$12,930.32	\$663.23	\$179.83		\$206.01	\$3,700.36	\$13.74	30,601,590.07
District of Columbia.....		2,005.92	73.10	341.65	2.40							324,706.53
Illinois.....	14,677.09	944,405.21	213,277.81	15,298.57	245,235.63	6,357.98	44,169.82	6,606.31	548,377.37			20,829,365.91
Maryland.....	168.66	166,983.97	560.53	2,318.67	2,959.06		22.04		408.55			6,983,348.81
Missouri.....	15,746.48	265,260.10	52,279.42	7,055.16	29,799.18	142.63	20.19	25.50	38,470.64			9,145,539.26
New Jersey.....	6,254.99	2,190,010.06	122,161.68	2,985.91	35,493.47	454.30	230.67		1,973.78			5,768,641.82
New York.....	49,709.88	4,525,744.55	122,590.68	270,940.09	218,942.79	161,954.84	49,787.65		2,074.57	176,561.19	1,013.68	72,183,408.41
Ohio.....	25,252.75	583,963.10	148,387.42	5,263.07	46,163.20	32.97	377.78			1,574.35		31,637,600.06
Pennsylvania.....		184,603.10	2,837.21	6,804.48	110,265.69	2,990.63	9,398.74		116.19	1,452.37	8.96	43,221,866.23
Texas.....	3.22	53,801.66	905.09	23.92	827.78					1,651.74		28,096,947.51
Washington.....	8,976.79	22,272.97	1,214.03	1,741.42	439.77							696,895.39

<sup>1</sup> The one-half cent and 2-cent taxes on matches, the 5 percent tax on toilet preparations, and the taxes on chewing gum, malt, furs, sporting goods, cameras, and lenses were repealed as of close of business June 30, 1939.



TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	National Firearms Act							Crude petroleum—Secs. 604 and 605, Revenue Act of 1934, as amended			
	Machine guns, silencers, etc.,				Certain short 2-barrel guns			Crude petroleum produced		Crude petroleum, refined or processed, per barrel, 1/25 cent <sup>1</sup>	Production tax on gasoline recovered from natural gas, per barrel, 1/25 cent <sup>1</sup>
	Sale or transfer, each, \$200	Importer or manufacturer, special tax, \$500	Dealer, special tax, \$250	Pawnbroker, special tax, \$300	Sale or transfer, each, \$1	Importer or manufacturer, special tax, \$25	Dealer, special tax, \$1	Tax withheld by purchaser, per barrel, 1/25 cent <sup>1</sup>	Production tax on crude used by producer, per barrel, 1/25 cent <sup>1</sup>		
Alabama											
Arizona											
Arkansas											
First California							\$382.61	\$138.00	\$297.71	\$15.11	
Sixth California	\$33.34		\$1,850.01				177.59	972.89	2,859.50	112.44	
Colorado	353.64						5,181.88	4,987.60	6,539.02	622.90	
Connecticut							99.33	12.17	39.56	129.18	
Delaware		\$1,000.00	400.00								
Florida									8.11		
Georgia									13.87		
Hawaii									2.32		
Idaho											
First Illinois							148.41		441.96		
Eighth Illinois	5.00		30.00				165.94	234.32	1,069.87	1.68	
Indiana							23.94	.07	2,323.80		
Iowa											
Kansas											
Kentucky							1,739.44	287.56	1,739.78	41.54	
Louisiana							130.40		354.14	3.72	
Maine							2,769.05	1,733.87	3,138.65	84.29	
Maryland			200.00					.39	159.39		
Massachusetts									265.94		
Michigan					\$2.00	\$25.00			601.67	107.11	
Minnesota							974.91	227.63			
Mississippi											
First Missouri	200.00										
Sixth Missouri											
Montana									280.62		
Nebraska							135.74	19.83	301.93		
Nevada							16.09		100.43		
New Hampshire											
First New Jersey									229.45		
Fifth New Jersey		600.00	200.00						2,294.38		
New Mexico							489.43	693.92	182.07	66.18	

First New York			400.00						3,571.11	
Second New York	800.00		984.34				1,354.99			
Third New York			900.00							
Fourth New York										
Twenty-first New York										
Twenty-eighth New York							92.61	10.43	277.16	.06
North Carolina										
North Dakota										
First Ohio									190.33	
Tenth Ohio	200.00		\$93.75				.80		389.59	
Eleventh Ohio							36.19		190.52	2.96
Eighteenth Ohio							17.45	.28	545.88	2.75
Oklahoma							4,727.47	1,782.45	2,038.05	545.71
Oregon										
First Pennsylvania	200.00	500.00					1,271.71		4,445.20	
Twelfth Pennsylvania										
Twenty-third Pennsylvania			200.00				210.93	53.87	694.13	34.34
Rhode Island									69.95	
South Carolina										
South Dakota									4.03	
Tennessee										
First Texas							3,167.71	1,844.88	11,472.67	77.11
Second Texas							10,785.23	3,158.40	3,385.26	1,114.41
Utah								187.31		
Vermont										
Virginia									2.69	
Washington										
West Virginia							23.84	17.60	80.15	26.43
Wisconsin					1.00	\$1.00				
Wyoming							512.32	147.64	411.72	31.10
Total	1,791.98	2,000.00	5,164.35	93.75	3.00	25.00	134,629.17	116,401.99	51,996.60	13,027.56

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

California	\$33.34		\$1,850.01				\$5,359.77	\$5,060.49	\$9,398.52	\$735.34
Illinois	5.00		30.00				315.35	224.22	1,532.77	1.69
Maryland			200.00					.39	139.39	
Missouri	200.00								250.62	
New Jersey		\$500.00	200.00						2,523.83	
New York	800.00		2,284.34				1,429.60	10.43	3,794.27	.06
Ohio	200.00			\$93.75			53.94	1.16	1,316.32	5.71
Pennsylvania	200.00	500.00	200.00				1,482.64	53.87	5,139.43	34.34
Texas							13,962.94	5,003.28	11,557.93	1,191.52
Washington										

<sup>1</sup> The taxes on crude petroleum and production from natural gas were repealed, effective as of close of business June 30, 1938.

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Coconut, etc., oils processed—Sec. 6024, Revenue Act of 1934, as amended by sec. 702, Revenue Act of 1936										
	Sesame oil and sunflower oil, per pound, 3 cents (no tax if imported subsequent to Aug. 21, 1936)	Palm oil, per pound, 3 cents	Palm kernel oil, per pound, 3 cents	Combinations of sesame, palm, palm kernel, or sunflower oils, per pound, 3 cents	Coconut oil (other than following listings), per pound, 5 cents	Combinations containing coconut oil (if not in following listings), per pound, 5 cents	Coconut oil from the Philippines, per pound, 1 cent	Coconut oil from other United States possessions, per pound, 3 cents	Coconut oil with contract or time limit exemptions, per pound, 3 cents	Fatty acids or salts derived from palm or coconut, per pound, 3 cents	Total, coconut, etc. oils, processed
Alabama											
Arizona											
Arkansas											
First California	\$3.75	\$35.43			\$1,781.90		\$94,558.10	\$1,402.28	\$38.28	\$97,819.75	
Sixth California	12,707.14	1,792.05	\$18,863.32	\$17,087.44	709.99	\$24.30	574,771.94	292.47	144.26	628,362.91	
Colorado							395.68			395.68	
Connecticut		65.10					8,855.18			9,950.25	
Delaware							332.21			352.21	
Florida							4.80			4.80	
Georgia							594.00			594.00	
Hawaii											
Idaho											
First Illinois	2,074.22	710,210.03	27,317.73	126.06			1,140,129.82	62.58		1,879,920.44	
Eighth Illinois							19.56			19.56	
Indiana		10.77					3,613.66			3,624.33	
Iowa		644.49					127,787.93			128,412.39	
Kansas							15.00			15.00	
Kentucky											
Louisiana		751,266.00					568,472.73			1,309,738.73	
Maine											
Maryland				24.00			1,435.81			1,459.81	
Massachusetts	2,324,149.04		1,290.67		.05	354.25	2,229,678.50	.24	\$1.80	4,556,431.55	
Michigan	7,130.79			10.75			4,674.88	1.50		11,817.95	
Minnesota	2,298.63		5,161.24				21,462.71			28,922.58	
Mississippi											
First Missouri							290,526.57			290,526.57	
Sixth Missouri				198.91			167.78			366.69	
Montana											
Nebraska							4,220.55			4,220.55	
Nevada											
New Hampshire											
First New Jersey	7,735.69			63.96				8,153.47		15,953.02	
Fifth New Jersey	1,061,790.04		1,057.47				2,370,155.42	12.30		3,433,015.23	
New Mexico											
First New York	807.12	1,715.78	5.00	1,280.01			58,583.34			62,391.25	
Second New York	775.09	4,490.80	8,708.81	64.83	14.30		47,893.24	4,618.06		65,455.73	
Third New York	28.41	64,150.08	83,342.79	14.40			651,365.12	530.16	202.11	900,345.62	
Fourth New York							57.60			57.60	
Twenty-first New York		12,523.86	864.33				4,183.13			17,551.32	
Twenty-eighth New York		27.84					1,100,134.53			1,100,162.39	
North Carolina							838.88			838.88	
North Dakota											
First Ohio	298.23	2,650,954.56	218,181.63	140.31	37.83		6,956,198.60	532.26		9,826,343.42	
Tenth Ohio		5,384.40		20.75						5,405.15	
Fifteenth Ohio	10,881.69	55,064.00	89,437.46				407,980.01			563,363.07	
Eighteenth Ohio	40,460.25	80,815.54	308,699.37		145.19	252.93	1,376,522.24	2,756.59		1,809,652.08	
Oklahoma							.90			.90	
Oregon		1,118.58								1,118.58	
First Pennsylvania		341,169.43	13,838.91	231.27		57.80	163,851.64	14,288.04		533,437.29	
Twelfth Pennsylvania				70.41						70.41	
Twenty-third Pennsylvania	4,266.36	21,434.55		3.00			20,862.90	877.68	64.29	47,609.78	
Rhode Island		6,766.62					163.95			6,930.57	
South Carolina											
South Dakota											
Tennessee				99.21			60,764.40		41.88	60,905.49	
First Texas						1,643.49				1,643.49	
Second Texas								0,816.75		0,816.75	
Utah											
Vermont											
Virginia		982.53								982.53	
Washington		80.46					60,948.41		17.79	61,016.66	
West Virginia											
Wisconsin		593.91					400.21	25.08		929.23	
Wyoming											
Total	72,302.77	8,113,203.87	773,728.73	19,430.34	2,680.20	2,332.77	18,640,230.48	40,369.44	508.61	133.35	27,664,929.02

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

California	\$12,710.89	\$1,827.48	\$15,893.32	\$17,037.44	-\$2,491.89	\$24.30	\$669,330.04	\$1,694.76	\$182.64		\$721,212.66
District of Columbia											
Illinois	2,074.22	710,210.03	27,317.73	126.06			1,140,149.38	62.58			1,879,940.00
Maryland				24.00			1,435.81				1,459.81
Missouri				193.91			290,694.35				290,888.26
New Jersey		1,069,525.63	1,057.47	63.86			2,570,155.42	8,165.77			3,648,908.25
New York	1,611.22	81,798.36	92,920.33	1,359.24	14.30		1,858,797.68	6,148.22	202.11	\$131.55	2,141,983.61
Ohio	51,640.08	2,792,218.50	618,318.44	161.06	183.02	252.93	8,740,700.85	3,298.82			12,204,763.72
Pennsylvania	4,266.36	362,603.98	13,838.91	304.88		57.80	184,714.74	15,195.72	64.29		581,016.48
Texas						1,643.49	60,948.41	6,816.75			8,460.24
Washington		80.46							17.79		61,048.66

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Admissions							Total admissions taxes	Club dues and initiation fees, 10 percent
	For each 10 cents of the amount paid, 1 cent (admissions under 41 cents exempt)	Free or reduced rate, equivalent tax on the established price	Leases of boxes or seats, of the amount for which similar accommodations are sold, 10 percent	Admissions sold by proprietors in excess of established price, 50 percent of such excess	Ticket brokers' sales for amounts in excess of the box office price, 10 percent	Roof gardens, cabarets, etc., 1½ cents for each 50 cents of full amount of charge (charge of not over \$2.50 exempt)			
Alabama	\$62,130.33	\$5,672.91	\$19.78	\$5.43	\$0.60	\$3.40	\$67,537.50	\$35,507.17	
Arizona	16,423.40	119.63				7.20	16,552.23	11,025.66	
Arkansas	26,976.63	1,365.23	533.41			496.70	29,435.02	12,170.10	
First California	533,259.81	12,007.84	1,207.92		1,313.17	43,318.18	590,136.02	268,393.63	
Sixth California	1,436,727.73	19,933.79	12,326.13	2,260.12		119,710.35	1,647,530.03	350,840.37	
Colorado	85,233.74	1,726.93				697.40	87,038.16	53,671.65	
Connecticut	192,835.37	2,103.51				8,887.31	203,822.39	162,237.93	
Delaware	50,853.92	234.45				4,417.50	55,505.17	20,706.06	
Florida	259,782.70	3,201.02				31,147.35	294,131.17	81,096.73	
Georgia	131,426.73	15,315.35	294.26	2,140.07		1,314.99	203,391.43	56,125.82	
Hawaii	61,503.08	663.29				62,596.15	62,596.15	9,148.10	
Idaho	12,722.21						12,722.21	819.45	
First Illinois	1,361,268.38	80,183.36	2,706.97	72.59	7,201.57	150,935.72	1,602,341.59	630,472.11	
Eighth Illinois	42,814.41	227.03	2,113.39		.47	207.75	45,369.01	43,088.63	
Indiana	148,364.75	7,167.31				2,145.12	157,620.20	77,193.49	
Iowa	77,055.37	4,003.03	1,014.90			1,394.38	81,461.65	35,201.83	
Kansas	49,212.99	546.73				50,069.77	22,112.17		
Kentucky	69,474.37	21,521.83	411.70		255.05	15,785.47	107,449.42	39,664.02	
Louisiana	193,031.93	3,152.04	638.63			18,928.88	215,750.48	47,210.47	
Maine	27,531.78	191.00				1,126.80	28,852.64	14,292.41	
Maryland	490,335.02	31,492.17	3,733.14	0.01	741.22	30,515.18	559,856.74	160,002.23	
Massachusetts	818,718.87	102,956.75	690.01		5,167.67	73,974.32	1,008,513.02	214,352.78	
Michigan	570,026.18	7,993.51	9,278.87	558.63	172.60	47,820.12	601,810.51	300,827.57	
Minnesota	134,023.61	395.02				17,877.43	153,173.14	117,065.10	
Mississippi	6,021.07	294.47			5.50	6,321.01	10,186.80		
First Missouri	267,498.81	128.70	535.14	67.79		27,324.39	295,447.83	109,947.27	
Sixth Missouri	60,410.40	2,461.98	745.00			85,359.45	68,559.45	65,552.24	
Montana	13,252.80	327.61	315.00			107.51	14,002.92	6,369.10	
Nebraska	49,189.03	1,495.42				1,274.91	51,057.36	27,802.06	
Nevada	9,201.04	181.21				717.10	10,101.35	61.20	
New Hampshire	21,148.43	32,376.74	177.83			30.76	54,742.76	8,104.78	
First New Jersey	221,490.39	1,217.10				23,091.61	245,798.44	47,223.20	
Fifth New Jersey	270,743.82	3,233.13	16.50		192.75	20,510.82	301,727.02	175,877.77	
New Mexico	13,147.21	90.00				416.58	13,653.79	2,820.05	
First New York	633,250.09	17,537.19	5,637.81	3,025.19	1,121.73	42,145.96	700,627.97	303,313.61	
Second New York	83,680.76	2,382.20	184.60		908.88	16,682.79	103,029.23	79,421.97	

Third New York	5,135,039.02	56,506.11	5,685.43	11,492.85	145,190.76	514,611.88	5,868,433.78	602,070.71
Fourteenth New York	248,545.37	16,645.14	2,779.65			34,020.41	300,590.57	354,277.76
Twenty-first New York	81,208.91	1,161.33				6,476.06	88,849.50	40,801.01
Twenty-eighth New York	272,572.52	17,944.32				21,418.46	291,895.20	133,408.02
North Carolina	60,072.81						60,072.81	39,758.28
North Dakota	4,933.17	223.79					5,156.96	1,338.73
First Ohio	178,406.46	443.79	6,799.28			12,672.47	195,222.00	87,210.66
Tenth Ohio	33,004.71	911.40				2,973.62	36,880.63	31,979.51
Eleventh Ohio	83,543.80	2,000.96				4,514.20	89,058.06	37,481.85
Eighteenth Ohio	249,102.17	13,905.03	1,529.50	1,471.87	65.70	33,154.61	297,229.18	180,063.77
Oklahoma	72,135.00	6,135.65	628.63			1,803.56	80,603.84	49,211.97
Oregon	64,826.03	4,947.8	137.00	8.26		1,535.49	71,452.58	55,820.15
First Pennsylvania	823,656.04	2,399.07	5.55		2,516.79	44,388.92	872,596.37	308,219.76
Twelfth Pennsylvania	93,483.18	618.97				1,805.12	101,007.27	26,704.10
Twenty-third Pennsylvania	311,435.60	6,039.71	3,260.29	18.02	339.17	13,860.71	335,023.50	108,890.00
Rhode Island	116,688.73	99,708.29	3,353.62	2,417.05		4,376.03	220,409.62	39,784.27
South Carolina	42,201.22	623.09	16.92				42,841.23	16,074.61
South Dakota	6,717.75	320.05					7,037.80	1,968.91
Tennessee	100,452.41	3,771.55	1,696.02		281.43	2,385.35	108,659.60	44,028.79
First Texas	163,812.68	8,612.79	684.61	16.20	3.60	396.07	173,465.83	66,076.30
Second Texas	715,445.24	3,513.65	118.43			32.01	719,119.23	74,482.64
Utah	17,220.81						17,220.81	10,019.00
Vermont	6,482.88	163.66				407.17	6,993.71	5,171.66
Virginia	103,839.73					4,155.43	107,995.16	68,665.20
Washington	137,021.09	9,363.03	1,193.29			10,001.94	156,874.35	82,922.45
West Virginia	20,690.83	4,080.82	183.58			103.03	26,958.26	22,292.43
Wisconsin	130,002.76	9,710.80	132.03	65.28	3.52	6,078.39	146,102.78	87,797.04
Wyoming	17,678.80	107.78				365.07	18,151.65	1,651.42
Total	17,006,415.63	667,099.52	68,025.04	23,601.46	172,494.70	1,442,204.51	19,470,601.85	6,216,090.20

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

Alaska	\$23,940.22	\$36.20					\$23,976.42	\$018,644.00
California	2,025,017.64	31,793.61	\$13,534.05	\$2,263.12	\$8,180.08	\$103,028.63	2,243,869.65	50,792.84
District of Columbia	231,087.66	2,272.06		5.70	581.38	13,239.03	244,186.83	62,560.74
Illinois	1,404,680.79	80,416.35	4,820.36	72.59	7,202.04	151,113.47	1,647,913.55	682,560.74
Maryland	264,247.46	32,210.51	3,733.14	3.31	159.84	17,300.15	317,650.41	110,199.29
Missouri	339,899.27	2,593.68	1,290.14	16.50	67.79	36,603.40	377,374.28	175,508.51
New Jersey	492,224.21	4,480.23				52,631.86	549,336.30	223,100.97
New York	6,402,255.70	112,170.54	12,187.49	14,518.04	147,320.37	635,608.18	7,324,326.32	1,414,746.07
Ohio	645,557.20	17,261.18	8,328.78	1,471.87	65.70	53,215.16	726,109.89	326,075.69
Pennsylvania	933,674.82	12,077.75	3,265.84	18.02	2,905.96	60,054.76	1,011,997.14	533,902.86
Texas	479,258.92	12,126.34	803.06	16.20	3.50	398.08	492,600.10	140,365.94
Washington	113,683.87	9,336.83	1,193.29			10,601.94	134,815.93	82,922.45

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Pay-roll taxes							Total all pay-roll taxes
	Carriers Taxing Act			Social Security Act				
	Railroad employment compensation, of the taxable pay roll, 5½ percent	Railroad employees representatives' tax, of the taxable compensation, 6¼ percent	Total from levies under the Carriers Taxing Act	Title VIII, Social Security Act, of the taxable pay rolls, 2 percent	Title IX, Social Security Act, of the wages paid to 8 or more, 2 percent in 1937 and 3 percent in 1938 pay rolls, less credits	Total, Social Security Act		
Alabama.....	\$558,767.61	\$1.90	\$558,769.51	\$3,828,070.00	\$706,873.69	\$1,534,949.69	\$5,093,710.20	
Arizona.....	11,542.83	16.18	11,559.01	908,653.68	123,124.20	1,031,777.87	1,043,336.98	
Arkansas.....	67,182.21		67,182.21	1,501,174.85	201,926.77	1,703,101.62	1,770,283.83	
First California.....	6,369,701.21	65.76	5,369,766.91	17,438,573.69	2,713,016.29	20,151,690.18	25,521,357.09	
Sixth California.....	450,476.38	177.10	450,653.48	10,913,735.17	2,445,306.41	13,359,041.58	19,809,696.06	
Colorado.....	928,843.77	30.89	928,874.66	3,211,361.15	500,924.42	3,712,285.57	4,721,160.33	
Connecticut.....	2,114,700.12	1.87	2,114,701.99	9,823,310.05	2,339,470.39	12,162,780.44	14,277,572.43	
Delaware.....	298.02	30.90	328.92	2,782,255.01	539,042.95	3,321,297.96	3,321,727.78	
Florida.....	300,383.27		300,383.27	3,606,747.57	587,110.84	4,493,831.68	4,784,211.63	
Georgia.....	1,000,816.88	26.16	1,000,843.04	5,266,802.62	886,850.39	6,153,696.01	7,174,207.05	
Hawaii.....	62,402.77		62,402.77	1,155,803.56	175,519.53	1,331,323.30	1,393,425.59	
Idaho.....	41,087.45		41,087.45	954,451.84	125,925.48	1,080,377.32	1,121,464.77	
First Illinois.....	16,891,476.70	1,252.41	16,892,729.20	44,666,304.36	8,366,621.44	53,061,825.80	69,954,555.90	
Eighth Illinois.....	160,611.34	70.85	160,682.19	4,457,323.16	619,458.07	5,076,781.23	5,267,639.42	
Indiana.....	74,649.94	17.23	74,667.17	9,427,620.93	1,524,903.25	11,052,524.18	11,127,191.35	
Iowa.....	153,891.19	20.60	153,911.79	5,046,674.63	775,033.14	5,821,707.77	6,574,412.48	
Kansas.....	3,381,620.96	268.71	3,381,889.67	2,560,204.56	285,788.43	2,846,993.00	6,228,882.67	
Kentucky.....	2,224,652.25	638.77	2,225,291.02	4,000,125.31	958,449.85	5,028,665.16	7,253,960.18	
Louisiana.....	296,602.44	19.80	296,622.24	4,162,469.07	656,572.60	4,819,041.67	5,085,565.45	
Maine.....	600,073.83	81	600,074.67	2,230,028.54	337,422.47	2,567,450.91	2,167,625.56	
Maryland.....	7,005,224.04	58.92	7,005,282.96	9,615,825.26	2,023,130.95	11,641,956.22	19,247,239.93	
Massachusetts.....	1,281,647.04		1,281,647.04	21,338,273.07	4,027,692.22	25,365,965.29	29,648,514.23	
Michigan.....	1,047,875.54		1,047,875.54	29,834,425.39	5,195,200.34	35,029,625.73	36,080,500.27	
Minnesota.....	5,539,070.76	304.15	5,539,374.91	8,154,991.25	1,530,408.84	9,675,400.09	15,214,778.02	
Mississippi.....	62,631.16	13.86	62,645.02	1,309,427.13	178,047.81	1,487,474.94	1,601,019.98	
First Missouri.....	5,848,876.40	70.00	5,848,946.40	9,020,151.87	1,989,093.88	11,808,045.45	17,730,792.84	
Sixth Missouri.....	467,288.56	537.87	467,826.43	4,523,380.08	782,338.15	5,305,718.23	5,773,511.66	
Montana.....	35,342.62	1,100.41	37,443.03	1,011,040.98	136,444.72	1,147,485.70	1,186,628.73	
Nebraska.....	3,457,716.31	164.79	3,457,881.05	2,615,035.40	550,801.09	3,165,636.49	6,623,517.54	
Nevada.....	6,074.44		6,074.44	351,172.40	94,339.91	445,512.35	454,483.76	
New Hampshire.....	1,650.71		1,650.71	1,538,193.05	216,201.05	1,774,395.10	1,776,045.81	
First New Jersey.....	7,685.32	26.47	7,711.79	1,711,710.70	3,688,783.74	4,237,211.86	4,238,924.65	
Fifth New Jersey.....	938,277.68	468.56	938,746.25	15,917,490.09	2,642,452.85	18,559,932.94	19,498,687.19	
New Mexico.....	3,064.01		3,064.01	578,306.87	72,250.14	650,556.01	653,620.02	
First New York.....	6,701.28	45.25	6,746.53	12,898,465.74	2,421,735.23	15,169,200.97	15,175,947.20	
Second New York.....	1,753,514.03		1,753,514.03	34,135,071.90	10,061,725.78	44,196,797.68	45,950,511.71	
Third New York.....	14,349,228.99	2,432	14,351,660.99	47,354,985.09	13,345,966.08	60,701,651.17	75,049,883.16	
Fourteenth New York.....	648,028.18	31.89	648,060.07	9,001,217.23	1,759,263.50	11,760,480.73	12,408,540.30	
Twenty-first New York.....	14,448.95		14,448.95	4,223,765.94	452,682.15	4,676,448.09	5,790,898.04	
Twenty-eighth New York.....	19,518.44		19,518.44	8,254,247.15	1,750,007.02	9,984,254.17	10,003,772.61	
North Carolina.....	1,371,023.76		1,371,023.76	6,592,174.92	1,035,621.62	7,625,796.21	8,997,410.97	
North Dakota.....	3,787.85		3,787.85	510,413.36	62,187.98	572,601.34	576,389.19	
First Ohio.....	133,220.91	7.50	133,228.41	8,699,760.53	1,577,557.55	10,177,318.38	10,313,649.79	
Tenth Ohio.....	138,895.25	184.12	139,079.37	4,318,991.31	705,600.88	5,024,592.19	5,193,631.58	
Eleventh Ohio.....	3,264.24		3,264.24	5,673,630.45	565,506.55	6,242,137.24	6,242,446.04	
Eighteenth Ohio.....	6,417,880.72	55.59	6,417,936.31	17,699,898.03	3,148,080.24	20,848,506.27	27,266,502.58	
Oklahoma.....	151,277.00	363.45	151,640.45	5,189,848.19	755,393.52	5,944,241.71	6,006,522.76	
Oregon.....	326,534.17		326,534.17	3,900,199.36	543,295.23	4,103,424.59	4,430,028.79	
First Pennsylvania.....	12,648,807.84	668.97	12,649,476.81	23,367,420.69	4,376,420.01	27,763,841.00	40,418,317.81	
Twelfth Pennsylvania.....	210,925.71	16.74	210,942.45	6,430,469.67	997,740.27	7,418,215.94	7,829,158.29	
Twenty-third Pennsylvania.....	700,508.51	89.00	700,597.51	19,701,637.04	3,112,075.92	22,713,712.96	23,414,358.47	
Rhode Island.....	3,550.24	10	3,560.34	3,003,504.92	582,045.14	4,185,550.06	4,189,100.40	
South Carolina.....	27,960.04	55	27,960.59	2,565,909.27	370,108.07	2,936,017.34	2,983,977.93	
South Dakota.....	4,004.30	24.47	4,028.77	658,871.97	64,137.72	723,009.69	727,128.46	
Tennessee.....	732,115.63	46.44	732,162.07	4,935,470.35	848,937.72	5,784,408.07	6,516,569.14	
First Texas.....	2,292,211.63	105.12	2,292,316.75	6,966,353.79	1,146,796.15	8,132,749.94	10,425,066.60	
Second Texas.....	2,233,119.03	28.53	2,233,147.56	6,343,239.60	1,029,548.54	7,372,788.14	9,605,937.70	
Utah.....	151,559.73		151,559.73	1,283,392.98	182,157.36	1,465,550.32	1,617,110.05	
Vermont.....	160,090.49		160,090.49	900,100.04	137,044.07	1,037,144.11	1,219,144.00	
Virginia.....	3,614,505.67	33.84	3,614,539.51	5,423,475.84	1,031,687.44	6,445,163.28	10,089,702.79	
Washington.....	122,785.22		122,785.22	6,304,010.99	987,192.74	7,311,203.75	7,473,998.97	
West Virginia.....	17,660.95	42.28	17,703.23	4,577,490.58	701,403.42	5,278,894.00	5,290,593.23	
Wisconsin.....	66,010.24		66,010.24	10,063,703.19	1,710,640.00	12,674,343.19	12,740,364.43	
Wyoming.....	689.10	4.92	694.02	409,827.16	86,701.12	496,528.28	507,222.09	
Total.....	109,419,458.85	7,160.27	109,426,629.12	529,835,533.76	101,061,703.88	631,002,237.44	740,428,865.06	
TOTALS FOR STATES AND TERRITORIES COMPRISING PART OF OR MORE THAN ONE COLLECTION DISTRICT								
Alaska.....	\$24,085.45		\$24,085.45	\$198,230.57	\$25,165.28	\$223,395.80	\$247,481.25	
California.....	5,820,177.59	\$242.80	5,820,420.39	34,352,300.06	5,158,322.70	39,510,631.76	45,311,052.15	
District of Columbia.....	3,474,287.82	2.86	3,474,290.68	5,128,582.45	801,294.70	5,929,877.24	7,404,157.72	
Illinois.....	17,052,288.13	1,323.23	17,053,611.36	49,133,827.52	9,014,940.51	58,168,577.03	75,222,189.42	
Maryland.....	4,130,637.02	55.66	4,130,692.68	6,490,212.81	1,221,846.17	7,712,538.98	11,443,081.66	
Missouri.....	6,314,155.05	608.77	6,314,763.82	14,443,531.65	2,772,032.93	17,215,596.88	23,530,177.50	
New Jersey.....	930,936.01	493.03	940,429.04	19,609,265.83	3,190,904.07	22,797,160.80	23,727,616.84	
New York.....	16,801,429.37	70.06	16,801,509.43	117,107,453.65	30,271,380.70	147,378,634.41	164,180,413.44	
Ohio.....	6,096,264.12	283.61	6,096,547.73	34,322,826.62	5,987,294.22	40,309,521.84	47,006,130.57	
Pennsylvania.....	13,560,242.06	774.71	13,561,016.77	46,606,577.70	8,488,240.20	55,095,817.90	71,868,834.67	
Texas.....	4,325,330.70	133.65	4,325,464.35	13,329,593.30	2,175,944.69	15,505,538.08	26,031,002.39	
Washington.....	98,690.77		98,690.77	8,163,780.47	962,027.48	7,127,807.95	7,226,507.72	

TABLE 1.—Receipts from specified sources of internal revenue, fiscal year ended June 30, 1939, by collection districts, States, and Territories—Con.

Collection districts	Miscellaneous taxes							Grand total, all internal revenue taxes	
	Bituminous Coal Act of 1937		Sugar, per pound, approximately, 1/2 cent	Sec. 701, Revenue Act of 1932, as amended		Transportation of oil by pipe line, 4 percent	Licenses of safe deposit boxes, 10 percent		Other miscellaneous receipts (including old repealed taxes)
	Per ton, 1 cent	Of the value of disposals by noncode mines, 1934 percent		Telegraph, telephone, cable, and radio messages	Leased wires, etc., 3 percent				
Alabama	\$107,825.17	\$143.81		\$18,921.98	\$130.73		\$7,344.51	\$45.72	\$15,401,466.39
Arizona				3,957.45	62.70		4,213.67		4,379,010.11
Arkansas	9,375.47			13,040.36	1,252.76	\$16,725.18	4,413.93	18.17	7,943,142.40
First California			\$9,757,735.61	967,340.27	51,231.59	444,153.22	119,417.03	2,840.72	153,781,248.93
Sixth California			66,103.10	401,951.65	86,327.64	407,572.03	71,399.56	2,024.72	150,187,650.41
Colorado	\$1,517.33	3.00	5,299,184.40	410,183.57	10,056.45	13,495.86	19,114.35	14.40	84,569,251.74
Connecticut				293,874.86		7,025.12	35,171.03	318.50	85,624,650.93
Delaware	2,583.67			11.40			6,303.30	4.05	71,563,749.59
Florida	30		63,295.18	92,309.73	88.60		20,090.67		61,431,875.38
Georgia	42.36		2,350,344.17	1,651,432.38	31,347.71		10,429.85	38.26	33,837,400.68
Hawaii			449,563.97	11,218.35			2,350.06		11,893,666.27
Idaho	370.89		173,635.82	3,513.57			4,905.21		4,230,012.23
First Illinois	376,665.82	291.83		1,060,854.10	108,422.36	242,505.68	178,810.44	2,248.91	351,378,124.25
Eighth Illinois	96,807.21	4,125.87		62,385.40	716.33	4,968.41	27,697.89	1,537.42	84,943,932.05
Indiana	153,320.74	1,352.62	146,161.15	401,103.73	4,202.64	22,157.89	30,302.01	70.00	114,574,365.91
Iowa	22,210.60	50.35		115,280.86	20.54		32,347.23	27.15	23,552,741.64
Kansas	25,638.84		30,650.55	78,792.74	359.31	48,428.37	17,774.49	8.69	31,090,736.36
Kentucky	100,279.29	604.23		20,019.87	71.10	23,307.37	13,440.50	4.60	132,146,890.57
Louisiana			6,656,344.80	8,935.27	1,376.73	406,522.83	10,356.23	132.67	46,858,993.16
Maine				8,602.15			11,794.41	25.26	15,453,033.21
Maryland	14,924.83		1,869,395.41	384,821.18	8,172.06		41,837.50	850.47	158,337,310.29
Massachusetts	44,744.40		1,936,783.17	1,002,222.55	50,959.56	7,410.80	114,370.51	834.85	190,955,329.78
Michigan	27,072.94		1,382,305.13	715,745.31	38,283.70	91,068.41	62,850.45	602.71	258,165,068.36
Minnesota	21,130.35			69,909.60	2,426.34		37,177.44	41.67	68,630,039.81
Missouri	41,664.56			1,627.06			4,458.43	51.03	6,152,414.21
First Missouri	22,137.37	20.60		2,094,412.32	86,679.84	684,735.22	42,560.48	327.39	111,178,214.29
Eighth Missouri	19,527.19	13.10		31,308.97	5,068.28	471,978.84	21,729.45	14.00	20,337,092.06
Montana	6,947.85			5,068.28		6,289.20	6,289.20	26.85	5,922,335.11
Nebraska	1,237.15			723,413.41	20,722.48		16,637.81	41.91	10,129,833.93
Nevada				7,912.49	72.14		1,008.41		4,045,536.27
New Hampshire				1,974.80			7,423.70	20.71	7,039,821.57
First New Jersey			2,908.06	2,182.35			17,329.01		28,750,009.82
Fifth New Jersey				423,208.51	38,894.89		78,107.08	11,273.26	173,507,015.02
New Mexico	11,821.92			1,611.75	27.84		2,345.23	4.98	2,894,184.68
First New York			1,976,499.35	3,160.66			64,130.40	4,030.36	91,160,484.30

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

Second New York	28,036.94		18,736,744.88	7,514,879.15	915,577.10	1,003,898.36	211,635.93	29,530.85	456,920,069.04
Third New York	94,356.24			401.26	33.35	136,400.25	28,639.08	60,812.35	246,849,173.60
Fourteenth New York				35,117.24	223.49		46,053.14	949.77	71,029,117.72
Twenty-first New York				43,233.32			22,153.63	20.73	23,176,831.78
Twenty-eighth New York	2.70			38,072.94	1,055.77	1,560.94	32,400.68	1,296.17	61,910,537.91
North Carolina				100,331.95			9,155.90	33.63	310,606,405.53
North Dakota				11,235.71			3,321.52		1,587,636.74
First Ohio	57,437.41			147,531.99	6,137.65	14,189.02	24,860.69	1,630.71	93,699,644.86
Tenth Ohio	7,339.55		122,760.59	74,304.48	8.90	382,428.00	14,039.70	3.07	34,932,826.78
Eleventh Ohio	71,880.92	748.73		67,446.39		344.87	15,903.57	334.58	20,402,185.49
Eighteenth Ohio	221,015.04	920.39		737,609.83	35,079.71	29,207.26	43,136.61	3,062.39	130,100,939.64
Oklahoma	12,144.61			19,623.39	77.13	2,170,040.60	13,438.92	9,423.55	59,337,627.24
Oregon	12.05			16,962.31			20,477.25	2,119.30	14,002,922.17
First Pennsylvania	164,871.40		6,839,169.07	1,155,495.10	45,893.23	685,931.61	68,020.51	1,192.24	244,092,789.79
Twelfth Pennsylvania	60,360.25	235.13		16,498.65			18,679.63	11.97	28,747,209.80
Twenty-third Pennsylvania	661,776.36	1,678.27		95,479.23	322.27	1,113,222.42	54,181.89	3,518.96	165,021,921.37
Rhode Island				20			19,160.51	85	27,653,174.27
South Carolina				27,869.53	6.50		3,221.44	357.60	10,533,098.23
South Dakota	1,070.31			22,152.25			4,464.46	17.86	1,972,395.88
Tennessee	58,441.74			37,248.57	137.33		12,304.24	172.04	32,737,668.13
First Texas	130.11	.25	1,789,555.07	36,070.82	601.60	1,780,347.00	20,310.82	20.10	84,431,408.31
Second Texas	69.00			200,056.70	93.28	758,230.89	19,420.00		65,282,915.53
Utah	34,948.86		2,060,368.14	2,466.28			5,019.42	134.50	9,015,316.36
Vermont				4,062.96			4,034.50	5.61	4,327,066.04
Virginia	134,093.70	837.73	9,715.19	243,331.10			14,740.81	319.12	212,823,323.23
Washington	10,887.62			73,957.05	42.82	1,778.10	35,812.82	1,217.67	34,614,119.55
West Virginia	417,083.27	145.27		167,363.84	4,805.17	2,737.24	7,508.69	201.92	22,299,259.50
Wisconsin				137,917.35	450,367.21	2,865.48	40,080.17	3,230.02	86,404,707.77
Wyoming	48,722.64	69.08		3,287.22		2,700.15	2,022.70		2,825,697.31
Philippine Islands									372,791.13
Total	3,306,346.27	11,913.74	65,414,658.42	22,631,262.09	1,462,436.76	10,954,732.60	1,080,525.03	147,915.92	6,181,573,952.58

TABLE 2.—Comparative internal-revenue collections, fiscal years 1938 and 1939, by collection districts, States, and Territories<sup>1</sup>

Collection districts	Location of collector's office	Corporation			Individual			Total income taxes		
		1938	1939	Percent of increase (or decrease.)	1938	1939	Percent of increase (or decrease.)	1938	1939	Percent of increase (or decrease.)
Alabama	Birmingham	\$4,401,014.55	\$3,639,117.95	-17.3	\$4,293,024.85	\$3,703,408.89	-13.7	\$8,604,630.40	\$7,342,728.84	-15.0
Arizona	Phoenix	692,204.84	967,737.01	+9.9	1,588,452.30	1,491,635.46	-6.1	2,580,657.14	2,189,272.47	-14.8
Arkansas	Little Rock	1,655,055.51	1,973,372.83	+9.5	2,218,027.34	2,000,833.42	-9.6	4,198,719.85	3,971,106.15	-5.4
First California	San Francisco	40,485,510.12	38,532,782.65	-4.9	34,445,672.32	28,090,520.04	-18.7	74,991,182.44	64,628,411.69	-13.0
Sixth California	Los Angeles	22,477,791.14	30,109,510.01	+33.3	49,885,670.02	46,386,951.80	-7.0	81,363,481.16	78,486,301.71	-3.6
Colorado	Denver	8,270,199.00	7,533,677.68	-8.9	9,302,702.49	7,675,815.70	-17.5	17,572,901.69	15,208,493.38	-13.2
Connecticut	Hartford	21,874,230.63	18,565,546.84	-14.6	30,577,005.04	28,340,178.20	-7.3	58,451,244.67	47,905,723.04	-18.0
Delaware	Wilmington	44,073,645.18	40,967,770.95	-7.0	24,359,726.45	20,504,003.30	-16.0	68,532,371.01	61,563,776.24	-10.3
Florida	Jacksonville	6,048,756.44	5,786,663.03	-4.3	22,519,163.01	18,600,735.14	-17.4	28,895,921.45	24,387,417.07	-14.9
Georgia	Atlanta	10,045,053.22	8,696,316.81	-13.4	8,850,127.27	8,258,299.72	-6.7	18,895,182.49	16,954,065.55	-10.3
Hawaii	Honolulu	5,738,278.02	1,384,412.83	-76.1	4,457,561.58	3,543,108.60	-20.5	10,195,932.95	7,599,710.22	-25.8
Idaho	Boise	1,613,404.68	1,384,412.83	-14.2	923,405.91	627,604.48	-32.3	2,496,870.49	2,012,107.31	-19.4
First Illinois	Chicago	120,079,230.94	101,572,051.85	-16.0	101,735,495.37	83,215,475.39	-18.2	222,715,736.41	184,837,497.24	-17.4
Eighth Illinois	Springfield	7,334,820.88	5,700,561.99	-22.2	6,916,590.82	7,022,894.28	+1.5	14,251,711.70	12,722,400.27	-10.9
Indiana	Indianapolis	20,329,856.54	17,047,156.46	-16.1	16,573,608.98	13,651,513.71	-17.4	36,905,163.53	31,595,702.17	-14.4
Iowa	Des Moines	7,575,843.00	7,011,752.57	-7.5	8,378,348.88	4,599,286.30	-45.6	12,901,180.58	9,555,286.71	-26.7
Kansas	Wichita	5,118,010.25	4,095,277.41	-20.0	4,457,561.58	3,543,108.60	-20.5	9,473,080.82	7,038,737.32	-25.8
Kentucky	Louisville	10,544,443.30	6,559,607.07	-38.0	6,862,122.56	6,691,842.04	-2.5	17,436,477.88	14,161,539.71	-18.8
Louisiana	New Orleans	10,371,980.25	9,158,822.51	-11.7	9,577,470.41	8,432,537.07	-12.0	19,349,400.66	17,591,389.58	-9.1
Maine	Bangor	3,328,204.69	2,517,101.00	-24.3	5,435,682.87	6,738,164.74	+23.9	8,707,847.40	9,555,286.71	+9.0
Maryland	Baltimore	24,999,170.72	26,073,187.56	+4.3	30,239,752.02	33,781,014.52	+11.7	54,220,866.54	60,454,232.05	+11.3
Massachusetts	Boston	42,514,607.05	22,608,513.75	-46.8	57,362,503.40	41,128,963.67	-28.3	99,971,200.45	73,827,477.12	-26.0
Michigan	Detroit	101,550,253.29	81,717,530.41	-19.5	59,421,059.79	42,810,928.01	-28.3	160,970,312.31	125,528,465.42	-22.0
Minnesota	St. Paul	17,310,872.46	15,366,890.24	-11.4	13,874,290.62	11,059,493.80	-20.4	31,215,164.03	26,417,386.04	-15.4
Mississippi	Jackson	1,950,638.44	1,640,612.80	-15.9	1,738,648.22	1,409,840.04	-19.5	3,709,186.65	3,181,412.44	-13.6
First Missouri	St. Louis	24,890,448.14	23,665,561.85	-4.9	19,357,471.50	18,507,458.81	-4.4	44,187,879.61	42,371,029.73	-4.1
Fifth Missouri	Kansas City	6,228,072.25	6,177,273.00	-0.8	6,410,100.05	5,267,083.91	-17.8	14,607,162.50	13,448,308.01	-8.2
Montana	Helena	1,421,645.08	1,393,085.64	-2.0	1,277,337.46	1,161,319.77	-9.1	2,698,082.54	2,554,495.41	-5.4
Nebraska	Omaha	4,540,850.57	4,217,853.47	-7.1	4,260,433.63	2,841,635.18	-33.4	7,521,284.20	7,079,488.85	-7.7
Nevada	Rebo	860,740.44	867,530.95	+0.8	2,053,688.81	2,104,920.25	+2.5	3,514,632.93	2,972,469.27	-14.8
New Hampshire	Portsmouth	1,755,537.30	1,648,221.65	-6.1	3,853,200.79	2,049,440.37	-46.8	5,108,844.15	4,251,051.92	-16.3
First New Jersey	Garden	6,830,604.71	4,567,473.69	-33.1	9,475,002.25	8,201,703.04	-13.3	15,105,004.90	12,589,177.53	-16.5
Fifth New Jersey	Newark	38,728,981.17	32,374,531.53	-16.4	46,554,128.20	38,868,834.07	-16.5	85,293,100.40	71,243,396.20	-16.5
New Mexico	Albuquerque	515,017.05	560,490.79	+9.9	1,043,788.37	1,030,166.82	-1.3	1,594,702.43	1,500,657.51	-6.3
First New York	Brooklyn	12,680,661.70	12,444,777.42	-1.9	27,322,599.18	21,768,054.93	-20.3	40,003,109.83	34,210,442.40	-14.5
Second New York	Customhouse, N. Y.	156,716,955.08	136,700,635.74	-12.8	177,167,216.79	128,479,146.82	-28.6	334,674,171.87	282,179,784.50	-15.0
Third New York	311 5th Ave., N. Y.	116,081,028.57	93,583,348.77	-19.4	115,194,170.46	68,352,620.00	-40.6	225,575,808.05	181,916,177.83	-20.7
Fourteenth New York	Albany	17,036,090.95	14,157,738.61	-16.9	22,801,583.55	17,043,383.01	-25.6	39,844,966.56	31,200,941.02	-21.2
Twenty-first New York	Syracuse	6,142,094.35	4,734,365.36	-22.9	6,087,633.72	4,332,737.67	-28.9	12,210,002.07	9,067,103.03	-25.8
Twenty-eighth New York	Buffalo	21,187,108.63	17,547,721.23	-17.2	18,613,002.99	13,847,487.86	-25.2	39,760,488.85	31,464,200.19	-20.7
North Carolina	Greensboro	16,405,825.20	15,145,754.69	-7.7	11,255,638.21	9,768,049.62	-13.2	27,661,484.41	24,613,804.01	-10.0
North Dakota	Fargo	375,375.22	350,139.33	-6.8	393,820.94	322,356.36	-18.1	770,198.16	681,696.29	-11.5
First Ohio	Cincinnati	21,443,372.11	16,516,400.54	-23.0	18,854,604.35	15,084,845.54	-20.0	40,227,976.46	31,603,836.38	-21.6
Tenth Ohio	Toledo	14,039,259.75	11,433,765.57	-18.6	6,410,100.05	5,788,000.95	-10.1	21,502,428.21	18,222,717.43	-15.0
Eleventh Ohio	Columbus	5,837,573.63	4,854,800.18	-16.7	5,255,020.04	4,571,703.60	-13.0	11,072,303.69	9,436,662.78	-14.9
Eighteenth Ohio	Cleveland	50,937,860.32	37,188,255.86	-27.0	31,541,887.05	24,162,442.69	-23.4	81,739,429.97	61,357,708.55	-24.9
Oklahoma	Oklahoma City	13,019,179.70	13,318,381.66	+2.3	8,597,448.38	7,593,246.14	-11.2	21,896,629.05	20,856,627.80	-4.8
Oregon	Portland	3,881,640.09	3,295,980.20	-15.1	3,623,512.05	3,103,210.52	-14.4	7,495,352.72	6,399,200.72	-14.7
First Pennsylvania	Philadelphia	46,484,479.33	36,789,937.70	-20.9	52,105,098.36	42,738,907.70	-17.9	98,590,577.89	79,528,845.40	-19.3
Twelfth Pennsylvania	Seranton	6,670,079.10	5,670,144.49	-14.9	6,032,804.91	4,607,318.82	-23.9	12,702,884.01	10,286,403.31	-20.4
Twenty-third Pennsylvania	Pittsburgh	45,028,126.34	41,377,347.79	-8.1	50,332,049.18	35,356,328.31	-29.8	95,360,175.32	76,733,674.10	-19.5
Rhode Island	Providence	6,262,655.04	4,963,541.15	-20.8	11,218,300.58	7,252,077.40	-35.0	17,480,955.62	12,264,618.55	-29.9
South Carolina	Columbia	5,113,185.60	3,541,889.60	-30.7	2,025,688.00	1,858,440.47	-8.3	7,138,875.20	5,400,339.07	-24.4
South Dakota	Aberdeen	470,988.03	425,391.44	-10.8	446,269.09	404,513.75	-9.3	923,258.97	829,925.19	-10.0
Tennessee	Nashville	8,739,354.21	7,760,443.99	-11.3	7,987,487.38	7,474,591.48	-6.4	15,721,841.33	15,222,635.47	-3.2
First Texas	Austin	17,200,905.56	18,659,855.93	+8.4	20,709,640.81	20,567,430.24	-0.7	37,919,540.17	38,227,286.17	+0.8
Second Texas	Dallas	16,710,325.30	16,079,201.68	-3.8	15,310,000.15	14,261,815.13	-6.5	32,020,355.45	30,314,016.81	-5.3
Utah	Salt Lake City	2,308,500.28	2,051,850.97	-11.1	1,618,000.03	1,389,900.62	-14.1	3,926,659.31	3,441,365.50	-12.4
Vermont	Burlington	1,226,614.61	1,029,577.23	-16.1	1,299,448.26	1,033,490.51	-20.0	2,466,062.87	2,063,067.74	-16.4
Virginia	Richmond	14,266,445.79	14,350,753.85	+0.6	12,435,609.12	10,816,991.09	-12.7	24,692,654.91	25,207,750.94	+2.0
Washington	Tacoma	9,192,171.33	7,558,377.58	-17.8	8,501,060.36	7,288,887.78	-15.2	17,783,231.88	14,846,964.96	-16.5
West Virginia	Parkersburg	8,172,523.35	7,230,301.29	-11.5	5,832,751.36	4,406,893.86	-24.5	13,905,274.71	11,636,885.15	-15.7
Wisconsin	Milwaukee	22,077,250.13	19,235,950.65	-12.9	14,013,215.37	11,856,709.76	-15.8	36,990,495.60	31,102,600.41	-15.9
Wyoming	Cheyenne	421,327.22	542,023.90	+27.7	1,150,455.81	872,442.31	-24.2	1,574,783.03	1,414,568.21	-10.2
Philippine Islands	Manila									
<b>Total</b>		<b>1,299,032,071.95</b>	<b>1,122,540,600.61</b>	<b>-13.7</b>	<b>1,286,311,881.92</b>	<b>1,028,833,796.49</b>	<b>-20.0</b>	<b>2,586,243,953.87</b>	<b>2,151,374,597.10</b>	<b>-16.8</b>

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

Alaska	\$153,477.13	\$187,820.74	+22.2	\$384,498.29	\$389,687.02	+1.3	\$537,975.42	\$568,114.66	+5.6
California	72,063,301.26	66,642,302.56	-7.3	83,331,342.34	74,332,010.94	-10.7	156,294,645.60	141,004,013.40	-9.8
District of Columbia	7,456,742.06	6,402,711.18	-14.1	12,091,053.62	10,390,935.40	-14.0	19,548,400.69	16,799,660.58	-14.1
Illinois	128,314,060.82	107,281,657.84	-16.4	103,083,369.20	90,263,320.07	-12.6	206,997,450.11	187,548,987.51	-10.7
Maryland	17,542,428.66	20,370,473.36	+15.6	27,148,064.30	21,371,726.27	-21.3	44,690,482.06	43,642,109.65	-2.4
Missouri	33,057,420.99	32,042,834.85	-3.1	25,767,621.65	23,774,494.82	-7.8	68,825,041.94	55,817,329.67	-18.8
New Jersey	44,359,945.88	36,942,005.22	-16.7	56,032,130.54	47,160,458.61	-15.9	100,399,078.42	84,102,563.83	-16.2
New York	320,847,413.28	279,248,607.13	-13.8	367,656,421.02	270,621,051.50	-26.4	691,603,834.00	580,066	



TABLE 2.—Comparative internal-revenue collections, fiscal years 1938 and 1939, by collection districts, States, and Territories—Continued

Collection districts	Miscellaneous internal revenue (including excess profits)			Pay-roll taxes, Social Security and Carriers Acts			Total internal revenue collections		
	1938	1939	Percent of increase (or decrease, -)	1938	1939	Percent of increase (or decrease, -)	1938	1939	Percent of increase (or decrease, -)
Alabama.....	\$3,340,548.09	\$3,065,020.35	-8.1	\$4,874,015.75	\$5,091,719.20	4.5	\$15,029,209.21	\$15,491,466.39	+3.5
Arizona.....	930,190.42	846,400.66	-9.0	993,227.63	1,013,316.65	5.0	4,573,075.19	4,379,010.11	-4.0
Arkansas.....	2,135,018.88	2,193,682.42	2.0	1,722,738.61	1,770,290.83	2.8	8,049,468.54	7,943,142.40	-1.3
First California.....	64,561,470.70	68,721,490.15	6.5	24,767,065.00	25,521,557.09	3.3	101,760,319.18	138,781,218.93	+33.3
Sixth California.....	32,232,730.83	33,831,639.64	3.2	17,783,500.01	10,899,695.03	-11.4	151,373,708.87	130,187,886.41	-13.0
Colorado.....	11,815,309.63	4,667,628.03	-24.1	4,891,365.01	4,721,160.33	-3.5	34,282,673.43	34,548,251.74	+0.9
Connecticut.....	24,283,201.45	23,441,833.46	-3.5	18,576,080.23	14,277,572.48	-23.2	96,510,529.85	85,624,750.07	-11.1
Delaware.....	8,660,343.01	6,975,315.77	-19.7	2,391,365.82	3,321,727.78	+38.0	40,717,110.47	71,863,749.60	+75.0
Florida.....	9,785,601.59	22,930,219.63	127.5	4,607,922.40	4,784,211.68	3.8	42,930,445.41	51,431,878.35	+20.7
Georgia.....	7,205,000.71	4,708,678.10	-32.9	7,523,669.89	7,175,207.05	-4.7	33,721,695.09	33,835,455.66	+0.3
Hawaii.....	2,061,440.31	2,330,693.80	1.0	1,237,179.71	1,391,425.56	12.6	14,994,860.04	11,893,768.67	-17.4
Idaho.....	868,843.35	1,696,410.15	35.5	1,116,737.90	1,121,444.77	.4	4,762,451.71	4,230,012.23	-11.0
First Illinois.....	115,214,205.52	146,604,072.41	+16.2	78,441,794.67	69,934,555.09	-10.8	410,371,738.03	351,974,191.65	-14.0
Eighth Illinois.....	62,036,756.40	65,684,898.36	7.8	5,223,399.72	5,237,631.42	.3	81,591,778.82	84,910,032.05	4.1
Indiana.....	67,136,112.42	72,148,472.89	7.1	9,022,043.59	11,127,191.35	12.1	114,163,019.54	114,874,355.07	+0.6
Iowa.....	6,556,042.71	5,867,273.31	-10.5	5,133,126.09	5,974,419.44	16.4	24,593,358.38	23,582,741.64	-4.2
Kansas.....	7,176,907.06	7,035,106.44	-1.9	7,993,057.15	6,516,012.50	-18.6	26,937,081.65	21,190,766.28	-21.0
Kentucky.....	97,166,594.91	119,731,483.68	14.0	7,597,599.47	7,233,867.18	-4.5	122,200,619.24	132,146,890.57	+8.1
Louisiana.....	21,265,201.85	21,181,667.70	-0.1	4,471,699.49	5,085,625.87	13.7	43,730,260.60	46,858,393.15	+7.3
Maine.....	5,264,000.76	2,729,840.89	-46.8	3,053,300.07	3,167,525.89	3.7	16,075,280.28	7,482,693.21	-53.0
Maryland.....	60,705,391.02	58,685,847.74	-3.3	20,649,291.69	19,247,219.39	-6.8	145,596,009.66	133,357,319.20	-8.4
Massachusetts.....	60,012,732.82	55,409,337.13	-7.2	27,387,925.81	29,648,514.23	8.3	180,277,539.11	160,905,525.78	-10.6
Michigan.....	110,739,020.03	95,561,009.67	-12.9	36,407,588.16	36,090,510.27	-0.9	308,182,020.60	258,103,038.36	-16.2
Minnesota.....	23,586,418.37	27,198,475.45	13.8	16,335,731.85	15,244,774.02	-7.0	71,497,394.36	66,833,639.61	-6.4
Mississippi.....	1,469,000.74	1,410,917.70	-3.4	1,432,291.92	1,601,191.05	11.8	6,610,539.32	6,162,414.21	-6.9
First Missouri.....	13,216,423.76	5,048,400.63	-62.0	10,728,083.61	17,736,792.81	+63.0	107,132,904.01	111,778,214.20	+4.3
Sixth Missouri.....	7,063,146.25	7,314,816.25	3.3	5,783,721.41	5,773,744.05	-0.2	27,451,031.06	26,337,639.86	-4.0
Montana.....	2,104,168.71	2,182,361.97	3.7	1,197,298.07	1,168,328.74	-2.4	6,000,459.32	5,922,295.11	-1.3
Nebraska.....	5,555,851.80	5,416,847.74	-2.5	7,583,976.04	6,623,317.34	-12.7	20,991,112.10	18,139,833.90	-14.6
Nevada.....	698,401.75	618,612.32	-11.4	712,695.08	454,455.76	-36.2	4,025,330.06	4,015,665.27	-0.2
New Hampshire.....	2,625,605.74	1,612,139.81	-38.6	1,612,139.81	1,728,082.84	7.4	9,153,633.32	7,409,621.57	-19.0
First New Jersey.....	13,181,972.40	11,161,663.34	-15.3	3,841,113.69	4,235,920.85	10.2	32,169,053.05	28,259,800.62	-12.2
Fifth New Jersey.....	76,028,432.80	82,824,191.63	10.4	18,119,003.25	19,498,687.10	8.2	178,340,565.61	173,567,015.02	-2.7
New Mexico.....	798,658.80	639,865.95	-19.6	595,560.72	657,636.02	9.7	2,959,931.79	2,684,124.56	-9.2
First New York.....	51,750,242.66	41,833,081.80	-19.2	13,901,176.97	15,127,697.00	8.7	104,844,588.53	91,100,494.80	-13.0
Second New York.....	35,807,424.57	148,790,032.77	312.0	33,405,833.55	59,000,711.71	75.0	813,977,560.00	456,920,069.04	-44.1
Third New York.....	115,874,909.47	89,633,112.59	-22.7	74,937,235.09	75,209,833.19	0.4	416,357,932.61	316,849,173.07	-24.0
Fourth New York.....	66,181,183.26	28,716,638.80	-56.3	12,030,713.30	12,098,540.30	0.6	111,612,443.03	71,926,117.72	-35.6
Twenty-first New York.....	9,092,867.01	8,319,836.71	-8.3	5,463,201.85	5,780,898.04	6.0	26,743,090.93	23,176,821.78	-13.8

Twenty-eighth New York.....	21,330,442.76	20,411,556.11	-4.3	9,742,514.52	10,009,771.61	2.7	79,773,065.88	61,510,537.91	-22.5
North Carolina.....	299,984,065.35	274,697,181.55	-8.4	8,391,654.72	8,997,416.97	7.2	327,019,171.48	310,608,406.53	-5.0
North Dakota.....	205,049.84	339,551.26	14.8	514,417.21	576,389.10	12.3	579,263.21	1,577,036.74	+1.1
First Ohio.....	57,104,261.47	51,732,258.69	-9.3	9,629,973.32	10,313,519.79	7.2	107,022,861.25	98,699,044.86	-7.5
Tenth Ohio.....	1,263,931.13	1,416,477.69	2.4	5,196,042.84	5,159,531.55	-0.7	28,058,063.25	31,882,845.78	+13.5
Eleventh Ohio.....	7,205,920.80	4,733,077.07	-33.8	4,013,837.33	4,232,432.64	5.4	25,312,332.42	20,402,186.49	-19.4
Eighteenth Ohio.....	57,092,731.15	50,566,728.51	-11.4	29,256,410.92	27,296,562.58	-6.9	168,028,590.94	139,130,330.04	-16.6
Oklahoma.....	34,280,240.52	32,384,416.48	-5.5	5,755,850.86	6,096,582.76	5.4	66,661,773.46	60,337,627.24	-9.3
Oregon.....	3,867,189.83	3,171,669.69	-17.8	4,065,418.08	4,430,028.78	8.9	14,339,960.63	14,002,022.17	-2.3
First Pennsylvania.....	108,496,384.23	124,060,706.68	14.3	44,531,197.61	40,413,317.81	-9.0	251,918,158.73	244,002,759.79	-3.1
Twelfth Pennsylvania.....	11,643,806.68	10,631,688.10	-8.7	7,219,605.56	7,399,183.89	2.4	31,786,255.13	28,747,209.80	-9.4
Twenty-third Pennsylvania.....	71,047,904.97	69,773,686.80	-1.8	25,204,369.96	23,414,358.47	-7.1	140,612,436.45	135,921,921.37	-3.3
Rhode Island.....	11,162,082.60	11,108,398.32	-0.5	3,835,494.47	4,180,100.40	9.2	32,478,532.75	27,583,174.27	-15.2
South Carolina.....	2,267,289.42	2,188,715.24	-3.5	2,074,928.65	2,984,977.93	44.0	12,101,084.97	10,333,068.24	-15.0
South Dakota.....	501,728.14	515,302.23	2.7	545,086.12	627,128.46	14.9	1,970,673.23	1,972,395.88	+0.1
Tennessee.....	8,276,476.49	8,733,077.07	5.5	6,140,025.09	6,316,598.14	2.9	32,142,317.67	32,747,668.78	+1.9
First Texas.....	33,402,522.86	34,869,955.45	4.4	9,943,737.86	10,325,069.69	4.0	81,285,805.39	84,521,408.51	+4.0
Second Texas.....	16,894,687.04	15,893,870.72	-6.0	9,334,999.83	9,695,975.70	2.9	58,940,212.92	55,262,045.49	-5.9
Utah.....	2,714,316.06	1,044,873.79	-61.2	1,499,028.01	1,617,110.06	7.9	8,138,005.57	9,616,346.36	+18.1
Vermont.....	1,030,351.23	1,044,873.79	1.4	1,179,255.30	1,219,144.60	3.4	4,735,760.45	4,327,056.04	-8.6
Virginia.....	163,462,022.98	177,845,869.36	8.8	10,349,783.60	10,669,762.78	+3.1	202,403,844.49	212,833,323.23	+5.1
Washington.....	10,167,287.62	11,299,653.18	11.2	7,455,183.72	7,473,988.97	+0.2	36,205,705.22	33,014,607.11	-8.8
West Virginia.....	5,468,633.85	5,368,791.18	-1.8	5,074,418.89	5,206,534.23	2.4	24,348,370.75	22,900,260.56	-5.3
Wisconsin.....	43,137,108.04	42,863,193.37	-0.6	11,863,610.52	12,740,321.43	7.5	66,981,214.96	66,106,229.21	-1.3
Wyoming.....	1,213,330.21	1,213,879.01	+0.0	584,794.52	607,222.39	3.8	3,352,877.70	2,825,667.31	-15.7
Philippine Islands.....	406,004.94	372,791.15	-8.2				406,004.94	372,791.15	-8.2
Total.....	2,329,861,134.40	2,289,770,490.42	1.7	742,660,225.97	740,418,805.99	-0.3	5,058,765,314.33	4,581,573,932.58	-10.0

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

Alaska.....	\$146,090.13	\$144,215.10	-1.3	\$220,950.72	\$247,481.25	12.0	\$905,025.27	\$659,811.01	-27.0
California.....	176,784,207.59	122,638,159.79	-30.7	43,481,176.81	45,351,082.15	4.3	315,470,028.00	308,965,135.34	-2.1
District of Columbia.....	8,112,083.39	5,036,416.01	-37.8	5,100,418.22	7,464,157.73	46.4	56,760,042.29	30,140,233.31	-46.3
Illinois.....	177,300,941.02	163,847,586.77	-7.6	83,665,325.36	75,222,188.62	-9.1	497,963,817.42	436,320,056.70	-12.4
Maryland.....	51,741,012.29	51,032,902.96	-1.4	22,641,876.77	21,845,081.65	-3.5	108,073,372.02	107,718,184.27	-0.3
Missouri.....	80,279,575.91	68,369,216.80	-14.9	24,512,409.02	23,530,337.50	-4.0	134,171,925.07	137,718,891.00	+2.7
New Jersey.....	88,210,425.29	67,086,803.67	-24.0	21,900,130.45	23,737,618.84	8.6	210,506,018.08	181,826,684.84	-14.7
New York.....	394,141,129.77	337,693,172.28	-14.3	158,690,676.36	164,150,413.44	3.5	1,244,208,641.05	1,051,043,244.35	-15.6
Ohio.....	132,650,808.55	120,618,541.96	-9.1	48,127,605.01	47,088,130.57	-2.2	479,316,090.31	438,671,901.05	-9.1
Pennsylvania.....	101,168,095.78	100,438,081.57	-0.7	77,255,167.11	71,665,694.67	-7.3	335,417,068.52	288,245,597.77	-14.1
Texas.....	50,287,430.50								

TABLE 3.—Summary of internal-revenue collections,<sup>1</sup> year ended June 30, 1939, by States and Territories<sup>2</sup>

States and Territories	Population as of July 1, 1937 (Bureau of the Census estimate)	Percent of total population	Income (including excess profits) tax collections	Percent of income tax payments	Miscellaneous internal revenue collections	Percent of miscellaneous internal revenue payments	Pay-roll taxes (collections under the Social Security and Carriers Acts)	Percent of pay roll tax payments	Total internal revenue collections <sup>3</sup>	Percent of total internal revenue payments
Alabama	2,895,000	2.23	\$7,480,629.29	0.34	\$2,917,217.00	0.13	\$5,093,719.20	0.69	\$15,491,466.39	0.37
Alaska	61,500	.05	575,334.61	.03	176,955.15	.01	247,481.25	.03	999,811.01	.02
Arizona	412,000	.32	2,542,867.22	.12	793,005.91	.04	1,043,336.95	.14	4,379,010.11	.08
Arkansas	2,048,000	1.59	4,066,634.61	.19	2,106,313.96	.09	1,770,293.89	.24	7,943,142.30	.15
California	6,154,900	4.74	143,151,649.66	6.57	120,486,433.63	5.33	43,331,052.15	6.12	308,069,135.34	5.96
Colorado	1,071,000	.83	15,407,420.87	.71	14,400,700.34	.64	4,721,160.33	.64	34,528,281.74	.67
Connecticut	1,741,000	1.34	48,365,376.62	2.22	22,981,701.88	1.02	14,777,572.43	1.93	85,624,650.93	1.65
Delaware	261,000	.20	61,948,009.32	2.84	6,594,012.79	.29	3,321,122.79	.46	71,863,749.89	1.39
District of Columbia	227,000	.18	10,806,581.90	.78	5,839,501.09	.26	7,404,157.72	1.00	30,140,243.31	.58
Florida	1,870,000	1.29	24,638,724.09	1.13	21,938,912.61	.97	4,784,241.68	.64	51,431,878.38	.99
Georgia	3,035,600	2.38	17,104,017.06	.78	9,559,266.57	.43	7,174,207.65	.97	33,837,490.68	.65
Hawaii	425,000	.33	7,660,625.02	.35	2,849,718.09	.13	1,394,425.56	.19	11,903,768.67	.23
Idaho	493,000	.39	2,110,888.36	.10	997,850.10	.04	1,121,454.77	.15	4,230,012.23	.08
Illinois	7,876,000	6.07	201,024,624.03	9.20	160,073,244.25	7.08	75,222,188.42	10.16	436,320,056.70	8.42
Indiana	3,474,000	2.68	32,071,130.71	1.47	11,676,043.85	3.17	11,127,191.35	1.50	114,874,365.91	2.22
Iowa	2,662,000	1.97	11,968,581.36	.55	5,409,740.82	.25	5,974,419.46	.81	23,552,741.64	.46
Kansas	1,864,000	1.44	7,723,092.85	.35	6,950,750.91	.31	6,516,912.50	.88	21,190,756.20	.41
Kentucky	2,920,000	2.26	14,437,430.63	.66	110,456,792.76	4.88	7,253,867.18	.98	132,146,890.57	2.55
Louisiana	2,132,000	1.64	17,891,643.27	.82	23,881,584.01	1.04	5,085,565.87	.69	46,858,593.15	.91
Maine	856,000	.66	9,617,492.06	.44	2,667,815.87	.12	3,167,525.58	.43	15,452,033.21	.30
Maryland	1,979,000	1.29	43,939,127.03	2.02	50,736,975.83	2.24	11,843,081.66	1.60	105,518,184.77	2.06
Massachusetts	4,426,000	3.41	74,539,705.15	3.42	58,697,109.40	2.50	29,568,514.23	4.01	162,804,533.78	3.11
Michigan	4,830,000	3.72	126,539,573.31	5.81	95,512,934.78	4.22	26,080,510.27	4.87	248,133,068.36	4.88
Minnesota	2,652,000	2.01	26,642,100.22	1.22	26,953,763.27	1.19	15,214,778.02	2.05	68,820,639.51	1.33
Mississippi	2,023,000	1.56	3,224,163.85	.15	1,327,230.38	.06	1,401,019.98	.22	6,152,414.21	.12
Missouri	3,989,000	3.07	36,307,130.36	2.59	57,818,307.20	2.56	23,530,337.50	3.14	137,715,854.06	2.66
Montana	539,000	.42	2,600,944.22	.12	2,136,022.16	.09	1,184,528.73	.16	5,922,295.11	.12
Nebraska	1,864,000	1.05	7,149,640.08	.33	5,356,696.31	.24	6,623,517.54	.89	19,129,853.93	.37
Nevada	101,000	.08	2,974,422.68	.13	618,656.84	.03	454,483.76	.06	4,045,565.27	.08
New Hampshire	510,000	.39	4,317,729.70	.20	1,540,048.03	.07	1,776,052.69	.24	7,639,824.57	.16
New Jersey	4,343,000	3.35	84,600,685.68	3.88	95,468,382.12	4.13	23,737,615.84	3.21	203,866,683.64	3.90
New Mexico	422,000	.32	7,637,407.64	.07	393,117.02	.02	653,030.03	.09	2,884,154.58	.06
New York	12,959,000	9.99	557,238,673.16	25.00	370,404,167.76	14.60	104,180,413.54	22.17	1,051,823,244.35	20.30
North Carolina	4,492,000	2.89	25,078,335.62	1.16	278,333,650.04	12.22	8,097,418.07	1.21	310,608,403.63	6.00
North Dakota	706,000	.54	698,073.65	.03	323,172.30	.02	576,389.19	.08	1,607,635.74	.03
Ohio	6,733,000	5.19	121,520,664.62	5.58	179,709,812.68	5.20	47,006,130.67	6.35	288,245,597.77	5.56
Oklahoma	2,548,000	1.96	20,951,725.93	.96	32,289,318.35	1.43	6,096,582.76	.82	59,337,627.24	1.15
Oregon	1,927,000	.79	6,584,183.85	.30	3,008,728.66	.13	4,430,288.76	.60	14,023,121.17	.27
Pennsylvania	10,176,000	7.84	168,931,025.85	7.75	198,084,004.53	8.75	71,653,834.67	9.08	438,671,001.06	8.47
Rhode Island	681,000	.52	12,673,443.70	.60	10,760,570.17	.48	4,189,160.40	.57	27,553,174.27	.53
South Carolina	1,875,000	1.45	5,498,070.59	.25	2,001,019.72	.09	2,993,677.93	.40	10,533,068.24	.20
South Dakota	532,000	.53	816,670.88	.04	498,596.54	.02	627,128.46	.08	1,972,395.88	.04
Tennessee	2,893,000	2.23	15,312,047.31	.71	10,729,051.68	.47	8,516,569.14	.88	34,557,668.13	.63
Texas	6,172,000	4.76	70,818,454.02	3.25	48,956,897.43	2.16	20,031,002.39	2.71	139,804,353.84	2.70
Utah	519,000	.40	3,507,635.23	.16	4,490,401.08	.20	1,617,110.05	.22	9,615,146.36	.19
Vermont	383,000	.30	2,093,612.61	.10	1,011,328.93	.04	1,219,144.60	.16	4,323,086.04	.08
Virginia	2,706,000	2.09	23,773,933.70	1.16	177,479,586.74	7.84	10,060,702.79	1.35	212,323,323.23	4.11
Washington	1,653,000	1.28	14,681,538.35	.67	10,746,750.03	.47	7,226,307.72	.98	32,654,798.10	.63
West Virginia	1,865,000	1.44	11,932,564.81	.55	5,070,111.52	.22	8,296,593.23	.71	22,299,269.56	.43
Wisconsin	2,928,000	2.26	31,945,183.04	1.47	41,720,672.74	1.84	12,740,364.43	1.72	86,406,220.21	1.67
Wyoming	235,000	.18	1,447,810.38	.07	810,834.84	.04	657,222.09	.08	2,915,867.31	.06
Philippine Islands					372,791.13	.02			372,791.13	
Puerto Rico			72,362.55		1,716,528.77	.08			1,728,891.62	
<b>Total</b>	<b>129,744,400</b>	<b>100.00</b>	<b>2,178,430,969.91</b>	<b>100.00</b>	<b>2,362,714,117.61</b>	<b>100.00</b>	<b>740,428,886.06</b>	<b>100.00</b>	<b>5,181,573,952.58</b>	<b>100.00</b>

<sup>1</sup> The figures concerning internal-revenue receipts as given in this report differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of documentary stamps and deposits of internal revenue collected on liquors through customs officers, while the latter represent the deposits of these collections in the Treasury or 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 cannot be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

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

<sup>3</sup> Includes collections for credit to trust funds as follows:

Income tax on Alaska railroads (Act of July 18, 1914)	80,774.99
Tax on Philippine manufactured products (Act of Aug. 5, 1900)	554,592.10
Tax on Philippine coconut oil (sec. 602½, Revenue Act of 1934)	18,640,230.48
Tax on Puerto Rico manufactured products (Act of Mar. 2, 1917)	15,264.28

Total internal-revenue collections reported for credit to trust funds..... 19,210,891.85

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1939, by sources

Sources of revenue	1939					
	July	August	September	October	November	December
<b>Income, excess-profits, and unjust-enrichment taxes:</b>						
Corporation income taxes.....	\$29,606,516.52	\$21,214,080.68	\$259,559,853.85	\$31,010,034.02	\$23,398,743.01	\$20,181,291.85
Individual income taxes.....	11,999,145.24	12,704,360.23	227,572,614.09	9,467,705.46	12,513,470.67	213,622,043.54
Total income taxes.....	41,605,663.06	33,918,440.91	487,132,467.94	41,077,739.48	35,912,213.68	478,803,335.39
Excess-profits taxes.....	1,316,934.58	630,641.72	8,415,565.17	1,064,372.45	578,355.90	7,705,473.69
Unjust enrichment (title III, Revenue Act of 1936).....	1,035,872.07	286,478.05	693,266.59	257,072.74	443,479.41	762,060.00
<b>Total</b> .....	<b>43,958,469.71</b>	<b>34,835,560.68</b>	<b>496,241,300.30</b>	<b>42,410,184.67</b>	<b>36,934,059.99</b>	<b>452,272,869.12</b>
<b>Capital stock tax.....</b>	<b>50,821,917.13</b>	<b>60,382,270.75</b>	<b>11,662,505.42</b>	<b>2,552,421.97</b>	<b>363,643.50</b>	<b>321,668.62</b>
Estate tax.....	24,937,605.49	26,639,250.22	22,108,425.38	37,040,062.76	29,087,621.88	33,045,844.82
Gift tax.....	706,856.46	757,408.57	435,966.16	478,755.45	206,648.60	652,157.77
<b>Liquor taxes:</b>						
Distilled spirits (imported), excise tax.....	1,609,899.53	1,459,845.90	1,944,861.93	2,832,451.23	3,061,050.41	3,341,794.32
Distilled spirits (domestic), excise tax.....	10,972,170.80	15,604,788.23	20,470,846.04	27,660,722.98	31,017,052.23	25,491,161.25
Distilled spirits, rectification tax.....	664,593.05	611,523.62	803,356.96	1,209,205.07	1,400,334.49	1,287,049.46
Sull or sparkling wines, cordials, etc. (imported), excise tax.....	20,956.64	20,164.40	32,998.17	55,984.23	74,895.74	100,895.63
Sull or sparkling wines, cordials, etc. (domestic), excise tax.....	371,328.75	365,673.36	443,781.30	629,581.56	652,125.12	761,885.73
Brandy used for fortifying sweet wines.....	149,511.05	19,129.73	31,062.60	47,188.23	49,123.77	27,887.81
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes).....	2,800,593.77	1,161,050.11	152,557.19	137,338.69	110,807.04	96,353.43
Stamps for distilled spirits intended for export.....	3.30	1.10	5.60	20	10.70	.50
Case stamps for distilled spirits bottled in bond.....	13,198.68	17,673.07	32,821.44	80,637.83	40,071.60	60,071.47
Container stamps (Liquor Taxing Act of 1934).....	616,440.03	593,112.70	818,235.38	1,058,866.62	1,208,060.28	909,913.34
Floor taxes.....	510,841.05	2,908,246.83	168,000.52	286,580.00	98,460.55	90,606.72
Fermented malt liquors.....	27,211,701.59	28,897,708.81	22,170,460.35	20,300,077.87	19,101,514.61	17,670,425.69
Brewers; retail and wholesale dealers in malt liquors (special taxes).....	1,498,597.42	633,282.30	108,012.65	70,000.80	85,430.34	45,140.12
<b>Total</b> .....	<b>52,439,834.34</b>	<b>52,522,150.18</b>	<b>47,243,710.32</b>	<b>54,602,090.30</b>	<b>57,873,286.16</b>	<b>51,269,979.10</b>
<b>Tobacco manufactures:</b>						
Cigars (large).....	1,025,068.73	1,153,648.52	1,194,078.61	1,830,706.14	1,361,102.80	842,456.91
Cigars (small).....	4,709.70	7,595.18	13,268.05	10,819.34	11,076.01	8,000.85
Cigarettes (large).....	1,023.64	1,679.68	1,049.04	1,398.92	1,275.28	2,101.51
Cigarettes (small).....	41,353,188.53	47,674,760.93	44,130,134.04	30,791,600.23	40,816,099.61	37,006,428.07
Snuff of all descriptions.....	491,762.79	533,906.59	633,637.91	601,050.78	574,762.30	611,081.74
Tobacco, chewing and smoking.....	4,468,291.25	4,951,177.51	4,870,115.17	4,483,652.40	4,904,028.66	4,271,084.19
<b>Total</b> .....	<b>48,314,833.64</b>	<b>54,418,276.33</b>	<b>51,835,269.68</b>	<b>48,721,147.39</b>	<b>58,066,069.06</b>	<b>46,834,752.20</b>
<b>Cigarette papers and tubes</b> .....	<b>118,216.60</b>	<b>108,979.80</b>	<b>102,759.44</b>	<b>137,652.84</b>	<b>184,745.49</b>	<b>110,813.46</b>
Leaf dealer penalties, etc.....	350.99	5.00	71.01	39.50	98.61	277.89
<b>Total</b> .....	<b>47,460,609.44</b>	<b>54,431,705.91</b>	<b>50,951,740.77</b>	<b>46,290,616.21</b>	<b>47,539,240.89</b>	<b>43,814,853.00</b>
<b>Stamp taxes (title VIII, Revenue Act of 1926, as amended):</b>						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.....	1,540,117.39	1,719,575.81	1,569,042.68	1,920,755.09	1,597,964.72	1,757,758.15
Capital stock and similar interest sales or transfers.....	1,429,143.24	2,051,930.06	1,671,328.70	1,187,063.34	2,220,084.41	1,764,230.88
Sales of produce (future delivery).....	204,354.79	44,570.56	20	20.54		
Playing cards.....	188,405.60	250,795.10	438,295.00	454,220.00	378,179.80	373,910.30
Silver bullion sales or transfers.....	14,316.60	13,666.43	2,618.07	28,009.10	10,454.70	9,491.34
<b>Total</b> .....	<b>3,373,367.53</b>	<b>4,077,541.36</b>	<b>3,029,287.74</b>	<b>3,591,874.07</b>	<b>4,212,113.63</b>	<b>3,895,390.67</b>
<b>Manufacturers' excise taxes:</b>						
Lubricating oils.....	4,784,067.44	2,437,055.21	2,611,544.62	2,351,463.04	2,469,641.30	2,109,251.85
Brewers' wort and malt.....	5,084.82	2,684.49	21.12	2.34	1,053.45	2.78
Matches.....	70,006.73	21,727.39	180.16	12,822.82	5,896.31	7,611.27
Gasoline.....	16,264,420.73	10,399,069.70	20,426,513.58	16,423,802.56	18,808,903.88	16,938,817.83
Electrical energy.....	3,173,382.15	2,893,313.07	3,135,097.98	3,487,080.07	3,272,243.08	3,041,303.61
Tires and inner tubes.....	2,427,190.70	2,162,244.04	2,336,138.07	2,606,761.41	2,070,022.45	2,376,269.80
Toilet preparations at 10 percent.....	772,110.50	614,987.85	1,170,608.00	654,279.08	823,462.73	1,022,944.12
Toilet preparations at 5 percent.....	351,448.02	237,910.47	7,860.03	10,403.35	5,742.70	63,633.69
Articles made of fur.....	53,978.09	45,245.82	43,903.29	30,470.77	37,610.80	20,052.81
Automobile trucks.....	489,295.05	307,459.00	303,133.73	390,817.86	192,838.30	514,718.92
Other automobiles and motorcycles.....	3,559,074.37	331,764.18	2,192,453.10	1,207,351.49	1,017,400.02	2,834,209.61
Parts or accessories for automobiles.....	671,527.90	300,000.97	628,488.70	688,367.07	667,806.42	704,021.66
Radio sets, phonograph records, etc.....	205,170.41	393,828.47	345,431.00	465,072.25	567,087.60	592,990.70
Mechanical refrigerators.....	644,718.69	418,762.60	404,470.27	315,154.10	178,816.31	238,026.00
Sporting goods.....	346,019.51	274,778.88	47,254.27	11,890.05	11,061.85	8,090.46
Firearms, shells, and cartridges.....	237,861.73	389,091.20	377,178.07	472,845.85	333,610.10	105,774.32
Pistols and revolvers.....	3,247.57	3,067.85	5,005.85	2,468.58	6,201.87	6,081.73
Cameras and lenses.....	96,472.46	79,534.47	2,078.91	40.17	1,187.60	100.00
Chewing gum.....	89,852.17	16,107.20	120.65	22.15	5.49	185.40
<b>Total</b> .....	<b>34,844,016.54</b>	<b>30,445,227.60</b>	<b>34,049,653.20</b>	<b>31,617,487.51</b>	<b>31,308,937.15</b>	<b>31,087,082.00</b>
<b>Miscellaneous taxes:</b>						
Sugar Act of 1937.....	6,567,461.00	4,201,011.37	5,778,564.00	7,571,420.03	6,504,012.33	4,589,128.19
Bituminous Coal Act of 1937.....	200,055.07	228,638.15	251,006.70	283,085.67	314,916.39	317,176.30
Telephone, telegraph, radio, and cable facilities, leased wires, etc.....	1,948,515.89	2,215,864.94	1,890,831.52	2,011,071.89	1,952,071.57	2,037,077.56
Transportation of oil by pipe line.....	726,412.65	1,079,031.08	1,002,085.66	1,002,085.72	1,013,364.78	938,764.85
Leases of safe-deposit boxes.....	189,340.51	182,138.15	145,559.75	136,034.01	144,009.09	131,579.77
Admission to theaters, concerts, cabarets, etc.....	1,618,813.00	1,425,062.89	1,668,877.04	1,569,307.06	1,685,127.78	2,020,316.64
Club dues and initiation fees.....	688,030.06	686,804.17	445,037.90	376,050.91	535,908.20	421,578.53
Adulterated and process or renovated butter, mixed flour, and filled cheese.....	2,022.09	2,086.30	1,971.63	4,070.80	1,153.03	1,670.50
Oleomargarine, including special taxes.....	708,374.61	280,342.63	121,512.31	105,453.39	102,600.51	100,501.20
Narcotics, including special taxes and marihuana.....	135,019.16	20,785.40	16,207.01	18,684.85	21,519.59	15,032.06
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934).....	1,982,193.19	2,057,604.65	2,879,503.30	1,942,924.08	2,650,991.24	2,353,695.37
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934).....	65,823.42	35,002.50	673.18	684.13	633.00	315.31
<b>Total</b> .....	<b>24,844,016.54</b>	<b>24,844,016.54</b>	<b>24,844,016.54</b>	<b>24,844,016.54</b>	<b>24,844,016.54</b>	<b>24,844,016.54</b>

For footnote, see p. 96.

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1939, by sources—Continued

Sources of revenue	1938					
	July	August	September	October	November	December
Miscellaneous taxes—Continued.						
National Firearms Act.....	\$4,200.00	\$284.34	\$270.31		\$26.00	\$285.34
Repealed taxes on boats, candy, checks, dividends, soft drinks, grape concentrates, and jewelry.....	37,481.13	18,228.30	2,471.00	\$12,825.52	4,789.19	22,993.17
Receipts from other miscellaneous sources.....	365.00	15,234.78	541.65	159.45	2,983.62	75.00
Total.....	14,675,968.41	12,518,901.77	13,962,431.73	15,060,348.18	15,247,403.36	12,951,458.24
Pay-roll taxes:						
Social Security Act, title IX (employment of 8 or more).....	5,180,558.04	4,985,907.03	779,458.83	5,031,147.40	4,773,856.45	483,199.20
Social Security Act, title VIII (pay-roll taxes at 2 percent).....	61,026,438.59	66,131,204.80	2,074,050.87	61,537,881.24	64,681,289.78	2,413,027.30
Railroad employment compensation taxes.....	11,500,031.35	14,619,171.89	10,510.61	14,938,809.81	12,323,741.20	43,199.22
Total.....	77,707,027.98	85,736,283.81	2,864,000.11	81,507,838.45	81,978,689.43	2,939,015.72
Grand total.....	350,425,767.13	362,285,330.83	652,644,360.12	315,061,299.69	304,571,878.58	662,252,430.14

Sources of revenue	1939					
	January	February	March	April	May	June
Income, excess-profits, and unjust-enrichment taxes:						
Corporation income taxes.....	\$31,697,161.49	\$24,538,789.85	\$204,690,989.56	\$23,867,741.36	\$23,885,049.03	\$188,290,248.60
Individual income taxes.....	19,065,475.91	32,333,068.39	291,215,328.14	14,964,029.39	19,647,468.50	163,668,079.33
Total income taxes.....	50,762,637.40	56,871,858.24	495,906,317.79	38,831,770.75	43,532,518.43	351,958,327.93
Excess-profits taxes.....	634,028.63	652,337.05	2,567,600.30	490,618.57	300,206.14	1,910,157.07
Unjust enrichment (title III, Revenue Act of 1936).....	397,323.86	437,817.84	300,663.50	505,490.87	655,943.29	830,955.92
Total.....	51,994,979.89	57,962,013.53	498,774,587.59	39,858,875.19	45,098,727.86	354,699,430.92
Capital stock tax.....	299,978.78	161,693.23	212,601.21	141,659.12	179,821.65	130,807.62
Estate tax.....	26,480,704.40	19,875,514.15	22,625,127.60	32,672,871.43	21,981,330.86	35,812,304.15
Gift tax.....	1,346,208.86	2,085,559.55	19,535,914.06	952,973.74	552,075.96	361,441.91
Liquor taxes:						
Distilled spirits (imported), excise tax.....	1,523,106.22	1,615,129.48	1,524,108.51	1,776,023.05	1,864,160.88	1,731,010.58
Distilled spirits (domestic), excise tax.....	18,155,499.63	16,566,539.71	23,670,038.33	21,923,799.63	20,009,231.74	18,864,522.32
Distilled spirits, rectification tax.....	760,317.83	669,378.44	533,256.38	887,469.10	767,822.47	632,988.89

Still or sparkling wines, cordials, etc. (imported), excise tax.....	31,097.48	25,345.45	34,172.81	34,932.86	37,199.04	34,095.85
Still or sparkling wines, cordials, etc. (domestic), excise tax.....	451,140.00	425,623.50	530,161.31	430,712.33	435,566.16	404,726.82
Brandy used for fermenting sweet wines.....	48,146.68	21,647.15	113,219.53	287,507.02	153,830.53	411,338.47
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes).....	99,620.50	69,409.81	65,973.83	58,141.86	56,122.56	2,300,677.47
Stamps for distilled spirits intended for export.....	18.30	1.50	51.10	15.60	20.70	44.80
Case stamps for distilled spirits bottled in bond.....	36,727.44	28,423.10	59,017.30	30,192.34	41,456.14	45,544.01
Container stamps (Liquor Taxing Act of 1934).....	615,011.14	584,369.19	849,068.10	840,772.97	640,305.22	653,027.02
Floor taxes.....	447,880.82	869,789.62	25,126.49	6,410.49	11,113.26	3,940.89
Fermented malt liquors.....	15,935,543.50	15,083,639.23	19,259,816.84	19,947,022.02	25,358,028.57	28,888,256.62
Brewers, retail and wholesale dealers in malt liquors (special taxes).....	44,052.07	33,676.85	37,919.57	38,935.61	48,470.07	1,011,575.07
Total.....	38,151,161.67	35,917,969.13	47,355,607.60	46,276,994.68	49,464,233.34	54,981,754.40

Tobacco manufactures:						
Cigars (large).....	795,589.05	652,622.23	1,040,895.62	958,859.81	1,130,677.17	1,165,268.17
Cigars (small).....	11,318.71	10,180.34	11,822.23	8,632.37	12,267.06	10,204.43
Cigarettes (large).....	1,321.01	393.61	1,297.46	888.32	2,307.60	2,325.04
Cigarettes (small).....	41,589,084.08	75,345,429.88	42,731,809.01	30,808,183.85	40,335,031.21	40,783,795.96
Snuff of all descriptions.....	575,593.15	336,103.25	614,175.05	541,682.45	634,504.70	590,835.91
Tobacco, chewing and smoking.....	4,269,028.96	4,043,256.15	4,932,854.45	4,071,553.32	4,856,305.21	4,829,090.40
Cigarette papers and tubes.....	117,175.33	49,491.22	210,007.72	144,237.71	154,571.43	124,800.88
Leaf dealer penalties, etc.....	75.70	56.87	47.20	5,440.89	415.00	253.89
Total.....	47,359,185.76	40,837,658.55	49,321,349.28	42,539,257.72	53,106,268.44	56,508,686.68

Stamp taxes (title VIII, Revenue Act of 1926, as amended):						
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc.....	1,713,965.78	1,343,631.05	1,603,620.12	1,424,376.54	1,550,502.91	1,622,905.07
Capital stock and similar interest sales or transfers.....	1,859,094.16	1,394,422.25	1,083,064.94	1,258,653.42	1,272,805.11	734,767.48
Sales of produce (future delivery).....						
Playing cards.....	461,093.80	439,286.90	427,662.40	225,407.60	233,815.40	275,001.66
Silver bullion sales or transfers.....	6,123.71	21,947.99	11,937.06	53,122.14	6,280.39	82,874.89
Total.....	3,831,277.55	3,198,708.80	3,126,284.52	2,961,859.70	3,069,793.81	2,715,640.04

Manufacturers' excise taxes:						
Lubricating oils.....	2,109,019.60	2,129,468.58	2,169,638.78	2,190,594.41	2,551,011.85	2,493,602.11
Brewers' wort and malt.....	2.25	3,505.70	2.07	6.83	.99	21.78
Matches.....	3,895.90	1,843.50	1,054.00	594.25	841.65	7,719.31
Gasoline.....	10,429,872.98	16,427,083.49	14,577,872.99	15,182,327.75	16,376,983.37	17,796,086.44
Electrical energy.....	3,640,737.98	3,344,210.58	3,962,839.91	3,284,358.61	3,236,728.29	3,357,276.62
Tires and inner tubes.....	3,184,576.59	3,109,624.97	2,698,817.85	4,161,108.81	2,429,026.23	3,780,507.45
Toilet preparations at 10 percent.....	788,910.19	692,170.49	692,464.74	587,294.01	1,248,132.01	1,265,740.46
Toilet preparations at 5 percent.....	4,475.34	1,791.50	2,095.53	131,695.19	13,496.34	3,411.41
Articles made of fur.....	22,774.41	17,233.52	35,456.93	21,420.42	13,892.33	13,895.07
Automobile trucks.....	526,867.07	591,909.09	896,213.93	566,014.86	627,863.03	597,931.14
Other automobiles and motorcycles.....	5,761,502.52	5,965,328.84	6,841,150.47	3,681,378.58	9,367,382.22	2,981,726.07
Parts or accessories for automobiles.....	723,429.55	697,636.70	802,574.21	688,103.79	711,722.32	661,984.63

For footnote, see p. 96.

TABLE 4.—Summary of monthly internal-revenue tax receipts for the fiscal year ended June 30, 1939, by sources—Continued

Sources of revenue	1939					
	January	February	March	April	May	June
<b>Manufacturers' excise taxes—Continued.</b>						
Radio sets, phonograph records, etc.	3,576,143.50	\$404,701.56	\$302,848.84	\$286,584.07	\$279,302.71	\$253,438.23
Mechanical refrigerators	282,380.90	474,871.88	565,436.34	508,640.07	1,163,721.42	1,074,321.42
Shipping goods	13,000.34	32,516.29	8,108.82	15,959.21	5,832.76	8,138.01
Firearms, shells, and cartridges	190,869.84	107,218.42	100,973.18	155,038.20	205,070.10	204,014.00
Pistols and revolvers	0,256.31	3,844.42	10,973.18	1,528.51	8,737.65	5,747.84
Cameras and lenses	100.00	3,042.33	2,078.14	1,528.51	2,078.14	1,074.32
Chewing gum	5.60	3.40	0.75	10.13	10.37	4,473.52
<b>Total</b>	<b>34,354,978.84</b>	<b>33,949,880.86</b>	<b>34,118,338.80</b>	<b>31,749,850.34</b>	<b>35,251,107.76</b>	<b>34,623,443.89</b>
<b>Miscellaneous taxes:</b>						
Sugar Act of 1937	5,344,680.29	0,286,101.00	2,077,450.22	5,491,980.97	5,802,218.00	4,189,407.40
Birmingham Coal Act of 1937	3,061,036.57	316,406.03	877,415.20	3,376,435.78	3,047,650.88	1,946,395.51
Telephone, telegraph, radio, and cable facilities, leased wires, etc.	2,274,261.79	1,013,602.98	3,053,758.21	2,018,251.40	1,747,092.73	1,936,778.56
Transportation of oil by pipe line	792,339.75	1,062,781.72	993,041.34	74,657.73	1,647,957.82	835,802.24
Leases of sale-deposit boxes	171,455.84	1,227,944.52	177,862.12	171,532.23	138,043.71	104,416.03
Admission to theaters, concerts, cabarets, etc.	1,664,134.28	1,503,121.31	1,666,095.13	1,394,721.72	1,009,014.59	1,491,200.37
Club dues and initiation fees	374,054.43	631,125.27	521,781.27	465,807.47	577,515.59	621,431.31
Adulterated and process or renovated butter, mixed flour, and filled cheese	1,317.17	1,168.27	867.00	465.02	2,201.80	356,807.61
Oleomargarine, including special taxes	94,136.07	62,491.39	82,905.77	70,800.22	66,620.92	366,807.61
Narcotics, including special taxes and marihuana	20,374.05	15,262.17	34,430.46	10,960.27	38,694.15	322,008.29
Recoupit, etc. oils processed (sec. 6024, Revenue Act of 1931)	2,016,901.81	2,374,678.80	2,345,216.08	2,594,683.74	1,085,050.30	2,506,573.45
Crude petroleum processed, etc. (secs. 604 and 605, Revenue Act of 1934)	1,114.77	315.31	272.60	38.87	409.43	573.45
National Firearms Act	110.00	345.75	10.00	50.00	234.34	3,315.00
Recycled taxes on boots, candy, checks, dividends, soft drinks, srupe con-centrates, and jewelry	3,080.75	6,262.06	9,970.01	2,387.30	3,901.81	(—) 3,734.84
Receipts from other miscellaneous sources	13,892.10	3,399.60	1,366.73	1,598.13	3,045.01	9,172.80
<b>Total</b>	<b>13,004,448.57</b>	<b>13,556,462.70</b>	<b>12,178,081.50</b>	<b>13,148,601.71</b>	<b>13,289,491.21</b>	<b>12,556,204.19</b>
<b>Pay-roll taxes:</b>						
Social Security Act, title IX (employment of 8 or more)	25,701,837.14	29,021,347.84	1,703,700.27	5,542,108.91	6,400,968.28	692,682.88
Social Security Act, title VIII (day-roll taxes at 2 percent)	38,511,680.31	73,315,089.59	2,125,870.49	62,523,023.75	73,681,433.49	2,004,017.45
Railroad employment compensation taxes	14,776,163.70	13,633,459.10	31,202.94	1,612,663.90	12,761,503.79	12,168,993.11
<b>Total</b>	<b>99,991,681.15</b>	<b>123,809,896.53</b>	<b>3,854,846.70</b>	<b>69,658,796.49</b>	<b>93,043,715.57</b>	<b>10,351,698.22</b>
<b>Grand total</b>	<b>316,814,605.47</b>	<b>333,317,897.03</b>	<b>691,400,747.19</b>	<b>279,986,745.12</b>	<b>315,039,539.20</b>	<b>308,645,602.02</b>

The taxes on transactions in future delivery, brewers' wort, malt, matches (except the 5-cent rate on colored wooden stems), toilet preparations at 5 percent, (first, phonograph records, sporting goods, cameras, chewing gum, and crude petroleum were repealed), effective as of close of business, June 30, 1938.

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1938 and 1939, by sources

Source	1938	1939	Increase or decrease (—)
<b>Income, excess-profits, and unjust enrichment taxes:</b>			
Corporation income taxes	\$1,299,032,071.95	\$1,122,540,800.61	—\$177,391,271.34
Individual income taxes	1,286,311,881.92	1,028,833,796.49	—257,478,085.43
<b>Total income taxes</b>	<b>2,585,343,953.87</b>	<b>2,151,374,597.10</b>	<b>—434,869,356.77</b>
Excess-profits taxes	35,569,041.83	27,056,372.81	—9,512,669.02
Unjust enrichment taxes (title III, Revenue Act of 1936)	6,216,735.52	6,683,334.54	466,599.02
<b>Total</b>	<b>2,627,129,731.22</b>	<b>2,185,114,304.45</b>	<b>—442,015,426.77</b>
<b>Capital-stock tax</b>	<b>139,348,566.58</b>	<b>127,203,008.09</b>	<b>—12,145,558.49</b>
Estate tax	382,175,325.84	332,279,013.14	—49,896,312.70
Gift tax	34,698,739.01	28,435,596.98	—6,263,142.03
<b>Liquor taxes:</b>			
Distilled spirits (imported), excise tax	28,250,370.79	25,014,547.12	—3,235,823.67
Distilled spirits (domestic), excise tax	271,815,890.00	258,560,244.87	—13,255,645.13
Distilled spirits, rectification tax	10,833,776.29	10,677,293.20	—156,483.09
Still or sparkling wines, cordials, etc. (imported), excise tax	505,247.58	502,738.14	—2,509.44
Still or sparkling wines, cordials, etc. (domestic), excise tax	5,355,262.54	6,802,576.96	507,314.42
Brandy used for fortifying sweet wines	1,056,678.04	1,350,431.88	303,753.84
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills (special taxes)	7,113,641.03	7,152,386.36	38,745.33
Stamps for distilled spirits intended for export	1,386.60	182.40	—1,204.20
Stamps for distilled spirits bottled in bond	368,482.63	472,872.71	104,390.08
Container stamps (Liquor Taxing Act of 1934)	9,500,791.23	9,369,561.99	—131,229.24
Floor taxes (levies on tax-paid stocks, inventories of Jan. 12, 1934, and July 1, 1938)	11,016.46	5,427,570.63	5,416,554.17
Fermented malt liquors	269,347,937.45	239,703,025.76	—29,644,911.69
Brewers, retail and wholesale dealers in fermented malt liquors (special taxes)	3,844,470.84	3,637,068.56	—207,402.28
<b>Total</b>	<b>567,978,601.53</b>	<b>557,790,700.68</b>	<b>—10,187,900.85</b>
<b>Tobacco taxes:</b>			
Cigars (large)	12,760,915.05	12,792,550.49	41,635.44
Cigars (small)	130,994.28	120,452.82	—10,541.46
Cigarettes (large)	21,185.72	19,267.94	—1,917.78
Cigarettes (small)	497,432,959.72	504,036,032.45	10,603,072.73
Snuff	6,873,851.67	6,932,014.20	258,162.53
Tobacco, chewing and smoking	53,982,098.23	54,757,043.76	774,945.53
Cigarette papers and tubes	1,182,538.98	1,493,785.80	311,246.82
Leaf dealer penalties, etc.	2,421.90	7,184.25	4,762.35
<b>Total</b>	<b>568,181,987.63</b>	<b>550,150,265.74</b>	<b>—118,831,721.89</b>
<b>Stamp taxes (title VIII, Revenue Act of 1926, as amended):</b>			
Bonds of indebtedness, issues of capital stock, deeds of conveyances, etc.	20,033,581.38	19,360,429.02	—673,152.36
Capital stock and similar interest sales or transfers	18,355,346.01	17,064,488.08	—1,290,857.93
Sales of produce (future delivery)	3,869,388.67	245,982.30	—3,623,406.37
Playing cards	4,152,567.33	4,141,166.00	—11,401.33
Silver bullion sales or transfers	142,107.45	261,772.52	119,665.07
<b>Total</b>	<b>46,232,990.72</b>	<b>41,082,829.42</b>	<b>—5,150,161.30</b>
<b>Manufacturers' excise taxes:</b>			
Lubricating oils	31,555,020.49	30,496,636.55	—1,058,383.94
Gasoline	203,648,079.78	207,018,745.34	3,370,665.56
Tires and inner tubes	31,367,181.60	34,810,207.87	3,443,026.27
Automobile trucks	6,690,865.82	6,067,062.04	—623,803.78
Other automobiles and motorcycles	43,364,839.25	42,722,787.47	—642,051.78
Parts or accessories for automobiles	7,938,804.79	7,035,463.89	—903,340.90
Electrical energy	38,454,404.57	39,859,173.65	1,404,769.08
Radio sets, phonograph records, etc.	5,818,841.94	4,834,366.33	—984,475.61
Mechanical refrigerators	3,229,048.17	6,957,878.22	3,728,830.05
Firearms, shells and cartridges	2,826,073.06	2,970,019.80	143,946.74
Pistols and revolvers	87,662.48	66,511.36	—21,151.12
Toilet preparations at 10 percent (perfumes, cosmetics, etc.)	9,608,349.82	10,642,064.17	833,714.35
Toilet preparations at 5 percent (dentifrices, toilet soap, etc.)	6,628,215.01	889,347.40	—5,738,867.61
Matches	4,683,873.16	174,273.32	—4,509,599.84
Brewers' wort and malt	467,569.08	12,389.60	—455,179.48

For footnote, see p. 68.

TABLE 5.—Summary of internal-revenue collections, years ended June 30, 1938 and 1939, by source—Continued

Source	1938	1939	Increase or decrease (-)
<b>Manufacturers' excise taxes—Continued.</b>			
Articles made of fur.....	\$3,341,980.60	\$363,037.91	*-\$2,978,942.69
Sporting goods.....	5,653,204.48	850,945.55	*-4,802,258.93
Cameras and lenses.....	1,356,864.25	159,290.54	*-1,197,573.71
Chewing gum.....	1,004,740.05	110,779.31	*-893,960.74
<b>Total.....</b>	<b>416,753,510.33</b>	<b>396,891,000.52</b>	<b>-19,862,512.81</b>
<b>Miscellaneous taxes:</b>			
Bituminous Coal Act of 1937 (effective June 21, 1937).....	3,211,901.04	3,317,259.01	105,357.97
Sugar Act of 1937 (effective Sept. 1, 1937).....	30,569,130.14	63,414,058.42	34,844,928.28
Telegraph, telephone, radio, and cable facilities.....	23,977,064.52	24,063,716.55	116,654.33
Transportation of oil by pipe line.....	12,517,050.37	10,954,732.00	-1,562,318.37
Leases of safe deposit boxes.....	2,013,156.75	1,950,525.00	-62,631.75
Admissions to theaters, concerts, cabarets, games, etc.....	20,500,779.49	19,470,801.55	-1,029,977.94
Club dues and initiation fees.....	6,550,931.12	6,216,900.29	-334,030.83
Adulterated butter, including special taxes.....	10,949.51	6,661.06	-4,288.45
Renovated butter, including special taxes.....	8,306.22	8,488.56	182.34
Filled cheese.....	17,011.71		-17,011.71
Mixed flour.....	5,818.73	6,214.71	395.98
Oleomargarine:			
Colored.....	63,450.35	38,657.40	-24,792.95
Uncolored.....	1,033,045.37	\$22,417.67	-1,010,627.70
Special taxes.....	1,307,420.01	1,340,310.98	32,890.97
Narcotics (opium, coca leaves, and special taxes).....	605,090.60	567,660.40	-37,430.20
Maritima Tax Act of 1937.....	9,103.71	4,837.53	-4,266.18
Coconut, etc., oils processed (sec. 602½, Revenue Act of 1934, as amended).....	27,470,030.40	27,664,929.62	194,899.22
Crude petroleum processed, etc.....	901,248.01	106,055.31	*-795,192.70
National Firearms Act.....	10,746.02	9,079.08	-1,666.94
Receipts from other miscellaneous sources, including old repealed taxes.....	513,713.25	147,016.92	-366,696.33
<b>Total.....</b>	<b>131,705,649.60</b>	<b>162,179,814.60</b>	<b>30,474,165.00</b>
<b>Pay-roll taxes:</b>			
Social Security Act, title VIII (old-age benefits, 2 percent of pay rolls).....	502,018,025.45	529,835,543.76	*27,817,518.31
Social Security Act, title IX (unemployment compensation, employment of 8 or more).....	90,260,534.13	101,166,703.68	*10,906,169.55
Carriers Taxing Act (old-age benefits, 5½ percent of pay rolls).....	149,475,060.38	100,426,677.62	*-49,048,382.76
<b>Total.....</b>	<b>742,660,225.97</b>	<b>740,428,925.06</b>	<b>-2,231,300.91</b>
<b>Grand total, all collections.....</b>	<b>5,058,765,314.33</b>	<b>5,181,673,952.58</b>	<b>122,908,638.25</b>

<sup>1</sup> Tax rate on distilled spirits (except brandy) increased from \$2 to \$2.25 per tax gallon, effective July 1, 1935.

<sup>2</sup> Tax repealed as of close of business June 30, 1938.

<sup>3</sup> Tax on phonograph records repealed as of close of business June 30, 1938. (Collections from the tax on radio components and phonograph records were not segregated.)

<sup>4</sup> The taxes on matches (except the 5 cents per thousand on colored wooden stem) were repealed as of close of business June 30, 1938.

<sup>5</sup> Returns for 10 months only were received in 1938, due to shifting from a monthly to a quarterly filing basis.

<sup>6</sup> Social security title IX tax payments made during the last half of the fiscal year 1939 on 1935 pay rolls were at the highest progressive tax rate, 3 percent.

<sup>7</sup> Due to an extension in time for filing carriers' tax returns for the quarter ended Mar. 31, 1937, payments for 3 quarters were received during the fiscal year 1938.

NOTE.—Collections for credit to trust accounts, included in the table above, were as follows:

	1938	1939	Increase or decrease (-)
Corporation income tax (Alaska railroads).....	\$13,685.00	\$9,274.99	-\$4,410.01
Distilled spirits (domestic).....	250,371.81	174,019.14	-76,352.67
Distilled spirits, rectification tax.....	21,877.69	12,862.65	-9,015.04
Wines (domestic).....	10	1.65	1.65
Wines (foreign).....	943.30	7,771.24	6,827.94
Fermented malt liquors.....	402,753.59	368,858.25	-33,895.34
Cigars (large).....	7.36	8.07	0.71
Cigarettes (large).....	1,781.29	6,064.91	4,283.62
Cigarettes (small).....	10.60	100.44	89.84
Manufactured tobacco.....			
Coconut oil.....	14,203,377.67	18,640,230.48	4,436,852.81
<b>Total trust fund collections (included above).....</b>	<b>14,931,116.21</b>	<b>19,219,891.55</b>	<b>4,288,775.34</b>

TABLE 6.—Total internal-revenue collections, years ended June 30, 1863 to 1939

Year	Amount	Year	Amount	Year	Amount
1863 <sup>1</sup>	\$41,003,192.93	1890	\$142,594,696.57	1917	\$809,303,640.44
1864	116,965,578.26	1891	140,035,413.97	1918	3,698,955,820.93
1865	210,853,504.53	1892	153,857,544.35	1919	3,850,160,078.56
1866	310,120,448.13	1893	161,004,959.67	1920	5,407,530,251.81
1867	265,064,405.43	1894	147,166,448.70	1921	4,895,357,061.95
1868	190,374,025.59	1895	143,216,077.73	1922	3,197,451,083.00
1869	159,124,126.66	1896	146,830,618.96	1923	2,621,745,227.57
1870	164,302,628.34	1897	146,619,563.47	1924	2,796,179,257.06
1871	143,166,322.10	1898	170,560,819.36	1925	2,584,140,268.24
1872	130,590,096.90	1899	273,454,373.44	1926	2,835,999,892.19
1873	113,404,012.50	1900	295,316,107.57	1927	2,865,653,129.61
1874	122,191,016.98	1901	306,571,669.42	1928	2,790,535,537.68
1875	110,071,515.00	1902	271,867,900.22	1929	2,939,054,375.43
1876	110,768,066.22	1903	230,740,925.73	1930	3,040,145,733.17
1877	118,949,230.25	1904	212,903,751.06	1931	2,428,228,754.22
1878	110,654,163.37	1905	234,187,976.37	1932	1,557,720,042.64
1879	113,449,621.38	1906	249,102,738.00	1933	1,619,639,221.30
1880	121,061,616.10	1907	259,664,022.85	1934	2,672,230,104.82
1881	135,229,912.30	1908	251,668,950.04	1935	3,299,435,572.18
1882	146,523,273.72	1909	246,212,719.22	1936	3,820,206,381.09
1883	144,563,344.66	1910	250,957,220.16	1937	4,053,395,316.26
1884	121,600,239.83	1911	322,528,299.73	1938	5,658,765,314.33
1885	112,421,121.07	1912	321,616,894.69	1939	5,181,673,952.58
1886	116,902,869.44	1913	344,424,433.85		
1887	118,837,301.00	1914	360,008,893.96	Total.....	85,243,114,603.01
1888	124,320,475.32	1915	415,631,023.86		
1889	130,894,434.20	1916	512,723,287.77		

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

TABLE 7.—Internal-revenue tax on manufactured products from Philippine Islands, fiscal years 1938 and 1939, by objects of taxation

Articles taxed	1938	1939	Increase, or decrease (-)
Distilled spirits, excise tax.....	\$284,237.87	\$165,458.57	-\$118,779.30
Distilled spirits, rectification tax.....	4,685.32	8,210.62	3,525.30
Fermented malt liquors.....	943.30	7,771.24	6,827.94
Cigars, large:			
Class A.....	396,088.37	364,649.84	-31,438.53
Class B.....	925.91	247.40	-678.51
Class C.....	1,781.09	1,404.51	-376.58
Class D.....	3,875.35	2,250.74	-1,624.61
Class E.....	87.87		-87.87
Cigars, small.....		405.67	405.67
Cigarettes, large.....	7.36	8.07	0.71
Cigarettes, small.....	1,781.29	6,064.91	4,283.62
Manufactured tobacco.....	10.60	100.44	89.84
<b>Total.....</b>	<b>694,424.00</b>	<b>554,892.10</b>	<b>-139,531.90</b>

NOTE.—Under sec. 3343 of the Internal Revenue Code, the above receipts are covered into the Treasury of the United States to credit to the treasurer of the Philippine Islands.

TABLE 8.—Internal-revenue tax on manufactured products from Puerto Rico, fiscal years 1938 and 1939, by objects of taxation

Articles taxed	1938	1939	Increase, or decrease (-)
Distilled spirits, excise tax.....	\$1,340,557.84	\$1,601,033.87	\$260,476.03
Distilled spirits, rectification tax.....	90,760.74	148,026.84	57,266.10
Wines.....	10	1.65	1.65
Cigars, large:			
Class A.....	18,757.75	2,017.42	-16,740.33
Class B.....	975.45	460.55	-514.90
Class C.....	3,610.00	2,487.50	-1,122.50
Class D.....	7.35	39.90	32.55
Cigars, small.....	597.51		-597.51
Cigarettes, large.....	1,938.52	1,701.08	-237.44
Cigarettes, small.....	14,695.80	14,956.81	261.01
<b>Total.....</b>	<b>1,471,800.56</b>	<b>1,668,724.42</b>	<b>196,923.86</b>

NOTE.—Stamp sales for Puerto Rican tobacco and liquor manufactures are deposited at San Juan to the credit of the treasurer of Puerto Rico, and consequently are not shown in other collection statements herein, except that liquor taxes amounting to \$19,326.51 in 1938 and \$15,204.28 in 1939 were collected at the ports of entry and were covered into the Treasury of the United States to the credit of the treasurer of Puerto Rico, under the Act of Mar. 2, 1917 (sec. 3360, Internal Revenue Code).



**INCOME TAX AUDIT**

**TABLE 9.—Additional income-tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1939, by tax years**

(a) REGULAR AND JEOPARDY ASSESSMENTS				
Year	Tax	Interest	Penalty	Total
1917	\$51,355.72	\$16,867.03	\$1,082.36	\$70,205.11
1918	772,111.97	337,969.24	4,667.06	1,114,748.27
1919	430,434.61	211,793.89	35,053.00	677,281.50
1920	955,633.28	146,468.63	6,742.65	808,809.56
1921	253,052.60	216,365.07	85,547.39	555,964.06
1922	340,614.02	281,185.38	48,584.15	670,383.55
1923	379,425.67	291,918.12	5,744.18	677,087.97
1924	610,924.47	489,649.92	77,592.84	1,178,167.23
1925	1,113,191.57	616,069.10	116,077.11	2,045,337.78
1926	1,920,440.90	1,356,597.67	89,584.27	3,366,622.84
1927	6,301,788.07	3,990,761.36	540,056.17	10,832,605.60
1928	4,914,053.89	2,613,931.25	335,333.03	7,863,318.17
1929	9,983,348.42	5,033,386.44	702,070.20	15,718,805.16
1930	7,997,260.65	3,640,399.56	281,568.83	11,919,228.06
1931	5,877,943.88	2,350,468.01	162,505.09	8,390,916.98
1932	6,214,615.79	2,167,169.50	357,405.42	8,839,190.60
1933	11,007,564.87	3,236,472.58	473,196.91	15,217,234.36
1934	15,780,007.89	3,586,805.84	420,879.78	19,787,693.51
1935	31,117,381.21	5,276,859.68	607,836.03	37,001,877.82
1936	59,400,302.41	6,183,896.95	593,321.48	66,177,520.84
1937	50,086,940.85	2,891,282.44	656,716.54	53,634,939.83
1938	2,157,754.76	37,886.60	40,810.13	2,236,451.49
1939	12,172.89	12.23		12,185.12
<b>Total</b>	<b>217,657,405.29</b>	<b>45,171,268.60</b>	<b>5,844,378.62</b>	<b>268,773,052.51</b>

(b) REGULAR ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	\$45,241.25	\$14,345.63	\$1,655.95	\$61,242.83
1918	758,154.46	310,199.32	2,324.42	1,070,678.20
1919	422,366.38	206,375.58	34,998.71	663,761.67
1920	642,861.14	136,986.48	2,948.13	782,806.75
1921	74,881.69	51,777.59	2,190.95	128,850.23
1922	331,865.81	278,865.37	47,614.45	658,345.63
1923	372,658.12	289,941.26	4,170.98	666,770.36
1924	491,952.27	393,456.50	6,583.25	891,992.02
1925	980,104.66	715,330.11	49,606.99	1,745,041.76
1926	1,824,463.45	1,288,284.31	54,155.05	3,166,902.81
1927	4,180,873.22	2,585,743.11	42,475.22	6,809,091.55
1928	4,376,463.45	2,353,087.57	113,863.11	6,843,534.13
1929	8,580,593.50	4,302,619.68	114,402.08	12,997,615.26
1930	7,846,317.43	3,569,021.55	209,860.49	11,625,209.47
1931	5,395,014.10	2,158,823.27	81,152.03	7,634,999.40
1932	5,726,414.84	1,967,764.49	246,321.21	7,940,500.54
1933	10,442,152.55	2,944,189.77	285,040.00	13,671,382.32
1934	14,354,000.17	3,247,674.62	161,326.11	17,762,999.90
1935	28,911,066.36	4,892,534.52	321,499.73	34,125,100.61
1936	54,274,627.01	5,664,225.65	179,853.13	60,118,705.79
1937	46,530,569.47	2,688,295.15	107,830.22	49,326,694.84
1938	661,409.48	34,985.21	1,682.73	698,077.42
1939	1,146.55	9.67		1,156.22
<b>Total</b>	<b>197,656,058.74</b>	<b>40,111,537.46</b>	<b>2,075,852.04</b>	<b>239,843,448.24</b>

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

Year	Tax	Interest	Penalty	Total
1917	\$40,495.81	\$10,727.90	\$337.17	\$51,560.88
1918	365,334.18	36,047.80	135.72	401,517.70
1919	168,607.60	13,075.94	206.55	181,890.09
1920	549,128.61	65,305.68	1,001.10	615,435.39
1921	14,533.31	1,878.34	831.02	17,242.67
1922	31,124.40	3,878.64	1,311.05	36,314.09
1923	23,776.26	8,124.67	2,227.79	34,128.72
1924	54,600.36	38,755.47	2,028.53	95,384.36
1925	143,422.00	81,862.13	34,570.02	259,854.15
1926	104,155.12	67,901.09	32,885.50	204,941.71
1927	709,208.58	494,106.64	9,998.13	1,213,313.35
1928	1,347,367.91	753,585.35	13,926.93	2,114,880.19
1929	3,562,896.94	1,611,280.86	22,914.28	5,207,092.08
1930	2,958,400.04	1,344,108.67	24,470.15	4,326,978.86
1931	1,762,654.07	697,678.21	19,544.52	2,479,876.80
1932	2,355,753.46	803,496.08	28,759.14	3,188,008.68
1933	4,483,014.65	1,240,358.75	49,397.38	5,772,770.78
1934	10,520,852.32	2,366,651.04	74,076.97	13,061,580.33
1935	18,544,183.00	2,965,739.19	102,186.39	21,612,108.58
1936	50,164,574.97	5,182,318.54	130,389.74	55,477,283.25

**TABLE 9.—Additional income-tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1939, by tax years—Continued**

(c) ASSESSMENTS ON AGREEMENT BASIS WITHOUT 90-DAY LETTER—Continued

Year	Tax	Interest	Penalty	Total
1937	\$15,649,272.05	\$3,621,510.09	\$90,829.38	\$19,361,611.52
1938	936,507.41	21,852.22	1,652.80	959,012.43
1939	1,146.55	9.67		1,156.22
<b>Total</b>	<b>144,506,647.01</b>	<b>20,443,922.05</b>	<b>643,655.06</b>	<b>165,594,225.07</b>

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

Year	Tax	Interest	Penalty	Total
1927	\$906.25	\$562.53	\$226.50	\$1,715.34
1928	66,866.25	20,450.15	285.73	87,612.13
1929	176,729.03	47,528.77	21.38	224,279.18
1930	433,227.54	168,172.52	437.09	601,837.15
1931	357,637.04	116,900.09	2,553.73	477,090.86
1932	79,200.17	21,842.51	6,890.56	107,933.24
1933	204,352.65	46,643.62	4,442.52	255,438.79
1934	866,831.52	149,418.61	6,721.30	1,022,971.43
1935	1,642,286.49	189,566.42	10,296.37	1,842,149.28
1937	420,914.21	27,813.50	402.29	449,130.00
1938	903.74	26.95		930.69
1939				
<b>Total</b>	<b>4,249,915.52</b>	<b>788,943.57</b>	<b>32,290.53</b>	<b>5,071,149.62</b>

(e) ASSESSMENTS BY DEFAULT

Year	Tax	Interest	Penalty	Total
1917	\$3,064.60	\$2,342.33	\$556.22	\$5,963.15
1918	7,054.21	4,374.37	962.97	12,391.55
1919	20,790.21	15,790.42	406.42	36,987.05
1920	62,301.63	47,731.71	496.60	110,530.94
1921	7,019.74	566.07	651.02	8,236.83
1922	11,747.75	9,241.79	540.13	21,529.67
1923	12,456.78	7,168.51	303.09	19,928.38
1924	15,880.55	12,343.59	3,639.56	31,863.70
1925	23,297.46	17,551.96	9,568.88	50,418.30
1926	21,471.55	17,346.90	6,931.47	45,750.92
1927	30,041.19	19,095.99	12,015.27	61,152.45
1928	133,268.40	78,707.56	50,696.40	262,672.36
1929	209,700.99	110,060.04	29,337.23	349,098.26
1930	385,858.08	177,166.05	163,689.11	726,713.24
1931	223,134.16	88,981.85	36,238.33	348,354.34
1932	512,020.64	174,877.57	184,595.70	871,493.91
1933	1,204,787.64	347,612.09	217,734.40	1,770,134.13
1934	703,315.21	156,258.16	62,815.56	922,388.93
1935	7,391,256.48	1,385,782.15	165,156.34	8,942,194.97
1936	2,041,338.01	242,741.64	38,462.39	2,322,542.04
1937	494,769.62	33,074.55	16,667.20	544,511.37
1938	813.74	46.72		860.46
1939				
<b>Total</b>	<b>13,517,937.90</b>	<b>2,949,371.85</b>	<b>1,080,915.80</b>	<b>17,548,225.55</b>

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

Year	Tax	Interest	Penalty	Total
1917	\$1,680.84	\$1,275.39	\$762.65	\$3,718.88
1918	384,760.07	239,777.16	1,274.73	625,812.96
1919	235,067.57	176,009.22	34,331.74	445,408.53
1920	31,530.00	23,869.09	1,449.43	56,848.52
1921	53,328.64	49,335.18	704.91	103,368.73
1922	291,733.66	205,744.91	45,763.27	543,241.84
1923	336,382.03	274,648.08	1,638.63	612,668.74
1924	421,971.36	342,357.44	715.16	765,043.96
1925	813,385.50	615,916.02	5,448.09	1,434,749.61
1926	1,695,826.78	1,203,036.32	14,318.48	2,913,181.58
1927	3,440,717.22	2,111,447.95	29,265.26	5,581,430.43
1928	2,895,627.08	1,520,814.06	43,359.78	4,460,801.92
1929	4,741,129.62	2,530,828.61	61,854.84	7,333,813.07
1930	4,325,332.28	2,000,218.09	19,599.63	6,345,150.00
1931	2,974,028.09	1,200,970.86	23,932.09	4,198,931.04
1932	2,501,061.70	872,490.75	50,402.64	3,423,955.09
1933	4,700,120.19	1,334,376.42	11,027.66	6,045,524.27
1934	2,925,770.99	678,121.90	22,691.06	3,626,583.95
1935	2,138,794.18	391,697.57	27,340.90	2,557,832.65
1936	406,410.54	49,669.03	1,720.63	457,800.20
1937	65,613.25	5,888.01	31.29	71,532.55
1938	1,118.56	59.32	12.05	1,190.93
1939				
<b>Total</b>	<b>85,381,557.41</b>	<b>15,920,209.09</b>	<b>368,691.55</b>	<b>101,670,458.05</b>

TABLE 9.—Additional income-tax assessments on the Commissioner's and collectors' lists made during the fiscal year 1939, by tax years—Continued

(g) TOTAL PROPERTY ASSESSMENTS

Year	Tax	Interest	Penalty	Total
1917	\$6,114.47	\$2,521.35	\$326.41	\$8,962.23
1918	13,957.51	7,769.92	2,342.54	24,070.07
1919	8,068.23	5,415.31	116.29	13,602.83
1920	12,677.14	9,502.15	3,703.52	25,882.81
1921	178,170.51	164,617.45	84,255.44	427,043.40
1922	6,008.21	2,320.01	1,259.70	9,587.92
1923	6,770.55	1,976.56	1,574.10	10,321.21
1924	118,972.20	93,193.42	71,009.59	283,175.21
1925	133,085.61	100,735.09	66,470.12	300,290.72
1926	65,977.45	68,313.36	35,425.32	169,716.13
1927	2,120,914.55	1,405,018.25	487,683.95	4,013,616.75
1928	637,590.44	260,843.68	221,849.92	1,119,284.04
1929	1,402,754.92	730,766.76	587,668.22	2,721,189.90
1930	180,943.22	71,377.03	71,688.34	294,008.59
1931	454,899.72	194,644.74	79,353.06	728,897.52
1932	686,200.95	199,405.10	111,064.21	996,670.26
1933	1,065,202.32	292,252.81	158,147.91	1,515,603.04
1934	1,426,007.72	339,134.22	256,853.67	2,022,095.61
1935	2,178,314.53	384,324.16	256,227.20	2,818,865.89
1936	5,125,675.40	619,671.30	414,466.35	6,159,813.05
1937	3,455,471.38	202,957.28	548,686.32	4,207,115.00
1938	1,170,351.25	2,901.39	39,127.40	1,212,380.04
1939	11,028.24	2.66		11,030.90
Total	20,301,348.55	5,080,731.14	3,568,825.68	28,950,905.37

(h) JEOPARDY ASSESSMENTS UNDER BANKRUPTCY AND DISSOLUTION PROCEDURE

1918	\$4,216.00	\$3,291.94	\$1,054.00	\$8,561.94
1919				
1920	3,654.05	2,853.16	1,927.03	8,434.24
1921	165,274.54	103,917.00	63,268.04	332,459.58
1922	783.58	732.77	391.79	1,908.14
1923	998.08	673.45	499.04	2,170.57
1924	4,470.73	3,729.28	1,462.04	9,662.05
1925	10,800.23	8,359.45	2,528.88	21,688.56
1926	10,421.00	11,700.58	5,390.73	33,512.31
1927	12,768.64	8,374.15	5,612.61	26,755.40
1928	10,210.20	6,055.62	4,555.70	20,821.52
1929	5,405.00	2,898.21	2,365.73	10,668.94
1930	0,156.90	2,930.56	2,855.19	5,942.65
1931	156,639.51	63,622.59	1,651.35	221,913.45
1932	1,871.57	654.18	553.30	3,079.05
1933	91,025.83	26,046.23	453.84	117,525.90
1934	68,821.56	15,705.39	4,282.01	88,809.96
1935	256,758.66	43,782.67	8,370.90	308,912.23
1936	2,798,206.07	275,475.97	23,640.05	3,097,322.09
1937	832,060.75	55,358.56	56,795.89	944,214.20
1938	99,149.95	2,393.99	34,325.92	135,870.86
1939	405.90	2.56		408.46
Total	4,546,350.57	698,626.51	241,855.04	5,486,832.12

(i) FRAUD JEOPARDY ASSESSMENTS

1917	\$6,114.47	\$2,521.35	\$326.41	\$8,962.23
1918	9,741.51	4,477.95	1,258.64	15,478.10
1919	8,068.23	5,415.31	116.29	13,602.83
1920	0,023.06	6,645.99	1,966.49	8,635.54
1921	12,698.27	700.45	1,090.40	14,489.12
1922	5,224.63	1,567.24	877.91	7,669.78
1923	5,772.47	1,103.41	1,075.06	7,950.94
1924	114,492.47	89,464.14	62,647.55	266,604.16
1925	122,229.55	92,379.54	63,931.24	278,537.16
1926	79,550.39	50,512.78	30,037.59	160,100.76
1927	2,108,145.21	1,306,644.10	491,971.34	3,906,760.65
1928	477,350.24	254,757.56	216,764.22	948,872.02
1929	1,307,349.92	727,567.55	585,302.49	2,620,220.96
1930	144,736.26	63,437.48	68,833.15	277,006.89
1931	328,260.21	131,022.21	77,671.71	536,954.13
1932	558,129.35	108,780.92	110,530.01	777,440.28
1933	974,389.49	266,310.43	167,694.07	1,408,394.00
1934	1,367,156.18	323,428.93	252,271.66	1,942,856.77
1935	1,919,556.17	340,541.49	277,556.30	2,537,654.06
1936	2,327,770.33	244,195.33	300,528.30	2,872,504.00
1937	2,621,411.63	147,628.73	402,090.43	3,171,130.80
1938	1,077,201.33	507.40	4,768.45	1,082,477.18
1939	10,020.44			10,020.44
Total	15,754,989.68	4,361,032.53	3,329,870.64	23,445,892.85

TABLE 10.—Tax items appealed to the United States Board of Tax Appeals, fiscal year ending June 30, 1939

Year	Items	Tax	Penalty	Total
1917	17	\$25,950.00	\$7,710.69	\$33,660.69
1918	7	50,235.22	15,107.66	65,342.88
1919	13	53,506.44	10,089.46	63,595.90
1920	28	226,317.32	48,927.35	275,244.67
1921	15	352,069.91	177,020.96	529,090.87
1922	32	63,056.55	12,764.17	75,820.72
1923	44	1,293,769.44	13,677.67	1,307,447.11
1924	42	972,000.95	98,437.44	1,070,438.39
1925	47	827,080.92	103,555.14	930,636.06
1926	57	4,323,333.57	54,634.55	4,377,968.12
1927	60	1,379,172.69	227,526.99	1,606,700.68
1928	50	927,099.55	428,250.70	1,355,350.25
1929	93	1,557,002.12	569,570.32	2,126,572.44
1930	60	1,364,021.55	198,276.50	1,562,298.05
1931	102	1,737,694.71	95,232.17	1,832,926.88
1932	149	1,367,448.96	165,891.83	1,533,340.79
1933	273	4,943,342.20	607,954.40	5,551,296.60
1934	537	17,312,291.84	724,631.69	18,036,923.53
1935	2,044	24,626,484.27	847,499.92	25,473,984.19
1936	1,734	15,991,696.33	493,400.08	16,485,096.41
1937	413	4,825,754.83	239,840.70	5,065,595.53
1938	10	59,671.19		59,671.19
1939				
Total	6,197	\$4,191,420.15	\$5,212,018.20	\$9,403,438.35

TOBACCO, CIGARS, CIGARETTES, ETC.

TABLE 11.—Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1938, by collection districts and by States

DISTRICT	Number of factories <sup>1</sup>				Materials used in manufacturing tobacco								
	In business Jan. 1, 1938	Opened	Closed	In business Jan. 1, 1939	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Moisture	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Arkansas	1	0	0	1			135						135
First California	13	0	1	12	16,483	19,283	82,018	82,303		22,818	27,341	63,958	314,134
Sixth California	15	1	4	12	31	7,798	13,811	6,299					21,039
Colorado	2	0	0	2			6,298						6,298
Connecticut	6	3	1	8	1,880	75	27,990	1,212					31,127
Delaware	1	0	0	1	1,658,490			424,378	420,213				2,503,080
Florida	4	0	0	4			2,032						2,032
Georgia	1	0	0	1			476					263	1,424
First Illinois	46	1	4	43	7,748,285	5,373,034	394,325	174,918	1,458,928	834,069	2,634,976	5,741,603	24,350,729
Eighth Illinois	33	1	0	34			115,431		2,137				117,568
Indiana	29	1	4	26	72,167		69,772	425	1,035		5,067	4,128	152,594
Iowa	15	1	0	16			143,660	593		1,201	8,402	6,487	160,348
Kansas	1	0	0	1			1,055						1,085
Kentucky	20	0	4	26	13,108,534	4,235,114	2,725,114	10,517,944	1,894,940	1,632,830	1,935,401	2,183,381	28,138,258
Louisiana	0	0	0	0		170							170
Maryland	1	0	0	1			96						96
Massachusetts	29	3	2	27	99,683	4,074	100,329	42,739	21,367	1,332	3,894	9,111	282,532
Michigan	27	1	3	21	179,767	4,174,349	400,269	23,621	231,240	511,763	1,625,364	897,748	8,014,319
Minnesota	17	1	2	16	96	68	46,725		525	49		889	47,833
First Missouri	11	1	0	12	2,752,205	14,324,126	854,551	141,237	1,231,097	4,582,605	3,676,824	2,414,127	30,076,172
Sixth Missouri	2	0	0	2			374		2,403				2,777
Montana	2	0	0	2			216						216
Nebraska	7	0	2	5			19,970			948			20,618
New Hampshire	2	0	0	2	156		122						278
First New Jersey	1	0	0	1									
Fifth New Jersey	15	3	3	15	3,467,474	10,127	185,913	299	4,246,337	485,015	113,553	181,653	8,680,403
First New York	20	5	3	23	62,068	224	36,894	188					89,374
Second New York	35	6	6	35	70,334	37,980	24,189	55,255	319	430	473	1,816	181,705
Third New York	11	1	1	11	2,778	275	80,994	8,469					92,516
Fourteenth New York	7	3	2	8	212,790	1,402	16,905	5,993	38,536	19,485	35,156	30,206	390,233
Twenty-first New York	25	0	1	24			606,110			1,652			607,762
Twenty-eighth New York	28	1	5	24			21,755	5,187	17,319			33	44,294
North Carolina	11	0	0	11	87,218,568	1,544,341	15,565,962	244,844	2,024,791	9,018,189	15,185,411	7,634,255	138,406,464
First Ohio	10	0	4	15	9,789,860	9,055,260	3,248,745	1,836	407,999	1,743,767	6,271,843	3,755,068	35,174,978
Tenth Ohio	6	0	1	6	231,905	1,899,016	1,214,174	4,147	284,078	378,239	2,004,364	392,690	6,408,413

Eleventh Ohio	1	0	0	1			1,829						1,829
Eighteenth Ohio	31	1	0	32	36,538	3,772	175,185	78,851	10	1,205			295,542
Oregon	2	1	0	3			1,069	84	12				1,165
First Pennsylvania	56	5	5	56	33,792	865,775	1,105,275	125,419	23,500	191,186	138,903	49,782	2,060,592
Twelfth Pennsylvania	7	0	0	7	4,299,819	664,103	477,871			439,619	365,474	592,037	6,828,783
Twenty-third Pennsylvania	14	1	0	15	4,137	10	70,620	761		50	50	22	75,656
Rhode Island	5	0	0	5	2,213		7,120						9,333
South Carolina	1	0	0	1			10,258						10,258
South Dakota	1	0	0	1			915						915
Tennessee	14	1	2	13	8,259,373	248,845	402,589	11,037,401	1,006,402	422,945	78,030	212,323	21,655,319
First Texas	2	0	0	2	50,702		130			500			31,332
Utah	1	0	0	1			630						630
Virginia	7	0	0	7	8,400,837	7,485,838	2,739,891	46,337	2,391,673	1,813,408	4,291,111	1,569,793	28,837,758
Washington	1	0	0	1									
West Virginia	7	1	1	7		4,302,610	249,757			436,423	402,635	2,012,035	7,403,400
Wisconsin	31	1	1	31	904		163,146	1,605		8	10	78	153,751
Total, 1938	650	44	62	632	147,926,963	54,598,340	31,459,181	23,626,629	15,703,259	22,430,127	18,803,710	27,754,060	361,741,277
Total, 1937	604	50	64	650	152,168,913	54,124,191	29,982,629	19,024,352	13,794,742	23,889,968	37,093,572	28,643,893	361,611,263
Increase	46	6	2	18	4,758,050	474,149	1,506,552	4,002,277	91,853	1,441,841	810,138		130,014
Decrease	14	6	2	18									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1938	Opened	Closed	In business Jan. 1, 1939	Unstemmed leaf	Stemmed leaf	Scraps	In process	Stems	Moisture	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	28	1	5	24	16,514	20,061	95,929	88,602		22,818	27,341	63,958	335,223
Illinois	79	2	4	77	7,748,285	5,373,034	499,757	174,918	1,491,065	834,069	2,634,976	5,741,603	24,408,397
Missouri	13	1	0	14	2,752,205	14,324,126	955,325	143,640	1,331,097	4,582,605	3,676,824	2,414,127	30,078,919
New Jersey	15	3	3	16	3,467,474	10,127	185,913	299	4,246,337	485,015	113,553	181,653	8,699,404
New York	129	16	18	127	367,970	29,581	786,847	76,092	56,174	21,567	35,629	32,114	1,465,974
Ohio	67	1	5	63	10,058,303	11,868,048	4,638,913	61,834	692,937	2,123,212	3,276,207	4,148,258	41,850,762
Pennsylvania	77	6	5	78	4,299,819	1,010,888	1,633,772	126,180	23,500	630,765	504,327	641,891	8,994,031

<sup>1</sup> Includes only those producing a taxable product, excluding 222 quasi-manufacturers whose operations are reported in table 30.

TABLE 12.—Manufactured tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1938, by collection districts and by States

DISTRICT	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Scrap chewing, smoking, and snuff <sup>1</sup>	Total	On hand Jan. 1, 1938	Total to be accounted for	On hand Jan. 1, 1939	Removed <sup>2</sup>		
									For exportation	Tax-paid during 1938	
Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas.....				135	135		135			135	324.80
First California.....				273,049	273,049		310,316	11,980	1,421	298,915	53,444.70
Sixth California.....				21,508	21,508	37,276	21,641	43		21,808	3,887.64
Colorado.....				5,990	5,937		6,037			5,917	1,080.69
Connecticut.....			47	80,017	80,017		80,087			80,037	5,417.45
Delaware.....				2,047,790	2,047,790		2,048,390		4,200	2,044,190	367,054.20
Florida.....				2,132	2,132		2,184			2,152	397.50
Georgia.....				1,395	1,393		1,398			1,418	255.24
First Illinois.....			1,465,848	24,322,952	25,788,800	103,192	28,991,799	93,014	10,615	28,787,882	4,641,913.70
Eighth Illinois.....			232	114,330	117,342	159	117,501			117,447	21,140.46
Indiana.....				97,172	137,457	7,410	144,873	6,320		138,553	24,939.74
Iowa.....			7,450	145,052	152,502		162,502	451		162,051	27,369.18
Kansas.....				1,095	1,095		1,095			1,095	197.10
Kentucky.....	784,080	1,298,265		34,722,535	36,904,850	444,789	37,349,669	635,179	964,891	35,713,789	6,428,480.94
Louisiana.....				170	170		170			170	30.00
Maryland.....				107	107		107			107	19.26
Massachusetts.....			123	308,604	308,727	8,190	316,917	6,405	496	309,816	55,766.88
Michigan.....	582,151	36,183	655,058	7,091,579	8,364,971	165,585	8,530,559	124,537		8,387,989	1,511,639.02
Minnesota.....				45,790	45,790		45,654			45,954	8,271.72
First Missouri.....	18,026,017	1,741,924	1,452	11,709,876	31,479,229	114,920	31,594,155	103,533	789,014	30,693,829	5,324,889.33
Sixth Missouri.....				2,701	2,701		2,701			2,701	488.18
Montana.....				208	208		208			208	37.44
Nebraska.....				20,910	20,910		20,910			20,910	3,763.80
New Hampshire.....	17			261	278		278			278	50.04
Fifth New Jersey.....			7,083	7,135,255	7,142,338	9,374	7,151,712	15,568	284	7,135,890	1,284,453.40
First New York.....				83,568	82,566	20,830	104,396	8,900	53	93,443	17,178.74
Second New York.....				173,204	173,204		107,583	20,904	53	176,620	31,792.68
Third New York.....				91,790	91,790	3,009	94,709	4,033	52,098	33,668	6,967.24
Fourteenth New York.....			5,524	380,915	386,430		386,439	1		383,438	69,558.84
Twenty-first New York.....				97	615,277		615,304			615,304	110,770.92
Twenty-eighth New York.....				527	42,535		43,548		361	43,187	7,773.06
North Carolina.....	32,148,548	674,570		92,406,897	125,220,015	3,339,060	128,560,075	3,856,395	108,722	121,439,056	22,207,410.08
First Ohio.....	1,179,671	1,600	165,946	34,137,852	36,486,078	2,165	35,498,243	2,456	8,294	35,476,111	5,395,699.08
Tenth Ohio.....				6,745,763	6,745,763	427,963	7,173,726	181,743		6,991,983	1,238,556.94
Eleventh Ohio.....				1,500	1,700		1,700			1,700	306.00
Eighteenth Ohio.....			2,321	302,817	305,138		305,138		711	304,427	54,796.86

Oregon.....	83			1,764	1,187		1,187			1,187	213.66
First Pennsylvania.....			45,255	2,013,610	2,050,915	4,721	2,064,636	6,354	6,600	2,051,682	369,302.76
Twelfth Pennsylvania.....			1,900,613	4,119,943	6,020,550	61,466	6,082,022	65,174	2,966	6,013,882	1,082,498.76
Twenty-third Pennsylvania.....			50	71,968	72,018	155	72,173	664		71,509	12,871.63
Rhode Island.....				9,538	6,538	-114	6,422	98		9,554	1,719.73
South Carolina.....				10,633	10,633	382	11,015	80		10,935	1,968.30
South Dakota.....				1,145	1,145		1,145			1,145	208.10
Tennessee.....	71,636	1,731,641		17,526,539	19,629,815	201,326	19,831,141	214,353	3,612	19,614,176	3,530,651.68
First Texas.....			91	28,602	38,693		38,693			38,693	6,984.74
Utah.....				630	630		630			630	113.40
Virginia.....	1,702,278	40,649	312,454	26,002,181	28,057,662	409,912	28,467,474	433,684	1,684,360	26,278,252	4,729,545.36
West Virginia.....				7,317,875	7,317,875	207,212	7,525,087	128,847	1,151	7,395,089	1,331,116.02
Wisconsin.....	95	318	175	146,394	146,982	3,584	150,566	4,428		146,138	1,26,304.84
Total, 1938.....	54,494,046	5,659,864	4,572,346	280,642,692	345,368,538	5,598,339	350,966,877	5,020,670	3,637,710	341,111,100	61,399,998.00
Total, 1937.....	68,330,801	6,774,192	4,999,260	270,474,951	340,579,204	6,130,892	346,710,096	5,601,862	3,429,058	337,439,056	60,737,230.08
Increase.....	3,836,155	1,115,338	426,914	10,167,741	4,789,334		4,256,781	324,797	208,655	3,682,044	662,767.92
Decrease.....											

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....				294,638	294,638	37,319	331,957	12,023	1,421	318,513	557,332.34
Illinois.....			2,760	24,437,302	25,905,942	103,358	26,009,300	93,068	10,615	25,905,329	4,462,950.22
Missouri.....	18,026,017	1,741,924	1,452	11,712,637	31,481,930	114,926	31,596,856	103,533	789,014	30,699,590	5,325,375.45
New York.....	70		6,149	1,387,197	1,393,845	48,224	1,442,069	34,199	63,114	1,355,750	244,036.08
Ohio.....	1,179,671	1,600	169,467	41,187,932	42,538,679	430,128	42,968,807	184,010	8,294	42,774,221	7,059,356.78
Pennsylvania.....			50	6,205,621	8,162,489	68,342	8,218,831	73,193	6,566	8,137,073	1,464,873.14

<sup>1</sup> Scrap chewing tobacco heretofore classified as smoking tobacco has been reported separately by manufacturers since Jan. 1, 1931, and with snuff is included with smoking tobacco in this table; the total of each class manufactured during the year is as follows: Scrap chewing tobacco, 42,778,066 pounds; smoking tobacco, 200,693,591 pounds; and snuff, 37,173,135 pounds.

<sup>2</sup> Manufactured tobacco was also removed from factories without payment of tax as follows: (a) For use of the United States: Kentucky, 33,331 pounds; Michigan, 8,030 pounds; first Missouri, 1,567 pounds; North Carolina, 147,187 pounds; Virginia, 63,386 pounds; total, 253,501 pounds. (b) For use as sea stores: First Illinois, 298 pounds; Kentucky, 2,488 pounds; first Missouri, 6,212 pounds; North Carolina, 18,715 pounds; first Ohio, 1,582 pounds; Virginia, 10,802 pounds; total, 37,887 pounds.

TABLE 13.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1938, by collection districts and by States

DISTRICT	Number of factories <sup>1</sup>				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1938	Opened	Closed	In business Jan. 1, 1939	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured <sup>2</sup>	On hand Jan. 1, 1938	On hand Jan. 1, 1939	Removed <sup>3</sup>		
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama	8	0	0	8	4,042	493	2,230	319,999	10,550	1,850	7,724	320,875	
Arkansas	6	1	1	5	2,815	775	494	181,039	15,250	1,861	162,625	162,625	
First California	73	3	7	69	666,519	98,729	1,933	45,322,305	11,778,610	11,661,593	69,306	45,373,856	
Sixth California	77	8	17	68	125,613	363,221	4,829	28,599,385	2,237,203	2,191,700	7,575	28,446,309	
Colorado	12	0	3	9	5,918	3,792	1,900	535,895	41,320	28,810	7,753	540,652	
Connecticut	120	6	13	113	918,395	72,453	53,893	31,640,865	51,753,288	18,185,302	401,430	60,908,925	
Delaware	5	0	0	5	1,205	1,769	523	163,850	1,400	600	600	163,050	
Florida	182	20	35	167	7,578,995	1,387,847	8,663,853	676,845,439	41,717,813	32,204,430	1,048,783	83,749,900	
Georgia	23	1	2	23	39,781	107,538	36,340	10,143,862	448,875	973,839	29,796	9,582,092	
Idaho	3	0	0	3	291	303	29,404	29,404	1,075	1,700	54	28,725	
First Illinois	378	15	45	347	297,081	157,052	117,483	27,726,173	1,537,439	1,127,038	360,006	27,776,018	
Eighth Illinois	111	1	10	102	95,710	18,010	34,913	6,607,751	249,776	211,250	69,576	6,576,670	
Louisiana	75	3	13	66	1,105,503	745,200	225,555	98,759,914	4,854,804	3,874,098	88,316	99,662,161	
Iowa	48	2	7	43	44,995	9,127	7,320	2,788,414	142,663	26,785	17,338	2,688,941	
Kansas	12	1	1	12	1,715	63	1,327	120,170	191,165	190,105	1,170	124,050	
Kentucky	27	1	2	26	86,310	5,182	2,820	4,009,988	473,163	393,302	41,206	4,043,641	
Louisiana	11	2	4	9	700,847	408,141	450,913	76,138,348	1,773,798	1,653,975	120	76,093,011	
Maine	25	0	2	26	33,844	3,703	2,900	1,955,428	75,907	76,243	22,816	1,932,296	
Maryland	34	1	7	28	88,077	115,835	38,932	10,716,479	589,881	235,471	25,440	10,995,429	
Massachusetts	219	14	35	228	448,725	249,572	175,400	40,016,033	2,681,335	2,111,855	67,820	40,873,622	
Michigan	108	11	11	103	1,131,230	1,932,044	41,517	149,864,906	6,136,316	5,584,006	200,537	150,218,677	
Minnesota	67	3	6	64	70,752	45,784	18,255	6,345,848	619,621	450,222	38,140	6,407,019	
Mississippi	0	1	0	1	63	42	5	9,090	139,630	219,389	103,768	9,000	
First Missouri	63	4	8	64	98,309	12,187	21,493	6,162,028	139,630	219,389	103,768	5,975,501	
Sixth Missouri	20	0	4	16	61,813	276,013	20,441	18,766,032	535,307	319,092	6,787	19,025,423	
Montana	8	0	0	8	1,267	1,746	88	171,878	1,150	900	4,628	197,500	
Nebraska	16	0	2	14	5,339	1,773	1,990	441,733	47,175	39,375	3,433	446,400	
Nevada	2	0	0	2	111	23	18	6,159	50	50	159	6,000	
New Hampshire	42	0	4	38	638,103	6,220	619,095	60,939,895	128,838	33,832	171,452	60,821,358	
First New Jersey	27	2	5	24	892,735	2,796,252	30,917	197,738,431	4,039,816	1,712,781	55,825	176,382	
Fifth New Jersey	115	11	15	111	4,305,417	4,733,792	341,814	467,293,543	29,901,313	26,836,340	643,683	469,211,254	
First New York	247	29	79	237	339,563	119,474	35,463	25,279,312	61,651,391	52,757,738	92,245	35,100,725	
Second New York	134	21	35	129	436,040	155,613	51,678	24,307,516	3,944,336	3,394,623	12,000	118,444	
Third New York	242	40	51	231	726,230	445,910	105,018	72,216,405	4,831,297	4,946,025	14,000	71,834,751	
Fourteenth New York	182	14	33	163	485,916	764,904	85,061	82,242,472	6,867,040	8,203,823	104,477	80,802,121	
Twenty-first New York	63	3	11	55	61,734	25,498	3,434	4,199,146	425,593	415,869	74,149	4,193,725	

Twenty-eighth New York	92	5	19	79	164,654	10,655	11,995	6,655,831	1,499,154	1,253,018	31,907	6,860,260
North Carolina	9	0	2	7	321,342	821	618,431	41,604,749	611,495	929,499	53,145	41,293,600
North Dakota	3	0	0	3	811	09	58	43,100	500	500	43,000	43,000
First Ohio	51	7	7	45	282,505	84,539	28,380	17,042,703	3,347,039	1,605,018	125,827	18,678,497
Tenth Ohio	42	1	6	37	291,091	2,393,352	145,222	106,376,634	6,436,142	4,597,103	156,400	108,110,120
Eleventh Ohio	35	1	4	33	95,459	10,803	59,464	8,777,674	882,844	748,785	4,434	8,907,226
Eighteenth Ohio	93	7	12	85	354,661	95,222	207,014	40,600,759	3,157,572	2,488,405	86,405	41,388,560
Oregon	13	1	0	14	4,413	3,047	907	420,104	8,060	22,700	10,254	395,200
First Pennsylvania	514	19	65	498	17,601,628	9,015,565	4,651,448	1,489,140,551	90,420,357	85,830,448	302,873	471,074
Twelfth Pennsylvania	31	2	3	30	727,128	3,769,154	38,465	260,768,683	17,493,831	17,698,868	48,650	8,659
Twenty-third Pennsylvania	58	0	6	52	751,465	20,970	38,737	40,539,652	5,035,004	5,245,994	10,000	40,336,651
Rhode Island	32	2	5	29	181,871	3,648	7,128	9,090,380	1,648,460	1,600,850	6,476	9,131,625
South Carolina	3	1	0	4	1,601,197	2,650,375	527,299	253,995,755	29,702,211	26,902,425	220,850	255,572,960
South Dakota	4	0	0	4	1,517	749	83	107,013	50	50	205	106,057
Tennessee	13	2	4	11	39,975	11,200	2,571	4,423,514	84,280	2,525,860	14,324	1,867,610
First Texas	12	3	2	13	228,621	28,931	1,952	10,602,430	174,821	270,135	3,328	10,408,797
Second Texas	4	0	0	4	797	45	293	56,542	1,200	1,200	85	56,700
Utah	3	0	1	2	4,407	12,289	30	986,000	43,350	60,150	10,255	988,985
Vermont	2	0	1	1	22	16	47	4,840	900	900	640	5,200
Virginia	14	0	1	13	3,468,362	539,683	2,601	212,917,442	20,458,172	17,879,121	44,000	4,204
Washington	13	0	1	12	3,143	1,293	2,284	346,536	25,425	43,000	9,846	318,575
West Virginia	52	9	2	50	1,578,639	24,722	315	74,981,715	8,649,908	4,549,794	2,847	79,078,982
Wisconsin	291	8	23	241	301,838	74,197	176,573	26,924,859	1,174,488	1,336,260	312,828	20,450,259
Wyoming	2	0	0	2	273	364	68	45,535	1,750	1,750	285	45,000
Total, 1938	4,157	273	536	3,834	49,354,581	33,866,873	17,738,585	5,014,767,804	438,928,197	355,783,661	2,693,869	8,349,987
Total, 1937	4,522	331	698	4,157	53,939,036	36,988,168	18,467,437	5,303,268,334	369,283,277	389,406,234	12,067,079	5,281,865,993
Increase												
Decrease	365	58	100	323	4,584,455	3,121,295	728,852	288,611,030	79,044,920	33,625,573	9,473,220	964,708

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	In business Jan. 1, 1938	Opened	Closed	In business Jan. 1, 1939	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1938	On hand Jan. 1, 1939	Removed	Tax-paid
California	150	11	24	137	792,162	481,944	6,768	71,822,690	14,013,818	13,850,293	7,575	152,375
Illinois	487	17	55	449	394,391	175,062	152,376	34,333,904	1,787,264	1,338,298	430,182	34,332,688
Missouri	88	4	12	80	159,622	288,176	41,934	24,928,930	724,930	538,481	113,555	25,000,924
New Jersey	142	13	20	135	5,188,162	7,530,044	372,281	663,021,974	33,991,129	28,549,130	729,508	671,952
New York	900	112	187	825	2,139,148	1,523,324	292,649	195,918,482	79,219,725	70,971,696	26,000	613,149
Ohio	222	10	29	203	1,019,124	2,583,918	440,110	232,997,300	13,903,594	9,439,295	373,205	237,088,393
Pennsylvania	503	21	74	550	10,283,121	12,835,659	4,746,670	1,780,440,258	112,949,192	108,625,310	448,523	1,783,821,853
Texas	16	3	2	17	229,419	25,976	2,245	10,358,961	176,021	271,335	4,170	10,469,497

<sup>1</sup> The number of factories in business includes those factories which manufactured the small cigars shown in table 15.

<sup>2</sup> Cigars were also removed from factories without payment of tax, for use as sea stores: Virginia, 7,000 cigars.

<sup>3</sup> The number of cigars of each class removed tax-paid at different rates is shown in table 14. Average quantity of leaf tobacco used per 1,000 large cigars, 23.56 pounds.

TABLE 14.—Cigars weighing more than 8 pounds per thousand: Number removed tax-paid, by classes, calendar year 1938, by collection districts and by States

DISTRICT	Class A (manufactured to retail at not more than 5 cents each)—tax-paid at \$2 per thousand	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—tax-paid at \$3 per thousand	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—tax-paid at \$5 per thousand	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—tax-paid at \$10.50 per thousand	Class E (manufactured to retail at more than 20 cents each)—tax-paid at \$13.50 per thousand	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
Alabama	319,025	2,350	2,600			320,975	\$652.10
Arkansas	154,550	6,550	2,225			162,025	337.78
First California	43,173,283	251,312	1,934,181	14,475	700	45,373,950	96,932.85
Sixth California	9,529,471	1,204,968	15,544,115	7,920	2,835	20,445,300	100,529.85
Colorado	483,495	600	56,557			540,652	1,251.86
Connecticut	60,541,040	228,830	6,036,635	400		66,806,925	151,956.05
Delaware	155,250		7,600			162,850	340.50
Florida	760,536,777	15,160,329	88,156,926	17,504,410	199,691	881,500,130	2,193,841.30
Georgia	8,027,156	25	642,712	19,200		8,689,092	20,969.54
Idaho	11,600		17,125			28,725	108.82
First Illinois	18,010,328	438,924	8,934,591	332,075	2,100	27,716,018	85,819.53
Eighth Illinois	6,171,120	120,000	285,550			6,576,670	14,129.69
Indiana	66,354,409	263,113	13,026,732	6,300	1,550	80,652,104	238,718.89
Iowa	2,656,540	178,700	52,500			2,887,740	6,121.39
Kansas	124,050					124,050	248.10
Kentucky	3,855,721	27,325	160,595			4,043,641	8,596.39
Louisiana	56,539,438	949,950	16,515,823	83,100		76,003,011	203,431.39
Maine	1,240,267	52,099	629,900			1,922,266	5,806.33
Maryland	10,376,337	204,950	415,122		20	10,996,429	23,441.40
Massachusetts	30,309,698	736,270	9,810,270	14,526	2,050	40,873,722	112,071.74
Michigan	121,051,019	569,318	28,542,557	46,000	6,653	150,210,677	387,104.00
Minnesota	6,229,730	5,200	261,080			6,495,910	13,783.96
Mississippi	8,000		1,000			9,000	21.00
First Missouri	5,476,096	6,450	491,405	2,600	4,980	6,078,501	13,610.99
Sixth Missouri	17,761,473	222,200	1,041,750			19,025,423	41,308.30
Montana	102,850		74,650			177,500	658.95
Nebraska	426,360	3,850	16,200			446,410	945.23
Nevada	6,600		400			7,000	18.20
New Hampshire	61,202,486	36,000	9,682,549	1,725		60,924,360	150,945.63
First New Jersey	170,422,987	1,252,240	25,466,582	703,100	9,350	197,891,259	479,403.88
Fifth New Jersey	356,360,250	14,646,601	68,102,020	1,065,643	36,760	426,211,284	1,166,865.76
First New York	28,963,125	1,156,757	4,882,593	96,200	2,050	35,100,725	80,847.20
Second New York	17,986,717	1,539,370	4,697,309	479,309	24,076	24,726,780	69,435.55
Third New York	46,057,687	2,371,761	19,758,173	1,682,360	84,740	71,894,761	219,570.61
Fourteenth New York	60,787,023	2,509,095	7,471,188	24,800	100	69,802,121	140,738.76
Twenty-first New York	3,754,275	11,400	428,050			4,193,725	9,063.00
Twenty-eighth New York	6,210,955	133,600	524,675			6,869,230	15,446.14
North Carolina	41,259,675	3,725				41,263,400	82,530.92
North Dakota	42,000		1,000			43,000	90.20
First Ohio	17,831,337	160,650	880,449	5,564	477	18,678,407	40,211.78
Tenth Ohio	169,077,373	3,106,300	1,935,479			172,119,120	345,150.88
Eleventh Ohio	8,788,260	80,941	66,473	1,560		8,907,226	18,107.99
Eighteenth Ohio	40,550,104	241,973	560,346	750	375	41,353,550	84,700.80
Oregon	324,400		70,800			395,200	1,002.80
First Pennsylvania	1,390,638,649	2,582,625	98,672,505	959,833	23,240	1,492,876,843	3,292,779.67
Twelfth Pennsylvania	235,471,846	84,715	15,046,478	5,250		250,608,340	546,485.59
Twenty-third Pennsylvania	40,273,936	32,425	23,300			40,330,661	80,751.66
Rhode Island	9,101,125		30,400			9,131,525	18,354.25
South Carolina	256,699,865	350	2,725			256,672,960	511,184.35
South Dakota	59,473	500	16,054			60,027	200.57
Tennessee	1,847,685	15,550	103,975	400		1,967,610	4,266.10
First Texas	7,551,194		2,842,920	9,713		10,403,797	29,418.91
Second Texas	41,650	14,050				55,700	125.45
Utah	680,575		277,320			957,895	2,762.60
Vermont	5,200				1,100	6,300	10.40
Virginia	224,107,980	26,850	246,469			224,441,289	440,648.61
Washington	236,075	450	62,050			304,575	622.75
West Virginia	79,068,182	8,800	1,000	1,000		79,078,982	158,178.20
Wisconsin	23,525,528	76,575	2,704,329	143,062	725	26,480,269	62,313.63
Wyoming	26,260		15,750			42,010	140.25
Total, 1938	4,554,627,459	50,722,375	487,206,811	23,068,224	402,025	5,068,661,094	11,707,192.89
Total, 1937	4,620,226,623	54,864,396	538,292,436	28,825,243	644,002	5,261,856,604	12,425,873.51
Decrease	79,702,064	4,142,021	81,091,628	5,727,019	241,377	194,004,100	628,680.62

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Number	Number	Value of stamps used
California	52,859,759	1,454,260	17,478,266	22,395	1,556	71,820,266	\$197,762.70
Illinois	24,181,449	556,924	9,280,141	332,075	2,100	34,352,669	90,949.61
Missouri	23,231,569	226,610	1,533,155	2,600	4,030	25,000,924	54,908.69
New Jersey	554,893,237	15,899,841	83,568,602	1,768,743	43,190	667,062,513	1,640,259.63
New York	185,792,617	7,721,893	37,761,988	2,162,699	110,606	203,627,802	547,721.63
Ohio	230,047,074	3,589,866	3,442,747	7,854	832	237,088,303	489,171.45
Pennsylvania	1,966,369,422	2,699,825	113,744,283	965,063	23,240	1,753,821,863	3,920,040.85
Texas	7,602,814	14,050	2,842,920	8,713		10,450,497	29,441.36



TABLE 15.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1938<sup>1</sup>

Year	Number of warehouses			Tobacco used			Manu- factured	Removed tax-paid					Value of stamps used		
	In busi- ness Jan. 1	Opened	Closed	In busi- ness Dec. 31	Un- stemmed	Stemmed		Scraps	Class A	Class B	Class C	Class D		Class E	Total
1935.....	4	2	0	6	Pounds 651,315	Pounds 702,868	Pounds 32,072	Number 52,913,436	Number 20,947,567	Number 1,001,475	Number 45,542,954	Number 13,038,649	Number 1,471,553	Number 52,002,557	\$429,390.90
1937.....	5	0	1	4	Pounds 359,920	Pounds 404,437	Pounds 23,860	Number 54,352,977	Number 15,433,017	Number 257,432	Number 23,768,404	Number 11,769,503	Number 1,593,280	Number 52,851,996	295,642.86
Increase.....		2		2	291,395	298,431	6,203	28,550,459	5,514,650	704,043	21,784,520	1,268,845		20,150,661	133,745.04
Decrease.....	1		1										121,397		

<sup>1</sup> Compiled from monthly returns filed with the collector of customs by the manufacturers operating the warehouses. The above figures are not included in table 14, which shows operations of factories under the Internal-revenue laws only. These bonded manufacturing warehouses are operated exclusively under customs supervision, under the provisions of Title III, sec. 311, of the Tariff Act of 1930.

NOTE.—Average quantity of leaf tobacco used per 1,000 cigars, 20.04 pounds.

TABLE 16.—Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1938, by collection districts and by States

DISTRICT	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Unstemmed	Stemmed	Scraps, cut- tings, and clippings	Manu- factured	On hand Jan. 1, 1938	On hand Jan. 1, 1939	Removed <sup>1</sup>		
	Pounds	Pounds	Pounds	Number	Number	Number	For export- ation	Tax-paid dur- ing 1938	Number
First California.....	7	7		5,823					4,700
Florida.....	2,373	3,587	9,694	5,475,277	456,235	192,440	2,920	5,703,840	4,277.68
First New Jersey.....	705	1,754		857,270		60		887,220	665.42
Fifth New Jersey.....	10,771	17,850	1,419	9,253,509	335,481	752,536		8,530,440	6,427.33
Second New York.....	1,014	509	1,372	697,365	620,625	307,290		1,210,000	907.95
Third New York.....	722	1,701	2,662	1,653,200	130,066	122,556	19,000	1,624,709	1,218.53
North Carolina.....		40,696		14,377,689	1,003,120	868,489		15,412,320	11,569.24
Eighteenth Ohio.....	199		45	40,800	1,500	3,100		48,200	36.18
Oregon.....	3			941				930	.70
Twenty-third Pennsylvania.....	453			97,050	12,700	10,100		90,600	74.70
Virginia.....	201,718	163,495		120,311,740	10,698,124	7,727,950	1,100	123,290,784	92,445.69
Total, 1938.....	223,985	258,600	15,182	152,269,705	14,157,831	9,984,636	20,020	157,000,346	117,817.78
Total, 1937.....	330,200	306,437	25,976	198,584,972	10,410,109	14,157,531	11,000	194,714,980	140,036.21
Increase.....					3,738,632	4,173,195	9,000		
Decrease.....	106,205	47,537	10,784	46,593,267				37,624,610	23,218.46

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
New Jersey.....	17,536	19,106	1,419	10,140,779	335,461	752,536		9,723,650	\$7,292.75
New York.....	1,736	2,010	4,034	2,530,563	780,691	420,956	19,000	2,535,300	2,120.48

<sup>1</sup> Cigars were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 123; Florida, 32,412; Oregon, 5; total, 32,540 cigars. (b) For use as sea stores: Virginia, 20,000 cigars.

NOTE.—The number of factories in business are included in table 13. Average quantity of leaf tobacco used per 1,000 small cigars, 3.84 pounds.

TABLE 17.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1938, by collection districts and by States

DISTRICT	Number of factories <sup>1</sup>			Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used		
	In business Jan. 1, 1938	Opened	Closed	In business Jan. 1, 1939	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1938	On hand Jan. 1, 1939	Removed <sup>2</sup>			
											For exportation		Tax-paid during 1938	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number		
First California.....	4	2	2	4	993,691	6,691,675	143,810	3,270,031,660	1,725,000	3,804,810	237,167,000	2,937,359,486	\$8,812,163.46	
Sixth California.....	2	1	2	1	202	417		171,783	1,027	4,058		168,503	505.51	
Connecticut.....	2	0	1	0				400				400	1.20	
Florida.....	2	0	0	2	193	71	13,243	6,531,796	100,916	38,944	6,400,000	103,798	361.30	
First Illinois.....	2	0	1	1				2,600				2,600	7.80	
Kentucky.....	3	1	0	4	17,435,622	9,652,239	77,645	12,279,029,540	77,042,040	97,599,100	224,540,880	12,003,676,590	36,911,029.68	
Massachusetts.....	5	1	1	8	8,232	73	4,316	3,891,614	460,286	215,800		4,136,000	12,408.00	
Michigan.....	1	0	0	1				2,000				2,000	6.00	
First Missouri.....	2	0	0	2				10,500	3,658,480	150,000	10,000	434,700	3,363,780	10,091.34
Fifth New Jersey.....	4	0	1	3	2,171,810	18,437,159	1,445,637	8,784,118,640	46,540	14,590	14,020,800	8,723,581,900	25,170,745.97	
First New York.....	1	0	0	1	68	25	397	155,509	1,435	2,335		154,000	463.80	
Second New York.....	16	3	4	15	121,663	318,796	10,784	178,881,215	1,391,185	2,211,688	215,900	177,804,070	533,412.21	
Third New York.....	8	1	2	7	2,916	397	521	962,110	41,242	56,791		910,030	2,920.06	
Fourteenth New York.....	1	0	0	1				158	52,509	800			53,300	159.90
Twenty-eighth New York.....	1	0	1	0										
North Carolina.....	8	0	0	8	23,018,801	182,738,676	2,191,791	85,277,470,192	161,768,260	161,588,920	2,101,693,460	82,675,576,772	248,026,730.32	
First Pennsylvania.....	6	0	0	6	21,422	12,902,733	41	5,460,536,520	2,743,260	66,760		5,352,524,330	16,057,572.99	
Twelfth Pennsylvania.....	1	0	0	1				103,593	41,154,075			1,309,209	39,847,875	119,543.62
Twenty-third Pennsylvania.....	1	0	0	1		59	20	26,390	450			26,740	80.25	
Virginia.....	9	0	0	9	44,905,311	77,430,133	8,161,593	59,379,645,840	179,803,262	235,362,178	4,567,933,310	51,487,529,414	154,462,578.24	
Total, 1938.....	81	9	15	75	83,710,888	236,172,524	10,164,017	171,586,392,671	123,277,243	500,995,964	7,287,405,030	163,409,979,228	490,220,937.68	
Total, 1937.....	87	7	13	81	91,291,194	233,707,016	7,781,583	169,959,319,880	795,449,105	423,277,243	6,686,429,041	162,782,630,778	488,347,892.33	
Increase.....		2	2		2,465,600	2,365,459	2,382,459	1,717,062,791		72,718,721	590,976,289	621,349,450	1,873,045.35	
Decrease.....	6			6	2,580,306				367,171,362					

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
California.....	6	3	4	5	493,703	6,692,092	143,810	3,270,233,440	1,725,627	3,808,868	237,167,000	2,937,857,989	\$8,812,673.97
New York.....	27	1	7	21	126,784	319,218	11,860	180,631,325	1,437,662	2,280,814	215,900	178,952,000	536,858.00
Pennsylvania.....	8	0	0	8	21,222	12,902,812	103,654	5,591,716,895	2,743,710	66,750	111,934,300	5,352,393,355	16,177,105.86

<sup>1</sup> The number of factories in business includes those factories which manufactured large cigarettes shown in table 18.

<sup>2</sup> Cigarettes were also removed from factories without payment of tax as follows: (a) For personal consumption and experimental purposes: First California, 370; sixth California, 849; Kentucky, 3,659,260; second New York, 11,742; third New York, 6,531; Virginia, 1,599,600; total, 5,277,762 cigarettes. (b) For use of the United States: Kentucky, 16,130,000; fifth New Jersey, 7,440,000; North Carolina, 22,980,000; Virginia, 17,510,000; total, 61,990,000 cigarettes. (c) For use as sea stores: First California, 93,445,000; Kentucky, 10,465,800; fifth New Jersey, 39,107,800; second New York, 12,000; North Carolina, 477,392,240; Virginia, 249,517,600; total, 869,940,440 cigarettes.

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.82 pounds.

TABLE 18.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1938, by collection districts and by States

DISTRICT	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1938	On hand Jan. 1, 1939	Removed		
							For exportation	Tax-paid during 1938	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	2	1		300				300	\$2.16
Sixth California.....		49		8,100				8,100	43.92
Massachusetts.....	13	14		3,600		150	150	3,600	25.92
Second New York.....	0,903	1,577	135	1,687,230	125,110	51,900		1,700,440	12,675.17
Third New York.....	422	50	81	87,150	6,000			80,550	623.88
First Pennsylvania.....	1,628		1,137	712,630			33,500	678,150	4,846.68
Twelfth Pennsylvania.....	240		664	47,380	1,200	1,000		47,580	342.58
Total, 1938.....	9,206	1,691	2,018	2,637,530	132,460	59,550	39,500	2,670,940	19,230.77
Total, 1937.....	4,232	9,227	1,525	3,066,460	80,600	132,310	97,500	2,897,250	20,860.20
Increase.....	4,974		393		71,860				
Decrease.....		7,536		428,930		72,760	58,000	226,310	1,628.43

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
California.....	2	40		6,400				6,400	\$48.00
New York.....	7,325	1,627	216	1,774,380	131,110	58,400		1,847,060	13,299.05
Pennsylvania.....	240		664	140,500	1,200	1,000		140,700	1,013.04

NOTE.—The number of factories in business are included in table 17. Average quantity of leaf tobacco used per 1,000 large cigarettes, 5.37 pounds.

TABLE 19.—Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1929 to 1938<sup>1</sup>

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large <sup>2</sup>	Small	Large	Small		
1929	130,875,378	1,250,740	92,753	346,450,363	297,953,410	793,625,709
1930	130,749,910	1,151,057	65,323	347,819,445	291,992,441	770,602,272
1931	129,011,200	1,010,897	43,371	329,919,304	294,612,953	752,403,657
1932	103,233,757	1,054,270	18,317	299,010,925	258,516,510	692,133,599
1933	103,253,097	743,245	17,325	326,076,032	279,575,775	710,568,377
1934	110,207,242	910,672	832,144	374,500,769	259,024,051	775,932,061
1935	114,066,319	675,694	14,050	392,441,333	262,731,465	775,529,578
1936	125,873,214	702,907	12,474	433,314,512	267,483,957	847,367,021
1937	127,879,843	773,417	18,699	479,342,065	284,309,341	872,023,668
1938	118,161,858	559,431	14,151	483,876,314	282,710,323	885,302,007

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

<sup>2</sup> Does not include tobacco used in bonded manufacturing warehouses.

TABLE 20.—Production of manufactured tobacco, snuff, cigars, and cigarettes calendar years 1929 to 1938

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1929	90,744,040	8,187,608	5,558,020	(3)	229,555,163	41,127,463	381,199,890
1930	86,273,817	7,623,716	4,080,410	(1)	232,013,333	40,765,863	371,765,909
1931	76,652,810	6,577,430	4,170,275	61,235,105	182,947,239	39,854,345	371,237,309
1932	61,045,173	4,918,034	3,454,471	80,050,201	100,056,528	35,994,337	347,278,744
1933	61,301,495	5,041,900	3,120,427	44,724,472	191,756,352	36,099,404	342,113,160
1934	62,730,657	5,079,004	2,070,421	44,796,387	193,078,426	36,893,903	345,565,968
1935	60,588,400	5,618,220	4,523,060	44,005,896	191,750,060	36,095,140	342,727,351
1936	59,164,521	6,372,164	5,063,192	45,342,440	194,000,955	38,022,225	347,975,606
1937	58,330,801	6,774,192	4,909,260	45,589,414	187,774,320	37,141,208	340,519,204
1938	64,494,646	5,658,834	4,572,340	42,775,066	200,693,591	37,171,135	345,365,536

<sup>1</sup> Included under "Smoking" prior to 1931.

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighting more than 3 pounds per 1,000	Weighting not more than 3 pounds per 1,000	Weighting more than 3 pounds per 1,000	Weighting not more than 3 pounds per 1,000
1929	6,515,533,042	419,650,335	0,932,480	122,292,350,846
1930	5,592,890,418	353,023,950	7,368,925	121,902,185,217
1931	4,847,921,283	338,905,789	2,130,660	117,084,214,494
1932	4,352,779,018	278,743,880	3,373,577	108,632,423,334
1933	4,300,044,510	209,514,520	2,843,705	114,874,217,470
1934	4,628,780,084	221,970,561	88,702,405	129,976,333,231
1935	4,688,369,074	177,622,178	2,504,490	139,066,179,916
1936	5,172,275,612	180,005,714	2,457,940	158,593,938,304
1937	5,362,368,834	198,584,972	3,066,460	169,040,319,880
1938	3,014,737,804	152,959,703	2,637,530	171,636,382,671

NOTE.—Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns filed under the United States internal revenue laws. For cigars produced in and removed for domestic consumption from bonded manufacturing warehouses, see table 15.

TABLE 21.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1935

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR	
Tobacco manufacturers	Cigar manufacturers
Producing—	Producing—
Plug tobacco exclusively.....	Small cigars exclusively.....
Twist tobacco exclusively.....	Large cigars exclusively.....
Fine cut tobacco exclusively.....	Small cigarettes exclusively.....
Scrap chewing tobacco exclusively.....	Large cigarettes exclusively.....
Smoking tobacco exclusively.....	Two or more kinds.....
Snuff exclusively.....	
Two or more kinds.....	
Total.....	Total.....
Quasi manufacturers except perique.....	
Perique producers and dealers.....	
Total.....	

TABLE 21.—Summary of operations of manufacturers of tobacco and cigars, calendar year 1938—Continued

NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1937 AND 1938

Output of tobacco (pounds)	Number of manufacturers	Manufactured tobacco produced						
		Plug	Twist	Fine cut	Scrap chewing	Smoking	Snuff	Total
1937								
Under 50,000.....	640	Pounds 18,625	Pounds 223,248	Pounds 59,321	Pounds 558,657	Pounds 1,417,274	Pounds 92,538	Pounds 2,376,563
50,000 to 100,000.....	20	99,384	102,707	27,890	423,655	796,710	—	1,449,246
100,000 to 250,000.....	7	67,270	242,979	—	354,311	300,895	206,818	1,181,273
250,000 to 500,000.....	12	366,047	1,484,605	231,227	405,214	1,842,790	—	4,329,783
500,000 to 5,000,000.....	13	3,778,878	2,248,177	4,878	2,212,792	4,109,099	2,033,815	14,357,639
Over 5,000,000.....	22	54,000,597	2,466,576	4,675,944	41,005,985	176,298,501	34,808,037	316,555,700
<b>Total.....</b>	<b>714</b>	<b>58,330,901</b>	<b>6,774,192</b>	<b>4,900,200</b>	<b>45,559,414</b>	<b>187,774,329</b>	<b>37,141,208</b>	<b>340,579,204</b>
1938								
Under 50,000.....	610	2,380	136,022	63,027	504,456	1,354,188	84,121	2,144,203
50,000 to 100,000.....	17	102,729	100,788	50,186	337,573	612,713	—	1,203,999
100,000 to 250,000.....	11	53,665	430,129	7,053	320,281	645,200	196,201	1,458,598
250,000 to 500,000.....	12	355,183	1,201,670	23,389	745,773	1,370,247	—	4,149,262
500,000 to 5,000,000.....	13	3,498,802	1,608,237	0	2,012,925	7,519,631	2,047,790	16,687,386
Over 5,000,000.....	22	50,481,848	2,181,058	4,428,661	38,845,957	188,738,603	34,845,023	319,525,090
<b>Total.....</b>	<b>694</b>	<b>54,494,646</b>	<b>5,658,854</b>	<b>4,672,340</b>	<b>42,775,969</b>	<b>200,693,591</b>	<b>37,173,135</b>	<b>345,368,538</b>

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1937	1938	Increase (+) or decrease (-)	Percent of total	
	1937	1938	Increase (+) or decrease (-)				1937	1938
Under 50,000.....	640	610	-21	Pounds 2,376,563	Pounds 2,144,203	Pounds -231,360	0.70	0.62
50,000 to 100,000.....	20	17	-3	1,449,246	1,203,999	-245,247	.43	.35
100,000 to 250,000.....	7	11	+4	1,181,273	1,458,598	+477,325	.35	.48
250,000 to 500,000.....	12	12	0	4,329,783	4,149,262	-180,521	1.27	1.20
500,000 to 5,000,000.....	13	14	+1	14,357,639	16,687,386	+2,329,747	4.22	4.83
Over 5,000,000.....	22	22	0	316,555,700	319,525,090	+2,969,390	91.03	92.52
<b>Total.....</b>	<b>714</b>	<b>694</b>	<b>-20</b>	<b>340,579,204</b>	<b>345,368,538</b>	<b>+4,789,334</b>	<b>100.00</b>	<b>100.00</b>

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1937 AND 1938

Output of cigars	Number of manufacturers			Aggregate cigar production			Percent of total production	
	1937	1938	Increase (+) or decrease (-)	1937	1938	Increase (+) or decrease (-)	1937	1938
Under 250,000.....	4,315	3,934	-381	Number 173,873,490	Number 163,493,159	Number -10,380,291	3.27	3.20
250,000 to 500,000.....	173	153	-20	59,862,707	59,797,482	-5,565,225	1.12	1.07
500,000 to 1,000,000.....	103	104	+1	71,777,478	73,703,814	+1,926,336	1.36	1.47
1,000,000 to 2,000,000.....	72	64	-8	108,167,769	81,213,315	-10,922,454	2.04	1.82
2,000,000 to 3,000,000.....	31	30	-1	76,006,042	75,048,088	-1,918,554	1.45	1.50
3,000,000 to 4,000,000.....	18	19	+1	61,031,870	66,462,093	+5,430,223	1.15	1.32
4,000,000 to 5,000,000.....	14	12	-2	61,269,434	53,001,782	-8,267,652	1.16	1.06
5,000,000 to 7,500,000.....	25	21	-4	150,845,305	126,415,273	-24,231,032	2.84	2.43
7,500,000 to 10,000,000.....	19	14	-5	111,424,888	110,740,410	-5,324,624	2.10	2.33
10,000,000 to 20,000,000.....	33	25	-8	468,862,682	345,690,693	-113,221,989	8.85	6.89
20,000,000 to 40,000,000.....	27	26	-1	793,916,550	776,777,574	-17,138,976	14.97	15.49
Over 40,000,000.....	29	28	-1	3,170,868,971	3,072,423,141	-103,945,830	59.89	61.27
<b>Total.....</b>	<b>4,853</b>	<b>4,430</b>	<b>-423</b>	<b>5,303,368,834</b>	<b>5,014,757,804</b>	<b>-288,611,030</b>	<b>100.00</b>	<b>100.00</b>

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1939, by collection districts*

TOBACCO AND SNUFF					
District	Unaccounted for July 1, 1938	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1939
	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	133	1,344	1,477		
Delaware.....		3,600	3,600		
First Illinois.....	625	10,387	10,959		356
Kentucky.....	74,603	1,072,130	1,058,251	50	88,332
Massachusetts.....		475		780	65,374
First Missouri.....	3,086	851,363	785,295		24
Fifth New Jersey.....		288	264		
First New York.....		70	76		
Second New York.....		80	80		
Third New York.....		28,415	28,415		
North Carolina.....	333	146,743	146,045		1,031
First Ohio.....	291	9,207	8,821		737
First Pennsylvania.....		3,300	3,300		
Twelfth Pennsylvania.....		3,141	2,087		154
Tennessee.....		3,176	2,840		338
Virginia.....	111,453	1,629,137	1,497,121	5	143,619
West Virginia.....	84	7,156	1,182		76
Total.....	190,643	3,704,100	3,653,065	835	299,943

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

	Pounds	Pounds	Pounds	Pounds	Pounds
Florida.....		9,878	9,878		
Louisiana.....		171,948	171,948		
Fifth New Jersey.....		23,918	23,918		
Second New York.....	472	38,280	38,758		
Third New York.....		1,924	1,024		
First Ohio.....		9,691	9,691		
Tenth Ohio.....		10,689	4,744		5,942
First Pennsylvania.....		53,412			
Total.....	472	316,943	313,373		5,942

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California.....		3,000		4,535	3,600
Sixth California.....		4,525			
Florida.....	40,100	1,156,611	1,103,511		93,200
Indiana.....		12,450			
Massachusetts.....		69,520			
First New Jersey.....	2,000	135,750	120,050		7,700
Fifth New Jersey.....	37,000	689,670	648,070		58,500
Second New York.....		12,000			
Third New York.....		16,500			
Tenth Ohio.....		28,100			2,000
First Pennsylvania.....	17,000	613,023	594,023		36,000
Twelfth Pennsylvania.....		34,750			11,400
Twenty-third Pennsylvania.....		16,000			10,000
South Carolina.....	9,500	243,200	135,700		17,000
Virginia.....	10,000	52,600	60,600		2,000
Total.....	115,600	3,057,199	2,931,290		241,500

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Florida.....	4,000	3,150	6,650		500
Fifth New Jersey.....		10,000	10,000		
Third New York.....		10,000	10,000		
Virginia.....		3,100	3,100		
Total.....	4,000	26,250	29,750		500

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
North Carolina.....		38,300	28,300	10,000	

TABLE 22.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, etc., year ended June 30, 1939, by collection districts—Continued*

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

District	Unaccounted for July 1, 1938	Removed for exportation during year	Exported	Tax-paid or returned to factory	Unaccounted for July 1, 1939
	Number	Number	Number	Number	Number
First California.....	7,130,000	278,630,000	274,108,000	2,000	9,580,000
Florida.....		6,401,184	6,401,184		
Kentucky.....	25,707,900	262,211,280	267,869,050	140,600	19,968,000
First Missouri.....		619,600	669,000		
Fifth New Jersey.....	250,000	39,712,000	37,016,500		2,345,200
Second New York.....	6,000	204,100	188,100		10,000
North Carolina.....	11,211,800	2,131,203,580	2,113,425,760	1,050,000	27,939,900
First Pennsylvania.....	6,720,000	121,598,000	120,038,000		8,280,000
Twelfth Pennsylvania.....		2,595,600	2,565,600		
Virginia.....	170,064,200	4,605,363,910	4,502,680,410	2,074,200	271,568,900
Total.....	222,096,000	7,445,540,064	7,325,600,164	3,277,800	339,761,700

CIGARETTE PAPER BOOKS

	Number	Number	Number	Number	Number
Kentucky.....		840,000	840,000		
Second New York.....		5,400	5,400		
Total.....		845,400	845,400		

TABLE 23.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from factory in bond, for shipment or delivery as sea stores, fiscal year ended June 30, 1939*

Class of product	Unaccounted for July 1, 1938	Withdrawn from factory during year	Delivered to sea stores warehouses
Tobacco and snuff..... pounds.....	342	36,810	34,469
Small cigars..... number.....		15,000	
Large cigars..... do.....		10,500	10,000
Small cigarettes..... do.....	11,507,990	658,624,250	701,569,900

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1939
	In foreign trade	In interstate trade	United States Government		
Tobacco and snuff..... pounds.....	652	38	1,450	74	589
Small cigars..... number.....	18,000				
Large cigars..... do.....	500				
Small cigarettes..... do.....	22,209,900	5,373,000	116,313,700	458,240	15,477,500

TABLE 24.—*Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses,<sup>1</sup> for shipment or delivery as sea stores, fiscal year ended June 30, 1939*

Class of product	Unaccounted for July 1, 1938	Withdrawn from warehouses during year
Tobacco and snuff..... pounds.....	411	35,534
Large cigars..... number.....		8,000
Small cigarettes..... do.....	10,442,400	712,708,000

<sup>1</sup> There are now 23 such warehouses in operation.

TABLE 24.—Withdrawal of manufactured tobacco, snuff, cigars, and cigarettes from bonded internal revenue tobacco sea stores warehouses, for shipment or delivery at sea stores, fiscal year ended June 30, 1939—Continued

Class of product	Delivered to vessels			Tax-paid or returned to factory	Unaccounted for July 1, 1939
	In foreign trade	In intercoastal trade	United States Government		
Tobacco and snuff..... pounds	28, 125	3, 211	3, 280	814	607
Large cigars..... number	7, 500	500	500		
Small cigarettes..... do.	409, 299, 255	72, 662, 000	225, 453, 135	5, 400, 710	10, 332, 400

TABLE 25.—Drawback of internal-revenue taxes allowed on tobacco, snuff, cigars, and cigarettes exported, year ended June 30, 1939, by ports, and comparative totals for the years ended June 30, 1934, to June 30, 1938

Exported from port of—	Claims	Tobacco and snuff	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
Newport News.....	1					202, 334	\$607.00
Norfolk.....	5	4, 625		10, 100	4, 600	348, 014	1, 319.02
San Francisco.....	5	1, 301	10, 500				286.25
Total, 1939.....	15	5, 925	10, 500	10, 100	4, 600	550, 948	2, 781.27
Total, 1935.....	22	10, 684	35, 600	21, 330	8, 880	1, 528, 511	6, 694.29
Total, 1937.....	37	8, 085	106, 425	14, 400	7, 700	7, 227, 518	23, 521.30
Total, 1936.....	38	8, 451	74, 000	16, 800	18, 000	7, 587, 664	24, 648.74
Total, 1936.....	60	10, 524	158, 200	22, 936	19, 100	6, 335, 104	21, 418.00
Total, 1934.....	51	24, 043	38, 500	63, 110	95, 200	17, 770, 502	58, 476.72

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1930, to June 30, 1939, inclusive

Fiscal year	Cigarette papers					
	Tax-free packages, books, or sets			Tax-paid packages, books, or sets		
	Domestic	Imported	Total	Domestic	Imported	Total
1930.....	28, 932, 334	107, 040, 000	135, 972, 334	1, 252, 570	117, 312, 556	118, 565, 200
1931.....	112, 462, 049	90, 030, 432	211, 492, 481	1, 613, 537	122, 697, 578	121, 393, 115
1932.....	1, 018, 670, 918	242, 539, 233	1, 261, 210, 151	8, 007, 825	119, 645, 072	127, 652, 896
1933.....	1, 438, 496, 429	457, 074, 483	1, 915, 570, 912	9, 819, 880	57, 894, 783	67, 714, 672
1934.....	1, 330, 137, 417	539, 625, 566	2, 469, 762, 983	59, 141, 230	68, 871, 189	71, 141, 440
1935.....	2, 654, 025, 917	2, 482, 499	2, 687, 409, 416	11, 058, 440	39, 448, 000	50, 506, 440
1936.....	2, 840, 219, 326	1, 333, 333	2, 841, 552, 659	69, 707, 387	21, 622, 890	91, 330, 277
1937.....	2, 711, 534, 987	800, 000	2, 712, 334, 987	11, 571, 848	17, 797, 240	29, 369, 088
1938.....	1, 952, 601, 101	540, 000	1, 953, 141, 101	76, 475, 882	7, 221, 540	83, 697, 422
1939.....	2, 150, 364, 855	1, 040, 000	2, 151, 404, 855	100, 248, 660	5, 798, 065	106, 046, 725

Fiscal year	Cigarette papers—Continued			Cigarette tubes		
	Receipts			Tax-free		
	Domestic	Imported	Total	Domestic	Imported	Total
1930.....	\$12, 826.70	\$1, 307, 748.42	\$1, 320, 575.12	20, 880, 250	29, 850, 250	50, 730, 500
1931.....	16, 285.37	1, 421, 044.60	1, 437, 329.97	39, 416, 050	39, 416, 050	78, 832, 100
1932.....	88, 332.59	1, 539, 809.37	1, 628, 141.96	13, 865, 050	13, 865, 050	27, 730, 100
1933.....	134, 050.20	784, 502.64	918, 552.84	20, 893, 300	20, 893, 300	41, 786, 600
1934.....	134, 864.73	827, 838.85	962, 703.58	23, 251, 430	23, 251, 430	46, 502, 860
1935.....	362, 116.24	801, 641.82	1, 163, 758.06	26, 170, 100	26, 170, 100	52, 340, 200
1936.....	762, 116.24	280, 325.30	1, 042, 441.54	19, 172, 460	19, 172, 460	38, 344, 920
1937.....	982, 025.75	225, 010.50	1, 207, 036.25	20, 429, 690	20, 429, 690	40, 859, 380
1938.....	877, 264.82	100, 195.46	977, 460.28	18, 495, 700	70, 000	19, 195, 700
1939.....	1, 070, 406.53	74, 830.78	1, 145, 237.31	19, 449, 400	20, 000	19, 649, 400

TABLE 26.—Domestic and imported cigarette papers and tubes withdrawn and internal revenue receipts from taxes during the fiscal years ended June 30, 1930, to June 30, 1939, inclusive—Continued

Fiscal year	Cigarette tubes—Continued					
	Tax-paid			Receipts		
	Domestic	Imported	Total	Domestic	Imported	Total
1930.....	Number 14, 853, 000	Number 1, 043, 000	Number 15, 896, 000	\$3, 100.00	\$300.00	\$3, 400.00
1931.....	18, 047, 701	872, 998	19, 020, 699	3, 631.84	194.60	3, 826.44
1932.....	135, 980, 500	140, 397, 180	276, 377, 680	27, 141.67	23, 110.23	50, 251.90
1933.....	25, 896, 200	171, 702, 500	197, 598, 700	5, 252.00	34, 340.56	39, 592.56
1934.....	21, 314, 800	55, 048, 000	76, 362, 800	4, 150.30	11, 209.50	15, 359.80
1935.....	24, 827, 000	35, 613, 000	60, 440, 000	4, 837.40	7, 322.60	12, 160.00
1936.....	64, 047, 000	614, 300	64, 661, 300	12, 950.00	122.56	13, 072.56
1937.....	65, 360, 100	150, 000	65, 510, 100	13, 232.40	39.00	13, 271.40
1938.....	58, 179, 100	180, 000	58, 359, 100	11, 900.00	36.00	11, 936.00
1939.....	75, 882, 700	526, 800	76, 409, 500	15, 748.68	103.36	15, 852.04

TABLE 27.—Tobacco products withdrawn for consumption, computed from collections from the sales of stamps, fiscal year 1939

Classification	Large cigars					
	Class A	Class B	Class C	Class D	Class E	Total
	Number	Number	Number	Number	Number	Number
Domestic manufacture.....	4, 664, 944, 217	44, 848, 106	447, 623, 424	21, 453, 542	419, 633	5, 175, 290, 272
Bonded manufacturing warehouses.....	24, 067, 442	1, 553, 580	49, 717, 505	13, 667, 034	1, 443, 237	90, 448, 798
Imported—Cuba.....	5, 885	4, 381	207, 478	348, 746	2, 351, 524	2, 914, 034
Imported—Other countries.....	31, 006	9, 656	24, 413	3, 500	15, 834	84, 409
Total.....	4, 699, 046, 550	46, 416, 133	493, 574, 820	35, 469, 822	4, 230, 178	5, 268, 737, 503
Philippine manufacture.....	182, 374, 925	82, 406	280, 804	214, 355	30, 048	182, 832, 728
Puerto Rican manufacture.....	1, 008, 710	153, 430	497, 500	3, 800		1, 663, 460
Total.....	4, 872, 380, 185	46, 572, 079	494, 353, 224	35, 687, 977	4, 260, 226	5, 453, 333, 691

  

Classification	Small cigars	Large cigarettes	Small cigarettes	Chewing and smoking tobacco	Snuff	Total tobacco and snuff
	Number	Number	Number	Pounds	Pounds	Pounds
	Domestic manufacture.....	160, 540, 078	2, 461, 353	168, 007, 098, 014	304, 069, 947	38, 488, 301
Imported—Cuba.....	500		361, 793	848	9	857
Imported—Other countries.....	63, 164	199, 737	2, 437, 053	121, 033	22, 900	143, 939
Total.....	160, 540, 740	2, 661, 090	168, 009, 895, 466	304, 181, 825	38, 511, 216	342, 693, 044
Philippine manufacture.....	1, 120		2, 021, 637	558		558
Puerto Rican manufacture.....	236, 261		4, 985, 270			
Total.....	160, 603, 740	2, 893, 471	168, 015, 801, 367	304, 182, 386	38, 511, 216	342, 693, 602

\* Manufactured under customs supervision from tobacco imported from any one country.



TABLE 28.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1938, by collection districts and by States

DISTRICT	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business, Jan. 1, 1938	Opened	Closed	In business, Jan. 1, 1939	Unstemmed	Stemmed	Scraps	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	18	1	1	8							421		421
Sixth California.....	17	0	3	4									
Colorado.....	11	0	0	1									
Connecticut.....	72	7	14	66	169,480				169,480	19,484,020	1,755		19,485,775
Delaware.....	11	0	0	1									
Florida.....	20	32	29	23	124,028			38	124,065	18,550,999	114,883		18,665,982
Georgia.....	35	327	314	48	9,420,382	86,863			9,460,045	94,283,620			94,283,620
First Illinois.....	19	0	1	18	248	12			260				
Eighth Illinois.....	2	0	1	1									
Indiana.....	15	7	5	17						7,130,032	457		7,130,489
Kentucky.....	521	226	267	490	40,643,800	2,642,514	252,492	9,658	43,543,464	379,279,609	4,250	1,070	379,280,679
Louisiana.....	10	0	0	0							5		5
Maine.....	10	0	0	0									
Maryland.....	68	6	8	66	4,558,390	19,764		20,876	4,599,620	22,216,900	6,110		1,870,285
Massachusetts.....	17	3	1	19						1,864,155	1,863		2,938
Michigan.....	12	0	0	2						1,556	390		705
Minnesota.....	4	0	0	4	2,542				2,542	59,845		165	60,010
First Missouri.....	12	6	6	11						5,007,951	159		5,008,110
Sixth Missouri.....	10	0	0	0							5		5
First New Jersey.....	15	1	1	14	12,065				12,065	15,120	2,298		17,418
Fifth New Jersey.....	3	3	0	6	440	470			910				
First New York.....	101	6	13	94	5,289,815	124,240		282,239	5,696,294	5,040,699	1,411		6,042,316
Second New York.....	40	4	8	36	314,823	5,067			319,880	3,752,729			3,752,729
Third New York.....	4	0	1	3						1,328			
Fourteenth New York.....	15	0	0	5						26,240	723		26,972
Twenty-first New York.....	6	0	1	5						111,037	1,424		112,461
Twenty-eighth New York.....	6	0	1	5	2,191				2,191			1,000	622,655,934
North Carolina.....	603	628	772	450	34,970,480	4,398,236	46,957	2,899,928	42,284,601	522,954,934			22,069,213
First Ohio.....	40	5	3	36						22,068,962			22,069,213
Tenth Ohio.....	3	3	3	7						598,618	475	100,095	699,188
Eleventh Ohio.....	3	3	3	3						71,667	3,960		71,667
Eighteenth Ohio.....	8	2	0	10						393,682	100		393,782
Oregon.....	1	0	0	1									
First Pennsylvania.....	123	0	17	112	7,602	10,983			18,587	34,660,168	4,644	31,173	34,695,990
Twelfth Pennsylvania.....	8	0	1	7									
Twenty-third Pennsylvania.....	8	1	1	6						27,972			27,972
Rhode Island.....	0	0	0	0								300	300

South Carolina.....	89	192	158	63	21,677,505	18,679	48,402	37,604	23,782,450	88,994,393			88,994,393
Tennessee.....	168	57	72	153	15,232,361	711,255	52,162	21,830	16,019,608	122,286,596		112,072	122,398,668
First Texas.....	2	0	0	2						62,603			62,603
Virginia.....	307	134	185	250	276,600,954	41,121,631	268,487	10,490,697	328,661,769	127,996,938	9,460	144,331	128,150,779
West Virginia.....	9	7	5	11						4,671,822	397		4,672,219
Wisconsin.....	46	2	7	41	23,164				23,164	23,056,076	490	10	23,056,576
Total, 1938.....	2,403	1,667	1,936	2,135	412,143,700	49,090,794	687,625	13,706,022	475,627,061	1,500,849,496	154,301	977,517	1,501,481,234
Total, 1937.....	2,493	1,888	1,678	2,403	384,147,987	35,777,914	668,648	16,968,916	438,663,465	1,395,769,935	205,121	695,023	1,396,640,129
Increase.....		79	257		27,995,713	13,312,820	18,977		39,963,616	104,879,481		312,494	104,841,155
Decrease.....	90			268				2,263,894		50,820			

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Number	Number	Number	Number	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	15	1	4	12							421		421
Illinois.....	21	0	2	19	248	12			260				
Missouri.....	16	5	6	16	2,542				5,097,796		160	165	5,098,120
New Jersey.....	15	1	1	15	12,065				15,120		2,804		17,424
New York.....	103	13	23	140	6,607,200	131,095		282,239	7,020,533	9,930,914	8,558		9,934,472
Ohio.....	59	12	15	56						23,182,929	4,635	100,346	23,237,810
Pennsylvania.....	136	7	19	124	7,602	10,983			18,587	34,668,140	4,644	31,178	34,723,862

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1938, BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Dealers.....	Pounds 367,760,795	Pounds 113,444,045	Pounds 36,911,040	Pounds 4,050,760	Pounds 1,720,259	Pounds 3,105,200	Pounds 22,715,870	Pounds 233,630,573	Pounds 224,383,303	Pounds 211,892,517	Pounds 85,629,093	Pounds 195,304,503	Pounds 1,500,349,489
Cigar manufacturers.....	Pounds 7,400	Pounds 13,500	Pounds 4,224	Pounds 4,067	Pounds 23,873	Pounds 674	Pounds 32,884	Pounds 185	Pounds 4,388	Pounds 59,394	Pounds 674	Pounds 3,008	Pounds 154,301
Tobacco.....	Pounds 95,980	Pounds 70,458	Pounds 87,132	Pounds 10,297	Pounds -123	Pounds 94,916	Pounds 32,500	Pounds 1,612	Pounds 19,778	Pounds 13,511		Pounds 551,011	Pounds 977,517
Total.....	Pounds 367,854,175	Pounds 113,528,003	Pounds 37,002,405	Pounds 4,065,144	Pounds 1,782,906	Pounds 3,204,188	Pounds 22,779,004	Pounds 233,532,270	Pounds 224,407,620	Pounds 211,965,722	Pounds 85,630,367	Pounds 195,558,522	Pounds 1,501,481,234

In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 21,682,103 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 29.—Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1938, by collection districts and by States

DISTRICT	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....	10,622	2		10,624	46,163	18		46,181	45,209	21,962	671,124
Sixth California.....	7,380	214		7,594	136,318	1,521		137,839	304	863	1,167
Colorado.....									5,278	140	140
Connecticut.....	3,905	15,109	79	19,093	6,278			6,278	987,949	293,612	1,281,561
Florida.....	34,682	855,007	30,025	930,314	40,933	779,507	128,471	946,911	139		139
Georgia.....									3,370	7,948	11,316
First Illinois.....	9,923	10,713	239	20,875	50,889	26,835	104	77,829		778	778
Eighth Illinois.....		114,942		114,942		322,241		322,241	129,820		129,820
Ninth Illinois.....									10	604	614
Indiana.....		10	1,102	2,105,692	128,075			128,075			96,775
Kentucky.....	2,104,590	7,742		2,112,332	138,772			138,772			138,772
Louisiana.....		308		3,440	3,651			3,651			11,346
Maryland.....	3,132			28,383	12,816			12,816	106,315	682	106,997
Massachusetts.....	2,403	25,518	457	28,383	11,137			11,137	615		615
Michigan.....		10,035	1,102	11,137	925,424	281,101		1,206,525		343	343
Missouri.....									88,789		88,789
Sixth Missouri.....		21,158		21,158				255,325	192,231		192,231
First New Jersey.....		340,283		5,196,283	3,031,113	648,001		3,579,114	383,149	678,688	1,071,835
Fifth New Jersey.....	4,856,000		4,443	4,443		2,266		2,266			4,538
First New York.....	1,033,307	35,491	11,086	1,079,884	4,904,395	15,238	4,364	4,923,997	7,022	2,448,497	2,455,519
Second New York.....	1,706,217	68,010	477	1,774,704	3,706,133	203,421	34,565	3,934,119	71,982	2,860,478	2,932,458
Third New York.....	1,353	13,154		14,507	40,550	120		40,670	1,039		1,039
Fourth New York.....									24		24
Twenty-first New York.....	19,917,022	7,395,208		27,312,230	10,890			10,890			10,890
North Carolina.....	189,240	1,262	3,841	191,343	201,281	1,120		202,401		6,517	6,517
First Ohio.....					2,313,456			2,313,456	185,617	7,877	143,494
Tenth Ohio.....			2,677	2,677							3,854
Eleventh Ohio.....		7,291		7,291					11,213	5,854	17,067
Eighteenth Ohio.....									400		400
Oregon.....				1,121,589	5,542,635	1,029,198		6,571,731	333,074	472,555	805,629
First Pennsylvania.....	288,830	832,759		1,121,589		2,805		2,805			648
Twelfth Pennsylvania.....									648		648
Twenty-third Pennsylvania.....			91	91							
Rhode Island.....		2		2							
South Dakota.....											
Tennessee.....	22	140,211		140,211		5,590		5,590	52,423		52,423
First Texas.....									141,196		141,196
Virginia.....	7,847,570	7,754,512	373	15,602,455	1,743,875	21,025		1,764,900			1,764,900
Washington.....		283		283		7		7			
Wisconsin.....	d, 724			7,007	35,010	334		35,344	14,590	740	15,330
Total, 1938.....	37,819,923	17,659,824	82,008	55,561,755	22,878,424	3,853,341	155,504	26,885,269	2,899,651	7,359,440	10,059,091
Total, 1937.....	63,453,314	24,819,885	202,544	68,475,843	23,518,477	4,529,321	136,772	28,170,570	2,760,964	7,449,973	10,210,637
Increase.....	25,633,391	2,839,539	120,536	12,914,098	637,053	675,980	18,732	1,204,801	61,313	90,533	151,846
Decrease.....											

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California.....	18,002	216		18,218	181,611	1,637		183,018	22,166	681,987	804,153
Illinois.....	9,923	10,713	239	20,875	50,889	26,835	104	77,829	3,370	8,724	12,094
Missouri.....			20,012	20,012		88,789		88,789		343	343
New Jersey.....	4,856,000	361,441		5,217,441	3,031,113	803,326		3,834,439	583,389	678,688	1,204,066
New York.....	2,740,877	116,655	11,008	2,873,538	8,651,087	221,045	28,929	8,901,061	84,605	8,306,073	5,391,578
Ohio.....	189,240	8,563	6,518	191,311	2,514,737	12,342		2,527,079	141,471	14,394	155,865
Pennsylvania.....	288,830	832,759		1,121,589	5,542,635	1,032,001		6,574,635	333,722	472,555	805,277

<sup>1</sup> Includes unstemmed leaf imported from Puerto Rico, 3,962,242 pounds; Philippine Islands, 11,472 pounds.

<sup>2</sup> Includes stemmed leaf imported from Puerto Rico, 20,305,761 pounds; Philippine Islands, 81,223 pounds.

<sup>3</sup> Includes scrap tobacco imported from Puerto Rico, 2,778,359 pounds; Philippine Islands, 3,975,910 pounds.



TABLE 31.—Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on Jan. 1, 1939, by collection districts and by States—Continued

	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Twenty-eighth New York	187,030	2,916		41,894	6,450	8,450	776		3,209
North Carolina	656,911,845	123,712,757	18,614,828	761,153	2,609,681	486,785	2,185,897	727,416	853,101
North Dakota				119	23	197			
First Ohio	45,804,824	3,359,390	481,955	61,336	27,463	22,702	237,512	220,380	1,080,764
Tenth Ohio	1,805,079	2,268,403	413	127,163	248,379	159,736	443,607	247,661	970,198
Eleventh Ohio	3,474			23,351	1,123	11,458	106,998		13,863
Eighteenth Ohio	401,653	2,605		61,558	15,547	45,784	8,949	4,145	22,434
Oregon	517	567		1,835	313	651			571
First Pennsylvania	84,193,784	11,407,290	52,120	2,840,368	1,907,304	509,279	527,740	249,403	2,021,004
Twelfth Pennsylvania	939,625	1,058,521		32,676	65,107	40,063	237,758	13,740	92,135
Twenty-third Pennsylvania	5,024,342	715,798		150,841	12,020	22,424	1,495		4,459
Rhode Island				37,229	3,198	10,909	1,731		3,089
South Carolina	1,710,314	833,598	494,008	244,869	243,213	134,154			250
South Dakota				277	111	83			
Tennessee	61,105,397	1,431,506	1,325,665	23,396	1,731	7,646	3,120,303	43,911	81,959
First Texas	129,039			75,901	31,905	83,500	2,718		30
Second Texas				42	14	140			
Utah				532	610	1,553			
Vermont				31	0	25			
Virginia	302,391,918	78,967,007	3,314,351	699,675	1,295,154	1,808,091	270,284	386,352	47,493
Washington				1,572	730	1,290	937		850
West Virginia	726,348	311,836	16,475	295,383	47,283	3,635		432,559	413,538
Wisconsin	46,657,839	992,114	26,832	65,096	15,848	20,060	1,460	205	35,375
Wyoming				35	34	126			
Total, 1939	1,848,393,955	284,692,637	34,572,054	10,413,046	9,478,499	7,068,791	11,961,732	4,407,440	8,206,244
Total, 1938	1,773,183,359	246,110,570	43,719,634	11,857,337	9,080,551	5,863,343	15,696,542	3,772,043	9,655,006
Increase	75,210,486	38,582,067	9,147,580	1,444,291	447,948	1,205,448	3,734,810	635,397	1,388,762
Decrease									

TOTALS FOR STATES COMPRISING MORE THAN ONE COLLECTION DISTRICT

STATE	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
California	136,706	95,864		144,057	456,413	107,100	5,815	35,788	15,372
Illinois	197,853	40,209	7,651	107,128	29,009	33,394	2,122,821	756,058	84,500
Missouri	37,292,922	12,764,932	587,667	66,258	12,186	6,400	650,681	196,513	278,824
New Jersey	8,068,108	6,853,872	214,490	873,318	663,524	615,899	778,378	67,401	503,487
New York	45,011,437	10,914,475	45,111	588,600	310,887	181,200	73,982	21,861	700,497
Ohio	48,018,080	5,630,298	482,373	273,398	262,612	239,680	797,006	472,186	2,087,259
Pennsylvania	90,157,761	13,211,699	52,120	3,023,885	1,984,491	961,886	766,992	263,143	2,117,598
Texas	129,039			78,943	31,919	33,640	2,716		30

OCCUPATIONS SUBJECT TO SPECIAL TAXES

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1939, or portion thereof, under the various annual rates, by collection districts and States

Collection districts and States	Distilled spirits						Wines				Fermented malt liquors						Total all classes of liquor concerns	
	Manufacturers of stills, \$50	Rectifiers of less than 500 barrels, \$100	Rectifiers, 500 barrels or more yearly, \$200	Wholesale liquor dealers, \$100	Retail liquor dealers, \$25	Retail liquor dealers at large, \$25	Retail dealers in medicinal liquors, \$25	Wholesale dealer in wines, \$100	Wholesale dealer in wines and malt liquors, \$100	Retail dealers in wines, \$25	Retail dealers in wines and malt liquors	Brewers, less than 500 barrels, \$50	Brewers, 500 barrels or more yearly, \$100	Wholesale dealers in fermented malt liquors, \$50	Retail dealers in fermented malt liquors, \$50	Retail dealer in malt liquors at large, \$25		Temporary dealer in fermented malt liquors (airs, plants, etc.), per month, \$2
Alabama				14	659		3	1	1	16			79	2,592		6	3,371	
Alaska				8	417								4	17			448	
Arizona		1		58	1,260		135					1	45	343		24	1,678	
Arkansas		1		87	835		2		6	515			103	3,257		43	4,799	
First California	5	23	13	623	18,219	1	4				3	20	294	4,359	8	1,244	24,816	
Sixth California	2	4	6	287	13,692		1,268	33	99			11	215	3,254	2	308	19,181	
State of California	7	27	19	910	31,911	1	1,272	33	99		3	31	509	7,613	10	1,552	43,997	
Colorado		1	1	39	1,491	14	378			184		4	99	1,077	2	13	3,303	
Connecticut		16	4	76	4,274							9	262	3,727		1,115	9,483	
Delaware		1		7	431		3					2	16	74		14	648	
District of Columbia				29	1,683	91	16			76		1	21	444	39	32	2,421	
Florida		4	1	70	6,996	8		14		1,757		8	90	1,704	6	20	10,678	
Georgia				59	2,273	1	2	3	10	676		1	64	1,830	2	19	4,837	
Hawaii			1	66	719		15					7	25	97		2	932	
Idaho				59	1,037		2					4	101	1,219		17	2,460	
First Illinois		12	15	445	18,493	828	224	4	3	1	91	41	821	1,092	11	1,785	23,866	
Eighth Illinois		2	4	121	8,423		92					19	353	953		475	7,479	
State of Illinois	1	14	19	566	26,916	828	316	4	3	1	91	60	1,174	2,075	11	2,260	31,339	
Indiana		7	12	47	3,549				2	13	1,120		16	204	2,358	4	429	7,862
Iowa		1		3	2,049		23					4	337	4,764	2	32	7,214	
Kansas				34	1,228		9						295	6,094		82	7,742	
Kentucky	2	7	8	150	2,168	19	117		1	2		8	198	3,724	1	208	6,613	
Louisiana		5	2	73	4,482							7	139	2,508		323	7,538	
Maine				5	183	5							65	2,088		17	2,363	
Maryland		12	18	79	4,204	83	16			10	11	10	251	2,892	5	687	8,279	
Massachusetts	6	26	8	201	7,358	74	1,310					15	179	677	1	1,016	11,467	
Michigan		2	2	270	16,662		1	3	18			40	380	2,787		3,398	23,551	
Minnesota		11	3	55	3,544		431					1	25	11,032		632	16,355	
Mississippi				20	1,426		3	3	5	22	398		89	1,901		39	3,904	
First Missouri	2	1	3	44	3,157		450	4				13	201	4,775		1,340	9,980	
Sixth Missouri		3	1	47	1,953		1					5	160	3,446	4	112	6,738	
State of Missouri	2	4	4	91	5,110	1	451	4				18	361	8,221	4	1,452	15,723	
Montana		1		19	1,558							9	71	410		24	2,092	
Nebraska				30	1,404		54					5	147	2,207		22	3,869	
Nevada				31	804		32					2	28	251		2	1,120	
New Hampshire				1	160		25					1	38	1,329			1,554	
First New Jersey	1			24	3,538			1	3			3	183	146		373	4,257	
Fifth New Jersey	16	5	12	93	9,918			24	1	25		15	214	364		1,534	12,223	
State of New Jersey	17	5	12	117	13,466			25	1	28		15	382	500		1,907	16,480	
New Mexico		1		31	912							1	30	25			1,000	
First New York		3	5	61	4,002	15	6					11	141	9,161	21	204	15,582	
Second New York	2	1	1	68	1,304	48	1	62	1	61	75		23	745	8	14	2,214	
Third New York		7	4	113	3,831	2	12	33	7	45	163		7	377		82	7,736	
Fourteenth New York		2	1	30	6,132							15	224	6,591		450	13,483	
Twenty-first New York	1			14	3,001		8					11	113	2,027		179	6,354	
Twenty-eighth New York		2		37	3,971							11	165	2,919		774	7,919	
State of New York	3	16	11	323	24,191	65	27	102	2	107	237	2	75	716	39	1,683	52,358	
North Carolina				56	1,838		39	1					96	4,355		40	6,515	
North Dakota				22	907		27						81	1,162		42	2,231	
First Ohio	4	3	6	122	2,455		1					16	80	2,273		409	5,369	
Tenth Ohio				106	2,364		1					10	58	1,121		304	3,954	
Eleventh Ohio				162	1,873							6	51	1,038		97	3,167	
Eighteenth Ohio		45		285	8,746							21	116	1,304		1,650	12,066	
State of Ohio	4	48	6	615	15,428	2						53	304	5,736		2,360	24,556	
Oklahoma				51	1,851							2	190	3,327		82	5,508	
Oregon		7		151	2,715		23					7	82	2,018	1	164	5,158	

For footnotes, see p. 134.

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1939, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Distilled spirits							Wines					Fermented malt liquors					Total all classes of liquor concerns		
	Manufacturers of stills, \$40	Rectifiers of less than 500 barrels, \$100	Rectifiers, 500 barrels or more yearly, \$200	Wholesale liquor dealers, \$100	Retail liquor dealers, \$25	Retail liquor dealers at large, \$25	Retail dealers in medicinal liquors, \$25	Wholesale dealer in wines, \$100	Wholesale dealer in wines and malt liquors, \$100	Retail dealers in wines, \$25	Retail dealers in wines and malt liquors		Brewers, less than 500 barrels, \$50	Brewers, 500 barrels or more yearly, \$100	Wholesale dealers in fermented malt liquors, \$50	Retail dealers in fermented malt liquors, \$30	Retail dealer in malt liquors at large, \$20		Temporary dealer in fermented malt liquors (bars, picnics, etc.), per month, \$2	
											\$25	\$2+								
First Pennsylvania.....	5	4	14	235	8,535	24	4					1		40	531	2,749		2	28	12,471
Twelfth Pennsylvania.....	1			122	4,962									23	199	1,294			53	6,230
Twenty-third Pennsylvania.....	2		9	246	7,371									32	177	1,578			123	10,284
State of Pennsylvania.....	8	7	23	663	16,868	24	12					1		97	1,847	5,633		2	231	28,785
Rhode Island.....		1		35	1,781							1		3	19	70			72	2,167
South Carolina.....				41	1,256										64	2,946			33	6,120
South Dakota.....				6	998									1	110	1,580			9	2,709
Tennessee.....					2,349	0	17	2	11	1	101			3	96	3,763		11	9	5,352
First Texas.....				62	6,731							10		7	837	5,070			188	12,455
Second Texas.....				39	2,735									3	169	3,253		1	32	6,262
State of Texas.....				101	9,466							10		10	676	8,323		1	220	18,717
Utah.....				30	177									2	43	1,159		1	6	1,417
Vermont.....		1		3	177		11		13		800			4	37	291			9	1,338
Virginia.....				43	2,177		16		13		724			4	117	4,287		1	28	7,418
Washington.....	1	7	2	185	4,548							1	1	15	207	1,988			64	7,020
West Virginia.....	3		1	3	321		4							3	169	4,073			18	4,698
Wisconsin.....		6	1	136	13,801	3	681							81	784	3,298		1	1,650	20,482
Wyoming.....				11	841		8							3	66	129			42	798
Total.....	64	236	153	5,743	232,650	1,238	8,161	194	205	201	8,297	280	6	666	11,472	157,985		144	22,834	468,501

<sup>1</sup> Combine Alaska with Washington to obtain the number of special-tax payers for the Washington collection district, and the District of Columbia with Maryland for the Maryland collection district.

<sup>2</sup> Temporary.

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

TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1939, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Oleomargarine						Narcotics						Marihuana			National Firearms Act		Total number of all classes		
	Manufacturers, \$500	Wholesale dealers in colored, \$40	Retail dealers in colored, \$18	Wholesale dealers in uncolored, \$200	Retail dealers in uncolored, \$8	Process or prepared butter, manufacturers, \$50	Mixed flour, manufacturers or packers, \$12	Manufacturers, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in unlicensed preparations, \$1	Laboratories, etc., \$1	Manufacturers, etc., \$24	Dealers, \$1	Producers, \$1	Practitioners and laboratories, \$1		Manufacturers or importers, \$25	Dealers, \$20 or \$1
Alabama.....	1			32	2,616	1		1	26	743	1,915	17			10		16			8,747
Alaska.....					22					23	37									230
Arizona.....				8	1,031				11	185	496	19								2,040
Arkansas.....				23	2,159				9	472	1,716	156								9,451
First California.....	4			31	5,734		3	3	24	1,726	5,085	34	2	1	10		5			37,453
Sixth California.....	4			30	6,614		8	8	54	1,072	6,892	69	1	4	29		29		14	34,663
State of California.....	8			61	12,348		3	9	83	3,698	11,977	93	3	5	39		58		14	72,046
Colorado.....				20	2,431				28	585	1,780	62								8,258
Connecticut.....				11	812			1	17	810	2,159	180	10		13		32			13,424
Delaware.....				5	425			1	1	102	332	60								1,465
District of Columbia.....			3	9	983			2	15	354	1,413	6			1		14			5,222
Florida.....				61	5,160			19	1,056	1,942	6				1					18,960
Georgia.....	1			60	3,339	1		1	41	1,040	2,640	36			29		60			12,082
Hawaii.....				3	279			2	10	21	317	62					4			1,632
Idaho.....								2	2	200	481	3								3,146
First Illinois.....	9			54	8,171			8	53	2,713	8,035	61	2	3	21		27			43,015
Eighth Illinois.....		1		84	7,364			28		713	2,871	132			9		30			18,707
State of Illinois.....	9	1		138	15,535			8	81	3,426	10,906	193			30		57			61,722
Indiana.....	1		1	74	9,536			6	54	1,169	3,608	201	2		7		144			23,038
Iowa.....				20	2,502			12	12	845	3,110	232								13,789
Kansas.....	4		1	44	5,310			1	21	578	2,335	74			6		15			16,433
Kentucky.....				29	4,367			2	23	534	2,585	149			19	36	56			14,710
Louisiana.....				32	2,831			1	13	772	2,220	484					2			13,904
Maine.....				25	2,165			1	1	1,347	1,200	180					9			7,300
Maryland.....	1	2	27	27	3,752			21	999	2,440	22		2				28		1	14,851
Massachusetts.....				24	4,192	3		48	2,179	7,074	170	12			12		144			25,344
Michigan.....	1			119	11,797			13	84	2,168	6,999	230			72		27	1		44,039
Minnesota.....	1			21	2,518			2	20	1,148	3,094	17			20		21			22,425
Mississippi.....				8	665			9		496	1,415	157			1					6,658

For footnote, see p. 137.



TABLE 32.—Number of each class of special-tax payers purchasing special-tax stamps covering the fiscal year 1939, or portion thereof, under the various annual rates, by collection districts and States—Continued

Collection districts and States	Oleomargarine							Narcotics						Marihuana				National Firearms Act			Total number of all classes
	Manufacturers, \$200	Wholesale dealers in colored, \$450	Retail dealers in colored, \$18	Wholesale dealers in uncolored, \$300	Retail dealers in uncolored, \$6	Process or renovate, but not manufacturers, \$50	Mixed flour, manufacturers or packers, \$12	Manufacturers, etc., \$24	Wholesale dealers, \$12	Retail dealers, \$3	Practitioners, \$1	Dealers in un- taxed prepa- rations, \$1	Laboratories, etc., \$1	Manufacturers, etc., \$24	Dealers, \$3	Producers, \$1	Practitioners and labor- ories, \$1	Manufacturers or importers,		Dealers, \$30 or \$1	
																		\$25	\$500		
First Missouri	1		2	22	4,114			8	23	1,055	3,094	78			1		6			1	18,400
Sixth Missouri	1			36	4,850		1	4	25	845	2,388	77			8		18				13,775
State of Missouri	2		2	58	8,750		1	12	53	1,900	5,482	155	3		9		24		1	32,175	
Montana				1	32				4	262	537	9			7						2,944
Nebraska				25	2,986			2	12	634	1,759	65			5		27				9,383
Nevada				3	140				1	49	156	3			1		2				1,475
New Hampshire				8	991			1	4	203	639	51									3,491
First New Jersey				9	2,149			1	4	510	1,388	8			13		21				8,360
Fifth New Jersey	2		1	15	2,607			6	11	1,416	4,144	22	2		20		11		1	1	20,482
State of New Jersey	2		1	24	4,756			7	15	1,926	5,532	30	2		33		32		1	1	23,842
New Mexico				5	628				1	142	427	16			1		8				2,228
First New York				3	2,322			3	9	2,839	6,804	8	3	5	23		17		1		27,627
Second New York				17	59			9	35	311	894	27			10		5		4		3,687
Third New York				1	231			2	15	1,113	5,965	15	11		37		51		5		15,182
Fourteenth New York				26	3,274			8	24	1,048	4,442	34	3		6		38				22,956
Twenty-first New York				41	3,341			6	20	501	2,006	64			8		72				11,413
Twenty-eighth New York				41	3,045		2	4	19	910	3,086	30	3		32		50				18,153
State of New York				134	12,272		2	32	122	7,328	23,197	178	20	7	121		239		10		96,018
North Carolina	1			44	2,846				21	951	2,550	340	1				2				13,275
North Dakota					1				5	248	536	1			1		5				3,026

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1 Combine Alaska with Washington to obtain the number of special-tax payers for the Washington collection district, and the District of Columbia with Maryland for the Maryland collection district.  
 2 Includes one dealer at \$1.

OLEOMARGARINE, RENOVATED BUTTER, MIXED FLOUR, ETC.

TABLE 33.—Production and withdrawals of colored oleomargarine, year ended June 30, 1939, by collection districts

District	On hand July 1, 1938	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1939
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Georgia		54,547	8,692		44,620		3,035
First Illinois	2,348	492,949	137,428	72,492	274,272	1,957	9,150
Indiana	1,140	22,936	21,734				312
Kansas	7,061	352,500	42,652		313,015		4,194
Maryland	9,794	125,608	103,372	40	28,300		3,730
First Missouri	2,768	100,600	350		101,546	1,432	30
Sixth Missouri	134	1,372	1,474				32
Fifth New Jersey	7,082	193,224	33,576	56,071	100,568	612	9,479
First Ohio	1,784		864		920		
Tenth Ohio	450	26,700	5	27,145			
Eleventh Ohio		250			250		
Second Texas	1,006	8,121	4,678		4,434	5	12
<b>Total</b>	<b>81,783</b>	<b>1,380,691</b>	<b>354,991</b>	<b>155,748</b>	<b>867,925</b>	<b>4,006</b>	<b>30,004</b>

TABLE 34.—Production and withdrawals of uncolored oleomargarine, year ended June 30, 1939, by collection districts

District	On hand July 1, 1938	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1939
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama	5,323	621,240	522,540				4,023
First California	321,331	31,018,572	30,068,244				371,659
Sixth California	163,969	10,683,250	10,547,067			14,688	274,864
Georgia	0	1,514,478	1,511,886				32,587
First Illinois	1,479,011	93,200,369	93,383,484	390	3,000	8,003	1,290,593
Indiana	134,590	10,892,889	41,017,459			14,966	42
Kansas	254,965	24,594,881	22,601,499			6,930	271,417
Maryland	217,390	9,779,522	9,917,068				103,214
Michigan	147,324	16,787,856	16,597,008				338,312
Minnesota	28,183	700,951	770,631				18,500
First Missouri	79,400	6,490,069	5,830,350				49,400
Sixth Missouri	80,259	1,098,113	1,715,313				33,089
Fifth New Jersey	329,513	20,394,193	20,423,074				303,657
North Carolina	0	30,191	27,817			1,506	806
First Ohio	317,060	27,091,132	27,111,936				297,162
Tenth Ohio	92,354	10,843,084	10,340,356				86,082
Eleventh Ohio	250,516	27,050,501	27,137,338				193,675
Oregon	21,611	1,426,508	1,420,185				27,964
Second Texas	131,642	7,244,251	7,131,104			26,046	193,743
<b>Total</b>	<b>4,080,929</b>	<b>331,691,928</b>	<b>331,701,891</b>	<b>300</b>	<b>3,000</b>	<b>72,191</b>	<b>3,595,448</b>

TABLE 35.—Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1939, by months

Month	Colored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
<b>1938</b>	<b>Pounds</b>	<b>Pounds</b>	<b>Pounds</b>	<b>Pounds</b>	<b>Pounds</b>
July	104,380	27,707	9,922	63,692	
August	125,271	28,114	8,614	74,409	
September	106,636	33,322	8,855	64,463	612
October	118,912	36,242	11,936	77,355	1,525
November	123,165	32,966	8,584	88,215	
December	121,426	34,382	9,925	72,002	1,864
<b>1939</b>					
January	119,587	34,060	16,782	66,702	
February	126,748	30,374	12,696	85,717	
March	137,406	32,597	18,077	76,900	
April	95,790	27,183	13,315	68,078	5
May	121,100	21,864	23,044	67,372	
June	80,270	15,840	14,593	63,728	
<b>Total</b>	<b>1,380,691</b>	<b>354,991</b>	<b>155,748</b>	<b>867,925</b>	<b>4,006</b>

Month	Uncolored				
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed
<b>1938</b>	<b>Pounds</b>	<b>Pounds</b>	<b>Pounds</b>	<b>Pounds</b>	<b>Pounds</b>
July	25,418,134	25,644,927			
August	28,660,807	28,346,019			150
September	32,261,753	31,670,833			
October	30,972,410	31,701,430			7,769
November	30,152,534	29,812,327			2,610
December	30,211,281	29,924,512			30,354
<b>1939</b>					
January	30,294,964	30,380,038			30,468
February	27,567,950	27,753,646			504
March	29,210,456	28,927,193			
April	23,243,202	23,600,475		3,000	
May	22,582,127	22,515,604	300		160
June	21,046,220	20,728,915			69
<b>Total</b>	<b>331,591,928</b>	<b>331,701,891</b>	<b>300</b>	<b>3,000</b>	<b>72,191</b>

TABLE 36.—Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1930 to 1939

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
1930	17,102,771	13,734,848	2,070,752	1,458,186	332,020,954	331,283,735	8,736	
1931	8,846,975	5,783,325	1,945,501	1,338,459	268,926,049	270,394,635	5,372	
1932	4,636,218	2,090,578	1,866,182	910,749	210,706,042	210,430,678	15	
1933	2,813,198	500,021	1,570,811	768,714	216,279,634	215,090,086	180	
1934	2,689,085	482,590	1,594,168	631,665	240,497,599	240,410,117	240	
1935	2,904,971	508,439	1,408,827	680,921	350,915,555	350,112,883	222	
1936	2,773,194	527,419	1,471,424	781,292	368,964,422	369,686,799	330	
1937	1,967,206	673,307	583,610	740,960	387,297,043	389,775,872		
1938	1,649,356	624,362	200,401	837,588	413,784,759	413,560,563		
1939	1,380,691	354,991	155,748	867,925	331,591,928	331,701,894	300	3,000
<b>Total</b>	<b>46,763,876</b>	<b>23,569,860</b>	<b>12,627,424</b>	<b>9,026,469</b>	<b>3,120,803,985</b>	<b>3,119,673,872</b>	<b>16,395</b>	<b>3,000</b>

TABLE 37.—Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1939

	Pounds		Pounds
Babassu oil.....	12, 206, 956	Oil oil.....	13, 025, 484
Beef fat.....	36, 914	Oleo stearine.....	3, 190, 397
Cocunut oil.....	70, 759, 225	Oleo stock.....	1, 416, 123
Color.....	1, 421	Palm oil.....	990
Corn oil.....	554, 467	Palm kernel oil.....	1, 244, 450
Cottonseed oil.....	109, 224, 141	Peanut oil.....	2, 748, 616
Cottonseed stearine.....	900	Salt.....	14, 851, 567
Derivative of glycerine.....	681, 574	Soda (benzoate of).....	134, 520
Lecithin.....	87, 906	Soya bean oil.....	53, 982, 075
Milk.....	64, 713, 110	Soya bean stearine.....	27, 081
Neutral lard.....	1, 231, 456	Vitamin concentrate.....	14, 363
		Total.....	350, 333, 164

TABLE 38.—Production and withdrawals of renovated butter, year ended June 30, 1939, by collection districts

District	On hand July 1, 1938	Produced	Withdrawn tax-paid	On hand June 30, 1939
	Pounds	Pounds	Pounds	Pounds
Alabama.....	1, 055	1, 623, 591	1, 015, 971	7, 835
Georgia.....	5, 351	791, 143	780, 074	18, 450
Maryland.....	60, 632	478, 048	612, 672	23, 808
Virginia.....	00	15, 295	15, 355	.....
Total.....	67, 108	2, 906, 117	2, 925, 272	47, 953

TABLE 39.—Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1930 to 1939

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	Pounds	Pounds		Pounds	Pounds
1930.....	1, 749, 713	1, 756, 573	1936.....	2, 252, 920	2, 213, 951
1931.....	1, 499, 041	1, 507, 405	1937.....	2, 737, 181	2, 760, 853
1932.....	1, 124, 209	1, 117, 784	1938.....	2, 435, 460	2, 381, 270
1933.....	1, 002, 131	1, 006, 337	1939.....	2, 906, 117	2, 925, 272
1934.....	1, 216, 186	1, 205, 475			
1935.....	1, 844, 361	1, 831, 245	Total.....	18, 770, 628	18, 752, 158

TABLE 40.—Production and withdrawals of mixed flour, year ending June 30, 1939, by collection districts

District	PRODUCED				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand July 1, 1938.....	8	1, 558	7, 041	2, 998	461, 921
First California.....		14, 845	80, 228	50, 311	3, 262, 628
Iowa.....			27, 846		1, 147, 037
Kansas.....	2		101	105	5, 931
Minnesota.....		6, 913			677, 474
Sixth Missouri.....				9	216
Twenty-eighth New York.....		17, 659			1, 720, 793
Oregon.....		40, 609	129, 137	27, 268	9, 218, 734
Utah.....		1, 838	2, 694		314, 208
Washington.....	419	33, 418	39, 256	10, 036	4, 923, 411
Wisconsin.....		356			34, 883
Total.....	422	115, 648	269, 263	87, 729	23, 905, 309
Grand total.....	430	117, 206	296, 303	90, 727	23, 767, 230

District	WITHDRAWN TAX-PAID				
	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
First California.....		14, 072	80, 083	50, 829	3, 211, 267
Iowa.....			27, 950		1, 151, 273
Kansas.....	3		100	105	5, 683
Minnesota.....		6, 883			674, 534
Sixth Missouri.....				9	216
Twenty-eighth New York.....		17, 578			1, 722, 844
Oregon.....		38, 603	132, 867	27, 487	9, 279, 099
Utah.....		1, 950	2, 637		317, 963
Washington.....	412	33, 343	38, 979	8, 062	4, 899, 065
Wisconsin.....		354			34, 692
Total.....	415	114, 683	291, 616	87, 292	23, 297, 146
Lost or destroyed.....		20	62		4, 748
Stock on hand June 30, 1939.....	15	2, 503	14, 025	3, 435	4, 465, 338
Grand total.....	430	117, 206	296, 303	90, 727	23, 767, 230

TABLE 41.—Production, importation, and withdrawals of playing cards, by months, year ended June 30, 1939

Month	On hand July 1, 1938	Produced	Imported	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1939
	Packs	Packs	Packs	Packs	Packs	Packs	Packs	Packs
1938								
July.....	11, 737, 185	2, 637, 260		1, 602, 435	325, 090	3, 312		
August.....		3, 256, 159		2, 845, 278	167, 371	39, 722	72	
September.....		4, 184, 151		4, 271, 707	283, 606		72	
October.....		4, 216, 822		4, 243, 233	100, 073	432	432	
November.....		4, 102, 096		3, 953, 130	328, 920	3, 021	145	
December.....		4, 116, 488		4, 054, 188	633, 485	1, 584	110	
1939								
January.....		4, 037, 401		4, 880, 602	338, 224		643	
February.....		3, 937, 468		4, 169, 091	175, 622	36, 000	525	
March.....		4, 510, 810		3, 980, 943	267, 629		74	
April.....		3, 571, 163		2, 477, 206	432, 160		268	
May.....		3, 526, 958		2, 463, 140	279, 342	1, 298	78	
June.....		3, 044, 052		3, 863, 112	260, 193	6, 912	120	
Total.....	11, 737, 185	45, 143, 829		41, 426, 263	3, 504, 587	89, 280	2, 362	11, 358, 522

ALCOHOL, DISTILLED SPIRITS, BEER, ETC.

TABLE 42.—Ethyl alcohol: Production and withdrawals, by months, fiscal year 1939

[Proof gallons] <sup>1</sup>

Month	Production	Withdrawals			
		Total	Tax-paid	Tax-free	
				For denaturation	For other purposes
July	16,370,042	14,288,051	1,684,094	12,350,296	233,651
August	17,421,405	16,351,115	1,590,330	14,483,348	277,437
September	13,759,159	18,042,552	1,635,669	16,072,261	341,622
October	17,016,875	21,414,641	2,110,967	18,065,725	317,940
November	15,163,558	19,975,796	2,439,477	17,248,516	287,500
December	16,780,614	19,550,693	1,940,948	17,390,575	310,140
January	17,067,004	13,416,720	1,691,278	11,401,032	324,410
February	19,650,062	12,938,392	1,362,820	11,198,307	377,156
March	17,438,065	15,561,732	1,851,367	13,201,578	508,787
April	17,857,481	16,690,091	2,073,850	13,252,629	353,003
May	18,655,386	17,310,710	2,009,440	15,000,681	270,588
June	16,837,615	17,201,035	1,867,602	15,029,393	314,040
Total	201,017,546	201,731,498	22,150,969	173,644,641	3,035,888

<sup>1</sup> The figures are in proof gallons. The tax on alcohol is collected on the basis of proof gallons. A standard proof gallon is a gallon of spirits which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (7939) at sixty degrees Fahrenheit" (sec. 2509, Internal Revenue Code, 1939).

<sup>2</sup> Including 806,927 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.

TABLE 43.—Ethyl alcohol: Plants and bonded warehouses operated, production, withdrawals, warehouse losses, and stocks remaining in bonded warehouses June 30, by States, fiscal year 1939

[Quantities in proof gallons]

State	Number of plants operated <sup>1</sup>	Number of warehouses operated <sup>1</sup>	Production	Withdrawals	Warehouse losses	Remains in bonded warehouses June 30
California	4	8	4,955,632	5,123,963	17,845	815,777
Colorado		2		49,810	390	13,808
Delaware	1		71,820	72,029		
District of Columbia	1	1	441,511	436,062		2,540
Hawaii	1	1	151,394	150,879	949	7,302
Idaho	1		5,801	5,642		
Illinois	3	8	7,273,916	9,062,990	39,585	1,490,276
Indiana	3	4	21,472,380	23,008,869	130,636	7,517,146
Iowa	1		419,767	419,767		
Kentucky		1		8,539	10	4,256
Louisiana	4	4	27,441,301	10,812,148	37,000	3,859,661
Maryland	2	4	19,277,179	19,500,755	26,295	3,040,468
Massachusetts	1	3	6,112,331	6,795,648	13,329	394,930
Michigan		2		322,621		20,262
Missouri		4		414,657		26,871
New Jersey	2	4	35,589,849	37,794,346	62,004	7,879,950
New York	1	1	1,139,374	498,505	6,814	835,088
Ohio	1	4	1,984,348	2,567,502	1,250	250,116
Oregon		1		25,308		5,787
Pennsylvania	4	7	49,151,626	43,161,258	119,445	7,036,628
Puerto Rico	2	2	4,319,994	4,225,993	12,449	1,024,190
Virginia	1		1,249			
West Virginia	2	1	30,053,829	28,644,885	27,636	1,804,277
Wisconsin	1	1	120,545	126,968	504	18,700
Total	36	63	201,017,546	201,731,498	498,086	30,870,351

<sup>1</sup> Number operated during any part of the year.  
<sup>2</sup> Experimental plant.  
<sup>3</sup> Includes 806,927 proof gallons transferred to denaturing plants by alcohol plants not having bonded warehouses.  
<sup>4</sup> In addition, 38,188 proof gallons lost in transit.  
<sup>5</sup> Stocks in transit between bonded warehouses and quantities in receipt of tanks of alcohol plants awaiting transfer to bonded warehouses not computed.

TABLE 44.—Ethyl alcohol: Withdrawals, tax-paid and tax-free, by States, fiscal year 1939

[Proof gallons]

State	Total withdrawals	Tax-paid withdrawals	Tax-free withdrawals			
			Total	For denaturation	For hospital and scientific use	For use of United States and subdivisions
California	5,123,963	616,420	4,508,543	4,283,664	183,772	41,107
Colorado	49,810	20,026	19,884		19,808	76
Delaware	72,029		72,029			
District of Columbia	436,062	5,160	431,856	397,595	30,150	3,105
Hawaii	150,879	410	150,469	150,223	236	10
Idaho	5,801		5,642			
Illinois	9,062,990	4,037,809	5,025,181	4,745,859	274,145	5,177
Indiana	23,008,869	3,388,444	23,290,422	25,133,832	64,146	22,444
Iowa	419,767		419,767			
Kentucky	8,539	2,112	6,427		6,418	9
Louisiana	10,812,148	542,359	10,269,789	10,097,804	101,909	68,935
Maryland	19,500,755	421,238	19,079,517	18,846,839	231,239	1,439
Massachusetts	6,795,648	983,474	5,842,472	5,907,235	143,677	91,560
Michigan	322,621	234,030	87,991		87,992	29
Missouri	414,657		113,416		74,872	38,544
New Jersey	37,794,346	1,520,746	36,273,599	35,802,777	394,913	170,819
New York	1,139,374	498,505	640,869		640,869	6,090
Ohio	2,567,502	2,409,563	157,639		29,802	247
Oregon	25,308					
Pennsylvania	49,151,626	6,742,495	38,420,793	37,518,986	170,444	643,758
Puerto Rico	4,319,994		4,225,993	3,373,078	550	103,650
Virginia	25,644,885	3,012	28,641,873	28,570,548	2,932	68,393
Wisconsin	126,968	17,250	109,712		90,966	18,648
Total	201,731,498	22,150,969	179,580,529	178,644,641	1,031,695	1,037,712
Percentage of total withdrawals	100.0	11.0	89.0	87.1	0.9	0.5

<sup>1</sup> Including tax-free withdrawals of 32,061 proof gallons for medicinal use, 714,336 proof gallons for beverage purposes, and 765 proof gallons for industrial use. These amounts are not shown separately under tax-free withdrawals.

<sup>2</sup> See footnote 3, table 43.

TABLE 45.—Ethyl alcohol: Materials used <sup>1</sup> in production, by kinds and by States, fiscal year 1939

State	Molasses	Grain			Other materials	
		Corn	Malt	Other	Gallons	Pounds
California	Gallons 6,522,603	Pounds 671,500	Pounds 55,503	Pounds 19,350		
District of Columbia	564,106					
Hawaii					1,563,687	
Idaho			184	22,363		743,411
Illinois	252,708	79,087,908	4,847,840	284,464		
Indiana		31,873,744	3,615,640	1,042,776		12,934,400
Iowa		4,032,424	475,790	656,562		
Louisiana	30,523,759					
Maryland	21,521,503		1,073,617	180,730		
Massachusetts	7,490,787					
New Jersey	42,790,532					
New York	1,183,125					21,949,950
Ohio		16,489,536	1,915,300	411,264		
Pennsylvania	42,045,003	25,047,600	2,545,370	26,530		
Puerto Rico	5,637,612					
Virginia						
West Virginia						23,861,707
Wisconsin	68,149	5,873,836	7,486,703	84,024		130,605
Total	156,908,347	156,650,225	21,131,972	2,556,343	63,150,744	1,023,040

<sup>1</sup> For those plants in which ethyl alcohol is a by-product of the distillation process, only the estimated amounts of materials allocable to ethyl alcohol have been included. Figures do not include materials used at an experimental plant.  
<sup>2</sup> Pineapple juice.  
<sup>3</sup> Potatoes.  
<sup>4</sup> Ethyl sulphate.  
<sup>5</sup> Sulphur liquor.  
<sup>6</sup> Cellulose pulp and chemical mixtures.  
<sup>7</sup> 22,434,595 gallons of ethyl sulphate and 1,227,112 gallons of crude alcohol mixture.  
<sup>8</sup> A corn sugar by-product.  
<sup>9</sup> Includes 2,308,507 pounds of rye, 64,053 pounds of wheat, and 63,783 pounds of barley.

TABLE 46.—Ethyl alcohol: Production, by kinds of materials used, fiscal year 1939

Kind of material	Quantity used		Alcohol produced	
	Amount	Unit	Proof gallons	Percent of total
Molasses	157,725,222	Gallons	135,834,256	67.57
Ethyl sulphate	85,938,995	do	47,963,514	23.85
Grain	180,446,696	Pounds	15,539,967	7.73
Crude alcohols mixture	1,227,112	Gallons	310,141	1.5
Pineapple juice	1,693,687	do	157,394	.08
Mixtures:				
Sulphite liquor	24,949,950	do		
Molasses	1,183,125	do		
Potatoes	743,411	Pounds	1,218,244	.61
Cellulose pulp and chemical mixtures	149,724	do		
Barley	22,863	do		
Malt	184	do		
<b>Total</b>			<b>201,017,548</b>	<b>100.00</b>

<sup>1</sup> Additional amounts used in combination with other materials included under "Mixtures."  
<sup>2</sup> Includes 130,605 pounds of a corn sugar by-product.  
<sup>3</sup> Includes 71,820 proof gallons produced at an experimental plant from materials not shown.

TABLE 47.—Denatured alcohol: <sup>1</sup> Plants operated, production, withdrawals, and stocks on hand June 30, by States, fiscal year 1939

[Quantities in wine gallons]

State	Number of plants operated <sup>2</sup>	Completely denatured			Specially denatured		
		Production	Withdrawals	On hand June 30	Production	Withdrawals	On hand June 30
California	0	248,866	249,316	1,121	2,256,289	2,237,795	44,468
Delaware	1	40,709	21,747	22,602	5	5	
District of Columbia	1	0,504	16,189	11,925	365,841	365,900	9,142
Hawaii	1	1,060	1,060	1,520	20,705	20,705	
Idaho	1	1,817	1,005	812			
Illinois	2	488,893	494,793	15,546	2,623,238	2,491,196	18,107
Indiana	2	5,050,745	5,057,356	6,776	8,948,857	8,921,451	46,459
Kansas	1		211,990		213,262	213,262	
Kentucky	1		633,180		646,499	646,499	
Louisiana	3	1,787,810	1,805,486	17,087	3,522,415	3,502,118	25,725
Maryland	2	3,316,203	3,316,839	43,124	10,079,416	10,043,752	104,823
Massachusetts	2	304,067	306,832	127,050	3,197,571	3,200,352	22,061
New Jersey	6	1,628,935	1,656,937	17,078	17,939,061	17,873,437	126,838
New York	2	16,204	37,482	17,003	257,567	256,803	1,458
Pennsylvania	3	3,745,896	3,767,218	374,872	16,801,404	16,817,674	92,048
Puerto Rico	2	458,014	455,868	456	1,322,189	1,338,617	24,947
West Virginia	2	7,727	7,730	4	15,237,066	14,464,905	797,234
Wisconsin	1	9,152	9,137		71,163	73,543	354
<b>Total</b>	<b>38</b>	<b>17,179,433</b>	<b>17,204,615</b>	<b>655,996</b>	<b>83,561,077</b>	<b>82,668,014</b>	<b>1,325,563</b>

<sup>1</sup> Included in denatured alcohol are 1,521,900 tax gallons of rum and 67,057 tax gallons of other spirits transferred from distilleries for denaturation. The number of wine gallons is not reported.  
<sup>2</sup> Number operated during any part of the year.  
<sup>3</sup> Includes one denaturing plant operated in conjunction with an experimental alcohol plant.

TABLE 48.—Denatured alcohol: Production, by months, fiscal year 1939

Month	Completely denatured	Specially denatured	Total
	Wine gallons	Wine gallons	Wine gallons
July	1,303,340	5,407,077	6,710,417
August	1,502,076	6,343,817	7,845,093
September	2,602,876	6,655,065	9,257,941
October	3,723,507	7,375,919	11,099,426
November	2,836,942	7,359,401	10,196,343
December	2,105,400	8,272,961	10,378,361
January	474,140	6,352,408	6,826,548
February	339,343	6,106,367	6,445,710
March	504,865	7,110,718	7,615,583
April	240,918	7,477,594	7,718,512
May	695,327	7,794,973	8,490,300
June	861,139	7,304,710	8,165,849
<b>Total</b>	<b>17,179,433</b>	<b>83,561,077</b>	<b>100,740,510</b>

TABLE 49.—Completely denatured alcohol: Withdrawals, by formulae and by months, fiscal year 1939  
 [Wine gallons]

Month	Formulae					Total
	14	13	12	11	10	
July	580,353	590,907	23,890	17,730	110	1,221,900
August	590,682	445,810	52,076	74,946	110	1,404,124
September	1,324,768	490,108	209,377	88,525	224	2,533,002
October	2,843,268	1,228,734	177,730	234,381	642	3,984,655
November	1,487,845	1,171,334	333,187	90,414	1,816	2,989,276
December	1,167,309	738,603	174,466	30,511	679	2,109,668
January	81,602	299,265	63,133	369	325	444,784
February	141,586	193,019	25,841	509	355	361,310
March	227,800	210,684	41,898	283	10	480,384
April	29,656	137,820	16,392	226	220	184,314
May	531,136	50,328	15,499	313	450	597,659
June	780,394	56,957	5,840	237	1	813,449
<b>Total</b>	<b>9,564,742</b>	<b>6,051,829</b>	<b>1,038,839</b>	<b>544,454</b>	<b>4,761</b>	<b>17,204,615</b>

<sup>1</sup> Information as to the composition of these formulae will be found in Treasury Decisions Nos. 10 and 4649 and the Appendix to Regulations No. 3, Formulae for Completely and Specially Denatured Alcohol, Revised 1938, Treasury Department, Bureau of Internal Revenue.

TABLE 50.—Specially denatured alcohol: Withdrawals, by formulae, fiscal year 1939  
 [Wine gallons]

Formula	Amount	Formula	Amount	Formula	Amount	Formula	Amount
1	22,691,805	23	51	28-A	457,478	35-D	13,476
2-A	707	23-A	1,518,102	29	15,957,437	35-E	182
2-B	17,043,077	23-B	30	30	234,357	36	7,002
3-A	976,601	23-C	20	31-A	5,883	39-A	20,273
2-B	3,827	23-D	2	32	268,241	39-B	198,243
4	1,703,355	23-E	31	33	3,499	39-C	656,971
5	1	23-F	3,124	33-A	5	39-D	10,049
6-A	27,742	23-G	2,231,760	35	10,031	40	2,498,767
6-B	80,734	23-H	1,025,316	35-A	3,861,047	42	15,221
12-A	236,707	24	1,085	36	5,351	44	3,165
13-A	608,155	25	14,100	37	682,181	45	7,474
17	1,054,017	26-A	65,233	37-A	1,026	46	1,610
18	4,725,404	27	35,348	38	25,693	47	5,283
19	62,299	27-A	7,543	38-A	150		
20	1,050	27-B	44,579	38-B	428,420	Total	82,668,014
22	460	28	192,985	38-C	13,947		

<sup>1</sup> Information as to the composition and authorized uses of these formulae will be found in the 1931 and 1938 editions of the Appendix to Regulations No. 3, Formulae for Completely and Specially Denatured Alcohol, Treasury Department.  
<sup>2</sup> Represents an excess of returns over withdrawals.

TABLE 51.—Specially denatured alcohol: Withdrawals, by leading<sup>1</sup> formulae and by months, fiscal year 1939

(Wine gallons)

Formula	July	August	September	October	November	December
1.....	1,554,709	1,817,167	1,845,109	2,330,931	2,004,358	2,505,441
2-B.....	1,327,019	1,605,565	1,632,014	1,538,721	1,639,978	1,730,491
29.....	855,503	1,072,378	1,059,545	977,768	1,293,517	1,515,901
18.....	343,343	301,931	426,590	503,686	648,374	726,441
35-A.....	138,139	252,923	285,398	378,419	343,425	470,843
40.....	191,695	209,936	230,317	217,405	242,607	208,096
23-G.....	246,851	326,667	312,950	335,011	245,946	131,974
4.....	147,554	144,016	147,685	150,177	151,282	132,849
23-A.....	80,618	90,826	130,310	134,858	176,165	129,107
17.....	126,001	51,595	8,163	38,941	33,941	120,092
23-II.....						144,925
3-A.....	61,148	51,799	69,143	101,857	92,448	114,896
13-A.....	39,116	33,649	94,517	42,014	71,209	65,576
37.....	34,361	41,199	75,008	44,272	67,251	43,151
39-C.....	30,150	29,062	40,693	45,334	63,771	66,164
28-A.....	38,515	38,052	9,334	112,983	24,003	61,181
38-B.....	31,827	47,434	45,484	36,016	36,955	36,272
32.....	3,918	12,459	605	138	6,580	10,273
12-A.....	15,255	9,991	28,184	10,168	34,398	21,299
30.....	16,854	19,268	19,672	12,989	17,763	19,239
30-B.....	19,100	19,299	17,107	26,945	21,117	19,991
28.....			6,000	16,300	16,300	16,300
All others.....	40,151	38,030	39,490	58,082	44,147	34,656
Total.....	5,419,830	6,202,383	6,554,118	7,202,642	7,319,214	8,323,020

Formula	January	February	March	April	May	June	Total
1.....	1,642,523	1,403,024	1,700,018	2,085,028	2,004,257	1,514,000	22,891,005
2-B.....	1,244,783	1,234,978	1,451,823	1,369,378	1,530,819	1,579,327	17,043,071
29.....	1,287,125	1,441,432	1,658,081	1,653,336	1,715,729	1,499,238	15,067,487
18.....	743,680	625,288	682,218	970,538	116,502	495,028	6,724,404
35-A.....	232,176	406,636	232,480	846,848	284,034	434,946	3,381,047
40.....	186,425	167,132	207,734	297,235	212,124	183,402	2,490,797
23-G.....	121,183	91,042	105,257	56,285	98,397	100,456	2,291,788
4.....	143,500	113,336	135,146	130,951	154,964	144,004	1,703,358
23-A.....	114,311	128,918	162,490	90,426	146,525	124,574	1,518,102
17.....	104,180	103,784	113,424	113,589	130,349	135,641	1,084,947
23-II.....	80,114	110,326	140,032	145,299	176,383	192,521	1,025,318
3-A.....	67,950	53,242	76,304	65,866	90,870	66,500	676,301
13-A.....	40,093	17,618	51,393	50,514	40,189	42,994	608,154
37.....	37,065	42,308	49,881	50,116	39,921	37,718	582,181
39-C.....	38,927	49,925	51,851	52,064	60,877	36,843	536,071
28-A.....	31,363	34,300	36,662	39,995	31,000	10,100	457,478
38-B.....	27,418	37,600	32,098	42,294	22,608	29,014	428,430
32.....	6,713	35	16,365	6,569	80,408	115,125	258,211
12-A.....	21,446	18,246	24,813	20,545	18,671	24,859	253,707
30.....	22,540	18,299	21,383	23,411	10,152	23,518	234,887
30-B.....	10,313	13,840	13,823	12,509	13,025	14,471	190,243
28.....	24,450	16,300	32,635	24,350	16,150	24,300	192,655
All others.....	35,601	29,518	34,498	40,835	38,132	40,285	471,208
Total.....	8,276,747	8,197,035	7,067,868	7,338,650	7,065,183	7,130,341	82,993,014

<sup>1</sup> Withdrawals for the year exceeding 100,000 gallons ranked in order of total withdrawals.

TABLE 52.—Specially denatured alcohol: Operations of bonded dealers, by States, fiscal year 1939

(Quantities in wine gallons)

State	Number of dealers operating <sup>1</sup>	Received	Removed	On hand, June 30 <sup>2</sup>
California.....	2	16,235	18,011	3,999
Connecticut.....	1	24,192	21,246	6,446
Georgia.....	1	10,792	10,210	3,510
Illinois.....	5	644,501	646,370	40,892
Indiana.....	1		1,134	162
Kentucky.....	1	30,878	27,723	5,062
Maryland.....	2	163,063	161,823	6,148
Massachusetts.....	7	339,229	345,830	34,096
Michigan.....	4	87,173	85,068	10,617
Minnesota.....	3	64,513	67,764	9,364
Missouri.....	4	124,793	130,634	17,169
New Jersey.....	4	1,214,687	1,089,019	194,722
New York.....	7	215,283	247,038	22,681
North Carolina.....	1	2,534		
Ohio.....	6	229,057	221,519	20,897
Pennsylvania.....	2	48,885	51,001	1,282
Tennessee.....	1	14,040	10,965	1,728
Texas.....	1	21,093	22,456	1,915
Utah.....	1	4,998	5,240	833
Washington.....	1	5,876	7,249	1,462
Total.....	55	3,282,020	3,181,910	278,009

<sup>1</sup> Number operating during any part of the year.

TABLE 53.—Specially denatured alcohol: Operations of manufacturers, by States, fiscal year 1939

(Quantities in wine gallons)

State	Number of manufacturers operating <sup>1</sup>	Received	Recovered after use <sup>2</sup>	Used in manufacturing	On hand, June 30
Alabama.....	38	63,008	14,074	74,042	5,497
Arizona.....	2	40		39	3
Arkansas.....	17	85,493		92,538	8,222
California.....	304	2,250,604	2,335,012	4,505,782	145,573
Colorado.....	34	40,328		40,234	596
Connecticut.....	77	708,574	48	702,507	38,834
Delaware.....	13	45,543	251,897	297,372	11,648
District of Columbia.....	36	399,103		399,462	6,642
Florida.....	29	9,800	6,037	15,745	1,910
Georgia.....	51	31,457	3,380	34,313	2,564
Hawaii.....	6	14,673		14,648	31
Idaho.....	6	43		46	11
Illinois.....	496	4,700,036	441,138	5,175,020	243,227
Indiana.....	110	3,153,747	2,432,246	5,682,972	110,056
Iowa.....	61	165,486		152,473	17,791
Kansas.....	30	498,954	39	540,783	1,432
Kentucky.....	65	415,713		408,781	24,291
Louisiana.....	84	1,154,971		1,053,273	103,028
Maine.....	8			89,591	1,545
Maryland.....	90	8,061,370	425,200	8,285,761	221,674
Massachusetts.....	204	3,346,147	2,970,994	6,328,706	172,229
Michigan.....	145	2,214,585	1,933,306	4,119,732	184,623
Minnesota.....	72	141,025	2,069	146,092	7,152
Mississippi.....	30	25,294	611,219	633,751	7,255
Missouri.....	170	1,817,212	2,334,464	4,133,202	164,027
Montana.....	2	20		17	6
Nebraska.....	27	11,445	47,624	53,599	801
New Hampshire.....	8	6,410		6,200	398
New Jersey.....	259	16,493,617	16,062,681	31,582,042	650,933
New York.....	937	5,505,235	1,731,854	7,397,052	234,574
North Carolina.....	48	1,831,080	123,065	1,937,013	110,267
North Dakota.....	5				21

<sup>1</sup> Number operating during any part of the year.

<sup>2</sup> In some industries where the denatured alcohol does not become a part of the product, a portion is recovered and reused.

<sup>3</sup> Includes 215,991 wine gallons recovered from solutions received containing specially denatured alcohol.



TABLE 53.—Specially denatured alcohol: Operations of manufacturers, by States, fiscal year 1939—Continued

[Quantities in wine gallons]

State	Number of manufacturers operating	Received	Recovered after use	Used in manufacturing	On hand June 30
Ohio.....	271	972,755	179,313	1,135,638	80,605
Oklahoma.....	40	50,243	.....	48,417	8,850
Oregon.....	23	30,226	.....	32,691	5,371
Pennsylvania.....	339	5,220,803	2,477,669	8,664,841	145,370
Puerto Rico.....	21	1,279,421	.....	1,278,663	1,901
Rhode Island.....	31	94,872	9,810	104,526	6,590
South Carolina.....	14	1,454	.....	1,354	213
South Dakota.....	4	35	.....	45	33
Tennessee.....	70	4,018,840	6,892	3,763,052	903,938
Texas.....	118	418,981	6,609	410,356	80,384
Utah.....	15	5,493	.....	5,797	314
Vermont.....	7	4,724	.....	4,578	300
Virginia.....	60	520,602	517,077	1,039,269	37,278
Washington.....	39	10,578	.....	10,121	1,466
West Virginia.....	15	15,327,651	27,212,593	42,531,732	86,537
Wisconsin.....	101	137,308	19,177	156,696	13,494
Wyoming.....	2	.....	.....	4	5
Total.....	4,405	82,417,391	81,248,937	142,969,775	3,162,641

TABLE 54.—Distilled spirits: Number of distilleries and internal-revenue bonded warehouses operated,<sup>1</sup> by States, fiscal year 1939

State	Distilleries						Internal-revenue bonded warehouses
	Whisky	Rum	Gin <sup>2</sup>	Brandy	Other <sup>3</sup>	Total <sup>4</sup>	
Arizona.....	1	.....	.....	.....	4	2	2
California.....	2	.....	4	103	2	107	78
Colorado.....	.....	.....	.....	.....	.....	.....	2
Connecticut.....	1	.....	.....	3	.....	4	5
Georgia.....	.....	.....	.....	1	.....	1	1
Hawaii.....	.....	1	.....	.....	1	1	2
Illinois.....	4	.....	2	.....	3	4	12
Indiana.....	8	.....	3	.....	3	6	10
Kentucky.....	49	1	3	.....	1	51	73
Louisiana.....	.....	1	.....	.....	1	1	3
Maryland.....	12	.....	1	1	2	13	20
Massachusetts.....	2	3	.....	.....	.....	5	8
Michigan.....	.....	.....	.....	.....	.....	.....	2
Minnesota.....	1	.....	.....	.....	.....	1	3
Missouri.....	5	.....	.....	.....	.....	5	10
Montana.....	.....	.....	.....	.....	.....	.....	1
New Jersey.....	.....	.....	.....	8	.....	8	14
New York.....	.....	.....	1	1	1	3	9
Ohio.....	3	.....	.....	1	1	4	4
Oregon.....	.....	.....	3	.....	.....	3	4
Pennsylvania.....	10	1	1	.....	1	11	23
Tennessee.....	1	.....	.....	.....	.....	1	1
Vermont.....	.....	.....	.....	.....	.....	.....	1
Virginia.....	2	.....	.....	4	.....	6	8
Washington.....	.....	.....	.....	4	.....	4	2
Wisconsin.....	1	.....	.....	.....	.....	1	1
Total.....	100	7	12	129	17	241	303

<sup>1</sup> Number operated during any part of the year.  
<sup>2</sup> Except as otherwise noted represents plants which produced high-proof spirits under provisions of the Liquor Tax Administration Act of June 26, 1936.  
<sup>3</sup> Exclusive of duplications which resulted from plants producing more than one kind of spirits.  
<sup>4</sup> Tequila.  
<sup>5</sup> Okolehao.  
<sup>6</sup> Low wines.

TABLE 55.—Distilled spirits: Production, by kinds and by months, fiscal year 1939

[Tax gallons]

Month	Whisky	Rum	Gin <sup>1</sup>	Brandy	Other spirits	Total
July.....	3,915,173	148,128	626,145	191,910	873,803	5,695,159
August.....	4,217,210	161,877	507,317	247,316	974,282	6,108,002
September.....	4,907,031	172,665	581,023	2,375,379	1,163,637	9,239,895
October.....	8,119,473	178,320	464,421	9,021,414	1,435,576	19,219,398
November.....	10,572,279	334,479	468,370	6,493,557	1,318,438	22,187,531
December.....	11,602,890	332,640	412,979	4,114,051	1,367,103	17,230,541
January.....	9,203,602	163,243	250,998	795,851	1,420,160	11,873,854
February.....	8,724,436	155,919	245,037	323,530	1,249,744	10,698,686
March.....	9,993,162	236,070	517,862	275,413	1,999,928	13,022,435
April.....	8,512,732	185,143	473,183	216,378	1,653,975	10,940,411
May.....	7,972,358	182,703	887,735	254,737	1,487,983	10,755,516
June.....	5,773,602	190,553	805,028	195,450	1,339,315	8,303,948
Total.....	63,008,917	2,442,669	6,279,119	27,446,296	16,154,155	145,326,176

<sup>1</sup> The figures are in tax gallons. The tax on distilled spirits is collected on the basis of proof gallons, or wine gallons when below proof. A standard proof gallon is a gallon of spirits "which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (7939) at sixty degrees Fahrenheit" (sec. 2809, Internal Revenue Code, 1930).  
<sup>2</sup> For additional production of gin at rectifying plants see table 66.  
<sup>3</sup> Includes 1,624,900 gallons produced at distilleries for denaturation.  
<sup>4</sup> All high-proof spirits produced under provisions of the Liquor Tax Administration Act of June 26, 1936, except 67,057 gallons of spirits produced for denaturation, 4,214 gallons of okolehao, 933 gallons of low wines, and 242 gallons of tequila.

TABLE 56.—Distilled spirits: Production, by kinds and by States, fiscal year 1939

[Tax gallons]

State	Whisky	Rum	Gin <sup>1</sup>	Brandy	Other spirits	Total
Arizona.....	147,490	.....	.....	.....	242	147,732
California.....	180,672	.....	267,752	25,868,990	19,903	27,334,317
Connecticut.....	2,143	.....	.....	18,690	.....	20,833
Georgia.....	.....	.....	.....	39,307	.....	39,307
Hawaii.....	.....	3,118	.....	.....	4,214	7,332
Illinois.....	24,481,508	.....	2,475,582	.....	1,916,140	28,873,500
Indiana.....	12,517,463	.....	1,358,781	.....	10,973,819	24,860,063
Kentucky.....	35,497,690	996,705	.....	.....	933	36,495,298
Louisiana.....	.....	282,591	.....	.....	1,843	284,434
Maryland.....	8,587,535	.....	108,519	6,054	1,241,063	9,943,171
Massachusetts.....	687,625	1,089,091	.....	.....	.....	1,776,716
Minnesota.....	4,566	.....	.....	.....	.....	4,566
Missouri.....	514,078	.....	.....	.....	.....	514,078
New Jersey.....	.....	.....	.....	269,104	.....	269,104
New York.....	.....	.....	795,123	12,888	30,547	838,558
Ohio.....	4,995,625	.....	.....	11,334	191,270	5,198,229
Oregon.....	.....	.....	.....	37,749	.....	37,749
Pennsylvania.....	4,887,319	71,184	1,273,302	.....	1,775,181	8,007,076
Tennessee.....	44,214	.....	.....	.....	.....	44,214
Virginia.....	413,524	.....	.....	67,155	.....	480,479
Washington.....	.....	.....	.....	126,025	.....	126,025
Wisconsin.....	42,395	.....	.....	.....	.....	42,395
Total.....	93,008,917	2,442,669	6,279,119	27,446,296	16,154,155	145,326,176

<sup>1</sup> For additional production of gin at rectifying plants, see table 67.  
<sup>2</sup> Includes 1,624,900 gallons produced at distilleries for denaturation.  
<sup>3</sup> All high-proof spirits produced under provisions of the Liquor Tax Administration Act of June 26, 1936, except 67,057 gallons of spirits produced for denaturation, 4,214 gallons of okolehao, 933 gallons of low wines, and 242 gallons of tequila.

TABLE 57.—Distilled spirits: Total withdrawals, tax-paid,<sup>1</sup> by kinds and by months, fiscal year 1939

[Tax gallons]						
Month	Whisky	Rum	Gin	Brandy	Other spirits	Total
July	4,338,548	29,896	654,542	78,131	656,908	5,758,025
August	4,225,072	26,730	530,800	72,873	816,262	5,671,736
September	5,845,000	39,655	570,422	138,175	909,568	7,502,320
October	6,153,494	58,439	443,484	199,995	1,344,345	10,199,727
November	9,558,697	66,314	470,410	236,151	1,406,416	11,737,988
December	7,665,118	68,445	383,310	244,186	1,353,086	9,714,145
January	5,007,399	47,108	318,518	156,184	725,259	6,248,466
February	4,095,994	38,178	251,545	123,648	702,423	5,111,783
March	6,790,806	50,896	450,559	161,471	1,112,351	8,546,083
April	5,723,328	39,177	565,869	116,975	1,142,584	7,592,933
May	4,865,880	37,744	797,823	102,578	1,063,537	6,867,667
June	4,884,717	39,471	807,131	65,157	659,049	6,455,525
Total	72,059,023	542,048	6,244,418	1,689,823	11,891,788	92,427,100

<sup>1</sup> These figures refer to spirits withdrawn subject to tax at the rate of \$2.25 per tax gallon, with the exception of brandy, for which the rate is \$2 per tax gallon; in addition, 11,533,832 tax gallons of brandy were transferred from brandy distilleries and 1,147,607 tax gallons of brandy were withdrawn from internal-revenue bonded warehouses for the fortification of wine, subject to tax at the rate of 10 cents per proof gallon.

<sup>2</sup> Includes (a) withdrawals in packages from cistern rooms as follows: 5,392 gallons of whisky, 143,744 gallons of gin, and 137,481 gallons of other spirits; (b) withdrawals in tank cars as follows: From cistern rooms, 4,194,542 gallons of gin and 5,185,585 gallons of other spirits; from internal-revenue bonded warehouses, 900,299 gallons of gin; (c) withdrawals from export storage warehouses, 556 gallons of whisky.

TABLE 58.—Distilled spirits: Total withdrawals, tax-paid,<sup>1</sup> by kinds and by States, fiscal year 1939

[Tax gallons]						
State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	44,964				227	45,191
California	2,865,280	25,315	288,788	396,255		3,675,638
Colorado	87,395					87,395
Connecticut	224,014	1,673	3,813	15,245	2,050	245,645
Georgia					1,370	2,041
Hawaii	349	322				671
Illinois	16,291,512	47,936	2,442,621	257,933	921,319	19,961,321
Indiana	8,605,675	8,589	1,322,447	52,445	7,227,899	17,217,055
Kentucky	22,702,152	17,211	1,897	4,474	7,672	22,733,376
Louisiana	320,866	21,862				348,728
Maryland	6,981,042	3,212	168,518	20,791	2,377,478	9,491,041
Massachusetts	863,590	259,777	63	31,462	198	1,155,090
Michigan	383,915				583,915	967,830
Minnesota	327,234	1,400	376	38,158	84	367,166
Missouri	524,352	114				524,466
Montana	8			417,747		417,755
New Jersey	1,358,024	21,480		305,207	142	1,684,853
New York	23,282	835	795,284	20,684	123	820,128
Ohio	3,421,278		18,138			3,439,416
Oregon				4,732		4,732
Pennsylvania	6,592,488	132,322	1,262,503	109,239	1,355,821	9,451,873
Vermont					39	39
Virginia	225,897			11,831		237,728
Washington	28,806			480		29,286
Total	72,059,023	542,048	6,244,418	1,689,823	11,891,788	92,427,100

<sup>1</sup> These figures refer to spirits withdrawn subject to tax at the rate of \$2.25 per tax gallon, with the exception of brandy, for which the rate is \$2 per tax gallon; in addition, 11,533,832 tax gallons of brandy were transferred from brandy distilleries and 1,147,607 tax gallons of brandy were withdrawn from internal-revenue bonded warehouses for the fortification of wine, subject to tax at the rate of 10 cents per proof gallon.

<sup>2</sup> Includes (a) withdrawals in packages from cistern rooms as follows: 5,392 gallons of whisky, 143,744 gallons of gin, and 137,481 gallons of other spirits; (b) withdrawals in tank cars as follows: From cistern rooms, 4,194,542 gallons of gin and 5,185,585 gallons of other spirits; from internal-revenue bonded warehouses, 900,299 gallons of gin; (c) withdrawals from export storage warehouses, 556 gallons of whisky.

TABLE 59.—Distilled spirits: Bottled-in-bond<sup>1</sup> withdrawals, tax-paid, by kinds and by months, fiscal year 1939

[Tax gallons]					
Month	Whisky	Rum	Gin	Brandy	Total
July	211,999	129	1,042	3,011	216,781
August	259,056	195	147	3,472	262,870
September	454,357	3,278		8,042	465,687
October	515,319	4,704	6	11,235	531,324
November	853,882	3,532	114	14,702	872,230
December	959,190	5,534	141	20,762	985,627
January	370,500	4,605		17,596	387,191
February	354,401	2,169		5,094	361,664
March	604,166	2,847		6,921	613,937
April	663,161	2,010	60	5,299	570,630
May	543,189	1,800	15	10,223	558,727
June	622,298	2,714	24	3,076	628,112
Total	6,316,668	33,427	1,549	104,136	6,455,780

<sup>1</sup> These spirits were bottled in bond prior to the payment of tax, with the exception of 749,521 gallons of whisky, 2,321 gallons of brandy, and 508 gallons of rum bottled in bond after payment of tax. The figures in this table are included in total withdrawals, as shown in table 57.

TABLE 60.—Distilled spirits: Bottled-in-bond<sup>1</sup> withdrawals, tax-paid, by kinds and by States, fiscal year 1939

[Tax gallons]					
State	Whisky	Rum	Gin	Brandy	Total
California	198,270	508	69	41,059	240,815
Connecticut	7,113				7,113
Hawaii	10	22			32
Illinois	551,214	695		12,282	564,191
Indiana	132,137	150		525	132,812
Kentucky	3,669,211		1,441	412	3,671,064
Louisiana	117				117
Maryland	316,482	300		7,417	524,259
Massachusetts	28,781	26,811	24		55,616
Minnesota	27,430				27,430
Missouri	49,156			3	49,159
New Jersey	64,070			2,280	66,350
New York	15,676		15	3,888	19,579
Ohio	58,078				58,078
Pennsylvania	1,091,901	4,854		35,370	1,092,125
Total	6,316,668	33,427	1,549	104,136	6,455,780

<sup>1</sup> These spirits were bottled in bond prior to the payment of tax, with the exception of 749,521 gallons of whisky, 2,321 gallons of brandy, and 508 gallons of rum bottled in bond after payment of tax. The figures in this table are included in total withdrawals as shown in table 58.

TABLE 61.—Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by States, June 30, 1939

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Arizona	307,515				6,308	314,223
California	4,751,225	32,417	75,700	15,965,635	756	21,815,733
Colorado	138,330			68,624		206,954
Connecticut	184,088	9,421		28,176		221,685
Georgia		2,917	1,074	9,180	15,982	29,570
Hawaii	417					417
Illinois	79,952,278	116,939	73,822	466,069	1,003,952	81,613,060
Indiana	74,458,294	18,328	45,721	237,438	10,820,340	85,580,121
Kentucky	194,812,428	337,681	9,462	20,062	14,375	195,220,008
Louisiana	196,528	507,247	12,445			716,220
Louisiana	46,695,772	4,380	8,811	76,021	2,777,263	49,472,247
Maryland	3,823,666	1,398,390	104	48,638	51	4,808,879
Massachusetts	593,305					593,305
Michigan	231,659	4,183		6,117		241,959
Minnesota	893,457		1,788			895,245
Missouri	2,492,034	6,951		1,069,807		3,568,792
New Jersey	4,694		45	482,930	135	487,764
New York	14,803,442	2,391		39,740	2,809,504	17,855,077
Ohio				75,492		75,492
Oregon	52,434,772	1,442,254	64,879	351,962	1,556,048	55,869,913
Pennsylvania	44,214					44,214
Tennessee					22,629	22,629
Vermont				136,568		136,568
Virginia	1,392,429		3,715	42,603		1,438,747
Washington	316,568					316,568
Wisconsin	71,073					71,073
Total	478,899,618	3,905,854	297,566	20,227,735	19,027,341	522,058,134

<sup>1</sup> In addition, there were 4,332 gallons of unclassified spirits in export storage warehouses.

TABLE 62.—Distilled spirits: Stocks remaining in internal-revenue bonded warehouses, by kinds and by years and seasons of production, June 30, 1939

[Tax gallons]

Year	Season	Whisky	Rum	Gin	Brandy	Other spirits	Total
1911	Spring	89					89
	Fall	210					210
1912	Spring	908					908
	Fall	60			349		409
1913	Spring	3,630			186		1,679
	Fall	1,643			36		3,888
1914	Spring	3,642			46		739
	Fall	401			338		2,462
1915	Spring	2,389	67		6		1,684
	Fall	1,503			131		27,755
1916	Spring	27,755			430	451	17,359
	Fall	16,209	189		550	8,108	24,415
1917	Spring	13,055	318	2,384	330		26,824
	Fall	21,683	530	30,302			296
1919	Spring	87			179		437
	Fall				437		2,506
1920	Spring						3,577
	Fall	2,508					64,138
1921	Spring	3,577			4,154		875
	Fall	57,084			360		753
1922	Spring	456			2		29,771
	Fall				802		13,289
1923	Spring	17,313	11,157				16,980
	Fall	13,289					257,152
1924	Spring	100,549	14,091				480,100
	Fall	221,452					3,741,051
1925	Spring	364,780	88,580				6,866,060
	Fall	3,533,578	20,010	1,441	157,024		15,039,879
1926	Spring	4,401,621	31,341	469	162,623		31,326,883
	Fall	13,993,517	966,853	821	78,688	617	68,918,287
1927	Spring	30,812,406	136,493	12,651	364,666		89,248,424
	Fall	68,427,534	158,338	17,226	315,199		87,775,913
1928	Spring	87,471,405	276,841	3,424	785,989	740,765	47,397,417
	Fall	85,560,635	394,510	20,205	441,648	1,338,915	54,195,013
1929	Spring	42,944,268	315,431	17,700	2,247,920	1,872,098	58,440,516
	Fall	47,718,453	115,757	9,152	720,705	5,630,966	57,970,820
1930	Spring	41,684,453	430,826	20,557	13,127,401	6,231,320	
	Fall	49,445,681	334,522	162,254	1,797,043		
Total		478,899,618	3,905,854	297,566	20,227,735	19,027,341	522,058,134

<sup>1</sup> Due to corrections, these amounts exceed the figures reported for June 30, 1938.  
<sup>2</sup> In addition, there were 4,332 gallons of unclassified spirits in export storage warehouses.

TABLE 63.—Distilled spirits: Losses in internal-revenue bonded warehouses from leakage and evaporation, by kinds of spirits and by States, and other losses, by kinds of spirits, fiscal year 1939

[Tax gallons]

State	Whisky	Rum	Gin	Brandy	Other spirits	Total
Losses from leakage and evaporation: <sup>1</sup>						
Arizona	5,256				19	5,375
California	443,210	2,013	966	45,901		491,601
Colorado	7,123					7,123
Connecticut	24,692	131	5	1,321		26,149
Georgia				75		75
Hawaii	30	20			3,794	3,844
Illinois	1,949,840	5,213	415	18,414	2,422	1,975,904
Indiana	1,357,094	442	277	3,603	198,172	1,557,586
Kentucky	3,791,820	1,616	6,010	754	834	3,801,034
Louisiana	23,459	1,451				24,910
Maryland	1,333,061	421		2,582	144,608	1,480,612
Massachusetts	72,300	35,716	134	3,035		111,245
Michigan	79,074					79,074
Minnesota	52,577	98	22	3,846		56,543
Missouri	65,196	10		21		65,227
New Jersey	170,262	1,329		44,968		216,557
New York	2,127	126	97	38,997	1	41,348
Ohio	474,603		2	2,018	2	476,625
Oregon				510		510
Pennsylvania	1,201,520	14,185	109	16,169	37,558	1,269,531
Vermont					6	6
Virginia	26,571			2,057		27,628
Washington	4,233			130		4,363
Total	11,082,902	63,377	8,037	183,527	385,413	11,723,346
Losses from other causes <sup>2</sup>	2,122,629	254	1,854	12,547	97	2,137,381
Total losses	13,205,531	63,631	9,891	196,074	385,510	13,860,727

<sup>1</sup> Difference between entry and withdrawal gauge of all spirits withdrawn from bonded warehouses.  
<sup>2</sup> Losses from fire, theft, casualty, etc.

TABLE 64.—Distilled spirits: Grains and molasses used in production,<sup>1</sup> by States, fiscal year 1939

State	Grains				Total	Molasses <sup>2</sup>
	Corn	Rye	Malt	Wheat		
Arizona	Pounds 1,090,409	Pounds 450,820	Pounds 274,239	Pounds	Pounds 1,815,468	Gallons 178,420
California	2,861,947	353,648	434,070		3,449,665	
Connecticut	42,280		5,000		55,200	
Hawaii						11,080
Illinois	219,971,848	68,162,337	32,485,954		320,620,139	
Indiana	212,537,979	44,138,892	31,057,603	422,330	288,184,803	
Kentucky	282,861,128	74,869,651	54,526,350	2,593,744	414,850,873	1,286,340
Louisiana						321,073
Maryland	35,378,514	66,101,938	20,966,391		122,447,843	
Massachusetts	6,503,686	716,384	843,223		8,063,293	1,355,699
Minnesota	61,180	2,128	6,915		70,223	
Missouri	4,592,591	865,925	860,658		6,319,174	
New York	8,771,134	70,264	1,206,656		10,047,076	
Ohio	41,946,016	10,230,708	7,049,723	63,000	59,289,447	
Pennsylvania	35,783,407	33,121,735	11,793,659	183,590	85,897,411	1,199,147
Tennessee	477,568	45,692	58,240		582,400	
Virginia	8,147,648	1,040,254	625,604		4,613,530	
Wisconsin	278,211	160,604	82,976		521,791	
Total	866,217,540	305,343,030	162,276,109	3,273,664	1,327,113,343	4,314,729

<sup>1</sup> For materials used in the production of brandy see table 65. In addition to the grain and molasses shown above, 10,400 pounds of sake lees, 1,500 pounds of sugar, 600 pounds of pineapple, 750 gallons of pineapple juice, and 30 gallons of tri-root extract used in Hawaii and 213,921 pounds of diastase in Illinois.  
<sup>2</sup> All used in the production of rum with the exception of 178,420 gallons in California and 1,123,357 gallons in Pennsylvania used for gin and 3,350 gallons in Hawaii used for cachaqua.

TABLE 65.—Distilled spirits: Materials used in the production of brandy, by kinds and by States, fiscal year 1939

Kind	FRUIT <sup>1</sup>			
	California	Oregon	Virginia	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Grapes	30,047,364		3,059,545	30,047,364
Apples	1,332,000	477,470		4,919,024
Raisins	2,977,311			2,077,311
Peaches	2,304,000	168,680		2,472,680
Apricots	806,000			806,000
Prunes	378,000			378,000
Dates	24,600			24,600
Total	38,489,335	646,039	3,059,545	42,224,939

FRUIT WINE, CIDER, AND JUICE<sup>2</sup>

Kind	FRUIT WINE, CIDER, AND JUICE <sup>2</sup>					
	California	New Jersey	Ohio	Oregon	Washington	Total
	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
Grape	161,962,876	8,389	14,376	228,453	839,007	162,234,529
Apple	774,798	2,180,372	50,820			4,551,000
Raisin	3,201,574		1,250			3,203,124
Cherry	313,283		1,100	5,408	2,406	822,200
Plum	154,282					157,012
Peach	17,376				2,730	153,006
Prune	99,761				113,792	113,792
Blackberry	10,651	14,767	14,455		35,624	79,533
Loganberry	25,716				8,400	34,116
Orange	9,887					9,887
Pear	5,400					5,400
Total	165,575,407	2,180,521	61,510	236,561	1,140,381	170,563,540

<sup>1</sup> In addition, the following amounts of fruit residues were used: 579,339 gallons of lees in California and 799 gallons in Virginia; and 157,000 gallons of apple pomace in Virginia.

<sup>2</sup> No. included are 10,703,043 gallons of grape wash used in California.

<sup>3</sup> Includes 12,710 gallons in Georgia.

<sup>4</sup> Includes 183,222 gallons in Connecticut, 66,045 gallons in Maryland, 129,360 gallons in New York, and 139,841 gallons in Virginia.

<sup>5</sup> Includes 132,900 gallons in Georgia.

<sup>6</sup> Includes 4,151 gallons in Georgia.

TABLE 66.—Rectified spirits and wines: Production, by kinds and by months, fiscal year 1939

Month	[Proof gallons <sup>1</sup> ]				
	Whisky	Gin	Cordials and liqueurs	Miscellaneous	Total
July	2,055,105	776,426	125,915	25,031	2,882,477
August	1,879,318	719,297	143,743	20,313	2,771,668
September	2,706,815	552,424	183,075	28,464	3,504,778
October	3,689,398	404,538	289,580	33,749	4,477,265
November	4,444,680	561,895	310,589	45,533	5,362,797
December	3,897,845	535,091	206,215	44,072	4,774,143
January	2,374,676	413,840	179,424	24,806	2,972,647
February	2,191,587	333,816	129,185	25,208	2,680,796
March	3,077,622	560,035	146,466	32,410	3,616,533
April	2,800,451	704,204	129,924	34,887	3,669,466
May	2,405,673	765,433	135,635	27,909	3,224,650
June	1,077,120	611,760	142,074	28,010	2,059,970
Total	33,603,400	7,231,504	2,192,964	389,358	43,401,226

<sup>1</sup> The figures are in proof gallons. Except for compounds containing sweet wine fortified with grape brandy, the tax on rectified products is collected on the basis of proof gallons. (See sec. 2501, Internal Revenue Code, 1939.) For a definition of a proof gallon see footnote 1, table 65.

<sup>2</sup> Includes 132,570 proof gallons of rum, 112,817 proof gallons of alcohol, 57,589 proof gallons of brandy, 27,067 proof gallons of wine, 20,563 proof gallons of high-proof spirits, 3,588 proof gallons of vermouth, and 28,303 proof gallons of other unclassified spirits.

TABLE 67.—Rectified spirits and wines: Number of plants operated and production by kinds, by States, fiscal year 1939

State	Number of plants operated <sup>1</sup>	[Quantities in proof gallons]				
		Whisky	Gin	Cordials and liqueurs	Miscellaneous	Total
Arkansas	1		5,942	2,596		8,538
California	33	262,450	392,332	125,689	30,392	810,863
Colorado	2		2,342	867	95	3,244
Connecticut	17	194,782	289,710	74,971	9,379	579,842
Florida	2		2,342			2,342
Hawaii	1		875	1,990	415	4,719
Illinois	32	1,503,920	325,263	657,441	31,280	2,547,924
Indiana	14	8,129,641	265,501	23,205	29,617	8,468,464
Kentucky	10	2,024,699	27,964	7,566	157	2,059,711
Louisiana	8	1,442	184,964	23,476	1,673	211,475
Maine	1		3,855	23,599	1,248	28,702
Maryland	23	9,401,155	219,390	25,239	13,461	9,659,245
Massachusetts	31	404,264	646,979	303,032	19,052	1,373,277
Michigan	3		1,073	670	12,708	204,550
Minnesota	3		33,260	10,255	11,694	55,209
Missouri	7		3,800	106,028	45,754	155,582
New Jersey	15	2,290,087	2,186,073	110,459	5,797	4,592,366
New Mexico	1		226	1,091	72	2,017
New York	19	594,214	423,333	87,396	32,372	1,137,314
Ohio	14	1,495,208	509,258	235,344	82,207	2,595,017
Oregon	2			774	581	1,355
Rhode Island	26	7,213,597	1,244,107	195,654	101,355	8,754,653
Rhode Island	1			846		2,711
Vermont	1			72	36	504
Washington	5		28,721	33,453	4,169	66,343
Wisconsin	7		729	26,787	3,035	47,022
Total	284	33,593,400	7,231,564	2,192,964	389,358	43,401,226

<sup>1</sup> Number operated during any part of the year.

<sup>2</sup> Includes 132,570 proof gallons of rum, 112,817 proof gallons of alcohol, 57,589 proof gallons of brandy, 27,067 proof gallons of wine, 20,563 proof gallons of high-proof spirits, 3,588 proof gallons of vermouth, and 28,303 proof gallons of other unclassified spirits.

TABLE 68.—Rectified spirits and wines: Alcoholic liquors<sup>1</sup> used in rectification, by kinds and by months, fiscal year 1939

Month	[Proof gallons]					
	Alcohol	Whisky	High-proof spirits <sup>2</sup>	Wine	Miscellaneous	Total
July	1,448,579	774,115	651,520	11,319	33,915	2,917,448
August	1,347,964	736,431	817,119	6,734	36,553	2,964,801
September	1,383,517	1,067,137	897,150	13,942	42,554	3,404,620
October	1,631,282	1,500,621	1,293,096	12,434	64,054	4,561,007
November	2,013,667	1,867,251	1,461,843	19,136	94,180	5,436,059
December	1,641,735	1,597,698	1,366,495	16,020	80,940	4,702,821
January	1,311,780	964,592	670,691	14,607	45,532	3,007,202
February	922,772	953,686	719,434	9,240	45,620	2,650,722
March	1,404,630	1,217,808	1,168,442	14,037	44,627	3,847,614
April	1,485,567	1,084,271	1,130,051	12,744	35,790	3,748,423
May	1,557,155	986,165	903,669	13,902	43,144	3,557,975
June	1,375,536	760,277	680,686	9,847	36,992	2,852,370
Total	17,522,484	13,554,212	11,648,021	154,014	603,911	43,882,642

<sup>1</sup> Includes imported as well as domestic liquors.

<sup>2</sup> Spirits produced under provisions of the Liquor Tax Administration Act of June 26, 1934.

<sup>3</sup> Includes 250,514 proof gallons of brandy, 142,748 proof gallons of alcohol, 149,200 proof gallons of gin, 47,179 proof gallons of cordials and liqueurs, 11,922 proof gallons of vermouth, and 10,758 proof gallons of unclassified spirits.

TABLE 69.—Rectified spirits and wines: Alcoholic liquors<sup>1</sup> used in rectification, by kinds and by States, fiscal year 1939

[Proof gallons]

State	Alcohol	Whisky	High-proof spirits <sup>2</sup>	Wine	Miscellaneous	Total
Arkansas	8,540				136	8,676
California	683,404	83,398		16,170	54,305	836,277
Colorado	3,025				161	3,186
Connecticut	428,353	137,001	151	1,059	16,328	582,902
Florida	1,339				821	2,160
Hawaii	1,894	470		1,703	748	4,815
Illinois	996,735	639,831	875,379	41,125	146,744	2,661,814
Indiana	1,277,853	2,424,411	4,674,200	14,284	28,454	8,423,202
Kentucky	34,996	1,974,521	89,670	1,647	906	2,101,640
Louisiana	203,099	3,885		84	2,244	210,212
Maine	27,497	1,187			4	28,688
Maryland	783,588	4,161,307	4,784,660	4,719	15,501	9,750,081
Massachusetts	1,160,851	173,940	31	2,852	34,598	1,371,045
Michigan	157,209	18,799			32,221	211,601
Minnesota	55,497	5,485		26	33,703	94,711
Missouri	153,077	2,068		1,320	414	156,670
New Jersey	3,890,170	680,309	951	7,000	33,636	4,622,025
New Mexico	1,540	169			354	2,063
New York	793,750	297,709	12,024	24,565	46,990	1,145,038
Ohio	1,963,334	659,230		9,118	20,403	2,652,085
Oregon	417			904	16	1,337
Pennsylvania	4,512,357	2,401,430	1,407,949	19,607	114,713	8,756,056
Rhode Island	2,053	615		11		2,679
Vermont	308	209			7	622
Washington	44,691	13,510		4,150	4,207	66,558
Wisconsin	31,587	8,522		639	6,237	42,485
Total	17,522,484	13,684,212	11,848,021	154,014	1603,011	43,052,542

<sup>1</sup> Includes imported as well as domestic liquors.  
<sup>2</sup> Spirits produced under provisions of the Liquor Tax Administration Act of June 26, 1936.  
<sup>3</sup> Includes 250,514 proof gallons of brandy, 142,748 proof gallons of rum, 140,200 proof gallons of gin, 47,769 proof gallons of cordials and liqueurs, 11,922 proof gallons of vermouth, and 10,758 proof gallons of unclassified spirits.

TABLE 70.—Fermented malt liquors: Production and tax-paid withdrawals, by months, fiscal year 1939

[Barrels of 31 gallons]

Month	Production	Tax-paid withdrawals		
		Total	In barrels and kegs	By pipe line for bottling
July	5,130,949	5,858,761	2,564,669	2,524,092
August	5,351,316	5,757,467	3,012,384	2,745,103
September	4,323,504	4,432,744	2,372,106	2,060,636
October	3,592,094	4,116,677	2,247,594	1,898,573
November	3,735,471	3,774,039	2,029,728	1,750,961
December	3,540,015	3,600,445	2,004,191	1,665,264
January	3,645,470	3,103,573	1,598,764	1,506,509
February	3,482,149	3,031,155	1,632,103	1,390,052
March	4,496,902	3,822,448	1,972,225	1,850,223
April	4,640,079	3,084,982	2,042,147	1,942,835
May	5,651,130	3,078,863	2,570,767	2,508,101
June	6,270,784	5,686,065	2,748,019	2,908,046
Total	33,870,553	51,816,574	27,056,889	24,729,985

TABLE 71.—Fermented malt liquors: Breweries operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1939

[Quantities in barrels of 31 gallons]

State	Number of breweries operated <sup>1</sup>	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Tax-free <sup>2</sup>		
Alaska	2	-2,054	5,107	166	322	695
Arizona	1	27,825	26,547	173	821	6,653
California	35	2,473,767	2,406,400	10,811	69,324	420,060
Colorado	4	238,877	239,222	1,847	5,502	68,066
Connecticut	0	458,846	403,778	3,961	29,085	67,780
Delaware	2	46,082	46,033	596	1,768	9,079
District of Columbia	1	75,920	74,444	745	5,393	22,550
Florida	7	230,535	229,273	2,354	7,812	43,381
Georgia	1	66,019	66,558	471	1,474	15,179
Hawaii	7	50,444	78,821	813	2,366	14,419
Idaho	5	30,608	31,717	644	1,165	8,187
Illinois	60	3,746,134	3,611,192	28,796	115,774	653,293
Indiana	16	1,077,041	1,032,155	8,106	40,702	316,716
Iowa	4	164,994	161,433	974	7,053	31,559
Kentucky	8	748,803	729,302	6,075	19,069	113,690
Louisiana	7	793,535	759,192	5,583	29,838	98,964
Maryland	0	1,301,000	1,245,991	7,470	36,512	177,887
Massachusetts	15	1,262,944	1,200,832	11,256	73,914	187,969
Michigan	42	2,803,401	2,692,718	15,510	90,641	484,772
Minnesota	23	2,702,631	2,513,996	171,609	96,807	373,035
Missouri	20	4,146,986	3,898,054	31,250	150,972	721,977
Montana	9	154,908	182,565	1,668	4,371	34,744
Nebraska	5	313,350	308,564	1,552	11,169	63,707
Nevada	2	17,177	16,357	72	117	4,214
New Hampshire	1	30,042	28,372	317	3,274	5,423
New Jersey	14	3,359,088	3,221,359	18,091	132,834	539,308
New Mexico	1	1,047	3,974	64	718	801
New York	63	8,586,481	8,293,022	40,216	264,788	1,553,599
North Carolina	1	86,095	81,702	195	3,393	17,350
Ohio	53	3,722,466	3,589,345	25,112	114,079	605,923
Oklahoma	3	118,129	108,020	736	3,610	19,856
Oregon	6	74,316	72,760	933	2,520	23,554
Pennsylvania	65	5,959,834	5,771,161	43,254	226,042	926,654
Rhode Island	3	647,789	603,750	4,253	40,643	95,293
South Dakota	1	3,649	3,656	67	102	904
Tennessee	1	104,859	103,454	2,096	4,395	20,666
Texas	10	637,564	607,182	5,050	39,604	161,927
Utah	2	110,618	103,355	538	6,455	22,916
Virginia	4	100,764	99,509	1,084	3,414	22,155
Washington	14	673,308	678,708	4,615	18,065	131,906
West Virginia	3	32,501	33,149	708	2,081	5,634
Wisconsin	76	5,768,314	5,559,804	40,873	186,235	1,213,746
Wyoming	3	63,285	59,085	502	2,793	15,746
Total	653	53,870,553	51,816,874	410,306	1,837,024	9,447,196

<sup>1</sup> Number operated during any part of the year.  
<sup>2</sup> Including amounts consumed on brewery premises.

TABLE 72.—Fermented malt liquors: Withdrawals, tax-paid and tax-free, by States, fiscal year 1939

(Barrels of 31 gallons)

State	Tax-paid withdrawals		Tax-free withdrawals			Total withdrawals
	In barrels and kegs	By pipe line for bottling	Consumed on premises	For cereal beverages	For export	
Alaska	3,107		158			3,265
Arizona	6,396	20,131	178			26,720
California	498,154	1,910,246	9,344	463	1,004	2,417,211
Colorado	107,051	132,171	1,847			241,069
Connecticut	252,759	161,019	3,861			407,639
Delaware	30,494	18,439	596			46,529
District of Columbia	18,560	55,664	745			75,189
Florida	20,271	209,052	1,897		457	231,627
Georgia	5,777	63,781	471			70,029
Hawaii	18,535	63,060	813			80,434
Idaho	16,172	15,845	644			32,361
Illinois	1,810,408	1,830,786	23,085		4,811	3,669,888
Indiana	378,592	1,255,763	8,106			1,640,261
Iowa	70,063	94,370	974			165,407
Kentucky	224,044	504,353	2,835	2,240		735,377
Louisiana	104,328	634,864	3,428		25	764,745
Maryland	863,612	652,379	7,459		11	1,253,461
Massachusetts	848,417	852,416	11,238			1,212,090
Michigan	1,080,045	1,611,773	15,510			2,708,228
Minnesota	1,468,468	1,045,523	9,521	61,988		2,565,605
Missouri	1,677,015	2,220,439	10,407	8,102	3,711	3,929,334
Montana	132,103	50,762	1,668			184,533
Nebraska	102,996	205,568	1,852			310,418
Nevada	13,353	2,994	72			16,422
New Hampshire	19,513	8,856	317			28,686
New Jersey	1,946,431	1,274,923	10,025		2,466	3,229,450
New Mexico	2,101	1,873	64			4,038
New York	6,005,952	2,257,070	45,501	463	3,232	8,342,238
North Carolina	1,669	50,033	193			61,897
Ohio	1,008,573	1,890,772	20,464	4,648		3,614,457
Oklahoma	9,494	98,526	738			108,756
Oregon	53,822	18,944	633			73,399
Pennsylvania	3,466,491	2,304,650	42,532		372	5,814,415
Rhode Island	424,751	179,029	4,253			608,033
South Dakota	2,655	1,001	67			3,723
Tennessee	10,614	92,840	2,006			105,460
Texas	87,158	720,024	5,050			812,232
Utah	47,619	55,766	538			103,923
Virginia	3,635	95,874	1,054			100,563
Washington	347,571	331,137	4,615			683,323
West Virginia	2,355	30,814	706			33,875
Wisconsin	3,451,152	2,108,742	25,294	2,640	18,949	5,608,787
Wyoming	26,345	30,740	502			50,587
Total	27,068,889	24,720,065	800,704	80,644	35,068	62,233,160

TABLE 73.—Fermented malt liquors: Materials used in production, by kinds and by States, fiscal year 1939

State	Grain and grain products <sup>1</sup>			Sugar and syrups	Hops and hop extract
	Malt	Corn	Rice		
	Pounds	Pounds	Pounds	Pounds	Pounds
Alaska	106,528	6,600	21,500	2,870	2,271
Arizona	3,065,010	11,200	214,100	3,000	15,612
California	91,902,729	8,675,347	17,539,778	4,528,463	1,574,253
Colorado	8,778,547	401,800	2,383,900	11,453	136,789
Connecticut	16,204,391	4,075,900	32,640	2,920,055	362,695
Delaware	1,896,303	453,800	185,140	6,644	30,640
District of Columbia	2,578,220		1,232,875	32,000	39,655
Florida	8,218,118	650,836	2,098,000	677,041	140,046
Georgia	2,230,730	780,800		414,325	47,131
Hawaii	1,824,410	24,175	4,172,275	214,245	74,507
Idaho	1,216,339	145,555	148,760	5,627	78,036
Illinois	121,102,741	39,345,510	13,314,678	5,877,993	1,996,841
Indiana	58,701,465	15,204,816	453,000	5,763,162	907,626
Iowa	5,582,868	2,258,640		76,199	97,414
Kentucky	25,134,852	3,294,600		3,510,422	479,815
Louisiana	26,861,871		6,506,100	5,062,553	418,537
Maryland	47,431,763	6,826,550	4,553,668	5,325,473	918,793
Massachusetts	51,556,678	8,073,280	814,100	12,374,831	1,283,009
Michigan	101,248,921	25,036,468	13,449,433	2,403,568	1,544,308
Minnesota	92,136,467	14,600,874	956,350	14,759,983	1,490,230
Missouri	141,746,766	7,813,350	51,279,303	1,462,977	2,221,921
Montana	7,341,521	426,540	1,112,700	521,152	109,366
Nebraska	10,541,846	2,562,180	1,127,100	281,690	163,997
Nevada	596,989	173,550	41,500	13,125	10,095
New Hampshire	1,198,240	188,220		318,259	26,953
New Jersey	129,358,885	32,476,095	531,100	15,217,266	2,208,637
New Mexico	42,600		9,000	385	710
New York	323,894,701	78,675,363	19,936,887	20,663,176	5,483,210
North Carolina	2,863,790	689,300		490,600	51,632
Ohio	130,916,290	31,387,384	12,136,245	7,319,781	2,161,197
Oklahoma	3,385,160	704,608	724,250	115,591	55,067
Oregon	2,658,880	326,500	349,675	262,322	46,101
Pennsylvania	218,673,961	54,235,675	9,537,442	22,722,305	3,028,260
Rhode Island	23,555,123	2,856,000	2,652,581	5,787,500	587,462
South Dakota	149,002	18,640			2,040
Tennessee	3,507,104	667,390	823,500	178,100	65,114
Texas	29,718,249	176,360	11,894,575	510,600	466,784
Utah	3,850,160	356,050			63,773
Virginia	3,710,301	954,300	226,000	118,450	55,812
Washington	24,578,457	1,771,645	5,687,913	609,709	331,029
West Virginia	1,302,310	385,960		3,775	21,191
Wisconsin	206,365,739	67,469,734	6,220,227	10,090,370	2,890,844
Wyoming	2,353,647	681,120	79,600		38,638
Total	1,033,177,252	415,669,330	198,317,295	150,765,190	32,462,163

<sup>1</sup> In addition, 9,000 pounds of barley and 2,639,922 pounds of wheat and wheat flakes.



TABLE 74.—Cereal beverages: <sup>1</sup> Plants operated, production, and withdrawals, by States, fiscal year 1939

[Quantities in gallons]

State	Number of plants operated <sup>2</sup>	Production	Withdrawals	On hand June 30
California	1	14,353	14,353	—
Kentucky	3	61,907	76,477	3,844
Minnesota	1	1,373,430	1,459,372	43,841
Missouri	1	199,040	186,353	22,161
New York	1	20,460	18,879	—
Ohio	5	130,107	129,111	1,590
Wisconsin	3	68,898	47,664	12,896
Total	17	1,966,795	1,932,739	87,292

<sup>1</sup> Containing less than one-half of 1 percent of alcohol by volume.  
<sup>2</sup> Number operated during any part of the year.

TABLE 75.—Still wine: Production and withdrawals, by months, fiscal year 1939

[Wine gallons]

Month	Production <sup>1</sup>	Tax-free withdrawals <sup>2</sup>	Tax-paid withdrawals			
			Total	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol
July	702,171	613,139	4,205,476	1,401,400	2,802,171	2,815
August	2,305,098	1,918,426	4,233,435	3,481,874	2,746,177	4,275
September	77,549,771	16,303,544	5,122,318	1,846,963	3,299,906	5,365
October	92,076,449	59,188,497	6,871,043	2,275,296	4,597,317	7,928
November	74,582,036	58,824,878	7,395,103	2,598,308	4,889,650	3,273
December	24,249,085	25,887,136	8,730,827	2,781,665	5,949,630	4,122
January	5,005,515	5,953,536	5,065,691	1,621,976	3,440,705	3,013
February	1,678,404	2,016,460	5,021,596	1,678,011	3,349,623	2,932
March	1,026,283	1,159,257	5,885,160	1,937,014	3,948,170	4,978
April	1,003,132	1,164,418	5,171,397	1,711,405	3,444,197	4,831
May	1,102,552	1,220,861	4,994,916	1,645,111	3,374,274	3,234
June	677,500	796,197	4,683,635	1,701,223	3,089,151	3,234
Total	231,059,287	174,342,669	67,370,384	22,461,618	44,860,455	54,311

<sup>1</sup> Standard United States gallons of 231 cubic inches.  
<sup>2</sup> Production represents the amount removed from fermenters, including wine to be used as distilling material in the production of brandy. Increases by amelioration and fortification occurring after removal from fermenters are shown in table 78.  
<sup>3</sup> Includes: 173,435,857 gallons removed for use as distilling material, of which 149,163,288 gallons were "substandard" wine (i. e., produced with excessive water or residue materials); 350,593 gallons removed for the manufacture of champagne or artificially carbonated wine; 197,242 gallons removed for the manufacture of vermouth; 167,908 gallons removed for the manufacture of vinegar; 149,367 gallons removed for export; 41,788 gallons removed for family use; and 14 gallons removed for the use of United States.

TABLE 76.—Still wine: Bonded wineries and bonded storerooms operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1939

[Quantities in wine gallons]

State	Number of premises operated <sup>1</sup>		Production <sup>2</sup>	Withdrawals		Losses	On hand June 30
	Bonded wineries	Bonded storerooms only		Tax-free	Tax-paid		
Alabama	1	—	1,298	147	543	20	—
Arkansas	57	—	165,254	3,649	181,969	16,777	180,667
California	517	64	721,875,555	172,049,387	36,552,710	3,807,544	80,512,065
Colorado	2	—	122,030	—	450,981	7,940	91,414
Connecticut	4	3	2,241	—	381,696	12,088	35,680
Florida	8	—	56,501	—	22,468	11,745	81,297
Georgia	7	—	278,255	149,076	190,498	10,271	53,132
Hawaii	2	—	5,065	—	19,135	2,229	13,027
Idaho	2	—	1,265	—	41	88	1,370
Illinois	14	10	107,565	1,750	3,859,316	41,554	718,139
Iowa	6	—	9,906	185	70,915	1,164	20,045
Kentucky	1	—	450	—	453	—	1,004
Louisiana	5	1	304,473	—	804,549	21,145	94,295
Maryland	3	1	111,541	—	14,291	13,875	97,947
Massachusetts	6	2	—	—	1,192,534	18,198	126,690
Michigan	13	—	314,839	4,699	1,052,699	110,196	625,168
Minnesota	1	—	31,250	—	36,236	1,509	44,186
Missouri	13	1	10,035	8,635	26,286	6,428	131,513
Nevada	1	—	523	—	44,401	454	16,629
New Jersey	55	3	774,372	206,823	2,881,345	66,010	1,001,876
New Mexico	7	—	10,825	—	18,233	509	14,036
New York	118	13	3,622,921	273,699	15,774,214	507,050	6,843,924
North Carolina	10	—	129,607	1,378	21,172	1,974	200,165
Ohio	143	—	1,262,910	89,740	2,059,962	116,990	2,099,347
Oregon	30	1	426,691	24,448	197,979	22,069	352,078
Pennsylvania	4	1	5,914	—	2,004	15,923	134,823
Rhode Island	1	—	1,826	—	42,436	1,934	42,392
South Carolina	3	—	4,547	—	2,958	129	6,056
Tennessee	1	—	5,086	—	30	2,215	1,590
Texas	16	—	18,990	—	196	22,448	11,063
Virginia	9	—	147,989	47,688	853,173	1,636	139,805
Washington	40	1	2,183,205	1,135,065	674,638	72,536	862,682
Wisconsin	3	—	3,330	—	4,221	1,557	46,312
Total	1,137	102	231,959,287	174,342,669	67,370,384	4,944,853	64,841,570

<sup>1</sup> Number operated during any part of the year.  
<sup>2</sup> Production represents the amount removed from fermenters, including wine to be used as distilling material in the production of brandy. Increases by amelioration and fortification occurring after removal from fermenters are shown in table 78.  
<sup>3</sup> Includes: 173,435,857 gallons removed for use as distilling material, of which 149,163,288 gallons were "substandard" wine (i. e., produced with excessive water or residue materials); 350,593 gallons removed for the manufacture of champagne or artificially carbonated wine; 197,242 gallons removed for the manufacture of vermouth; 167,908 gallons removed for the manufacture of vinegar; 149,367 gallons removed for export; 41,788 gallons removed for family use; and 14 gallons removed for the use of United States.

TABLE 77.—Still wine: Tax-paid withdrawals and stocks on hand June 30, by alcoholic grades and by States, fiscal year 1939

State	Tax-paid withdrawals			On hand June 30		
	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol	Not over 14 percent alcohol	Over 14 and not over 21 percent alcohol	Over 21 and not over 24 percent alcohol
Alabama	543			638		
Arkansas	42,490	108,698	30,780	143,542	23,013	14,112
California	10,354,908	26,176,320		32,206,613	46,605,318	1,700,137
Colorado	100,159	349,791	21,488	43,847	47,567	
Connecticut	142,075	230,821	1,031	10,301	18,826	493
Florida	11,916	10,552		63,265	8,022	
Georgia	137,236	63,252		19,373	33,759	
Hawaii		19,135		8,895	4,132	
Idaho		281		379	991	
Illinois	1,231,194	2,628,122		227,783	486,762	3,589
Iowa	2,099	68,816		1,441	18,004	
Kentucky	483			1,004		
Louisiana	517,495	287,054		47,524	49,771	
Maryland	102,478	155,635		73,371	25,576	
Massachusetts	272,970	819,564		32,268	94,422	
Michigan	84,542	968,157		435,705	389,083	370
Minnesota	6,455	29,781		5,913	35,273	
Missouri	14,775	11,511		114,742	17,771	
Nevada	32,118	12,283		14,453	2,176	
New Jersey	1,330,352	1,650,735	40	560,351	438,583	2,942
New Mexico	8,476	9,757		10,898	3,108	
New York	4,028,832	7,744,871	511	3,168,682	3,479,977	188,265
North Carolina	18,129	3,043		106,867	3,226	
Ohio	1,008,846	1,091,616		1,593,368	505,979	
Oregon	110,847	87,123		154,572	197,508	
Pennsylvania	289,904	983,993		50,684	104,139	
Rhode Island	19,102	23,334		27,470	14,922	
South Carolina	2,958			8,058		
Tennessee	1,955	290		1,590		
Texas	19,649	2,799		30,823	1,605	
Virginia	123,335	729,387	452	52,732	82,431	3,642
Washington	407,088	467,750		263,986	568,212	484
Wisconsin	38,502	127,184		23,724	22,758	
Total	22,461,918	44,660,455	54,311	39,649,955	53,280,611	1,911,004

TABLE 78.—Still wine: Amelioration and fortification occurring after fermentation, by States, fiscal year 1939

State	[Wine gallons]			
	Wine ameliorated	Resulting product	Wine fortified	Resulting product
Alabama	1,352	1,402		
Arkansas	201,195	226,007	159,036	156,073
California	3,191,607	3,694,742	33,503,566	39,692,923
Colorado	13,523	13,748	16,703	21,075
Connecticut	518	568	742	900
Florida	2,456	2,405		
Georgia	85,246	91,137	13,080	14,695
Hawaii	4,502	4,849	18,907	20,418
Illinois	41,505	50,020	26,905	30,083
Iowa	64,698	55,982	8,592	10,860
Maryland	647,150	722,332	631,172	598,832
Michigan	23,683	26,417	8,515	9,112
Missouri	290,538	312,511	110,516	139,176
New Jersey	611	650		
New Mexico		3,907,585	644,010	950,344
New York	2,512,724	30,407		
North Carolina	27,727	29,018	476,286	534,860
Ohio	58,655	59,240	80,661	
Oregon	81,121	87,470		
South Carolina	1,334	1,390		
Texas	10,097	11,407	85,153	117,994
Virginia	83,888	87,228	340,743	408,868
Washington	923,267	984,659		
Wisconsin	3,105	3,614		
Total	9,142,956	10,364,568	36,192,167	42,755,674

<sup>1</sup> In producing fortified wine a total of 12,486,432 proof gallons of brandy were used

TABLE 79.—Still wine: Materials used in production,<sup>1</sup> by kinds and by States, fiscal year 1939

Kind	Arkansas	California	New Jersey	New York
<b>A. Fruits, berries, etc. (pounds):</b>				
Grapes	1,246,632	1,712,367,026	1,716,705	9,007,484
Blackberries	80,587	253,670	1,770,169	2,705,491
Raisins		4,692,202		9,000
Apples	12,830		147,863	
Loganberries		100,928		7,316
Plums	300	755,182		
Cherries	860	169,872	110,896	178,866
Oranges		415,605		
Peaches	8,799		87,650	118,085
Grapefruit		4,020		
Prunes		99,710		
Apricots		41,234	84,500	63,200
Raspberries		2,582		13,940
Currants				
Elderberries	760			
Strawberries	20,204			
Youngberries	26,961			
Other	3,723		12,360	32,280
<b>B. Juices, including concentrates (gallons):</b>				
Grape	8,611	535,570	1,100	696,501
Apple	4,265	109,079	243,940	47,800
Peach				2,800
Blackberry			800	93,649
Loganberry				
Cherry				5,945
Current				
Strawberry				
Other	33	3,005		2,800

Kind	Ohio	Oregon	Washington	All other States <sup>2</sup>	Total
<b>A. Fruits, berries, etc. (pounds):</b>					
Grapes	4,915,705	567,202	5,212,300	4,899,597	1,738,958,947
Blackberries	564,483	124,059	649,318	4,210,868	7,850,276
Raisins	3,826	1,075		4,907,760	5,318,363
Apples	430,383	872,174	406,218	4,350,000	2,225,068
Loganberries		181,781	817,923	13,226	1,101,171
Plums		130,416			89,199
Cherries	37,883	70,511	122,035	149,833	840,755
Oranges				403,612	819,117
Peaches				7,658,187	805,280
Grapefruit	4,900	3,765	24,000	1,682,315	687,335
Prunes					203,849
Apricots				27,416	178,076
Raspberries				1,625	127,832
Currants					100,707
Elderberries	41,036				85,796
Strawberries	4,500	1,260			80,389
Youngberries		48,271			72,405
Other	4,115	10,470	11,173	1,790	76,657
<b>B. Juices, including concentrates (gallons):</b>					
Grape	383,541	3,150	92,819	30,190	1,751,291
Apple	31,325	194,478	661,208	1,144,324	1,437,619
Peach					190,224
Blackberry	93			1,054	176,064
Loganberry	39,781	4,508	27,922		111,744
Cherry	3,177	3,177	31,567		25,139
Current	13,208	105	830	50	23,832
Strawberry					13,928
Other	248	9	1,732	1,272	9,099

<sup>1</sup> Exclusive of sugar and other sweetening material. Represents fermenting material crushed or pressed, and deposited in fermenters for the production of wine, including wine used in the production of brandy.  
<sup>2</sup> States in which more than 250,000 pounds or 100,000 gallons of a given material were used, are footnoted.  
<sup>3</sup> Includes 2,833,810 pounds used in Michigan, 374,423 pounds in North Carolina, 321,644 pounds in Illinois, and 260,000 pounds in Minnesota.  
<sup>4</sup> Includes 1,056,003 pounds used in Georgia, 442,453 pounds in Maryland, and 278,137 pounds in Colorado.  
<sup>5</sup> Includes 308,875 pounds used in Louisiana.  
<sup>6</sup> Includes 350,000 pounds used in Virginia.  
<sup>7</sup> Includes 492,537 pounds used in Georgia.  
<sup>8</sup> Includes 472,340 pounds used in Florida.  
<sup>9</sup> Includes 140,043 gallons used in Virginia.  
<sup>10</sup> Includes 116,894 gallons used in Georgia.

TABLE 80.—Sparkling wine: Production and tax-paid withdrawals, by months, fiscal year 1939

[Number of half-pint units <sup>2</sup>]

Month	Production	Tax-paid withdrawals				
		Total	In half pints	In pints	In quarts	In other sizes
July	173,663	270,199	41,834	51,218	174,792	2,355
August	470,323	283,742	32,839	58,416	190,480	7,007
September	366,285	453,617	59,704	80,208	311,206	4,827
October	367,719	703,945	66,661	154,363	566,042	9,315
November	530,373	1,073,204	100,092	199,432	766,732	9,138
December	739,278	1,571,170	145,004	248,906	1,160,424	10,226
January	299,935	320,152	41,211	46,634	228,648	3,489
February	183,500	225,832	33,350	40,078	147,244	3,229
March	500,757	255,698	37,112	45,344	168,612	4,500
April	869,120	258,340	44,519	34,984	172,549	9,285
May	1,325,888	351,008	41,655	50,590	212,732	9,015
June	783,450	408,883	63,634	107,590	323,090	3,873
Total	6,684,762	6,337,846	729,125	1,115,112	4,429,648	403,991

<sup>1</sup> Includes champagne, other sparkling wine, and artificially carbonated wine.  
<sup>2</sup> Reported figures have been converted to one-half pint units. Data on sparkling wine are reported to the Bureau in bottles and other containers of varying sizes, according to the number of taxable units contained. The tax is payable "on each one-half pint or fraction thereof" of "each bottle or other container," except in the case of artificially carbonated wine. Since the passage of the Liquor Tax Administration Act of June 26, 1926, the tax on artificially carbonated wine is payable "on each one-pint or fraction thereof" of "each bottle or other container."  
<sup>3</sup> Represents 21,033 half-pint units in three-fourths quarts; 41,968 half-pint units in magnums; and 960 half-pint units in miscellaneous containers.

TABLE 81.—Sparkling wine: Number of producers, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1939

[Quantities in half-pint units <sup>1</sup>]

State	Number of producers operating <sup>2</sup>	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	Other		
California	32	2,077,878	1,450,173	58,712	43,383	3,032,730
Florida	1		2,748		992	8,232
Illinois	2	18,704	57,468		1,224	33,050
Massachusetts	1		208		18	37
Michigan	5	87,825	85,743	22,248	1,768	19,314
Missouri	1	187,397	674,324	4,226	58,712	2,141,617
New Jersey	9	1,071,153	977,575		18,570	5,863,066
New York	36	2,853,987	2,749,742	30,968	230,126	1,002,541
Ohio	14	310,930	239,794		62,640	1,070
Oregon	1		1,173			2,778
Pennsylvania			1,182		678	15,654
Rhode Island	1		509			
Tennessee	1		150			
Texas	1		11,845		203	6,000
Washington	3	12,980	85,218		1,344	1,038
Wisconsin	1	82,412				
Total	109	6,683,732	6,337,846	116,064	459,755	12,943,627

<sup>1</sup> Includes artificially carbonated wine as follows: Production, 1,067,975; tax-paid withdrawals, 1,143,558; other withdrawals, 14,984; losses, 14,053; and on hand June 30, 363,791 half-pint units.  
<sup>2</sup> See footnote 2 of table 80.  
<sup>3</sup> Number operating during any part of the year.  
<sup>4</sup> In addition, 3 bonded storerooms in California, 2 in Illinois, and 2 in New York.  
<sup>5</sup> All converted into still wine with the exception of 3,918 half-pint units removed for export to California and New York, and 45 half-pint units removed for use of United States.

TABLE 82.—Sparkling wine: Tax-paid withdrawals and stocks on hand June 30, by size of container and by States, fiscal year 1939

[Number of half-pint units <sup>1</sup>]

State	Tax-paid withdrawals				On hand June 30			
	In half pints	In pints	In quarts	In other sizes	In half pints	In pints	In quarts	In other sizes
California	69,278	250,102	1,116,972	13,821	76,179	809,092	2,166,880	8,542
Florida		496	2,252			532	7,700	
Illinois		14,672	42,706			13,138	19,912	
Massachusetts			208				32	
Michigan	9,889	20,594	55,200		1,908	7,214	10,162	
Missouri	65,288	128,916	480,072		16,032	384,736	1,751,195	9,848
New Jersey	214,859	98,694	852,428	12,384	63,161	303,634	421,000	3,034
New York	365,055	505,653	1,848,359	29,416	37,534	1,308,078	4,601,224	1,232
Ohio	5,061	40,790	187,560	6,393	4,619	310,438	676,868	10,310
Oregon		650				788		282
Pennsylvania						926	1,552	
Rhode Island		142	1,040			8,094	6,850	
Tennessee		200		300				
Texas		150						
Washington		4,260	6,192	1,074		2,444	1,528	2,028
Wisconsin		48,506	36,412			708		
Total	729,125	1,215,112	4,429,648	703,991	219,723	3,122,020	9,568,572	135,312

<sup>1</sup> Includes artificially carbonated wine as follows: (a) Tax-paid withdrawals—in half pints, 250,190; in pints, 257,871; in quarts, 578,480; and in other sizes, 50,353 half-pint units; (b) stocks on hand June 30—in half pints, 33,324; in pints, 141,565; in quarts, 177,059; and in other sizes, 10,852 half-pint units.  
<sup>2</sup> See footnote 2 of table 80.  
<sup>3</sup> Represents 21,033 half-pint units in three-fourths quarts, 41,968 half-pint units in magnums, and 960 half-pint units in miscellaneous containers.  
<sup>4</sup> Represents 9,321 half-pint units in three-fourths quarts, 25,600 half-pint units in magnums, 52 half-pint units in minims, and 39 half-pint units in jereboams.

TABLE 83.—Vermouth: Number of premises operated, production, withdrawals, losses, and stocks on hand June 30, by States, fiscal year 1939

[Quantities in wine gallons]

State	Number of premises operated <sup>1</sup>	Production	Withdrawals		Losses	On hand June 30
			Tax-paid	For export		
California	22	78,219	44,468	101	6,669	44,459
Connecticut	2		50			09
Illinois	3		3,065		17	1,171
Maryland	1		144			48
Massachusetts	5	476	1,497		98	2,008
New Jersey	18	30,049	39,237	163	1,048	15,234
New York	50	90,971	60,468	243	4,447	36,704
Ohio	6	339	2,406		399	1,661
Total	111	206,184	187,288	507	14,388	102,024

<sup>1</sup> For production of vermouth at rectifying plants, see table 67.  
<sup>2</sup> Number operated during any part of the year.

TABLE 84.—Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by months, fiscal year 1939

Month	Seizures						Persons arrested
	Still	Distilled spirits	Mash	Auto-mobiles	Trucks	Property (appraised value)	
July	931	27,988	689,587	349	40	\$192,791	2,287
August	1,021	31,519	624,265	368	37	210,910	2,486
September	953	23,493	643,962	344	49	173,469	2,268
October	953	25,113	720,733	335	42	170,908	2,295
November	949	27,419	664,540	335	31	167,161	2,901
December	1,276	29,239	970,428	322	45	216,041	2,533
January	1,047	25,896	671,678	309	29	181,585	2,537
February	886	32,079	580,143	323	35	169,507	2,236
March	1,097	33,986	608,417	365	39	214,331	2,767
April	991	27,006	628,441	337	34	173,488	2,350
May	988	26,796	609,924	361	36	166,909	2,409
June	967	25,735	668,343	336	36	180,149	2,345
Total	12,059	336,268	8,076,461	4,109	447	2,222,899	28,844

1 Includes seizures and arrests in cases adopted as well as in cases originated by the Alcohol Tax Unit.  
 2 Not including stills seized at cleaning and cracking plants.  
 3 Not including 3,818 gallons of denatured alcohol seized at cleaning and cracking plants.

TABLE 85.—Enforcement, Alcohol Tax Unit: Seizures and persons arrested, by States, fiscal year 1939

State	Seizures							Persons arrested
	Still	Distilled spirits	Mash	Wine	Auto-mobiles	Trucks	Property (appraised value)	
Alabama	1,575	22,497	640,410	3	432	35	\$161,543	2,567
Arizona	5	33	357		2		460	10
Arkansas	222	2,615	95,690	7	43	4	28,197	439
California	88	2,848	40,752	29,971	34	5	11,860	212
Colorado	9	19	1,280	5			1,032	35
Connecticut	28	997	37,440		15	4	10,800	97
Delaware	14	259	1,925		12	3	1,240	80
District of Columbia	2	1,559	900		19		1,848	41
Florida	638	19,567	405,900	61	314	67	176,028	1,429
Georgia	1,438	50,916	1,140,375	170	393	87	243,326	3,328
Hawaii	13	90	1,787	115	1		433	113
Idaho	5	4						12
Illinois	173	18,323	424,372	75	86	17	116,985	515
Indiana	135	6,183	45,209		67	3	31,172	292
Iowa	9	1,916	3,980	25	48		11,664	171
Kansas	30	998	9,420	66	23	1	7,225	119
Kentucky	657	12,063	180,827	314	186	8	64,332	1,625
Louisiana	71	591	3,863	874	6		4,746	168
Maine	1	504	15	2	14		2,760	194
Maryland	186	4,290	131,210		77	6	33,320	414
Massachusetts	48	2,474	30,835	2,262	42	4	20,153	178
Michigan	106	860	5,870	616	5		5,078	198
Minnesota	28	1,128	1,725	1	15		4,742	169
Mississippi	564	5,073	183,584		27	20	71,139	1,403
Missouri	85	3,857	21,553	45	66	6	15,633	575
Montana	4	9	250		30		318	11
Nebraska	4	49	450	132			228	69
Nevada			102					6
New Hampshire	1	673	32	480	7		3,865	101
New Jersey	56	14,089	845,031	3,354	28	5	46,709	153
New Mexico	11	74	434	280	2		505	35
New York	435	32,556	852,706	12,714	239	33	266,659	1,624
North Carolina	1,202	29,937	845,670	15	500	33	188,445	2,184
North Dakota	16	30	196		2		300	31
Ohio	375	13,511	120,008	555	120	6	46,866	1,177
Oklahoma	351	4,166	95,706		91	8	45,343	861
Oregon	8	22	45	779			141	19
Pennsylvania	303	11,637	179,292	9,626	145	19	170,806	1,553
Rhode Island	19	545	24,515	2	18	1	3,075	52
South Carolina	674	14,368	321,605		285	11	87,998	1,048
South Dakota	6	209	227	104	1		510	17
Tennessee	630	16,380	468,680		142	7	103,516	1,198
Texas	586	4,619	131,304	219	200	19	70,061	1,393
Utah			945					3
Vermont		13			1		490	49
Virginia	900	30,334	716,239		302	27	190,524	1,704
Washington	19	249	7,511	135	8	2	3,430	78
West Virginia	278	2,152	39,374		23	4	14,393	841
Wisconsin	19	838	8,390	310	9	1	12,348	52
Wyoming	2	340	1,500			1	467	21
Total	12,059	336,268	8,076,461	63,494	4,109	447	2,222,899	28,844

1 Includes seizures and arrests in cases adopted as well as in cases originated by the Alcohol Tax Unit.  
 2 Not including stills seized at cleaning and cracking plants.  
 3 Not including 3,818 gallons of denatured alcohol seized at cleaning and cracking plants.

TECHNICAL STAFF

TABLE 86.—Analysis of the work of the Technical Staff during the fiscal year 1939—  
Income, profits, estate, and gift tax cases  
OPERATIONS UNDER OLD PROCEDURE

	Appeals filed with Board		90-day letters		Miscellaneous cases	
	Number of cases	Tax years	Number of cases	Tax years	Number of cases	Tax years
On hand July 1, 1938.....	2,832	3,645	167	378	9	56
90-day appeals filed.....	262	424				
Received.....	1,371	1,923	830	1,241	35	38
Total.....	4,465	5,992	1,067	1,619	40	94
Disposed of:						
Closed by agreement.....	511	618	115	139	22	24
Closed—no appeal filed.....			199	278		
Defense.....	433	574			3	4
Total.....	944	1,189	314	417	25	28
No recommendation.....	571	828	47	83	7	56
90-day appeals filed.....			262	425		
Total.....	571	828	309	508	7	56
Transferred to field divisions.....	2,970	3,975	444	694	8	10
On hand June 30, 1939.....	None	None	None	None	None	None

RECAPITULATION

Disposed of during year	Cases	Tax years
Appeals.....	944	1,189
90-day cases.....	314	417
Miscellaneous.....	25	28
No recommendation.....	625	867
Transferred to field divisions.....	3,422	4,079
Total.....	5,330	7,280

	Appeals	90-day cases	Miscellaneous
Closed by agreement.....	54	20	56
Closed—defense.....	46		
Closed—no appeals filed.....		35	
Appeal filed.....		43	

	Appeals	90-day cases
Deficiency proposed in cases recommended for settlement.....	\$19,812,803.09	\$3,427,451.60
Deficiency recomputed on cases recommended for settlement.....	9,899,226.34	805,931.53
Deficiency decreased.....	9,913,576.75	2,621,520.07
Percentage of decrease..... percent.....	50.04	76
Percentage sustained by agreed settlement..... do.....	49.96	24
Deficiency proposed on all cases handled.....		27,923,776.06
Deficiency recomputed on all cases handled.....		15,388,607.14
Deficiency decreased.....		12,535,111.82
Percentage of decrease..... percent.....		45

The basis for Staff recording of settled estate tax cases shows net deficiencies after eliminating State inheritance-tax credits.

Note.—These statistics do not include the results of the Staff field divisions; nor do they include results of the circuit settlement groups which operated from Washington and were composed of attorneys of the Chief Counsel's office and members of the office of the Head of the Technical Staff. During the fiscal year ended June 30, 1939, the Washington office of the Staff averaged 5 men per month devoting full time to settlement work in connection with Board circuit calendars and participated in the settlement of 693 dockets.

COMPROMISE CASES

	Number
On hand July 1, 1938.....	452
Received during the year.....	905
Total.....	1,357

Disposed of:	
Accepted.....	241
Rejected.....	517
Withdrawn.....	70
Transferred.....	77
Total.....	905

On hand June 30, 1939.....	452
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EXTENSION OF TIME CASES

On hand July 1, 1938.....	22
Received during the year.....	256
Total.....	278

Disposed of:	
Granted.....	16
Rejected.....	238
Total.....	254

On hand June 30, 1939.....	24
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SECTION 606 FINAL CLOSING AGREEMENT CASES

On hand July 1, 1938.....	8
Received during the year.....	170
Total.....	178

Disposed of:	
Approved.....	102
Rejected.....	14
Total.....	116

On hand June 30, 1939.....	62
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FIELD OPERATIONS—PACIFIC DIVISION ONLY

CASES NOT BEFORE BOARD OF TAX APPEALS

Pending action by Los Angeles Division, June 30, 1938.....	89
Received by Pacific Division.....	1,433
Total to be accounted for.....	1,522

Disposed of:	
By agreement.....	701
Without agreement—	
(a) Issuance statutory notice directed.....	285
(b) 90-day status and claims cases.....	56
(c) Transfers.....	106
Total dispositions.....	1,148

On hand June 30, 1939.....	374
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LOS ANGELES OFFICE ONLY

CASES NOT BEFORE BOARD OF TAX APPEALS

	Number
On hand July 1, 1938, after 4 months' operations.....	89
Received during fiscal year.....	427
<b>Total to be accounted for.....</b>	<b>516</b>
Disposed of:.....	260
By agreement.....	260
Without agreement—	
(a) Issuance statutory notice directed.....	82
(b) 90-day status and claims cases.....	27
(c) Transfers.....	31
<b>Total dispositions.....</b>	<b>400</b>
On hand June 30, 1939.....	116

FIELD OPERATIONS—ALL DIVISIONS, CONSOLIDATED

CASES NOT BEFORE BOARD OF TAX APPEALS

	Number
Pending action by Los Angeles Division, July 1, 1938.....	89
Received (net—transfers deducted).....	6,482
<b>Total.....</b>	<b>6,571</b>
Disposed of:.....	1,919
Closed by agreement.....	880
Statutory notice (or action on claim) directed or sustained.....	1,039
<b>Total.....</b>	<b>2,799</b>
On hand June 30, 1939.....	3,772

The bulk of these cases were received during the last few months of the fiscal year. Five of the 10 Staff divisions were organized on or after Mar. 1, 1939, and received no cases of this class until after that time, 4 of the remaining 5 divisions did not function on cases of this class until after Jan. 1, 1939. Only the Pacific Division functioned throughout the entire year.

CASES DOCKETED BY BOARD OF TAX APPEALS

	Number
On hand July 1, 1938 (from Los Angeles office).....	198
Received (including transfers from Washington).....	8,585
<b>Total.....</b>	<b>8,783</b>
Disposed of:.....	2,910
Closed by stipulated agreement.....	827
Unagreed cases submitted to Board.....	64
Defaults.....	20
<b>Total.....</b>	<b>3,891</b>
On hand June 30, 1939.....	4,982

	Deficiency	Overassessment
Deficiency proposed in cases settled by stipulation and overassessment shown in same statutory notices.....	\$73,396,183	\$54,338
Deficiency or overassessment recomputed in cases settled.....	23,448,014	472,274
<b>Total.....</b>	<b>49,844,197</b>	<b>476,612</b>
Deficiency decreased in cases settled.....	417,936	
Overassessment increased in cases settled.....		31
Percentage of net deficiency sustained by agreed settlement.....percent.....		

OFFICE OF CHIEF COUNSEL

TABLE 87.—Record of cases appealed to the United States Board of Tax Appeals, including those appealed from Board decisions to appellate courts, fiscal years 1934-39, inclusive

	1934	1935	1936	1937	1938	1939
Pending beginning of fiscal year.....	18,060	12,474	10,423	10,102	9,289	8,563
Filed during year.....	3,976	3,815	4,731	4,107	4,953	4,874
<b>Total.....</b>	<b>22,036</b>	<b>16,290</b>	<b>15,154</b>	<b>14,209</b>	<b>14,242</b>	<b>13,437</b>
Closed:						
By default, dismissal, etc.....	574	500	313	296	221	184
By decision on merits.....	1,518	1,615	1,519	1,017	1,119	1,185
By agreed settlement.....	7,490	3,752	3,220	3,607	4,349	4,194
<b>Total.....</b>	<b>9,582</b>	<b>5,867</b>	<b>5,052</b>	<b>4,920</b>	<b>5,689</b>	<b>5,563</b>
Pending end of fiscal year.....	12,474	10,423	10,102	9,289	8,563	7,864

TABLE 88.—Number, and amounts, of cases shown in table 87 for the fiscal year 1939 only, by class of tax and amounts involved

Class of tax	Pending July 1, 1938 <sup>1</sup>		Filed, reopened, and adjusted fiscal year 1939		Closed fiscal year 1939		Pending June 30, 1939	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Income.....	7,564	\$422,921,437	4,223	\$88,879,063	4,849	\$153,432,813	8,938	\$358,268,587
Estate.....	659	99,052,202	329	42,694,595	491	69,697,108	497	72,059,889
Gift, etc.....	373	9,433,871	289	21,651,434	215	4,562,248	396	26,656,057
Unjust enrichment.....	7	133,838	33	90,513	7	133,838	33	90,513
<b>Total.....</b>	<b>8,553</b>	<b>\$51,484,348</b>	<b>4,874</b>	<b>\$153,316,505</b>	<b>5,563</b>	<b>\$227,826,007</b>	<b>7,864</b>	<b>\$456,974,944</b>

<sup>1</sup> Corrected figures as per actual inventory of cases and amounts in dispute.

TABLE 89.—Status of cases pending before United States Board of Tax Appeals June 30, 1939

Unassigned.....	65
Imperfect appeals.....	16
Unanswered.....	900
Awaiting action elsewhere:	
Referred to Penal Division.....	29
Referred to Technical Staff.....	4,001
On reserve calendar.....	281
Inactive for other reasons.....	127
Set for trial:	
Washington calendar.....	9
Field calendar.....	102
Tried by Board of Tax Appeals:	
Awaiting decision.....	987
Awaiting expiration of appeal period.....	438
In process of closing.....	312
<b>Total.....</b>	<b>7,267</b>
Less cross-references.....	1
<b>Total.....</b>	<b>7,266</b>



TABLE 90.—Progress of cases in appellate courts on appeals from decisions of the United States Board of Tax Appeals

Cases	In circuit courts	In Supreme Court	Cases	In circuit courts	In Supreme Court
Pending beginning of fiscal year:			Closed during fiscal year:		
Appealed by Commissioner	199	11	Favorable to Commissioner	196	17
Appealed by taxpayers	407	3	Favorable to taxpayers	196	1
Appealed by both	26		Modified	44	1
Certified by lower court		1	Total	436	22
Total	632	15	Pending end of fiscal year:		
Appealed during fiscal year:			Appealed by Commissioner	166	6
By Commissioner	115	10	Appealed by taxpayers	392	5
By taxpayers	280	5	Appealed by both	29	
By both	14		Total	587	11
Total	409	28			

TABLE 91.—Results obtained in cases closed before the United States Board of Tax Appeals during the fiscal year 1939

Character of closing	Number of cases	Amount in dispute	Amount won	Percentage of recovery
Default	184	\$1,843,022	\$1,733,268	94.03
Decision on merits	1,355	39,275,749	9,025,244	22.97
Agreed settlement	4,194	186,707,330	65,815,514	35.28
Total	5,563	227,826,007	76,574,206	33.61

TABLE 92.—Result of circuit and special hearings

Class	Number of cases	Amount in dispute	Amount agreed upon	Percentage
Default	35	Regular trips..... 55		
		Special trips..... 9		
Tried	769	Regular trips..... 765		
		Special trips..... 4		
Settled	1,244	Regular trips..... 1,242	\$20,530,420.55	35.80
		Special trips..... 2	343,517.23	22.12
Total	2,068	Total..... 2,062	20,896,937.78	35.57
		Regular trips..... 2,062	7,431,964.40	
		Special trips..... 6		

TABLE 93.—Disposition of cases by United States Board of Tax Appeals during the fiscal year 1939

Character of closing	Number of cases	Amount in dispute		Amount approved		Net result	Percentage
		Deficiency	Overpayment	Deficiency	Overpayment		
Default	184	\$1,529,453	\$13,539	\$1,719,729		\$1,733,268	94.03
Decision on merits	1,185	36,291,729	1,012,020	8,969,611	\$76,207	9,025,424	22.97
Agreed settlement	4,194	168,165,678	18,540,554	48,312,362	1,357,600	65,815,514	35.28
Total	5,563	208,289,890	19,566,117	58,021,902	1,613,819	76,574,206	33.61

TABLE 94.—Cases appealed to United States Processing Tax Board of Review, including those appealed to appellate courts, fiscal years 1938 and 1939

	1938	1939
Pending beginning of fiscal year	4	52
Filed during year	54	107
Total	58	159
Closed—by dismissal	6	76
Pending end of fiscal year	32	83

TABLE 95.—Number, and amounts, of cases shown in table 94 for the fiscal year 1939 only, by class of tax and amounts involved

Class of tax	Pending, July 1, 1938		Filed, reopened, and adjusted, fiscal year 1939		Closed, fiscal year 1939		Pending, June 30, 1939	
	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute	Number	Amount in dispute
Processing	52	\$1,941,458	107	\$4,594,312	76	\$1,242,508	63	\$5,294,262

<sup>1</sup> Corrected figures as per actual inventory of cases and amounts in dispute.

TABLE 96.—Status of cases pending before United States Processing Tax Board of Review June 30, 1939

Imperfect appeals	1
Unanswered	28
In process of preparation: On field calendar	1
Set for trial: On Washington calendar	1
Motions to dismiss submitted to Board of Review:	
Awaiting decision	11
Awaiting expiration of appeal period	31
Circuit court of appeals:	
Awaiting decision	11
Awaiting expiration of appeal period	1
In process of closing	2
Total	87
Less cross-reference	4
Total	83

TABLE 97.—Results obtained in cases closed before the United States Processing Tax Board of Review during fiscal year 1939

Character of closing	Number of cases	Amount of claims in dispute	Amount of claims recovered by taxpayers	Percentage of claims retained by United States
Dismissals	76	\$1,242,508	None	100

TABLE 98.—Number of civil cases in Processing Tax Section, Appeals Division,<sup>1</sup> pending Jan. 5, 1939, and June 30, 1939; number tried by Department of Justice and number decided by courts during period from Jan. 5, 1939, to June 30, 1939

Courts	Cases pending		Cases tried	Cases decided		
	Jan. 5, 1939	June 30, 1939		For Government	Against Government	Total
District courts.....	20	20	1	3	1	4
Circuit courts of appeals.....	1	1	1	1	1	2
Court of Claims.....	6	12	1	1		1
<b>Total</b> .....	<b>27</b>	<b>33</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>7</b>

<sup>1</sup> Prior to Jan. 5, 1939, the Civil Division handled civil cases involving refund of unjust enrichment tax and of amounts paid as processing, custom processing, compensating, and floor stocks taxes.  
<sup>2</sup> On June 30, 1939, 5 additional cases were pending payment of judgment claims.

TABLE 99.—Interpretative, corporate reorganization, and bankruptcy and receivership cases disposed of by Processing Tax Section, Appeals Division, during fiscal year 1939

	Interpretative	Corporate reorganization	Bankruptcy and receivership
Cases pending July 1, 1938.....	7		
Cases received during fiscal year.....	49	13	66
<b>Total</b> .....	<b>56</b>	<b>13</b>	<b>66</b>
Cases disposed of during fiscal year.....	34	12	54
Cases pending June 30, 1939.....	22	1	12

TABLE 100.—Review cases received and disposed of by the Processing Tax Section, Appeals Division, for the fiscal years 1938 and 1939

	1938			1939		
	Cases	Claims	Amount	Cases	Claims	Amount
On hand beginning of fiscal year.....				8	59	\$37,545,615.52
Received during the year.....	46	105	\$40,913,871.77	123	165	24,149,500.90
<b>Total</b> .....	<b>46</b>	<b>105</b>	<b>40,913,871.77</b>	<b>131</b>	<b>224</b>	<b>61,695,316.42</b>
Disposed of during the year.....	38	46	\$3,368,056.25	81	170	51,818,830.87
On hand end of fiscal year.....	8	59	\$37,545,615.52	50	74	9,876,485.55

TABLE 101.—Appeals Division cases pending before Board of Tax Appeals, Circuit and Supreme Courts

Class of tax	Cases pending before Board of Tax Appeals, June 30, 1939		Circuit and Supreme Court cases pending, June 30, 1939	
	Number of cases	Amount in dispute	Number of cases	Amount in dispute
Income.....	6,386	\$319,115,446	552	\$19,153,141
Estate.....	459	68,168,837	28	3,863,842
Gift.....	378	25,238,045	19	1,238,012
Unjust enrichment.....	33	60,613		
<b>Total</b> .....	<b>7,260</b>	<b>412,659,841</b>	<b>598</b>	<b>41,315,005</b>

CIVIL DIVISION

TABLE 102.—Cases received and disposed of during the fiscal year 1939<sup>1</sup>

Pending July 1, 1938:	Number
In court (exclusive of lien cases).....	2,205
Not pending in court.....	629
Cases in court involving liens.....	629
Cases not in court involving liens.....	52
<b>Total</b> .....	<b>3,525</b>
Received during the year:	
Suits by taxpayers.....	798
Suits involving liens.....	890
Cases for suit by the United States.....	204
Lien cases not in court.....	317
<b>Total</b> .....	<b>2,209</b>
<b>Total to be disposed of</b> .....	<b>5,734</b>
Closed during the year:	
Cases (exclusive of lien cases).....	1,063
Cases involving liens.....	1,277
<b>Total</b> .....	<b>2,290</b>
Pending June 30, 1939.....	3,444
Pending July 1, 1938.....	\$215,819,899.18
Received during fiscal year.....	22,672,474.95
<b>Total</b> .....	<b>238,492,374.13</b>
Closed during fiscal year.....	34,689,432.68
Pending June 30, 1939.....	203,802,941.45

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.

TABLE 103.—Results obtained in cases closed during the fiscal year 1939<sup>1</sup>

	Number of cases	Amount claimed	Recovered from taxpayers	Amount refunded
Suits instituted by taxpayers.....	811	\$25,034,863.73		\$3,530,143.80
Suits and claims by the United States.....	241	8,341,125.51	\$4,200,342.66	
Injunctions—Processing taxes.....	6	22,436.14		
Injunctions—Social security taxes.....	3	1,639.53		
<b>Total</b> .....	<b>1,063</b>	<b>34,000,214.76</b>	<b>4,260,342.66</b>	<b>3,530,143.80</b>

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, lien, and liquor cases.

TABLE 104.—Results obtained in lien cases closed during the fiscal year 1939

	Number of cases	Amount collected
Lien cases pending in court.....	906	\$245,980.56
Lien cases not pending in court.....	321	212,484.83
<b>Total</b> .....	<b>1,227</b>	<b>458,465.39</b>

TABLE 105.—Civil cases pending at the beginning and end of the fiscal year 1939

	Pending July 1, 1938	Pending June 30, 1939
For suit by the United States.....	278	247
Pending in district courts.....	1,813	1,700
Involving liens.....	691	671
Pending in circuit court of appeals.....	83	97
Pending in Court of Claims.....	424	538
Pending in Supreme Court.....	2	2
Pending payment of judgment claims.....	127	119
State courts and miscellaneous.....	108	170
<b>Total.....</b>	<b>3,525</b>	<b>3,444</b>

<sup>1</sup> Excludes bankruptcy, receivership, insolvency, compromise, and liquor cases.  
<sup>2</sup> Includes 61 suits instituted by taxpayers involving refund of processing tax on sales of tobacco under the Kerr-Smith Tobacco Act. Amount involved, \$339,196.95

TABLE 106.—The number of Civil Division cases tried by the Department of Justice and the number decided by the courts during the fiscal year 1939

Courts	Cases tried	Cases decided			Total
		For the Government	Against Government	Partly for and partly against Government	
District courts.....	201	165	113	17	295
Circuit court of appeals.....	64	67	42	8	147
Court of Claims.....	23	24	6	1	31
Supreme Court.....	6	5	8	0	13
<b>Total.....</b>	<b>304</b>	<b>291</b>	<b>169</b>	<b>26</b>	<b>486</b>

COMPROMISE SECTION

TABLE 107.—Number of cases received and disposed of during the fiscal year ended June 30, 1939

Pending July 1, 1938.....	1,915
Received during year.....	2,308
<b>Total.....</b>	<b>4,223</b>
Closed or in process of closing.....	1,365
Pending June 30, 1939.....	2,858

TABLE 108.—Classification and tax liability involved in cases pending June 30, 1939

Class	Pending		In process of closing	
	Number	Liability	Number	Liability
Decedent estates.....	1,455	\$21,190,789		
Insolvent banks.....	35	75,634		
Miscellaneous cases.....	1,274	2,415,475		
Cash offers in compromise.....	64	1,023,410	8	\$182,426
Installment offers in compromise.....	30	1,226,478	8	1,990,576
<b>Total.....</b>	<b>2,856</b>	<b>26,530,106</b>	<b>16</b>	<b>2,173,002</b>

INTERPRETATIVE DIVISION

TABLE 109.—Number of cases received and disposed of during the fiscal year 1939

Cases on hand July 1, 1938.....	206
Cases received during the year.....	2,504
Cases disposed of during the year.....	2,375
Cases pending June 30, 1939.....	335

REVIEW DIVISION

TABLE 110.—Number of cases received and disposed of during the fiscal year 1939

	Estate and other miscellaneous taxes	Income tax	Total
On hand July 1, 1938.....	4	44	48
Received to July 1, 1939.....	84	491	465
<b>Total.....</b>	<b>88</b>	<b>445</b>	<b>513</b>
Disposed of during year.....	37	344	401
On hand July 1, 1939.....	11	101	112
Amounts involved:			
Claimed by taxpayer.....	\$2,598,265.72	\$45,165,618.65	\$47,764,884.37
Approved by Review Division.....	1,859,780.38	28,117,902.61	29,977,682.99

TABLE 111.—Public decisions, promulgated under Treasury Decisions 4264 and 4583, during the fiscal year 1939

Month	Decisions numbered	Income-tax cases		Estate and other miscellaneous taxes	
		Number	Amount approved	Number	Amount approved
July 1938	5009-5022	11	\$386,076.27	3	\$150,537.78
August 1938	5023-5037	14	1,376,989.75	1	39,024.24
September 1938	5038-5047	8	638,359.05	2	185,452.10
October 1938	5048-5052	14	1,149,870.99	1	369,652.05
November 1938	5053-5073	11	599,704.97	0	None
December 1938	5074-5082	9	558,373.77	0	None
January 1939	5083-5099	17	1,006,025.17	0	None
February 1939	5100-5105	6	1,321,208.75	0	None
March 1939	5106-5132	26	4,350,960.01	1	57,194.26
April 1939	5133-5144	11	3,233,888.59	1	61,302.79
May 1939	5145-5168	22	4,655,045.00	2	259,194.82
June 1939	5169-5194	24	3,149,005.50	2	58,335.88
<b>Total for fiscal year</b>		<b>173</b>	<b>23,220,586.92</b>	<b>13</b>	<b>1,209,673.92</b>
Abatements			11,828,510.96		145,507.96
Credits			4,724,714.53		None
Refunds			6,581,842.87		1,044,175.96
Unadjusted			85,518.58		None

Note.—The difference between the total of \$29,977,682.99 approved in all cases reviewed and the above total of \$24,439,280.81, as shown to the public decision, is attributable in part to delayed application of credits, cases in which no public decisions are required, cases pending before the Joint Committee during the 30-day period not yet expired on June 30, and to uncompleted final scheduling of allowances.

MISCELLANEOUS STATISTICS

TABLE 112.—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, 1939

Internal-revenue collection districts	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
Alabama			\$9,468.00		\$437.83	\$9,905.83
Arizona			100.00			100.00
Arkansas			106.00			106.00
California:						
First district	\$750.00		7,355.32		311.43	\$8,416.75
Sixth district	\$1,100.00	150.00	7,425.84	\$1,246.05	1,321.58	11,243.47
Colorado			1,007.06			1,007.06
Connecticut	300.00		19,721.00			20,021.00
Delaware	400.00					400.00
Florida		4,201.15	1,985.00		315.00	6,391.15
Georgia		2,439.00	2,439.00	1,811.22	495.43	7,124.65
Hawaii		1,625.75			78.16	1,703.91
Idaho						
Illinois:						
First district		37,359.00			8,135.27	45,494.27
Eighth district		13,000.30	4,893.00		448.15	18,341.45
Indiana			535.00			535.00
Iowa			6,478.00	1,484.49		7,962.49
Kansas		431.49	1,000.00		67.50	1,528.99
Kentucky			2,019.00		62.00	2,081.00
Louisiana			2,401.00		81.47	2,482.47
Maine			3,125.00			3,125.00
Maryland			19,364.50		526.00	19,890.50
Massachusetts			3,600.00		203.81	3,803.81
Michigan			12,953.50		25.40	13,078.90
Minnesota	100.00		2,775.00		38.30	2,913.30
Mississippi	71.00		1,300.00		188.83	1,559.83
Missouri:						
First district		5,043.00			179.73	5,222.73
Sixth district		7,815.00			17.00	7,832.00
Montana			626.50			626.50
Nebraska			1,015.00		51.00	1,066.00
Nevada			1,725.00			1,725.00
New Hampshire			4,505.00			4,505.00
New Jersey:						
First district			2,824.10		30.00	2,854.10
Fifth district	4,243.45	14,000.00	1,482.56		167.84	19,893.85
New Mexico						
New York:						
First district						
Second district		2,580.82	1,461.45	71.50	197.79	4,492.56
Third district	185.06	106,051.53	11,830.56		30.00	118,097.15
Fourteenth district	600.00		9,013.00	55.50	361.70	10,029.20
Twenty-first district			1,267.00		54.62	1,321.62
Twenty-eighth district			14,751.00		60.00	14,811.00
North Carolina	1,247.00		21,157.55		993.60	23,398.15
North Dakota						
Ohio:						
First district		2,200.00			125.00	2,325.00
Tenth district		1,825.00			417.63	2,242.63
Eleventh district		400.00				400.00
Eighteenth district			900.00		355.44	1,255.44
Oklahoma		10,750.00			291.33	11,041.33
Oregon		201.00				201.00
Pennsylvania:						
First district	75.00		18,741.00		169.04	18,985.04
Twelfth district			3,155.00			3,155.00
Twenty-third district			2,144.84		2,787.27	4,932.11
Rhode Island			1,458.00		15.00	1,473.00
South Carolina	48.00	300.00	3,341.00	320.70	917.67	4,927.37
South Dakota						
Tennessee	65.00		7,612.76		37.25	7,714.01
Texas:						
First district		2,611.68			209.92	2,821.60
Second district		5,945.00				5,945.00
Utah			51.00			51.00
Vermont			100.00		3.65	103.65
Virginia		200.00	2,670.90		539.27	3,410.17
Washington			3,310.56		365.73	3,676.29
West Virginia		1,750.00		1.00		1,751.00
Wisconsin			3,462.00			3,462.00
Wyoming						
<b>Total</b>		<b>6,435.52</b>	<b>143,270.74</b>	<b>803,233.57</b>	<b>3,596.97</b>	<b>22,875.21</b>

TABLE 113.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1939

A. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE

District	Salaries of collectors, deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama	\$14,288.84	\$18,487.02		\$14.36	\$1,125.60	\$523.20	\$324.34	\$161,763.42
Arizona	68,078.44	7,212.50		7.72	550.47	471.31	95.60	77,516.03
Arkansas	117,431.27	20,023.37		9.99	1,648.19	1,181.38	262.73	140,496.93
California								
First district	507,583.55	40,499.81		17.41	3,609.50	4,311.86	630.80	556,622.02
Sixth district	544,039.52	28,436.60	\$33,887.58	11.28	5,595.13	6,599.84	1,437.67	622,257.62
Colorado	158,754.02	11,138.91		20.42	1,239.62	1,162.08	149.45	170,465.12
Connecticut	285,500.84	8,475.21	300.00	.69	2,725.51	1,665.51	486.78	299,552.54
Delaware	56,520.42	4,087.39			150.51	262.63	88.00	61,048.16
Florida	212,483.80	24,112.76	501.60	30.56	1,857.62	1,181.93	3,119.11	243,292.38
Georgia	197,895.83	24,863.92	1,300.60	15.78	1,532.89	364.74	509.37	220,408.15
Hawaii	60,853.86	3,261.04		.30	801.59	312.94	51.00	71,112.64
Idaho	66,583.55	7,841.87		4.82	527.79	113.21	93.10	75,186.34
Illinois								
First district	881,400.09	16,037.62	1,209.00	6.06	4,695.30	7,730.77	1,195.26	912,322.10
Eighth district	248,921.76	19,099.83		7.73	1,550.27	2,582.07	580.30	269,874.96
Indiana	271,412.31	20,059.70		7.07	1,638.85	2,897.07	694.82	297,009.42
Iowa	265,165.70	18,021.99		2.79	1,049.09	1,605.49	101.47	285,641.83
Kansas	182,517.30	19,005.44		1.67	779.93	603.65	399.65	193,327.07
Kentucky	217,691.69	23,466.76		11.03	2,288.74	1,804.15	371.43	245,965.70
Louisiana	183,300.01	22,533.65	1,120.00	11.47	1,751.49	1,295.92	553.79	210,340.35
Maine	112,924.93	11,269.25		3.00	774.27	851.82	148.07	125,071.24
Maryland	551,414.39	18,181.40	372.00	3.27	2,834.96	2,490.95	2,159.69	577,488.66
Massachusetts	692,439.02	6,319.92		2.04	3,119.01	2,066.90	460.28	704,428.07
Michigan	593,465.92	31,389.03	1,090.00	9.27	3,891.35	8,400.41	1,034.10	609,173.08
Minnesota	317,434.91	18,265.60		1.28	2,287.41	1,269.58	329.80	359,691.56
Mississippi	89,041.40	13,209.20	324.68	4.29	590.35	541.73	154.90	104,775.64
Missouri								
First district	263,905.59	15,250.91	770.00	.86	1,196.04	802.99	136.40	283,732.47
Sixth district	179,833.65	18,769.41		4.23	1,081.35	1,519.11	120.40	201,811.20
Montana	100,577.87	16,494.84		13.00	1,259.92	1,782.51	89.67	120,225.97
Nebraska	165,809.49	19,092.31		.25	929.81	2,574.11	95.25	189,332.22
Nevada	45,052.58	6,800.88		4.03	205.23	134.62	65.88	50,551.20
New Hampshire	84,066.63	5,503.05	192.00	.53	810.27	1,144.31	111.25	91,864.04
New Jersey								
First district	155,184.03	6,753.79		2.28	810.58	974.43	1,553.72	165,278.83
Fifth district	469,334.00	13,062.03			3,220.09	2,523.03	1,823.37	490,962.51
New Mexico	84,377.67	6,898.22		16.33	271.68	757.97	57.60	92,379.14

From the appropriation "Collecting the internal revenue, 1939."

New York								
First district	502,056.27	5,358.88	584.00		4,027.68	3,922.52	1,432.07	607,411.42
Second district	715,059.06	1,647.38		6.75	6,263.69	1,900.53	1,836.53	728,713.94
Third district	943,100.15	1,253.53		4.39	9,633.33	6,633.00	1,701.43	961,788.83
Fourteenth district	342,917.27	14,161.07		1.25	1,831.91	3,405.39	378.59	362,735.48
Twenty-first district	101,000.30	10,370.78		1.00	943.24	264.22	110.53	120,690.07
Twenty-eighth district	297,595.33	7,069.60		.75	1,808.57	461.05	523.00	307,358.63
North Carolina	183,267.97	24,687.16		15.28	985.85	1,565.65	1,006.57	212,120.49
North Dakota	65,362.30	7,068.44		2.61	514.09	160.03	38.00	74,045.42
Ohio								
First district	223,519.22	3,212.05			538.86	1,722.42	400.47	230,056.05
Tenth district	144,147.15	8,443.85		.50	1,184.30	341.89	165.82	154,283.51
Eleventh district	130,132.73	9,432.82		1.00	700.90	784.72	147.40	140,100.67
Eighteenth district	406,829.25	24,972.80		3.45	3,476.95	1,213.87	434.70	430,931.02
Oklahoma	215,638.71	36,394.57		20.36	2,634.82	2,768.03	191.43	257,947.92
Oregon	154,418.79	12,552.10	120.00	24.97	1,288.26	1,915.07	105.60	170,421.79
Pennsylvania								
First district	607,073.49	20,576.03		1.70	3,895.02	2,426.18	5,480.21	641,453.23
Twelfth district	170,193.00	7,474.17		.66	619.53	499.75	169.45	179,348.65
Twenty-third district	428,153.01	16,492.61			659.48	750.18	800.20	446,875.71
Rhode Island	121,680.51	1,847.90			1,220.32	1,379.74	124.66	126,059.09
South Carolina	106,886.78	14,343.18		3.82	1,236.39	651.33	391.65	120,519.15
South Dakota	66,852.69	10,902.16		2.41	297.47	1,209.99	57.60	79,316.21
Tennessee	170,537.12	24,744.57		11.35	883.37	433.93	190.80	202,901.14
Texas								
First district	291,639.71	28,098.14	574.31	38.58	3,765.10	1,855.24	941.11	320,842.89
Second district	261,199.66	33,848.74		9.89	2,332.85	2,343.00	425.68	300,156.02
Utah	69,440.16	3,778.95		.25	502.12	429.48	63.85	74,202.81
Vermont	72,022.00	5,429.48	387.00	1.50	803.55	1,145.96	244.75	80,025.01
Virginia	219,812.56	25,292.55		4.38	1,740.98	878.78	2,479.56	250,207.11
Washington	210,034.77	14,434.24	427.84	31.95	1,572.65	1,247.60	898.02	228,846.07
West Virginia	113,404.70	17,972.67		14.20	1,999.90	600.99	237.80	124,233.22
Wisconsin	387,180.61	21,593.97		3.74	1,841.56	2,309.94	1,795.85	414,725.67
Wyoming	88,155.11	8,787.90		11.73	448.49	671.90	77.70	98,162.83
Total	16,256,807.60	962,579.77	42,960.61	461.42	119,763.08	112,765.48	42,583.43	17,488,221.89

TABLE 113.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1939—Continued

B. DISBURSEMENTS FOR COLLECTORS OF INTERNAL REVENUE<sup>1</sup>

District	Salaries of deputies, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Alabama.....	\$21,852.51	\$960.02			\$480.10			\$25,292.63
Arizona.....	3,598.30	205.21			59.33		\$25.00	3,877.84
Arkansas.....	13,210.34	1,323.35			139.90	\$12.50	10.00	14,696.09
California:								
First district.....	15,308.60	157.55			490.81	20.00	72.00	17,048.97
Sixth district.....	13,946.50	73.89	\$899.64		11.00	40.08		14,971.11
Colorado.....	9,304.39	00.34			50.82		15.00	9,430.75
Connecticut.....	7,372.42	34.00			35.80			7,442.22
Delaware.....	3,023.30				22.19			3,045.49
Florida.....	10,250.40	1,098.88			57.55	42.00		11,499.13
Georgia.....	25,991.82	1,470.60			239.47	166.72	160.50	28,039.11
Hawaii.....	4,709.06				37.21	40.75	19.00	4,806.02
Idaho.....	4,180.30			\$0.25	67.45	3.80	4.00	4,255.80
Illinois:								
First district.....	25,485.78	760.90			85.21			26,331.87
Eighth district.....	10,484.07	402.72			63.17			10,929.96
Indiana.....	3,706.00	161.75				200.70		4,068.45
Iowa.....	20,567.13	1,901.27		.25	209.31	10.84	11.93	21,809.73
Kansas.....	13,588.80	1,874.30		.75	250.51	203.42	70.00	15,947.83
Kentucky.....	33,256.84	1,322.67			134.69	41.50		34,755.10
Louisiana.....	23,148.41	421.55		.25	164.89	72.97	10.00	23,818.07
Maine.....	5,237.30	79.26			19.04	.12	10.00	5,345.72
Maryland.....	43,789.04	1,069.84	1,404.00		293.84	330.29	295.94	47,193.85
Massachusetts.....	23,748.83	430.73			134.98	230.35	107.77	24,650.66
Michigan.....	22,986.27	1,651.63			333.83	35.00	7.00	25,029.73
Minnesota.....	16,959.84	637.11			37.67	49.00		17,683.82
Mississippi.....	0,587.76							9,567.76
Missouri:								
First district.....	12,540.89	1,236.25			47.37			13,830.61
Sixth district.....	12,510.98	1,770.46						14,280.54
Montana.....	6,783.30	14.19						6,797.49
Nebraska.....	9,073.09	1,285.39			65.85	15.45		11,340.78
Nevada.....	2,042.46				113.03		32.81	2,148.30
New Hampshire.....	3,407.86	339.10			19.83		15.00	3,781.79
New Jersey:								
First district.....	3,761.61	3.55			160.17		25.00	3,930.63
Fifth district.....	11,330.00	510.19			228.36		4.00	12,072.55
New Mexico.....	3,957.50	520.86				11.68		4,489.03
New York:								
First district.....	10,944.94	401.80			80.72		10.00	11,426.26
Second district.....	43,165.15	180.00			352.11	12.50		43,720.66
Third district.....	39,381.33	187.01			332.18			39,900.52
Fourth district.....	19,600.00	412.49			35.03	22.75	15.00	19,985.27
Twenty-first district.....	8,334.74	795.87			48.80			9,179.41
Twenty-eighth district.....	12,897.05	820.06			166.53	28.00		13,913.64
North Carolina.....	21,236.18	112.80		2.00	66.63	53.01	75.00	21,537.60
North Dakota.....	4,815.13	270.27			153.47			5,238.87
Ohio:								
First district.....	11,115.15	376.80			19.20	21.00		11,532.16
Tenth district.....	7,020.92	573.35				115.24	1.00	7,710.51
Eleventh district.....	6,872.60	110.95						6,983.55
Eighteenth district.....	8,793.66	65.25			108.41	128.50	40.00	9,035.82
Oklahoma.....	14,986.80	2,613.29			221.00	30.00	15.65	17,566.74
Oregon.....	9,011.20					30.00		9,041.20
Pennsylvania:								
First district.....	29,181.21	1,844.18			440.30	58.90	143.00	30,656.59
Twelfth district.....	10,072.80	211.65			24.45			10,308.90
Twenty-third district.....	14,430.23	235.78			33.80		10.00	14,709.79
Rhode Island.....	5,680.00	93.22			185.24	6.00		5,864.46
South Carolina.....	18,931.92	5,493.45			200.00	62.88	3.00	24,691.25
South Dakota.....	4,703.98	195.85			80.10	14.25	56.00	5,049.98
Tennessee.....	28,367.85	53.90		.83	233.45	83.79	20.00	28,759.82
Texas:								
First district.....	20,204.27	1,250.60	377.20		146.76	52.00	35.00	22,066.13
Second district.....	15,075.80	738.55		5.84	219.07	124.81	75.20	16,239.97
Utah.....	2,412.97				72.74			2,485.11
Vermont.....	4,003.92	158.30			286.30		25.00	4,473.62
Virginia.....	23,832.48	287.91			16.00	40.31	50.00	24,025.70
Washington.....	11,012.50	313.96			29.94	20.00	41.25	11,417.65
West Virginia.....	11,101.49	252.75			18.75	78.75	20.00	11,473.99
Wisconsin.....	17,083.56	1,935.78			111.82	25.00		19,162.18
Wyoming.....	2,924.91	931.50						3,756.66
<b>Total.....</b>	<b>881,064.94</b>	<b>41,097.35</b>	<b>2,681.74</b>	<b>10.17</b>	<b>7,773.88</b>	<b>2,544.83</b>	<b>1,530.05</b>	<b>937,302.96</b>

<sup>1</sup> From the appropriation "Salaries and administrative expenses, sec. 915, Revenue Act of 1938 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1030), 1937-39."



TABLE 113.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1939—Continued

C. DISBURSEMENTS FOR INTERNAL REVENUE AGENTS

Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Atlanta	\$170,463.37	\$12,452.64		\$9.82	\$484.42	\$642.77	\$7.12	\$184,090.14
Baltimore	454,109.31	8,496.48			895.38	1,680.33	1,000.00	466,181.75
Boston	704,289.44	24,109.16	\$25,083.36		2,688.57	3,420.43	3,802.29	793,594.04
Brooklyn	468,887.24	8,000.45	16,893.75		2,694.42	1,571.05	1,480.25	499,699.10
Buffalo	419,847.40	18,500.07	4,140.00	4.53	1,675.65	1,007.72	2,299.10	448,074.47
Chicago	945,738.04	13,339.24	35,873.55	5.99	4,018.68	7,007.21	5,875.97	1,011,556.56
Cincinnati	248,428.80	14,567.62	650.00	2.25	885.72	1,020.67	1,075.49	266,039.45
Cleveland	503,987.03	24,477.43	19,570.08	5.37	2,049.53	4,300.10	2,559.78	551,158.32
Columbia	94,472.19	7,165.22	300.00		463.62	715.00	279.00	103,394.78
Dallas	615,436.41	41,648.88		21.73	2,310.83	1,574.08	1,705.00	662,697.53
Denver	169,280.50	13,502.64		16.67	601.79	696.14	601.25	184,568.90
Detroit	470,719.31	33,488.00		4.72	1,384.41	1,249.56	1,620.05	508,496.05
Greensboro	181,393.22	20,095.66		10.64	364.94	1,133.67	600.07	203,067.77
Honolulu	72,845.44	5,488.04			230.96	315.71	272.65	79,154.11
Huntington	103,322.63	8,073.30		2.86	437.80	907.69	607.00	113,351.34
Indianapolis	199,649.79	17,073.33		2.01	492.48	1,522.51	600.00	216,331.02
Jacksonville	237,253.86	16,377.91	922.80	12.29	612.07	1,476.31	929.52	247,585.36
Los Angeles	616,167.51	17,023.77	11,529.24	32.62	1,860.23	2,024.90	3,000.23	662,598.50
Louisville	145,602.41	9,610.45		1.78	364.55	725.35	523.08	157,828.52
Milwaukee	230,868.14	9,774.92			574.11	1,726.47	895.92	243,909.56
Nashville	234,670.96	16,505.00		11.66	900.51	1,224.16	1,101.00	254,416.35
Newark	687,648.12	15,214.18	17,395.04		5,486.37	1,552.99	1,552.00	608,877.66
New Haven	276,294.53	9,099.36	13,407.96	1.00	1,811.05	2,981.54	1,070.71	304,606.17
New Orleans	191,813.72	20,317.60	994.78	9.51	554.51	1,443.78	332.86	215,906.79
New York:								
Second division	1,284,995.21	20,822.92		3.60	2,358.74	5,118.08	2,202.49	1,315,601.94
Upper division	1,004,239.32	7,236.39		2.14	5,562.19	3,036.46	2,133.63	1,022,210.12
Oklahoma	249,819.52	27,803.87	2,385.00	4.03	850.78	1,671.19	702.45	283,236.75
Oman	267,523.80	16,473.79	7,267.92	5.17	774.98	1,677.82	1,188.66	294,911.74
Philadelphia	476,712.65	25,020.23	2,885.45	1.87	2,645.14	4,676.98	1,271.85	586,747.14
Pittsburgh	398,461.47	14,772.19	341.25	2.17	419.77	2,252.33	1,071.00	417,320.18
Richmond	173,890.37	12,112.16	166.00	2.72	955.99	906.83	1,005.00	194,116.07
Salt Lake City	134,575.53	13,212.91		15.22	735.87	569.86	310.00	149,425.39
San Francisco	480,901.92	21,870.31	340.00	14.00	1,846.30	2,324.82	2,272.72	509,678.27
Seattle	332,568.67	17,302.18		2.29	913.84	1,950.28	1,518.95	354,286.41
Springfield	140,292.40	14,085.90		02.43	554.07	638.17	531.00	155,193.97
St. Louis	406,733.10	12,873.20		4.18	489.49	1,117.30	737.65	421,974.32
St. Paul	249,031.34	23,088.44		3.01	1,140.09	533.10	374.90	274,651.78
Wichita	152,879.17	18,496.18		3.75	398.87	1,150.61	334.20	173,262.75
Total	14,345,438.59	630,891.66	169,837.16	313.68	53,738.18	70,581.23	50,407.35	15,321,067.85

D. DISBURSEMENTS FOR DISTRICT SUPERVISORS' OFFICES

District	Salaries of supervisors, clerks, etc.	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Boston	\$701,543.12	\$42,619.29	\$3,080.02	\$36.00	\$3,123.26	\$26,293.13	\$9,990.47	\$786,685.31
New York	866,370.93	62,712.78	7,500.00	32.04	5,571.78	34,141.65	26,092.62	1,005,471.80
Philadelphia	388,825.51	49,714.57	10,091.69	47.20	2,963.15	22,007.83	11,061.36	984,711.51
Newark	476,712.65	13,576.12	2,700.00	24.22	2,579.41	11,750.61	5,738.71	514,181.72
Baltimore	863,946.20	83,363.65		189.13	4,701.62	43,436.39	27,575.37	1,022,612.36
Atlanta	538,307.00	69,871.03	9,225.65	359.40	3,286.24	69,708.65	32,550.47	722,910.03
Louisville	770,104.42	38,298.16		53.15	1,902.92	26,069.11	11,912.00	848,329.76
Detroit	672,758.46	70,963.90	6,382.06	154.83	4,142.01	34,602.46	14,641.24	803,645.86
Chicago	1,150,136.24	84,409.12	3,811.57	126.78	2,862.32	46,079.00	32,489.71	1,318,914.74
New Orleans	543,924.36	64,294.21	10,417.20	107.57	2,482.75	35,893.20	12,478.50	669,657.79
Kansas City	512,653.95	82,497.09		69.99	3,737.83	32,762.62	8,648.73	640,700.11
St. Paul	371,483.70	58,622.19		111.72	1,571.35	32,053.54	10,412.57	474,255.07
Denver	189,074.31	25,056.87	1,742.00	48.58	974.48	13,857.73	3,718.16	235,071.13
San Francisco	846,426.06	57,428.20	2,314.75	73.19	2,907.38	33,172.42	11,508.76	953,828.70
Seattle	228,631.00	24,388.00		27.45	725.53	14,164.11	3,333.15	271,259.24
Total	9,630,197.91	827,612.78	57,266.84	1,601.40	43,532.03	475,969.25	215,351.82	11,232,145.03

1 From the appropriation "Collecting the internal revenue, 1939"

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

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Stationery, office supplies, and printing	Supplies and equipment	Express and freight	Miscellaneous	Total
Collecting the internal revenue, 1939	\$12,621,102.60	\$513,190.82	\$294,510.92	\$9,193.03	\$67,467.15	\$2,390.91	\$242,735.60	\$34,714.38	\$219,247.99	\$14,004,613.90
Salaries and administrative expenses, sec. 915, Revenue Act of 1934 (transfer from exportation and domestic consumption of agricultural commodities, Department of Agriculture, 1934, 1937-39)	2,008,867.66	374,983.07	56,864.17	288.64	3,565.63	15,367.55	51,689.05	1,745.87	58,828.74	2,062,410.68
Salaries and expenses, Silver Purchase Act of 1934, Bureau of Internal Revenue, 1934	35,298.96	252.74			57.48	151.32	379.56			36,140.06
Total	14,755,269.22	888,426.63	351,381.09	9,481.67	71,091.08	18,129.78	294,802.21	36,460.25	278,076.73	16,703,168.34

TABLE 113.—Expenses of the Internal Revenue Service, fiscal year ended June 30, 1939—Continued

F. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscellaneous	Total
Collecting the internal revenue, 1939:								
Collectors.....	\$14,265,807.00	\$962,579.77	\$42,000.01	\$401.42	\$119,703.68	\$112,705.46	\$12,883.33	\$17,538,231.89
Agents.....	14,348,438.80	430,601.57	109,837.10	313.68	63,738.18	70,481.23	70,487.35	15,321,007.82
Supervisors.....	9,030,197.91	827,012.76	37,205.84	1,401.40	43,632.00	478,988.26	215,951.82	11,252,145.03
Chief disbursing officer, Treasury Department and General Accounting Office.....	12,021,102.60	513,190.82	294,510.92	9,195.03	67,407.95	285,184.61	283,962.37	14,004,618.29
Subtotal.....	59,863,546.70	2,934,075.03	564,550.63	11,659.53	284,601.84	904,914.47	563,204.87	68,116,052.97
Salaries and administrative expenses, sec. 915, Revenue Act of 1926 (transfer from excise tax and domestic consumption of agricultural commodities, Department of Agriculture, 1946, 1937-38):								
Collectors.....	\$81,004.04	41,697.36	2,681.74	10.17	7,773.86	2,544.83	1,580.05	937,302.96
Chief disbursing officer, Treasury Department and General Accounting Office.....	2,068,857.05	374,983.07	56,804.17	288.64	3,595.63	67,276.00	60,574.31	2,662,410.08
Subtotal.....	2,970,922.09	416,680.42	59,485.91	298.81	11,339.51	69,821.83	62,154.36	3,459,713.04
Salaries and expenses, Silver Purchase Act of 1934, Bureau of Internal Revenue, 1939: Chief disbursing officer, Treasury Department and General Accounting Office.....	36,288.90	232.74				151.32	379.66	36,140.05
Total.....	65,868,758.26	3,351,008.19	634,136.44	11,868.34	296,699.83	974,467.32	625,748.79	71,751,900.07

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1938 and prior years	1939	Total
Refunding taxes illegally collected			
Refunds and payments of processing and related taxes, Bureau of Internal Revenue, 1939.....	\$411,950.85	\$38,064,307.00	\$39,076,257.85
Total.....			12,293,817.07

TABLE 114.—Summary of internal-revenue stamps issued to collectors of internal revenue and the Postmaster General during the fiscal years 1938 and 1939

Kind	Quantity		Value	
	1938	1939	1938	1939
Distilled spirits and wines:				
Brandy.....	20,550	57,150	\$1,964,590.00	\$5,895,570.00
Other domestic distilled spirits.....	2,020,530	2,101,500	207,563,800.00	228,423,037.50
Certificates of tax payment, distilled spirits for shipment in tank cars.....	2,100	1,800	(1)	(1)
Export (Acts of 1878 and 1936, secs. 2835 and 2878, I.R.O.).....	1,200	1,200	120.00	120.00
Bottled-in-bond, export.....	1,230	3,080	153.60	369.60
Bottled-in-bond, domestic:				
Case stamps.....	1,511,060	(2)	306,800.65	(2)
Bottle strip stamps, green.....	6,438,900	70,235,000	59,880.00	746,187.50
Container or bottle strip stamps, red.....	961,951,072	967,811,242	9,308,485.72	7,445,162.42
Rectified, class H.....	817,800	1,052,200	483,052.00	540,700.00
Rectified, class A.....	22,800	23,500	(1)	(1)
Industrial alcohol transfer.....	102,900	6,800	(2)	(2)
Warehousing.....	146,000	118,000	(3)	(3)
Wholesale liquor dealer.....	2,900	8,800	(4)	(4)
Wine.....	14,779,348	16,432,040	5,043,352.75	6,145,702.73
Fermented malt liquor.....	62,723,000	57,347,300	271,564,000.00	258,008,125.00
Tobacco:				
Manufactured tobacco.....	2,300,452,280	2,448,997,360	54,012,680.11	55,218,950.80
Snuff.....	377,288,699	392,696,722	6,692,281.53	6,917,694.16
Tin-foil wrappers.....	1,787,276	1,422,180	19,481.49	15,021.39
Cigars, large.....	169,770,440	173,479,850	13,143,353.06	13,378,716.63
Cigars, small.....	17,338,100	16,353,000	139,870.92	122,808.07
Cigarettes, class A.....	8,051,120,000	8,341,324,400	464,421,000.10	501,427,506.30
Cigarettes, class B.....	331,400	509,200	48,088.08	48,791.52
Cigarette tubes.....	1,103,700	1,003,800	14,074.00	14,006.00
Oleomargarine:				
Domestic, colored.....	36,075	10,350	87,385.00	37,510.00
Domestic, uncolored.....	22,587,150	16,525,825	1,060,741.37	818,671.37
Process or renovated butter.....	185,000	211,000	7,212.50	7,457.50
Mixed flour.....	563,000	671,000	6,805.00	6,745.00
Playing card.....	41,034,180	44,662,510	4,104,419.00	4,466,251.00
Documentary.....	8,785,184	11,167,792	16,529,079.60	18,915,108.00
Stock transfer.....	18,598,790	15,847,420	16,701,250.00	16,646,203.00
Future delivery.....	260,686	(4)	3,499,857.00	(4)
Silver transfer.....	244	7,612	40,002.00	33,792.00
Narcotic.....	3,478,650	3,447,350	180,076.75	170,809.25
Order forms for opium.....	1,012,809	1,038,000	10,125.00	10,350.00
Maribwana.....	23,012	(4)	157,400.00	(4)
Order forms for maribwana.....	1,060	(4)	81.20	(4)
National Firearms Act (sec 2720, I.R.C.):				
Machine guns, silencers, etc.....	(5)	20	4,000.00	4,000.00
Certain short 2-barrel guns.....	(6)	300	(7)	900.00
Special, or occupational, stamps.....	1,088,290	1,000,830	16,685,060.00	15,740,750.00
Total.....	12,064,313,036	12,524,476,270	7,113,890,080.62	1,144,003,042.34

Value inserted when purchased.  
 2 Bottled-in-bond case stamps superseded by individual bottle stamps.  
 3 Have no money value.  
 4 Future delivery tax expired close of business June, 1938.  
 5 No additional supply of maribwana stamps requisitioned during fiscal year 1939  
 6 Amendment to National Firearms Act; new tax effective June 16, 1938.

TABLE 115.—Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1938 and 1939

Class of work	1938		1939	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	1,019,720	\$72,075.85	921,500	\$104,297.45
Blank forms.....	265,656,000	449,318.60	240,230,000	381,801.27
Letter-heads.....	12,577,000	17,994.81	10,670,000	15,011.25
Miscellaneous: Binding memorandum sheets, analysis paper, etc.....		13,008.63		19,057.90
Total.....		543,398.09		520,258.06